DISTRICT SCHOOL BOARD OF PASCO COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND

For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	0.00
Reserve Officers Training Corps (ROTC)	3191	663,268.00
Miscellaneous Federal Direct	3199	0.00
Total Federal Direct	3100	663,268.00
Federal Through State and Local:		
Medicaid	3202	1,883,030.00
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	1,883,030.00
State:		
Florida Education Finance Program (FEFP)	3310	366,690,097.00
Workforce Development	3315	3,111,881.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentives	3317	106,000.00
Adults with Disabilities	3318	0.00
CO&DS Withheld for Administrative Expenditure	3323	49,247.00
Diagnostic and Learning Resources Centers	3335	0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00
State Forest Funds	3342	0.00
State License Tax	3343	438,949.00
District Discretionary Lottery Funds	3344	0.00
Categorical Programs:		
Class Size Reduction Operating Funds	3355	79,515,377.00
Florida School Recognition Funds	3361	0.00
Voluntary Prekindergarten Program	3371	1,208,472.00
Preschool Projects	3372	0.00
Other State:		
Reading Programs	3373	0.00
Full-Service Schools Program	3378	0.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	2,471,733.00
Total State	3300	453,591,756.00
Local:		
District School Taxes	3411	163,074,044.00
Tax Redemptions	3421	962.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	0.00
Lease Revenue	3425	0.00
Interest on Investments	3431	488,983.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(701,968.00)
Gifts, Grants and Bequests	3440	342,772.00
Interest Income - Leases	3445	0.00
Student Fees:		
Adult General Education Course Fees	3461	51,184.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	409,725.00
Continuing Workforce Education Course Fees	3463	0.00
Capital Improvement Fees	3464	0.00
Postsecondary Lab Fees	3465	0.00
Lifelong Learning Fees	3466	0.00
GED® Testing Fees	3467	0.00
Financial Aid Fees	3468	45,525.00
Other Student Fees	3469	0.00
Other Fees:		
Preschool Program Fees	3471	0.00
Prekindergarten Early Intervention Fees	3472	0.00
School-Age Child Care Fees	3473	0.00
Other Schools, Courses and Classes Fees	3479	0.00
Miscellaneous Local:		
Bus Fees	3491	72,339.00
Transportation Services Rendered for School Activities	3492	266,044.00
Sale of Junk	3493	63.00
Receipt of Federal Indirect Cost Rate	3494	6,267,231.00
Other Miscellaneous Local Sources	3495	9,007,399.00
Refunds of Prior Year's Expenditures	3497	0.00
Collections for Lost, Damaged and Sold Textbooks	3498	4,749.00
Receipt of Food Service Indirect Costs	3499	1,210,145.00
Total Local	3400	180,539,197.00
Total Revenues	3000	636,677,251.00

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, 2022

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	230,778,111.00	81,943,722.00	59,220,408.00	0.00	7,724,486.00	232,957.00	1,104,211.00	381,003,895.00
Student Support Services	6100	21,488,959.00	8,355,540.00	4,576,856.00	0.00	280,297.00	9,644.00	61,649.00	34,772,945.00
Instructional Media Services	6200	967,047.00	519,146.00	474,324.00	0.00	240,399.00	121,820.00	765.00	2,323,501.00
Instruction and Curriculum Development Services	6300	13,207,384.00	4,521,582.00	225,900.00	0.00	27,549.00	1,704.00	25,124.00	18,009,243.00
Instructional Staff Training Services	6400	2,323,507.00	593,659.00	1,462,780.00	0.00	106,604.00	2,908.00	78,285.00	4,567,743.00
Instruction-Related Technology	6500	6,333,782.00	2,431,579.00	14,130.00	0.00	0.00	0.00	1,015.00	8,780,506.00
Board	7100	245,861.00	203,042.00	108,056.00	0.00	1,229.00	174.00	56,981.00	615,343.00
General Administration	7200	658,076.00	263,195.00	146,769.00	0.00	2,736.00	539.00	525,569.00	1,596,884.00
School Administration	7300	29,541,436.00	12,315,530.00	1,179,016.00	0.00	377,296.00	91,949.00	626,064.00	44,131,291.00
Facilities Acquisition and Construction	7410	1,454,818.00	546,186.00	4,112,753.00	0.00	4,216.00	13,078.00	3,482.00	6,134,533.00
Fiscal Services	7500	2,160,217.00	1,499,567.00	136,014.00	0.00	12,256.00	3,453.00	87,820.00	3,899,327.00
Food Services	7600	15,916.00	8,525.00	0.00	0.00	0.00	0.00	0.00	24,441.00
Central Services	7700	4,742,879.00	1,786,321.00	804,794.00	0.00	48,216.00	13,077.00	308,788.00	7,704,075.00
Student Transportation Services	7800	16,673,852.00	7,872,016.00	1,472,014.00	3,794,073.00	1,234,046.00	3,845.00	76,657.00	31,126,503.00
Operation of Plant	7900	17,405,214.00	8,219,891.00	9,846,232.00	12,114,500.00	1,249,069.00	79,974.00	14,081.00	48,928,961.00
Maintenance of Plant	8100	6,031,290.00	2,230,085.00	3,828,883.00	0.00	442,270.00	1,714.00	1,380.00	12,535,622.00
Administrative Technology Services	8200	4,541,561.00	1,660,141.00	1,597,946.00	0.00	15,164.00	8,455.00	6,314.00	7,829,581.00
Community Services	9100	57,358.00	29,856.00	236,957.00	0.00	28,055.00	16,531.00	145,553.00	514,310.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						8,671.00		8,671.00
Other Capital Outlay	9300						375,996.00		375,996.00
Debt Service: (Function 9200)									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		358,627,268.00	134,999,583.00	89,443,832.00	15,908,573.00	11,793,888.00	986,489.00	3,123,738.00	614,883,371.00
Excess (Deficiency) of Revenues Over Expenditures									21,793,880.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND Exhibit K-1
CHANGES IN FUND BALANCE - GENERAL FUND (Continued) FDOE Page 3
For the Fiscal Year Ended June 30, 2022 **Fund 100**

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	36,023.00
Loss Recoveries	3740	0.00
Transfers In:		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	8,566,681.00
From Special Revenue Funds	3640	3,715,202.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	403,400.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	12,685,283.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	(209,012.00)
To Special Revenue Funds	940	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	(209,012.00)
Total Other Financing Sources (Uses)		12,512,294.00
Net Change In Fund Balance		34,306,174.00
Fund Balance, July 1, 2021	2800	98,108,513.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	4,524,696.00
Restricted Fund Balance	2720	15,647,831.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	68,327,882.00
Unassigned Fund Balance	2750	43,914,278.00
Total Fund Balances, June 30, 2022	2700	132,414,687.00

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, 2022

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	0.00
Federal Through State and Local:		
School Lunch Reimbursement	3261	35,802,126.00
School Breakfast Reimbursement	3262	13,067,080.00
Afterschool Snack Reimbursement	3263	0.00
Child Care Food Program	3264	1,499,063.00
USDA-Donated Commodities	3265	3,060,078.00
Cash in Lieu of Donated Foods	3266	106,491.00
Summer Food Service Program	3267	1,571,649.00
Fresh Fruit and Vegetable Program	3268	0.00
Other Food Services	3269	86,986.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	55,193,473.00
State:		
School Breakfast Supplement	3337	200,031.00
School Lunch Supplement	3338	206,687.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	406,718.00
Local:		
Interest on Investments	3431	3,454.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	474.00
Gifts, Grants and Bequests	3440	35,000.00
Student Lunches	3451	902.00
Student Breakfasts	3452	0.00
Adult Breakfasts/Lunches	3453	145,505.00
Student and Adult á la Carte Fees	3454	3,632,359.00
Student Snacks	3455	0.00
Other Food Sales	3456	777,833.00
Other Miscellaneous Local Sources	3495	827,778.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	5,423,305.00
Total Revenues	3000	61,023,496.00

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, 2022

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	12,124,472.00
Employee Benefits	200	5,734,940.00
Purchased Services	300	1,175,460.00
Energy Services	400	745,837.00
Materials and Supplies	500	20,339,262.00
Capital Outlay	600	87,472.00
Other	700	4,156,745.00
Other Capital Outlay (Function 9300)	600	256,954.00
Total Expenditures		44,621,142.00
Excess (Deficiency) of Revenues Over Expenditures		16,402,354.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	(116,721.00)
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	(116,721.00)
Total Other Financing Sources (Uses)		(116,721.00)
Net Change in Fund Balance		16,285,633.00
Fund Balance, July 1, 2021	2800	12,474,587.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,657,284.00
Restricted Fund Balance	2720	27,102,936.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2022	2700	28,760,220.00

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, 2022

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Head Start	3130	8,183,885.00
Workforce Innovation and Opportunity Act	3170	0.00
Community Action Programs	3180	0.00
Reserve Officers Training Corps (ROTC)	3191	0.00
Pell Grants	3192	589,164.00
Miscellaneous Federal Direct	3199	1,259,289.00
Total Federal Direct	3100	10,032,338.00
Federal Through State and Local:		
Career and Technical Education	3201	774,966.00
Medicaid	3202	0.00
Individuals with Disabilities Education Act (IDEA)	3230	15,831,549.00
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	518,044.00
English Literacy and Civics Education	3222	0.00
Adult Migrant Education	3223	0.00
Other WIOA Programs	3224	0.00
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	19,307,812.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,424,598.00
Math and Science Partnerships - Title II, Part B	3226	0.00
Language Instruction - Title III	3241	715,426.00
Twenty-First Century Schools - Title IV	3242	969,442.00
Federal Through Local	3280	82,840.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	2,668,229.00
Total Federal Through State and Local	3200	43,292,906.00
State:		
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	0.00
Local:		
Interest on Investments	3431	0.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	0.00
Adult General Education Course Fees	3461	0.00
Sale of Junk	3493	0.00
Other Miscellaneous Local Sources	3495	0.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	0.00
Total Revenues	3000	53,325,244.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	14,387,960.00	6,469,763.00	3,085,264.00	0.00	1,534,534.00	1,370,055.00	1,290,236.00	28,137,812.00
Student Support Services	6100	3,229,263.00	1,206,208.00	192,683.00	0.00	237,773.00	13,979.00	1,533.00	4,881,439.00
Instructional Media Services	6200	18,893.00	8,403.00	0.00	0.00	0.00	0.00	0.00	27,296.00
Instruction and Curriculum Development Services	6300	4,958,284.00	1,529,873.00	331,455.00	0.00	59,179.00	12,135.00	6,557.00	6,897,483.00
Instructional Staff Training Services	6400	4,169,100.00	1,182,715.00	1,172,347.00	0.00	193,098.00	1,788.00	180,811.00	6,899,859.00
Instruction-Related Technology	6500	988,862.00	324,520.00	163,042.00	0.00	0.00	0.00	0.00	1,476,424.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	2,399,968.00	2,399,968.00
School Administration	7300	173,588.00	45,726.00	0.00	0.00	0.00	2,686.00	113,328.00	335,328.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	80,924.00	27,710.00	0.00	0.00	0.00	0.00	0.00	108,634.00
Food Services	7600	0.00	0.00	51,382.00	0.00	757.00	0.00	0.00	52,139.00
Central Services	7700	97,383.00	24,409.00	73,773.00	0.00	72,936.00	0.00	30,417.00	298,918.00
Student Transportation Services	7800	32,194.00	12,141.00	89,050.00	0.00	0.00	2,422.00	0.00	135,807.00
Operation of Plant	7900	31,463.00	12,767.00	2,578.00	8,480.00	2,710.00	277.00	0.00	58,275.00
Maintenance of Plant	8100	0.00	0.00	51,677.00	0.00	0.00	0.00	0.00	51,677.00
Administrative Technology Services	8200	110,529.00	35,757.00	0.00	0.00	0.00	0.00	0.00	146,286.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						1,417,899.00		1,417,899.00
Total Expenditures		28,278,443.00	10,879,992.00	5,213,251.00	8,480.00	2,100,987.00	2,821,241.00	4,022,850.00	53,325,244.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2022	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, 2022

Exhibit K-4

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
Federal Direct:								
Miscellaneous Federal Direct	3199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271	8342.00	679248.00	55348124.00	0.00	14090475.00	0.00	70,126,189.00
Education Stabilization Funds - Workforce	3272		15203.00		0.00		0.00	15,203.00
Education Stabilization Funds - VPK	3273		0.00		0.00		0.00	0.00
Federal Through Local	3280	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Federal Through State and Local	3200	8,342.00	694,451.00	55,348,124.00	0.00	14,090,475.00	0.00	70,141,392.00
Local:								
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	8,342.00	694,451.00	55,348,124.00	0.00	14,090,475.00	0.00	70,141,392.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	2,047.00	0.00	766.00	0.00	0.00	2,813.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						5,529.00		5,529.00
Total Expenditures		0.00	0.00	2,047.00	0.00	766.00	5,529.00	0.00	8,342.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2022	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, 2022

Exhibit K-4
FDOE Page 10
Fund 442

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	13,183.00	1,023.00	300,000.00	0.00	131,953.00	93,753.00	0.00	539,912.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	45,305.00	0.00	50,214.00	1,189.00	0.00	96,708.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	23,022.00	8,857.00	0.00	0.00	0.00	0.00	0.00	31,879.00
Student Transportation Services	7800	675.00	0.00	0.00	0.00	0.00	0.00	0.00	675.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						25,277.00		25,277.00
Total Expenditures		36,880.00	9,880.00	345,305.00	0.00	182,167.00	120,219.00	0.00	694,451.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2022	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, 2022

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	12,221,017.00	4,883,798.00	4,726,981.00	0.00	12,805,776.00	130,529.00	997,517.00	35,765,618.00
Student Support Services	6100	2,138,716.00	604,674.00	21,469.00	0.00	636.00	0.00	0.00	2,765,495.00
Instructional Media Services	6200	72,045.00	14,478.00	0.00	0.00	0.00	0.00	0.00	86,523.00
Instruction and Curriculum Development Services	6300	569,834.00	126,811.00	225.00	0.00	0.00	0.00	0.00	696,870.00
Instructional Staff Training Services	6400	102,873.00	26,094.00	4,200.00	0.00	0.00	0.00	2,685.00	135,852.00
Instruction-Related Technology	6500	355,793.00	45,867.00	19,654.00	0.00	1,054.00	233.00	0.00	422,601.00
Board	7100	635.00	125.00	0.00	0.00	0.00	0.00	0.00	760.00
General Administration	7200	11,586.00	2,616.00	24,000.00	0.00	0.00	0.00	2,727,642.00	2,765,844.00
School Administration	7300	1,017,872.00	204,252.00	0.00	0.00	0.00	0.00	0.00	1,222,124.00
Facilities Acquisition and Construction	7410	40,036.00	8,516.00	0.00	0.00	0.00	10,196.00	0.00	58,748.00
Fiscal Services	7500	160,496.00	44,509.00	0.00	0.00	0.00	0.00	0.00	205,005.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	189,418.00	37,209.00	0.00	0.00	0.00	0.00	50,049.00	276,676.00
Student Transportation Services	7800	1,112,825.00	198,362.00	963.00	0.00	0.00	0.00	0.00	1,312,150.00
Operation of Plant	7900	904,354.00	170,657.00	430,553.00	0.00	38,358.00	7,439.00	0.00	1,551,361.00
Maintenance of Plant	8100	198,335.00	40,235.00	0.00	0.00	0.00	0.00	0.00	238,570.00
Administrative Technology Services	8200	129,357.00	25,885.00	0.00	0.00	0.00	0.00	0.00	155,242.00
Community Services	9100	67,493.00	22,906.00	6,170.00	0.00	4,741.00	403.00	0.00	101,713.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						493,528.00		493,528.00
Other Capital Outlay	9300						3,378,242.00		3,378,242.00
Total Expenditures		19,292,685.00	6,456,994.00	5,234,215.00	0.00	12,850,565.00	4,020,570.00	3,777,893.00	51,632,922.00
Excess (Deficiency) of Revenues over Expenditures									3,715,202.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	(3,715,202.00)
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(3,715,202.00)
Total Other Financing Sources (Uses)		(3,715,202.00)
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2022	2700	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2022	2700	0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY Exhibit K-4
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) FDOE Page 13
For the Fiscal Year Ended June 30, 2022 **Fund 445**

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	3,012,457.00	482,828.00	964,072.00	0.00	2,779.00	0.00	0.00	4,462,136.00
Student Support Services	6100	477,856.00	95,932.00	576,598.00	0.00	0.00	0.00	0.00	1,150,386.00
Instructional Media Services	6200	50,182.00	10,077.00	0.00	0.00	0.00	0.00	0.00	60,259.00
Instruction and Curriculum Development Services	6300	37,389.00	7,388.00	0.00	0.00	0.00	0.00	0.00	44,777.00
Instructional Staff Training Services	6400	131,245.00	12,905.00	3,256.00	0.00	0.00	0.00	0.00	147,406.00
Instruction-Related Technology	6500	72,161.00	14,230.00	0.00	0.00	0.00	0.00	0.00	86,391.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	1,139,621.00	1,139,621.00
School Administration	7300	188,821.00	37,368.00	8,000.00	0.00	0.00	0.00	0.00	234,189.00
Facilities Acquisition and Construction	7410	2,000.00	394.00	0.00	0.00	0.00	22,649.00	0.00	25,043.00
Fiscal Services	7500	8,102.00	1,598.00	0.00	0.00	0.00	0.00	0.00	9,700.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	43,692.00	9,200.00	0.00	0.00	0.00	0.00	34.00	52,926.00
Student Transportation Services	7800	437,768.00	86,793.00	0.00	0.00	3,071.00	0.00	0.00	527,632.00
Operation of Plant	7900	329,515.00	59,961.00	19,250.00	0.00	254,647.00	0.00	0.00	663,373.00
Maintenance of Plant	8100	67,607.00	13,332.00	0.00	0.00	0.00	0.00	0.00	80,939.00
Administrative Technology Services	8200	20,934.00	4,128.00	0.00	0.00	0.00	0.00	0.00	25,062.00
Community Services	9100	39,289.00	7,854.00	147,356.00	0.00	224.00	0.00	0.00	194,723.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						162,378.00		162,378.00
Other Capital Outlay	9300						23,534.00		23,534.00
Total Expenditures		4,919,018.00	843,988.00	1,718,532.00	0.00	260,721.00	208,561.00	1,139,655.00	9,090,475.00
Excess (Deficiency) of Revenues over Expenditures									5,000,000.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	(5,000,000.00)
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(5,000,000.00)
Total Other Financing Sources (Uses)		(5,000,000.00)
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2022	2700	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2022	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, 2022

Fund 490

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	0.00
State:		
Other Miscellaneous State Revenues	3399	0.00
Local:		
Interest on Investments	3431	0.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	0.00
Other Miscellaneous Local Sources	3495	0.00
Total Local	3400	0.00
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2022	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, 2022

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
Federal:									
Miscellaneous Federal Direct	3199	0.00	0.00	0.00	0.00	0.00	283,287.00	0.00	283,287.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322	906,453.00	0.00	0.00	0.00	0.00	0.00	0.00	906,453.00
SBE/COBI Bond Interest	3326	76.00	0.00	0.00	0.00	0.00	0.00	0.00	76.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00	223,250.00	0.00	0.00	0.00	0.00	0.00	223,250.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Sources	3300	906,529.00	223,250.00	0.00	0.00	0.00	0.00	0.00	1,129,779.00
Local:									
District Debt Service Taxes	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	5,205.00	0.00	5,205.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	(478,801.00)	0.00	(478,801.00)
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	923,770.00	0.00	923,770.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	450,174.00	0.00	450,174.00
Total Revenues	3000	906,529.00	223,250.00	0.00	0.00	0.00	733,461.00	0.00	1,863,240.00
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	723,000.00	55,000.00	0.00	0.00	0.00	45,689,638.00	0.00	46,467,638.00
Interest	720	199,520.00	145,025.00	0.00	0.00	0.00	19,209,911.00	0.00	19,554,456.00
Dues and Fees	730	338.00	1,500.00	0.00	0.00	0.00	960,692.00	0.00	962,530.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		922,858.00	201,525.00	0.00	0.00	0.00	65,860,241.00	0.00	66,984,624.00
Excess (Deficiency) of Revenues Over Expenditures		(16,329.00)	21,725.00	0.00	0.00	0.00	(65,126,780.00)	0.00	(65,121,384.00)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	783,310.00	0.00	783,310.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	63,996,565.00	0.00	63,996,565.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	63,996,565.00	0.00	63,996,565.00
Transfers Out: (Function 9700)									
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	64,779,875.00	0.00	64,779,875.00
Net Change in Fund Balances		(16,329.00)	21,725.00	0.00	0.00	0.00	(346,905.00)	0.00	(341,509.00)
Fund Balance, July 1, 2021	2800	99,998.00	129,756.00	0.00	0.00	0.00	13,933,628.00	0.00	14,163,382.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2720	83,669.00	151,481.00	0.00	0.00	0.00	13,586,723.00	0.00	13,821,873.00
Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances, June 30, 2022	2700	83,669.00	151,481.00	0.00	0.00	0.00	13,586,723.00	0.00	13,821,873.00

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2022
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State:												
CO&DS Distributed	3321	0.00	0.00	0.00	0.00	0.00	2,327,416.00	0.00	0.00	0.00	0.00	2,327,416.00
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00	0.00	0.00	23,355.00	0.00	0.00	0.00	0.00	23,355.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Through Local	3380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Education Capital Outlay (PECO)	3391	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classrooms First Program	3392	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMART Schools Small County Assistance Program	3395	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Class Size Reduction Capital Outlay	3396	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Funding	3397	0.00	0.00	0.00	4,066,681.00	0.00	0.00	0.00	0.00	0.00	0.00	4,066,681.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Sources	3300	0.00	0.00	0.00	4,066,681.00	0.00	2,350,771.00	0.00	0.00	0.00	0.00	6,417,452.00
Local:												
District Local Capital Improvement Tax	3413							56,747,237.00	0.00			56,747,237.00
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,559,495.00	0.00	44,559,495.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	20,483.00	55,566.00	0.00	575,536.00	0.00	651,585.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	(63,120.00)	(171,230.00)	0.00	(862,808.00)	0.00	(1,097,158.00)
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	973,698.00	0.00	654,491.00	0.00	1,628,189.00
Impact Fees	3496									59,475,157.00		59,475,157.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	(42,637.00)	57,605,271.00	0.00	104,401,871.00	0.00	161,964,505.00
Total Revenues	3000	0.00	0.00	0.00	4,066,681.00	0.00	2,308,134.00	57,605,271.00	0.00	104,401,871.00	0.00	168,381,957.00
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	162,631.00	0.00	162,631.00
Audiovisual Materials	620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,596,713.00	0.00	101,596,713.00
Furniture, Fixtures and Equipment	640	0.00	0.00	0.00	0.00	0.00	0.00	2,449,132.00	0.00	13,840,234.00	0.00	16,289,366.00
Motor Vehicles (Including Buses)	650	0.00	0.00	0.00	0.00	0.00	0.00	391,900.00	0.00	213,383.00	0.00	605,283.00
Land	660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,624.00	0.00	66,624.00
Improvements Other Than Buildings	670	0.00	0.00	0.00	0.00	0.00	0.00	1,124,762.00	0.00	478,391.00	0.00	1,603,153.00
Remodeling and Renovations	680	0.00	94,877.00	0.00	0.00	0.00	1,729,193.00	7,758,386.00	0.00	3,105,066.00	0.00	12,687,522.00
Computer Software	690	0.00	0.00	0.00	0.00	0.00	0.00	2,480,609.00	0.00	323,467.00	0.00	2,804,076.00
Charter School Local Capital Improvement	793							0.00				0.00
Charter School Capital Outlay Sales Tax	795									0.00		0.00
Debt Service: (Function 9200)												
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	3,712.00	0.00	0.00	0.00	0.00	3,712.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	94,877.00	0.00	0.00	0.00	1,732,905.00	14,204,789.00	0.00	119,786,509.00	0.00	135,819,080.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	(94,877.00)	0.00	4,066,681.00	0.00	575,229.00	43,400,482.00	0.00	(15,384,638.00)	0.00	32,562,877.00

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,256,690.00	0.00	67,256,690.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,743,310.00	0.00	17,743,310.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744,884.00	0.00	12,744,884.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:												
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	209,012.00	0.00	0.00	0.00	209,012.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	116,721.00	0.00	0.00	0.00	116,721.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	19,700.00	0.00	0.00	0.00	19,700.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	82,455.00	0.00	0.00	0.00	82,455.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	427,888.00	0.00	0.00	0.00	427,888.00
Transfers Out: (Function 9700)												
To General Fund	910	0.00	0.00	0.00	(4,066,681.00)	0.00	0.00	(4,500,000.00)	0.00	0.00	0.00	(8,566,681.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	(36,614,051.00)	0.00	(27,382,514.00)	0.00	(63,996,565.00)
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	(4,066,681.00)	0.00	0.00	(41,114,051.00)	0.00	(27,382,514.00)	0.00	(72,563,246.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(4,066,681.00)	0.00	0.00	(40,686,163.00)	0.00	70,362,370.00	0.00	25,609,526.00
Net Change in Fund Balances		0.00	(94,877.00)	0.00	0.00	0.00	575,229.00	2,714,319.00	0.00	54,977,732.00	0.00	58,172,403.00
Fund Balance, July 1, 2021	2800	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
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2720	0.00	1,680,175.00	0.00	0.00	0.00	10,084,084.00	24,082,816.00	0.00	212,029,708.00	0.00	247,876,783.00
Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances, June 30, 2022	2700	0.00	1,680,175.00	0.00	0.00	0.00	10,084,084.00	24,082,816.00	0.00	212,029,708.00	0.00	247,876,783.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2022

REVENUES	Account Number	
Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	0.00
Local Sources	3400	0.00
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Debt Service: (Function 9200)									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
From Special Revenue Funds	3640	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
To Special Revenue Funds	940	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2022	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	After School Enrichment Programs 921	Vending 941	Totals
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	8,981,697.00	0.00	8,981,697.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	581,211.00	581,211.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	289.00	289.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	8,981,697.00	581,500.00	9,563,197.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	0.00	0.00	0.00	0.00	0.00	3,467,460.00	0.00	3,467,460.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	1,163,397.00	0.00	1,163,397.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	191,757.00	0.00	191,757.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	287,000.00	0.00	287,000.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	202,912.00	13,400.00	216,312.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	61,000.00	0.00	61,000.00
Other	700	0.00	0.00	0.00	0.00	0.00	496,359.00	518,012.00	1,014,371.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	11,689.00	0.00	11,689.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	5,881,574.00	531,412.00	6,412,986.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	3,100,123.00	50,088.00	3,150,211.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	17,477.00	0.00	17,477.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	(53,856.00)	0.00	(53,856.00)
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	26,835.00	26,835.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Function 9900)	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous (Function 9900)	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	(6,957.00)	0.00	(6,957.00)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	(43,336.00)	26,835.00	(16,501.00)
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	3,056,787.00	76,923.00	3,133,710.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	(82,455.00)	0.00	(82,455.00)
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(82,455.00)	0.00	(82,455.00)
Change in Net Position		0.00	0.00	0.00	0.00	0.00	2,974,332.00	76,923.00	3,051,255.00
Net Position, July 1, 2021	2880	0.00	0.00	0.00	0.00	0.00	11,161.00	29,350.00	40,511.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2022	2780	0.00	0.00	0.00	0.00	0.00	2,985,493.00	106,273.00	3,091,766.00

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, 2022

Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Energy Management Programs 792	Exclusive Agreements 794	Totals
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	15,594,500.00	0.00	15,594,500.00
Premium Revenue	3484	84,196,367.00	0.00	9,460,976.00	0.00	0.00	0.00	0.00	93,657,343.00
Other Operating Revenues	3489	5,326,963.00	0.00	582,236.00	0.00	0.00	10,895.00	312,085.00	6,232,179.00
Total Operating Revenues		89,523,330.00	0.00	10,043,212.00	0.00	0.00	15,605,395.00	312,085.00	115,484,022.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	535,990.00	0.00	469,513.00	0.00	0.00	149,871.00	1,775.00	1,157,149.00
Employee Benefits	200	264,781.00	0.00	142,954.00	0.00	0.00	35,919.00	150.00	443,804.00
Purchased Services	300	10,488,714.00	0.00	6,448,085.00	0.00	0.00	3,472,337.00	53,654.00	20,462,790.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	12,197,219.00	0.00	12,197,219.00
Materials and Supplies	500	3,960.00	0.00	858.00	0.00	0.00	2,336.00	80,942.00	88,096.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	67,108.00	67,108.00
Other	700	85,629,309.00	0.00	4,669,381.00	0.00	0.00	0.00	899.00	90,299,589.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		96,922,754.00	0.00	11,730,791.00	0.00	0.00	15,857,682.00	204,528.00	124,715,755.00
Operating Income (Loss)		(7,399,424.00)	0.00	(1,687,579.00)	0.00	0.00	(252,287.00)	107,557.00	(9,231,733.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	83,027.00	0.00	100,113.00	0.00	0.00	2,462.00	4,785.00	190,387.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(272,532.00)	0.00	(308,505.00)	0.00	0.00	(7,587.00)	(14,746.00)	(603,370.00)
Gifts, Grants and Bequests	3440	300,000.00	0.00	0.00	0.00	0.00	0.00	7,250.00	307,250.00
Other Miscellaneous Local Sources	3495	28,258.00	0.00	197,868.00	0.00	0.00	0.00	0.00	226,126.00
Loss Recoveries	3740	0.00	0.00	105,323.00	0.00	0.00	0.00	0.00	105,323.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Function 9900)	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous (Function 9900)	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		138,753.00	0.00	94,799.00	0.00	0.00	(5,125.00)	(2,711.00)	225,716.00
Income (Loss) Before Operating Transfers		(7,260,671.00)	0.00	(1,592,780.00)	0.00	0.00	(257,412.00)	104,846.00	(9,006,017.00)
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00
Transfers Out: (Function 9700)									
To General Fund	910	0.00	0.00	(403,400.00)	0.00	0.00	0.00	0.00	(403,400.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	(19,700.00)	(19,700.00)
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	(403,400.00)	0.00	0.00	0.00	(19,700.00)	(423,100.00)
Change in Net Position		(2,260,671.00)	0.00	(1,996,180.00)	0.00	0.00	(257,412.00)	85,146.00	(4,429,117.00)
Net Position, July 1, 2021	2880	18,250,850.00	0.00	26,454,163.00	0.00	0.00	1,500,751.00	1,668,567.00	47,874,331.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2022	2780	15,990,179.00	0.00	24,457,983.00	0.00	0.00	1,243,339.00	1,753,713.00	43,445,214.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2022

Exhibit K-11
FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2021	Additions	Deductions	Ending Balance June 30, 2022
Cash	1110	10,426,976.00	22,011,069.00	19,902,238.00	12,535,807.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	5,505.00	10,611.00	11,287.00	4,829.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	14,048.00	28,342.00	21,899.00	20,491.00
Total Assets		10,446,529.00	22,050,022.00	19,935,424.00	12,561,127.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	806,087.00	15,311,591.00	14,971,352.00	1,146,326.00
Internal Accounts Payable	2290	0.00	36,147,096.00	36,147,096.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		806,087.00	51,458,687.00	51,118,448.00	1,146,326.00
NET POSITION					
Restricted for:					
Other purposes		0.00			0.00
Individuals, organizations and other governments		9,640,442.00			11,414,801.00
Total Net Position	2785	9,640,442.00			11,414,801.00

	Account Number	Governmental Activities Total Balance [1] June 30, 2022	Business-Type Activities Total Balance [1] June 30, 2022	Total	Governmental Activities - Debt Principal Payments 2021-22	Governmental Activities - Principal Due Within One Year 2022-23	Governmental Activities - Debt Interest Payments 2021-22	Governmental Activities - Interest Due Within One Year 2022-23
Notes Payable	2310		0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	29,907,387.00	0.00	29,907,387.00	10,710,555.00	9,606,136.00	485,328.00	404,707.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	4,092,160.00	0.00	4,092,160.00	723,000.00	867,487.00	199,520.00	166,870.00
District Bonds Payable	2322	3,944,358.00	0.00	3,944,358.00	55,000.00	76,342.00	145,025.00	142,275.00
Special Act Bonds Payable	2323		0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicle License Revenue Bonds Payable	2324		0.00	0.00	0.00	0.00	0.00	0.00
Sales Surtax Bonds Payable	2326	60,330,000.00	0.00	60,330,000.00	18,635,000.00	19,355,000.00	2,689,971.00	1,956,566.00
Total Bonds Payable	2320	68,366,518.00	0.00	68,366,518.00	19,413,000.00	20,298,829.00	3,034,516.00	2,265,711.00
Liability for Compensated Absences	2330	42,764,685.00	473,926.00	43,238,611.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	490,110,233.00	0.00	490,110,233.00	16,079,083.00	22,539,899.00	15,083,462.00	18,443,598.00
Qualified Zone Academy Bonds (QZAB) Payable	2342		0.00	0.00	0.00	0.00	0.00	0.00
Qualified School Construction Bonds (QSCB) Payable	2343	24,655,000.00	0.00	24,655,000.00	0.00	0.00	951,150.00	951,150.00
Build America Bonds (BAB) Payable	2344		0.00	0.00	0.00	0.00	0.00	0.00
Other Lease-Purchase Agreements Payable	2349		0.00	0.00	0.00	0.00	0.00	0.00
Total Lease-Purchase Agreements Payable	2340	514,765,233.00	0.00	514,765,233.00	16,079,083.00	22,539,899.00	16,034,612.00	19,394,748.00
Estimated Liability for Long-Term Claims	2350	7,327,000.00	0.00	7,327,000.00				
Net Other Postemployment Benefits Obligation	2360	110,337,522.00	1,811,093.00	112,148,615.00				
Net Pension Liability	2365	200,197,864.00	4,014,464.00	204,212,328.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380		0.00	0.00				
Derivative Instrument	2390		0.00	0.00				
Total Long-term Liabilities		973,666,209.00	6,299,483.00	979,965,692.00	46,202,638.00	52,444,864.00	19,554,456.00	22,065,166.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2022, 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, 2022

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2021	Returned To FDOE	Revenues 2021-22	Expenditures 2021-22	Flexibility [1] 2021-22	Unexpended June 30, 2022
Class Size Reduction Operating Funds (3355)	94740	0.00	0.00	79,515,377.00	79,515,377.00	0.00	0.00
Excellent Teaching Program (3363)	90570	0.00	0.00		0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00	0.00	119,984.00	119,984.00	0.00	0.00
Florida School Recognition Funds (3361)	92040	35,455.00	0.00	0.00	21,988.00		13,467.00
Instructional Materials (FEFP Earmark) [2]	90880	4,735,296.00	0.00	6,971,058.00	3,653,379.00	4,931,872.00	3,121,103.00
Library Media (FEFP Earmark) [2]	90881	724,413.00	0.00	395,003.00	465,038.00	0.00	654,378.00
Mental Health Assistance (FEFP Earmark)	90280	812,467.00	0.00	3,256,936.00	2,735,576.00		1,333,827.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	472,207.00	0.00	3,476,104.00	3,114,134.00	0.00	834,177.00
Safe Schools (FEFP Earmark) [4]	90803	0.00	0.00	4,333,824.00	4,333,824.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	18,536,283.00	18,536,283.00	0.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	0.00	0.00	21,567,984.00	21,460,227.00	0.00	107,757.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	9,370.00	0.00	1,514,594.00	1,514,464.00		9,500.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00	0.00	0.00	0.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	176,924.00	0.00	1,208,472.00	1,332,376.00		53,020.00

[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."

	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**	3,480,000.00	205,114.00	2,332.00	0.00	3,687,446.00
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	3,480,000.00		2,332.00	0.00	3,482,332.00
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**	11,999,500.00	745,837.00	8,480.00	0.00	12,753,817.00
Electricity - ***Functions 7900 & 8100***	430	11,999,500.00		8,480.00	0.00	12,007,980.00
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**	428,174.00	0.00	0.00	0.00	428,174.00
Gasoline - ***Functions 7900 & 8100***	450	0.00		0.00	0.00	0.00
Diesel Fuel - All Functions	**460**	2,831,250.00	0.00	0.00	0.00	2,831,250.00
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*		15,594,500.00	0.00	10,812.00	0.00	15,605,312.00
Total - All Functions		18,838,924.00	950,951.00	10,812.00	0.00	19,800,687.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412	172,467.00		0.00	0.00	172,467.00
Liquefied Petroleum Gas	422	377,182.00		0.00	0.00	377,182.00
Gasoline	450	428,174.00		0.00	0.00	428,174.00
Diesel Fuel	460	2,816,250.00		0.00	0.00	2,816,250.00
Oil and Grease	540	58,843.00		0.00	0.00	58,843.00
Total		3,852,916.00		0.00	0.00	3,852,916.00

	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	243,790.00	243,790.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2022

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:						
Technology-Related Professional and Technical Services	319	1,305,313.00	5,450.00	32,550.00		1,343,313.00
Technology-Related Repairs and Maintenance	359	300,967.00	-	-		300,967.00
Technology-Related Rentals	369	3,387,879.00	1,793,350.00	2,966,438.00		8,147,667.00
Telephone and Other Data Communication Services	379	62,318.00	9,000.00	-		71,318.00
Other Technology-Related Purchased Services	399	31,946.00	162,900.00	-		194,846.00
Technology-Related Materials and Supplies	5X9	181,137.00	170,951.00	22,086.00		374,174.00
Technology-Related Library Books	619	559.00	-	-	-	559.00
Noncapitalized Computer Hardware	644	37,776.00	444,505.00	129,490.00	293,535.00	905,306.00
Technology-Related Noncapitalized Fixtures and Equipment	649	87,777.00	184,759.00	2,461.00	848,903.00	1,123,900.00
Noncapitalized Software	692	5,423.00	2,467.00	-	856,722.00	864,612.00
Miscellaneous Technology-Related	799	-	-	-		0.00
Total		5,401,095.00	2,773,382.00	3,153,025.00	1,999,160.00	13,326,662.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures:						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	75,185.00	846,963.00	3,017,477.00	8,366,914.00	12,306,539.00
Technology-Related Capitalized Fixtures and Equipment	648	210,342.00	219,236.00	145,531.00	356,393.00	931,502.00
Capitalized Software	691	0.00	5,333.00	24,483.00	1,947,354.00	1,977,170.00
Total		285,527.00	1,071,532.00	3,187,491.00	10,670,661.00	15,215,211.00

* 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.

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

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	385,128.00
Food	570	15,971,061.00
Donated Foods	580	2,936,197.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	162,876,991.00	2,386,326.00	6,884,779.00	172,148,096.00
Basic Programs 101, 102 and 103 (Function 5100)	140	1,384,650.00	0.00	33,683.00	1,418,333.00
Basic Programs 101, 102 and 103 (Function 5100)	750	74,836.00	39,342.00	954,628.00	1,068,806.00
Total Basic Program Salaries		164,336,477.00	2,425,668.00	7,873,090.00	174,635,235.00
Other Programs 130 (ESOL) (Function 5100)	120	6,525,770.00	95,610.00	275,843.00	6,897,223.00
Other Programs 130 (ESOL) (Function 5100)	140	55,477.00	0.00	1,350.00	56,827.00
Other Programs 130 (ESOL) (Function 5100)	750	2,998.00	1,576.00	38,248.00	42,822.00
Total Other Program Salaries		6,584,245.00	97,186.00	315,441.00	6,996,872.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	41,736,042.00	262,004.00	844,763.00	42,842,809.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	0.00	0.00	0.00	0.00
Total ESE Program Salaries		41,736,042.00	262,004.00	844,763.00	42,842,809.00
Career Program 300 (Function 5300)	120	7,587,192.00	0.00	86,595.00	7,673,787.00
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	0.00	0.00	0.00	0.00
Total Career Program Salaries		7,587,192.00	0.00	86,595.00	7,673,787.00
TOTAL		220,243,956.00	2,784,858.00	9,119,889.00	232,148,703.00

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	3,056,398.00	85,975.00	12,779,636.00	15,922,009.00

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	142,895,593.00	18,871,541.00	15,165,575.00	176,932,709.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	65,860,933.00	5,974,622.00	8,881,235.00	80,716,790.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	7,039,651.00	995,029.00	792,624.00	8,827,304.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	6,759,508.00	3,097,248.00	422,424.00	10,279,180.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	6,238,148.00	27,489.00	372,532.00	6,638,169.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
I. Instruction:						
Basic	5100	0.00	0.00	4,931,872.00	0.00	4,931,872.00
Exceptional	5200	0.00	0.00	0.00	0.00	0.00
Career Education	5300	0.00	0.00	0.00	0.00	0.00
Adult General	5400	0.00	0.00	0.00	0.00	0.00
Prekindergarten	5500	0.00	0.00		0.00	0.00
Other Instruction	5900	0.00	0.00	0.00	0.00	0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	4,931,872.00	0.00	4,931,872.00
II. School Safety:		0.00	0.00	0.00	0.00	0.00
Total Flexible Spending Expenditures		0.00	0.00	4,931,872.00	0.00	4,931,872.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
I. Instruction:						
Basic	5100	0.00	0.00	0.00	0.00	4,931,872.00
Exceptional	5200	0.00	0.00	0.00	0.00	0.00
Career Education	5300	0.00	0.00	0.00	0.00	0.00
Adult General	5400	0.00	0.00	0.00	0.00	0.00
Prekindergarten	5500	0.00	0.00	0.00	0.00	0.00
Other Instruction	5900	0.00	0.00	0.00	0.00	0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	4,931,872.00
II. School Safety:		0.00	0.00	0.00	0.00	0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	4,931,872.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100	54,833,709.00	4,416,625.00		704,346.00	267,145.00	60,221,825.00
Special Revenue Funds - Food Services	410		0.00		0.00	2,883,448.00	2,883,448.00
Special Revenue Funds - Other Federal Programs	420		0.00		0.00	2,060,073.00	2,060,073.00
Special Revenue Funds - Federal Education Stabilization Fund	440		0.00		0.00	6,091,310.00	6,091,310.00
Capital Projects Funds	3XX			0.00	0.00	0.00	0.00
Total Charter School Distributions		54,833,709.00	4,416,625.00	0.00	704,346.00	11,301,976.00	71,256,656.00

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2021	Earnings 2021-22	Expenditures 2021-22	Unexpended June 30, 2022
Earnings, Expenditures and Carryforward Amounts:	0.00	819,843.00	819,843.00	0.00
Expenditure Program or Activity:				
Exceptional Student Education			284,660.00	
School Nurses and Health Care Services			535,183.00	
Occupational Therapy, Physical Therapy and Other Therapy Services			0.00	
ESE Professional and Technical Services			0.00	
Gifted Student Education			0.00	
Staff Training and Curriculum Development			0.00	
Medicaid Administration and Billing Services			0.00	
Student Services			0.00	
Consultants			0.00	
Other			0.00	
Total Expenditures			819,843.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2022		
Total Assets and Deferred Outflows of Resources	100	167,470,230.00
Total Liabilities and Deferred Inflows of Resources	100	35,055,543.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2022

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten	5500	787,477.00	323,522.00	145.00	0.00	795.00	0.00	0.00	1,111,939.00
Student Support Services	6100	0.00	0.00	140.00	0.00	0.00	0.00	0.00	140.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	148,787.00	47,596.00	0.00	0.00	0.00	0.00	0.00	196,383.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	17,664.00	5,909.00	0.00	0.00	0.00	0.00	0.00	23,573.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	285.00	56.00	0.00	0.00	0.00	0.00	0.00	341.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Debt Service: (Function 9200)									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		954,213.00	377,083.00	285.00	0.00	795.00	0.00	0.00	1,332,376.00

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