

FLORIDA DEPARTMENT OF EDUCATION  
REPORT OF FINANCIAL DATA TO THE  
COMMISSIONER OF EDUCATION (ESE 348)  
DISTRICT SCHOOL BOARD OF PASCO COUNTY  
For the Fiscal Year Ended June 30, 2025

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Florida Department of Education  
Office of Funding and Financial Reporting  
325 West Gaines Street, Room 814  
Tallahassee, Florida 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2025, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 9, 2025.

\_\_\_\_\_  
Signature of District School Superintendent

\_\_\_\_\_  
Signature Date

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GENERAL FUND  
For the Fiscal Year Ended June 30, 2025

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	732,663.00
Miscellaneous Federal Direct	3199	186,497.00
Total Federal Direct	3100	919,160.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,280,384.00
National Forest Funds	3255	0.00
Federal Through Local	3280	1,119,276.00
Miscellaneous Federal Through State	3299	387,573.00
Total Federal Through State and Local	3200	3,787,233.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	426,637,874.00
Workforce Development	3315	3,678,659.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentives	3317	114,124.00
Adults with Disabilities	3318	0.00
CO&DS Withheld for Administrative Expenditure	3323	56,639.00
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	414,215.00
District Discretionary Lottery Funds	3344	0.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	81,925,117.00
Florida School Recognition Funds	3361	4,547,507.00
Voluntary Prekindergarten Program	3371	2,209,642.00
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	3,302,145.00
Total State	3300	522,885,922.00
<i>Local:</i>		
Required Local Effort and District Nonvoted Operating Discretionary Tax	3411	227,056,722.00
District Voted Additional Operating Tax	3414	59,209,683.00
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	14,475,692.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	457,916.00
Gifts, Grants and Bequests	3440	168,766.00
Interest Income - Leases	3445	0.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	55,529.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	481,025.00
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	6,697.00
Financial Aid Fees	3468	46,560.00
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	77,097.00
Transportation Services Rendered for School Activities	3492	509,990.00
Sale of Junk	3493	15,234.00
Receipt of Federal Indirect Cost Rate	3494	2,763,076.00
Other Miscellaneous Local Sources	3495	9,777,094.00
Refunds of Prior Year's Expenditures	3497	0.00
Collections for Lost, Damaged and Sold Textbooks	3498	5,242.00
Receipt of Food Service Indirect Costs	3499	1,279,207.00
Total Local	3400	316,385,530.00
<b>Total Revenues</b>	3000	843,977,845.00

**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, 2025

Exhibit K-1  
FDOE Page 2

## Fund 100

## Fund 100

[illegible]

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	5,382,694.00
Loss Recoveries	3740	6,124,746.00
Transfers In:		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	24,525,472.00
From Special Revenue Funds	3640	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	509,200.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	25,034,672.00
Transfers Out: (Function 9700)		
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	(13,085,378.00)
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(13,085,378.00)
Total Other Financing Sources (Uses)		23,456,734.00
Net Change In Fund Balance		6,082,716.00
Fund Balance, July 1, 2024	2800	189,405,184.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	5,294,273.00
Restricted Fund Balance	2720	21,925,350.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	114,752,754.00
Unassigned Fund Balance	2750	53,515,523.00
Total Fund Balances, June 30, 2025	2700	195,487,900.00



REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	0.00
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	27,514,610.00
School Breakfast Reimbursement	3262	10,326,311.00
Afterschool Snack Reimbursement	3263	0.00
Child Care Food Program	3264	1,027,549.00
USDA-Donated Commodities	3265	3,526,472.00
Cash in Lieu of Donated Foods	3266	69,548.00
Summer Food Service Program	3267	902,198.00
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	43,366,688.00
<i>State:</i>		
School Breakfast Supplement	3337	231,798.00
School Lunch Supplement	3338	206,767.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	438,565.00
<i>Local:</i>		
Interest on Investments	3431	994,956.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	69,157.00
Gifts, Grants and Bequests	3440	0.00
Student Lunches	3451	0.00
Student Breakfasts	3452	0.00
Adult Breakfasts/Lunches	3453	151,116.00
Student and Adult á la Carte Fees	3454	3,946,004.00
Student Snacks	3455	0.00
Other Food Sales	3456	636,468.00
Other Miscellaneous Local Sources	3495	1,083,121.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	6,880,822.00
Total Revenues	3000	50,686,075.00

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	17,055,446.00
Employee Benefits	200	7,983,484.00
Purchased Services	300	1,165,346.00
Energy Services	400	871,428.00
Materials and Supplies	500	23,960,734.00
Capital Outlay	600	310,060.00
Other	700	4,510,879.00
Other Capital Outlay (Function 9300)	600	666,205.00
Total Expenditures		56,523,582.00
Excess (Deficiency) of Revenues Over Expenditures		(5,837,507.00)
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
Transfers In:		
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
Transfers Out: (Function 9700)		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	(365,403.00)
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	(365,403.00)
Total Other Financing Sources (Uses)		(365,403.00)
Net Change in Fund Balance		(6,202,910.00)
Fund Balance, July 1, 2024	2800	30,958,112.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,584,943.00
Restricted Fund Balance	2720	23,170,259.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2025	2700	24,755,202.00

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	8,812,986.00
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	653,344.00
Miscellaneous Federal Direct	3199	0.00
Total Federal Direct	3100	9,466,330.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	913,989.00
Medicaid	3202	0.00
Individuals with Disabilities Education Act (IDEA)	3230	23,622,867.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	745,480.00
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	27,297,941.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,548,310.00
Math and Science Partnerships - Title II, Part B	3226	0.00
Language Instruction - Title III	3241	787,830.00
Twenty-First Century Schools - Title IV	3242	2,489,178.00
Federal Through Local	3280	92,367.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	3,423,148.00
Total Federal Through State and Local	3200	61,921,110.00
<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	71,387,440.00

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, 2025

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	21,281,748.00	10,747,297.00	5,303,950.00	0.00	2,744,619.00	1,334,101.00	769,326.00	42,181,041.00
Student Support Services	6100	3,427,511.00	1,448,208.00	185,734.00	0.00	253,823.00	41,867.00	2,517.00	5,359,660.00
Instructional Media Services	6200	99,466.00	37,183.00	0.00	0.00	0.00	0.00	0.00	136,649.00
Instruction and Curriculum Development Services	6300	7,621,081.00	2,707,493.00	773,095.00	0.00	43,895.00	12,796.00	9,067.00	11,167,427.00
Instructional Staff Training Services	6400	4,832,084.00	1,693,135.00	1,127,922.00	0.00	65,962.00	17,046.00	82,415.00	7,818,564.00
Instruction-Related Technology	6500	0.00	0.00	124,450.00	0.00	0.00	0.00	0.00	124,450.00
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	2,590,555.00	2,590,555.00
School Administration	7300	435,264.00	149,358.00	0.00	0.00	217.00	22,250.00	28,583.00	635,672.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	9,683.00	0.00	9,683.00
Fiscal Services	7500	152,848.00	58,251.00	0.00	0.00	150.00	2,470.00	0.00	213,719.00
Food Services	7600	0.00	0.00	50,284.00	0.00	1,413.00	0.00	0.00	51,697.00
Central Services	7700	70,637.00	21,570.00	162,233.00	0.00	5,567.00	0.00	2,169.00	262,176.00
Student Transportation Services	7800	55,100.00	23,602.00	196,565.00	0.00	0.00	1,844.00	0.00	277,111.00
Operation of Plant	7900	16,708.00	7,899.00	660.00	0.00	415.00	7,238.00	0.00	32,920.00
Maintenance of Plant	8100	0.00	0.00	22,189.00	0.00	0.00	0.00	0.00	22,189.00
Administrative Technology Services	8200	72,378.00	23,150.00	0.00	0.00	0.00	0.00	0.00	95,528.00
Community Services	9100	0.00	0.00	201,662.00	0.00	0.00	0.00	0.00	201,662.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						1,001.00		1,001.00
Other Capital Outlay	9300						205,736.00		205,736.00
Total Expenditures		38,064,825.00	16,917,146.00	8,148,744.00	0.00	3,116,061.00	1,656,032.00	3,484,632.00	71,387,440.00
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							
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2024	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
Ending Fund Balance:									
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, 2025	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, 2025

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	-	-	-	-	8,580,353.00	-	8,580,353.00
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	0.00	0.00	8,580,353.00	0.00	8,580,353.00
<i>Local:</i>								
Other Miscellaneous Local Sources	3495	-	-	-	-	-	-	0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	3000	0.00	0.00	0.00	0.00	8,580,353.00	0.00	8,580,353.00

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, 2025

Exhibit K-4  
FDOE Page 9  
Fund 441

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
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
Capital Outlay:									
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							
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2024	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
Ending Fund Balance:									
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, 2025	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, 2025

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
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
Capital Outlay:									
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							
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2024	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
Ending Fund Balance:									
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, 2025	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, 2025

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
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
Capital Outlay:									
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							
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2024	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
Ending Fund Balance:									
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, 2025	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, 2025

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
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
Capital Outlay:									
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							
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2024	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
Ending Fund Balance:									
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, 2025	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 III (ESSER III)  
For the Fiscal Year Ended June 30, 2025

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	
Current:									
Instruction	5000	1,585,236.00	95,039.00	2,073,520.00	0.00	2,296,638.00	208,359.00	0.00	6,258,792.00
Student Support Services	6100	4,525.00	1,303.00	165,533.00	0.00	0.00	227,234.00	0.00	398,595.00
Instructional Media Services	6200	772.00	2,266.00	0.00	0.00	0.00	0.00	0.00	3,038.00
Instruction and Curriculum Development Services	6300	5,326.00	1,522.00	0.00	0.00	0.00	0.00	0.00	6,848.00
Instructional Staff Training Services	6400	380,406.00	36,668.00	76,025.00	0.00	31,608.00	0.00	9,600.00	534,307.00
Instruction-Related Technology	6500	19,454.00	0.00	0.00	0.00	0.00	0.00	0.00	19,454.00
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	172,522.00	172,522.00
School Administration	7300	57,816.00	20,089.00	8,000.00	0.00	0.00	0.00	0.00	85,905.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	5,204.00	0.00	5,204.00
Fiscal Services	7500	2,684.00	3,356.00	0.00	0.00	0.00	0.00	0.00	6,040.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	17,099.00	5,379.00	0.00	0.00	0.00	0.00	13,291.00	35,769.00
Student Transportation Services	7800	5,010.00	1,134.00	0.00	0.00	4,980.00	99,680.00	0.00	110,804.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	5,477.00	0.00	0.00	5,477.00
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	2,060.00	0.00	0.00	0.00	0.00	0.00	2,060.00
Community Services	9100	35,983.00	10,989.00	92.00	0.00	48.00	0.00	0.00	47,112.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						888,426.00		888,426.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		2,114,311.00	179,805.00	2,323,170.00	0.00	2,338,751.00	1,428,903.00	195,413.00	8,580,353.00
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							
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2024	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
Ending Fund Balance:									
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, 2025	2700	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, 2025

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
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
Capital Outlay:									
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							
Transfers In:									
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							
Transfers Out: (Function 9700)									
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, 2024	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
Ending Fund Balance:									
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, 2025	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, 2025

Exhibit K-5  
FDOE Page 15  
Fund 490

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	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								
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, 2024	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, 2025	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, 2025

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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	548,625.00	0.00	548,625.00
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	627,546.00	0.00	0.00	0.00	0.00	0.00	0.00	627,546.00
SBE/COBI Bond Interest	3326	1,931.00	0.00	0.00	0.00	0.00	0.00	0.00	1,931.00
Sales Tax Distribution (s. 212.20(6)(d)6 a., 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	629,477.00	223,250.00	0.00	0.00	0.00	0.00	0.00	852,727.00
<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	733,727.00	0.00	733,727.00
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	472,982.00	0.00	472,982.00
Gifts, Grants and Requests	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	1,206,709.00	0.00	1,206,709.00
Total Revenues	3000	629,477.00	223,250.00	0.00	0.00	0.00	1,755,334.00	0.00	2,608,061.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	541,000.00	65,000.00	0.00	0.00	0.00	52,220,232.00	0.00	52,826,232.00
Interest	720	102,430.00	136,275.00	0.00	0.00	0.00	26,613,787.00	0.00	26,852,492.00
Dues and Fees	730	119.00	0.00	0.00	0.00	0.00	1,139,925.00	0.00	1,140,044.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		643,549.00	201,275.00	0.00	0.00	0.00	79,973,944.00	0.00	80,818,768.00
Excess (Deficiency) of Revenues Over Expenditures		(14,072.00)	21,975.00	0.00	0.00	0.00	(78,218,610.00)	0.00	(78,210,707.00)
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	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 Agmnts (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
Transfers In:									
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	86,766,128.00	0.00	86,766,128.00
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	86,766,128.00	0.00	86,766,128.00
Transfers Out: (Function 9700)									
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	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
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	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	86,766,128.00	0.00	86,766,128.00
Net Change in Fund Balances		(14,072.00)	21,975.00	0.00	0.00	0.00	8,545,518.00	0.00	8,555,421.00
Fund Balance, July 1, 2024	2800	55,276.00	201,306.00	0.00	0.00	0.00	17,620,414.00	0.00	17,876,996.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2720	41,204.00	223,281.00	0.00	0.00	0.00	26,167,932.00	0.00	26,432,417.00
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, 2025	2700	41,204.00	223,281.00	0.00	0.00	0.00	26,167,932.00	0.00	26,432,417.00

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, 2025

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	3,185,454.00	0.00	0.00	0.00	0.00	3,185,454.00
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00	0.00	0.00	44,780.00	0.00	0.00	0.00	0.00	44,780.00
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	5,990,105.00	0.00	0.00	0.00	0.00	11,515,193.00	0.00	17,505,298.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,063,431.00	0.00	1,063,431.00
Total State Sources	3300	0.00	0.00	0.00	5,990,105.00	0.00	3,230,234.00	0.00	0.00	12,578,624.00	0.00	21,798,963.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							88,946,443.00	0.00			88,946,443.00
District Voted Additional Capital Improvement Tax	3415								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	51,273,322.00	0.00	51,273,322.00
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	241,642.00	1,555,214.00	0.00	12,208,750.00	0.00	14,005,606.00
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	16,183.00	88,660.00	0.00	1,094,271.00	0.00	1,199,114.00
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	537,280.00	0.00	22,215.00	0.00	559,495.00
Impact Fees	3496									48,825,236.00		48,825,236.00
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
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	257,825.00	91,127,597.00	0.00	113,423,794.00	0.00	204,809,216.00
<b>Total Revenues</b>	3000	0.00	0.00	0.00	5,990,105.00	0.00	3,488,059.00	91,127,597.00	0.00	126,002,418.00	0.00	226,608,179.00
<b>EXPENDITURES</b>												
<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	78,362.00	0.00	78,362.00
Audiovisual Materials	620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00	0.00	350.00
Buildings and Fixed Equipment	630	0.00	0.00	0.00	0.00	0.00	0.00	46,856.00	0.00	84,784,528.00	0.00	84,831,384.00
Furniture, Fixtures and Equipment	640	0.00	0.00	0.00	0.00	0.00	0.00	8,311,946.00	0.00	6,994,937.00	0.00	15,306,883.00
Motor Vehicles (Including Buses)	650	0.00	0.00	0.00	0.00	0.00	0.00	2,834,281.00	0.00	538,952.00	0.00	3,373,233.00
Land	660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	670	0.00	0.00	0.00	0.00	0.00	40,290.00	2,674,658.00	0.00	3,878,421.00	0.00	6,593,369.00
Remodeling and Renovations	680	0.00	0.00	0.00	0.00	0.00	5,556,257.00	12,232,996.00	0.00	42,261,994.00	0.00	60,051,247.00
Computer Software	690	0.00	0.00	0.00	0.00	0.00	0.00	1,471.00	0.00	0.00	0.00	1,471.00
Charter School Local Capital Improvement	793							503,575.00				503,575.00
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	4,169.00	0.00	0.00	0.00	0.00	4,169.00
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
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	5,600,716.00	26,605,783.00	0.00	138,537,544.00	0.00	170,744,043.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00	0.00	0.00	5,990,105.00	0.00	(2,112,657.00)	64,521,814.00	0.00	(12,535,126.00)	0.00	55,864,136.00

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, 2025

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FD0E Page 18  
Funds 300

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	215,000,000.00	0.00	215,000,000.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,758,820.00	0.00	22,758,820.00
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	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Transfers In:												
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	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	365,403.00	0.00	0.00	0.00	365,403.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,167,802.00	0.00	6,167,802.00
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	365,403.00	0.00	6,167,802.00	0.00	6,533,205.00
Transfers Out: (Function 9700)												
To General Fund	910	0.00	0.00	0.00	(5,990,105.00)	0.00	0.00	(3,624,448.00)	0.00	(14,910,919.00)	0.00	(24,525,472.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	(41,395,472.00)	0.00	(45,370,656.00)	0.00	(86,766,128.00)
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	(6,167,802.00)	0.00	(6,167,802.00)
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	(7,354,839.00)	0.00	0.00	0.00	(7,354,839.00)
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	(5,990,105.00)	0.00	0.00	(52,374,759.00)	0.00	(66,449,377.00)	0.00	(124,814,241.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(5,990,105.00)	0.00	0.00	(52,009,356.00)	0.00	177,477,245.00	0.00	119,477,784.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	(2,112,657.00)	12,512,458.00	0.00	164,942,119.00	0.00	175,341,920.00
Fund Balance, July 1, 2024	2800	0.00	0.00	0.00	0.00	0.00	9,084,146.00	39,437,936.00	0.00	193,255,674.00	0.00	241,777,756.00
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
Ending Fund Balance:												
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	0.00	0.00	0.00	0.00	6,971,489.00	51,950,394.00	0.00	358,197,793.00	0.00	417,119,676.00
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, 2025	2700	0.00	0.00	0.00	0.00	0.00	6,971,489.00	51,950,394.00	0.00	358,197,793.00	0.00	417,119,676.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
For the Fiscal Year Ended June 30, 2025

Exhibit K-8  
FDOE Page 19  
Fund 000

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	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
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
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Debt Service: (Function 9200)									
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									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
Transfers In:									
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							
Transfers Out: (Function 9700)									
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		0.00							
Fund Balance, July 1, 2024	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
Ending Fund Balance:									
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, 2025	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, 2025

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Afterschool Enrichment Programs 921	Vending Program 941	Totals
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	9,285,487.00	0.00	9,285,487.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	480,734.00	480,734.00
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	219.00	219.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	9,285,487.00	480,953.00	9,766,440.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	0.00	0.00	0.00	0.00	0.00	4,496,470.00	0.00	4,496,470.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	2,110,652.00	0.00	2,110,652.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	413,637.00	0.00	413,637.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	234,814.00	21,285.00	256,099.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	369,863.00	0.00	369,863.00
Other	700	0.00	0.00	0.00	0.00	0.00	295,336.00	17,503.00	312,839.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	20,301.00	0.00	20,301.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	7,941,073.00	38,788.00	7,979,861.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	1,344,414.00	442,165.00	1,786,579.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	564,873.00	7,277.00	572,150.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	648.00	648.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	37,942.00	0.00	37,942.00
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	7,200.00	393.00	7,593.00
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	(1,150,478.00)	(441,265.00)	(1,591,743.00)
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	(7,834.00)	0.00	(7,834.00)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	(548,297.00)	(432,947.00)	(981,244.00)
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	796,117.00	9,218.00	805,335.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
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
Transfers Out: (Function 9700)									
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	796,117.00	9,218.00	805,335.00
Net Position, July 1, 2024	2880	0.00	0.00	0.00	0.00	0.00	7,984,782.00	427,053.00	8,411,835.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	(620,419.00)	0.00	(620,419.00)
Net Position, June 30, 2025	2780	0.00	0.00	0.00	0.00	0.00	8,160,480.00	436,271.00	8,596,751.00

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, 2025

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Worker's Comp 712	Prop,Cas,Liab 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	19,593,072.00	0.00	19,593,072.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	99,177,898.00	6,728,643.00	79,430.00	0.00	0.00	0.00	0.00	105,985,971.00
Other Operating Revenues	3489	0.00	0.00	754,741.00	0.00	0.00	0.00	448,300.00	1,203,041.00
Total Operating Revenues		99,177,898.00	6,728,643.00	834,171.00	0.00	0.00	19,593,072.00	448,300.00	126,782,084.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	459,025.00	0.00	512,438.00	0.00	0.00	130,851.00	800.00	1,103,114.00
Employee Benefits	200	323,358.00	0.00	182,482.00	0.00	0.00	47,493.00	73.00	553,406.00
Purchased Services	300	9,080,517.00	1,000,129.00	8,675,284.00	0.00	0.00	4,130,542.00	45,851.00	22,932,323.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	15,476,890.00	0.00	15,476,890.00
Materials and Supplies	500	840.00	0.00	74.00	0.00	0.00	3,877.00	287,226.00	292,017.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	95,415.00	95,415.00
Other	700	100,777,045.00	6,561,099.00	745,102.00	0.00	0.00	0.00	1,300.00	108,084,546.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	1,170.00	0.00	1,170.00
Total Operating Expenses		110,640,785.00	7,561,228.00	10,115,380.00	0.00	0.00	19,790,823.00	430,665.00	148,538,881.00
Operating Income (Loss)		(11,462,887.00)	(832,585.00)	(9,281,209.00)	0.00	0.00	(197,751.00)	17,635.00	(21,756,797.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	752,733.00	65,192.00	1,140,576.00	0.00	0.00	476,762.00	79,465.00	2,514,728.00
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	61,390.00	5,916.00	73,211.00	0.00	0.00	31,845.00	5,518.00	177,880.00
Gifts, Grants and Bequests	3440	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00
Other Miscellaneous Local Sources	3495	50,385.00	0.00	24,296.00	0.00	0.00	0.00	0.00	74,681.00
Loss Recoveries	3740	0.00	12,114.00	129,958.00	0.00	0.00	0.00	0.00	142,072.00
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	(81.00)	(81.00)
Total Nonoperating Revenues (Expenses)		1,114,508.00	83,222.00	1,368,041.00	0.00	0.00	508,607.00	84,902.00	3,159,280.00
Income (Loss) Before Operating Transfers		(10,348,379.00)	(749,363.00)	(7,913,168.00)	0.00	0.00	310,856.00	102,537.00	(18,597,517.00)
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610	13,085,378.00	0.00	0.00	0.00	0.00	0.00	0.00	13,085,378.00
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	7,354,839.00	0.00	0.00	0.00	0.00	7,354,839.00
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 Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	13,085,378.00	0.00	7,354,839.00	0.00	0.00	0.00	0.00	20,440,217.00
Transfers Out: (Function 9700)									
To General Fund	910	0.00	0.00	(509,200.00)	0.00	0.00	0.00	0.00	(509,200.00)
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 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	(509,200.00)	0.00	0.00	0.00	0.00	(509,200.00)
Change in Net Position		2,736,999.00	(749,363.00)	(1,067,529.00)	0.00	0.00	310,856.00	102,537.00	1,333,500.00
Net Position, July 1, 2024	2880	14,946,407.00	5,010,492.00	23,984,680.00	0.00	0.00	11,405,536.00	2,118,187.00	57,465,302.00
Adjustments to Net Position	2896	(83,406.00)	0.00	(56,860.00)	0.00	0.00	(19,677.00)	(5.00)	(159,948.00)
Net Position, June 30, 2025	2780	17,600,000.00	4,261,129.00	22,860,291.00	0.00	0.00	11,696,715.00	2,220,719.00	58,638,854.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION  
SCHOOL INTERNAL FUNDS  
June 30, 2025

ASSETS	Account Number	Beginning Balance July 1, 2024	Additions	Deductions	Ending Balance June 30, 2025
Cash	1110	13,900,661.00	26,220,533.00	25,352,664.00	14,768,530.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	11,209.00	10,615.00	10,282.00	11,542.00
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	872.00	0.00	872.00	0.00
Total Assets		13,912,742.00	26,231,148.00	25,363,818.00	14,780,072.00
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	592,205.00	16,132,630.00	16,256,283.00	468,552.00
Internal Accounts Payable	2290	0.00	142,072,522.00	142,072,522.00	0.00
Due to Budgetary Funds	2161	273,661.00	442,222.00	273,661.00	442,222.00
Total Liabilities		865,866.00	158,647,374.00	158,602,466.00	910,774.00
NET POSITION					
Restricted for:					
Other purposes		0.00			0.00
Individuals, organizations and other governments		13,046,876.00			13,869,298.00
Total Net Position	2785	13,046,876.00			13,869,298.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
SCHEDULE OF LONG-TERM LIABILITIES  
June 30, 2025

	Account Number	Governmental Activities Total Balance [1] June 30, 2025	Business-Type Activities Total Balance [1] June 30, 2025	Total	Governmental Activities - Debt Principal Payments 2024-25	Governmental Activities - Principal Due Within One Year 2025-26	Governmental Activities - Debt Interest Payments 2024-25	Governmental Activities - Interest Due Within One Year 2025-26
Notes Payable	2310	7,410,138.00	0.00	7,410,138.00	7,090,744.00	4,126,041.00	226,924.00	114,162.00
Obligations Under Leases and SBITA	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	1,730,000.00	0.00	1,730,000.00	541,000.00	475,000.00	102,430.00	77,360.00
District Bonds Payable	2322	3,165,000.00	0.00	3,165,000.00	65,000.00	65,000.00	136,275.00	133,025.00
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	215,000,000.00	0.00	215,000,000.00	20,870,000.00	8,870,000.00	4,497,990.00	10,528,250.00
Total Bonds Payable	2320	219,895,000.00	0.00	219,895,000.00	21,476,000.00	9,410,000.00	4,736,695.00	10,738,635.00
Liability for Compensated Absences	2330	62,290,025.00	559,358.00	62,849,383.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	441,284,032.00	0.00	441,284,032.00	24,259,488.00	36,442,115.00	20,937,722.00	19,896,587.00
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	816,950.00
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	465,939,032.00	0.00	465,939,032.00	24,259,488.00	36,442,115.00	21,888,872.00	20,713,537.00
Estimated Liability for Long-Term Claims	2350	7,937,903.00	0.00	7,937,903.00				
Net Other Postemployment Benefits Obligation	2360	120,716,684.00	1,913,661.00	122,630,345.00				
Net Pension Liability	2365	491,628,697.00	6,365,453.00	497,994,150.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	931,471.00	0.00	931,471.00				
Derivative Instrument	2390		0.00	0.00				
Total Long-term Liabilities		1,376,748,950.00	8,838,472.00	1,385,587,422.00	52,826,232.00	49,978,156.00	26,852,491.00	31,566,334.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2025, 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, 2025

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2024	Returned To FDOE	Revenues 2024-25	Expenditures 2024-25	Flexibility [1] 2024-25	Unexpended June 30, 2025
Class Size Reduction Operating Funds (3355)	94740	0.00	0.00	81,925,117.00	81,925,117.00	0.00	0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00	0.00		0.00		0.00
Florida School Recognition Funds (3361)	92040	55,780.00	0.00	4,547,507.00	4,600,370.00	0.00	2,917.00
Instructional Materials (FEFP Earmark) [2]	90880	1,059,226.00	0.00		1,019,803.00	0.00	39,423.00
Library Media (FEFP Earmark) [2]	90881	159,099.00	0.00		159,099.00	0.00	0.00
Mental Health Assistance (FEFP Earmark)	90280	787,105.00	0.00	5,248,263.00	5,581,858.00		453,510.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	0.00	0.00		0.00		0.00
Safe Schools (FEFP Earmark) [4]	90803	0.00	0.00	7,366,615.00	7,366,615.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	20,809,521.00	20,809,521.00	0.00	0.00
Educational Enrichment (FEFP Earmark) [3]	91280	0.00	0.00	25,621,479.00	25,621,479.00	0.00	0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00	0.00		0.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	383,719.00	0.00	2,159,819.00	2,121,485.00		422,053.00
Voluntary Prekindergarten - Summer Program (3371)	96441	87,107.00	0.00	49,823.00	38,601.00		98,329.00

[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."

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2025

Exhibit K-14  
FDOE Page 25

	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	4,117,564.00	220,778.00	0.00	0.00	4,338,342.00
Public Utility Services Other than Energy - <i>Functions 7900 &amp; 8100</i>	380	4,117,564.00		0.00	0.00	4,117,564.00
Natural Gas - All Functions	411	45,422.00	0.00	0.00	0.00	45,422.00
Natural Gas - <i>Functions 7900 &amp; 8100</i>	411	45,422.00		0.00	0.00	45,422.00
Bottled Gas - All Functions	421	71,499.00	0.00	0.00	0.00	71,499.00
Bottled Gas - <i>Functions 7900 &amp; 8100</i>	421	71,499.00		0.00	0.00	71,499.00
Electricity - All Functions	430	15,334,403.00	871,428.00	0.00	0.00	16,205,831.00
Electricity - <i>Functions 7900 &amp; 8100</i>	430	15,334,403.00		0.00	0.00	15,334,403.00
Heating Oil - All Functions	440	0.00	0.00	0.00	0.00	0.00
Heating Oil - <i>Functions 7900 &amp; 8100</i>	440	0.00		0.00	0.00	0.00
Gasoline - All Functions	450	426,367.00	0.00	0.00	0.00	426,367.00
Gasoline - <i>Functions 7900 &amp; 8100</i>	450	0.00		0.00	0.00	0.00
Diesel Fuel - All Functions	460	1,963,752.00	0.00	0.00	0.00	1,963,752.00
Diesel Fuel - <i>Functions 7900 &amp; 8100</i>	460	25,566.00		0.00	0.00	25,566.00
Other Energy Services - All Functions	490	0.00	0.00	0.00	0.00	0.00
Other Energy Services - <i>Functions 7900 &amp; 8100</i>	490	0.00		0.00	0.00	0.00
Subtotal - <i>Functions 7900 &amp; 8100</i>		19,594,454.00	0.00	0.00	0.00	19,594,454.00
Total - All Functions		21,959,007.00	1,092,206.00	0.00	0.00	23,051,213.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412	189,467.00		0.00	0.00	189,467.00
Liquefied Petroleum Gas	422	200,396.00		0.00	0.00	200,396.00
Gasoline	450	426,367.00		0.00	0.00	426,367.00
Diesel Fuel	460	1,938,186.00		0.00	0.00	1,938,186.00
Oil and Grease	540	59,225.00		0.00	0.00	59,225.00
Total		2,813,641.00		0.00	0.00	2,813,641.00

	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	1,807,041.00	1,807,041.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2025

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	1,312,609.00	-	-		1,312,609.00
Technology-Related Repairs and Maintenance	359	953,237.00	2,699.00	-		955,936.00
Technology-Related Rentals	369	10,543,130.00	1,942,805.00	782,159.00		13,268,094.00
Telephone and Other Data Communication Services	379	39,119.00	4,583.00	-		43,702.00
Other Technology-Related Purchased Services	399	213,165.00	117,450.00	-		330,615.00
Technology-Related Materials and Supplies	5X9	1,018,519.00	175,285.00	25,031.00		1,218,835.00
Technology-Related Library Books	619	231.00	-	-	-	231.00
Noncapitalized Computer Hardware	644	1,452,924.00	1,034,667.00	119,716.00	8,235,424.00	10,842,731.00
Technology-Related Noncapitalized Fixtures and Equipment	649	441,624.00	232,324.00	265,556.00	1,405,480.00	2,344,984.00
Noncapitalized Software	692	800.00	1,100.00	99,680.00	1,471.00	103,051.00
Miscellaneous Technology-Related	799	-	-	-		0.00
<b>Total</b>		15,975,358.00	3,510,913.00	1,292,142.00	9,642,375.00	30,420,788.00

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	12,512.00	0.00	0.00	340,740.00	353,252.00
Technology-Related Capitalized Fixtures and Equipment	648	5,614.00	205,736.00	0.00	195,990.00	407,340.00
Capitalized Software	691	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		18,126.00	205,736.00	0.00	536,730.00	760,592.00

\* 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, 2025

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
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<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
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	258,575.00
Food	570	18,658,735.00
Donated Foods	580	3,441,516.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>TEACHER SALARIES</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	196,323,385.00	2,932,204.00	1,290,921.00	200,546,510.00
Basic Programs 101, 102 and 103 (Function 5100)	140	1,038,411.00	0.00	0.00	1,038,411.00
Basic Programs 101, 102 and 103 (Function 5100)	750	334,547.00	60,050.00	0.00	394,597.00
<b>Total Basic Program Salaries</b>		197,696,343.00	2,992,254.00	1,290,921.00	201,979,518.00
Other Programs 130 (ESOL) (Function 5100)	120	11,738,578.00	175,322.00	77,187.00	11,991,087.00
Other Programs 130 (ESOL) (Function 5100)	140	62,089.00	0.00	0.00	62,089.00
Other Programs 130 (ESOL) (Function 5100)	750	20,003.00	3,591.00	0.00	23,594.00
<b>Total Other Program Salaries</b>		11,820,670.00	178,913.00	77,187.00	12,076,770.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	48,320,779.00	548,834.00	3,048.00	48,872,661.00
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
<b>Total ESE Program Salaries</b>		48,320,779.00	548,834.00	3,048.00	48,872,661.00
Career Program 300 (Function 5300)	120	10,510,496.00	0.00	0.00	10,510,496.00
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
<b>Total Career Program Salaries</b>		10,510,496.00	0.00	0.00	10,510,496.00
<b>TOTAL</b>		268,348,288.00	3,720,001.00	1,371,156.00	273,439,445.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>TEXTBOOKS (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	8,063,190.00	515,618.00	1,794,144.00	10,372,952.00

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES</b>					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	189,927,587.00	22,752,025.00	1,544,041.00	214,223,653.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	118,547,546.00	16,188,432.00	1,296,861.00	136,032,839.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	9,228,887.00	698,414.00	65,264.00	9,992,565.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	11,327,471.00	3,526,770.00	87,394.00	14,941,635.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	7,266,534.00	54,696.00	22,061.00	7,343,291.00



CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Educational Enrichment	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
<b>Total Flexible Spending Expenditures</b>		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
<b>Total Flexible Spending Expenditures</b>		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	79,451,527.00	23,857,770.00		713,878.00	467,225.00	104,490,400.00
Special Revenue Funds - Food Services	410		0.00		0.00	3,889.00	3,889.00
Special Revenue Funds - Other Federal Programs	420		1,038,479.00		0.00	707,362.00	1,745,841.00
Special Revenue Funds - Federal Education Stabilization Fund	440		19,284.00		0.00	2,348,630.00	2,367,914.00
Capital Projects Funds	3XX			503,575.00	0.00	0.00	503,575.00
<b>Total Charter School Distributions</b>		79,451,527.00	24,915,533.00	503,575.00	713,878.00	3,527,106.00	109,111,619.00

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
<b>Total</b>	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2024	Earnings 2024-25	Expenditures 2024-25	Unexpended June 30, 2025
Earnings, Expenditures and Carryforward Amounts:	0.00	2,280,384.00	2,280,384.00	0.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			773,459.00	
School Nurses and Health Care Services			1,436,425.00	
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			70,500.00	
Student Services			0.00	
Consultants			0.00	
Other			0.00	
<b>Total Expenditures</b>			2,280,384.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2025</i>		
Total Assets and Deferred Outflows of Resources	100	257,515,064.00
Total Liabilities and Deferred Inflows of Resources	100	62,027,164.00

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	
Current:									
Prekindergarten	5500	1,607,879.00	748,856.00	10,985.00	0.00	25,547.00	45,496.00	25.00	2,438,788.00
Student Support Services	6100	393.00	89.00	37.00	0.00	691.00	0.00	0.00	1,210.00
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	219,506.00	84,835.00	50,357.00	0.00	191.00	0.00	0.00	354,889.00
Instructional Staff Training Services	6400	9,990.00	2,261.00	122.00	0.00	0.00	0.00	184.00	12,557.00
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	141,528.00	74,782.00	0.00	0.00	368.00	0.00	13,478.00	230,156.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	15,306.00	6,266.00	0.00	0.00	0.00	0.00	0.00	21,572.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	3,408.00	773.00	0.00	0.00	0.00	0.00	0.00	4,181.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	92,935.00	46,580.00	0.00	0.00	2,579.00	0.00	0.00	142,094.00
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
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Debt Service: (Function 9200)									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		2,090,945.00	964,442.00	61,501.00	0.00	29,376.00	45,496.00	13,687.00	3,205,447.00

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

**School District of Pasco County, Florida**  
**Fund Balance**  
**Governmental Funds**  
**June 30, 2025**

	Major Funds					
	General	Capital Projects	Special Revenue	Special Revenue		
	Primary		Other	Federal Education		
	Operating	Other	Federal Programs	Stabilization	Nonmajor	Total
	Fund	Fund	Fund	Fund	Governmental	Governmental
					Funds	Funds
Fund Balances:						
Nonspendable:						
Inventories:						
General Fund	5,244,936	-	-	-	-	5,244,936
Special Revenue-Food Service	-	-	-	-	1,584,943	1,584,943
Prepaid Items:						-
General Fund	49,337	-	-	-	-	49,337
Restricted:						-
State Required Carryover	1,368,306	-	-	-	-	1,368,306
Special Revenue-Food Service	-	-	-	-	23,170,259	23,170,259
Debt Service	-	-	-	-	26,432,417	26,432,417
Capital Projects	-	358,197,793	-	-	58,921,883	417,119,676
Other Purposes	20,557,044	-	-	-	-	20,557,044
Assigned:						-
School Operations:						-
Encumbrances	9,458,927	-	-	-	-	9,458,927
Next Year Budget	105,293,827	-	-	-	-	105,293,827
Unassigned Fund Balance	53,515,523	-	-	-	-	53,515,523
Total Fund Balances	<u>\$ 195,487,900</u>	<u>\$ 358,197,793</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,109,502</u>	<u>\$ 663,795,195</u>

**School District of Pasco County, Florida**  
**Schedule of Long Term Liabilities**  
**June 30, 2025**

Description	Balance 6/30/2024	Additions	Deductions	Balance 6/30/2025	Due in One Year
<b>GOVERNMENTAL ACTIVITIES</b>					
<b>Bonds, Notes and Other Payable:</b>					
Notes/Loans Payable	\$ 14,500,882	\$ -	\$ 7,090,744	\$ 7,410,138	\$ 4,126,041
Bonds Payable	22,636,000	-	17,741,000	4,895,000	540,000
Bonds from Direct Borrowings and Direct Placements	3,735,000	215,000,000	3,735,000	215,000,000	8,870,000
Unamortized Premium (Discount) on Bonds Payable	787,131	-	87,566	699,565	87,565
<b>Total Bonds Payable:</b>	<b>27,158,131</b>	<b>215,000,000</b>	<b>21,563,566</b>	<b>220,594,565</b>	<b>9,497,565</b>
Certificates of Participation Payable (COPS)	438,605,000	-	17,415,000	421,190,000	29,415,000
COPS from Direct Borrowings and Direct Placements	51,593,520	-	6,844,488	44,749,032	7,027,115
Unamortized Premium (Discount) on COPS Payable	68,717,179	-	6,294,346	62,422,833	6,294,346
<b>Total Certificates of Participation Payable:</b>	<b>558,915,699</b>	<b>-</b>	<b>30,553,834</b>	<b>528,361,865</b>	<b>42,736,461</b>
<b>Total Bonds, Notes and Other Payable</b>	<b>600,574,712</b>	<b>215,000,000</b>	<b>59,208,144</b>	<b>756,366,568</b>	<b>56,360,067</b>
<b>Other Liabilities:</b>					
Estimated Insurance Claims Payable	7,105,067	6,972,803	6,139,967	7,937,903	2,964,197
Compensated Absences Payable	51,299,676	11,106,719	116,370	62,290,025	26,366,246
Total OPEB Liability	114,610,826	11,307,916	5,202,058	120,716,684	5,257,646
Net Pension Liability:					
Florida Retirement System	317,529,888	-	-	317,529,888	-
Health Insurance Subsidy	173,081,257	-	-	173,081,257	-
Supplementary Early Retirement Plan	1,017,552	-	-	1,017,552	-
Arbitrage Liability	492,335	439,136	-	931,471	241,385
<b>Total Governmental Activities Long-Term Liabilities</b>	<b>\$ 1,265,711,313</b>	<b>\$ 244,826,574</b>	<b>\$ 70,666,539</b>	<b>\$ 1,439,871,348</b>	<b>\$ 91,189,541</b>
<b>BUSINESS - TYPE ACTIVITIES</b>					
Compensated Absences Payable	\$ 892,872	\$ -	\$ 333,514	\$ 559,358	\$ 324,925
Total OPEB Liability	1,852,679	112,936	51,954	1,913,661	83,347
Net Pension Liability:					
Florida Retirement System	4,264,183	-	-	4,264,183	-
Health Insurance Subsidy	2,101,270	-	-	2,101,270	-
<b>Total Business - Type Activities</b>	<b>\$ 9,111,004</b>	<b>\$ 112,936</b>	<b>\$ 385,468</b>	<b>\$ 8,838,472</b>	<b>\$ 408,272</b>

**FLORIDA DEPARTMENT OF EDUCATION  
AFFIDAVIT ON IMPACT FEES**

STATE OF FLORIDA

PASCO COUNTY SCHOOL DISTRICT

To the best of my knowledge, I hereby declare that all impact fees collected and expended by my school district, or on its behalf for fiscal year 2024-25, were in full compliance with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct or improve specific infrastructure needs.

NAME OF AFFIANT \_\_\_Tammy Taylor\_\_\_\_\_ (*please print*)

SIGNATURE OF AFFIANT \_\_\_\_\_

TITLE \_\_\_\_\_ CFO \_\_\_\_\_ (*CFO or equivalent*)

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Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

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*SIGNATURE OF NOTARY PUBLIC, STATE OF FLORIDA*

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*(Print, Type, or Stamp Commissioned Name of Notary Public)*

*(Check one)*

☐ Affiant personally known to notary

Or

☐ Affiant produced identification

Type of Identification Produced: \_\_\_\_\_