

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2016

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	657,206.00
Miscellaneous Federal Direct	3199	2,904.00
Total Federal Direct	3100	660,110.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	3,489,774.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,489,774.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	284,094,218.00
Workforce Development	3315	2,737,534.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	23,873.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	42,784.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	385,818.00
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	75,660,610.00
Florida School Recognition Funds	3361	3,853,720.00
Voluntary Prekindergarten Program	3371	1,295,907.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	3,352,020.00
Total State	3300	371,446,484.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2016

		100	200	300	400	500	600	700	
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	210,987,614.00	65,130,512.00	29,713,663.00		12,361,391.00	336,150.00	4,658,702.00	323,188,032.00
Student Support Services	6100	16,606,798.00	5,415,699.00	2,160,393.00		124,109.00	8,740.00	28,760.00	24,344,499.00
Instructional Media Services	6200	975,802.00	420,919.00	302,168.00		346,035.00	540,922.00	1,862.00	2,587,708.00
Instruction and Curriculum Development Services	6300	8,290,508.00	2,621,933.00	244,699.00		39,534.00	22,188.00	41,670.00	11,260,532.00
Instructional Staff Training Services	6400	1,777,159.00	431,107.00	318,242.00		73,891.00	3,568.00	35,436.00	2,639,403.00
Instruction-Related Technology	6500	5,214,294.00	1,669,073.00	17,640.00		0.00	0.00	0.00	6,899,907.00
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**DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)**

Exhibit K-1

FDOE Page 3

For the Fiscal Year Ended June 30, 2016

Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	116,000.00
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,666,440.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	185,000.00
From Enterprise Funds	3690	
Total Transfers In	3600	1,851,440.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	(1,244,603.00)
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(1,244,603.00)
Total Other Financing Sources (Uses)		722,837.00
Net Change In Fund Balance		722,332.00
Fund Balance, July 1, 2015	2800	56,019,672.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	3,870,506.00
Restricted Fund Balance	2720	1,393,683.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	25,344,899.00
Unassigned Fund Balance	2750	26,132,916.00
Total Fund Balances, June 30, 2016	2700	56,742,004.00

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES**

Exhibit K-2

FDOE Page 4

Fund 410

For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	16,635,192.00
School Breakfast Reimbursement	3262	5,317,878.00
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	1,367,726.00
USDA-Donated Commodities	3265	2,040,036.00
Cash in Lieu of Donated Foods	3266	105,715.00
Summer Food Service Program	3267	809,116.00
Fresh Fruit and Vegetable Program	3268	43,382.00
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	26,319,045.00
<i>State:</i>		
School Breakfast Supplement	3337	182,117.00
School Lunch Supplement	3338	213,403.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	395,520.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	3,838,414.00
Student Breakfasts	3452	215,931.00
Adult Breakfasts/Lunches	3453	520,267.00
Student and Adult á la Carte Fees	3454	5,247,341.00
Student Snacks	3455	
Other Food Sales	3456	749,077.00
Other Miscellaneous Local Sources	3495	741,229.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	11,312,259.00
Total Revenues	3000	38,026,824.00

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)**

For the Fiscal Year Ended June 30, 2016

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	12,076,168.00
Employee Benefits	200	5,082,466.00
Purchased Services	300	1,051,467.00
Energy Services	400	1,134,698.00
Materials and Supplies	500	17,466,469.00
Capital Outlay	600	176,709.00
Other	700	1,232,252.00
Other Capital Outlay (Function 9300)	600	26,532.00
Total Expenditures		38,246,761.00
Excess (Deficiency) of Revenues Over Expenditures		(219,937.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	(17,512.00)
To Capital Projects Funds	930	(941,096.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS**

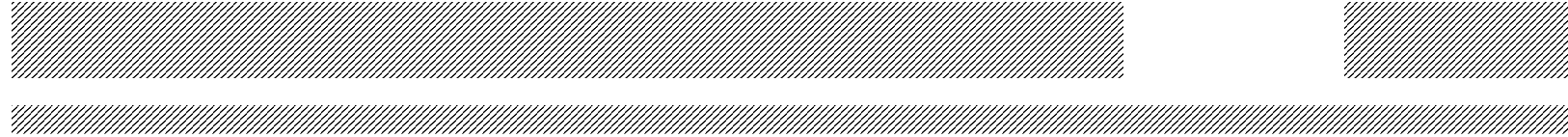
For the Fiscal Year Ended June 30, 2016

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	6,705,703.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	687,795.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	7,393,498.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	607,350.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	16,635,378.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	520,204.00
English Literacy and Civics Education	3222	62,319.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	14,751,223.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,836,051.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	267,826.00
Twenty-First Century Schools - Title IV	3242	750,312.00
Federal Through Local	3280	57,243.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2016

		100	200	300	400	500	600	700	
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	13,487,733.00	5,338,813.00	2,704,087.00		1,750,228.00	1,025,694.00	1,328,054.00	25,634,609.00
Student Support Services	6100	2,546,260.00	825,696.00	141,759.00		185,615.00	17,785.00	1,496.00	3,718,611.00
Instructional Media Services	6200	14,874.00	6,867.00	2,039.00		1,857.00	53,399.00	0.00	79,036.00
Instruction and Curriculum Development Services	6300	3,704,757.00	993,541.00	173,744.00		143,110.00	10,881.00	18,153.00	5,044,186.00
Instructional Staff Training Services	6400	3,217,507.00	787,645.00	1,078,203.00		85,389.00	0.00	82,153.00	5,250,897.00
Instruction-Related Technology	6500	187,900.00	54,397.00	58,751.00		0.00	0.00	0.00	301,01sBg5



DISTRICT SCHOOL BOARD OF PASCO COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
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, 2015	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	0.00

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FEDERAL ECONOMIC STIMULUS PROGRAMS**

Exhibit K-4
 FDOE Page 8
Funds 430

For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Innovation and Opportunity Act (WIOA)	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>					
Career and Technical Education	3201				0.00
Race to the Top	3214				0.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00
<i>State:</i>					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
<i>Local:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Gifts, Grants and Bequests	3440				0.00
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)

For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
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, 2015	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)

For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
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, 2015	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
To 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, 2015	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2016

Capital Outlay Bond Issues
(COBI)

Special Act Bonds

Sections 1011.14 & 1011.15,
F.S., Loans

Public Education
Capital Outlay (PECO)

District
Bonds

Capital Outlay and
Debt Service Program (CO&DS)

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
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, 2015	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2016

Exhibit K-9
 FDOE Page 17
Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	PLACE Program 921	Vending Program 941	Totals
OPERATING REVENUES									
Charges for Services	3481						10,454,332.00		10,454,332.00
Charges for Sales	3482							527,256.00	527,256.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489							284.00	284.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	10,454,332.00	527,540.00	10,981,872.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						5,703,877.00		5,703,877.00
Employee Benefits	200						2,292,171.00		2,292,171.00
Purchased Services	300						357,842.00		357,842.00
Energy Services	400						407,883.00		407,883.00
Materials and Supplies	500						330,483.00	6,395.00	336,878.00
Capital Outlay	600						49,751.00		49,751.00
Other	700						655,561.00	499,980.00	1,155,541.00
Depreciation and Amortization Expense	780						45,725.00		45,725.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	9,843,293.00	506,375.00	10,349,668.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	611,039.00	21,165.00	632,204.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						31,868.00		31,868.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(21,203.00)		(21,203.00)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810						(7,040.00)		(7,040.00)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	3,625.00	0.00	3,625.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	614,664.00	21,165.00	635,829.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920						(56,634.00)		(56,634.00)
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(56,634.00)	0.00	(56,634.00)
Change in Net Position		0.00	0.00	0.00	0.00	0.00	558,030.00	21,165.00	579,195.00
Net Position, July 1, 2015	2880						(546,638.00)	2,079.00	(544,559.00)
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780						11,392.00	23,244.00	34,636.00

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, 2016

Exhibit K-10
 FDOE Page 18
Funds 700

INCOME OR (LOSS)	Account Number	Health Ins Plans & Self Ins 711	Self-Insurance 712	Prop. Cas, Liab & WC 713	Self-Insurance 714	Self-Insurance 715	Energy Mgt Programs 792	Exclusive Agreements 794	Totals
OPERATING REVENUES									
Charges for Services	3481						12,708,000.00		12,708,000.00
Charges for Sales	3482								0.00
Premium Revenue	3484	68,663,607.00		10,286,423.00					78,950,030.00
Other Operating Revenues	3489	290.00		475,154.00				56,238.00	531,682.00
Total Operating Revenues		68,663,897.00	0.00	10,761,577.00	0.00	0.00	12,708,000.00	56,238.00	92,189,712.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	492,092.00		275,331.00			259,699.00		1,027,122.00
Employee Benefits	200	734,698.00		90,095.00			82,068.00		906,861.00
Purchased Services	300	15,683,112.00		5,840,167.00			2,386,334.00	124,709.00	24,034,322.00
Energy Services	400						10,817,972.00		10,817,972.00
Materials and Supplies	500	6,974.00		4,039.00			9,975.00	40,444.00	61,432.00
Capital Outlay	600			23.00				4,398.00	4,421.00
Other	700	53,506,993.00		5,856,006.00			1,136.00		59,364,135.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		70,423,869.00	0.00	12,065,661.00	0.00	0.00	13,557,184.00	169,551.00	96,216,265.00
Operating Income (Loss)		(1,759,972.00)	0.00	(1,304,084.00)	0.00	0.00	(849,184.00)	(113,313.00)	(4,026,553.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	175,746.00		291,266.00			15,447.00	12,846.00	495,305.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(96,455.00)		(186,069.00)			(8,784.00)	(8,547.00)	(299,855.00)
Gifts, Grants and Bequests	3440	102,830.00							102,830.00
Other Miscellaneous Local Sources	3495							152,338.00	152,338.00
Loss Recoveries	3740			311,847.00					311,847.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810							(1,981.00)	(1,981.00)
Total Nonoperating Revenues (Expenses)		182,121.00	0.00	417,044.00	0.00	0.00	6,663.00	154,656.00	760,484.00
Income (Loss) Before Operating Transfers		(1,577,851.00)	0.00	(887,040.00)	0.00	0.00	(842,521.00)	41,343.00	(3,266,069.00)
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910			(185,000.00)					(185,000.00)
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	(185,000.00)	0.00	0.00	0.00	0.00	(185,000.00)
Change in Net Position		(1,577,851.00)	0.00	(1,072,040.00)	0.00	0.00	(842,521.00)	41,343.00	(3,451,069.00)
Net Position, July 1, 2015	2880	12,797,186.00		24,388,222.00			1,830,045.00	1,247,756.00	40,263,209.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780	11,219,335.00		23,316,182.00			987,524.00	1,289,099.00	36,812,140.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS

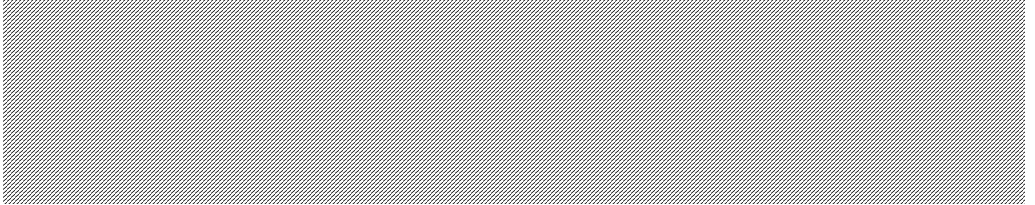
June 30, 2016

Exhibit K-11
FDOE Page 19
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2015	Additions	Deductions	Ending Balance June 30, 2016
Cash	1110	8,365,915.00	22,432,237.00	22,503,744.00	8,294,408.00
Investments	1160				0.00
Accounts Receivable, Net	1131	8,935.00	30,346.00	30,565.00	8,716.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150	3,943.00	45,640.00	31,785.00	17,798.00
Total Assets		8,378,793.00	22,508,223.00	22,566,094.00	8,320,922.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	1,091,474.00	15,543,623.00	15,885,693.00	749,404.00
Internal Accounts Payable	2290	6,876,431.00	19,584,656.00	19,174,799.00	7,286,288.00
Due to Budgetary Funds	2161	410,888.00	427,713.00	553,371.00	285,230.00
Total Liabilities		8,378,793.00	35,555,992.00	35,613,863.00	8,320,922.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2016

		Governmental Activities Total Balance [1] June 30, 2016	Business-Type Activities Total Balance [1] June 30, 2016	Governmental Activities - Debt Principal Payments 2015-16	Governmental Activities - Principal Due Within One Year 2016-17	Governmental Activities - Debt Interest Payments 2015-16	Governmental Activities - Interest Due Within One Year 2016-17
Notes Payable	2310			0.00			
Obligations Under Capital Leases	2315	11,487,471.00		11,487,471.00	2,284,452.00	3,060,127.00	183,158.00
Bonds Payable							
SBE/COBI Bonds Payable	2321	9,887,266.00		9,887,266.00	2,061,000.00	1,321,000.00	545,539.00
District Bonds Payable	2322	2,545,807.00		2,545,807.00	100,000.00	105,000.00	120,106.00
Special Act Bonds Payable	2323			0.00			
Motor Vehicle License Revenue Bonds Payable	2324			0.00			
Sales Surtax Bonds Payable	2326	127,361,057.00		127,361,057.00	8,025,000.00	10,430,000.00	4,358,317.00
		COPS)(0.00)Tj7775.90.041,361,057.00	1273521 05.006D[23u5,807D-244672,7.41(58u5,807D-24467.4074.33]TJ/Cs6 es 08.1(7nds9ict Bonds Payabl3)-26439.5(2322)]TQualified Zon(Baademy39,794,(QZAB)(0.00)Tj560 T64 -4545,807.00)Tj g28.4643 0				



DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended June 30, 2016

Exhibit K-13

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CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2015	Returned To FDOE	Revenues [1] 2015-16	Expenditures 2015-16	Flexibility [2] 2015-16	Unexpended June 30, 2016
Class Size Reduction Operating Funds (3355)	94740	0.00		75,660,610.00	75,660,610.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	66,612.00		1,310,754.00	1,250,283.00		127,083.00
Florida School Recognition Funds (3361)	92040	55,096.00		3,853,720.00	3,837,440.00		71,376.00
Instructional Materials (FEFP Earmark) [3]	90880	3,598,842.00		5,498,981.00	8,122,591.00		975,232.00
Library Media (FEFP Earmark) [3]	90881	314,889.00		310,523.00	405,418.00		219,994.00
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	202,980.00		3,143,913.00	3,346,893.00		0.00
Safe Schools (FEFP Earmark) [5]	90803	0.00		1,333,132.00	1,333,132.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830	0.00		15,785,363.00	15,785,363.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	0.00		18,399,875.00	18,399,875.00		0.00
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00		1,147,587.00	1,147,587.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00		1,235,039.00	1,235,039.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00		60,868.00	60,868.00		0.00

[1] Include both state and local revenue sources.

[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[4] Expenditures for designated low-performing elementary schools should be included in expenditures.

[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2016

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	47,286.00				47,286.00
Bottled Gas	421	22,998.00				22,998.00
Electricity	430	9,525,480.00	1,134,698.00	76,709.00		10,736,887.00
Heating Oil	440	5,000.00				5,000.00
Total		9,600,764.00	1,134,698.00	76,709.00	0.00	10,812,171.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422	130,916.00				130,916.00
Gasoline	450	282,434.00				282,434.00
Diesel Fuel	460	2,157,066.00				2,157,066.00
Oil and Grease	540	63,787.00				63,787.00
Total		2,634,203.00		0.00	0.00	2,634,203.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				3,716,356.00	3,716,356.00

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	376,167.00
Food	570	13,972,654.00
Donated Foods	580	2,383,653.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2016

Exhibit K-14
 FDOE Page 23

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	153,656,476.00	3,066,141.00		156,722,617.00
Basic Programs 101, 102 and 103 (Function 5100)	140	725,050.00			725,050.00
Basic Programs 101, 102 and 103 (Function 5100)	750	3,618,191.00	120,364.00		3,738,555.00
Total Basic Program Salaries		157,999,717.00	3,186,505.00	0.00	161,186,222.00
Other Programs 130 (ESOL) (Function 5100)	120	5,401,616.00	107,787.00		5,509,403.00
Other Programs 130 (ESOL) (Function 5100)	140	25,488.00			25,488.00
Other Programs 130 (ESOL) (Function 5100)	750	127,193.00	4,231.00		131,424.00
Total Other Program Salaries		5,554,297.00	112,018.00	0.00	5,666,315.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	35,379,328.00	421,939.00		35,801,267.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	70.00	310,755.00		310,825.00
Total ESE Program Salaries		35,379,398.00	732,694.00	0.00	36,112,092.00
Career Program 300 (Function 5300)	120	6,901,508.00			6,901,508.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	6,055.00	1,313.00		7,368.00
Total Career Program Salaries		6,907,563.00	1,313.00	0.00	6,908,876.00
Total		205,840,975.00	4,032,530.00	0.00	209,873,505.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	8,129,206.00	387,501.00		8,516,707.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2016

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>Instruction:</i>								
Basic	5100							0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	23,927,038.00	469,484.00	458,323.00	24,854,845.00
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420	1,145,407.00			1,145,407.00
Federal Economic Stimulus Special Revenue Funds	430				0.00
Capital Projects Funds	3XX	566,440.00			566,440.00
Total Charter School Distributions		25,638,885.00	469,484.00	458,323.00	26,566,692.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2015	Earnings 2015-16	Expenditures 2015-16	Unexpended June 30, 2016
Earnings, Expenditures and Carryforward Amounts:		967,924.00	967,924.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			267,537.00	
School Nurses and Health Care Services			700,387.00	
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			967,924.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2016:</i>		
Total Assets and Deferred Outflows of Resources	100	75,839,134.00
Total Liabilities and Deferred Inflows of Resources	100	19,097,130.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2016

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	948,852.00	332,545.00	11,748.00		1,295.00	0.00	0.00	1,294,440.00
Student Support Services	6100	27,995.00	8,150.00	745.00		0.00	0.00	0.00	36,890.00
Instructional Media Services	6200	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	108,940.00	35,374.00	863.00		160.00	0.00	0.00	145,337.00
Instructional Staff Training Services	6400	546.00	47.00	3,198.00		0.00	0.00	0.00	3,791.00
Instruction-Related Technology	6500	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00		0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00		0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Fiscal Services	7500	8,987.00	3,001.00	0.00		0.00	0.00	0.00	11,988.00
Food Services	7600	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	8,441.00	33,766.00	0.00	0.00	0.00	42,207.00
Maintenance of Plant	8100	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00		0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		1,095,320.00	379,117.00	24,995.00	33,766.00	1,455.00	0.00	0.00	1,534,653.00

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).