

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2023

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	0.00
Reserve Officers Training Corps (ROTC)	3191	730,587.00
Miscellaneous Federal Direct	3199	12,924.00
Total Federal Direct	3100	743,511.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	991,213.00
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	654,190.00
Total Federal Through State and Local	3200	1,645,403.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	394,216,550.00
Workforce Development	3315	3,184,855.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentives	3317	15,597.00
Adults with Disabilities	3318	0.00
CO&DS Withheld for Administrative Expenditure	3323	51,656.00
Diagnostic and Learning Resources Centers	3335	0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00
State Forest Funds	3342	0.00
State License Tax	3343	422,971.00
District Discretionary Lottery Funds	3344	0.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	82,363,233.00
Florida School Recognition Funds	3361	4,674,579.00
Voluntary Prekindergarten Program	3371	2,191,084.00
Preschool Projects	3372	0.00
<i>Other State:</i>		
Reading Programs	3373	0.00
Full-Service Schools Program	3378	0.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	1,493,440.00
Total State	3300	488,613,965.00
<i>Local:</i>		
District School Taxes	3411	180,694,279.00
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	0.00
Lease Revenue	3425	0.00
Interest on Investments	3431	9,116,982.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(219,950.00)
Gifts, Grants and Bequests	3440	233,245.00
Interest Income - Leases	3445	0.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	62,850.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	488,694.00
Continuing Workforce Education Course Fees	3463	0.00
Capital Improvement Fees	3464	0.00
Postsecondary Lab Fees	3465	0.00
Lifelong Learning Fees	3466	0.00
GED® Testing Fees	3467	0.00
Financial Aid Fees	3468	54,299.00
Other Student Fees	3469	0.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	0.00
Prekindergarten Early Intervention Fees	3472	0.00
School-Age Child Care Fees	3473	0.00
Other Schools, Courses and Classes Fees	3479	0.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	88,845.00
Transportation Services Rendered for School Activities	3492	330,609.00
Sale of Junk	3493	0.00
Receipt of Federal Indirect Cost Rate	3494	3,694,571.00
Other Miscellaneous Local Sources	3495	9,165,645.00
Refunds of Prior Year's Expenditures	3497	0.00
Collections for Lost, Damaged and Sold Textbooks	3498	7,088.00
Receipt of Food Service Indirect Costs	3499	1,091,749.00
Total Local	3400	204,808,906.00
Total Revenues	3000	695,811,785.00

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, 2023

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	239,406,797.00	87,255,952.00	69,843,937.00	0.00	6,734,970.00	246,767.00	1,460,272.00	404,948,695.00
Student Support Services	6100	23,190,160.00	9,038,713.00	3,927,338.00	0.00	411,876.00	11,516.00	91,512.00	36,671,115.00
Instructional Media Services	6200	1,167,710.00	588,185.00	454,103.00	0.00	208,733.00	130,265.00	150.00	2,549,146.00
Instruction and Curriculum Development Services	6300	14,740,717.00	5,516,483.00	238,073.00	0.00	34,365.00	5,198.00	24,803.00	20,559,639.00
Instructional Staff Training Services	6400	2,764,799.00	709,465.00	1,018,551.00	0.00	144,099.00	888.00	137,052.00	4,774,854.00
Instruction-Related Technology	6500	7,140,923.00	2,930,023.00	48,061.00	0.00	0.00	0.00	828.00	10,119,835.00
Board	7100	274,454.00	180,532.00	119,423.00	0.00	1,885.00	357.00	68,173.00	644,824.00
General Administration	7200	738,189.00	308,086.00	105,624.00	0.00	3,308.00	0.00	662,188.00	1,817,395.00
School Administration	7300	32,533,828.00	13,956,533.00	1,205,845.00	0.00	361,873.00	130,687.00	965,211.00	49,153,977.00
Facilities Acquisition and Construction	7410	1,601,854.00	631,890.00	4,620,356.00	0.00	9,023.00	144.00	5,041.00	6,868,308.00
Fiscal Services	7500	2,146,784.00	845,709.00	88,225.00	0.00	18,123.00	1,264.00	50,453.00	3,150,558.00
Food Services	7600	224,289.00	24,467.00	0.00	0.00	2,338.00	0.00	0.00	251,094.00
Central Services	7700	4,820,827.00	1,808,762.00	866,386.00	0.00	29,187.00	9,918.00	433,070.00	7,968,150.00
Student Transportation Services	7800	17,801,616.00	7,881,918.00	1,649,318.00	3,787,029.00	1,438,429.00	40,321.00	234,514.00	32,833,145.00
Operation of Plant	7900	23,533,881.00	10,320,397.00	5,751,553.00	14,446,454.00	1,517,646.00	120,644.00	6,657.00	55,697,232.00
Maintenance of Plant	8100	5,840,509.00	2,345,890.00	4,469,278.00	0.00	386,147.00	3,895.00	100,425.00	13,146,144.00
Administrative Technology Services	8200	4,293,307.00	1,639,645.00	2,163,107.00	0.00	14,879.00	10,546.00	9,280.00	8,130,764.00
Community Services	9100	819,811.00	215,911.00	265,368.00	0.00	56,731.00	17,311.00	202,476.00	1,577,608.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						4,170.00		4,170.00
Other Capital Outlay	9300						723,779.00		723,779.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		383,040,455.00	146,198,561.00	96,834,546.00	18,233,483.00	11,373,612.00	1,457,670.00	4,452,105.00	661,590,432.00
Excess (Deficiency) of Revenues Over Expenditures									34,221,353.00

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

Exhibit K-1

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For the Fiscal Year Ended June 30, 2023

Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	148,645.00
Loss Recoveries	3740	0.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	4,586,460.00
From Special Revenue Funds	3640	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	403,400.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	4,989,860.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
To Special Revenue Funds	940	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	(5,083,074.00)
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(5,083,074.00)
Total Other Financing Sources (Uses)		55,431.00
Net Change In Fund Balance		34,276,784.00
Fund Balance, July 1, 2022	2800	132,414,687.00
Adjustments to Fund Balance	2891	0.00
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	6,157,177.00
Restricted Fund Balance	2720	28,394,645.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	94,745,404.00
Unassigned Fund Balance	2750	37,394,245.00
Total Fund Balances, June 30, 2023	2700	166,691,471.00

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

Exhibit K-2

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For the Fiscal Year Ended June 30, 2023

Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	0.00
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	21,826,985.00
School Breakfast Reimbursement	3262	7,999,807.00
Afterschool Snack Reimbursement	3263	0.00
Child Care Food Program	3264	939,006.00
USDA-Donated Commodities	3265	2,539,336.00
Cash in Lieu of Donated Foods	3266	69,901.00
Summer Food Service Program	3267	478,859.00
Fresh Fruit and Vegetable Program	3268	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	33,853,894.00
<i>State:</i>		
School Breakfast Supplement	3337	200,137.00
School Lunch Supplement	3338	206,815.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	406,952.00
<i>Local:</i>		
Interest on Investments	3431	884,088.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(39,354.00)
Gifts, Grants and Bequests	3440	10,000.00
Student Lunches	3451	5,883,668.00
Student Breakfasts	3452	613,372.00
Adult Breakfasts/Lunches	3453	169,233.00
Student and Adult á la Carte Fees	3454	5,356,400.00
Student Snacks	3455	0.00
Other Food Sales	3456	975,249.00
Other Miscellaneous Local Sources	3495	4,555,336.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	18,407,992.00
Total Revenues	3000	52,668,838.00

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

Exhibit K-2
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Fund 410

For the Fiscal Year Ended June 30, 2023

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	13,803,616.00
Employee Benefits	200	6,089,198.00
Purchased Services	300	1,448,019.00
Energy Services	400	785,256.00
Materials and Supplies	500	19,597,233.00
Capital Outlay	600	77,518.00
Other	700	3,681,806.00
Other Capital Outlay (Function 9300)	600	227,736.00
Total Expenditures		45,710,382.00
Excess (Deficiency) of Revenues Over Expenditures		6,958,456.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
<i>Transfers In:</i>		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
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
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	(5,136.00)
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	(5,136.00)
Total Other Financing Sources (Uses)		(5,136.00)
Net Change in Fund Balance		6,953,320.00
Fund Balance, July 1, 2022	2800	28,760,220.00
Adjustments to Fund Balance	2891	0.00
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,507,715.00
Restricted Fund Balance	2720	33,205,825.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2023	2700	35,713,540.00

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

Exhibit K-3

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For the Fiscal Year Ended June 30, 2023

Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	8,389,732.00
Workforce Innovation and Opportunity Act	3170	0.00
Community Action Programs	3180	0.00
Reserve Officers Training Corps (ROTC)	3191	0.00
Pell Grants	3192	676,782.00
Miscellaneous Federal Direct	3199	100,002.00
Total Federal Direct	3100	9,166,516.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	851,374.00
Medicaid	3202	0.00
Individuals with Disabilities Education Act (IDEA)	3230	20,411,212.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	690,990.00
English Literacy and Civics Education	3222	0.00
Adult Migrant Education	3223	0.00
Other WIOA Programs	3224	0.00
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	25,018,155.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,976,275.00
Math and Science Partnerships - Title II, Part B	3226	0.00
Language Instruction - Title III	3241	817,161.00
Twenty-First Century Schools - Title IV	3242	1,203,246.00
Federal Through Local	3280	74,032.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	2,136,710.00
Total Federal Through State and Local	3200	54,179,155.00
<i>State:</i>		
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	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
Adult General Education Course Fees	3461	0.00
Sale of Junk	3493	0.00
Other Miscellaneous Local Sources	3495	0.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	0.00
Total Revenues	3000	63,345,671.00

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, 2023

Exhibit K-3
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 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	17,893,834.00	7,972,766.00	2,788,723.00	0.00	2,382,588.00	768,112.00	768,236.00	32,574,259.00
Student Support Services	6100	3,424,564.00	1,337,166.00	257,450.00	0.00	203,880.00	10,506.00	3,766.00	5,237,332.00
Instructional Media Services	6200	16,693.00	7,362.00	0.00	0.00	0.00	0.00	0.00	24,055.00
Instruction and Curriculum Development Services	6300	5,841,470.00	1,902,156.00	204,046.00	0.00	53,093.00	38,829.00	6,245.00	8,045,839.00
Instructional Staff Training Services	6400	4,514,916.00	1,293,710.00	1,813,615.00	0.00	196,071.00	0.00	131,994.00	7,950,306.00
Instruction-Related Technology	6500	1,006,830.00	348,408.00	400,687.00	0.00	0.00	0.00	0.00	1,755,925.00
Board	7100	0.00	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	2,318,626.00	2,318,626.00
School Administration	7300	281,223.00	95,371.00	2,502.00	0.00	0.00	4,237.00	86,248.00	469,581.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	79,091.00	26,996.00	138.00	0.00	98.00	13.00	0.00	106,336.00
Food Services	7600	0.00	0.00	50,284.00	0.00	393.00	0.00	0.00	50,677.00
Central Services	7700	126,396.00	36,209.00	24,743.00	0.00	99,498.00	0.00	12,036.00	298,882.00
Student Transportation Services	7800	39,560.00	19,577.00	140,496.00	0.00	0.00	2,880.00	0.00	202,513.00
Operation of Plant	7900	32,573.00	14,407.00	425.00	0.00	1,306.00	981.00	0.00	49,692.00
Maintenance of Plant	8100	0.00	0.00	16,842.00	0.00	0.00	0.00	0.00	16,842.00
Administrative Technology Services	8200	82,355.00	28,263.00	0.00	0.00	0.00	0.00	0.00	110,618.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						468,097.00		468,097.00
Other Capital Outlay	9300						3,666,091.00		3,666,091.00
Total Expenditures		33,339,505.00	13,082,391.00	5,699,951.00	0.00	2,936,927.00	4,959,746.00	3,327,151.00	63,345,671.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
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							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	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							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2022	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
Total Fund Balances, June 30, 2023	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
 CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
 AMERICAN RESCUE PLAN (ARP) RELIEF FUND
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4

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REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199	-	-	-	-	-	-	0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271	-	-	3,158,134.00	-	60,276,989.00	-	63,435,123.00
Education Stabilization Funds - Workforce	3272	-	-	-	-	-	-	0.00
Education Stabilization Funds - VPK	3273	-	-	-	-	-	-	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	3,158,134.00	0.00	60,276,989.00	0.00	63,435,123.00
<i>Local:</i>								
Other Miscellaneous Local Sources	3495	-	-	104,478.00	-	-	-	104,478.00
Total Local	3400	0.00	0.00	104,478.00	0.00	0.00	0.00	104,478.00
Total Revenues	3000	0.00	0.00	3,262,612.00	0.00	60,276,989.00	0.00	63,539,601.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
 For the Fiscal Year Ended June 30, 2023

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	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	0.00
General Administration	7200	0.00	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	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	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	0.00
Community Services	9100	0.00	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		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
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							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	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							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2022	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
Total Fund Balances, June 30, 2023	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4
 FDOE Page 10
 Fund 442

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	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	0.00
General Administration	7200	0.00	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	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	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	0.00
Community Services	9100	0.00	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		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
	Account Number								
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
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							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	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							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2022	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
Total Fund Balances, June 30, 2023	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4
 FDOE Page 11
Fund 443

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	942,255.00	170,244.00	62,114.00	0.00	238,187.00	136,637.00	0.00	1,549,437.00
Student Support Services	6100	4,615.00	351.00	0.00	0.00	0.00	0.00	0.00	4,966.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	61,501.00	20,306.00	914.00	0.00	0.00	0.00	0.00	82,721.00
Instructional Staff Training Services	6400	1,034,426.00	92,680.00	60,017.00	0.00	1,895.00	0.00	0.00	1,189,018.00
Instruction-Related Technology	6500	0.00	0.00	13,275.00	0.00	0.00	1,297.00	0.00	14,572.00
Board	7100	0.00	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	14,458.00	14,458.00
School Administration	7300	0.00	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	0.00
Fiscal Services	7500	619.00	0.00	0.00	0.00	0.00	0.00	0.00	619.00
Food Services	7600	0.00	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	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	15,323.00	0.00	168,553.00	0.00	23,414.00	0.00	0.00	207,290.00
Maintenance of Plant	8100	0.00	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	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						16,067.00		16,067.00
Other Capital Outlay	9300						183,464.00		183,464.00
Total Expenditures		2,058,739.00	283,581.00	304,873.00	0.00	263,496.00	337,465.00	14,458.00	3,262,612.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
	Account Number								
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
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							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	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							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2022	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
Total Fund Balances, June 30, 2023	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)
 For the Fiscal Year Ended June 30, 2023

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	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	0.00
General Administration	7200	0.00	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	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	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	0.00
Community Services	9100	0.00	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		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
	Account Number								
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
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							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	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							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2022	2800	0.00							0.00
Adjustments to Fund Balance	2891	0.00							0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							0.00
Restricted Fund Balance	2720	0.00							0.00
Committed Fund Balance	2730	0.00							0.00
Assigned Fund Balance	2740	0.00							0.00
Unassigned Fund Balance	2750	0.00							0.00
Total Fund Balances, June 30, 2023	2700	0.00							0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4
 FDOE Page 13
Fund 445

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	15,272,005.00	6,413,624.00	11,049,560.00	0.00	5,167,953.00	1,164,414.00	18,328.00	39,085,884.00
Student Support Services	6100	1,741,700.00	562,670.00	118,364.00	0.00	0.00	313,670.00	0.00	2,736,404.00
Instructional Media Services	6200	110,407.00	30,048.00	0.00	0.00	0.00	0.00	0.00	140,455.00
Instruction and Curriculum Development Services	6300	241,201.00	48,396.00	89,199.00	0.00	0.00	10,705.00	0.00	389,501.00
Instructional Staff Training Services	6400	1,096,799.00	147,600.00	163,402.00	0.00	142,694.00	0.00	3,000.00	1,553,495.00
Instruction-Related Technology	6500	64,583.00	2,659.00	0.00	0.00	0.00	0.00	0.00	67,242.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	25,200.00	0.00	0.00	0.00	1,465,966.00	1,491,166.00
School Administration	7300	261,285.00	84,568.00	0.00	0.00	0.00	0.00	0.00	345,853.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	36,877.00	0.00	36,877.00
Fiscal Services	7500	62,365.00	22,737.00	0.00	0.00	0.00	0.00	0.00	85,102.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	173,057.00	49,733.00	193,215.00	0.00	0.00	0.00	119,390.00	535,395.00
Student Transportation Services	7800	473,934.00	76,293.00	2,246.00	0.00	7,235.00	432,406.00	0.00	992,114.00
Operation of Plant	7900	159,999.00	5,509.00	78,828.00	0.00	888,563.00	21,132.00	0.00	1,154,031.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	33,626.00	10,293.00	55,030.00	0.00	0.00	0.00	0.00	98,949.00
Community Services	9100	200,602.00	80,051.00	341,522.00	0.00	7,928.00	2,230.00	0.00	632,333.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						3,217,905.00		3,217,905.00
Other Capital Outlay	9300						7,714,283.00		7,714,283.00
Total Expenditures		19,891,563.00	7,534,181.00	12,116,566.00	0.00	6,214,373.00	12,913,622.00	1,606,684.00	60,276,989.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
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							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	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							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2022	2800	0.00							0.00
Adjustments to Fund Balance	2891	0.00							0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							0.00
Restricted Fund Balance	2720	0.00							0.00
Committed Fund Balance	2730	0.00							0.00
Assigned Fund Balance	2740	0.00							0.00
Unassigned Fund Balance	2750	0.00							0.00
Total Fund Balances, June 30, 2023	2700	0.00							0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
 For the Fiscal Year Ended June 30, 2023

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	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	0.00
General Administration	7200	0.00	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	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	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	0.00
Community Services	9100	0.00	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		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
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							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	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							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2022	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
Total Fund Balances, June 30, 2023	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, 2023

REVENUES	Account Number								
<i>Federal Through State and Local:</i>									
Federal Through Local	3280								0.00
Miscellaneous Federal Through State	3299								0.00
Total Federal Through State and Local	3200								0.00
<i>State:</i>									
Other Miscellaneous State Revenues	3399								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
Total Local	3400								0.00
Total Revenues	3000								0.00
EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	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	0.00
General Administration	7200	0.00	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	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	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	0.00
Community Services	9100	0.00	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		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number							
Loss Recoveries	3740								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
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
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								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
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2022	2800								0.00
Adjustments to Fund Balance	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2023	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, 2023

Exhibit K-6
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 Funds 200

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	0.00	0.00	0.00	0.00	0.00	566,573.00	0.00	566,573.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	924,751.00	0.00	0.00	0.00	0.00	0.00	0.00	924,751.00
SBE/COBI Bond Interest	3326	2,875.00	0.00	0.00	0.00	0.00	0.00	0.00	2,875.00
Sales Tax Distribution (s. 212.20(6)(d)6., F.S.)	3341	0.00	223,250.00	0.00	0.00	0.00	0.00	0.00	223,250.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Sources	3300	927,626.00	223,250.00	0.00	0.00	0.00	0.00	0.00	1,150,876.00
<i>Local:</i>									
District Debt Service Taxes	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	220,903.00	0.00	220,903.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	(65,587.00)	0.00	(65,587.00)
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	155,316.00	0.00	155,316.00
Total Revenues	3000	927,626.00	223,250.00	0.00	0.00	0.00	721,889.00	0.00	1,872,765.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	774,000.00	55,000.00	0.00	0.00	0.00	47,050,166.00	0.00	47,879,166.00
Interest	720	166,870.00	142,275.00	0.00	0.00	0.00	24,004,845.00	0.00	24,313,990.00
Dues and Fees	730	305.00	0.00	0.00	0.00	0.00	968,700.00	0.00	969,005.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		941,175.00	197,275.00	0.00	0.00	0.00	72,023,711.00	0.00	73,162,161.00
Excess (Deficiency) of Revenues Over Expenditures		(13,549.00)	25,975.00	0.00	0.00	0.00	(71,301,822.00)	0.00	(71,289,396.00)
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	789,940.00	0.00	789,940.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	87,535.00	0.00	87,535.00
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers In:</i>									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	71,924,750.00	0.00	71,924,750.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	71,924,750.00	0.00	71,924,750.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	(200.00)	0.00	(200.00)
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(200.00)	0.00	(200.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	72,802,025.00	0.00	72,802,025.00
Net Change in Fund Balances		(13,549.00)	25,975.00	0.00	0.00	0.00	1,500,203.00	0.00	1,512,629.00
Fund Balance, July 1, 2022	2800	83,669.00	151,481.00	0.00	0.00	0.00	13,586,723.00	0.00	13,821,873.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2720	70,120.00	177,456.00	0.00	0.00	0.00	15,086,926.00	0.00	15,334,502.00
Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances, June 30, 2023	2700	70,120.00	177,456.00	0.00	0.00	0.00	15,086,926.00	0.00	15,334,502.00

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, 2023

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>State:</i>												
CO&DS Distributed	3321	0.00	0.00	0.00	0.00	0.00	2,467,309.00	0.00	0.00	0.00	0.00	2,467,309.00
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00	0.00	0.00	58,999.00	0.00	0.00	0.00	0.00	58,999.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Through Local	3380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Education Capital Outlay (PECO)	3391	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classrooms First Program	3392	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMART Schools Small County Assistance Program	3395	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Class Size Reduction Capital Outlay	3396	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Funding	3397	0.00	0.00	0.00	4,469,369.00	0.00	0.00	0.00	0.00	0.00	0.00	4,469,369.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	731,066.00	0.00	731,066.00
Total State Sources	3300	0.00	0.00	0.00	4,469,369.00	0.00	2,526,308.00	0.00	0.00	731,066.00	0.00	7,726,743.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							67,520,884.00	0.00			67,520,884.00
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,153,193.00	0.00	47,153,193.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	242,844.00	651,571.00	0.00	6,880,381.00	0.00	7,774,796.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	(11,341.00)	(30,517.00)	0.00	188,785.00	0.00	146,927.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	4,840.00	0.00	136,721.00	0.00	141,561.00
Impact Fees	3496									58,212,768.00		58,212,768.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	231,503.00	68,146,778.00	0.00	112,571,848.00	0.00	180,950,129.00
Total Revenues	3000	0.00	0.00	0.00	4,469,369.00	0.00	2,757,811.00	68,146,778.00	0.00	113,302,914.00	0.00	188,676,872.00
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Audiovisual Materials	620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	630	0.00	0.00	0.00	0.00	0.00	0.00	1,031,305.00	0.00	109,453,325.00	0.00	110,484,630.00
Furniture, Fixtures and Equipment	640	0.00	0.00	0.00	0.00	0.00	0.00	4,001,132.00	0.00	10,019,526.00	0.00	14,020,658.00
Motor Vehicles (Including Buses)	650	0.00	0.00	0.00	0.00	0.00	0.00	342,178.00	0.00	4,320,033.00	0.00	4,662,211.00
Land	660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,984.00	0.00	24,984.00
Improvements Other Than Buildings	670	0.00	0.00	0.00	0.00	0.00	14,000.00	3,787,397.00	0.00	422,743.00	0.00	4,224,140.00
Remodeling and Renovations	680	0.00	1,381,439.00	0.00	0.00	0.00	2,877,943.00	5,945,300.00	0.00	9,856,109.00	0.00	20,060,791.00
Computer Software	690	0.00	0.00	0.00	0.00	0.00	0.00	1,992,720.00	0.00	331,974.00	0.00	2,324,694.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795									0.00		0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	4,173.00	0.00	0.00	0.00	0.00	4,173.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	1,381,439.00	0.00	0.00	0.00	2,896,116.00	17,100,032.00	0.00	134,428,694.00	0.00	155,806,281.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	(1,381,439.00)	0.00	4,469,369.00	0.00	(138,305.00)	51,046,746.00	0.00	(21,125,780.00)	0.00	32,870,591.00

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, 2023

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,215,060.00	0.00	86,215,060.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,553,657.00	0.00	9,553,657.00
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,580,000.00	0.00	5,580,000.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,814.00	0.00	61,814.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers In:</i>												0.00
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	5,136.00	0.00	0.00	0.00	5,136.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,229,040.00	0.00	25,229,040.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	5,336.00	0.00	25,229,040.00	0.00	25,234,376.00
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	0.00	0.00	0.00	(4,469,369.00)	0.00	0.00	0.00	0.00	(117,091.00)	0.00	(4,586,460.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	(40,604,604.00)	0.00	(31,320,146.00)	0.00	(71,924,750.00)
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25,229,040.00)	0.00	(25,229,040.00)
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	(4,870,635.00)	0.00	0.00	0.00	(4,870,635.00)
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	(4,469,369.00)	0.00	0.00	(45,475,239.00)	0.00	(56,666,277.00)	0.00	(106,610,885.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(4,469,369.00)	0.00	0.00	(45,469,903.00)	0.00	69,973,294.00	0.00	20,034,022.00
Net Change in Fund Balances		0.00	(1,381,439.00)	0.00	0.00	0.00	(138,305.00)	5,576,843.00	0.00	48,847,514.00	0.00	52,904,613.00
Fund Balance, July 1, 2022	2800	0.00	1,680,175.00	0.00	0.00	0.00	10,084,084.00	24,082,816.00	0.00	212,029,708.00	0.00	247,876,783.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2720	0.00	298,736.00	0.00	0.00	0.00	9,945,779.00	29,659,659.00	0.00	260,877,222.00	0.00	300,781,396.00
Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances, June 30, 2023	2700	0.00	298,736.00	0.00	0.00	0.00	9,945,779.00	29,659,659.00	0.00	260,877,222.00	0.00	300,781,396.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2023

REVENUES		Account Number								
Federal Direct		3100								0.00
Federal Through State and Local		3200								0.00
State Sources		3300								0.00
Local Sources		3400								0.00
Total Revenues		3000								0.00
EXPENDITURES		Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>										
Instruction		5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology		6500	0.00	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	0.00
General Administration		7200	0.00	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	0.00
Facilities Acquisition and Construction		7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services		7500	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant		8100	0.00	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	0.00
Community Services		9100	0.00	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		0.00
Other Capital Outlay		9300						0.00		0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710							0.00	0.00
Interest		720							0.00	0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures										
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Sale of Capital Assets		3730								0.00
Loss Recoveries		3740								0.00
<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
From Internal Service Funds		3670								0.00
From Enterprise Funds		3690								0.00
Total Transfers In		3600								0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								0.00
To Debt Service Funds		920								0.00
To Capital Projects Funds		930								0.00
To Special Revenue Funds		940								0.00
To Internal Service Funds		970								0.00
To Enterprise Funds		990								0.00
Total Transfers Out		9700								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										
Fund Balance, July 1, 2022		2800								0.00
Adjustments to Fund Balance		2891								0.00
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								0.00
Restricted Fund Balance		2720								0.00
Committed Fund Balance		2730								0.00
Assigned Fund Balance		2740								0.00
Unassigned Fund Balance		2750								0.00
Total Fund Balances, June 30, 2023		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, 2023

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	After School Enrichment Programs 921	Vending 941	Totals
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	9,136,343.00	0.00	9,136,343.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	853,915.00	853,915.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	285.00	285.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	9,136,343.00	854,200.00	9,990,543.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	0.00	0.00	0.00	0.00	0.00	3,635,898.00	0.00	3,635,898.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	1,428,325.00	0.00	1,428,325.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	418,272.00	0.00	418,272.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	286,812.00	0.00	286,812.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	203,313.00	21,351.00	224,664.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	26,906.00	0.00	26,906.00
Other	700	0.00	0.00	0.00	0.00	0.00	515,393.00	512,069.00	1,027,462.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	6,514,919.00	533,420.00	7,048,339.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	2,621,424.00	320,780.00	2,942,204.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	318,837.00	0.00	318,837.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	(13,484.00)	0.00	(13,484.00)
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	3,554.00	0.00	3,554.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Function 9900)	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous (Function 9900)	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	(3,470.00)	0.00	(3,470.00)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	305,437.00	0.00	305,437.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	2,926,861.00	320,780.00	3,247,641.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	2,926,861.00	320,780.00	3,247,641.00
Net Position, July 1, 2022	2880	0.00	0.00	0.00	0.00	0.00	2,985,493.00	106,273.00	3,091,766.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2023	2780	0.00	0.00	0.00	0.00	0.00	5,912,354.00	427,053.00	6,339,407.00

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, 2023

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Energy Management Programs 792	Exclusive Agreements 794	Totals
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	18,160,604.00	0.00	18,160,604.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	88,444,604.00	0.00	5,725,021.00	0.00	0.00	0.00	0.00	94,169,625.00
Other Operating Revenues	3489	7,505,783.00	0.00	537,908.00	0.00	0.00	0.00	358,020.00	8,401,711.00
Total Operating Revenues		95,950,387.00	0.00	6,262,929.00	0.00	0.00	18,160,604.00	358,020.00	120,731,940.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	803,943.00	0.00	462,204.00	0.00	0.00	109,830.00	3,000.00	1,378,977.00
Employee Benefits	200	363,164.00	0.00	183,413.00	0.00	0.00	39,172.00	283.00	586,032.00
Purchased Services	300	10,521,513.00	0.00	6,675,211.00	0.00	0.00	3,734,556.00	40,013.00	20,971,293.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	14,446,454.00	0.00	14,446,454.00
Materials and Supplies	500	5,951.00	0.00	31.00	0.00	0.00	1,740.00	102,310.00	110,032.00
Capital Outlay	600	225.00	0.00	0.00	0.00	0.00	0.00	32,606.00	32,831.00
Other	700	83,860,762.00	0.00	4,422,301.00	0.00	0.00	0.00	2,855.00	88,285,918.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		95,555,558.00	0.00	11,743,160.00	0.00	0.00	18,331,752.00	181,067.00	125,811,537.00
Operating Income (Loss)		394,829.00	0.00	(5,480,231.00)	0.00	0.00	(171,148.00)	176,953.00	(5,079,597.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	687,349.00	0.00	1,013,541.00	0.00	0.00	24,925.00	48,445.00	1,774,260.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(36,121.00)	0.00	(49,512.00)	0.00	0.00	(1,217.00)	(2,366.00)	(89,216.00)
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	79,853.00	0.00	0.00	0.00	0.00	0.00	0.00	79,853.00
Loss Recoveries	3740	0.00	0.00	142,933.00	0.00	0.00	0.00	0.00	142,933.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Function 9900)	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous (Function 9900)	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	(118.00)	(118.00)
Total Nonoperating Revenues (Expenses)		731,081.00	0.00	1,106,962.00	0.00	0.00	23,708.00	45,961.00	1,907,712.00
Income (Loss) Before Operating Transfers		1,125,910.00	0.00	(4,373,269.00)	0.00	0.00	(147,440.00)	222,914.00	(3,171,885.00)
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	5,083,074.00	0.00	5,083,074.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	4,870,635.00	0.00	0.00	0.00	0.00	4,870,635.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	87,505.00	0.00	0.00	0.00	0.00	0.00	0.00	87,505.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	87,505.00	0.00	4,870,635.00	0.00	0.00	5,083,074.00	0.00	10,041,214.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910	0.00	0.00	(403,400.00)	0.00	0.00	0.00	0.00	(403,400.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	(87,505.00)	0.00	0.00	0.00	0.00	0.00	0.00	(87,505.00)
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	(87,505.00)	0.00	(403,400.00)	0.00	0.00	0.00	0.00	(490,905.00)
Change in Net Position		1,125,910.00	0.00	93,966.00	0.00	0.00	4,935,634.00	222,914.00	6,378,424.00
Net Position, July 1, 2022	2880	15,990,179.00	0.00	24,457,983.00	0.00	0.00	1,243,339.00	1,753,713.00	43,445,214.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2023	2780	17,116,089.00	0.00	24,551,949.00	0.00	0.00	6,178,973.00	1,976,627.00	49,823,638.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2023

Exhibit K-11
FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2022	Additions	Deductions	Ending Balance June 30, 2023
Cash	1110	12,535,807.00	30,093,246.00	28,922,217.00	13,706,836.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	4,829.00	8,980.00	3,228.00	10,581.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	20,491.00	25,980.00	28,493.00	17,978.00
Total Assets		12,561,127.00	30,128,206.00	28,953,938.00	13,735,395.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	1,146,326.00	20,728,047.00	19,994,169.00	1,880,204.00
Internal Accounts Payable	2290	0.00	87,503,289.00	87,503,289.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		1,146,326.00	108,231,336.00	107,497,458.00	1,880,204.00
NET POSITION					
Restricted for:					
Other purposes		0.00			0.00
Individuals, organizations and other governments		11,414,801.00			11,855,191.00
Total Net Position	2785	11,414,801.00			11,855,191.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2023

	Account Number	Governmental Activities Total Balance [1] June 30, 2023	Business-Type Activities Total Balance [1] June 30, 2023	Total	Governmental Activities - Debt Principal Payments 2022-23	Governmental Activities - Principal Due Within One Year 2023-24	Governmental Activities - Debt Interest Payments 2022-23	Governmental Activities - Interest Due Within One Year 2023-24
Notes Payable	2310		0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases and SBITA	2315	24,519,833.00	0.00	24,519,833.00	10,967,553.00	10,018,953.00	514,658.00	377,393.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	3,224,672.00	0.00	3,224,672.00	774,000.00	723,215.00	166,870.00	134,030.00
District Bonds Payable	2322	3,868,016.00	0.00	3,868,016.00	55,000.00	81,342.00	142,275.00	139,400.00
Special Act Bonds Payable	2323		0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicle License Revenue Bonds Payable	2324		0.00	0.00	0.00	0.00	0.00	0.00
Sales Surtax Bonds Payable	2326	40,975,000.00	0.00	40,975,000.00	19,355,000.00	20,105,000.00	1,956,566.00	1,198,099.00
Total Bonds Payable	2320	48,067,688.00	0.00	48,067,688.00	20,184,000.00	20,909,557.00	2,265,711.00	1,471,529.00
Liability for Compensated Absences	2330	47,637,703.00	739,550.00	48,377,253.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	563,774,638.00	0.00	563,774,638.00	16,727,613.00	29,513,939.00	20,582,471.00	21,962,207.00
Qualified Zone Academy Bonds (QZAB) Payable	2342		0.00	0.00	0.00	0.00	0.00	0.00
Qualified School Construction Bonds (QSCB) Payable	2343	24,655,000.00	0.00	24,655,000.00	0.00	0.00	951,150.00	951,150.00
Build America Bonds (BAB) Payable	2344		0.00	0.00	0.00	0.00	0.00	0.00
Other Lease-Purchase Agreements Payable	2349		0.00	0.00	0.00	0.00	0.00	0.00
Total Lease-Purchase Agreements Payable	2340	588,429,638.00	0.00	588,429,638.00	16,727,613.00	29,513,939.00	21,533,621.00	22,913,357.00
Estimated Liability for Long-Term Claims	2350	7,139,000.00	0.00	7,139,000.00				
Net Other Postemployment Benefits Obligation	2360	110,337,522.00	1,811,093.00	112,148,615.00				
Net Pension Liability	2365	200,197,864.00	4,014,464.00	204,212,328.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380		0.00	0.00				
Derivative Instrument	2390		0.00	0.00				
Total Long-term Liabilities		1,026,329,248.00	6,565,107.00	1,032,894,355.00	47,879,166.00	60,442,449.00	24,313,990.00	24,762,279.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2023, 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, 2023

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2022	Returned To FDOE	Revenues 2022-23	Expenditures 2022-23	Flexibility [1] 2022-23	Unexpended June 30, 2023
Class Size Reduction Operating Funds (3355)	94740	0.00	0.00	82,363,233.00	82,363,233.00	0.00	0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00	0.00	0.00	0.00		0.00
Florida School Recognition Funds (3361)	92040	13,467.00	0.00	4,674,579.00	4,647,614.00		40,432.00
Instructional Materials (FEFP Earmark) [2]	90880	3,121,103.00	0.00	7,051,108.00	2,755,546.00	0.00	7,416,665.00
Library Media (FEFP Earmark) [2]	90881	654,378.00	0.00	399,649.00	435,591.00	0.00	618,436.00
Mental Health Assistance (FEFP Earmark)	90280	1,333,827.00	0.00	3,888,999.00	4,207,728.00		1,015,098.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	834,177.00	0.00	4,660,259.00	4,163,835.00		1,330,601.00
Safe Schools (FEFP Earmark) [4]	90803	0.00	0.00	5,117,567.00	5,117,567.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	19,158,206.00	19,158,206.00	0.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	107,757.00	0.00	21,844,176.00	21,951,933.00	0.00	0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	9,500.00	0.00	1,563,755.00	1,563,919.00		9,336.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00	0.00	2,135,722.00	1,844,344.00		291,378.00
Voluntary Prekindergarten - Summer Program (3371)	96441	53,020.00	0.00	55,362.00	41,786.00		66,596.00

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.

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

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

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

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2023

Exhibit K-14

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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	3,197,224.00	226,154.00	0.00	0.00	3,423,378.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	3,197,224.00		0.00	0.00	3,197,224.00
Natural Gas - All Functions	411	48,985.00	0.00	0.00	0.00	48,985.00
Natural Gas - <i>Functions 7900 & 8100</i>	411	48,985.00		0.00	0.00	48,985.00
Bottled Gas - All Functions	421	32,318.00	0.00	0.00	0.00	32,318.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	32,318.00		0.00	0.00	32,318.00
Electricity - All Functions	430	14,342,582.00	785,256.00	0.00	0.00	15,127,838.00
Electricity - <i>Functions 7900 & 8100</i>	430	14,342,582.00		0.00	0.00	14,342,582.00
Heating Oil - All Functions	440	0.00	0.00	0.00	0.00	0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440	0.00		0.00	0.00	0.00
Gasoline - All Functions	450	444,390.00	0.00	0.00	0.00	444,390.00
Gasoline - <i>Functions 7900 & 8100</i>	450	0.00		0.00	0.00	0.00
Diesel Fuel - All Functions	460	2,873,541.00	0.00	0.00	0.00	2,873,541.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	22,568.00		0.00	0.00	22,568.00
Other Energy Services - All Functions	490	0.00	0.00	0.00	0.00	0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490	0.00		0.00	0.00	0.00
Subtotal - Functions 7900 & 8100		17,643,677.00	0.00	0.00	0.00	17,643,677.00
Total - All Functions		20,939,040.00	1,011,410.00	0.00	0.00	21,950,450.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412	188,039.00		0.00	0.00	188,039.00
Liquefied Petroleum Gas	422	303,627.00		0.00	0.00	303,627.00
Gasoline	450	444,390.00		0.00	0.00	444,390.00
Diesel Fuel	460	2,850,973.00		0.00	0.00	2,850,973.00
Oil and Grease	540	65,892.00		0.00	0.00	65,892.00
Total		3,852,921.00		0.00	0.00	3,852,921.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	0.00	0.00	0.00	4,317,833.00	4,317,833.00

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2023

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	1,226,626.00	-	-		1,226,626.00
Technology-Related Repairs and Maintenance	359	770,282.00	46.00	-		770,328.00
Technology-Related Rentals	369	4,392,566.00	1,224,238.00	1,873,991.00		7,490,795.00
Telephone and Other Data Communication Services	379	45,800.00	9,307.00	1,949.00		57,056.00
Other Technology-Related Purchased Services	399	66,835.00	400,230.00	-		467,065.00
Technology-Related Materials and Supplies	5X9	257,762.00	222,567.00	2,219.00		482,548.00
Technology-Related Library Books	619	-	-	-	-	0.00
Noncapitalized Computer Hardware	644	61,208.00	36,360.00	698,890.00	200,509.00	996,967.00
Technology-Related Noncapitalized Fixtures and Equipment	649	147,885.00	212,346.00	1,044,254.00	642,639.00	2,047,124.00
Noncapitalized Software	692	8,174.00	5,340.00	59,236.00	531,771.00	604,521.00
Miscellaneous Technology-Related	799	-	-	-		0.00
Total		6,977,138.00	2,110,434.00	3,680,539.00	1,374,919.00	14,143,030.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	526,176.00	3,230,671.00	7,374,994.00	6,400,117.00	17,531,958.00
Technology-Related Capitalized Fixtures and Equipment	648	177,355.00	363,382.00	43,706.00	345,350.00	929,793.00
Capitalized Software	691	0.00	3,600.00	80,358.00	1,792,923.00	1,876,881.00
Total		703,531.00	3,597,653.00	7,499,058.00	8,538,390.00	20,338,632.00

* 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.

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2023

Exhibit K-14

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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - In Excess of \$25,000	312	0.00	0.00	0.00	0.00	0.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - In Excess of \$25,000	392	0.00	0.00	0.00	0.00	0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	293,735.00
Food	570	15,430,314.00
Donated Foods	580	2,788,993.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	167,630,822.00	3,330,182.00	5,778,905.00	176,739,909.00
Basic Programs 101, 102 and 103 (Function 5100)	140	1,732,782.00	0.00	0.00	1,732,782.00
Basic Programs 101, 102 and 103 (Function 5100)	750	342,565.00	64,343.00	0.00	406,908.00
Total Basic Program Salaries		169,706,169.00	3,394,525.00	5,778,905.00	178,879,599.00
Other Programs 130 (ESOL) (Function 5100)	120	7,837,856.00	155,703.00	270,202.00	8,263,761.00
Other Programs 130 (ESOL) (Function 5100)	140	81,019.00	0.00	1,007.00	82,026.00
Other Programs 130 (ESOL) (Function 5100)	750	16,017.00	3,008.00	0.00	19,025.00
Total Other Program Salaries		7,934,892.00	158,711.00	271,209.00	8,364,812.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	41,999,861.00	488,453.00	45,377.00	42,533,691.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	0.00	0.00	0.00	0.00
Total ESE Program Salaries		41,999,861.00	488,453.00	45,377.00	42,533,691.00
Career Program 300 (Function 5300)	120	8,163,628.00	0.00	5,000.00	8,168,628.00
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	0.00	0.00	0.00	0.00
Total Career Program Salaries		8,163,628.00	0.00	5,000.00	8,168,628.00
TOTAL		227,804,550.00	4,041,689.00	6,100,491.00	237,946,730.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	1,802,013.00	59,472.00	4,867,438.00	6,728,923.00

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	151,466,520.00	19,685,921.00	14,665,777.00	185,818,218.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	69,069,637.76	5,966,736.21	9,128,898.61	84,165,272.58
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	7,360,126.83	668,197.09	468,282.56	8,496,606.48
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	7,498,809.08	3,142,369.50	608,333.84	11,249,512.42
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	6,499,943.23	39,386.64	200,803.87	6,740,133.74

CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2023

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CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
<i>I. Instruction:</i>						
Basic	5100	0.00		0.00	0.00	0.00
Exceptional	5200	0.00		0.00	0.00	0.00
Career Education	5300	0.00		0.00	0.00	0.00
Adult General	5400	0.00		0.00	0.00	0.00
Prekindergarten	5500	0.00			0.00	0.00
Other Instruction	5900	0.00		0.00	0.00	0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
<i>II. School Safety:</i>						
		0.00		0.00	0.00	0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
<i>I. Instruction:</i>						
Basic	5100	0.00		0.00	0.00	0.00
Exceptional	5200	0.00		0.00	0.00	0.00
Career Education	5300	0.00		0.00	0.00	0.00
Adult General	5400	0.00		0.00	0.00	0.00
Prekindergarten	5500	0.00		0.00	0.00	0.00
Other Instruction	5900	0.00		0.00	0.00	0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
<i>II. School Safety:</i>						
		0.00		0.00	0.00	0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	62,933,894.00	4,587,010.00		766,879.00	543,485.00	68,831,268.00
Special Revenue Funds - Food Services	410		0.00		0.00	2,548,045.00	2,548,045.00
Special Revenue Funds - Other Federal Programs	420		0.00		0.00	1,233,951.00	1,233,951.00
Special Revenue Funds - Federal Education Stabilization Fund	440		0.00		0.00	5,036,263.00	5,036,263.00
Capital Projects Funds	3XX				0.00	0.00	0.00
Total Charter School Distributions		62,933,894.00	4,587,010.00	0.00	766,879.00	9,361,744.00	77,649,527.00

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2022	Earnings 2022-23	Expenditures 2022-23	Unexpended June 30, 2023
Earnings, Expenditures and Carryforward Amounts:	0.00	991,213.00	991,213.00	0.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			271,858.00	
School Nurses and Health Care Services			719,355.00	
Occupational Therapy, Physical Therapy and Other Therapy Services			0.00	
ESE Professional and Technical Services			0.00	
Gifted Student Education			0.00	
Staff Training and Curriculum Development			0.00	
Medicaid Administration and Billing Services			0.00	
Student Services			0.00	
Consultants			0.00	
Other			0.00	
Total Expenditures			991,213.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2023</i>		
Total Assets and Deferred Outflows of Resources	100	209,036,767.00
Total Liabilities and Deferred Inflows of Resources	100	42,345,296.00

VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

For the Fiscal Year Ended June 30, 2023

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	756,779.00	313,278.00	727.00	0.00	520.00	11,172.00	0.00	1,082,476.00
Student Support Services	6100	0.00	0.00	98.00	0.00	0.00	0.00	0.00	98.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	116,360.00	39,292.00	45.00	0.00	0.00	0.00	0.00	155,697.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	30.00	30.00
Instruction-Related Technology	6500	0.00	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	0.00
General Administration	7200	0.00	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	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	1,341.00	595.00	0.00	0.00	0.00	0.00	0.00	1,936.00
Food Services	7600	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	1,753.00	0.00	0.00	0.00	0.00	1,753.00
Administrative Technology Services	8200	0.00	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	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						170.00		170.00
Other Capital Outlay	9300						1,000.00		1,000.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		874,480.00	353,165.00	2,623.00	0.00	520.00	12,342.00	30.00	1,243,160.00

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