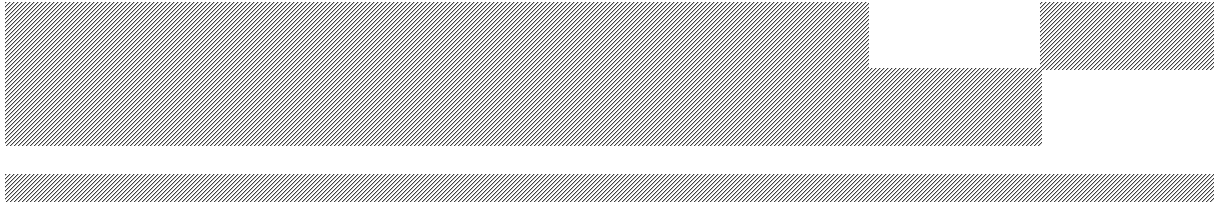


**DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND**

Fiscal Year 2014
Fund 100

REVENUES			
F	D		
		3,210,000	
		(2,133,845)	
		(28,452)	
		25,000	
		88,546	
		(88,546)	
		38,100	
		(3,554)	
		666,666	
		3,100	460,540
		32,200	633,310
		325	
		328	
		320	
		3200	633,310
		3310	256,206
		335	250,228
		336	
		331	23,260
		338	425,000
		3323	4,383
C			
		3344	66,580
		3355	4,886
		336	20,420
		3363	
V			
		331	1,282
		332	
		333	
		338	
		335	
		334	
		3342	
		3343	386,400



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, Title I 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)	3230	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(t)319112(s)1.252-0.319112(c)-6.28682(a)-0.319112(l)2.82468(:)333]TJ		

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Service	Energy Service	Materials and Supplies	Capital Outlay	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
Student Personnel Services	6100	2,201,936.00	706,457.00	143,933.00		94,008.00	3,832.00	5,252.00	3,155,418.00
Instructional Media Services	6200	14,387.00	6,310.00				160.00		20,857.00
Instruction and Curriculum Development Services	3006	2,752,713.00	723,040.00	239,616.00		75,464.00	51,037.00	37,769.00	3,879,639.00
Instructional Staff Training Services	6400	2,753,753.00	638,964.00	1,251,017.00		62,095.00	309.00	63,243.00	4,769,381.00
Instructional-Related Technology	6500	105,989.00	30,785.00	580.00		41.00	2,012.00		139,407.00
Board	7100								0.00
General Administration	7200							1,425,070.00	1,425,070.00
School Administration	7300	50,350.00	15,126.00	436.00					65,912.00
Facilities Acquisition and Construction	7410						0.00		0.00
Fiscal Services	7500	38,045.00	12,396.00			1,754.00	546.00		52,741.00
Food Services	7600			45,000.00			1,350.00		46,350.00
Central Services	7700	87,419.00	19,463.00					11,790.00	118,672.00
Student Transportation Services	7800	69,719.00	19,793.00	242,676.00				2,093.00	334,281.00
Operation of Plant	7900			17,286.00	69,143.00	4,850.00			91,279.00
Maintenance of Plant	8100			131,475.00			0.00		131,475.00
Administrative Technology Services	8200	159,411.00	46,522.00	149.00					206,082.00
Community Services	9100	13,269.00	3,974.00	8,153.00		98.00		5,936.00	31,430.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						37,194.00		37,194.00
Other Capital Outlay	9300						1,346,496.00		1,346,496.00
Total Expenditures		21,216,708.00	7,055,231.00	3,800,421.00	69,143.00	1,967.00	3,408,802.00	2,473,251.00	39,585,703.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2013	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Fund Balance, June 30, 2014	2700	0.00							

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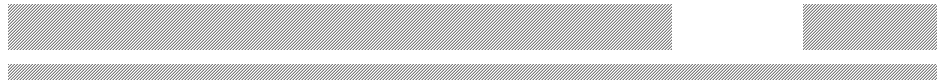
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
 For the Fiscal Year Ended June 30, 2014

Exhibit K-4
 DOE Page 10
 Fund 433

	100	200	300	400	500	600	700	
	Salaries	Employee Benefits	Purchased Service	Energy Service	Materials and Supplies	Capital Outlay	Other	
Current:								
Instruction	5000							0.00
Student Personnel Services	6100							0.00
Instructional Mediated June 30, 2014								





Capital Outlay Bond Issu (COBI)	Special Act Bonds	Section 1011.14 / 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program
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DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2014

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issue (COBI) 310	Special Act Bonds 320	Section 1011.14 / 1011.15 F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710									96,715,000.00		96,715,000.00
Premium on Sale of Bonds	3791									12,503,356.00		12,503,356.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640							987,938.00				987,938.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	987,938.00	0.00	0.00	0.00	987,938.00
Transfers Out: (Function 9700)												
To General Fund	910				(1,002,216.00)							(1,002,216.00)
To Debt Service Funds	920							(21,674,788.00)		(18,106,731.00)		(39,781,519.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(1,002,216.00)	0.00	0.00	(21,874,788.00)	0.00	(18,106,731.00)	0.00	(40,983,735.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(1,002,216.00)	0.00	0.00	(20,886,850.00)	0.00	91,111,625.00	0.00	69,222,569.00
Net Change in Fund Balances		(1,947,495.00)	0.00	0.00	0.00	0.00	(360,348.00)	(2,020,367.00)	0.00	99,205,146.00	0.00	94,877,936.00
Fund Balance, July 1, 2013	2800	1,947,495.00					13,175,654.00	19,380,182.00		112,498,302.00		147,001,633.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						12,815,306.00	17,359,815.00		211,703,448.00		241,878,569.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	0.00	0.00	12,815,306.00	17,359,815.00	0.00	211,703,448.00	0.00	241,878,569.00

A table with three columns and two rows. The top row contains a large shaded cell on the left, a smaller shaded cell in the middle, and a shaded cell on the right. The bottom row contains a single shaded cell that spans the width of the first two columns of the row above. The shading is a dense, diagonal hatching pattern.

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES 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 Agreements 794	
Charges for Services	3481						13,228,606.00		13,228,606.00
Charges for Sales	3482								0.00
Premium Revenue	3484	65,924,825.00	549,048.00	11,197,799.00	336,641.00				78,008,313.00
Other Operating Revenues	3489	1,939.00		405,612.00			11,238.00	73,442.00	492,231.00
Total Operating Revenues		65,926,764.00	549,048.00	11,603,411.00	336,641.00	0.00	3,239,844.00	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	200	53,530.00		133,967.00	43,203.00		82,701.00		313,401.00
Purchased Services	300	15,331,526.00	549,048.00	5,523,672.00	37,400.00				

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2014

Exhibit K-11
DOE Page 1
Fund 891

ASSETS

Account

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2014

	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 2013-14	Governmental Activities - Principal 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	1,617,000.00	708,781.00	756,156.00
District Bonds Payable	2322	15,527,564.00		15,527,564.00	95,000.00	95,000.00	126,875.00	123,550.00
Special Act Bonds Payable	2323			0.00	12,855,000.00	21,550,000.00	2,140,898.00	2,525,934.00
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	110,240,000.00		110,240,000.00				
Total Bonds Payable	2320	138,806,564.00	0.00	138,806,564.00	14,650,001.00	262,000.00	2,976,554.00	3,405,640.00
Liability for Compensated Absences	2330	34,686,030.00	449,582.00	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	6,087,001.00	14,314,516.00	7,230,458.00
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	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	340,236.00	0.00	340,236.00	9,927,001.00	6,087,001.00	314,516.00	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	797,404.00	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	1,246,986.00	569,429,459.00	24,577,002.00	29,349,001.00	17,291,070.00	10,636,098.00

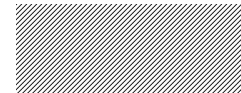
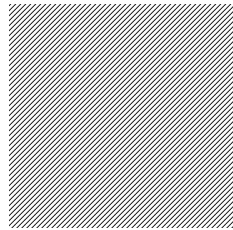
[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2014, including discounts and premiums.

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	Returned DED	Revenues [1] 2013-14	Expenditures 2013-14	Exhibit [2] 2013-14	Unexpended June 30, 2014
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) [4]	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 School	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

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

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



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

	Sub-Object	General Fun 100	Special Revenue Other Federal Program 420	Special Revenue Fede Economic Stimulus Program 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 (Function 5100)	120	31,895,723.00	279,978.00		32,175,701.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5100)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5100)	750		206,643.00		206,643.00
Total ESE Program Salaries					

