

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2019

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	579,251.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	579,251.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,678,989.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	394,147.00
Total Federal Through State and Local	3200	2,073,136.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	316,279,681.00
Workforce Development	3315	3,040,888.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	38,565.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	45,233.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	411,366.00
District Discretionary Lottery Funds	3344	254,299.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	80,941,606.00
Florida School Recognition Funds	3361	2,991,796.00
Voluntary Prekindergarten Program	3371	1,413,099.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	7,534,478.00
Total State	3300	412,951,011.00
<i>Local:</i>		
District School Taxes	3411	139,107,814.00
Tax Redemptions	3421	204.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Interest on Investments	3431	2,332,119.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	58,088.00
Gifts, Grants and Bequests	3440	219,383.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	63,963.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	525,377.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	57,764.00
Other Student Fees	3469	
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	55,501.00
Transportation Services Rendered for School Activities	3492	548,977.00
Sale of Junk	3493	86,199.00
Receipt of Federal Indirect Cost Rate	3494	2,305,912.00
Other Miscellaneous Local Sources	3495	8,851,159.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	12,815.00
Receipt of Food Service Indirect Costs	3499	1,197,229.00
Total Local	3400	155,422,504.00
Total Revenues	3000	571,025,902.00

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	220,853,021.00	72,628,579.00	42,561,791.00		10,732,798.00	170,465.00	5,842,617.00	352,789,271.00
Student Support Services	6100	20,431,504.00	7,153,764.00	3,391,487.00		366,911.00	26,204.00	235,248.00	31,605,118.00
Instructional Media Services	6200	899,719.00	429,548.00	174,452.00		383,371.00	255,761.00		2,142,851.00
Instruction and Curriculum Development Services	6300	10,256,165.00	3,280,130.00	277,976.00		25,034.00	1,637.00	45,874.00	13,886,816.00
Instructional Staff Training Services	6400	1,463,954.00	365,682.00	542,060.00		129,087.00	195.00	31,577.00	2,532,555.00
Instruction-Related Technology	6500	4,988,322.00	1,734,570.00	30,150.00		113.00	596.00		6,753,751.00
Board	7100	240,020.00	153,271.00	113,560.00		1,160.00	265.00	28,383.00	536,659.00
General Administration	7200	725,709.00	288,047.00	133,791.00		2,428.00	137.00	631,997.00	1,782,109.00
School Administration	7300	27,945,369.00	10,710,056.00	1,123,262.00		469,277.00	115,586.00	598,676.00	40,962,226.00
Facilities Acquisition and Construction	7410	1,189,497.00	460,965.00	2,906,868.00		5,241.00	719.00	1,801.00	4,565,091.00
Fiscal Services	7500	1,951,540.00	698,990.00	153,146.00		8,640.00	737.00	67,516.00	2,880,569.00
Food Services	7600	171,995.00	16,301.00						188,296.00
Central Services	7700	4,444,926.00	1,519,384.00	816,953.00		61,787.00	5,267.00	291,250.00	7,139,567.00
Student Transportation Services	7800	18,297,348.00	8,493,342.00	1,273,869.00	3,474,873.00	1,458,411.00		93,000.00	33,090,843.00
Operation of Plant	7900	17,075,906.00	7,701,884.00	9,116,639.00	11,098,697.00	913,992.00	35,752.00	26,701.00	45,969,571.00
Maintenance of Plant	8100	5,747,559.00	1,994,954.00	3,417,622.00		368,938.00	4,539.00	45,480.00	11,579,092.00
Administrative Technology Services	8200	6,077,614.00	1,985,046.00	1,688,489.00		14,799.00	14,699.00	12,816.00	9,793,463.00
Community Services	9100	146,346.00	46,465.00	203,883.00		19,302.00	10,071.00	127,565.00	553,632.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						699,274.00		699,274.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		342,906,514.00	119,660,978.00	67,925,998.00	14,573,570.00	14,961,289.00	1,341,904.00	8,080,501.00	569,450,754.00
Excess (Deficiency) of Revenues Over Expenditures									1,575,148.00

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, 2019

Exhibit K-1
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Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	2,300.00
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,719,295.00
From Special Revenue Funds	3640	373,964.00
From Permanent Funds	3660	
From Internal Service Funds	3670	294,200.00
From Enterprise Funds	3690	
Total Transfers In	3600	3,387,459.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	(1,537,392.00)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(1,537,392.00)
Total Other Financing Sources (Uses)		1,852,367.00
Net Change In Fund Balance		3,427,515.00
Fund Balance, July 1, 2018	2800	63,353,525.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	4,031,240.00
Restricted Fund Balance	2720	5,428,866.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	28,771,824.00
Unassigned Fund Balance	2750	28,549,110.00
Total Fund Balances, June 30, 2019	2700	66,781,040.00

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

Exhibit K-2
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For the Fiscal Year Ended June 30, 2019

Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	17,265,958.00
School Breakfast Reimbursement	3262	6,826,390.00
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	1,229,785.00
USDA-Donated Commodities	3265	2,375,739.00
Cash in Lieu of Donated Foods	3266	87,187.00
Summer Food Service Program	3267	748,697.00
Fresh Fruit and Vegetable Program	3268	40,900.00
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	28,574,656.00
<i>State:</i>		
School Breakfast Supplement	3337	175,194.00
School Lunch Supplement	3338	195,961.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	371,155.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	4,152,166.00
Student Breakfasts	3452	305,808.00
Adult Breakfasts/Lunches	3453	148,887.00
Student and Adult á la Carte Fees	3454	5,431,693.00
Student Snacks	3455	
Other Food Sales	3456	1,020,105.00
Other Miscellaneous Local Sources	3495	1,065,436.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	12,124,095.00
Total Revenues	3000	41,069,906.00

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

For the Fiscal Year Ended June 30, 2019

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	13,493,852.00
Employee Benefits	200	5,896,373.00
Purchased Services	300	943,832.00
Energy Services	400	955,949.00
Materials and Supplies	500	17,572,733.00
Capital Outlay	600	48,542.00
Other	700	1,404,896.00
Other Capital Outlay (Function 9300)	600	35,218.00
Total Expenditures		40,351,395.00
Excess (Deficiency) of Revenues Over Expenditures		718,511.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	(1,175,786.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(1,175,786.00)
Total Other Financing Sources (Uses)		(1,175,786.00)
Net Change in Fund Balance		(457,275.00)
Fund Balance, July 1, 2018	2800	7,458,340.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	944,418.00
Restricted Fund Balance	2720	6,056,647.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	2700	7,001,065.00

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

For the Fiscal Year Ended June 30, 2019

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	7,134,498.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	84,849.00
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	790,289.00
Miscellaneous Federal Direct	3199	73,066.00
Total Federal Direct	3100	8,082,702.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	721,059.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	14,566,849.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	525,628.00
English Literacy and Civics Education	3222	65,478.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	17,131,314.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,260,304.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	471,701.00
Twenty-First Century Schools - Title IV	3242	837,117.00
Federal Through Local	3280	78,035.00
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	2,780,920.00
Total Federal Through State and Local	3200	39,438,405.00
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	47,521,107.00

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, 2019

Exhibit K-3
FDOE Page 7
Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	12,602,162.00	5,558,629.00	2,477,641.00		1,380,314.00	309,884.00	1,080,731.00	23,409,361.00
Student Support Services	6100	2,552,078.00	922,550.00	255,489.00		204,769.00	11,017.00	2,995.00	3,948,898.00
Instructional Media Services	6200	17,079.00	6,093.00				2,551.00		25,723.00
Instruction and Curriculum Development Services	6300	3,763,182.00	1,086,282.00	195,714.00		195,152.00	9,004.00	33,158.00	5,282,492.00
Instructional Staff Training Services	6400	5,796,511.00	1,360,911.00	1,811,000.00		110,830.00	4,265.00	192,815.00	9,276,332.00
Instruction-Related Technology	6500	390,352.00	122,807.00	46,826.00		295.00	56.00		560,336.00
Board	7100								0.00
General Administration	7200							2,298,183.00	2,298,183.00
School Administration	7300	92,125.00	29,006.00						121,131.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	75,654.00	23,806.00	193.00		357.00			100,010.00
Food Services	7600			82,898.00			168.00		83,066.00
Central Services	7700	122,715.00	24,728.00	77,389.00		68,898.00		54,680.00	348,410.00
Student Transportation Services	7800	69,498.00	22,645.00	162,354.00			745.00	1,377.00	256,619.00
Operation of Plant	7900			54,161.00	108,105.00	15,199.00			177,465.00
Maintenance of Plant	8100			44,701.00					44,701.00
Administrative Technology Services	8200	49,900.00	15,311.00						65,211.00
Community Services	9100			25,220.00					25,220.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						291,597.00		291,597.00
Other Capital Outlay	9300						832,388.00		832,388.00
Total Expenditures		25,531,256.00	9,172,768.00	5,233,586.00	108,105.00	1,975,814.00	1,461,675.00	3,663,939.00	47,147,143.00
Excess (Deficiency) of Revenues over Expenditures									373,964.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	(373,964.00)							
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	(373,964.00)							
Total Other Financing Sources (Uses)		(373,964.00)							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2018	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2019	2700	0.00							

Exhibit K-4
FDOE Page 8
Fund 490

Exhibit K-4
FDOE Page 8
Fund 490

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2018	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	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, 2019

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						563,569.00		563,569.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	1,037,477.00							1,037,477.00
SBE/COBI Bond Interest	3326	2,235.00							2,235.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		223,250.00						223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,039,712.00	223,250.00	0.00	0.00	0.00	0.00	0.00	1,262,962.00
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						140,288.00		140,288.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						437,595.00		437,595.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495						61.00		61.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	577,944.00	0.00	577,944.00
Total Revenues	3000	1,039,712.00	223,250.00	0.00	0.00	0.00	1,141,513.00	0.00	2,404,475.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	759,000.00	115,000.00				45,230,545.00		46,104,545.00
Interest	720	303,565.00	107,631.00				17,714,825.00		18,126,021.00
Dues and Fees	730	471.00	345.00				884,056.00		884,872.00
Miscellaneous	790								0.00
Total Expenditures		1,063,036.00	222,976.00	0.00	0.00	0.00	63,829,426.00	0.00	65,115,438.00
Excess (Deficiency) of Revenues Over Expenditures		(23,324.00)	274.00	0.00	0.00	0.00	(62,687,913.00)	0.00	(62,710,963.00)

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						736,232.00		736,232.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630						58,805,771.00		58,805,771.00
From Special Revenue Funds	3640								0.00
Interfund	3650						522,081.00		522,081.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	59,327,852.00	0.00	59,327,852.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930						(25,889.00)		(25,889.00)
To Special Revenue Funds	940								0.00
Interfund	950						(522,081.00)		(522,081.00)
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(547,970.00)	0.00	(547,970.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	59,516,114.00	0.00	59,516,114.00
Net Change in Fund Balances		(23,324.00)	274.00	0.00	0.00	0.00	(3,171,799.00)	0.00	(3,194,849.00)
Fund Balance, July 1, 2018	2800	158,834.00	41,917.00				13,901,588.00		14,102,339.00
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	135,510.00	42,191.00				10,729,789.00		10,907,490.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2019	2700	135,510.00	42,191.00	0.00	0.00	0.00	10,729,789.00	0.00	10,907,490.00

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, 2019

Exhibit K-6
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Funds 300

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
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						1,932,791.00					1,932,791.00
Interest on Undistributed CO&DS	3325						55,888.00					55,888.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				42,784.00							42,784.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397				2,544,095.00							2,544,095.00
Other Miscellaneous State Revenues	3399									522,978.00		522,978.00
Total State Sources	3300	0.00	0.00	0.00	2,586,879.00	0.00	1,988,679.00	0.00	0.00	522,978.00	0.00	5,098,536.00
Local:												
District Local Capital Improvement Tax	3413							43,655,059.00				43,655,059.00
County Local Sales Tax	3418									31,013,628.00		31,013,628.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						174,007.00	385,313.00		3,221,030.00		3,780,350.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433						367.00	4,625.00		1,398,244.00		1,403,236.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							461,018.00		358,824.00		819,842.00
Impact Fees	3496									25,572,407.00		25,572,407.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	174,374.00	44,506,015.00	0.00	61,564,133.00	0.00	106,244,522.00
Total Revenues	3000	0.00	0.00	0.00	2,586,879.00	0.00	2,163,053.00	44,506,015.00	0.00	62,087,111.00	0.00	111,343,058.00
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630									35,600,046.00		35,600,046.00
Furniture, Fixtures and Equipment	640				37,742.00			2,084,875.00		9,725,121.00		11,847,738.00
Motor Vehicles (Including Buses)	650							129,186.00		5,072,734.00		5,201,920.00
Land	660									538,051.00		538,051.00
Improvements Other Than Buildings	670				89,433.00			1,056,642.00		725,045.00		1,871,120.00
Remodeling and Renovations	680				1,266,476.00		537,863.00	5,134,433.00		2,535,749.00		9,474,521.00
Computer Software	690							1,053,820.00		3,347,699.00		4,401,519.00
Charter School Local Capital Improvement	793											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						2,893.00					2,893.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	1,393,651.00	0.00	540,756.00	9,458,956.00	0.00	57,544,445.00	0.00	68,937,808.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	1,193,228.00	0.00	1,622,297.00	35,047,059.00	0.00	4,542,666.00	0.00	42,405,250.00

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									75,000,000.00		75,000,000.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750									12,101,165.00		12,101,165.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730									48,737.00		48,737.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610							1,537,392.00				1,537,392.00
From Debt Service Funds	3620									25,889.00		25,889.00
From Special Revenue Funds	3640							1,175,786.00				1,175,786.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670							6,718.00				6,718.00
From Enterprise Funds	3690							55,093.00				55,093.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	2,774,989.00	0.00	25,889.00	0.00	2,800,878.00
Transfers Out: (Function 9700)												
To General Fund	910				(2,544,095.00)					(175,200.00)		(2,719,295.00)
To Debt Service Funds	920							(36,113,609.00)		(22,692,162.00)		(58,805,771.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(2,544,095.00)	0.00	0.00	(36,113,609.00)	0.00	(22,867,362.00)	0.00	(61,525,066.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(2,544,095.00)	0.00	0.00	(33,338,620.00)	0.00	64,308,429.00	0.00	28,425,714.00
Net Change in Fund Balances		0.00	0.00	0.00	(1,350,867.00)	0.00	1,622,297.00	1,708,439.00	0.00	68,851,095.00	0.00	70,830,964.00
Fund Balance, July 1, 2018	2800				1,350,867.00		7,999,594.00	19,757,400.00		114,609,357.00		143,717,218.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						9,621,891.00	21,465,839.00		183,460,452.00		214,548,182.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2019	2700	0.00	0.00	0.00	0.00	0.00	9,621,891.00	21,465,839.00	0.00	183,460,452.00	0.00	214,548,182.00

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Fund 000

Exhibit K-7
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Fund 000

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2018	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	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	PLACE Program 921	Non-Major Vending Program 922	Totals
OPERATING REVENUES									
Charges for Services	3481						10,392,895.00		10,392,895.00
Charges for Sales	3482							711,843.00	711,843.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489							1,498.00	1,498.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	10,392,895.00	713,341.00	11,106,236.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						5,439,926.00		5,439,926.00
Employee Benefits	200						2,373,279.00		2,373,279.00
Purchased Services	300						387,913.00		387,913.00
Energy Services	400						404,593.00		404,593.00
Materials and Supplies	500						319,574.00	20,877.00	340,451.00
Capital Outlay	600						49,695.00		49,695.00
Other	700						746,112.00	689,611.00	1,435,723.00
Depreciation and Amortization Expense	780						21,987.00		21,987.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	9,743,079.00	710,488.00	10,453,567.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	649,816.00	2,853.00	652,669.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						108,729.00		108,729.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						641.00		641.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810						(1,793.00)		(1,793.00)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	107,577.00	0.00	107,577.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	757,393.00	2,853.00	760,246.00
TRANSFERS and CHANGES IN NET POSITION									
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
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930						(55,093.00)		(55,093.00)
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(55,093.00)	0.00	(55,093.00)
Change in Net Position		0.00	0.00	0.00	0.00	0.00	702,300.00	2,853.00	705,153.00
Net Position, July 1, 2018	2880						(496,077.00)	5,986.00	(490,091.00)
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2019	2780						206,223.00	8,839.00	215,062.00

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, 2019

INCOME OR (LOSS)	Account Number	Health Ins Plan & Self Ins 711	Self-Insurance 712	Prop, Cas, Liab & WC 713	Self-Insurance 714	District Print 791	Energy Mgt. Programs 792	Exclusive Agreements 794	Totals
OPERATING REVENUES									
Charges for Services	3481						13,726,200.00		13,726,200.00
Charges for Sales	3482								0.00
Premium Revenue	3484	77,844,599.00		9,448,865.00					87,293,464.00
Other Operating Revenues	3489	2,941,510.00		581,946.00			10,457.00	283,127.00	3,817,040.00
Total Operating Revenues		80,786,109.00	0.00	10,030,811.00	0.00	0.00	13,736,657.00	283,127.00	104,836,704.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	506,926.00		535,578.00			94,851.00		1,137,355.00
Employee Benefits	200	156,315.00		185,976.00			67,879.00		410,170.00
Purchased Services	300	16,313,889.00		5,904,884.00			2,818,861.00	42,560.00	25,080,194.00
Energy Services	400						11,293,919.00		11,293,919.00
Materials and Supplies	500	5,980.00		456.00			5,030.00	113,055.00	124,521.00
Capital Outlay	600							39,548.00	39,548.00
Other	700	63,299,812.00		3,682,133.00					66,981,945.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		80,282,922.00	0.00	10,309,027.00	0.00	0.00	14,280,540.00	195,163.00	105,067,652.00
Operating Income (Loss)		503,187.00	0.00	(278,216.00)	0.00	0.00	(543,883.00)	87,964.00	(230,948.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	763,062.00		860,309.00			43,528.00	34,412.00	1,701,311.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(4,921.00)		(7,206.00)			1,187.00	(264.00)	(11,204.00)
Gifts, Grants and Bequests	3440	101,575.00						1,200.00	102,775.00
Other Miscellaneous Local Sources	3495			273.00					273.00
Loss Recoveries	3740			213,990.00					213,990.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810							(1,411.00)	(1,411.00)
Total Nonoperating Revenues (Expenses)		859,716.00	0.00	1,067,366.00	0.00	0.00	44,715.00	33,937.00	2,005,734.00
Income (Loss) Before Operating Transfers		1,362,903.00	0.00	789,150.00	0.00	0.00	(499,168.00)	121,901.00	1,774,786.00
TRANSFERS and CHANGES IN NET POSITION									
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
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910			(294,200.00)					(294,200.00)
To Debt Service Funds	920								0.00
To Capital Projects Funds	930	(6,718.00)							(6,718.00)
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	(6,718.00)	0.00	(294,200.00)	0.00	0.00	0.00	0.00	(300,918.00)
Change in Net Position		1,356,185.00	0.00	494,950.00	0.00	0.00	(499,168.00)	121,901.00	1,473,868.00
Net Position, July 1, 2018	2880	15,130,863.00		27,734,823.00			1,563,082.00	1,442,495.00	45,871,263.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2019	2780	16,487,048.00		28,229,773.00			1,063,914.00	1,564,396.00	47,345,131.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2019

ASSETS	Account Number	Beginning Balance July 1, 2018	Additions	Deductions	Ending Balance June 30, 2019
Cash	1110	9,285,725.00	17,151,405.00	16,669,394.00	9,767,736.00
Investments	1160				0.00
Accounts Receivable, Net	1131	9,815.00	4,770.00	7,790.00	6,795.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150	5,078.00	54,415.00	45,335.00	14,158.00
Total Assets		9,300,618.00	17,210,590.00	16,722,519.00	9,788,689.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	580,625.00	1,463,618.00	977,220.00	1,067,023.00
Internal Accounts Payable	2290	8,186,467.00	14,362,376.00	13,827,177.00	8,721,666.00
Due to Budgetary Funds	2161	533,526.00	5,695.00	539,221.00	0.00
Total Liabilities		9,300,618.00	15,831,689.00	15,343,618.00	9,788,689.00

	Account Number	Governmental Activities Total Balance [1] June 30, 2019	Business-Type Activities Total Balance [1] June 30, 2019	Total	Governmental Activities - Debt Principal Payments 2018-19	Governmental Activities - Principal Due Within One Year 2019-20	Governmental Activities - Debt Interest Payments 2018-19	Governmental Activities - Interest Due Within One Year 2019-20
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	24,912,086.00		24,912,086.00	9,595,723.00	7,711,956.00	466,252.00	604,788.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	6,489,511.00		6,489,511.00	759,000.00	658,000.00	303,565.00	266,265.00
District Bonds Payable	2322	2,221,841.00		2,221,841.00	115,000.00	120,000.00	107,631.00	102,456.00
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	118,137,299.00		118,137,299.00	17,335,000.00	17,320,000.00	4,513,309.00	4,050,575.00
Total Bonds Payable	2320	126,848,651.00	0.00	126,848,651.00	18,209,000.00	18,098,000.00	4,924,505.00	4,419,296.00
Liability for Compensated Absences	2330	43,200,569.00	648,488.00	43,849,057.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	370,906,635.00		370,906,635.00	13,636,821.00	16,098,128.00	11,759,111.00	14,586,924.00
Qualified Zone Academy Bonds (QZAB) Payable	2342	785,612.00		785,612.00	4,663,001.00		25,003.00	
Qualified School Construction Bonds (QSCB) Payable	2343	24,655,000.00		24,655,000.00			951,150.00	951,150.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	396,347,247.00	0.00	396,347,247.00	18,299,822.00	16,098,128.00	12,735,264.00	15,538,074.00
Estimated Liability for Long-Term Claims	2350	7,036,000.00		7,036,000.00				
Net Other Postemployment Benefits Obligation	2360	106,334,908.00	1,815,100.00	108,150,008.00				
Net Pension Liability	2365	357,324,308.00	4,903,744.00	362,228,052.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390	16,619,959.00		16,619,959.00				
Total Long-term Liabilities		1,078,623,728.00	7,367,332.00	1,085,991,060.00	46,104,545.00	41,908,084.00	18,126,021.00	20,562,158.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2019, 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, 2019

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2018	Returned To FDOE	Revenues [1] 2018-19	Expenditures 2018-19	Flexibility [2] 2018-19	Unexpended June 30, 2019
Class Size Reduction Operating Funds (3355)	94740			80,941,606.00	80,941,606.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	6,621.00		1,435,936.00	1,442,557.00		0.00
Florida School Recognition Funds (3361)	92040	49,339.00		2,991,796.00	3,000,617.00		40,518.00
Instructional Materials (FEFP Earmark) [3]	90880	3,560,924.00		5,935,077.00	7,209,288.00		2,286,713.00
Library Media (FEFP Earmark) [3]	90881	310,569.00		336,788.00	118,482.00		528,875.00
Mental Health Assistance (FEFP Earmark)	90280			1,748,092.00	1,033,194.00		714,898.00
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	425,390.00		3,251,163.00	2,931,042.00		745,511.00
Safe Schools (FEFP Earmark) [5]	90803			3,770,148.00	3,770,148.00		0.00
Student Transportation (FEFP Earmark)	90830			16,711,376.00	16,711,376.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	941,394.00		20,164,123.00	20,175,872.00		929,645.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	16,524.00		1,417,422.00	1,430,789.00		3,157.00
Voluntary Prekindergarten - School Year Program (3371)	96440						0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	2,924.00		1,413,099.00	1,236,474.00		179,549.00

[1] Include both state and local revenue sources.
[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and school safety.
[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[4] Expenditures for designated low-performing elementary schools should be included in expenditures.
[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2019

Exhibit K-13

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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	2,611,540.00	238,987.00	27,026.00	2,877,553.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	2,611,540.00		27,026.00	2,638,566.00
Natural Gas - All Functions	411	51,574.00			51,574.00
Natural Gas - <i>Functions 7900 & 8100</i>	411	51,574.00			51,574.00
Bottled Gas - All Functions	421	30,763.00			30,763.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	30,763.00			30,763.00
Electricity - All Functions	430	11,001,360.00	955,949.00	108,105.00	12,065,414.00
Electricity - <i>Functions 7900 & 8100</i>	430	11,001,360.00		108,105.00	11,109,465.00
Heating Oil - All Functions	440	15,000.00			15,000.00
Heating Oil - <i>Functions 7900 & 8100</i>	440	15,000.00			15,000.00
Gasoline - All Functions	450	340,760.00			340,760.00
Gasoline - <i>Functions 7900 & 8100</i>	450				0.00
Diesel Fuel - All Functions	460	2,653,214.00			2,653,214.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460				0.00
Other Energy Services - All Functions	490				0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490				0.00
Subtotal - Functions 7900 & 8100		13,710,237.00	0.00	135,131.00	13,845,368.00
Total - All Functions		16,704,211.00	1,194,936.00	135,131.00	18,034,278.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412	185,603.00			185,603.00
Liquefied Petroleum Gas	422	295,296.00			295,296.00
Gasoline	450	340,760.00			340,760.00
Diesel Fuel	460	2,653,214.00			2,653,214.00
Oil and Grease	540	72,443.00			72,443.00
Total		3,547,316.00		0.00	3,547,316.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651			4,150,775.00	4,150,775.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2019

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	1,533,389.00			1,533,389.00
Technology-Related Repairs and Maintenance	359	455,805.00			455,805.00
Technology-Related Rentals	369	1,987,295.00	954,974.00		2,942,269.00
Telephone and Other Data Communication Services	379	1,504,781.00	5,465.00		1,510,246.00
Other Technology-Related Purchased Services	399	47,930.00	46,350.00		94,280.00
Technology-Related Materials and Supplies	5X9	75,835.00	72,777.00		148,612.00
Technology-Related Library Books	619				0.00
Noncapitalized Computer Hardware	644	87,562.00	39,184.00		126,746.00
Technology-Related Noncapitalized Fixtures and Equipment	649	8,974.00	65,032.00		74,006.00
Noncapitalized Software	692	6,227.00	714.00		6,941.00
Miscellaneous Technology-Related	799				0.00
Total		5,707,798.00	1,184,496.00	0.00	6,892,294.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	296,409.00	580,616.00	7,318,878.00	8,195,903.00
Technology-Related Capitalized Fixtures and Equipment	648	8,252.00	59,748.00		68,000.00
Capitalized Software	691	2,996.00	73,066.00	3,600,060.00	3,676,122.00
Total		307,657.00	713,430.00	10,918,938.00	11,940,025.00

* 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, 2019

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

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	385,930.00
Food	570	13,940,386.00
Donated Foods	580	2,269,063.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	155,586,838.00	1,907,949.00	157,494,787.00
Basic Programs 101, 102 and 103 (Function 5100)	140	530,803.00		530,803.00
Basic Programs 101, 102 and 103 (Function 5100)	750	4,490,478.00	116,133.00	4,606,611.00
Total Basic Program Salaries		160,608,119.00	2,024,082.00	162,632,201.00
Other Programs 130 (ESOL) (Function 5100)	120	6,341,514.00	77,765.00	6,419,279.00
Other Programs 130 (ESOL) (Function 5100)	140	21,635.00		21,635.00
Other Programs 130 (ESOL) (Function 5100)	750	183,026.00	4,733.00	187,759.00
Total Other Program Salaries		6,546,175.00	82,498.00	6,628,673.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	40,480,109.00	184,112.00	40,664,221.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	6,545.00		6,545.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	19,153.00	13,282.00	32,435.00
Total ESE Program Salaries		40,505,807.00	197,394.00	40,703,201.00
Career Program 300 (Function 5300)	120	7,673,865.00		7,673,865.00
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	140.00	6,458.00	6,598.00
Total Career Program Salaries		7,674,005.00	6,458.00	7,680,463.00
TOTAL		215,334,106.00	2,310,432.00	217,644,538.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	7,021,801.00	41,310.00	7,063,111.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2019

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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subject 393)	Direct Payment (Non-FEFP) (Subjects 394 & 794)	Direct Payment (Non-FEFP) (Subject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	41,243,048.00	735,855.00		651,588.00	214,977.00	42,845,468.00
Special Revenue Funds - Food Service	410						0.00
Special Revenue Funds - Other Federal Programs	420					351,974.00	351,974.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		41,243,048.00	735,855.00	0.00	651,588.00	566,951.00	43,197,442.00

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2018	Earnings 2018-19	Expenditures 2018-19	Unexpended June 30, 2019
Earnings, Expenditures and Carryforward Amounts:		842,111.00	842,111.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			265,429.00	
School Nurses and Health Care Services			576,682.00	
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			842,111.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2019</i>		
Total Assets and Deferred Outflows of Resources	100	92,598,221.00
Total Liabilities and Deferred Inflows of Resources	100	25,817,180.00

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	731,812.00	281,180.00	730.00		91.00		128.00	1,013,941.00
Student Support Services	6100	15,940.00	4,783.00			149.00			20,872.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	138,491.00	43,266.00						181,757.00
Instructional Staff Training Services	6400	280.00	25.00	702.00				30.00	1,037.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	12,362.00	4,400.00						16,762.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	346.00	60.00	340.00	1,360.00				2,106.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		899,231.00	333,714.00	1,772.00	1,360.00	240.00	0.00	158.00	1,236,475.00

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