CHANGES IN FUND BALANCE - GENERAL FUND		1 Fund 100	
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REVENUES	, ! m .		
F D :	W		
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F i i i i i i i i i i i i i i i i i i i	³ 100	⁴⁶ 01 ⁵⁴ 00	
	32,2	633 3 _{1 00}	
	32, 2 325	1 00	
	328 32 ⁰		
	³² ³² 00	633 3 _{1 00}	
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v v min	$33^{1}5$	25620600 25022800	
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	33 <mark>1</mark> 8	$23 \ 2 \ 6_{00} \\ 425_{00} \ 00 \\ 4 \ 383_{00}$	
$C \qquad : \qquad $	3323	4 383 ₀₀	
	3344	66 5 ₀ 8 ₀₀	
and the second	3355	$\begin{array}{c} 66 & 5_0 & 8_{00} \\ 4_0 & 5 & 8_{00} \\ 2_1 & 4_2 & 0 \\ \end{array}$	
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DISTRICT SCHOOL BOARD OF PASCO COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2014		Exhibit K-3 DOE Page 6 Fund 420
REVENUES	Account Number	
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	31,430.00
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	6,652,491.00
Total Federal Direct	3100	6,683,921.00
Federal Through State and Local:		
Vocational Education Acts	3201	502,886.00
Medicaid	3202	
Workforce Investment Act	3220	145,731.00
Teacher and Principal Training and Recruiting,eTitl Part A	3225	2,117,522.00
Math and Science Partnerships, Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	2 3 0	13,927,062.00
Elementary and Secondary Education Act, Title I	3240	14,674,948.00
Adult General Education	3251	821,080.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	18,426.00
Emergency Immigrant Education Program	3293	579,617.00
Miscellaneous Federal Through State	3299	114,000.00
Total Federal Through State and Local	3200	32,901,272.00
State:		
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (D889(u)-0 319112(s)1 2468(a)-6 28758(t319112(s))	1 252-0 319112(c)-6 28	682(2)-0 319112(1)2 82468

DISTRICT SCHOOL BOARD OF PASCO COUNTY *After Capitalization* STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the Fiscal Year Ended June 30, 2014									Exhibit K-3 DOE Page 7 Fund 420
		100 Salarie:	200 Employee Benefit:	300 Purchased Service:	400 Energy Service:	500 Materials and Supplie	600 Capital Outlay	700 Other	
Current:									
Instruction	5000	12,969,717.00	4,832,401.00	1,720,100.00		1,323,837.00	1,965,866.00	922,098.00	23,734,019.00



DISTRICT SCHOOL BOARD OF PASCO COUNTY COMBINING STATEMENT OF REVENUES, EXPENDIT For the Fiscal Year Ended June 30, 2014	URES AND C HANGES IN FUND BALANCE - SP	ECIAL REVENUE FUNDS -	OT HER ARRA STIMULUS	GRANTS (Continued)				Exhibit K-4 DOE Page 10 Fund 433
	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	
	Salarie	Benefits	Service:	Service	and Supplie	Outlay	Other	
Current:								
Instruction	5000							0.00
Student Personnel Services	6100							0.00
Instructional Mediued June 30, 2014								

DISTRICT SCHOOL BOARD OF PASCO COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND C HANGES IN FUND BALANCES - DEBT SERVICE FUNDS

DISTRICT SCHOOL BOARD OF PASCO COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES For the Fiscal Year Ended June 30, 2014	AND C HANGES IN FUR	ND BALANCES - DEBT SI	ERVICE FUNDS						Exhibit K-6 DOE Page 13
For the Fiscal fear Ended Julie 30, 2014		SBE/COBI	Special Act	Section 1011.14/1011.15,	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus	DOE Fage 13
		Bonds 210	Bonds 220	F.S., Loan 230	Revenue Bonds 240	Bond: 250	Service 290	Debt Servic 299	
REVENUES									
Federal:									
Miscellaneous Federal Dire	3199								0.00
Miscellaneous Federal Through State State	3299								0.00
CO & DS Withheld for SBE/COBI Bonds	3322	2,368,615.00							2,368,615.00
SBE/COBI Bond Interest	3326	103.00							103.00
Racing Commission Funds	3341		223,250.0	0					223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	2,368,718.00	223,250	.00 0.00	0.00	0.00		0.00 0.00	2369 .100
Local:									
District Debt Service Tax	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						817,196	.00	817,196.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investment	3433						(1,159,459	.00)	(1,159,459.00)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.0	0.00	0.00	0.00	(342,2	63.00) 0.00	(342,263.00
Total Revenues	3000	2,368,718.00	223,250	.00 0.00	0.00	0.00	(342	,263.00) .00 0	2,249,705.00
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Princip	710	1,700,000.0	95,000.0				22,812,001		24,607,001.0
Interest	720	708,781.00	126,875.				24,590,414		25,426,070.00
Dues and Fees	730	47,745.00	345.0	00			2,202,052	.00	2,250,142.00
Miscellaneous	790								0.00
Total Expenditures		2,456,526.00	222,220.		0.00	0.00	49,604,		52,283,213.00
Excess (Deficiency) of Revenues Over Expenditures		(87,808.00)	1,030.0	0.00	0.00	0.00	(49,946,	730.00) 0.00	50,0\$3,508.00)
OTHER FINANCEUNG BUCKUR20159(4)) SEE (1990)	21. 002(66)) unk6 aaaaaa27789	5(0)0.277895(2)0.27781.	00056 0 13.38(()-0.09	0.73 0 470 I h Wa 4.32 Tf 19 4.3	32 Tf 190.753196(c)-0.1974	07(h)0.277895(o)0.2778	95(e)-0.196753390.	1981 00	

DISTRICT SCHOOL BOARD OF PASCO COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND C HANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Fiscal Year Ended June 30, 2014

DISTRICT SCHOOL	BOARD OF	PASCO COUN	TY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND C HANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014												DOE Page 15
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number		Special Act Bonds 320	Section 1011.14 / 1011.15 F.S., Loans 330	15, Public Education Capital Outlay (PECO) 340	District) Bonds 350	Capital Outlay and Debt Service Program 360		Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710		I	۱ <u> </u>	· '	1				96,715,000.0	J0	96,715,000.00
Premium on Sale of Bonds	3791		I I	I I	· ·	I				12,503,356.0	.000	12,503,356.00
Discount on Sale of Bonds (Function 9299)	891		I	۱ <u>ــــــــــــــــــــــــــــــــــــ</u>	ı	I				Τ		0.00
Proceeds of Lease-Purchase Agreements	3750		ı	'	· ·							0.00
Premium on Lease-Purchase Agreements	3793		ı <u> </u>	· []	· ·	I						0.00
Discount on Lease-Purchase Agreements (Function 9299)	· · ·	893	ı	'	· ·							0.00
Loans	3720		ı <u> </u>	· []	· ·	I						0.00
Sale of Capital Assets	3730		ı	'	· ·							0.00
Loss Recoveries	3740		ı <u> </u>	· []	· ·	I						0.00
Proceeds of Forward Supply Contract	3760		ı <u> </u>	· † '	ı ·							0.00
Proceeds from Special Facility Construction Account	377		í	· † '	·	í				T		0.00
Transfers In:			1	1	ı ——— ·	1						
From General Fund	3610	I	I	I	ı <u> </u>	I						0.00
From Debt Service Funds	3620		·	' <u>†</u> '	· ·							0.00
From Special Revenue Funds	3640		ı <u> </u>	· † '	ı ·			987,938.00				987,938.00
Interfund	3650		ı	· []	· ·	I						0.00
From Permanent Funds	3660		ı <u> </u>	· † '	ı ·							0.00
From Internal Service Funds	3670		·	' <u>†</u> '	· ·							0.00
From Enterprise Funds	3690		1	1	ı ———	1						0.00
Total Transfers In	3600	0.00	0.0	.00 0.00	0.0	ub r	0.00 0.	0.00 987,938.00	.00	0.00	0.00 0.00	
Transfers Out: (Function 9700)			1	1	ı ———	1						
To General Fund	910	1	I.	1	(1,002,216.00	ď						(1,002,216.00)
To Debt Service Funds	920	T	1	1	1	Í		(21,674,788.00)	1	(18,106,731.0	.00)	(39,781,519.00)
To Special Revenue Funds	940	1	1	1	1	1		<u> </u>			Ť T	0.00
Interfund	950		í	·†!	í <u> </u>	í				t		0.00
To Permanent Funds	960		1	1	ı ———	1						0.00
To Internal Service Funds	970		·	' <u>†</u> '	· ·			(200,000.00	,			(200,000.00)
To Enterprise Funds	990		ı <u> </u>	· † '	ı ·							0.00
Total Transfers Out	9700	0.00	0.0	.00 0.00	0 (1,002,216.0		0.00 0	0.00 (21,874,788.0	.00)	0.00 (18,106,	6,731.00) 0.0	.00 (40,983,735.0
Total Other Financing Sources (Uses)		0.00	0.00	.00 0.00	0 (1,002,216.0	.do) (0b.	0.00 0.	0.00 (20,886,850.0	.00)	0.00 91,111,	1,625.00 0.00	
Net Change in Fund Balances		(1,947,495.00)	0) 0.0	0.00 0.00	0.0	.dor	0.00 (360,348	48.00) (2,020,367.0	/.00)	0.00 99,205	5,146.00 0.0	0.00 94,876,936.00
Fund Balance, July 1, 2013	2800			' <u>'</u> '	· ·		13,175,654.00			112,498,302.0		147,001,633.00
Adjustments to Fund Balances	2891		1	1	ı ——— ·	1						0.00
Ending Fund Balance:		1	1	1	1	1		1		1		
Nonspendable Fund Balance	2710	1	I.	1	1	1						0.00
Restricted Fund Balance	2720		í	·†!	í <u> </u>	í	12,815,306.00	.00 17,359,815.00	o	211,703,448.0	.00	241,878,569.00
Committed Fund Balance	2730		1	1	1	Í				1		0.00
Assigned Fund Balance	2740		1	· · · · ·	1	(+		0.00
Unassigned Fund Balance	2750		1	1			1					0.00
Fund Balance, June 30, 2014	2700		0.0	.00 0.00	0.0	nh r	0.00 12,815,306	06.00 17.359.815.0	< 00	0.00 211.703	3,448.00 0.0	241,878,569.0

Exhibit K-7 DOE Page 15



DISTRICT SCHOOL BOARD OF PASCO COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANG ES IN FUND NET POSITION - ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2014

Exhibit	

FOI THE FISC	cal fear Ended June 30, 2014									DOE Page 17
			Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	OthereEpritse Programs	
			911	912	913	914	915	921	922	
Charges for	Services	3481						9,360,814.00		9,360,814.00
Charges for	Sales	3482								0.00
Premium Re	evenue	3484								0.00
Other Opera	ating Revenues	3489						389.00		389.00
Total Opera	ating Revenues		0.00	0.00	0.00	0.0	0.0	9,361,203.00	0.00	9,361,203.00
	OPERATING EXPENSES (Function 9900)									
Salaries		100						5,246,759.00		5,246,759.00
Employee B	Benefits	200						2,043,566.00		2,043,566.00
Purchased 3	Services	300						495,059.00		495,059.00
Energy Serv	vices	400						380,078.00		380,078.00
Materials ar	nd Supplies									

DISTRICT SCHOOL BOARD OF PASCO COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANG ES IN FUND NET POSITION - INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2014

		Health Ins Plans & Self Ins 711	Flexible Benefit Plan 712	Prop, Cas, Liab & WC 713	Employee Asst. Program 714	District Print 791	Energy Mgt. Programs 7921,7922 & 7923	Exclusive Agreentse 794	
Charges for Services Charges for Sales	3481 3482						13,228,606.00		13,228,606.00 0.00
Premium Revenue	3484	65,924,825.00	549,048.00	11,197,799.0	336,641.00				78,008,313.00
Other Operating Revenues	3489	1,939.00	540.040.00	405,612.00	220 044 00		11,238.00	73,442.00	492,231.00
Total Operating Revenues		65,926,764.00	549,048.00	11,603,411.0	336,641.00		0.00 3,23 9 ,844.00	73,442.00	91,729,150.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	128,848.00		408,417.00	86,027.00		249,004.00		872,296.00
Employee Benefits Purchased Services	200 300	53,530.00 15,331,526.00	549,048.00	133,967.00 5,523,672.00	43,203.00) 37,400.00		82,701.00		313,401.00

Exhibit K-10 DOE Page 18 DISTRICT CHOOL BOARD OF PASCO COUNTY COMBININ STATEMENT OF CHANGES IN ASSETS AND LIABIL ITIES SCHOOL I TERNAL FUNDS June 30, 2 14

Exhibit K-11 DOE Page 1 Fund 891

ASSETS

Account

DISTRICT SCHOOL BOARD OF PASCO COUNTY SCHEDULE OF LONG-TERM LIABILITIES

Exhibit K-12
DOE Page 20

June 30, 2014								Fund 601
	Account Number	Governmental Activities Total Balance June 30, 2014 [1]	Business-Type Activities Total Balance June 30, 2014 [1]	Total	Governmental Activities - Debt Principal Payments 201 14	Governmental Activities - Principal 3- Due Within One Year 2014-15	Governmental Activities - Debt Interest Payments 2013-14	Governmental Activities - Interest Due Within One Year 2014-15
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	13,039,000.00		13,039,000.00	1,700,001.00	1,617,000.0	0 708,781.	00 756,156.0
District Bonds Payable	2322	15,527,564.00		15,527,564.00	95,000.00	95,000.00) 126,875.0	0 123,550.00
Special Act Bonds Payable	2323			0.00	12,855,000.00	21,550,000.0	0 2,140,898	00 2,525,934.0
Motor Vehicle License Revenue Bonds Payable	2324	ļ		0.00				
Sales Surtax Bonds Payable	2326	110,240,000.00		110,240,000.00				
Total Bonds Payable	2320	138,806,564.00	0.0	0 138,806,564	00 14,650,00	1.00 ,26 2,3 000.00	2,976,554.0	3,405,640.00
Liability for Compensated Absences	2330	34,686,030.00	449,582.0	35,135,612.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	323,219,705.00		323,219,705.00	9,927,001.00	6,087,001.0	0 14,314,516	00 7,230,458.0
Qualified Zone Academy Bonds (QZAB) Payable	2342	5,916,617.00		5,916,617.00				
Qualified School Construction Bonds (QSCB) Payable	3432	11,000,000.00		11,000,000.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	234	9		0.00				
Total Lease-Purchase Agreements Payable	2340	0 34022360	0.00	340,136,322.0	0 9,927,001	.00 6,087,00	1.00 ,31 4, 516.00	7,230,458.00
Estimated Liability for Long-Term Claims	2350	7,487,313.00		7,487,313.00				
Other Post-Employment Benefits Liability	2360	47,066,244.00	797,404.0	47,863,648.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		568,182,473.00	1,246,986.0	0 569,429,459	.00 24,577000	2. 29,349,001.00	17,291,070.0	0 10,636,098.0

[1] Report carrying amount of total liability dwethin one year and due after one year on Jun 2004, including discounts and premiums.

DISTRICT SCHOOL BOARD OF PASCO COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fiscal Year Ended June 30, 2014

CATEGORICAL PROGRAMS

(Revenue Number) [Footnote]

Grant

Number

Unexpended

June 30, 2013

				DOE 1 age 21
Returned	Revenues [1]	Expenditures	xibfility [2]	Unexpended
OMED	2013-14	2013-14	2013-14	June 30, 2014
	74,085,876.00	74,085,876.00		0.00

Class Size Reduction Operating Funds (3355)	94740	0.00	74,085,876.00	74,085,876.00	0.00
Class Size Reduction Capital Outlay (3396)	91050				
Excellent Teaching Program (3363)	90570				
Florida School Recognition Funds (3361)	92040	87,770.00	2,714,209.00	2,693,235.00	108,744.00
Instructional Materials (FEFP Earmark) [3]	90880	1,434,431.00	5,077,385.00	1,786,995.00	4,724,821.00
Library Media (FEFP Earmark) [3]	90881	91,230.00	296,183.00	99,441.00	287,972.00
Preschool Projects (3372)	97950				
Public School Technology	90320				
Research-Based Reading Instruction (FEFP Earmark) [90800	0.00	3,113,511.00	2,972,511.00	141,000.00
Safe Schools (FEFP Earmark) [5]	90803	0.00	1,393,988.00	1,393,988.00	0.00
Salary Bonus Outstanding Teachers in D and F Sshool	94030				
Student Transportation (FEFP Earmark)	90830	0.00	15,077,646.00	15,077,646.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [4	91280	0.00	17,875,626.00	16,246,942.00	1,628,684.00

Exhibit K-13

DISTRICT SCHOOL BOARD OF PASCO COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2014

			Special Revenue Federal			
			Special Revenue	Special Revenue Other	Economic Stimulus	
	Sub-	General Fund	Food Services	Federal Programs	Programs	
	Object	100	410	420	430	Total
ENERGY EXPENDITURES:						

Exhibit K-14 DOE Page 22

DISTRICT SCHOOL BOARD OF PASCO COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2014

				C	
	Sub-	General Fun	Special Revenue Other Federal Progran	Economic Stimulus Program	
	Object	100	420	430	Total
Teacher Salaries					
Basic Programs 101, 102 and 103 (Function 5100)	120	145,813,103.00	3,900,576.00	942,915.00	150,656,594.00
Basic Programs 101, 102 and 103 (Function 5100)	140	568,595.00			568,595.00
Basic Programs 101, 102 and 103 (Function 5100)	750	3,012,958.00	54,359.00		3,067,317.00
Total Basic Program Salaries		149,394,656.00	3,954,935.00	942,915.00	154,292,506.00
Other Programs 130 (ESOL) (Function 5100)	120	4,506,319.00	120,636.00		4,626,955.00
Other Programs 130 (ESOL) (Function 5100)	140	17,585.00			17,585.00
Other Programs 130 (ESOL) (Function 5100)	750		1,681.00		1,681.00
Total Other Program Salaries		4,523,904.00	122,317.00	0.00	4,646,221.00
ESE Programs 111, 112, 113, 254 and 255 (Func 2000)5	120	31,895,723.00	279,978.00		32,175,701.00
ESE Programs 111, 112, 113, 254 and 255 (Func 2000)5	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Func 2000)5	750		206,643.00		206,643.00
Total ESE Program Salaries					

Exhibit K-14 DOE Page 23

