

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GENERAL FUND  
For the Fiscal Year Ended June 30, 2021

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	612,290.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	612,290.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,843,411.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	38,479.00
Total Federal Through State and Local	3200	2,881,890.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	355,870,905.00
Workforce Development	3315	3,111,881.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	22,000.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	44,917.00
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	411,713.00
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	84,374,555.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	1,237,686.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,575,006.00
Total State	3300	446,648,663.00
<i>Local:</i>		
District School Taxes	3411	149,612,844.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Interest on Investments	3431	330,462.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(321,404.00)
Gifts, Grants and Bequests	3440	1,890,536.00
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	49,506.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	337,541.00
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	37,505.00
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	730.00
Transportation Services Rendered for School Activities	3492	171,598.00
Sale of Junk	3493	5,351.00
Receipt of Federal Indirect Cost Rate	3494	2,948,614.00
Other Miscellaneous Local Sources	3495	18,518,277.00
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	7,154.00
Receipt of Food Service Indirect Costs	3499	866,812.00
Total Local	3400	174,455,526.00
<b>Total Revenues</b>	<b>3000</b>	<b>624,598,369.00</b>

**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, 2021

Exhibit K-1

DOE Page 2

## Fund 100

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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, 2021

Exhibit K-1  
FDOE Page 3  
**Fund 100**

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	189,652.00
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	20,780,409.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	403,400.00
From Enterprise Funds	3690	
Total Transfers In	3600	21,183,809.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	(270,521.00)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(3,073,978.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(3,344,499.00)
Total Other Financing Sources (Uses)		18,028,962.00
Net Change In Fund Balance		18,889,544.00
Fund Balance, July 1, 2020	2800	79,218,969.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	4,059,672.00
Restricted Fund Balance	2720	6,966,132.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	54,160,889.00
Unassigned Fund Balance	2750	32,921,820.00
Total Fund Balances, June 30, 2021	2700	98,108,513.00

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

For the Fiscal Year Ended June 30, 2021

Exhibit K-2  
FDOE Page 4  
**Fund 410**

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	761,926.00
School Breakfast Reimbursement	3262	254,283.00
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	1,504,611.00
USDA-Donated Commodities	3265	2,149,702.00
Cash in Lieu of Donated Foods	3266	105,235.00
Summer Food Service Program	3267	31,286,835.00
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,297,864.00
Total Federal Through State and Local	3200	37,360,456.00
<i>State:</i>		
School Breakfast Supplement	3337	200,107.00
School Lunch Supplement	3338	199,402.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	399,509.00
<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	103,000.00
Student Lunches	3451	155,700.00
Student Breakfasts	3452	12,323.00
Adult Breakfasts/Lunches	3453	134,906.00
Student and Adult á la Carte Fees	3454	2,584,028.00
Student Snacks	3455	
Other Food Sales	3456	472,825.00
Other Miscellaneous Local Sources	3495	644,027.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	4,106,809.00
<b>Total Revenues</b>	3000	41,866,774.00

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, 2021

Exhibit K-2  
FDOE Page 5  
**Fund 410**

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	10,739,867.00
Employee Benefits	200	5,407,698.00
Purchased Services	300	784,363.00
Energy Services	400	779,624.00
Materials and Supplies	500	14,453,634.00
Capital Outlay	600	152,397.00
Other	700	3,536,332.00
Other Capital Outlay (Function 9300)	600	189,611.00
Total Expenditures		36,043,526.00
Excess (Deficiency) of Revenues Over Expenditures		5,823,248.00
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	(386,249.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(386,249.00)
Total Other Financing Sources (Uses)		(386,249.00)
Net Change in Fund Balance		5,436,999.00
Fund Balance, July 1, 2020	2800	7,037,588.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	884,545.00
Restricted Fund Balance	2720	11,590,042.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2021	2700	12,474,587.00

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

Exhibit K-3  
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For the Fiscal Year Ended June 30, 2021

Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	7,854,184.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	456,999.00
Miscellaneous Federal Direct	3199	1,360,683.00
Total Federal Direct	3100	9,671,866.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	904,089.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	15,262,360.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	543,656.00
English Literacy and Civics Education	3222	60,930.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	19,506,672.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,208,588.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	649,032.00
Twenty-First Century Schools - Title IV	3242	776,828.00
Federal Through Local	3280	123,339.00
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	2,246,550.00
Total Federal Through State and Local	3200	42,282,044.00
<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	51,953,910.00

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, 2021

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	14,115,123.00	6,416,846.00	3,156,127.00		1,599,310.00	467,967.00	1,550,479.00	27,305,852.00
Student Support Services	6100	2,919,131.00	1,101,519.00	179,277.00		306,640.00	14,567.00	2,608.00	4,523,742.00
Instructional Media Services	6200	13,462.00	5,476.00						18,938.00
Instruction and Curriculum Development Services	6300	4,643,340.00	1,414,204.00	501,431.00		100,216.00	8,875.00	11,823.00	6,679,889.00
Instructional Staff Training Services	6400	4,409,722.00	1,236,660.00	961,507.00		175,130.00	3,671.00	287,361.00	7,074,051.00
Instruction-Related Technology	6500	726,990.00	237,813.00	179,652.00		50.00			1,144,505.00
Board	7100								0.00
General Administration	7200							2,255,077.00	2,255,077.00
School Administration	7300	165,250.00	51,397.00	3,172.00					219,819.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	83,513.00	29,214.00			1,615.00			114,342.00
Food Services	7600			60,156.00		393.00			60,549.00
Central Services	7700	162,279.00	38,117.00	64,118.00		69,307.00		42,534.00	376,355.00
Student Transportation Services	7800	34,342.00	11,417.00	27,995.00		9.00	9,496.00	572.00	83,831.00
Operation of Plant	7900			49,870.00	109,446.00	5,339.00			164,655.00
Maintenance of Plant	8100			79,560.00		184.00	3,484.00		83,228.00
Administrative Technology Services	8200	106,059.00	33,807.00						139,866.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						4,065.00		4,065.00
Other Capital Outlay	9300						1,705,146.00		1,705,146.00
<b>Total Expenditures</b>		27,379,211.00	10,576,470.00	5,262,865.00	109,446.00	2,258,193.00	2,217,271.00	4,150,454.00	51,953,910.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	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								
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							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>			0.00						0.00
Fund Balance, July 1, 2020	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, 2021	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, 2021

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271	14,635,183.00	2,364,285.00	1,179,133.00				18,178,601.00
Education Stabilization Funds - Workforce	3272		192,043.00					192,043.00
Education Stabilization Funds - VPK	3273							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	14,635,183.00	2,556,328.00	1,179,133.00	0.00	0.00	0.00	18,370,644.00
<i>Local:</i>								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	3000	14,635,183.00	2,556,328.00	1,179,133.00	0.00	0.00	0.00	18,370,644.00



DISTRICT SCHOOL BOARD OF PASCO COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)  
For the Fiscal Year Ended June 30, 2021

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	
<i>Current:</i>									
Instruction	5000	2,305,470.00	1,225,431.00	1,602,925.00		134,364.00	196,944.00		5,465,134.00
Student Support Services	6100	80,757.00	13,140.00	93,667.00		51,609.00	900.00		240,073.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	434,181.00	88,999.00						523,180.00
Instructional Staff Training Services	6400	53,664.00	16,345.00	22,500.00			20,529.00		113,038.00
Instruction-Related Technology	6500			56,538.00		7,000.00	1,756.00		65,294.00
Board	7100			20,153.00					20,153.00
General Administration	7200							693,537.00	693,537.00
School Administration	7300	12,615.00				865.00			13,480.00
Facilities Acquisition and Construction	7410						16,374.00		16,374.00
Fiscal Services	7500	10,407.00	3,754.00	72.00					14,233.00
Food Services	7600					159,246.00	11,450.00		170,696.00
Central Services	7700	54,590.00	15,973.00					4,345,849.00	4,416,412.00
Student Transportation Services	7800					70,778.00			70,778.00
Operation of Plant	7900	24,909.00		136,622.00		947,294.00	48,411.00		1,157,236.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200			332,076.00					332,076.00
Community Services	9100	85,908.00	20,185.00	470,179.00		9,835.00			586,107.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						35,635.00		35,635.00
Other Capital Outlay	9300						701,747.00		701,747.00
<b>Total Expenditures</b>		3,062,501.00	1,383,827.00	2,734,732.00	0.00	1,380,991.00	1,033,746.00	5,039,386.00	14,635,183.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	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								
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							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2020	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, 2021	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, 2021

Exhibit K-4  
FDOE Page 10  
**Fund 442**

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	866,112.00	167,859.00	290,079.00		101,893.00	5,327.00	9,368.00	1,440,638.00
Student Support Services	6100	1,485.00	280.00			47,833.00			49,598.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	16,561.00	937.00						17,498.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	1,992.00							1,992.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600					32,094.00			32,094.00
Central Services	7700	13,495.00	4,723.00	3,100.00					21,318.00
Student Transportation Services	7800	115,475.00	21,835.00	253.00		10,830.00		364.00	148,757.00
Operation of Plant	7900					494,779.00	10,853.00		505,632.00
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						338,801.00		338,801.00
Total Expenditures		1,015,120.00	195,634.00	293,432.00	0.00	687,429.00	354,981.00	9,732.00	2,556,328.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
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 the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2020	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, 2021	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, 2021

Exhibit K-4  
FDOE Page 11  
**Fund 443**

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	619,880.00	119,607.00			7,606.00			747,093.00
Student Support Services	6100	98,422.00	19,330.00	13,832.00					131,584.00
Instructional Media Services	6200	28,589.00	5,648.00						34,237.00
Instruction and Curriculum Development Services	6300	1,495.00	293.00						1,788.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	47,069.00	9,440.00						56,509.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	5,402.00	1,700.00						7,102.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800	166,790.00	32,298.00						199,088.00
Operation of Plant	7900					1,732.00			1,732.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		967,647.00	188,316.00	13,832.00	0.00	9,338.00	0.00	0.00	1,179,133.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	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								
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							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2020	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, 2021	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, 2021

Exhibit K-4  
FDOE Page 12  
**Fund 444**

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
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
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								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	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								
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							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2020	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, 2021	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)  
For the Fiscal Year Ended June 30, 2021

Exhibit K-4  
FDOE Page 13  
Fund 445

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
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								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
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
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								
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 the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2020	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, 2021	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND  
For the Fiscal Year Ended June 30, 2021

Exhibit K-4  
FDOE Page 14  
**Fund 446**

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
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
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								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	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								
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							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2020	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, 2021	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, 2021

Exhibit K-5  
FDOE Page 15  
Fund 490

REVENUES	Account Number								
<i>Federal Through State and Local:</i>									
Federal Through Local	3280								
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								0.00
<i>State:</i>									
Other Miscellaneous State Revenues	3399								
<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								
Other Miscellaneous Local Sources	3495								
Total Local	3400								0.00
<b>Total Revenues</b>	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
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
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								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2020	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, 2021	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, 2021

Exhibit K-6  
FDOE 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						853,475.00		853,475.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	884,317.00							884,317.00
SBE/COBI Bond Interest	3326	60.00							60.00
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	884,377.00	223,250.00	0.00	0.00	0.00	0.00	0.00	1,107,627.00
<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						10,307.00		10,307.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(101,512.00)		(101,512.00)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
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	(91,205.00)	0.00	(91,205.00)
Total Revenues	3000	884,377.00	223,250.00	0.00	0.00	0.00	762,270.00	0.00	1,869,897.00
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	670,000.00	2,130,000.00				44,839,798.00		47,639,798.00
Interest	720	231,614.00	128,699.00				38,157,607.00		38,517,920.00
Dues and Fees	730	390.00	142,646.00				1,068,836.00		1,211,872.00
Other Debt Service	791								0.00
Total Expenditures		902,004.00	2,401,345.00	0.00	0.00	0.00	84,066,241.00	0.00	87,369,590.00
Excess (Deficiency) of Revenues Over Expenditures		(17,627.00)	(2,178,095.00)	0.00	0.00	0.00	(83,303,971.00)	0.00	(85,499,693.00)
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>	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		163,832.00						163,832.00
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						138,875,000.00		138,875,000.00
Premium on Refunding Lease-Purchase Agreements	3794						22,955,231.00		22,955,231.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762						(143,634,664.00)		(143,634,664.00)
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630		2,101,379.00				65,839,426.00		67,940,805.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	2,101,379.00	0.00	0.00	0.00	65,839,426.00	0.00	67,940,805.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930						(604,246.00)		(604,246.00)
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(604,246.00)	0.00	(604,246.00)
Total Other Financing Sources (Uses)		0.00	2,265,211.00	0.00	0.00	0.00	83,430,747.00	0.00	85,695,958.00
Net Change in Fund Balances		(17,627.00)	87,116.00	0.00	0.00	0.00	126,776.00	0.00	196,265.00
Fund Balance, July 1, 2020	2800	117,625.00	42,640.00				13,806,852.00		13,967,117.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	99,998.00	129,756.00				13,933,628.00		14,163,382.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2021	2700	99,998.00	129,756.00	0.00	0.00	0.00	13,933,628.00	0.00	14,163,382.00



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, 2021

Exhibit K-7

FDOE Page 17

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						2,065,257.00					2,065,257.00
Interest on Undistributed CO&DS	3325						49,716.00					49,716.00
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											0.00
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				3,540,200.00							3,540,200.00
Other Miscellaneous State Revenues	3399									2,192,075.00		2,192,075.00
Total State Sources	3300	0.00	0.00	0.00	3,540,200.00	0.00	2,114,973.00	0.00	0.00	2,192,075.00	0.00	7,847,248.00
Local:												
District Local Capital Improvement Tax	3413							50,742,874.00				50,742,874.00
County Local Sales Tax	3418									36,736,646.00		36,736,646.00
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						33,382.00	66,072.00		823,283.00		922,737.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(26,272.00)	(57,597.00)		(391,962.00)		(475,831.00)
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							1,089,626.00		4,521,023.00		5,610,649.00
Impact Fees	3496									46,506,591.00		46,506,591.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	7,110.00	51,840,975.00	0.00	88,195,581.00	0.00	140,043,666.00
Total Revenues	3000	0.00	0.00	0.00	3,540,200.00	0.00	2,122,083.00	51,840,975.00	0.00	90,387,656.00	0.00	147,890,914.00
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610									344,485.00		344,485.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630									105,410,719.00		105,410,719.00
Furniture, Fixtures and Equipment	640							2,784,365.00		12,008,678.00		14,793,043.00
Motor Vehicles (Including Buses)	650							588,650.00		4,239,567.00		4,828,217.00
Land	660									578,002.00		578,002.00
Improvements Other Than Buildings	670				61,636.00			5,473,976.00		166,275.00		5,701,887.00
Remodeling and Renovations	680				433,978.00		3,411,384.00	4,513,803.00		2,191,028.00		10,550,193.00
Computer Software	690							954,851.00		2,917,767.00		3,872,618.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						3,312.00					3,312.00
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	495,614.00	0.00	3,414,696.00	14,315,645.00	0.00	127,856,521.00	0.00	146,082,476.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	3,044,586.00	0.00	(1,292,613.00)	37,525,330.00	0.00	(37,468,865.00)	0.00	1,808,438.00

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		3,236,168.00									3,236,168.00
Premium on Sale of Bonds	3791		640,263.00									640,263.00
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									8,790,312.00		8,790,312.00
Sale of Capital Assets	3730									278,330.00		278,330.00
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							270,521.00				270,521.00
From Debt Service Funds	3620							604,246.00				604,246.00
From Special Revenue Funds	3640							386,249.00				386,249.00
Interfund	3650									15,232,186.00		15,232,186.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	1,261,016.00	0.00	15,232,186.00	0.00	16,493,202.00
Transfers Out: (Function 9700)												
To General Fund	910				(3,540,200.00)					(17,240,209.00)		(20,780,409.00)
To Debt Service Funds	920							(38,003,561.00)		(29,937,244.00)		(67,940,805.00)
To Special Revenue Funds	940											0.00
Interfund	950		(2,101,379.00)							(13,130,807.00)		(15,232,186.00)
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	(2,101,379.00)	0.00	(3,540,200.00)	0.00	0.00	(38,003,561.00)	0.00	(60,308,260.00)	0.00	(103,953,400.00)
Total Other Financing Sources (Uses)		0.00	1,775,052.00	0.00	(3,540,200.00)	0.00	0.00	(36,742,545.00)	0.00	(36,007,432.00)	0.00	(74,515,125.00)
Net Change in Fund Balances		0.00	1,775,052.00	0.00	(495,614.00)	0.00	(1,292,613.00)	782,785.00	0.00	(73,476,297.00)	0.00	(72,706,687.00)
Fund Balance, July 1, 2020	2800		0.00		495,614.00		10,801,468.00	20,585,712.00		230,528,273.00		262,411,067.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720		1,775,052.00				9,508,855.00	21,368,497.00		157,051,976.00		189,704,380.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2021	2700	0.00	1,775,052.00	0.00	0.00	0.00	9,508,855.00	21,368,497.00	0.00	157,051,976.00	0.00	189,704,380.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
For the Fiscal Year Ended June 30, 2021

Exhibit K-8  
FDOE Page 19  
Fund 000

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
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
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
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								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
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		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								
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, 2020	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, 2021	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS  
For the Fiscal Year Ended June 30, 2021

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	After School Enrichment Programs 921	Vending 922	Totals
OPERATING REVENUES									
Charges for Services	3481						7,473,431.00		7,473,431.00
Charges for Sales	3482							514,717.00	514,717.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489							276.00	276.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	7,473,431.00	514,993.00	7,988,424.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						4,224,634.00		4,224,634.00
Employee Benefits	200						2,265,107.00		2,265,107.00
Purchased Services	300						151,933.00		151,933.00
Energy Services	400						257,044.00		257,044.00
Materials and Supplies	500						102,107.00	17,063.00	119,170.00
Capital Outlay	600						10,122.00		10,122.00
Other	700						440,159.00	495,063.00	935,222.00
Depreciation and Amortization Expense	780						12,448.00		12,448.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	7,463,554.00	512,126.00	7,975,680.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	9,877.00	2,867.00	12,744.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						23,250.00		23,250.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(20,419.00)		(20,419.00)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495						255.00	1,500.00	1,755.00
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						(7,963.00)		(7,963.00)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	(4,877.00)	1,500.00	(3,377.00)
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	5,000.00	4,367.00	9,367.00
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								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	5,000.00	4,367.00	9,367.00
Net Position, July 1, 2020	2880						6,161.00	24,983.00	31,144.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	2780						11,161.00	29,350.00	40,511.00

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, 2021									Exhibit K-10 FDOE Page 21 <b>Funds 700</b>
INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Energy Management Programs 792	Exclusive Agreements 794	Totals
OPERATING REVENUES									
Charges for Services	3481						14,240,000.00		14,240,000.00
Charges for Sales	3482								0.00
Premium Revenue	3484	82,832,055.00		8,766,770.00					91,598,825.00
Other Operating Revenues	3489	4,272,791.00		513,899.00		12,061.00		293,802.00	5,092,553.00
Total Operating Revenues		87,104,846.00	0.00	9,280,669.00	0.00	0.00	14,252,061.00	293,802.00	110,931,378.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	565,029.00		463,064.00			143,539.00		1,171,632.00
Employee Benefits	200	366,400.00		233,812.00			61,168.00		661,380.00
Purchased Services	300	17,538,789.00		5,845,226.00			3,134,236.00	39,442.00	26,557,693.00
Energy Services	400						10,686,384.00		10,686,384.00
Materials and Supplies	500	233,464.00		1,375.00			5,153.00	119,020.00	359,012.00
Capital Outlay	600	273.00						17,037.00	17,310.00
Other	700	73,691,574.00		4,460,219.00					78,151,793.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		92,395,529.00	0.00	11,003,696.00	0.00	0.00	14,030,480.00	175,499.00	117,605,204.00
Operating Income (Loss)		(5,290,683.00)	0.00	(1,723,027.00)	0.00	0.00	221,581.00	118,303.00	(6,673,826.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	130,735.00		145,286.00			3,367.00	6,366.00	285,754.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(108,153.00)		(121,559.00)			(2,912.00)	(5,591.00)	(238,215.00)
Gifts, Grants and Bequests	3440	100,000.00						500.00	100,500.00
Other Miscellaneous Local Sources	3495	601.00		226.00					827.00
Loss Recoveries	3740			121,519.00					121,519.00
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								0.00
Total Nonoperating Revenues (Expenses)		123,183.00	0.00	145,472.00	0.00	0.00	455.00	1,275.00	270,385.00
Income (Loss) Before Operating Transfers		(5,167,500.00)	0.00	(1,577,555.00)	0.00	0.00	222,036.00	119,578.00	(6,403,441.00)
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610	3,073,978.00							3,073,978.00
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	3,073,978.00	0.00	0.00	0.00	0.00	0.00	0.00	3,073,978.00
Transfers Out: (Function 9700)									
To General Fund	910			(403,400.00)					(403,400.00)
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	(403,400.00)	0.00	0.00	0.00	0.00	(403,400.00)
Change in Net Position		(2,093,522.00)	0.00	(1,980,955.00)	0.00	0.00	222,036.00	119,578.00	(3,732,863.00)
Net Position, July 1, 2020	2880	16,144,372.00		28,435,118.00			1,278,715.00	1,548,989.00	47,407,194.00
Adjustments to Net Position	2896	4,200,000.00							4,200,000.00
Net Position, June 30, 2021	2780	18,250,850.00		26,454,163.00			1,500,751.00	1,668,567.00	47,874,331.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION  
SCHOOL INTERNAL FUNDS  
June 30, 2021

ASSETS	Account Number	Beginning Balance July 1, 2020	Additions	Deductions	Ending Balance June 30, 2021
Cash	1110	10,477,604.00	12,637,042.00	12,687,670.00	10,426,976.00
Investments	1160				0.00
Accounts Receivable, Net	1131	4,794.00	13,870.00	13,159.00	5,505.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141		970.00	970.00	0.00
Due From Other Agencies	1220				0.00
Inventory	1150	14,643.00	83,916.00	84,511.00	14,048.00
Total Assets		10,497,041.00	12,735,798.00	12,786,310.00	10,446,529.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	925,829.00	9,856,127.00	9,975,869.00	806,087.00
Internal Accounts Payable	2290	9,571,212.00	53,261,340.00	62,832,552.00	0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		10,497,041.00	63,117,467.00	72,808,421.00	806,087.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments		0.00			9,640,442.00
Total Net Position	2785	0.00			9,640,442.00

	Account Number	Governmental Activities Total Balance [1] June 30, 2021	Business-Type Activities Total Balance [1] June 30, 2021	Total	Governmental Activities - Debt Principal Payments 2020-21	Governmental Activities - Principal Due Within One Year 2021-22	Governmental Activities - Debt Interest Payments 2020-21	Governmental Activities - Interest Due Within One Year 2021-22
Notes Payable	2310			0.00				
Obligations Under Leases	2315	27,868,168.00		27,868,168.00	9,370,015.00	8,735,140.00	597,137.00	454,141.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	4,919,966.00		4,919,966.00	670,000.00	827,807.00	231,614.00	199,520.00
District Bonds Payable	2322	4,020,699.00		4,020,699.00	2,130,000.00	76,342.00	128,699.00	145,025.00
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	79,746,460.00		79,746,460.00	17,945,000.00	19,416,460.00	3,393,257.00	2,689,971.00
Total Bonds Payable	2320	88,687,125.00	0.00	88,687,125.00	20,745,000.00	20,320,609.00	3,753,570.00	3,034,516.00
Liability for Compensated Absences	2330	45,052,030.00	525,727.00	45,577,757.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	425,773,560.00		425,773,560.00	17,524,783.00	21,446,637.00	33,216,063.00	14,393,612.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
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	450,428,560.00	0.00	450,428,560.00	17,524,783.00	21,446,637.00	34,167,213.00	15,344,762.00
Estimated Liability for Long-Term Claims	2350	6,935,000.00		6,935,000.00				
Net Other Postemployment Benefits Obligation	2360	105,094,244.00	1,764,090.00	106,858,334.00				
Net Pension Liability	2365	469,500,065.00	6,173,640.00	475,673,705.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		1,193,565,192.00	8,463,457.00	1,202,028,649.00	47,639,798.00	50,502,386.00	38,517,920.00	18,833,419.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2021, 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, 2021

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2020	Returned To FDOE	Revenues 2020-21	Expenditures 2020-21	Flexibility [1] 2020-21	Unexpended June 30, 2021
Class Size Reduction Operating Funds (3355)	94740			84,374,555.00	84,374,555.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	1,658.00		119,414.00	121,072.00		0.00
Florida School Recognition Funds (3361)	92040	41,243.00			5,788.00		35,455.00
Instructional Materials (FEFP Earmark) [2]	90880	4,330,457.00		5,868,468.00	5,463,629.00		4,735,296.00
Library Media (FEFP Earmark) [2]	90881	758,792.00		340,033.00	374,412.00		724,413.00
Mental Health Assistance (FEFP Earmark)	90280	781,324.00		2,671,038.00	2,639,895.00		812,467.00
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800	457,750.00		3,372,647.00	3,358,190.00		472,207.00
Safe Schools (FEFP Earmark) [4]	90803	0.00		4,199,555.00	4,199,555.00		0.00
Student Transportation (FEFP Earmark)	90830			17,552,342.00	17,552,342.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	82,638.00		20,605,558.00	20,688,196.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	4,300.00		1,483,190.00	1,478,120.00		9,370.00
Voluntary Prekindergarten - School Year Program (3371)	96440						0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	283,455.00		1,237,686.00	1,344,217.00		176,924.00

[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, 2021

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	3,125,492.00	212,625.00	29,844.00	0.00	3,367,961.00
Public Utility Services Other than Energy - Functions 7900 & 8100	380	3,125,492.00		29,844.00	0.00	3,155,336.00
Natural Gas - All Functions	411	50,000.00	0.00	0.00	0.00	50,000.00
Natural Gas - Functions 7900 & 8100	411	50,000.00		0.00	0.00	50,000.00
Bottled Gas - All Functions	421	50,000.00	0.00	0.00	0.00	50,000.00
Bottled Gas - Functions 7900 & 8100	421	50,000.00		0.00	0.00	50,000.00
Electricity - All Functions	430	11,001,803.00	779,624.00	109,446.00	0.00	11,890,873.00
Electricity - Functions 7900 & 8100	430	11,001,803.00		109,446.00	0.00	11,111,249.00
Heating Oil - All Functions	440	0.00	0.00	0.00	0.00	0.00
Heating Oil - Functions 7900 & 8100	440	0.00		0.00	0.00	0.00
Gasoline - All Functions	450	290,764.00	0.00	0.00	0.00	290,764.00
Gasoline - Functions 7900 & 8100	450	0.00		0.00	0.00	0.00
Diesel Fuel - All Functions	460	1,694,297.00	0.00	0.00	0.00	1,694,297.00
Diesel Fuel - Functions 7900 & 8100	460	15,000.00		0.00	0.00	15,000.00
Other Energy Services - All Functions	490	0.00	0.00	0.00	0.00	0.00
Other Energy Services - Functions 7900 & 8100	490	0.00		0.00	0.00	0.00
Subtotal - Functions 7900 & 8100		14,242,295.00	0.00	139,290.00	0.00	14,381,585.00
Total - All Functions		16,212,356.00	992,249.00	139,290.00	0.00	17,343,895.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412	161,217.00				161,217.00
Liquefied Petroleum Gas	422	230,077.00				230,077.00
Gasoline	450	290,764.00				290,764.00
Diesel Fuel	460	1,668,427.00				1,668,427.00
Oil and Grease	540	53,953.00				53,953.00
Total		2,404,438.00		0.00	0.00	2,404,438.00

	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	4,239,567.00	4,239,567.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2021

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	2,005,618.00				2,005,618.00
Technology-Related Repairs and Maintenance	359	318,923.00	1,830.00	88,051.00		408,804.00
Technology-Related Rentals	369	2,962,004.00	1,847,670.00	1,717,092.00		6,526,766.00
Telephone and Other Data Communication Services	379	61,973.00	42,955.00			104,928.00
Other Technology-Related Purchased Services	399	53,336.00	179,190.00	1,800.00		234,326.00
Technology-Related Materials and Supplies	5X9	233,892.00	190,313.00	60,340.00		484,545.00
Technology-Related Library Books	619	6,186.00				6,186.00
Noncapitalized Computer Hardware	644	26,689.00	293,824.00	153,592.00	194,170.00	668,275.00
Technology-Related Noncapitalized Fixtures and Equipment	649	214,273.00	89,459.00	18,583.00	985,202.00	1,307,517.00
Noncapitalized Software	692	3,981.00	1,593.00	70.00	721,425.00	727,069.00
Miscellaneous Technology-Related	799					0.00
<b>Total</b>		5,886,875.00	2,646,834.00	2,039,528.00	1,900,797.00	12,474,034.00

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	72,306.00	135,932.00	194,106.00	265,462.00	667,806.00
Technology-Related Capitalized Fixtures and Equipment	648	224,637.00	136,919.00	387,031.00	406,495.00	1,155,082.00
Capitalized Software	691	3,564.00	67,066.00		3,151,193.00	3,221,823.00
<b>Total</b>		300,507.00	339,917.00	581,137.00	3,823,150.00	5,044,711.00

\* 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, 2021

Exhibit K-14  
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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					0.00
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
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	
Food	570	
Donated Foods	580	

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>TEACHER SALARIES</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	5,692,399.00	85,944.00	58,021.00	5,836,364.00
Basic Programs 101, 102 and 103 (Function 5100)	140	55,100.00			55,100.00
Basic Programs 101, 102 and 103 (Function 5100)	750	97,754.00	2,177.00		99,931.00
<b>Total Basic Program Salaries</b>		5,845,253.00	88,121.00	58,021.00	5,991,395.00
Other Programs 130 (ESOL) (Function 5100)	120	162,153,114.00	2,448,201.00	1,652,784.00	166,254,099.00
Other Programs 130 (ESOL) (Function 5100)	140	1,569,570.00			1,569,570.00
Other Programs 130 (ESOL) (Function 5100)	750	2,784,608.00	62,003.00		2,846,611.00
<b>Total Other Program Salaries</b>		166,507,292.00	2,510,204.00	1,652,784.00	170,670,280.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	42,309,869.00	151,300.00	3,309.00	42,464,478.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	21,056.00			21,056.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				0.00
<b>Total ESE Program Salaries</b>		42,330,925.00	151,300.00	3,309.00	42,485,534.00
Career Program 300 (Function 5300)	120	7,330,973.00	6,237.00		7,337,210.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
<b>Total Career Program Salaries</b>		7,330,973.00	6,237.00	0.00	7,337,210.00
<b>TOTAL</b>		222,014,443.00	2,755,862.00	1,714,114.00	226,484,419.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>TEXTBOOKS (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	5,128,464.00	2,759.00		5,131,223.00

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES</b>					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	143,676,574.00	19,342,584.00	4,497,228.00	167,516,386.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	66,057,772.00	5,786,418.00	1,704,372.00	73,548,562.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	6,822,617.00	927,599.00	84,524.00	7,834,740.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	5,854,239.00	2,994,702.00	187,340.00	9,036,281.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	5,874,155.00	16,821.00	83,996.00	5,974,972.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
<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
<b>Total Flexible Spending Expenditures</b>		0.00	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
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
<b>Total Flexible Spending Expenditures</b>		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) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	50,907,536.00	20,559,477.00		719,565.00	145,056.00	72,331,634.00
Special Revenue Funds - Food Services	410					2,622,563.00	2,622,563.00
Special Revenue Funds - Other Federal Programs	420					1,115,684.00	1,115,684.00
Special Revenue Funds - Federal Education Stabilization Fund	440					1,282,386.00	1,282,386.00
Capital Projects Funds	3XX						0.00
<b>Total Charter School Distributions</b>		50,907,536.00	20,559,477.00	0.00	719,565.00	5,165,689.00	77,352,267.00

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	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
<b>Total</b>	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2020	Earnings 2020-21	Expenditures 2020-21	Unexpended June 30, 2021
Earnings, Expenditures and Carryforward Amounts:	0.00	814,672.00	814,672.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			268,676.00	
School Nurses and Health Care Services			545,996.00	
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				
<b>Total Expenditures</b>			814,672.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2021</i>		
Total Assets and Deferred Outflows of Resources	100	128,393,255.00
Total Liabilities and Deferred Inflows of Resources	100	30,284,742.00

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	774,140.00	311,287.00	133.00		15,071.00			1,100,631.00
Student Support Services	6100			126.00		424.00			550.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	163,894.00	53,765.00						217,659.00
Instructional Staff Training Services	6400								0.00
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	16,660.00	5,544.00						22,204.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	734.00	144.00	492.00	1,803.00				3,173.00
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		955,428.00	370,740.00	751.00	1,803.00	15,495.00	0.00	0.00	1,344,217.00

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