

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, 2026

Email completed form to:
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or
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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, 2026, 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 8, 2026.

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, 2026

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	649,156.00
Miscellaneous Federal Direct	3199	626,935.00
Total Federal Direct	3100	1,276,091.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,312,556.00
National Forest Funds	3255	0.00
Federal Through Local	3280	18,900.00
Miscellaneous Federal Through State	3299	41,192.00
Total Federal Through State and Local	3200	2,372,648.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	428,223,858.00
Workforce Development	3315	3,736,944.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentives	3317	111,334.00
Adults with Disabilities	3318	0.00
CO&DS Withheld for Administrative Expenditure	3323	57,959.00
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	415,600.00
District Discretionary Lottery Funds	3344	0.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	82,455,300.00
Florida School Recognition Funds	3361	3,566,524.00
Voluntary Prekindergarten Program	3371	2,466,235.00
Preschool Projects	3372	0.00
<i>Other State:</i>		
Reading Programs	3373	0.00
Full-Service Schools Program	3378	0.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	1,856,168.00
Total State	3300	522,889,922.00
<i>Local:</i>		
Required Local Effort and District Nonvoted Operating Discretionary Tax	3411	243,612,035.00
District Voted Additional Operating Tax	3414	64,500,783.00
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	10,535,156.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(303,806.00)
Gifts, Grants and Bequests	3440	131,091.00
Interest Income - Leases	3445	0.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	28,650.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	473,706.00
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	8,624.00
Financial Aid Fees	3468	0.00
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	17,563.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	89,016.00
Transportation Services Rendered for School Activities	3492	525,899.00
Sale of Junk	3493	4,552.00
Receipt of Federal Indirect Cost Rate	3494	1,809,563.00
Other Miscellaneous Local Sources	3495	10,182,792.00
Refunds of Prior Year's Expenditures	3497	0.00
Collections for Lost, Damaged and Sold Textbooks	3498	7,276.00
Receipt of Food Service Indirect Costs	3499	830,632.00
Total Local	3400	332,453,532.00
Total Revenues	3000	858,992,193.00

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, 2026

Exhibit K-1

DOE Page 2

Fund 100

[illegible]

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	2,052,732.00
Loss Recoveries	3740	2,708,853.00
Transfers In:		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	12,079,505.00
From Special Revenue Funds	3640	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	13,594,578.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	25,674,083.00
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	(7,217,211.00)
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(7,217,211.00)
Total Other Financing Sources (Uses)		23,218,457.00
Net Change In Fund Balance		3,062,871.00
Fund Balance, July 1, 2025	2800	195,487,900.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	5,311,406.00
Restricted Fund Balance	2720	26,159,060.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	117,195,122.00
Unassigned Fund Balance	2750	49,885,183.00
Total Fund Balances, June 30, 2026	2700	198,550,771.00

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	0.00
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	23,963,770.00
School Breakfast Reimbursement	3262	8,975,727.00
Afterschool Snack Reimbursement	3263	0.00
Child Care Food Program	3264	1,025,912.00
USDA-Donated Commodities	3265	3,135,354.00
Cash in Lieu of Donated Foods	3266	67,984.00
Summer Food Service Program	3267	723,717.00
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	37,892,464.00
<i>State:</i>		
School Breakfast Supplement	3337	225,640.00
School Lunch Supplement	3338	240,488.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	466,128.00
<i>Local:</i>		
Interest on Investments	3431	961,818.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(54,156.00)
Gifts, Grants and Bequests	3440	0.00
Student Lunches	3451	5,410,096.00
Student Breakfasts	3452	908,645.00
Adult Breakfasts/Lunches	3453	147,983.00
Student and Adult á la Carte Fees	3454	5,028,685.00
Student Snacks	3455	0.00
Other Food Sales	3456	681,581.00
Other Miscellaneous Local Sources	3495	632,824.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	13,717,476.00
Total Revenues	3000	52,076,068.00

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	16,264,213.00
Employee Benefits	200	7,737,918.00
Purchased Services	300	1,053,832.00
Energy Services	400	945,158.00
Materials and Supplies	500	20,572,266.00
Capital Outlay	600	452,253.00
Other	700	3,237,688.00
Other Capital Outlay (Function 9300)	600	1,119,796.00
Total Expenditures		51,383,124.00
Excess (Deficiency) of Revenues Over Expenditures		692,944.00
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	(296,691.00)
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	(296,691.00)
Total Other Financing Sources (Uses)		(296,691.00)
Net Change in Fund Balance		396,253.00
Fund Balance, July 1, 2025	2800	24,755,202.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	2,319,447.00
Restricted Fund Balance	2720	22,832,008.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2026	2700	25,151,455.00

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	9,060,660.00
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	610,365.00
Miscellaneous Federal Direct	3199	0.00
Total Federal Direct	3100	9,671,025.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	993,561.00
Medicaid	3202	0.00
Individuals with Disabilities Education Act (IDEA)	3230	20,441,373.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	707,799.00
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	28,317,863.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,636,735.00
Math and Science Partnerships - Title II, Part B	3226	0.00
Language Instruction - Title III	3241	818,923.00
Twenty-First Century Schools - Title IV	3242	2,242,237.00
Federal Through Local	3280	0.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	2,591,712.00
Total Federal Through State and Local	3200	58,750,203.00
<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	68,421,228.00

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, 2026

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	18,114,330.00	9,051,332.00	6,413,512.00	0.00	2,491,389.00	1,686,640.00	663,294.00	38,420,497.00
Student Support Services	6100	3,091,770.00	1,338,601.00	126,247.00	0.00	267,900.00	27,367.00	3,903.00	4,855,788.00
Instructional Media Services	6200	100,243.00	41,204.00	0.00	0.00	0.00	0.00	0.00	141,447.00
Instruction and Curriculum Development Services	6300	7,960,075.00	2,844,725.00	766,158.00	0.00	113,370.00	22,154.00	19,197.00	11,725,679.00
Instructional Staff Training Services	6400	4,496,952.00	1,452,171.00	1,494,601.00	0.00	94,316.00	12,873.00	86,834.00	7,637,747.00
Instruction-Related Technology	6500	0.00	0.00	205,348.00	0.00	0.00	0.00	0.00	205,348.00
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	1,809,563.00	1,809,563.00
School Administration	7300	455,989.00	142,471.00	40,965.00	0.00	0.00	12,993.00	45,486.00	697,904.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	190,899.00	73,992.00	0.00	0.00	139.00	0.00	0.00	265,030.00
Food Services	7600	0.00	0.00	56,664.00	0.00	1,315.00	0.00	0.00	57,979.00
Central Services	7700	49,225.00	5,625.00	79,015.00	0.00	2,847.00	0.00	0.00	136,712.00
Student Transportation Services	7800	50,772.00	23,253.00	232,273.00	0.00	0.00	0.00	0.00	306,298.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	1,841.00	0.00	0.00	1,841.00
Maintenance of Plant	8100	0.00	0.00	8,362.00	0.00	0.00	0.00	0.00	8,362.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	1,142,111.00	516,215.00	171,174.00	0.00	0.00	0.00	0.00	1,829,500.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						134,236.00		134,236.00
Other Capital Outlay	9300						187,297.00		187,297.00
Total Expenditures		35,652,366.00	15,489,589.00	9,594,319.00	0.00	2,973,117.00	2,083,560.00	2,628,277.00	68,421,228.00
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, 2025	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, 2026	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, 2026

Exhibit K-4

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[illegible]

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, 2026

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, 2025	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, 2026	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, 2026

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, 2025	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, 2026	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, 2026

Exhibit K-4
FDOE Page 11
Fund 443

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
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, 2025	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, 2026	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, 2026

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, 2025	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, 2026	2700	0.00							

Exhibit K-4
FDOE Page 13
Fund 445

Exhibit K-4
FDOE Page 13
Fund 445

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, 2026

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, 2025	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, 2026	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, 2026

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, 2025	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, 2026	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, 2026

Exhibit K-6
FD0E Page 16
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	556,556.00	0.00	556,556.00
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	538,304.00	0.00	0.00	0.00	0.00	0.00	0.00	538,304.00
SBE/COBI Bond Interest	3326	1,395.00	0.00	0.00	0.00	0.00	0.00	0.00	1,395.00
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	539,699.00	223,250.00	0.00	0.00	0.00	0.00	0.00	762,949.00
<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	9,273.00	0.00	0.00	0.00	2,061,474.00	0.00	2,070,747.00
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	(599.00)	0.00	0.00	0.00	(1,201,069.00)	0.00	(1,201,668.00)
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	8,674.00	0.00	0.00	0.00	860,405.00	0.00	869,079.00
Total Revenues	3000	539,699.00	231,924.00	0.00	0.00	0.00	1,416,961.00	0.00	2,188,584.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	475,000.00	65,000.00	0.00	0.00	0.00	49,438,156.00	0.00	49,978,156.00
Interest	720	77,360.00	133,025.00	0.00	0.00	0.00	31,355,949.00	0.00	31,566,334.00
Dues and Fees	730	85.00	3,250.00	0.00	0.00	0.00	657,813.00	0.00	661,148.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		552,445.00	201,275.00	0.00	0.00	0.00	81,451,918.00	0.00	82,205,638.00
Excess (Deficiency) of Revenues Over Expenditures		(12,746.00)	30,649.00	0.00	0.00	0.00	(80,034,957.00)	0.00	(80,017,054.00)
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	33,145,000.00	0.00	33,145,000.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	2,573,183.00	0.00	2,573,183.00
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	(35,769,178.00)	0.00	(35,769,178.00)
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	63,713,385.00	0.00	63,713,385.00
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	767.00	0.00	767.00
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	63,714,152.00	0.00	63,714,152.00
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	(767.00)	0.00	(767.00)
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	(767.00)	0.00	(767.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	63,662,390.00	0.00	63,662,390.00
Net Change in Fund Balances		(12,746.00)	30,649.00	0.00	0.00	0.00	(16,372,567.00)	0.00	(16,354,664.00)
Fund Balance, July 1, 2025	2800	41,204.00	223,281.00	0.00	0.00	0.00	26,167,932.00	0.00	26,432,417.00
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	28,458.00	253,930.00	0.00	0.00	0.00	9,795,365.00	0.00	10,077,753.00
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, 2026	2700	28,458.00	253,930.00	0.00	0.00	0.00	9,795,365.00	0.00	10,077,753.00

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, 2026

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
Federal:												
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
State:												
CO&DS Distributed	3321	0.00	0.00	0.00	0.00	0.00	3,267,637.00	0.00	0.00	0.00	0.00	3,267,637.00
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00	0.00	0.00	170,932.00	0.00	0.00	0.00	0.00	170,932.00
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	7,031,535.00	0.00	0.00	0.00	0.00	654,959.00	0.00	7,686,494.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,878,932.00	0.00	1,878,932.00
Total State Sources	3300	0.00	0.00	0.00	7,031,535.00	0.00	3,438,569.00	0.00	0.00	2,533,891.00	0.00	13,003,995.00
Local:												
District Local Capital Improvement Tax	3413							96,869,205.00				96,869,205.00
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	51,317,515.00	0.00	51,317,515.00
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	241,424.00	2,559,733.00	0.00	13,771,802.00	0.00	16,572,959.00
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	(8,233.00)	(158,953.00)	0.00	(386,848.00)	0.00	(554,034.00)
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	24,364.00	0.00	155,894.00	0.00	180,258.00
Impact Fees	3496									55,520,152.00		55,520,152.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	233,191.00	99,294,349.00	0.00	120,378,515.00	0.00	219,906,055.00
Total Revenues	3000	0.00	0.00	0.00	7,031,535.00	0.00	3,671,760.00	99,294,349.00	0.00	122,912,406.00	0.00	232,910,050.00
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,052.00	0.00	79,052.00
Audiovisual Materials	620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	944.00	0.00	944.00
Buildings and Fixed Equipment	630	0.00	0.00	0.00	0.00	0.00	0.00	174,503.00	0.00	26,889,953.00	0.00	27,064,456.00
Furniture, Fixtures and Equipment	640	0.00	0.00	0.00	0.00	0.00	0.00	8,080,581.00	0.00	11,769,817.00	0.00	19,850,398.00
Motor Vehicles (Including Buses)	650	0.00	0.00	0.00	0.00	0.00	0.00	7,825,187.00	0.00	1,834,501.00	0.00	9,659,688.00
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	85,316.00	4,098,576.00	0.00	3,850,939.00	0.00	8,034,831.00
Remodeling and Renovations	680	0.00	0.00	0.00	0.00	0.00	2,328,784.00	20,087,610.00	0.00	105,419,826.00	0.00	127,836,220.00
Computer Software	690	0.00	0.00	0.00	0.00	0.00	0.00	17,631.00	0.00	0.00	0.00	17,631.00
Charter School Local Capital Improvement	793							1,218,168.00				1,218,168.00
Charter School Capital Outlay Sales Tax	795									0.00		0.00
Debt Service: (Function 9200)												
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	4,842.00	10,000.00	0.00	0.00	0.00	14,842.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	2,418,942.00	41,512,256.00	0.00	149,845,032.00	0.00	193,776,230.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	7,031,535.00	0.00	1,252,818.00	57,782,093.00	0.00	(26,932,626.00)	0.00	39,133,820.00

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, 2026

Exhibit K-7
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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 1011.7(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	272,270.00	0.00	24,421.00	0.00	296,691.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,506,333.00	0.00	15,506,333.00
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	272,270.00	0.00	15,530,754.00	0.00	15,803,024.00
Transfers Out: (Function 9700)												
To General Fund	910	0.00	0.00	0.00	(7,031,535.00)	0.00	0.00	(4,217,491.00)	0.00	(830,479.00)	0.00	(12,079,505.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	(32,024,291.00)	0.00	(31,689,094.00)	0.00	(63,713,385.00)
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	(15,506,333.00)	0.00	(15,506,333.00)
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	(7,495,000.00)	0.00	0.00	0.00	(7,495,000.00)
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	(7,031,535.00)	0.00	0.00	(43,736,782.00)	0.00	(48,025,906.00)	0.00	(98,794,223.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(7,031,535.00)	0.00	0.00	(43,464,512.00)	0.00	(32,495,152.00)	0.00	(82,991,199.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	1,252,818.00	14,317,581.00	0.00	(59,427,778.00)	0.00	(43,857,379.00)
Fund Balance, July 1, 2025	2800	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
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(615,826.00)	0.00	(615,826.00)
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	8,224,307.00	66,267,975.00	0.00	298,154,189.00	0.00	372,646,471.00
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, 2026	2700	0.00	0.00	0.00	0.00	0.00	8,224,307.00	66,267,975.00	0.00	298,154,189.00	0.00	372,646,471.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2026

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, 2025	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, 2026	2700	0.00							

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 Programs 941	Totals
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	9,568,619.00	0.00	9,568,619.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	619,078.00	619,078.00
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	211.00	211.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	9,568,619.00	619,289.00	10,187,908.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	0.00	0.00	0.00	0.00	0.00	4,993,575.00	0.00	4,993,575.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	2,220,476.00	0.00	2,220,476.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	312,661.00	34,542.00	347,203.00
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	229,099.00	18,737.00	247,836.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	106,204.00	0.00	106,204.00
Depreciation and Amortization	780	0.00	0.00	0.00	0.00	0.00	2,817.00	0.00	2,817.00
Other	700	0.00	0.00	0.00	0.00	0.00	1,434,124.00	479,371.00	1,913,495.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	9,298,956.00	532,650.00	9,831,606.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	269,663.00	86,639.00	356,302.00
NONCAPITAL SUBSIDIES									
Gifts, Grants and Bequests - Not restricted for capital assets	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To General Fund	910	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
To Interfund	950	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 Noncapital Subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss) and Noncapital Subsidies		0.00	0.00	0.00	0.00	0.00	269,663.00	86,639.00	356,302.00
OTHER NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	624,998.00	21,461.00	646,459.00
Gifts, Grants and Bequests - Restricted for capital assets	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	6,511.00	1,407.00	7,918.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Capital Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Capital Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	(1,713.00)	0.00	(1,713.00)
Transfers from General Fund - Restricted for capital assets	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	629,796.00	22,868.00	652,664.00
CHANGES IN NET POSITION									
Change in Net Position		0.00	0.00	0.00	0.00	0.00	899,459.00	109,507.00	1,008,966.00
Net Position, July 1, 2025	2880	0.00	0.00	0.00	0.00	0.00	8,160,480.00	436,271.00	8,596,751.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	(809.00)	0.00	(809.00)
Net Position, June 30, 2026	2780	0.00	0.00	0.00	0.00	0.00	9,059,130.00	545,778.00	9,604,908.00

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	20,977,962.00	0.00	20,977,962.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	101,447,273.00	6,788,884.00	78,100.00	0.00	0.00	0.00	0.00	108,314,257.00
Other Operating Revenues	3489	0.00	0.00	709,580.00	0.00	0.00	0.00	488,565.00	1,198,145.00
Total Operating Revenues		101,447,273.00	6,788,884.00	787,680.00	0.00	0.00	20,977,962.00	488,565.00	130,490,364.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	557,034.00	0.00	489,022.00	0.00	0.00	129,694.00	0.00	1,175,750.00
Employee Benefits	200	294,870.00	0.00	189,455.00	0.00	0.00	49,123.00	0.00	533,448.00
Purchased Services	300	8,117,926.00	986,068.00	9,015,794.00	0.00	0.00	4,289,553.00	121,198.00	22,530,539.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	16,685,453.00	0.00	16,685,453.00
Materials and Supplies	500	462.00	0.00	194.00	0.00	0.00	8,593.00	324,375.00	333,624.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	25,385.00	25,385.00
Depreciation and Amortization	780	0.00	0.00	0.00	0.00	0.00	1,170.00	1,670.00	2,840.00
Other	700	88,066,409.00	8,161,726.00	1,251,090.00	0.00	0.00	0.00	1,584.00	97,480,809.00
Total Operating Expenses		97,036,701.00	9,147,794.00	10,945,555.00	0.00	0.00	21,163,586.00	474,212.00	138,767,848.00
Operating Income (Loss)		4,410,572.00	(2,358,910.00)	(10,157,875.00)	0.00	0.00	(185,624.00)	14,353.00	(8,277,484.00)
NONCAPITAL SUBSIDIES									
Gifts, Grants and Bequests - Not restricted for capital assets	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from General Fund	3610	7,217,211.00	0.00	0.00	0.00	0.00	0.00	0.00	7,217,211.00
Transfers from Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Interfund	3650	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00
Transfers from Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To General Fund	910	(13,085,378.00)	0.00	(509,200.00)	0.00	0.00	0.00	0.00	(13,594,578.00)
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Interfund	950	0.00	0.00	0.00	0.00	0.00	(100,000.00)	0.00	(100,000.00)
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncapital Subsidies		(5,868,167.00)	0.00	(509,200.00)	0.00	0.00	0.00	0.00	(6,377,367.00)
Operating Income (Loss) and Noncapital Subsidies		(1,457,595.00)	(2,358,910.00)	(10,667,075.00)	0.00	0.00	(185,624.00)	14,353.00	(14,654,851.00)
OTHER NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	242,765.00	355,306.00	894,206.00	0.00	0.00	496,374.00	88,575.00	2,077,226.00
Gifts, Grants and Bequests - Restricted for capital assets	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	214,907.00	0.00	0.00	0.00	0.00	0.00	0.00	214,907.00
Loss Recoveries	3740	0.00	63,995.00	48,273.00	0.00	0.00	0.00	0.00	112,268.00
Gain on Disposition of Capital Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Capital Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	(413.00)	(413.00)
Transfers from General Fund - Restricted for capital assets	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Capital Projects Funds	3630	0.00	0.00	7,495,000.00	0.00	0.00	0.00	0.00	7,495,000.00
Total Other Nonoperating Revenues (Expenses)		457,672.00	419,301.00	8,437,479.00	0.00	0.00	496,374.00	88,162.00	9,898,988.00
CHANGES IN NET POSITION									
Change in Net Position		(999,923.00)	(1,939,609.00)	(2,229,596.00)	0.00	0.00	310,750.00	102,515.00	(4,755,863.00)
Net Position, July 1, 2025	2880	17,600,000.00	4,261,129.00	22,860,291.00	0.00	0.00	11,696,715.00	2,235,684.00	58,653,819.00
Adjustments to Net Position	2896	(77.00)	0.00	(88.00)	0.00	0.00	(23.00)	0.00	(188.00)
Net Position, June 30, 2026	2780	16,600,000.00	2,321,520.00	20,630,607.00	0.00	0.00	12,007,442.00	2,338,199.00	53,897,768.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2026

ASSETS	Account Number	Beginning Balance July 1, 2025	Additions	Deductions	Ending Balance June 30, 2026
Cash	1110	14,768,530.00	34,079,802.00	34,010,717.00	14,837,615.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	11,542.00	20,124.00	17,309.00	14,357.00
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	0.00	0.00	0.00	0.00
Total Assets		14,780,072.00	34,099,926.00	34,028,026.00	14,851,972.00
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	468,552.00	17,032,187.00	17,275,749.00	224,990.00
Internal Accounts Payable	2290	0.00	182,757,871.00	182,757,871.00	0.00
Due to Budgetary Funds	2161	442,222.00	497,351.00	442,222.00	497,351.00
Total Liabilities		910,774.00	200,287,409.00	200,475,842.00	722,341.00
NET POSITION					
Restricted for:					
Other purposes		0.00			0.00
Individuals, organizations and other governments		13,869,298.00			14,129,631.00
Total Net Position	2785	13,869,298.00			14,129,631.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2026

	Account Number	Governmental Activities Total Balance [1] June 30, 2026	Business-Type Activities Total Balance [1] June 30, 2026	Total	Governmental Activities - Debt Principal Payments 2025-26	Governmental Activities - Principal Due Within One Year 2026-27	Governmental Activities - Debt Interest Payments 2025-26	Governmental Activities - Interest Due Within One Year 2026-27
Notes Payable	2310	3,284,097.00	0.00	3,284,097.00	4,126,041.00	1,634,024.00	114,162.00	44,735.00
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	1,353,011.00	0.00	1,353,011.00	475,000.00	510,000.00	77,360.00	53,610.00
District Bonds Payable	2322	3,613,989.00	0.00	3,613,989.00	65,000.00	70,000.00	133,025.00	129,650.00
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	226,233,625.00	0.00	226,233,625.00	8,870,000.00	10,515,000.00	10,528,250.00	10,043,625.00
Total Bonds Payable	2320	231,200,625.00	0.00	231,200,625.00	9,410,000.00	11,095,000.00	10,738,635.00	10,226,885.00
Liability for Compensated Absences	2330	63,922,254.00	663,819.00	64,586,073.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	468,661,162.00	0.00	468,661,162.00	25,442,115.00	27,141,917.00	19,896,587.00	18,466,499.00
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	13,655,000.00	0.00	13,655,000.00	11,000,000.00	0.00	816,950.00	682,750.00
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	482,316,162.00	0.00	482,316,162.00	36,442,115.00	27,141,917.00	20,713,537.00	19,149,249.00
Estimated Liability for Long-Term Claims	2350	9,400,222.00	0.00	9,400,222.00				
Net Other Postemployment Benefits Obligation	2360	123,670,614.00	1,943,152.00	125,613,766.00				
Net Pension Liability	2365	491,391,195.00	6,379,201.00	497,770,396.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	729,294.00	0.00	729,294.00				
Derivative Instrument	2390		0.00	0.00				
Total Long-term Liabilities		1,405,914,463.00	8,986,172.00	1,414,900,635.00	49,978,156.00	39,870,941.00	31,566,334.00	29,420,869.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2026, 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, 2026

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2025	Returned To FDOE	Revenues 2025-26	Expenditures 2025-26	Flexibility [1] 2025-26	Unexpended June 30, 2026
Academic Acceleration Options Supplement (FEFP Earmark)	C0001	0.00	0.00	14,585,832.00	14,585,832.00		0.00
Class Size Reduction Operating Funds (3355)	94740	0.00	0.00	82,455,300.00	82,455,300.00	0.00	0.00
Educational Enrichment (FEFP Earmark) [3]	91280	0.00	0.00	25,521,621.00	24,190,686.00	0.00	1,330,935.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	0.00	0.00		0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00	0.00		0.00		0.00
Florida School Recognition Funds (3361)	92040	2,917.00	0.00	3,566,524.00	3,555,804.00		13,637.00
Instructional Materials (FEFP Earmark) [2]	90880	39,423.00	0.00		5,813.00	0.00	33,610.00
Library Media (FEFP Earmark) [2]	90881	0.00	0.00		0.00	0.00	0.00
Mental Health Assistance (FEFP Earmark)	90280	453,510.00	0.00	5,342,162.00	4,953,662.00		842,010.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Safe Schools (FEFP Earmark) [4]	90803	0.00	0.00	7,483,416.00	7,483,416.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	20,130,929.00	20,130,929.00	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	422,053.00	0.00	2,435,241.00	2,857,294.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	98,329.00	0.00	30,994.00	22,892.00		106,431.00

- [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, 2026

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	4,290,277.00	249,950.00	0.00	0.00	4,540,227.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	4,290,277.00		0.00	0.00	4,290,277.00
Natural Gas - All Functions	411	54,490.00	0.00	0.00	0.00	54,490.00
Natural Gas - <i>Functions 7900 & 8100</i>	411	54,490.00		0.00	0.00	54,490.00
Bottled Gas - All Functions	421	55,549.00	0.00	0.00	0.00	55,549.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	55,549.00		0.00	0.00	55,549.00
Electricity - All Functions	430	16,558,777.00	945,158.00	0.00	0.00	17,503,935.00
Electricity - <i>Functions 7900 & 8100</i>	430	16,558,777.00		0.00	0.00	16,558,777.00
Heating Oil - All Functions	440	0.00	0.00	0.00	0.00	0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440	0.00		0.00	0.00	0.00
Gasoline - All Functions	450	415,507.00	0.00	0.00	0.00	415,507.00
Gasoline - <i>Functions 7900 & 8100</i>	450	0.00		0.00	0.00	0.00
Diesel Fuel - All Functions	460	2,528,235.00	0.00	0.00	0.00	2,528,235.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	18,869.00		0.00	0.00	18,869.00
Other Energy Services - All Functions	490	0.00	0.00	0.00	0.00	0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490	0.00		0.00	0.00	0.00
Subtotal - <i>Functions 7900 & 8100</i>		20,977,962.00	0.00	0.00	0.00	20,977,962.00
Total - All Functions		23,902,835.00	1,195,108.00	0.00	0.00	25,097,943.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412	226,899.00		0.00	0.00	226,899.00
Liquefied Petroleum Gas	422	175,615.00		0.00	0.00	175,615.00
Gasoline	450	415,507.00		0.00	0.00	415,507.00
Diesel Fuel	460	2,509,366.00		0.00	0.00	2,509,366.00
Oil and Grease	540	65,167.00		0.00	0.00	65,167.00
Total		3,392,554.00		0.00	0.00	3,392,554.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	0.00	0.00	0.00	8,752,387.00	8,752,387.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2026

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	1,381,360.00	-	-		1,381,360.00
Technology-Related Repairs and Maintenance	359	896,254.00	5,018.00	-		901,272.00
Technology-Related Rentals	369	11,734,995.00	2,155,014.00	-		13,890,009.00
Telephone and Other Data Communication Services	379	33,212.00	4,590.00	-		37,802.00
Other Technology-Related Purchased Services	399	147,726.00	205,348.00	-		353,074.00
Technology-Related Materials and Supplies	5X9	470,834.00	196,209.00	-		667,043.00
Technology-Related Library Books	619	-	-	-	-	0.00
Noncapitalized Computer Hardware	644	680,172.00	1,363,937.00	-	7,520,547.00	9,564,656.00
Technology-Related Noncapitalized Fixtures and Equipment	649	292,658.00	314,160.00	-	1,138,686.00	1,745,504.00
Noncapitalized Software	692	255.00	236.00	-	17,631.00	18,122.00
Miscellaneous Technology-Related	799	-	-	-		0.00
Total		15,637,466.00	4,244,512.00	0.00	8,676,864.00	28,558,842.00

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	0.00	0.00	0.00	310,010.00	310,010.00
Technology-Related Capitalized Fixtures and Equipment	648	614,702.00	117,070.00	0.00	21,658.00	753,430.00
Capitalized Software	691	0.00	0.00	0.00	0.00	0.00
Total		614,702.00	117,070.00	0.00	331,668.00	1,063,440.00

* 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, 2026

Exhibit K-14
FDOE Page 27

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$50,000	311	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - In Excess of \$50,000	312	0.00	0.00	0.00	0.00	0.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$50,000	391	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - In Excess of \$50,000	392	0.00	0.00	0.00	0.00	0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	317,986.00
Food	570	15,808,428.00
Donated Foods	580	3,102,426.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	193,088,161.00	3,114,648.00	0.00	196,202,809.00
Basic Programs 101, 102 and 103 (Function 5100)	140	1,239,586.00	0.00	0.00	1,239,586.00
Basic Programs 101, 102 and 103 (Function 5100)	750	272,703.00	50,189.00	0.00	322,892.00
Total Basic Program Salaries		194,600,450.00	3,164,837.00	0.00	197,765,287.00
Other Programs 130 (ESOL) (Function 5100)	120	10,542,556.00	170,059.00	0.00	10,712,615.00
Other Programs 130 (ESOL) (Function 5100)	140	67,681.00	0.00	0.00	67,681.00
Other Programs 130 (ESOL) (Function 5100)	750	14,890.00	2,740.00	0.00	17,630.00
Total Other Program Salaries		10,625,127.00	172,799.00	0.00	10,797,926.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	50,731,996.00	467,144.00	0.00	51,199,140.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	0.00	0.00	0.00	0.00
Total ESE Program Salaries		50,731,996.00	467,144.00	0.00	51,199,140.00
Career Program 300 (Function 5300)	120	10,393,429.00	5,513.00	0.00	10,398,942.00
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	0.00	0.00	0.00	0.00
Total Career Program Salaries		10,393,429.00	5,513.00	0.00	10,398,942.00
TOTAL		266,351,002.00	3,810,293.00	0.00	270,161,295.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	11,097,529.00	139,000.00	0.00	11,236,529.00

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	202,931,336.00	21,538,780.00	0.00	224,470,116.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	124,740,534.00	16,188,432.00	0.00	140,928,966.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	10,199,662.00	647,662.00	0.00	10,847,324.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	12,434,011.00	3,845,756.00	0.00	16,279,767.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	8,669,540.00	64,343.00	0.00	8,733,883.00

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
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	87,325,018.00	15,084,928.00		908,790.00	559,656.00	103,878,392.00
Special Revenue Funds - Food Services	410		0.00		0.00	2,364,260.00	2,364,260.00
Special Revenue Funds - Other Federal Programs	420		880,731.00		0.00	508,303.00	1,389,034.00
Special Revenue Funds - Federal Education Stabilization Fund	440		0.00		0.00	0.00	0.00
Capital Projects Funds	3XX			1,218,168.00	0.00	0.00	1,218,168.00
Total Charter School Distributions		87,325,018.00	15,965,659.00	1,218,168.00	908,790.00	3,432,219.00	108,849,854.00

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2025	Earnings 2025-26	Expenditures 2025-26	Unexpended June 30, 2026
Earnings, Expenditures and Carryforward Amounts:	0.00	2,312,556.00	2,312,556.00	0.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			784,720.00	
School Nurses and Health Care Services			1,457,336.00	
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	
Total Expenditures			2,312,556.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2026</i>		
Total Assets and Deferred Outflows of Resources	100	265,716,273.00
Total Liabilities and Deferred Inflows of Resources	100	67,165,502.00

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	1,802,812.00	816,878.00	18,530.00	0.00	65,153.00	6,750.00	0.00	2,710,123.00
Student Support Services	6100	25,548.00	14,449.00	0.00	0.00	0.00	0.00	0.00	39,997.00
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	187,682.00	71,374.00	14,250.00	0.00	38,723.00	0.00	0.00	312,029.00
Instructional Staff Training Services	6400	6,217.00	1,379.00	0.00	0.00	0.00	0.00	0.00	7,596.00
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	28,548.00	28,548.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	20,058.00	8,348.00	0.00	0.00	0.00	0.00	0.00	28,406.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	1,957.00	451.00	0.00	0.00	0.00	0.00	0.00	2,408.00
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		2,044,274.00	912,879.00	32,780.00	0.00	103,876.00	6,750.00	28,548.00	3,129,107.00

[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
Schedule of Long Term Liabilities
June 30, 2026

Description	Balance 6/30/2025	Additions	Deductions	Balance 6/30/2026	Due in One Year
GOVERNMENTAL ACTIVITIES					
Bonds, Notes and Other Payable:					
Notes/Loans Payable	\$ 7,410,138	\$ -	\$ 4,126,041	\$ 3,284,097	\$ 1,634,024
Bonds Payable	4,895,000	-	540,000	4,355,000	580,000
Bonds from Direct Borrowings and Direct Placements	215,000,000	-	8,870,000	206,130,000	10,515,000
Unamortized Premium (Discount) on Bonds Payable	22,320,445	-	1,604,820	20,715,625	1,596,459
Total Bonds Payable:	242,215,445	-	11,014,820	231,200,625	12,691,459
Certificates of Participation Payable (COPS)	421,190,000	33,145,000	64,725,000	389,610,000	19,950,000
COPS from Direct Borrowings and Direct Placements	44,749,032	-	7,027,115	37,721,917	7,191,917
Unamortized Premium (Discount) on COPS Payable	62,422,833	2,573,183	10,011,771	54,984,245	5,390,225
Total Certificates of Participation Payable:	528,361,865	35,718,183	81,763,886	482,316,162	32,532,142
Total Bonds, Notes and Other Payable	777,987,448	35,718,183	96,904,747	716,800,884	46,857,625
Other Liabilities:					
Estimated Insurance Claims Payable	7,937,903	8,281,144	6,818,825	9,400,222	3,442,797
Compensated Absences Payable	62,290,025	1,632,229	-	63,922,254	30,215,344
Total OPEB Liability	120,716,684	13,414,578	10,460,648	123,670,614	5,258,372
Net Pension Liability:					
Florida Retirement System	317,168,184	-	-	317,168,184	-
Health Insurance Subsidy	175,044,498	-	-	175,044,498	-
Supplementary Early Retirement Plan	328,056	2,206,892	3,356,435	(821,487)	-
Arbitrage Liability	931,471	-	202,177	729,294	-
Total Governmental Activities Long-Term Liabilities	\$ 1,462,404,269	\$ 61,253,026	\$ 117,742,832	\$ 1,405,914,463	\$ 85,774,138
BUSINESS - TYPE ACTIVITIES					
Compensated Absences Payable	\$ 559,358	\$ 104,461	\$ -	\$ 663,819	\$ 324,938
Total OPEB Liability	1,913,661	133,926	104,435	1,943,152	82,621
Net Pension Liability:					
Florida Retirement System	4,261,078	-	-	4,261,078	-
Health Insurance Subsidy	2,118,123	-	-	2,118,123	-
Total Business - Type Activities	\$ 8,852,220	\$ 238,387	\$ 104,435	\$ 8,986,172	\$ 407,559

School District of Pasco County, Florida
Fund Balance
Governmental Funds
June 30, 2026

	General	Major Funds Capital Projects	Special Revenue		
	Primary Operating Fund	Other Fund	Other Federal Programs Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:					
Nonspendable:					
Inventories:					
General Fund	5,125,467	-	-	-	5,125,467
Special Revenue-Food Service	-	-	-	2,319,447	2,319,447
Prepaid Items:					-
General Fund	185,939	-	-	-	185,939
Restricted:					-
State Required Carryover	2,326,623	-	-	-	2,326,623
Special Revenue-Food Service	-	-	-	22,832,008	22,832,008
Debt Service	-	-	-	10,077,753	10,077,753
Capital Projects	-	298,154,189	-	74,492,282	372,646,471
Other Purposes	23,832,437	-	-	-	23,832,437
Assigned:					-
School Operations:					-
Encumbrances	4,633,732	-	-	-	4,633,732
Next Year Budget	112,561,390	-	-	-	112,561,390
Unassigned Fund Balance	49,885,183	-	-	-	49,885,183
Total Fund Balances	<u>\$ 198,550,771</u>	<u>\$ 298,154,189</u>	<u>\$ -</u>	<u>\$ 109,721,490</u>	<u>\$ 606,426,450</u>

**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 2025-26, 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*)

Sworn to and subscribed before me this _____ day of _____, 20__.

SIGNATURE OF NOTARY PUBLIC, STATE OF FLORIDA

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

(Check one)

☐ Affiant personally known to notary

Or

☐ Affiant produced identification

Type of Identification Produced: _____