

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2018

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	574,645.00
Miscellaneous Federal Direct	3199	9,338.00
Total Federal Direct	3100	583,983.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,863,396.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	373,964.00
Total Federal Through State and Local	3200	3,237,360.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	308,188,941.00
Workforce Development	3315	3,015,968.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	44,277.00
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	416,185.00
District Discretionary Lottery Funds	3344	130,025.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	78,374,666.00
Florida School Recognition Funds	3361	3,629,564.00
Voluntary Prekindergarten Program	3371	1,392,723.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	7,177,537.00
Total State	3300	402,369,886.00
<i>Local:</i>		
District School Taxes	3411	133,770,663.00
Tax Redemptions	3421	439.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Interest on Investments	3431	1,281,971.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(173,360.00)
Gifts, Grants and Bequests	3440	217,723.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	61,660.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	521,902.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	57,989.00
Other Student Fees	3469	
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	84,380.00
Transportation Services Rendered for School Activities	3492	1,108,689.00
Sale of Junk	3493	55,001.00
Receipt of Federal Indirect Cost Rate	3494	2,392,083.00
Other Miscellaneous Local Sources	3495	9,872,297.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	5,791.00
Receipt of Food Service Indirect Costs	3499	1,359,141.00
Total Local	3400	150,616,369.00
Total Revenues	3000	556,807,598.00

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, 2018

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>									
Instruction	5000	220,349,159.00	69,872,918.00	37,664,523.00		9,152,065.00	181,756.00	5,401,963.00	342,622,384.00
Student Support Services	6100	18,714,025.00	6,286,999.00	2,805,814.00		156,894.00	20,392.00	44,366.00	28,028,490.00
Instructional Media Services	6200	955,768.00	437,484.00	186,192.00		318,311.00	254,472.00		2,152,227.00
Instruction and Curriculum Development Services	6300	9,961,634.00	3,142,831.00	553,593.00		34,050.00	9,955.00	59,916.00	13,761,979.00
Instructional Staff Training Services	6400	1,723,785.00	437,151.00	348,836.00		165,182.00	1,326.00	33,332.00	2,709,612.00
Instruction-Related Technology	6500	5,155,703.00	1,704,757.00	52,855.00					6,913,315.00
Board	7100	237,236.00	153,252.00	193,660.00		1,197.00		32,240.00	617,585.00
General Administration	7200	654,265.00	284,067.00	124,392.00		3,584.00	667.00	276,298.00	1,343,273.00
School Administration	7300	28,219,354.00	10,423,028.00	1,101,090.00		521,895.00	111,997.00	635,988.00	41,013,352.00
Facilities Acquisition and Construction	7410	1,192,092.00	354,652.00	1,300,068.00		7,203.00	945.00	2,549.00	2,857,509.00
Fiscal Services	7500	1,985,631.00	811,547.00	170,356.00		10,553.00	1,887.00	73,336.00	3,053,310.00
Food Services	7600	222,920.00	20,699.00			20,034.00			263,653.00
Central Services	7700	4,499,716.00	1,534,692.00	644,020.00		79,657.00	10,751.00	321,900.00	7,090,736.00
Student Transportation Services	7800	18,405,678.00	8,198,873.00	1,278,646.00	3,225,650.00	1,311,033.00	178.00	114,513.00	32,534,571.00
Operation of Plant	7900	16,966,773.00	7,472,452.00	9,209,992.00	9,478,092.00	913,239.00	37,071.00	32,841.00	44,110,460.00
Maintenance of Plant	8100	5,615,200.00	1,953,651.00	3,635,183.00		299,758.00	8,697.00	1,961.00	11,514,450.00
Administrative Technology Services	8200	6,031,250.00	2,005,469.00	1,238,080.00		9,079.00	12,122.00	48,788.00	9,344,788.00
Community Services	9100	1,034,525.00	116,218.00	602,714.00	7,891.00	427,741.00	8,834.00	122,868.00	2,320,791.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						1,012.00		1,012.00
Other Capital Outlay	9300						375,602.00		375,602.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		341,924,714.00	115,210,740.00	61,110,014.00	12,711,633.00	13,431,475.00	1,037,664.00	7,202,859.00	552,629,099.00
Excess (Deficiency) of Revenues Over Expenditures									4,178,499.00

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

Exhibit K-1
FDOE Page 3
Fund 100

For the Fiscal Year Ended June 30, 2018

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	106,300.00
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	764,506.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	294,200.00
From Enterprise Funds	3690	
Total Transfers In	3600	1,058,706.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	(1,954,320.00)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(1,954,320.00)
Total Other Financing Sources (Uses)		(789,314.00)
Net Change In Fund Balance		3,389,185.00
Fund Balance, July 1, 2017	2800	59,964,340.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	3,628,214.00
Restricted Fund Balance	2720	5,313,685.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	26,682,455.00
Unassigned Fund Balance	2750	27,729,171.00
Total Fund Balances, June 30, 2018	2700	63,353,525.00

**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, 2018

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	17,661,600.00
School Breakfast Reimbursement	3262	6,165,196.00
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	1,285,405.00
USDA-Donated Commodities	3265	2,215,123.00
Cash in Lieu of Donated Foods	3266	92,432.00
Summer Food Service Program	3267	794,422.00
Fresh Fruit and Vegetable Program	3268	40,899.00
Other Food Services	3269	100,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	28,355,077.00
<i>State:</i>		
School Breakfast Supplement	3337	163,829.00
School Lunch Supplement	3338	201,027.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	364,856.00
<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	3,250.00
Student Lunches	3451	3,333,824.00
Student Breakfasts	3452	230,414.00
Adult Breakfasts/Lunches	3453	137,072.00
Student and Adult á la Carte Fees	3454	5,199,496.00
Student Snacks	3455	
Other Food Sales	3456	808,704.00
Other Miscellaneous Local Sources	3495	672,514.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	10,385,274.00
Total Revenues	3000	39,105,207.00

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

Exhibit K-2
FDOE Page 5
Fund 410

For the Fiscal Year Ended June 30, 2018

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	13,134,055.00
Employee Benefits	200	5,714,662.00
Purchased Services	300	962,144.00
Energy Services	400	961,177.00
Materials and Supplies	500	15,821,525.00
Capital Outlay	600	76,788.00
Other	700	1,523,719.00
Other Capital Outlay (Function 9300)	600	170,754.00
Total Expenditures		38,364,824.00
Excess (Deficiency) of Revenues Over Expenditures		740,383.00
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	(15,090.00)
To Capital Projects Funds	930	(810,819.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(825,909.00)
Total Other Financing Sources (Uses)		(825,909.00)
Net Change in Fund Balance		(85,526.00)
Fund Balance, July 1, 2017	2800	7,543,866.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,323,178.00
Restricted Fund Balance	2720	6,135,162.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2018	2700	7,458,340.00

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

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2018

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	7,150,607.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	801,343.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	7,951,950.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	640,330.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	14,310,453.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	525,242.00
English Literacy and Civics Education	3222	65,653.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	15,093,155.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,354,994.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	379,688.00
Twenty-First Century Schools - Title IV	3242	1,012,608.00
Federal Through Local	3280	62,494.00
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	776,694.00
Total Federal Through State and Local	3200	35,221,311.00
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<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	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	43,173,261.00

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, 2018

Exhibit K-3
 FDOE Page 7
Fund 420

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>									
Instruction	5000	12,890,633.00	5,541,418.00	1,998,060.00		1,549,336.00	438,367.00	1,157,167.00	23,574,981.00
Student Support Services	6100	2,353,393.00	843,809.00	114,497.00		153,604.00	13,984.00	1,950.00	3,481,237.00
Instructional Media Services	6200	13,531.00	5,490.00			5,367.00	4,978.00		29,366.00
Instruction and Curriculum Development Services	6300	3,406,276.00	975,063.00	257,774.00		147,539.00	12,140.00	20,306.00	4,819,098.00
Instructional Staff Training Services	6400	3,864,008.00	989,637.00	1,343,130.00		70,306.00	307.00	213,185.00	6,480,573.00
Instruction-Related Technology	6500	273,468.00	85,888.00	38,318.00					397,674.00
Board	7100								0.00
General Administration	7200							2,392,083.00	2,392,083.00
School Administration	7300	93,097.00	27,307.00				10,529.00		130,933.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	80,597.00	25,769.00			552.00	990.00		107,908.00
Food Services	7600			105,950.00		22.00			105,972.00
Central Services	7700	108,424.00	25,836.00	83,500.00		50,005.00		57,106.00	324,871.00
Student Transportation Services	7800	67,366.00	21,767.00	130,564.00			269.00	661.00	220,627.00
Operation of Plant	7900			37,648.00	104,427.00	10,501.00			152,576.00
Maintenance of Plant	8100			90,029.00					90,029.00
Administrative Technology Services	8200	86,553.00	25,825.00						112,378.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						101,539.00		101,539.00
Other Capital Outlay	9300						651,416.00		651,416.00
Total Expenditures		23,237,346.00	8,567,809.00	4,199,470.00	104,427.00	1,987,232.00	1,234,519.00	3,842,458.00	43,173,261.00
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								
<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, 2017	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, 2018	2700		0.00						

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, 2017	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, 2018	2700	0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2018

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199						561,166.00		561,166.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	1,246,477.00							1,246,477.00
SBE/COBI Bond Interest	3326	7,470.00							7,470.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		223,250.00						223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,253,947.00	223,250.00	0.00	0.00	0.00	0.00	0.00	1,477,197.00
<i>Local:</i>									
District Debt Service Taxes	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						143,489.00		143,489.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(117,474.00)		(117,474.00)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495						15.00		15.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	26,030.00	0.00	26,030.00
Total Revenues	3000	1,253,947.00	223,250.00	0.00	0.00	0.00	587,196.00	0.00	2,064,393.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	922,000.00	110,000.00				33,098,499.00		34,130,499.00
Interest	720	299,475.00	112,032.00				16,821,767.00		17,233,274.00
Dues and Fees	730	899.00	345.00				230,210.00		231,454.00
Miscellaneous	790								0.00
Total Expenditures		1,222,374.00	222,377.00	0.00	0.00	0.00	50,150,476.00	0.00	51,595,227.00
Excess (Deficiency) of Revenues Over Expenditures		31,573.00	873.00	0.00	0.00	0.00	(49,563,280.00)	0.00	(49,530,834.00)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750						75,000.00		75,000.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720						61,591.00		61,591.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(3,830,656.00)							(3,830,656.00)
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						48,426,356.00		48,426,356.00
From Special Revenue Funds	3640						15,090.00		15,090.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690						610.00		610.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	48,442,056.00	0.00	48,442,056.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								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 Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		(3,830,656.00)	0.00	0.00	0.00	0.00	48,578,647.00	0.00	44,747,991.00
Net Change in Fund Balances		(3,799,083.00)	873.00	0.00	0.00	0.00	(984,633.00)	0.00	(4,782,843.00)
Fund Balance, July 1, 2017	2800	3,957,917.00	41,044.00				14,886,221.00		18,885,182.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	158,834.00	41,917.00				13,901,588.00		14,102,339.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2018	2700	158,834.00	41,917.00	0.00	0.00	0.00	13,901,588.00	0.00	14,102,339.00

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, 2018

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						1,661,042.00					1,661,042.00
Interest on Undistributed CO&DS	3325						36,059.00					36,059.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				1,231,737.00							1,231,737.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397				764,506.00							764,506.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	1,996,243.00	0.00	1,697,101.00	0.00	0.00	0.00	0.00	3,693,344.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							39,599,116.00				39,599,116.00
County Local Sales Tax	3418									28,398,773.00		28,398,773.00
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						89,914.00	215,480.00		1,342,769.00		1,648,163.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(19,442.00)	(46,593.00)		(229,851.00)		(295,886.00)
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495						88.00	508,215.00		694,545.00		1,202,848.00
Impact Fees	3496									16,091,090.00		16,091,090.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	70,560.00	40,276,218.00	0.00	46,297,326.00	0.00	86,644,104.00
Total Revenues	3000	0.00	0.00	0.00	1,996,243.00	0.00	1,767,661.00	40,276,218.00	0.00	46,297,326.00	0.00	90,337,448.00
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610									149,499.00		149,499.00
Audiovisual Materials	620									306.00		306.00
Buildings and Fixed Equipment	630									28,434,022.00		28,434,022.00
Furniture, Fixtures and Equipment	640				10,888.00			1,862,546.00		11,651,813.00		13,525,247.00
Motor Vehicles (Including Buses)	650							420,051.00		4,477,511.00		4,897,562.00
Land	660									1,433,977.00		1,433,977.00
Improvements Other Than Buildings	670				142,152.00		2,607.00	991,530.00		261,819.00		1,398,108.00
Remodeling and Renovations	680				1,331,504.00		676,503.00	4,447,636.00		5,498,223.00		11,953,866.00
Computer Software	690							829,882.00		3,969,685.00		4,799,567.00
Charter School Local Capital Improvement	793											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						2,423.00					2,423.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	1,484,544.00	0.00	681,533.00	8,551,645.00	0.00	55,876,855.00	0.00	66,594,577.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	511,699.00	0.00	1,086,128.00	31,724,573.00	0.00	(9,579,529.00)	0.00	23,742,871.00

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, 2018

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750									34,925,000.00		34,925,000.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720									12,699,947.00		12,699,947.00
Sale of Capital Assets	3730									704,001.00		704,001.00
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							1,954,320.00				1,954,320.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640							810,819.00				810,819.00
Interfund	3650									16,246.00		16,246.00
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	2,765,139.00	0.00	16,246.00	0.00	2,781,385.00
Transfers Out: (Function 9700)												
To General Fund	910				(764,506.00)							(764,506.00)
To Debt Service Funds	920							(31,303,450.00)		(17,122,906.00)		(48,426,356.00)
To Special Revenue Funds	940											0.00
Interfund	950							(16,246.00)				(16,246.00)
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	(764,506.00)	0.00	0.00	(31,319,696.00)	0.00	(17,122,906.00)	0.00	(49,207,108.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(764,506.00)	0.00	0.00	(28,554,557.00)	0.00	31,222,288.00	0.00	1,903,225.00
Net Change in Fund Balances		0.00	0.00	0.00	(252,807.00)	0.00	1,086,128.00	(252,807.00)	0.00	21,642,759.00	0.00	25,646,096.00
Fund Balance, July 1, 2017	2800				1,603,674.00		6,913,466.00	16,587,384.00		92,966,598.00		118,071,122.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				1,350,867.00		7,999,594.00	19,757,400.00		114,609,357.00		143,717,218.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	1,350,867.00	0.00	7,999,594.00	19,757,400.00	0.00	114,609,357.00	0.00	143,717,218.00

Excess (Deficiency) of Revenues Over Expenditures																				0.00
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, 2017	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, 2018	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, 2018

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	Non- Major Vending Program 922	Totals
OPERATING REVENUES									
Charges for Services	3481						9,699,751.00		9,699,751.00
Charges for Sales	3482							592,853.00	592,853.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489							1,298.00	1,298.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	9,699,751.00	594,151.00	10,293,902.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						5,391,650.00		5,391,650.00
Employee Benefits	200						2,642,951.00		2,642,951.00
Purchased Services	300						323,858.00		323,858.00
Energy Services	400						410,392.00		410,392.00
Materials and Supplies	500						311,959.00	16,921.00	328,880.00
Capital Outlay	600						56,692.00		56,692.00
Other	700						774,767.00	571,398.00	1,346,165.00
Depreciation and Amortization Expense	780						30,790.00		30,790.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	9,943,059.00	588,319.00	10,531,378.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	(243,308.00)	5,832.00	(237,476.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						51,705.00		51,705.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(11,180.00)		(11,180.00)
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						(380.00)		(380.00)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	40,145.00	0.00	40,145.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	(203,163.00)	5,832.00	(197,331.00)
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						(610.00)		(610.00)
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	(610.00)	0.00	(610.00)
Change in Net Position		0.00	0.00	0.00	0.00	0.00	(203,773.00)	5,832.00	(197,941.00)
Net Position, July 1, 2017	2880						281,794.00	154.00	281,948.00
Adjustments to Net Position	2896						(574,098.00)		(574,098.00)
Net Position, June 30, 2018	2780						(496,077.00)	5,986.00	(490,091.00)

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, 2018

INCOME OR (LOSS)	Account Number	Health Ins Plan & Self Ins 711	Self-Insurance 712	Prop, Cas, Liab & WC 713	Self-Insurance 714	District Print 791	Energy Mgt. Programs 792	Exclusive Agreements 794	Totals
OPERATING REVENUES									
Charges for Services	3481						13,926,207.00		13,926,207.00
Charges for Sales	3482								0.00
Premium Revenue	3484	78,126,212.00		10,250,777.00					88,376,989.00
Other Operating Revenues	3489	2,051,862.00		543,087.00			24,030.00	272,077.00	2,891,056.00
Total Operating Revenues		80,178,074.00	0.00	10,793,864.00	0.00	0.00	13,950,237.00	272,077.00	105,194,252.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	504,541.00		423,433.00			214,795.00		1,142,769.00
Employee Benefits	200	585,860.00		161,506.00			103,299.00		850,665.00
Purchased Services	300	16,761,466.00		5,789,785.00			2,678,147.00	130,429.00	25,359,827.00
Energy Services	400						10,541,260.00		10,541,260.00
Materials and Supplies	500	23,384.00		2,950.00			7,458.00	98,564.00	132,356.00
Capital Outlay	600	1,103.00		163.00				16,862.00	18,128.00
Other	700	59,849,447.00		4,698,441.00			725.00	200.00	64,548,813.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		77,725,801.00	0.00	11,076,278.00	0.00	0.00	13,545,684.00	246,055.00	102,593,818.00
Operating Income (Loss)		2,452,273.00	0.00	(282,414.00)	0.00	0.00	404,553.00	26,022.00	2,600,434.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	376,323.00		441,423.00			20,238.00	20,842.00	858,826.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(81,372.00)		(95,448.00)			(4,376.00)	(4,507.00)	(185,703.00)
Gifts, Grants and Bequests	3440	103,800.00							103,800.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740			283,715.00					283,715.00
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							(1,907.00)	(1,907.00)
Total Nonoperating Revenues (Expenses)		398,751.00	0.00	629,690.00	0.00	0.00	15,862.00	14,428.00	1,058,731.00
Income (Loss) Before Operating Transfers		2,851,024.00	0.00	347,276.00	0.00	0.00	420,415.00	40,450.00	3,659,165.00
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			(294,200.00)					(294,200.00)
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	(294,200.00)	0.00	0.00	0.00	0.00	(294,200.00)
Change in Net Position		2,851,024.00	0.00	53,076.00	0.00	0.00	420,415.00	40,450.00	3,364,965.00
Net Position, July 1, 2017	2880	12,350,279.00		27,717,403.00			1,161,665.00	1,402,045.00	42,631,392.00
Adjustments to Net Position	2896	(70,440.00)		(35,656.00)			(18,998.00)		(125,094.00)
Net Position, June 30, 2018	2780	15,130,863.00		27,734,823.00			1,563,082.00	1,442,495.00	45,871,263.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2018

Exhibit K-10
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Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2017	Additions	Deductions	Ending Balance June 30, 2018
Cash	1110	8,744,524.00	15,423,451.00	14,882,250.00	9,285,725.00
Investments	1160				0.00
Accounts Receivable, Net	1131	8,986.00	19,577.00	18,748.00	9,815.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150	5,908.00	62,966.00	63,796.00	5,078.00
Total Assets		8,759,418.00	15,505,994.00	14,964,794.00	9,300,618.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	808,763.00	16,084,200.00	16,312,338.00	580,625.00
Internal Accounts Payable	2290	7,664,462.00	29,845,077.00	29,323,072.00	8,186,467.00
Due to Budgetary Funds	2161	286,193.00	247,333.00		533,526.00
Total Liabilities		8,759,418.00	46,176,610.00	45,635,410.00	9,300,618.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2018

	Account Number	Governmental Activities Total Balance [1] June 30, 2018	Business-Type Activities Total Balance [1] June 30, 2018	Total	Governmental Activities - Debt Principal Payments 2017-18	Governmental Activities - Principal Due Within One Year 2018-19	Governmental Activities - Debt Interest Payments 2017-18	Governmental Activities - Interest Due Within One Year 2018-19
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	22,406,644.00		22,406,644.00	7,671,560.00	7,363,790.00	290,256.00	325,164.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	7,409,605.00		7,409,605.00	922,000.00	759,000.00	358,338.00	303,565.00
District Bonds Payable	2322	2,334,829.00		2,334,829.00	110,000.00	115,000.00	112,031.00	107,631.00
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	137,035,217.00		137,035,217.00	11,770,000.00	17,339,000.00	4,239,590.00	4,513,309.00
Total Bonds Payable	2320	146,779,651.00	0.00	146,779,651.00	12,802,000.00	18,213,000.00	4,709,959.00	4,924,505.00
Liability for Compensated Absences	2330	40,685,800.00	533,403.00	41,219,203.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	323,734,535.00		323,734,535.00	13,539,938.00	13,753,822.00	11,973,517.00	8,797,159.00
Qualified Zone Academy Bonds (QZAB) Payable	2342	5,448,613.00		5,448,613.00	117,001.00	117,001.00	50,006.00	50,006.00
Qualified School Construction Bonds (QSCB) Payable	2343	11,000,000.00		11,000,000.00			268,400.00	268,400.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	340,183,148.00	0.00	340,183,148.00	13,656,939.00	13,870,823.00	12,291,923.00	9,115,565.00
Estimated Liability for Long-Term Claims	2350	7,210,000.00		7,210,000.00				
Net Other Postemployment Benefits Obligation	2360	105,257,531.00	1,792,557.00	107,050,088.00				
Net Pension Liability	2365	368,044,785.00	5,057,573.00	373,102,358.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390	12,073,561.00		12,073,561.00				
Total Long-term Liabilities		1,042,641,120.00	7,383,533.00	1,050,024,653.00	34,130,499.00	39,447,613.00	17,292,138.00	14,365,234.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2018, 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, 2018

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2017	Returned To FDOE	Revenues [1] 2017-18	Expenditures 2017-18	Flexibility [2] 2017-18	Unexpended June 30, 2018
Class Size Reduction Operating Funds (3355)	94740			78,374,666.00	78,374,666.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	100,551.00		1,641,206.00	1,735,136.00		6,621.00
Florida School Recognition Funds (3361)	92040	34,533.00		3,629,564.00	3,614,758.00		49,339.00
Instructional Materials (FEFP Earmark) [3]	90880	3,011,500.00		5,896,061.00	5,346,637.00		3,560,924.00
Library Media (FEFP Earmark) [3]	90881	122,713.00		333,122.00	145,266.00		310,569.00
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	120,721.00		3,220,953.00	2,916,284.00		425,390.00
Safe Schools (FEFP Earmark) [5]	90803			1,370,510.00	1,370,510.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			16,023,386.00	16,023,386.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	726,067.00		19,850,112.00	19,634,785.00		941,394.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			1,185,012.00	1,168,488.00		16,524.00
Voluntary Prekindergarten - School Year Program (3371)	96440			1,303,138.00	1,303,138.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			89,585.00	86,661.00		2,924.00

[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, 2018

Exhibit K-13
 FDOE Page 18

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	2,530,374.00	240,294.00	26,107.00	2,796,775.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	2,530,374.00		26,107.00	2,556,481.00
Natural Gas - All Functions	411	57,271.00			57,271.00
Natural Gas - <i>Functions 7900 & 8100</i>	411	57,271.00			57,271.00
Bottled Gas - All Functions	421	40,984.00			40,984.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	40,984.00			40,984.00
Electricity - All Functions	430	9,363,580.00	961,177.00	104,427.00	10,429,184.00
Electricity - <i>Functions 7900 & 8100</i>	430	9,363,580.00		104,427.00	9,468,007.00
Heating Oil - All Functions	440	15,000.00			15,000.00
Heating Oil - <i>Functions 7900 & 8100</i>	440	15,000.00			15,000.00
Gasoline - All Functions	450	309,883.00			309,883.00
Gasoline - <i>Functions 7900 & 8100</i>	450				0.00
Diesel Fuel - All Functions	460	2,463,544.00			2,463,544.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	1,257.00			1,257.00
Other Energy Services - All Functions	490				0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490				0.00
Subtotal - Functions 7900 & 8100		12,008,466.00	0.00	130,534.00	12,139,000.00
Total - All Functions		14,780,636.00	1,201,471.00	130,534.00	16,112,641.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412	104,288.00			104,288.00
Liquefied Petroleum Gas	422	357,083.00			357,083.00
Gasoline	450	307,745.00			307,745.00
Diesel Fuel	460	2,456,534.00			2,456,534.00
Oil and Grease	540	55,167.00			55,167.00
Total		3,280,817.00		0.00	3,280,817.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651	690.00		4,473,988.00	4,474,678.00

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**

Exhibit K-13
FDOE Page 19

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	1,336,555.00			1,336,555.00
Technology-Related Repairs and Maintenance	359	30,759.00			30,759.00
Technology-Related Rentals	369	2,984,361.00	983,906.00		3,968,267.00
Telephone and Other Data Communication Services	379	1,479,810.00	5,338.00		1,485,148.00
Other Technology-Related Purchased Services	399	78,873.00	31,267.00		110,140.00
Technology-Related Materials and Supplies	5X9	216,241.00	37,592.00		253,833.00
Noncapitalized Computer Hardware	644	146,240.00	138,248.00		284,488.00
Technology-Related Noncapitalized Fixtures and Equipment	649	93,561.00	19,592.00		113,153.00
Noncapitalized Software	692	13,759.00	1,509.00		15,268.00
Miscellaneous Technology-Related	799				0.00
Total		6,380,159.00	1,217,452.00	0.00	7,597,611.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	264,964.00	592,250.00	7,777,865.00	8,635,079.00
Technology-Related Capitalized Fixtures and Equipment	648				0.00
Capitalized Software	691	1,666.00		4,073,833.00	4,075,499.00
Total		266,630.00	592,250.00	11,851,698.00	12,710,578.00

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2018

Exhibit K-13
 FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	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	343,477.00
Food	570	12,586,344.00
Donated Foods	580	2,138,052.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	158,963,714.00	2,235,168.00	161,198,882.00
Basic Programs 101, 102 and 103 (Function 5100)	140	695,039.00		695,039.00
Basic Programs 101, 102 and 103 (Function 5100)	750	4,017,508.00	122,511.00	4,140,019.00
Total Basic Program Salaries		163,676,261.00	2,357,679.00	166,033,940.00
Other Programs 130 (ESOL) (Function 5100)	120	6,640,587.00	93,372.00	6,733,959.00
Other Programs 130 (ESOL) (Function 5100)	140	29,035.00		29,035.00
Other Programs 130 (ESOL) (Function 5100)	750	167,828.00	5,118.00	172,946.00
Total Other Program Salaries		6,837,450.00	98,490.00	6,935,940.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	37,514,294.00	177,986.00	37,692,280.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	9,436.00		9,436.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	1,778.00	58,163.00	59,941.00
Total ESE Program Salaries		37,525,508.00	236,149.00	37,761,657.00
Career Program 300 (Function 5300)	120	6,626,497.00		6,626,497.00
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	1,470.00	5,368.00	6,838.00
Total Career Program Salaries		6,627,967.00	5,368.00	6,633,335.00
TOTAL		214,667,186.00	2,697,686.00	217,364,872.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	5,530,237.00	73,505.00	5,603,742.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2018

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 (Subobjects 393 and 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	30,558,527.00	492,131.00	205,788.00	31,256,446.00
Special Revenue Funds - Food Service	410				0.00
Special Revenue Funds - Other Federal Programs	420			746,648.00	746,648.00
Capital Projects Funds	3XX	764,506.00			764,506.00
Total Charter School Distributions		31,323,033.00	492,131.00	952,436.00	32,767,600.00

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2017	Earnings 2017-18	Expenditures 2017-18	Unexpended June 30, 2018
Earnings, Expenditures and Carryforward Amounts:		773,249.00	773,249.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			260,421.00	
School Nurses and Health Care Services			512,828.00	
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			773,249.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2018</i>		
Total Assets and Deferred Outflows of Resources	100	83,254,956.00
Total Liabilities and Deferred Inflows of Resources	100	19,901,431.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2018

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	855,832.00	318,063.00	211.00		1,347.00			1,175,453.00
Student Support Services	6100	11,150.00	4,148.00	693.00					15,991.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	133,001.00	46,372.00						179,373.00
Instructional Staff Training Services	6400	437.00	39.00	89.00					565.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	12,180.00	4,276.00						16,456.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	77.00	13.00	374.00	1,497.00				1,961.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								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		1,012,677.00	372,911.00	1,367.00	1,497.00	1,347.00	0.00	0.00	1,389,799.00

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