Annual Financial Report 2009-2010





Pinellas County Schools Largo, Florida

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FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF PINELLAS COUNTY For the Fiscal Year Ended June 30, 2010

Return completed form to:
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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2010, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on October 12, 2010.

District Superintendent's Signature	Date

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management of the District School Board of Pinellas County (the District) has prepared the following discussion and analysis to: (a) assist the reader in focusing on significant financial issues; (b) provide an overview and analysis of the District's financial activities, (c) identify changes in the District's financial position; (d) identify material deviations from the approved budget; and (e) highlight significant issues in individual funds.

Because the information contained in the Management's Discussion and Analysis (MD&A) report is intended to highlight significant transactions, events and conditions, it should be considered in conjunction with the District's financial statements found on contained in this document.

Overview of the Financial Statements

The basic financial statements consist of three components:

- Government-wide financial statements ("District-wide")
- Fund financial statements
- Notes to the financial statements

In addition, this report presents certain required supplementary information, which includes Management's discussion and analysis.

The major features of the District's financial statements, including the portion of the activities reported and the type of information contained, is shown in the following table.

Major Features of the District-wide and Fund Financial Statements

	District Wide		Fund Financial Statements	
	Statements	Governmental	Proprietary	Fiduciary
Scope	1 '	The activities of the District that is not proprietary or fiduciary.	to other funds. The district's	Assets held by the District in a trustee or grant capacity such as the internal acounts of the schools.
Required financial statements	Statement of net assets, and statement of activities.	Balance sheet, and statement of revenues, expenditures and changes in fund balance.	statement of revenues,	Statement of fiduciary net assets, and statement of changes in fiduciary net assets.
Basis of accounting and measurement	Accrual accounting.	Modified accrual acounting.	Accrual accounting.	Accrual accounting.
focus	Economic resources focus.	Current financial resources focus.	Economic resources focus.	Economic resources focus.
Type of asset and liability information	•	be used up and liabilities that	•	All assets and liabilities, both financial and capital; short-term and long-term. These funds do not currently contain any capital assets, although they can.
Type of inflow and outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	_	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions or deductions during the year, regardless of when cash is received and paid.

District-wide Financial Statements

The district-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net assets and a statement of activities that are designed to provide consolidated financial information about the governmental and business-type activities of the Primary Government presented on the accrual basis of accounting. The statement of net assets provides information about the government's financial position--and its assets and liabilities--using an economic resources measurement focus. The difference between the assets and liabilities, the net assets, is a measure of the financial health of the District. The statement of activities presents information about the change in the District's net assets, the results of operations, during the fiscal year. An increase or decrease in net assets is an indication of whether the District's financial health is improving or deteriorating.

The district-wide statements present the District's activities in two categories:

- Governmental Activities This represents most of the District's services, including its educational
 programs: basic, vocational, adult, and exceptional education. Support functions, such as
 transportation and administration, are also included. Local property taxes and the state's education
 finance program provide most of the resources that support these activities.
- Component Units The District presents thirteen separate legal entities in this report. Although legally separate organizations, the component units are included in this report because the units meet the criteria for inclusion provided by generally accepted accounting principles.

Over a period of time, changes in the District's net assets are an indication of improving or deteriorating financial condition. This information should be evaluated in conjunction with other non-financial factors, such as changes in the District's property tax base, student enrollment, and the condition of the District's capital assets including its school buildings and administrative facilities.

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law, while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types.

All of the District's funds may be classified within one of three broad categories:

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the district-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus, rather than the economic resources measurement focus found in the district-wide financial statements. This financial resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Consequently, the governmental fund statements provide a detailed short-term view that may be used to evaluate the District's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the district-wide financial statements. To facilitate this comparison, both the governmental balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental activities.

Proprietary Fund

The internal service fund is used to account for the District' self-insurance programs.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the district-wide statements because the resources are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

District-Wide Financial Analysis

<u>Net Assets</u> – Below is a summary of the District's net assets for the year ended June 30, 2009, as compared to June 30, 2010.

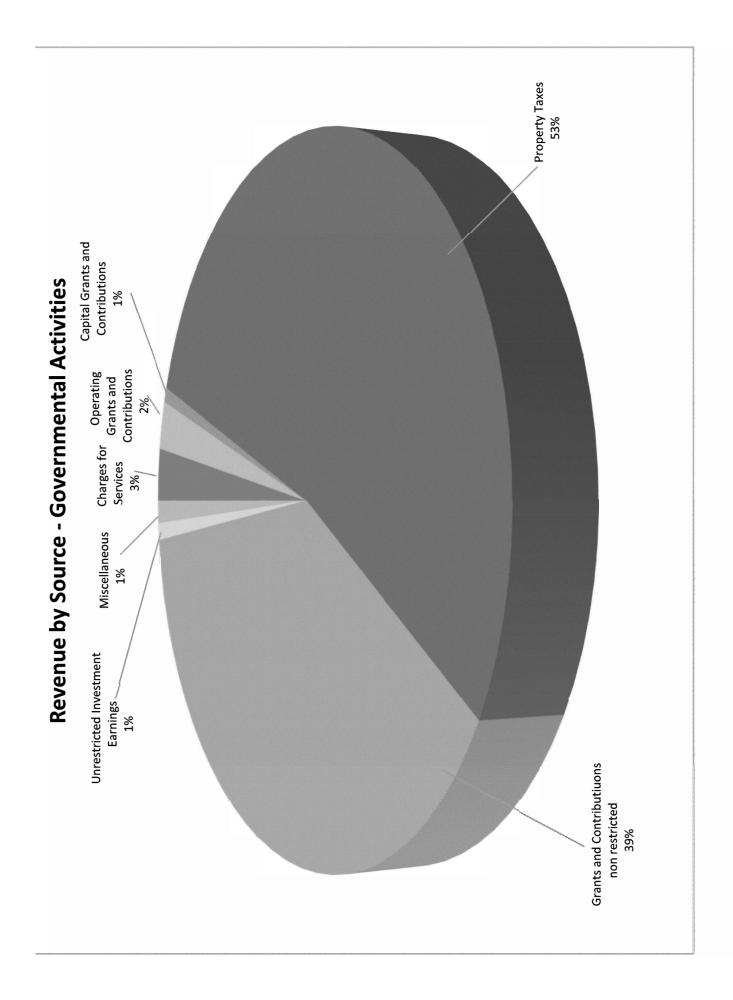
	2009	2010	Increase (Decrease)	Percentage Change
Current Assets Net Capital Assets	\$488,292,256 1,773,918,858	\$417,395,872 1,830,059,117	(\$70,896,384) \$56,140,259	
Total Assets	\$2,262,211,114	\$2,247,454,988	(\$14,756,126)	-0.65%
Long Term Liabilities Other Liabilities	157,754,485 116,002,957	157,814,794 87,502,353	60,309 (28,500,604)	
Total Liabilities	\$273,757,442	\$245,317,147	(\$28,440,295)	-10.39%
Net Assets: Invested in Capital Assets, Net of Related Debt Restricted Unrestricted	\$1,721,208,315 311,880,228 (44,634,872)	\$1,784,437,945 170,016,170 48,728,847	\$63,229,630 (141,864,058) 93,363,720	
Total Net Assets	\$1,988,453,671	\$2,003,182,962	\$14,729,291	0.74%

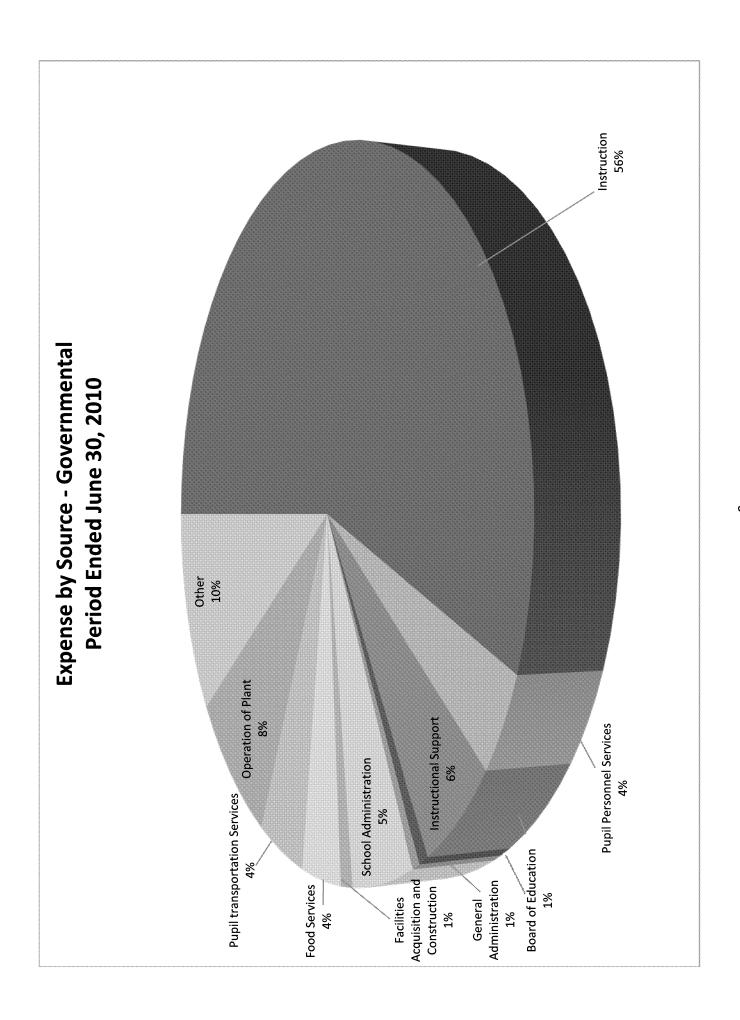
The District's net assets increased 0.74% to \$2.00 billion. This was attributed to a combination of an increase in total assets and an increase in total liabilities. The District reported an unrestricted net asset surplus of \$48.7 million, due to the accounting methodology required by GASB-34. The calculation of net assets uses an historical cost of school buildings that may not accurately reflect the true value. Pinellas County's schools and support buildings are in excellent condition as a result of sufficient annual funds appropriated for maintenance and repair.

<u>Changes in Net Assets</u> - The table below shows the changes in net assets for 2009 and 2010.

Revenue	2009	2010
Program Revenues:	Φ 07.000.000	A 00.054.550
Charges for services	\$ 27,869,666	\$ 28,051,559
Operating grants and contributions	41,720,254	25,489,858
Capital grants and contributions	14,648,166	7,689,507
General Revenues:	044 440 004	500 005 750
Property taxes	611,419,304	562,665,753
Local sales tax		
Grants and contributions not restricted to	000 400 074	400 440 050
specific programs	380,438,374	420,449,852
Unrestricted Investment Earnings	8,724,869	9,060,453
Miscellaneous	13,266,172	12,298,312
	1,098,086,805	1,065,705,295
Expenses		
Instruction	581,928,850	571,859,486
Pupil personnel services	44,585,246	43,321,534
Instructional media services	13,162,730	12,141,950
Instruction and curriculum development services	20,091,721	19,332,910
Instructional staff training services	13,314,988	18,067,135
Instructional Technology	13,603,348	8,169,353
Board of Education	7,800,189	10,930,429
General administration	6,140,554	5,479,689
School administration	55,134,934	53,861,408
Facilities acquisition and construction	20,128,678	41,368,382
Fiscal services	4,470,250	4,901,632
Food services	37,661,119	36,203,314
Central services	12,577,654	13,539,351
Pupil transportation services	45,728,914	34,429,985
Operation of plant	83,895,325	83,226,247
Maintenance of plant	23,980,005	22,777,696
Administrative Technology Services	5,810,130	5,508,352
Community services	2,808,754	4,156,390
Interest on long-term debt	2,579,197	2,590,681
Loss on disposal of capital assets	3,046,842	15,213,950
Unallocated depreciation*	41,344,137	43,896,131
Total Expenses	1,039,793,564	1,050,976,003
Increase in Net assets	58,293,242	14,729,291
Net Assets Beginning	1,927,232,425	1,988,453,671
Net Assets Ending	\$ 1,985,525,667	\$ 2,003,182,962

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Financial Analysis of Individual Funds

The District completed the year with a total governmental fund balance of nearly \$325.0 million, an decrease of \$50.7 million over 2009 fund balance of \$376.7 million.

The General Fund had a \$ 13.5 million increase in fund balance to \$82.8 million.

The other major capital outlay fund changed as follows:

• Capital Improvement Section 1011.71(2) Fund decreased \$48.6 million to \$208.7 million. This decrease is a result of expenditures incurred a result of construction needs.

Other Governmental Funds also experienced a decrease of fund balance from \$49.1 million in 2009 to \$33.5 million in 2010, most of which is attributable to an increase in expenditures for non-major capital outlay funds for future construction needs.

Budget Variance in the General Fund

Overall budgeted revenue exceeded actual by a small amount. This change was due to better than anticipated tax collections. Appropriations experienced an increase from original budget to final. The financial model used by the District to predict future needs suggested some realignment resulting in expenditure adjustments

Capital Assets and Long-Term Debt

Capital Assets

By the end of fiscal year 2010, the District had invested slightly more than \$2.5 billion in a broad range of capital assets, including buildings, sites and equipment. This amount represents a net increase of \$81.9 million from 2010. More detailed information concerning capital assets can be found in Note 6 to the financial statements. Accumulated depreciation on these assets totaled almost \$685.3 million.

- Asset acquisitions totaled \$198 million.
- The District disposed of \$55.2 million in assets.
- The net change to construction in progress reflected a net decrease of \$36.8 million.
- The District acquired technology assets through capital lease totaling \$9.2 million.
- The District recognized depreciation expense of \$65.8 million for the year.

Capital Assets

		2009	2010
Land	\$	96,518,549	\$ 96,571,016
Land Improvements -Non Depreciable		22,717,599	22,717,599
Construction in Progeress		75,001,775	38,227,935
Bulildings and Fixed Equipment		1,959,491,548	2,097,771,658
Improvements other than Building		6,433,818	7,686,186
Furniture Fixtures and Equipment		139,121,923	145,362,859
Motor Vehicles		63,697,143	58,231,720
Audio Visual and Computer Software		14,835,573	15,282,097
Property Under Capital Lease		55,875,622	33,766,027
Total Capital Assets		2,433,693,550	2,515,617,097
Accumulated Depreciation		(659,774,692)	(685,557,980)
Total Net Capital Assets	\$_	1,773,918,858	\$ 1,830,059,117

Long-Term Debt

At year-end, the District had \$176.3 million in general obligation bonds and other long-term debt outstanding – an decrease of 5.0% from last year. In addition, the district has implemented the requirements for GASB 45, Accounting for Other Post Employment Benefits and as a result has recorded a \$7.3 million liability for June 30, 2010. (More detailed information about the District's long-term liabilities is presented in Note 10 to the financial statements.)

Outstanding Long-Term Obligations

	2009	 2010	Percentage Change
General Obligation Debt	\$ 32,360,000	\$ 29,955,000	-7.4%
Compensated absences	109,548,276	104,872,841	-4.3%
Capital lease	20,350,543	15,666,172	-23.0%
Insurance claims	18,488,653	18,452,680	-0.2%
Post employment Health Benefits	4,707,683	7,320,781	55.5%
Total	\$ 185,455,155	\$ 176,267,474	-5.0%

Significant Economic Factors

The District continues to face funding challenges. The state has elected to participate in the American Recovery and Reinvestment act (for the second year) in order to supplement declining revenues in 2009-10. As a result, the district received approximately \$39.7 million dollars additional general fund revenue as well as additional IDEA and Title I funding. This is the final year of this funding.

Requests for Information

This financial report is designed to provide a general overview of the Pinellas County District School Board's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Accounting, Pinellas County District School Board, Post Office Box 2942, Largo, FL 33779-2942.

			Primary Government	Major	Major	Total Nonmajor	
	Account	Governmental	Business-type		Component Unit	Component Unit	Component
ASSETS	Number	Activities	Activities	Total	Name	Name	Units
Cash and Cash Equivalents	1110	31,886,049.06		31,886,049.06	0.00	0.00	528,390.36
Investments Taxes Receivable, Net	1160	349,666,782.82 208,124.86		349,666,782.82 208,124.86	0.00	0.00	0.00
Accounts Receivable, Net	1130	3,342,969.60		3,342,969.60	0.00	0.00	13,441.00
Interest Receivable	1170			0.00	0.00	0.00	0.00
Due from Reinsurer	1180	813,697.58		813,697.58	0.00	0.00	0.00
Deposits Receivable	1210			0.00	0.00	0.00	125,682.00
Due from Other Agencies Internal Balances	1220	21,919,847.02		21,919,847.02	0.00	0.00	14,765.00
Inventory	1150	5,076,263.64		5,076,263.64	0.00	0.00	0.00
Prepaid Items	1230	5,527,257.63		5,527,257.63	0.00	0.00	156,526.00
Restricted Assets:							
Cash with Fiscal Agent	1114			0.00	0.00	0.00	0.00
Deferred Charges:				0.00	0.00	0.00	2.00
Issuance Costs Noncurrent Assets:				0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation (asset)	1410			0.00	0.00	0.00	0.00
Capital Assets:							
Land	1310	96,571,016.46		96,571,016.46	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	22,717,599.00		22,717,599.00	0.00	0.00	0.00
Construction in Progress	1360	38,227,934.59		38,227,934.59	0.00	0.00	0.00
Improvements Other Than Buildings Less Accumulated Depreciation	1320	7,686,185.70 (1,396,986.54)		7,686,185.70 (1,396,986.54)	0.00	0.00	286,892.35 (71,802.21)
Buildings and Fixed Equipment	1330	2,097,771,658.47		2,097,771,658.47	0.00	0.00	(/1,802.21)
Less Accumulated Depreciation	1339	(532,152,518.31)		(532,152,518.31)	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	145,362,859.11		145,362,859.11	0.00	0.00	675,238.29
Less Accumulated Depreciation	1349	(94,379,509.71)		(94,379,509.71)	0.00	0.00	(311,328.31)
Motor Vehicles	1350	58,231,720.36		58,231,720.36	0.00	0.00	7,355.00
Less Accumulated Depreciation	1359	(32,780,345.04)		(32,780,345.04)	0.00	0.00	(7,355.00)
Property Under Capital Leases Less Accumulated Depreciation	1370	33,766,027.33		33,766,027.33	0.00	0.00	0.00
Audio Visual Materials	1379	198,744.35		198,744.35	0.00	0.00	0.00
Less Accumulated Depreciation	1388	(154,473.13)		(154,473.13)	0.00	0.00	0.00
Computer Software	1382	15,083,352.29		15,083,352.29	0.00	0.00	0.00
Less Accumulated Amortization	1389	(12,590,499.82)		(12,590,499.82)	0.00	0.00	0.00
Total Capital Assets net of Accum. Dep'n		1,830,059,117.16	0.00	1,830,059,117.16	0.00	0.00	579,000.12
Total Assets		2,248,500,109.37	0.00	2,248,500,109.37	0.00	0.00	1,417,804.48
LIABILITIES AND NET ASSETS				ì			
LIABILITIES Salaries and Wages Payable	2110	6,913,548.93		6,913,548.93	0.00	0.00	160,747.78
Payroll Deductions and Withholdings	2170	37,481,190.36		37,481,190.36	0.00	0.00	0.00
Accounts Payable	2120	22,139,579.49		22,139,579.49	0.00	0.00	219,187.42
Judgments Payable	2130			0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	5,031,135.76		5,031,135.76	0.00	0.00	0.00
Construction Contracts Retainage Payable	2150	5,743,236.28		5,743,236.28	0.00	0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2220			0.00	0.00	0.00	0.00
Due to Other Agencies	2230	9,326,730.05	·····	9,326,730.05	0.00	0.00	0.00
Sales Tax Payable	2260	23,162.04		23,162.04	0.00	0.00	0.00
Deferred Revenue	2410	843,769.60		843,769.60	0.00	0.00	0.00
Estimated Unpaid Claims	2271			0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Noncurrent Liabilities:	2280			0.00	0.00	0.00	0.00
Portion Due Within One Year:	1 1		1				
Section 1011.13, F.S., Notes Payable	2250		}	0.00	0.00	0.00	0.00
Notes Payable	2310			0.00	0.00	0.00	60,195.51
Obligations Under Capital Leases	2315	9,168,570.00		9,168,570.00	0.00	0.00	0.00
Bonds Payable	2320	2,530,000.00		2,530,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	10,449,267.00		10,449,267.00	0.00	0.00	0.00
Certificates of Participation Payable Estimated Liability for Long-Term Claims	2340 2350			0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360			0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Portion Due After One Year:							
Notes Payable	2310			0.00	0.00	0.00	255,229.89
Obligations Under Capital Leases	2315	6,497,602.00		6,497,602.00	0.00	0.00	0.00
Bonds Payable Liability for Compensated Absences	2320	27,425,000.00 94,423,574.40		27,425,000.00 94,423,574.40	0.00	0.00	0.00
Certificates of Participation Payable	2340	77,742,574.40		94,423,374.40	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	7,320,781.00		7,320,781.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Total Liabilities		245,317,146.91	0.00	245,317,146.91	0.00	0.00	695,360.60
NET ASSETS Invested in Capital Assets, Net of Related Debt	2770	1,784,437,945.00		1,784,437,945.00	0.00	0.00	241 420 12
Restricted For:	2770	1,704,437,943.00		1,704,437,943.00	0.00	0.00	241,429.12
Categorical Carryover Programs	2780	3,310,566.00		3,310,566.00	0.00	0.00	0.00
Food Service	2780	11,526,524.60		11,526,524.60	0.00	0.00	0.00
Debt Service	2780	1,037,007.08		1,037,007.08	0.00	0.00	0.00
Capital Projects	2780	153,990,204.10		153,990,204.10	0.00	0.00	0.00
Other Purposes	2780	151,868.27		151,868.27	0.00	0.00	8,405.00
Unrestricted	2790	48,728,847.41		48,728,847.41	0.00	0.00	472,609.76
Total Net Assets Total Liabilities and Net Assets		2,003,182,962.46 2,248,500,109.37	0.00	2,003,182,962.46 2,248,500,109.37	0.00	0.00	722,443.88 1,417,804.48
I DUAL LIADITUES AND IVEL ASSES	1 1	4,240,000,109.3/	0.00 [4,440,000,109.3/	0.00	1 0.00	1.417.804.48

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2010

						Net (Expense) Revenue					
				Program Revenues				and Changes			
•				Operating	Capital		Primary Government		Major	Major	Total Nonmajor
	Account		Charges for	Grants and	Grants and	Governmental	Business-type	1 1	Component Unit	Component Unit	Component
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Name	Name	Units
Governmental Activities:	1 1	1				L		j			<u> </u>
Instruction	5000	571,859,485.92	3,465,383.11			(568,394,102.81)		(568,394,102.81)			
Pupil Personnel Services	6100	43,321,534.22				(43,321,534.22)		(43,321,534.22)			
Instructional Media Services	6200	12,141,949.67				(12,141,949.67)		(12,141,949.67)			
Instruction and Curriculum Development Services	6300	19,332,910.44				(19,332,910.44)		(19,332,910.44)			
Instructional Staff Training Services	6400	18,067,134.93				(18,067,134.93)		(18,067,134.93)			
Instruction Related Technology	6500	8,169,352.55				(8,169,352.55)		(8,169,352.55)			
School Board	7100	10,930,428.72	7,371,895.36			(3,558,533.36)		(3,558,533.36)			
General Administration	7200	5,479,688.72				(5,479,688.72)		(5,479,688.72)			
School Administration	7300	53,861,407.78				(53,861,407.78)		(53,861,407.78)			
Facilities Acquisition and Construction	7400	41,368,381.51			5,457,260.76	(35,911,120.75)		(35,911,120.75)			
Fiscal Services	7500	4,901,632.33				(4,901,632.33)		(4,901,632.33)			
Food Services	7600	36,203,314.10	12,322,470.12	25,489,858.31		1,609,014.33		1,609,014.33			
Central Services	7700	13,539,350.65				(13,539,350.65)		(13,539,350.65)			
Pupil Transportation	7800	34,429,984.57	4,891,810.83			(29,538,173.74)		(29,538,173.74)			
Operation of Plant	7900	83,226,246.83				(83,226,246.83)		(83,226,246.83)			
Maintenance of Plant	8100	22,777,696.49			2,232,246.00	(20,545,450.49)		(20,545,450.49)			
Administrative Technology Services	8200	5,508,352.32				(5,508,352.32)		(5,508,352.32)			
Community Services	9100	4,156,389.96				(4,156,389.96)		(4,156,389.96)			
Interest on Long-term Debt	9200	2,590,680.89				(2,590,680.89)		(2,590,680.89)			
Unallocated Depreciation/Amortization Expense*		59,110,080.80				(59,110,080.80)		(59,110,080.80)			
Total Governmental Activities		1,050,976,003.40	28,051,559.42	25,489,858.31	7,689,506.76	(989,745,078.91)		(989,745,078.91)			
Business-type Activities:											
Self Insurance Consortium	1			1			0.00	0.00			
Daycare Operations							0.00	0.00			
Other Business-type Activity							0.00	0.00			
Total Business-type Activities		0.00	0.00	0.00	0.00		0.00	0.00			
Total Primary Government		1,050,976,003.40	28,051,559.42	25,489,858.31	7,689,506.76	(989,745,078.91)	0.00	(989,745,078.91)			
Component Units:											
Major Component Unit Name	1 1	0.00	0.00	0.00	0.00				0.00		
Major Component Unit Name		0.00	0.00	0.00	0.00					0.00	
Total Nonmajor Component Units		6,087,608.07	159,511.00	100,951.00	335,195.00						(5,491,951.07)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs

Investment Earnings Miscellaneous Special Items

Extraordinary Items Transfers

Total General Revenues, Special Items, Extraordinary Items, and Transfers Change in Net Assets

Net Assets - July 1, 2009

Net Assets - June 30, 2010

461,463,247.89		461,463,247.89	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
101,202,505.56		101,202,505.56	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
420,449,851.79		420,449,851.79	0.00	0.00	5,713,985.00
9,060,453.18		9,060,453.18	0.00	0.00	905.00
12,298,311.95		12,298,311.95	0.00	0.00	34,827.98
		0.00	0.00	0.00	6,348.16
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	22,379.81
1,004,474,370.37	0.00	1,004,474,370.37	0.00	0.00	5,778,445.95
14,729,291.46	0.00	14,729,291.46	0.00	0.00	286,494.88
1,988,453,671.00		1,988,453,671.00	0.00	0.00	435,949.00
2,003,182,962.46	0.00	2,003,182,962.46	0.00	0.00	722,443.88

The accompanying notes to financial statements are an integral part of this statement. ESE 145

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2010

			The state of the s	Other	ARRA	Miscellaneous		Special	Section	Motor
			Food	Federal	Economic Stimulus	Special	SBE/COBI	Act	1011.14/1011.15	Vehicle
	Account	General	Service	Programs	Funds	Revenue	Bonds	Bonds	F.S.	Bonds
ASSETS	Number	100	410	420	430	490	210	220	230	240
Cash and Cash Equivalents	1110	26,658,823.12	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.00
Livestments	1110	77.992,248.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	163,234 52	0.00	0.00	0.00	0.00			0.00	0.00
Accounts Receivable, Net	1130	280,632.07	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Interest Receivable	1170	255,847.81	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	433,847.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1210	0.00	0.00			0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:	1	22 201 215 01		200	22 202 44					
Budgetary Funds	1141	37.704,546.04	0.00	0.00	82,097.64	0.00	0.00	0.00	0.00	0.00
Internal Funds	a anno transportation of the superior and the superior of the	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	2,290,887.74	0.00	0.00	6,210,971.53	0.00	0.00	0.00	0.00	0.0
Inventory	1150	4,161,713,43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	5,527,257.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		155,035,190.74	0.00	0.00	6,293,069.17	0.00	0.00	0.00	0.00	0.00
LIABILITIES AND FUND BALANCES							The second secon			
LIABILITIES										
Salaries, Benefits and Payroll Taxes Payable	2110	6,913,548.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	31,250,278.13	0.00	0.00	3,035,167.11	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	2,397,439.11	0.00	0.00	138,257.24	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained Percentage	2150	621.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	883.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	().()(
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	22,278.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued luterest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	7,808,404.98	0.00	0.00	748,957.10	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:		1		-				1		
Budgetary Funds	2161	23,748,774.78	0.00	0.00	2,370,687.72	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	4,420.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deforred Revenue:		1			1			1	Ì	
Unearned Revenue	2410	66,661.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		72,213,311.21	0.00	0.00	6,293,069.17	0.00	0.00	0.00	0.00	0.00
FUND BALANCES						}				
Reserved For:		1						1		
Endowments	2705	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	3,310,566.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Encurabrances	2720	13,181,387.60	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	2730	4,161,713.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unreserved:	and the second s		mant and the contract of the c	A CONTRACTOR OF THE PARTY OF TH					Commence of the Commence of th	
Designated for, reported in:								Ī		
{Specify}	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undesignated, reported in:			the retainment of the second section of the second							0.00
General Fund	2760	62,168,212.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2700	82.821.879.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700 E	04/04/1/01/2/2/2/2								

The accompanying notes to financial statements are an integral part of this statement

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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2010

		Capital Improvement Section 1011.71(2)	Voted Capital	Other Capital	ARRA Economic Stimulus Capital	Permanent	Other	Total
	Account	F.S. 370	Improvement 380	Projects 390	Projects 399	Fund 000	Governmental Funds	Governmental Funds
ASSETS	Number	370	380	390	399	000	runus	runds
Cash and Cash Equivalents	1110	5,018,678.69	0.00	0.00	0.00	0.00	17,707.51	31,695,209.32
Investments	1160	225,248,821.60	0.00	0.00	0.00		26,500,716.96	329,741,786.94
Taxes Receivable, Net	1120	44,890.34	0.00	0.00	0,00		0.00	208,124.86
Accounts Receivable, Net	1130	73,259.00	0.00	0.00	0.00	0.00	2,800,090.59	3,153,981.6
Interest Receivable	1170	464,325.89	0.00	0.00	0.00	0.00	62,458.90	782,632.60
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Due From Other Funds:								
Budgetary Funds	1141	1,895,683.41	0.00	0.00	0.00	0.00	2,535,950.51	42,218,277.6
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	13,417,987.75	21,919,847.0
Inventory	1150	0.00	0.00	0.00	0.00	0.00	914,550.21	5,076,263.6
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	5,527,257.6
Total Assets		232,745,658.93	0.00	0.00	0.00	0.00	46,249,462.43	440,323,381.2
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00	6,913,548.93
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	3,195,745.12	37,481,190.36
Accounts Payable	2120	916,927.67	0.00	0.00	0.00	0.00	675,317.95	4,127,941.9
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	3,433,024.14	0.00	0.00	0.00	0.00	1,598,111.62	5,031,135.76
Construction Contracts Payable-Retained Percentage	2150	4,278,497.77	0.00	0.00	0.00	0.00	1,464,117.51	5,743,236.28
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	883.75
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	22,278.29
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	769,367.97	9,326,730.0
Due to Other Funds.	1	15,425,482.36	0.00	0.00	0.00	0.00	4,246,133.39	45,791,078.25
Budgetary Funds	2161	15,425,482.36		0.00	0.00	0.00	2,886.59	7,307.51
Internal Funds Deferred Revenue:	2162	0.00	0.00	0.00	0.00	0.00	2,880.39	/,307.31
Unearned Revenue:	2410	0.00	0.00	0.00	0.00	0.00	777,108.28	843,769.60
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2410	24,053,931.94	0.00	0.00	0.00	0.00	12,728,788.43	115,289,100.75
FUND BALANCES	1	24,033,931.94	0.00	0.00	0.00	0.00	12,720,780.43	113,289,100.73
Reserved For:	1 1							
Endowments	2705	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	0.00	0.00	0.00	0.00	0.00	0.00	3,310,566.00
Encumbrances	2720	66,640,126.79	0.00	0.00	0.00	0.00	7,952,120.56	87,773,634.95
Inventory	2730	0.00	0.00	0.00	0.00	0.00	914,550.21	5,076,263.64
Debt Service	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unreserved:				0.00	0.00	0.00	0.00	0.00
Designated for, reported in:	1 1							
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undesignated, reported in:							0.00	0.00
General Fund	2760	0.00	0.00	0.00	0.00	0.00	0.00	62,168,212.50
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	0.00	11,526,524.60	11,526,524.60
Debt Service Funds	2760	0.00	0.00	0.00	0.00	0.00	1,037,007.08	1,037,007.08
Capital Projects Funds	2760	142,051,600.20	0.00	0.00	0.00	0.00	11,938,603.28	153,990,203.48
Permanent Funds	2760	0.00	0.00	0.00	0.00	0.00	151,868.27	151,868.2
Total Fund Balances	2700	208,691,726.99	0.00	0.00	0.00	0.00	33,520,674.00	325,034,280.52
Total Liabilities and Fund Balances		232,745,658.93	0.00	0.00	0.00	0.00	46,249,462.43	440,323,381.27

The accompanying notes to financial statements are an integral part of this stateme ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
BALANCE SHEET
GOVERNAENTAL FUNDS
June 39, 2010

Number District Debt Survice District Debt Survice District Debt Survice District Dist				Other	ARRA Economic	Capital Outlay	Special	Section 1011.14/	нопс Есисанов		Capital Outlay and
11 11 11 11 11 11 11 1			District	Debt	Stimulus Debt	Bond Issues	Ad	1011.15 FS 1 cont	Capital Outlay	District	Debt Service Funds
110 110		Number	250	290	299	310	320	330	340	350	360
110	ASSETS		l					•			•
1150	Cash and Cash Equivalents	1110	00:0			00:0	0.00	0.00		00:0	0.00
115	Investments	38	0.00			00:0	000	8.0		0.0	00.0
115	Taxes Receivable, Net	1120	0.00			8.5	8.0	0.0		8.6	00.0
1167 1167	Accounts Receivable, Net	1130	00.0			8.5	0.0	800		800	000
11 11 11 11 11 11 11 1	Interest Receivable	1180	000			000	000	000		000	000
1141 0.00	Denosits Receivable	1210	00.0			00:0	0.00	00:0		0.00	0.00
1141 1150 1000	Due From Other Funds:										
1142 0.00	Budgetary Funds	1141	0.00			00:0	0.00			0:00	0.00
1150	Internal Funds	1142	0.00			00:00	00:0			0.00	0.00
1150 1150	Due from Other Agencies	1220	00:0			00'0	0.00			0.00	0.00
120 120	Inventory	1150	00'0			00:0	0.00			0.00	0.00
CTS 210	Prepaid Items	1230	0.00			00:0	00:00			0.00	0.00
Columbia Columbia	Total Assets		00:0			00:0	00:00			0.00	0.00
Type of the control of the c	LIABILITIES AND FUND BALANCES										
Typical Control 3110 0.00	LIABILITIES										
2170 0.00 <th< td=""><td>Salaries, Benefits and Payroll Taxes Payable</td><td>2110</td><td>0.00</td><td></td><td></td><td>00'0</td><td>00:00</td><td>0:00</td><td></td><td>00'0</td><td>0.00</td></th<>	Salaries, Benefits and Payroll Taxes Payable	2110	0.00			00'0	00:00	0:00		00'0	0.00
120	Payroll Deductions and Withholdings	2170	0.00			00:00	00:0	00:00		00:00	0.00
12 12 12 12 12 12 12 12	Accounts Payable	2120	0.00			00:00	00:0	00:0		0.00	0.00
2140 0.00 <th< td=""><td>Judgments Payable</td><td>2130</td><td>0.00</td><td></td><td></td><td>00'0</td><td>0.00</td><td>00:00</td><td></td><td>0.00</td><td>0.00</td></th<>	Judgments Payable	2130	0.00			00'0	0.00	00:00		0.00	0.00
2150 0.00 <th< td=""><td>Construction Contracts Payable</td><td>2140</td><td>00'0</td><td></td><td></td><td>00:00</td><td>0.00</td><td>0.00</td><td></td><td>0.00</td><td>0.00</td></th<>	Construction Contracts Payable	2140	00'0			00:00	0.00	0.00		0.00	0.00
2190 0.00 <th< td=""><td>Construction Contracts Payable-Retained Percentage</td><td>2150</td><td>0.00</td><td></td><td></td><td>0.00</td><td>00:00</td><td>00:00</td><td></td><td>0.00</td><td>0.00</td></th<>	Construction Contracts Payable-Retained Percentage	2150	0.00			0.00	00:00	00:00		0.00	0.00
2360 0.00 <th< td=""><td>Matured Bonds Payable</td><td>2180</td><td>0.00</td><td></td><td></td><td>00'0</td><td>00:00</td><td>0.00</td><td></td><td>0.00</td><td>0.00</td></th<>	Matured Bonds Payable	2180	0.00			00'0	00:00	0.00		0.00	0.00
2284 0.00 <th< td=""><td>Matured Interest Payable</td><td>2190</td><td>0.00</td><td></td><td></td><td>0.00</td><td>00:00</td><td>00:00</td><td></td><td>0.00</td><td>0.00</td></th<>	Matured Interest Payable	2190	0.00			0.00	00:00	00:00		0.00	0.00
2326 0.00 <th< td=""><td>Due to Fiscal Agent</td><td>2240</td><td>0.00</td><td></td><td></td><td>00:00</td><td>0.00</td><td>00:0</td><td></td><td>0.00</td><td>0.00</td></th<>	Due to Fiscal Agent	2240	0.00			00:00	0.00	00:0		0.00	0.00
210 0.00	Sales Tax Payable	2260	0.00			00:00	00:00	0.00		0.00	0.00
2150 0.00 <th< td=""><td>Accrued Interest Payable</td><td>2210</td><td>0.00</td><td></td><td></td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td>0.00</td><td>0.00</td></th<>	Accrued Interest Payable	2210	0.00			0.00	0.00	0.00		0.00	0.00
216 0.00	Deposits Payable	2220	0.00			0.00	00:0	00:0		0.00	0.00
2161 0.00 <th< td=""><td>Due to Other Agencies</td><td>2230</td><td>0.00</td><td></td><td></td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td>00:0</td><td>0.00</td></th<>	Due to Other Agencies	2230	0.00			0.00	0.00	0.00		00:0	0.00
2416 0.000 0.000 0.00 0.00 0.00 0.00 0.00 2410 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2410 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2410 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2410 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2410 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00<	Due 10 Other Funds:	į					000	8		0	
2410 0.00 <th< td=""><td>Budgetary Funds</td><td>7101</td><td>0.00</td><td></td><td></td><td>00.00</td><td>0.0</td><td>00.0</td><td></td><td>00.0</td><td>000</td></th<>	Budgetary Funds	7101	0.00			00.00	0.0	00.0		00.0	000
2410 0.00 0.00 0.00 0.00 0.00 0.00 2410 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00 0.00 2710 0.00 0.00 0.00 0.00 0.00	Internal Funds	7162	0.00			00:00	00:00	00.00		8.0	000
2710 0.00 <th< td=""><td>Deferred Kevenue:</td><td></td><td>8</td><td></td><td></td><td>8</td><td>000</td><td>000</td><td></td><td>8</td><td>000</td></th<>	Deferred Kevenue:		8			8	000	000		8	000
2710 0.00 <th< td=""><td>Unearned Revenue</td><td>2410</td><td>0.00</td><td></td><td></td><td>00.0</td><td>000</td><td>000</td><td></td><td></td><td>888</td></th<>	Unearned Revenue	2410	0.00			00.0	000	000			888
2705 0.00 <th< td=""><td>Unavailable Revenue</td><td>2410</td><td>0.00</td><td></td><td></td><td>00.0</td><td>0.00</td><td>0.00</td><td></td><td>00.0</td><td>00:0</td></th<>	Unavailable Revenue	2410	0.00			00.0	0.00	0.00		00.0	00:0
2705 0.00 <th< td=""><td>Total Liabilitles</td><td></td><td>0.00</td><td></td><td></td><td>0.00</td><td>0.00</td><td>00:00</td><td></td><td>00.00</td><td>0.00</td></th<>	Total Liabilitles		0.00			0.00	0.00	00:00		00.00	0.00
2710 0.00 <th< td=""><td>FUND BALANCES</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	FUND BALANCES										
27/10 0.00 <t< td=""><td>Reserved For:</td><td>3020</td><td>000</td><td></td><td></td><td>8</td><td>8</td><td>000</td><td>000</td><td>000</td><td>000</td></t<>	Reserved For:	3020	000			8	8	000	000	000	000
273.0 0.00 0.00 0.00 0.00 0.00 0.00 273.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 273.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 276.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 276.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 276.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 276.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 276.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 276.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 276.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 276.0 0.00 0.00 0.00	State Descriped Commontain Descriptor	2710	000			000	000	000	000	00.0	000
2730 0.00 <th< td=""><td>State Acquired Carryover Frograms</td><td>27.70</td><td>00:0</td><td></td><td></td><td>000</td><td>000</td><td>0000</td><td>000</td><td>000</td><td>000</td></th<>	State Acquired Carryover Frograms	27.70	00:0			000	000	0000	000	000	000
2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Inventory	2730	000			0.00	00:0	00:0	0.00	0.00	0.00
2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00	Debt Service		0.00			0.00	0.00	0.00	0.00	0.00	0.00
2756 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Other Purposes		0.00			0.00	0.00	0.00	0.00	00:0	0.00
2760 0.00 <th< td=""><td>Unreserved:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td></th<>	Unreserved:								-		
2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00	Designated for, reported in:	1						•			000
2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2700 0.00 0.00 0.00 0.00 0.00 2700 0.00 0.00 0.00 0.00 0.00	(Specify)	2760	0.00			0.00	00.0	0.00	0.00	0.00	0.00
2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00	[Specify]	2760	00'0			0.00	0.00	00.00	0.00	0.00	0.00
2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2700 0.00 0.00 0.00 0.00 0.00 0.00 2700 0.00 0.00 0.00 0.00 0.00	Undesignated, reported in:	0320	8			6			8		000
2760 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00	Ceneral rund	02/20	0.00			000	000	000	000	000	
2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2760 0.00 0.00 0.00 0.00 0.00 0.00 2700 0.00 0.00 0.00 0.00 0.00 0.00	Special Revenue Funds	2760	0.00			00.0	000	000	000	000	000
2750 0.00	Canital Deviante Bunda	27.60	00.0			00.0	000	000	000	00.0	000
2700 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Pernanent Funds	2760	000			000	00:0	00:00	00:00	000	0.00
000 000 000	Total Fund Balances	2700	0.00			0.00	00:0	0.00	00:00	00:00	0.00
0.00	Total Liabilities and Fund Balances		0.00			0.00	0:00	0.00	00:00	0.00	0.00
alements are an integral, and of this saleme	The accompanying notes to financial statements are an integral par	rt of this stateme									
	ESE 145										

DIZLKICL SCHOOF BOYKD OF MINETLAS COUNTY
DIARCT SCHOOL BOARD OF PINELLAS COUNTY

Liabilities and Fund Balances		232,745,658.93	00.0	00.0	00.0	00.0	£4.249,462.43	72.186,525,044
I Fund Balances	00/2	66.927,160,802	00.0	00.0	00.0	00.0	33,520,674.00	325,034,280.52
ermanent Funds	09/2	00.0	00.0	00.0	00.0	00.0	72.868,121	151,868.27
apital Projects Funds	09/2	142,051,600.20	00.0	00.0	00.0	00.0	82.603,886,11	153,990,203.48
obt Service Funds	09/2	00.0	00.0	00.0	00.0	00.0	80.700,750,1	80.700,7£0,1
pecial Revenue Funds	09/2	00.0	00.0	00.0	00.0	00.0	11,526,524.60	11,526,524.60
eneral Fund	0927	00.0	00.0	00.0	00.0	00.0	00.0	05,112,831,23
ui bəlvoqəv, bəlnagisəb	L			L	L			
Specify]	0927	00.0	00.0	00.0	00.0	00.0	00.0	00.0
Specify]	0927	00.0	00.0	00.0	00.0	00.0	00.0	00.0
uj pəinodən 'nof pəivußis:					1		1	
:рәллә s			l					
ucı bmboses		00.0	00.0	00.0	00.0	00.0	00.0	00.0
bt Service		00.0	00.0	00.0	00.0	00.0	00.0	00.0
сијогу	2730	00.0	00.0	00.0	00.0	00.0	12.022,419	49.692,970,2
спиртапсея	0772	66,640,126.79	00.0	00.0	00.0	00.0	95.021,226,7	56.459,577,78
ite Required Carryover Programs	0172	00.0	00.0	00.0	00.0	00.0	00.0	3,310,566.00
qowinents	SOLZ	00.0	00.0	00.0	00.0	00.0	00.0	00.0
мед рэкл		1				I	1	
D BYTYNCES			1					
Liabilities	 	46.156,550,42	00.0	00.0	00.0	00.0	12,728,788.43	27.001,682,211
available Revenue	7410	00.0	00.0	00.0	00.0	00.0	00.0	00.0
сэтлед Кечепие	2410	00.0	00.0	00.0	00.0	00.0	82.801,777	09.697,848
элиште д учиств	"""	1000	1000	1000	1000	1000	OC SUI LLL	U2 U2L CV0
ernal Funds	7017	100:0	100'0	100:0	100:0	1000	65:000'7	TC: LOCK
	7107	00.0	00.0	00.0	00.0	00.0	65.988,2	12.708,7
dgetary Funds	7161	15,425,482.36	00.0	00.0	00.0	00.0	4,246,133.39	\$2.870,191,078.25
o Other Funds:	 		L					
to Other Agencies	2230	00.0	00.0	00.0	00.0	00.0	76.73£,63T	9,326,730.09
Payable	2220	00.0	00.0	00.0	00.0	00.0	00.0	0.0
ned Interest Payable	2210	00.0	00.0	00.0	00.0	00.0	00.0	00.0
s Tax Payable	7560	00.0	00.0	00.0	00.0	00.0	00.0	52,872,29
to Fiscal Agent	7240	00.0	00.0	00.0	00.0	00.0	00.0	00.0
ned Interest Payable	7190	00.0	00.0	00.0	00.0	00.0	00.0	27.588
ned Bonds Payable	7180	00.0	00.0	00.0	00.0	00.0	00.0	00.0
struction Contracts Payable-Retained Percentage	5150	LL. 764,872,4	00.0	00.0	00.0	00.0	12.711,464,1	82.852,547,2
struction Contracts Payable	7140	3,433,024.14	00.0	00.0	00.0	00.0	79'111'865'1	9L'SE1,1E0,2
ments Payable	2130	00.0	00.0	00.0	00.0	00.0	00.0	0.00
ounts Payable	2120	19.726,819	00.0	00.0	00.0	00.0	56.715,278	16.146,721,4
oll Deductions and Withholdings	07170	00.0	00.0	00.0	00.0	00.0	3,195,745.12	37,481,190.36
ries, Benefits and Payroll Taxes Payable	2110	00.0	00.0	00.0	00.0	00.0	00.0	6,842,819,548.93
BILITIES				1		1	l	
BIFILIES VAD ŁUAD BYTYACES			Ī					
stossA la		£6.883,247,2£2	00.0	00.0	00.0	00.0	£4.249,462,43	440,323,381.27
aid Items	1530	00.0	00.0	00.0	00.0	00.0	00.0	E9.722,722,8
ntory	0511	00.0	00.0	00.0	00.0	00.0	12.022,419	5076,263.64 5076,263.64
from Other Agencies	1220	00.0	00.0	00.0	00.0	00.0	27.786,714,EI	20.748,619,12
cernal Funds	1142	00.0	00.0	00.0	00.0	00.0	00.0	00.0
idgetary Funds	1111	14.888,268,1	00.0	00.0	00.0	00.0	12.026,252,2	09.772,812,24
From Other Funds:	''''	17 607 300 1	000	1000	1000	000	13 030 363 6	// LLC 010 CV
Osits Receivable	1210	100.0	00.0	00.0	100:0	00.0	00.0	00.0
from Reinsurer		00.0			00.0		00.0	
	1180	00.0	00.0	00.0	00.0	00.0	00.0	0.0
est Receivable	0/11	464,325.89	00.0	00.0	00.0	00.0	06'88'79	9.289,287
ounts Receivable, Net	1130	00.622,87	00.0	00.0	00.0	00.0	2,800,090.59	9.186,521,5
es Receivable, Net	1120	Þ£.068,44	00.0	00.0	00.0	00.0	00.0	208,124.80
stments	0911	225,248,821.60	00.0	00.0	00.0	00.0	56,500,716.96	329,741,786.9
n and Cash Equivalents	0111	69.878,810,2	00.0	00.0	00.0	00.0	15.707,71	E.602,269,1E
ETS	ултрет.	07.8	380	06£	668	000	Funds	spun ₄
	Account	F.S.	Improvement	Projects	Projects	pun4	Governmental	Governmental
	[]	Section 1011.71(2)	Capital	Capital	Stimulus Capital	Permanent	Other	IstoT
	1 1	Capital Improvement	Voted	Other	ARRA Economic		I4+U	1-7-J.

Total Liabilities and Fund Balances
The accompanying notes to financial statements are an integral part of this stateme

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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET

TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS

For the Fiscal Year Ended June 30, 2010

Total Fund Balances - Governmental Funds

325,034,281.14

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.

1,830,059,177.00

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.

5,904,359.18

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.

Liability for Compensated Absences

(104,872,841.00)

Bonds Payable

(29,955,000.00)

Post Employment Health Care Benefits Payable

(7,320,781.00)

Capital Lease

(15,666,232.80)

(157,814,854.80)

Total Net Assets - Governmental Activities

2,003,182,962.46

The accompanying notes to financial statements are an integral part of this statement.

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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fixed Year Ended June 39, 2010

	-		From	Other	ARRA Fornomic Stimulus	Miscellaneous	SBEACOBI	Special	Section 1011.14/1011.15	Motor
	Account	General 100	Service 410	Programs 420	Funds 430	Revenue 490	Bonds 210	Bonds 220	F.S. 230	Bonds 240
							80	8	8	5
Federal Direct	3100	326,704.11	0.00		0.00	0.00	000	000	800	000
Federal Through State and Local	3300	290.766.438.38	000	00.0		000	00:0	00:0	00:00	0.00
Local Sources:										
Property Taxes Levied for Operational Purposes	3411	461,463,247.89	00'0	0000	000	000	00:0	00.0	00:0	0.00
Property Taxes Levied for Debt Service	3412	0.00					000	000	000	0.00
Property Taxes Levied for Capital Projects	3413	0.00					000	000	000	000
Charge for Service - Front Service	345X	000			L		00:00	00:0	00'0	00'0
Impact Fees	3496	0:00					0.00	0.00	00:00	00:00
Other Local Revenue		19,415,902.31					00:00	00'0	00:00	00:00
Total Local Sources	3400	480,879,150.20					0.00	00:00	0.00	0.00
Total Revenues		774,689,444.53					0.00	0.00	0.00	00:00
EXPENDITURES										
Current:	8	102 122 246 01				000	000	000	000	000
Instruction	200	465,135,340.91			77 010 258	000	000	000	00'0	00'0
Instructional Media Services	0029	11 676 176 40					00:00	00:0	0.00	00'0
Instruction and Curriculum Development Services	9300	8,994,305.85	00:0	0.00	423,669.68	00:0	0.00	0.00	00:0	0000
Instructional Staff Training Services	0400	6,088,304.54					0.00	00:0	00:00	00'0
Instruction Related Technology	9200	2,688,793.00					0.00	00:0	00:0	00'0
School Board	7100	1,895,492.06					00:00	0.00	000	0.00
General Administration	7200	3,256,889.89					00:0	0.00	0.00	0000
School Administration	7300	53,877,326.18					00:0	00:0	0.00	00:00
Facilities Acquisition and Construction	7410	474,326.64					00:0	000	000	000
Fiscal Services	2300	4,858,914.73					000	000	000	000
Food Services	7700	12 001 631 12					0000	00:0	00'0	00'0
Paril Transportation Services	2800	33 984 107 59					00'0	0.00	0.00	00'0
Operation of Plant	2006	83,189,081,93					0.00	0.00	00:00	00:00
Maintenance of Plant	8100	22,743,144.67					0.00	00:00	0.00	0.00
Administrative Technology Services	8200	5,419,953.22					0.00	0.00	0.00	0.00
Community Services	9100	1,057,376.13					0.00	00:0	0.00	0.00
Debr Service: (Function 9200)	:	E0 000 000					000	000	000	000
Retirement of Principal	220	420,099,07	86			000	000	0000	00'0	00'0
Disc Base and Icersance Coets	730	000	000			00:0	00:0	00:00	0.00	00:00
Miscellangus Frendings	282	000	00:0	00:0	0.00	000	00:0	00:00	00:0	00:00
Capital Outlay:										
Facilities Acquisition and Construction	7420	166,311.46					0.00	00:0	0.00	00'0
Other Capital Outlay	9300	3,876,039.02	00'0	00'0	131,178.94	00:00	0.00	0.00	0.00	0000
Total Expenditures	1	773,679,849.63					00:0	00:0	000	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,009,594.90					00:00	00:0	0.00	000
OTHER FINANCING SOURCES (USES)						000	000	8	8	8
Long-Term Bonds Issued	3710	000				800	000	000	000	000
Premium on Sale of Bonds	3/91	0.00				800	000	000	000	00:0
Discount on Sale of Bonds (Function 9299)	3715	800				000	00'0	00:0	0.00	00:00
Premium on Refunding Roads	3792	000				00:0	00:0	00'0	0000	0.00
Discount on Refunding Bonds (Function 9299)	892	00:0				00:00	0.00	00:0	00'0	0.00
Certificates of Participation Issued	3750	000				00:00	0.00	00:0	0.00	0.00
Premium on Certificates of Participation	3793	0.00				0000	0000	0.00	0.00	000
Discount on Certificates of Participation (Function 9299)	2720	00.00				000	000	000	000	000
Dropped from the Sale of Canital Assets	3730	000				00:0	00'0	0.00	00'0	0.00
Loss Recoveries	3740	205,911.90				00:00	0.00	00'0	00:00	00:00
Proceeds of Forward Supply Contract	3760	0.00				00:00	00:0	00'0	00:00	0.00
Special Facilities Construction Advances	3770	00:00				00:0	00:00	00:0	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	92	0.00				0.00	0000	0000	0.00	0.00
Transfers In	3600	12,295,563.65				860	0.00	0.00	800	000
Transfers Out Total Other Rinarcine Sources (Tees)	8/6	12.501.475.55	000	000	000	00:0	00:0	00:0	0.00	000
SPECIAL ITEMS	t									
		0.00	0.00	0.00	0.00	0.00	0.00	00:00	0.00	00.00
EXTRAORDINARY ITEMS		000				000	000	00:0	0.00	0.00
Net Change in Find Ralances	t	13.511.070.45				0.00	00:0	00:00	0.00	00:0
	2800	80.608'310'806'08				00:0	00:0	00:0	00:0	00'0
Adjustment to Fund Balances	2891	0.00	0.00	00:00	0.00	00:00	00:0	00:0	0000	0.00
	2700	82,821,879.53				0.00	00'0	0.00	00.00	00'0

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
GOVERNARY OF ALL PLANE.
For the Fiscal Year Ended June 30, 2010

			Other	ARRA Economic	Capital Outlay	Special	Section 1011.14/	Public Education		Capital Outlay and
	Account	District Bonds 250	Debt Service 290	Straites Debt Service 299	Bond issues (COBI) 310	Act Bonds 320	F.S. Louns 330	Capital Cuting (PECO) 340	District Bonds 350	(CO & DS)
REVENUES	į				8		800		8	
Federal Direct Federal Through State and Local	3200	000	000	000	000	000	000	000	000	000
State Sources	3300	00:0	00'0		0.00	00:0	0:00		00:00	
Local Sources:							:			
Property Taxes Levied for Operational Purposes	3411	00:00	0.00	0000	886	0000	000	000	0.00	000
Property Taxes Levied for Capital Projects	3413	0.00	00:0		00:00	000	000		00'0	
Local Sales Taxes	3418	00:00	0.00		00'0	00.00	00:0		00'0	
Charges for Service - Food Service	345X	0.00	000		0.00	000	000		000	
Impact Fees	34.56	0.00	0.00		000	000	000		000	
Total I coal Comment	3700	000	000		000	8.5	000		000	
Total Revenues	3	00.0	00.0		000	000	00:0		00:0	
EXPENDITURES										
Current:										
Instruction	2000	000			000	000	00'0		0000	
Pupil Personnel Services	6100	000	0.00	00.0	8.6	00.0	00.0	0.00	000	8.0
Instructional Media Services Totalogies and Ourienting Development Services	9202	000			000	800	800		000	
Instructional Staff Training Services	6400	000			000	00:0	00:00		0:00	
Instruction Related Technology	9	000			0.00	00:00	00.0		000	
School Board	2100	00:00			00:00	0.00	0.00		0:00	
General Administration	7200	00:00			00:00	0.00	00:00		00:0	00:0
School Administration	7300	0000			0.00	0.00	0.00		000	
Facilities Acquisition and Construction	7410	0.00			00'0	0.00	0.00		00:0	
Fiscal Services	7500	000			000	000	0000		000	000
FOOD SERVICES	000/	000			000	888	000		000	
Pubil Transportation Services	7800	000			0000	00'0	00:00		00:0	
Operation of Plant	7900	0.00			0.00	000	0.00		00:0	
Maintenance of Plant	8100	0.00			00'0	0000	00:00		00:00	00'0
Administrative Technology Services	8200	00:00			00'0	00:00	0.00		00:0	
Community Services	9100	0.00			00:0	00:0	00:00		0000	00:0
Debi Service: (Function 9200) Retirement of Principal	210	9	80		000	000	000		000	000
Interest	720	000	00:0		00.00	00:00	00'0		00:0	000
Dues, Fees and Issuance Costs	730	0.00	00'0	00:00	00'0	00'0	00.00	0.00	0.00	0.00
Miscellaneous Expenditures	790	00:0	00:00		00:00	000	00'0		00:0	00:0
Capital Outlay:										
Facilities Acquisition and Construction	7420	0.00	00:0		0.00	0000	0000	0000	00.0	
Other Capital Outlay	9300	800	0.00	00:00	0.00	0.00	000	000	000	000
Excess (Deficiency) of Revenues Over (Under) Expenditures		000	00:0		0.00	00.0	0000	00'0	00:0	
OTHER FINANCING SOURCES (USES)										
Long-Term Bonds Issued	3710	0.00	0.00		0.00	00:00	00:00		00:0	
Premium on Sale of Bonds	3791	0:00	0.00		000	00:00	0.00		00:0	00'0
Discount on Sale of Bonds (Function 9299)	891	00:00	0.00		0.00	00:00	00.00		00:00	
Refunding Bonds Issued	3715	0.00	00:00		0.00	000	0.00		000	
Premium on Refunding Bonds	3792	0.00	00:0		00.0	0000	0000		0.00	00:0
Discount on Retunding Bonds (Function 9299)	3750	000	000		000	000	000		000	
Premium on Certificates of Participation	3793	000	00:0		00.0	00:00	0000		0000	
Discount on Certificates of Participation (Function 9299)	893	00'0	000		00'0	00'0	0.00		00:00	
Loans Incurred	3720	00:0	00:0	00:00	00'0	00:00	00:00	00'0	00'0	00:0
Proceeds from the Sale of Capital Assets	3730	0000	0000		00:0	0000	0000		0.00	
Loss Recoveries	3740	0.00	00:0		0.00	000	000		0.00	
Proceeds of Forward Supply Contract	3770	0.00	000		00.0	800	0000		000	000
Payments to Refunded Bond Escrow Agent (Function 9299)	760	000	00:0		00.0	0000	0000		00'0	
Transfers In	3600	00:0	00:00		00:00	0.00	0.00		0.00	
Transfers Out	9700	00.00	0:00		00.00	00:00	0.00		0.00	
Total Other Financing Sources (Uses)		0.00	00:00		0.00	0.00	0.00		0.00	
SPECIAL ITEMS		8	8	8	8	8	8	8	8	800
EXTRAORDINARY ITEMS	1	Bi	80	85	3	85	000	86	000	86
		00:00	00:00		0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	00:00		0.00	0.00	0.00	00:00	0.00	00'0
Fund Balances, July 1, 2009	2800	0.0	00:0		0.00	0.00	0000	00:0	00.0	00.0
Adjustment to rung balances Fund Balances, June 30, 2010	2700	000	000	000	000	800	0.00	000	00:00	00:0
' Will Demissor, a way only average										

DISTRICT SCHOOL BOARD OF FIVELLAS COUNTY
GOVERNMENT OF REVEWIES, EXPENDITURES, AND CHANGES IN FU
For the Fiscal Year Ended June 30, 2010
For the Fiscal Year Ended

emium on Certificates of Participation (Function 9299) iscount on Certificates of Participation (Function 9299) coeds from the Sale of Capital Assets coeds from the Sale of Capital Assets a Recoverties a Reconstruction Advances cated of Porward Supply Contract frield Solities Construction Advances facts for faction of Sale Construction Advances for the Pinna Balances Change in Fund Balances Tainrant to Fund Balances Balances, July I, 2009	0027 1687 0087 0087 0096 0096 0096 0096 0096 0096 0096 009	66 972/169'807 00 0 (\$9 980'526'7) 00 0 (\$9 980'526'7) 00 0 00 0 00 0	00.0 00.0 00.0 00.0 00.0 00.0	00.0 00.0 00.0 00.0 00.0	00.0 00.0 00.0 00.0 00.0	00.0 00.0 00.0 00.0	00.0 01.091,211,64 00.0 00.473,022,EE	22,082,4£0,22£
uficaces of Participation Issued remium on Certificates of Participation secount on Certificates of Participation set form on Certificates of Participation (Tunction 9299) set form of Certificates of Participation (Tunction 9299) set form of Sale of Cappital Assets set for Tunction set for Tunction Contraction Advances set of Forward Supply Contract set for Tunction 9299) set for the Sale of S	0046 0095 094 0046 0095 0046 0045	(\$9.995,475,72 (\$0.00 (\$9.808,282,84) 00.0 (\$9.808,282,84) 00.0	00.0 00.0 00.0 00.0 00.0	00.0	00.0	00.0	01.061,211,64	
uficates of Participation Island remains on Cardifectes of Participation (Punction 9299) secount on Cardifectes of Participation (Punction 9299) a Becoveries a Recoveries seeds from the Sale of Capital Assets a Recovering single Solities Construction Advances and Bealinies Construction Advances seeds from the Sarow Agent (Function 9299) and Other Financing Sources (Uses) selfers Out self	0046 009E 094 094E 094E 094E	00.0 (28.385,818,11) (48.260,275,2) 00.0 (28.808,282,84)	00.0 00.0 00.0 00.0	00.0	00.0			
TRAORDINARY ITEMS	057E 067E 067E 067E 067E	00.0 (\$2.3085,818,11) 00.0 00.0	00.0					(50,666,254.10)
uffects of Participation Island remains on Cardifectes of Participation (Punction 9299) secount on Cardifectes of Participation (Punction 9299) a Recoverties a Recovertie	057E 067E 067E 067E 067E	00.0 (\$3.536,515,11) (\$4.560,676,5)	00.0	1000		00.0	00.0	00.0
uficates of Participation Issued remium on Certificates of Participation scount on Certificates of Participation (Tunction 9299) seeds from the Sale of Capital Assets ceds from the Sale of Capital Assets ceds of Forward Supply Contract ceds of Forward Supply Contract seeds of Forward Supply Contract and Supply Contract seeds of Supply Suppl	057E 067E 067E 067E 067E	00.0 (23.335,313,11) (43.260,275,2)	00.0					
uficates of Participation Issued remium on Certificates of Participation scount on Certificates of Participation (Tunction 9299) seeds from the Sale of Capital Assets ceds from the Sale of Capital Assets ceds of Forward Supply Contract ceds of Forward Supply Contract seeds of Forward Supply Contract and Supply Contract seeds of Supply Suppl	057E 067E 067E 067E 067E	(20.08,010,11)		00.0	00.0	00.0	00.0	00.0
uficeuse of Participation Issued mainum on Certificeuse of Participation ns Incurred ns Incurred ns Incurred seeds from the Selec of Capital Assets 2 Recoverties 3 Recoverties 3 Recoverties 3 Recoverties 3 Recoverties 4 Recoverties 5 Recoverties 6 Recoverties 6 Recoverties 6 Recoverties 6 Recoverties 6 Recoverties 7 Recoverties 6 Recoverties 7 Recove	057E 067E 067E 067E 067E	(20.08,010,11)		00.0	00.0	00.0	(470,251.00)	16'821'959'6
uffectes of Participation Issued emium on Certificates of Participation as Incurred as Incurred as Incurred as Incurred foctowards as Recoveries foctowards seeds of Forward Supply Contract seeds of	057E 067E 067E 067E 067E	00.0	00.0	00.0	00.0	00.0	(00.761,678)	(59.595,262,21)
uffeates of Participation Issued remium on Certificates of Participation scount on Certificates of Participation (Function 9299) as Incurred sceds from the Sale of Capital Assets Stecoveries ceds of Porward Supply Contract ceds of Porward Supply Contract sceds of Porward Supply Contract ceds of Porward Supply Contract sceds of Porward Supply Contract sceds of Porward Supply Contract sceds of Porward Supply Contract scens Supply Contract scenario Supply	057E 057E 067E 057E		00.0	00.0	00.0	00.0	00.0	12,295,563.65
uficeuse of Participation Issued mnium on Certificeus of Participation ns Incurred ns Incurred seeds from the Sale of Capital Assets 8 Recoverries 2 Recoverries a Recoverries casts of Porward Supply Contract casts of Porward Supply Contract	057E 047E 047E	1000	00.0	00.0	00.0	00.0	00.0	00.0
uffectes of Participation Issued emium on Certificates of Participation ns Incurred ns Incurred focount on Certificates of Participation (Function 92.99) seds from the Sale of Capital Assets ceds from the Sale of Capital Assets ceds from the Sale of Capital Assets seeds from the Sale of Capital Assets seeds on Forward Supply Contract	027£ 047£ 057£	00.0	00.0	00.0	00.0	00.0	00.0	00.0
uffestes of Participation Issued remium on Certificates of Participation ns Incurred ns Incurred State of Capital Assets Fecorat from the Sale of Capital Assets Fecorat from the Sale of Capital Assets Fecoration State of Sale of Capital Assets Fecoratics Fecoratics	3720 3720	10.172,142,6	00.0	00.0	00.0	00.0	00.0	10.172,142,6
infestes of Participation Issued emium on Certificates of Participation (Function 92.99) is found on Certificates of Participation (Function 92.99) seeds from the Sale of Capital Assets	3720		00.0	00.0	00.0	00.0	00.0	06.116,202
uficaces of Participation Issued emium on Certificaces of Participation from Certificaces of Participation (Function 92.99) ns Incurred	3720	00.0						
infeates of Paricipation Issued emium on Certificates of Participation (scount on Certificates of Participation (Function 9299)		00.0	00.0	00.0	00.0	00.0	00.346,802	00'946'807
uficates of Participation Issued emium on Certificates of Participation		00.0	00.0	00.0	00.0	00.0	00.0	00.0
inficates of Participation Issued		00.0	00.0	00.0	00.0	00.0	00.0	00.0
	5675	00.0	00.0	00.0	00.0	00.0	00.0	00.0
scount on Refunding Bonds (Function 9299)	3750	00.0	00.0	00.0	00.0	00.0	00.0	00.0
	768	00.0	00.0	00.0	00.0	00.0	00.0	00.0
	3792	00.0	00.0	00.0	00.0	00.0	00.0	00.0
	3715	00.0	00.0	00.0	00.0	00.0	00.0	00.0
iscount on Sale of Bonds (Function 9299)	168	00.0	00.0	00.0	00.0	00.0	00.0	00.0
emium on Sale of Bonds	1648	00.0	00.0	00.0	00.0	00.0	00.0	00.0
R-Term Bonds Issued	01/2	00.0	00.0	00.0	00.0	00.0	00.0	00.0
HER FINANCING SOURCES (USES)							1	
ess (Deliciency) of Revenues Over (Under) Expenditures		(46,207,712.81)	00.0	00.0	00.0	00.0	(01.262,451,21)	10.585,225,09)
al Expenditures	 	64.081,266,121	00.0	00.0	00.0	00.0	07.165,261.70	05.466,480,611,1
	0056	00.0	00.0					
	9300			00.0	00.0	00.0	55.419,596	15.258,070,4
oital Outlay: scilities Acquisition and Construction	7420	07.848,299,848.70	00.0	00.0	00.0	00.0	48.426,956,42	00.211,211,431
iscellancous Expenditures	064	00.0	00.0	00.0	00.0	00.0	00.0	00.0
ues, Fees and Issuance Costs	730	00.0	00.0	00.0	00.0	00.0	9L.E06,4	97.506,4
(cics)	720	08.995,086	00.0	00.0	00.0	00.0	00.007,618,1	2,631,980.96
circment of Principal	014	14.570,853,11	00.0	00.0	00.0	00.0	2,405,000.00	84.271,584,41
Service: (Function 9200)								
ommunity Services	0016	00.0	00.0	00.0	00.0	00.0	81.095,790,5	15.887,421,4
	8500	00.0	00.0	00.0	00.0	00.0	93,322.50	27.282,512,2
	0018	00.0	00.0	00.0	00.0	00.0	00.0	72,743,144.67
peration of Plant	0064	00.0	00.0	00.0	00.0	00.0	148,373.74	79.224,755,58
upil Transportation Services	0087	00.0	00.0	00.0	00.0	00.0	14.104,13	00.761,416,46
entral Services	00//	00.0	00.0	00.0	00.0	00.0	£8.7 <u>2</u> 4,818	26.820,812,51
ood Services	009L	00.0	00.0	00.0	00.0	00.0	35,736,644.28	17.424,100,25
scal Services	00 <i>SL</i>	00.0	00.0	00.0	00.0	00.0	Z2.728,£4	4,902,772.25
acilities Acquisition and Construction	017/	85.168, £8	00.0	00.0	00.0	00.0	£2.691,784	24.785,240,1
chool Administration	7300	00.0	00.0	00.0	00.0	00.0	237,485.02	54,114,811.20
eneral Administration	7200	00.0	00.0	00.0	00.0	00.0	1,826,293.94	72.827,614,8
chool Board	0014	00.0	00.0	00.0	00.0	00.0	00.002,I	90.266,968,1
struction Related Technology	0059	00.0	00.0	00.0	00.0	00.0	105,238.20	2,794,031.20
structional Staff Training Services	0019	00.0	00.0	00.0	00.0	00.0	12.842,145,0	17.622,001,81
struction and Curriculum Development Services	0089	00.0	00.0	00.0	00.0	00.0	68.480,838,6	24.030,382,61
istructional Media Services	0029	00.0	00.0	00.0	00.0	00.0	68 680 898 9	12,104,401,29
upil Personnel Services								
innii Personnel Services	0019	00.0	00.0	00.0	00.0	00.0	65.782,258,6	28.249,512,512
	0005	00.0	00.0	00.0	00.0	00.0	20.026,068,££	9T.784,182,078
;јиал.	1		t				1	
PENDITURES		 				L	 	
al Revenues		89.794,784,201	00.0	00.0	00.0	00.0	09.966,046,711	1,058,762,311.29
otal Local Sources	3400	89.794,784,201	00.0	00.0	00.0	00.0	17,242,153.09	76.077,808,£08
tper Poesi Revenue		4,284,962.12	00.0	00.0	00.0	00.0	76.288,619,4	28,620,547.40
mpact Fees	3496	00.0	00.0	00.0	00.0	00.0	00.0	00.0
harges for Service - Food Service	XSTE	00.0	00.0	00.0	00.0	00.0	12,322,470.12	12,322,470.12
ocal Sales Taxes	3418	00.0	00.0	00.0	00.0	00.0	00.0	00.0
roperty Taxes Levied for Capital Projects	3413	95.202,202,101	00.0	00.0	00.0	00.0	00.0	101,202,505.56
roperty Taxes Levied for Debt Service	3412	00.0	00.0	00.0	00.0	00.0	00.0	00.0
roperty Taxes Levied for Operational Purposes	3411	00.0	00.0	00.0	00.0	00.0	00.0	461,463,247.89
te Zources:	3300	00.0	00.0	00.0	00.0	00.0	£9.417,12£,8	10.521,811,692
eral Through State and Local	3200	00.0	00.0	00.0				
eral Through State and Local	3300	00.0	00.0	00.0	00.0	00.0	£4.272,378,4 E4.228,071,78	77.704,268,021
AEMNES		000	000	000	000	00 0	EV SLC 9L8 V	N. 070 COC 2
	Number	370	380	390	66€	000	Funds	spun4
	Account	F.S.	Improvement	Projects	Projects	Funds	Covernmental	Governmental
		Section 1011.71(2)	Capital	Capital	Stimulus Capital	Permanent	Other	IstoT
		Capital Improvement	Voted	Other	ARRA Economic	_		. –

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2010

Net Change in Fund Balances - Governmental Funds	(50,666,252.92)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over the assets' estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period.	73,221,678.32
The statement of activities reflects only the gain/loss on the sale of assets, whereas the governmental funds include all proceeds from these sales. Thus, the change in net assets differs from the change in fund balances by the cost of assets sold.	(15,213,950.00)
Repayment of long term liabilities is an expenditure in the governmental funds, but the repayment reduces long term liabilities on the statement of net assets.	14,463,172.00
In the statement of activities the cost of compensated absences is measured by the amounts earned during the year, whilce the governmental funds expenditures are recognized based on the amounts actually paid for leave used. This is the amount of vacation and sick leave earned in excess of the amount used in the period	4,675,435.00
The net change in the liablity for postemployment health care benefits is reported in the government-wide statements, but not in the givernmental funds statements.	(2,613,098.00)
Certain capital assets aquired furing the current period were financed with a capital lease. The capital lease was reported in the governmental funds as a source of funding. However, in the statement of net assets the capital lease was recorded as a long term liability.	(9,241,271.00)
Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net revenue of internal service funds is reported with governmental activities.	103,578.06
Change in Net Assets of Governmental Activities	14,729,291.46

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF NET ASSETS PROFRIETARY FUNDS June 30, 2010

une so, toro					c		,				
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Business-type Activities - Enterprise Funda Self-Insurance	Other	Other	Other		Activities -
	Account Number	Consortium 911	Consortium 912	Consortium 913	Consortium 914	Consortium 915	Enterprise Programs 921	Enterprise Programs 922	Enterprise Funds	Totals	Internal Service Funds
ASSETS											
Cash and Cash Equivalents	1110	00'0	000			0.00	0.00		00:00	0.00	36,544.29
Investments	1160	0.00	0.00	0.00	00:0	00:0	0.00	000	000	0.00	20,079,291.33
Accounts Receivable, Net	2 2	000	000			000	000		000	000	31.064.98
Due from Reinsurer	1180	00'0	00'0			00:0	000		000	00:0	0.00
Deposits Receivable	1210	00'0	0.00			00:0	0.00		0.00	00'0	0.00
Due from Other Punds-Budgetary	1141	00:0	0.00			0.00	0.00		0.00	00.0	4,008,511.97
Due from Otder Agencies	0511	000	000			000	000		000	000	000
Prepaid Items	1230	000	0.00			00'0	00'0		000	000	00:00
Total Current Assets		0.00	0.00			0.00	00'0		00:0	00:0	24,344,400.51
Noncurrent Assets:		90 0	000	86	000	000	000	000	8	80	8
Acstracted Lash and Lash Equivalents Other Post-employment Benefits Obligation (asset)	1410	000	000	00.0	000	000	000	000	000	000	000
Capital Assets:											
Land	1310	000	000	00:0	0.00	00:00	00:00	0.00	0.00	00:00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	00.00	000	00:0	800		0.00	0000	0.00
Construction in Frogress Improvements Other Than Buildings	1320	000	000	00.0	000	000	000		000	00.0	000
Accumulated Depreciation	1329	00:00	000	00:00	00:0	000	00:0		00:0	00:0	000
Buildings and Fixed Equipment	1330	00:00	0.00	0.00	00:00	0:00	0.00		0.00	00:00	0.00
Accumulated Depreciation	1339	00:00	0.00	00:00	00:0	00:0	000		00:00	00:00	0.00
Furniture, Fixtures and Equipment	1340	0.0	0.00	00:0	00:0	00:0	0.00		0.00	00:0	00:0
Moor Vehicles	1340	00.0	000	000	800	000	000		000	86	000
Accumulated Depreciation	1359	00:00	000	00'0	00:0	0.00	0000		000	00:0	00:0
Property Under Capital Leases	1370	00'0	0.00	00:0	00'0	00:0	0.00		0.00	00:0	00:00
Accumulated Depreciation	1379	00:0	0.00	0.00	00'0	00'0	0.00		00:00	00'0	00:00
Computer Software	1382	00:0	0.00	000	00:0	000	0.00		0.00	0000	00:00
Total Control Assessed of Assessed Deck	1389	0.00	0.00	000	00:0	000	0.00		0.00	0.00	0.00
Total Noncurrent Assets		00:0	000	00:0	00:0	00:0	00'0		00'0	00'0	0000
Total Assets		00:0	00'0	00'0	00:0	00'0	00'0		00'0	00'0	24,344,400.51
LIABILITIES											
Current Laborities: Salaries, Benefits and Pavroll Taxes Pavable	2110	000	0.00		00:0	0:00	0.00		0.00	00:00	00:00
Payroll Deductions and Withholdings	2170	000	0.00		00:00	0.00	0.00		0.00	00:00	0.00
Accounts Payable	2120	00:00	0.00		0.00	00:00	00:00		00:00	00:00	18,405,462.16
Judgments Payable	2130	00:00	000		00'0	00:0	00:00		00:0	00:0	00'0
Sales Tax Payable	2200	0.00	0.00		00.0	0000	000		0.00	00:0	0.00
Denosits Payable	2220	00'0	000		000	000	000		00.0	000	00.0
Due to Other Funds-Budgetary	2161	00:00	000		00:00	00:0	0.00		00'0	000	34,579.17
Due to Other Agencies	2230	00:00	0.00		00:00	00:0	00:0		00:00	00:00	0.00
Deferred Revenue	2410	00:00	0.00		00'0	00:00	00:00		00:00	00:00	0.00
Estimated Unpaid Claims	12271	00:00	0.00		0.00	00'0	00'0		00:0	00:00	00'0
Estimated Liability for Claims Adjustment Expense Oblinations Under Capital Lenses	2/77	000	0.00		0000	000	0.00		000	00.00	000
Liability for Compensated Absences	2330	00:00	00'0	00:0	00'0	0.00	00:0	00:0	00:00	00:0	00:00
Estimated Liability for Long-Term Claims	2350	00'0	0.00		00'0	00:00	0.00		0.00	00:00	0.00
Other Post-employment Benefits Obligation	2360	00'0	00:0		0000	000	00:00		00:00	0.00	
Total Current Liabilities		000	0.00		00:00	00.0	0.00		00:0	000	18,440,041.33
Voncurrent Lawrings: Liabilities Payable from Restricted Assets:			;	į		,		•		-	-
Deposits Payable Other Monotone (Tobilities	2220	00:00	0.00	000	00:0	00:0	000	0.00	00:00	00:0	0.00
Other Noncurrent Liabilities: Obligations Under Capital Leases	2315	00:00	0.00	00:00	00:0	00:0	00:00	00.0	00'0	00:0	00:00
Liability for Compensated Absences	2330	0.00	0000	00'0	00:00	00:00	0.00	00:0	00:00	00:00	00:00
Estimated Liability for Long-Term Claims	2350	00:0	00:0	00:00	0.00	00:00	0.00	00:0	00:00	0.00	00:00
Other Post-employment Benefits Obligation	2360	00:0	00.00	00.0	00:0	0.00	0.00	0.00	00:0	000	00:0
Total Liabilities		800	866	00:0	800	00:0	00:0	80.0	000	000	18.440.041.33
NET ASSETS											
Invested in Capital Assets, Net of Related Debt	2770	00:00	00:00		0.00	00:00	00'0	00:00	00:00	00:00	00'0
Restricted for	2780	00:00	000		080	0000	0.00	0000	00.00	0000	5,904,359.18
otal Net Assets		00:0	0.00	00:0	00:0	000	0:00	000	00:0	000	5.904.359.18
Total Liabilities and Net Assets		0:00	0.00		00:0	00'0	0.00	0:00	00:00	00:00	24,344,400.51
otal Liabilities and Net Assets		00:0	00:0		0.00	00'0		0.00		0.00	0000

| Join | Labolities and Net Asserts
The accompanying notes to financial statements are an integral part of this statement.

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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
For the Fixed Year Ended June 39, 2010

					Business-t	Business-type Activities - Enterprise Funds	Funds				Governmental
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Other	Other	Other		Activities -
	Account		Consortium	Consortium	Consortium	Consortium	Enterprise Programs	Enterprise Programs	Enterprise		Internal Service
	Number		912	913	914	915	921	922	Funds	Totals	Punds
OPERATING REVENUES]				5	800	8	0	8	8	8
Charges for services	3481	000	00.00	8.0	8.0	8.6	83	830	800	8 8	800
Charges for sales	3407	8.5	800	333	800	00.0	80.0	800	800	800	20.00 131 3
Premium Revenue	3484	0.00	0.00	0.00	0.00	00:0	00:00	80.0	0.00	00.0	0,104,281.48
Other Operating Revenues	3489	0.00	0.00	0.00	0:00	00:00	00:0	0.00	0.00	00:0	0.00
Total Operating Revenues		00:0	00.00	00:00	00:00	0.00	00:00	00:00	0.00	00:00	6,164,281.48
OPERATING EXPENSES											
Salaries	8	0.00	0.00	00:00	00:0	00'0	000	0.00	0.00	0.00	0.00
Employee Benefits	500	0.00	0.00	0.00	00:0	00'0	00:00	00:00	000	00:00	0.00
Purchased Services	300	0.00	00.00	00:00	00:00	00:00	00:00	00:00	0.00	0.00	0.00
Energy Services	8	0.00	00:0	0.00	00:0	00:0	0.00	00.00	00:00	0.00	00:0
Materials and Supplies	ğ	0.0	0.00	00:00	00:00	00:0	0.00	00:00	00:00	0.00	0.00
Capital Outlay	8	0.00	0.0	00:0	00:0	0.00	00:00	00:00	000	00:00	0.00
Other Expenses	8	0.00	0.00	0.00	00:0	00.0	00:0	00:0	00:0	00:00	6,424,547.61
Depreciation	780	00.00	0.00	00:00	0.00	0.00	00:0	00:0	0.00	00:0	00:0
Total Operating Expenses	L	0.00	00:00	0.00	00:0	00:0	00'0	00'0	00:0	00:00	6,424,547.61
Operating Income (Loss)	L	00:0	0.00	00:0	0.00	00:00	00:0	00:00	00:00	00.00	(260,266.13)
NONOPERATING REVENUES (EXPENSES)											
Interest Revenue	3430	0.00	0.00	0.00	0.00	0.00	00:0	0.00	00:00	0.00	363,844.19
Gifts, Grants and Bequests	3440	0.00	00:00	0.00	0.00	00:0	00:0	00'0	00:00	0.00	0.00
Miscellaneous Local Sources	3495	00:0	0.00	0.00	00:0	00:0	00:00	0.00	00:00	0.00	000
Loss Recoveries	3740	00:0	00:00	0.00	00:00	00:00	00:00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	00:00	00:00	00:00	00:0	00:00	0.00	00:0	0.00	0.00	00.0
Interest Expense	720	0.00	00'0	00:00	00:00	00:00	0.00	0.00	000	0.00	00'0
Miscellaneous Expense	790	00:0	00'0	00:00	00:00	00'0	00:00	00:00	00:00	00:00	0.00
Loss on Disposition of Assets	810	00:00	0.00	00'0	00:0	00:00	00:0	0.00	00:00	0.00	0.00
Total Nonoperating Revenues (Expenses)		00:0	0.00	00:00	00:0	00'0	00:00	00:00	0.00	00:0	363,844.19
Income (Loss) Before Operating Transfers		00:0	00'0	00:00	00:0	0.00	00:00	00'0	0.00	00:0	103,578.06
Transfers In	3600	00:00	0.00	00:00	00:0	00:00	00:0	0.00	0.00	00:00	0.00
Transfers Out	9700	0.00	0.00	00:00	00:0	00'0	00:00	00:00	00:00	00:00	0.00
SPECIAL ITEMS		0.0	0.00	0:00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		8	8	8	8	8	8	8	8	90	8
Change In Net Assets		000	000	000	00'0	00'0	00'0	00'0	0.00	00:00	103.578.06
Ner Assets - July 1 2009	2880	000	00:00	00.00	00.00	000	00:0	00:0	00:00	00.00	5.800.781.12
Adjustment to Net Assets	2896	00:0	0.00	0.00	0.00	00:0	00:00	00:0	000	00:0	0.00
Net Assets - June 30, 2010	2780	0.00	0.00	0.00	0.00	0.00	00:0	00:0	0.00	0.00	5,904,359.18

The accompanying notes to financial statements are an integral part of this statement. ${\tt ESE}\ 145$

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2010

				Business-	voe Activities - Enterpris	e Funds				Governmental
	Self-Insurance	Self -Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Other	Other	Other		Activities
	911	912	913	914	915	Enterprise Programs 921	Enterprise Programs	Funds	Totals	Internal service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	8	000	8	0	0					
Descripts from interfered securities are secured as	000	83	00:00	0.00	0.00	00.00	0.00	00:0	0.00	6,584,865.48
Payments to simplifiers	000	000	86	8.5	00.0	800	0.00	00.00	000	(994,092.70)
Payments to employees	0.00	00:00	000	000	000	000	000	860	000	000
Payments for interfund services used	0.00	0.00	0.00	00:0	0.00	00:0	000	0.00	00:00	32.637.77
Other receipts (payments)	00'0	0.00	00:00	00:00	0.00	0.00	00'0	00:0	00'0	(6,607,156.60)
Net cash provided (used) by operating activities	0.00	0.00	00:0	0.00	00:00	00:00	00'0	00:00	00:00	(984,346.11)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	80		000					:	•	
Transfers from other finds	800	000	000	0.00	00.00	0.00	00:00	000	0.00	860
Transfers to other funds	000	000	000	800	000	800	000	000	8.0	000
Net cash provided (used) by noncapital financing activities	00:0	000	000	0.0	0.00	0.00	0.00	00:0	00.0	0000
CASH FLOWS FROM CAPITAL AND RELATED										
FINANCING ACTIVITIES										
Proceeds from capital debt	00:0	0.00	00.0	00.0	0.0	0.00	0.00	00.00	0.00	0.00
Capital contributions	0.00	0.00	00.00	00.0	000	0.00	0.00	0.00	0.00	0.00
Ammietion and construction of capital assets	00.00	000	00'0	000	800	0000	000	0000	00.0	00:00
Principal naid on capital dela	833	800	800	8.8	800	0.00	0.00	00.0	000	000
Interpol part on capital dely	800	888	800	8.0	8.5	00.0	0.00	0000	00.00	0.00
Net cash provided (used) by canital and related financing activities	860	880	000	88	800	000	0.00	8.6	800	0.00
CASH FI OWS FROM INVESTING ACTIVITIES	200	200		8	86	000	000	8.0	8.5	00:0
Proceeds from sales and maturities of investments	000	000	800	000	8	000	000	8	8	74 970 450 97
Interest and dividends received	0.00	00:00	000	00:0	00.00	00:0	000	000	800	363 844 19
Purchase of investments	0.00	0.00	00:0	000	00.0	000	000	000	000	73 765 105 781
Net cash provided (used) by investing activities	00'0	0.00	00:00	0000	00.0	00:0	000	000	000	978 DOR 68
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	00'0	0.00	00'0	00'0	000	000	(6 247.43)
Cash and cash equivalents - July 1, 2009	0.00	0.00	0.00	0:00	0.00	0.00	00.0	00'0	000	42.791.72
Cash and cash equivalents - June 30, 2010	0.00	00:00	00:00	00:0	0.00	00'0	00:0	0.00	0.00	36,544.29
Reconciliation of operating income (loss) to net cash provided										
(used) by operating activities:										
Operating income (loss)	0.00	0.00	0.00	00:00	0.00	0.00	00'0	0.00	00:0	00'0
Adjustments to reconcile operating income (loss) to net cash										
provided (used) by operating activities:										
Depreciation/Amortization expense	0.00	0.00	00:00	0.00	0.00	00:00	0.00	00:0	00:00	00:00
Commodities used from USDA program	0.00	0.00	0.00	00:0	0.00	0.00	0.00	0.00	00:00	00:00
Change in assets and liabilities:			;							
(increase) decrease in accounts receivable	0.00	00.0	0.00	00:0	0.00	0.00	00'0	00:0	0.00	427,988.02
(Increase) decrease in interest receivable	0.00	0.00	0.00	00:0	00:0	0.00	00:0	0.00	0.00	(7,404.02)
(increase) decrease in due from reinsurer	00:00	0.00	0.00	00:0	00.0	00'0	00:0	0.00	0.00	0.00
(Increase) decrease in deposits receivable	00:00	0.00	0.00	0.00	0000	0.00	00:00	0.00	0.00	0.00
(Increase) decrease in due from other runds	0000	0.00	0.00	00:00	00:0	0.00	00'0	0.00	0.00	(994,692.76)
(Increase) decrease in due irom outer agencies	0.00	00.0	00:0	00.0	00:00	000	00:0	000	000	00:0
(Invesce) decrease in mencil items	800	866	0.00	00.00	0.00	0000	00'0	0000	00:00	0.00
Increase (decrease) in calaries and benefits results	800	00.0	800	00.0	0.00	000	000	0.00	000	0000
Increase (decrease) in naveal tay liabilities	800	8.5	000	80.00	8.0	00.0	000	0.00	00:00	0.00
Increase (decrease) in accounts payable	000	000	00:0	900	000	800	800	000	8.0	00.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	00:00	000	00'0	0000	000	000
Increase (decrease) in sales tax payable	00'0	00:0	00:00	00:00	0.00	0.00	0.00	0.00	000	0.00
Increase (decrease) in accrued interest payable	00:00	00:00	00:00	00:00	00.00	0.00	0.00	000	0.00	0.00
Increase (decrease) in deposits payable	00'0	00'0	00:00	00:00	00:00	00:00	00:00	0.00	00'0	0.00
Increase (decrease) in due to other funds	00:00	00.00	00:00	00:00	00:00	00'0	00:00	0.00	00:0	32,637.77
Increase (decrease) in due to other agencies	00.00	0.00	00:0	0.00	00:00	00'0	00'0	0.00	00:00	0.00
Increase (decrease) in deferred revenue	0.00	0.00	000	0.00	0.00	0.00	00:00	00:00	00:00	0000
Increase (decrease) in estimated unpaid claims	0.00	0.00	00:00	0.00	0.00	00:0	0.00	0.00	0.00	0.00
Total adjustments	8.6	0.00	0.00	00.00	00:00	0.00	00.0	0.00	0.00	0.00
Net cash pravided (used) by operating activities	0.00	00.0	0.00	00:00	0.00	000	00'0	0.00	0.00	(724,079.98)
Neet cash provided (used) by operating activities	86	0.00	0.0	80	00:0	00.00	00:00	00:00	0.00	(724,079.98)
Borrowing under capital lease	000	900	000	8	8	8		8	8	8
Contributions of capital assets	00:0	000	000	886	000	000	8.5	000	800	000
Purchase of equipment on account	00:0	000	000	880	000	800	8.6	8.0	000	000
Capital asset trade-ins	000	0:00	00:0	00:00	0000	000	000	000	800	000
Net Increase/(Decrease) in the fair value of investments	0.00	000	00:0	00:0	0.00	0.00	00:00	0.00	0000	000
Commodities received through USDA program	00:00	0.00	0.00	00:00	0.00	0.00	00:00	0.00	00:0	00.0

The accompanying notes to financial statements are an integral part of this statement.

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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS June 30, 2010

		Total	Total	Total	Total
		Investment	Private-Purpose	Pension	Agency
	Account	Trust Funds	Trust Funds	Trust Funds	Funds
	Number	84X	85X	87X	X68
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	6,866,934.76
Investments	1160	0.00	0.00	0.00	47,437.93
Accounts Receivable, Net	1130	0.00	0.00	0.00	678,319.20
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	00:0	65,885.73
Inventory	1150				0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	7,658,577.62
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	00:00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	169,707.25
Due to Other Agencies	2230	0.00	0.00	00:0	
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	459,710.68
Internal Accounts Payable	2290	0.00	0.00	00:0	7,029,159.69
Total Liabilities		0.00	0.00	0.00	7,658,577.62
NET ASSETS					
Assets Held in Trust for Pension Benefits		0.00	0.00	00:0	
Assets Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	
Total Net Assets		0.00	0.00	0.00	

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS FIDUCIARY FUNDS

For the Fiscal Year Ended June 30, 2010

		Total	Total	Total
		Investment	Private-Purpose	Pension
	Account	Trust Funds	Trust Funds	Trust Funds
	Number	84X	85X	87X
ADDITIONS				
Contributions:				
Employer		0.00	0.00	0.00
Plan Members		000	00'0	00:0
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Investment Earnings:				
Interest	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	00:00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	00:0	00:0	0.00
Total Investment Earnings		0.00	0.00	00:00
Less Investment Expense		00:0	00:0	0.00
Net Investment Earnings		00:0	00:0	0.00
Total Additions		0.00	00:0	0.00
DEDUCTIONS				
Salaries	100	0.00	00:0	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	00:00	0.00
Other Expenses	200	0000	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change In Net Assets		0000	00:0	0.00
Net Assets - July 1, 2009	2885	0000	00.0	00:0
Net Assets - June 30, 2010	2785	00:00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement. ESE 145

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
SSETS ash and Cash Equivalents	1110	0.00	0.00	528,390.36	528,390.3
ivestments	1160	0.00	0.00	0.00	0.0
axes Receivable, Net	1120	0.00	0.00	0.00	0.0
ccounts Receivable, Net	1130	0.00	0.00	13,441.00	13,441.0
nterest Receivable	1170	0.00	0.00	0.00	0.0
ue from Reinsurer	1180	0.00	0.00	0.00	0.0
eposits Receivable	1210	0.00	0.00	125,682.00	125,682.0
tue from Other Agencies	1220	0.00	0.00	14,765.00	14,765.0
aternal Balances	1150	0.00	0.00	0.00	0.0
ventory	1150 1230	0.00	0.00	0.00 156,526.00	0.0 156,526.0
repaid Items	1230	0.00	0.00	130,320.00	130,320.0
Cash with Fiscal Agent	1114	0.00	0.00	0.00	0.0
Deferred Charges:					
Issuance Costs		0.00	0.00	0.00	0.0
oncurrent Assets:					
Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00	0.0
Capital Assets:	1310	0.00	0.00	0.00	0.0
Land	1315	0.00	0.00	0.00	0.0
Land Improvements - Nondepreciable	1360	0.00	0.00	0.00	0.0
Construction in Progress	1320	0.00	0.00	286,892.35	286,892.3
Improvements Other Than Buildings Less Accumulated Depreciation	1329	0.00	0.00	(71,802.21)	(71,802.2
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	(71,802.2
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.0
Furniture, Fixtures and Equipment	1340	. 0.00	0.00	675,238.29	675,238.2
Less Accumulated Depreciation	1349	0.00	0.00	(311,328.31)	(311,328.3
Motor Vehicles	1350	0.00	0.00	7,355.00	7,355.0
Less Accumulated Depreciation	1359	0.00	0.00	(7,355.00)	(7,355.0
Property Under Capital Leases	1370	0.00	0.00	0.00	0.0
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.0
Audio Visual Materials	1381	0.00	0.00	0.00	0.0
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.0
Computer Software	1382	0.00	0.00	0.00	0.0
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.0
Total Capital Assets net of Accum. Dep'n		0.00	0.00	579,000.12	579,000.1
'otal Assets		0.00	0.00	1,417,804.48	1,417,804.4
JABILITIES AND NET ASSETS JABILITIES				100 545 50	140 545
alaries and Wages Payable	2110 2170	0.00	0.00	160,747.78	160,747.3
Payroll Deductions and Withholdings	2170	0.00	0.00	219,187.42	219,187.
Accounts Payableudgments Payable	2130	0.00	0.00	0.00	0.0
Construction Contracts Payable	2140	0.00	0.00	0.00	0.0
Construction Contracts Retainage Payable	2150	0.00	0.00	0.00	0.0
Oue to Fiscal Agent	2240	0.00	0.00	0.00	0.
Accrued Interest Payable	2210	0.00	0.00	0.00	0.
Deposits Payable	2220	0.00	0.00	0.00	0.0
Due to Other Agencies	2230	0.00	0.00	0.00	0.
ales Tax Payable	2260	0.00	0.00	0.00	0.0
Deferred Revenue	2410	0.00	0.00	0.00	0.
stimated Unpaid Claims	2271	0.00	0.00	0.00	0.
stimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.
stimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	. 0.
loncurrent Liabilities: Portion Due Within One Year:	2250	0.00		0.00	
Section 1011.13, F.S., Notes Payable	2250	0.00	0.00	0.00	60 195
Notes Payable Obligations Under Capital Leases	2310	0.00	0.00	60,195.51	60,195
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.
Bonds Payable Liability for Compensated Absences	2330	0.00	0.00	0.00	0.
Certificates of Participation Payable	2340	0.00	0.00	0.00	0.
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0
Portion Due After One Year:				•	
Notes Payable	2310	0.00	0.00	255,229.89	255,229
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0
Bonds Payable	2320	0.00	0.00	0.00	0
Liability for Compensated Absences	2330	0.00	0.00	0.00	0
Certificates of Participation Payable	2340	0.00	0.00	0.00	0
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	605 360
otal Liabilities		0.00	0.00	695,360.60	695,360
NET ASSETS Expected in Capital Assets, Net of Related Debt	2770	0.00	0.00	241,429.12	241,429
estricted For:					
Categorical Carryover Programs	2780	0.00	0.00	0.00	
Food Service	2780	0.00	0.00	0.00	0
Debt Service	2780	0.00	0.00	0.00	(
Capital Projects	2780	0.00	0.00	0.00	
Other Purposes	2780	0.00	0.00	8,405.00	8,405
Inrestricted	2790	0.00	0.00	472,609.76	472,609 722,443
		0.00	0.00	722,443.88	722 443

Net (Expense)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS Major Component Unit Name For the Fiscal Year Ended June 30, 2010

For the Fiscal Year Ended June 30, 2010		•				Revenue and Changes
				Program Revenues		in Net Assets
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	2000	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	00:0	00:0	000	0.00
Instructional Media Services	6200	00'0	00:0	00'0	00:0	0.00
Instruction and Curriculum Development Services	6300	00:00	00:0	0.00	000	0.00
Instructional Staff Training Services	6400	0.00	00:0	00:00	000	0.00
Instruction Related Technology	0059	0.00	00'0	00:0	00:0	0.00
School Board	7100	0.00	00:0	0.00	0.00	0.00
General Administration	7200	00:00	00:0	00:00	000	0.00
School Administration	7300	0.00	0.00	00:0	00:0	0.00
Facilities Acquisition and Construction	7400	0.00	00:0	0.00	000	0.00
Fiscal Services	7500	0.00	00:00	00.00	00:00	0.00
Food Services	0092	0.00	00:00	0.00	0.00	0.00
Central Services	7700	0.00	00:0	00'0	00:00	0.00
Pupil Transportation Services	7800	00'0	00:0	00:00	00:0	0.00
Operation of Plant	2006	00.00	00:0	00:00	0.00	0.00
Maintenance of Plant	8100	0.00	00:0	00:00	0.00	0.00
Administrative Technology Services	8200	0.00	00:0	00:0	00'0	0.00
Community Services	9100	00:00	0.00	00:00	0.00	0.00
Interest on Long-term Debt	9200	00:00	0.00	00:00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0000				0.00
Total Component Unit Activities		0.00	0.00	00:00	0.00	0.00

General Revenues:
Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items, and Transfers
Change in Net Assets
Net Assets - July 1, 2009
Net Assets - June 30, 2010

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The accompanying notes to financial statements are an integral part of this statement. ESE 145

Net (Expense)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS Major Component Unit Name

For the Fiscal Year Ended June 30, 2010		•				Revenue and Changes
				Program Revenues		in Net Assets
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	00:00	0.00	00:0	0.00	0.00
Instructional Media Services	6200	00:00	00:00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	00:00	00:00	00:0	0.00	0.00
Instructional Staff Training Services	6400	0.00	00:0	00'0	0.00	00:00
Instruction Related Technology	9200	00:0	0.00	000	0.00	0.00
School Board	7100	0.00	0.00	0.00	00:0	0.00
General Administration	7200	00:0	00.0	000	00:0	0.00
School Administration	7300	00:00	0.00	00:0	00:0	0.00
Facilities Acquisition and Construction	7400	00:00	0.00	0.00	0.00	0.00
Fiscal Services	7500	00:00	0.00	00:0	00:00	0.00
Food Services	0092	00:00	00:0	0.00	00:0	0.00
Central Services	7700	00:0	0.00	0.00	00:00	0.00
Pupil Transportation Services	7800	0.00	0.00	00:0	00:00	00:00
Operation of Plant	7900	0.00	00:0	000	00:0	00:00
Maintenance of Plant	8100	00:00	0.00	0.00	00:0	0.00
Administrative Technology Services	8200	00:00	0.00	0.00	0.00	00:00
Community Services	9100	0.00	0.00	00:0	00:00	0.00
Interest on Long-term Debt	9200	00:00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		00:00				0.00
Total Component Unit Activities		0.00	00:0	00:0	00:0	0.00

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Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Grants and Contributions Not Restricted to Specific Programs Local Sales Taxes

Investment Earnings

0.00 0.00 0.00 000

9.0

0.00

Miscellaneous

Extraordinary Items Special Items

Total General Revenues, Special Items, Extraordinary Items, and Transfers Transfers

Change in Net Assets

Net Assets - July 1, 2009 Net Assets - June 30, 2010

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 39, 2010

TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2010						Net (Expense) Revenue and Changes
				Program Revenues		in Net Assets
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	2000	3,102,631.38	00:0	91,824.00	00:0	(3,010,807.38)
Pupil Personnel Services	6100	00'969'11	68,487.00	0000	00:00	(9,209.00)
Instructional Media Services	6200	00'0	00:00	00:0	00:0	0.00
Instruction and Curriculum Development Services	9300	10,304.00	0.00	0.00	00:00	(10,304.00)
Instructional Staff Training Services	6400	12,095.00	00:00	00:0	00:00	(12,095.00)
Instruction Related Technology	0059	00:00	00:0	00:0	00.00	00:0
School Board	7100	102,043.64	00:0	00:0	00.0	(102,043.64)
General Administration	7200	370,745.00	0.00	0.00	0.00	(370,745.00)
School Administration	7300	836,462.18	0.00	3,200.00	00:00	(833,262.18)
Facilities Acquisition and Construction	7400	426,996.88	0.00	0.00	127,826.00	(299,170.88)
Fiscal Services	7500	60,436.56	0.00	0.00	00:00	(60,436.56)
Food Services	2009	34,705.58	0.00	0.00	00:00	(34,705.58)
Central Services	7700	56,121.00	0.00	0.00	0.00	(56,121.00)
Pupil Transportation Services	7800	95,403.11	0.00	0.00	0.00	(95,403.11)
Operation of Plant	7900	688,778.57	0.00	0.00	207,369.00	(481,409.57)
Maintenance of Plant	8100	41,763.23	0.00	0.00	0.00	(41,763.23)
Administrative Technology Services	8200	8,786.00	0.00	0.00	0.00	(8,786.00)
Community Services	9100	108,296.94	91,024.00	5,927.00	0.00	(11,345.94)
Interest on Long-term Debt	9200	54,343.00	0.00	0.00	00:00	(54,343.00)
Unallocated Depreciation/Amortization Expense*		0.00				00:0
Total Component Unit Activities		6,087,608.07	159,511.00	100,951.00	335,195.00	(5,491,951.07)

General Revenues:

34,827.98

6,348.16 22,379.81 5,778,445.95 286,494.88

435,949.00 722,443.88

5,713,985.00 905.00

0.00

The accompanying notes to financial statements are an integral part of this statement. ESE 145

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMFONENT UNITS TOTAL COMPONENT UNITS

TOTAL COMPONENT UNITS						Net (Expense)
For the Fiscal Year Ended June 30, 2010						Revenue and Changes
				Program Revenues		in Net Assets
				Operating	Capital	Total
	Account		Charges for	Grants and	Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	2000	3,102,631.38	00:0	91,824.00	00:0	(3,010,807.38)
Pupil Personnel Services	6100	00.969,77	68,487.00	00:0	00:0	(9,209.00)
Instructional Media Services	6200	00:0	00:00	00:00	00:0	0.00
Instruction and Curriculum Development Services	6300	10,304.00	00:0	00:0	00:0	(10,304.00)
Instructional Staff Training Services	6400	12,095.00	00:00	00:00	00:0	(12,095.00)
Instruction Related Technology	0059	00:0	00:0	00'0	00:0	0.00
School Board	7100	102,043.64	00:0	00:0	00'0	(102,043.64)
General Administration	7200	370,745.00	00:00	0.00	0.00	(370,745.00)
School Administration	7300	836,462.18	00:00	3,200.00	0.00	(833,262.18)
Facilities Acquisition and Construction	7400	426,996.88	00:00	0000	127,826.00	(299,170.88)
Fiscal Services	7500	60,436.56	00.00	00:00	0.00	(60,436.56)
Food Services	0092	34,705.58	00:0	00:00	0.00	(34,705.58)
Central Services	7700	56,121.00	0.00	0.00	0.00	(56,121.00)
Pupil Transportation Services	7800	95,403.11	0.00	0.00	0.00	(95,403.11)
Operation of Plant	7900	688,778.57	0.00	0.00	207,369.00	(481,409.57)
Maintenance of Plant	8100	41,763.23	0.00	00:00	0:00	(41,763.23)
Administrative Technology Services	8200	8,786.00	0.00	00:00	00:0	(8,786.00)
Community Services	9100	108,296.94	91,024.00	5,927.00	0.00	(11,345.94)
Interest on Long-term Debt	9200	54,343.00	00:00	0.00	0.00	(54,343.00)
Unallocated Depreciation/Amortization Expense*		00:00				00.0
Total Component Unit Activities		6,087,608.07	159,511.00	100,951.00	335,195.00	(5,491,951.07)

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Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects

0.00

6,348.16

0.00

22,379.81 5,778,445.95 286,494.88

905.00

5,713,985.00 34,827.98 435,949.00 722,443.88

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs Investment Earnings

Miscellaneous

Special Items

Extraordinary Items Fransfers

Total General Revenues, Special Items, Extraordinary Items, and Transfers Change in Net Assets

Net Assets - July 1, 2009 Net Assets - June 30, 2010

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The accompanying notes to financial statements are an integral part of this statement.

ESE 145

District No. 52 Exhibit D-1

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2010

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Note 1 - Summary of Significant Accounting Policies

Reporting Entity - The District School Board of Pinellas, Florida (the District) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida System of Public Education. The governing body of the District is the Pinellas District School Board (the School Board), which is composed of seven elected members. The appointed Superintendent of Schools is the executive officer of the School Board. The general operating authority of the School Board and Superintendent is contained in Chapters 1000 through 1013 of the Florida Statutes. Geographic boundaries of the District correspond with those of Pinellas County.

Pursuant to Section 1010.01, the financial records and accounts of each school district, community college, university, and other institution or agency under the supervision of the State Board of Education shall be prepared and maintained as prescribed by law and rules of the State Board of Education

Criteria for determining if other entities are potential component units, which should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Sections 2100 and 2600. The application of these criteria provide for identification of any entities for which the District is financially accountable and other organizations for which the nature and significance of their relationship with the School Board are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Based on the application of these criteria, the following component units are included within the District's reporting entity.

Discretely Presented Component Units - The component unit columns in the basic financial statements include the financial data of the District's component units. These component units consist of the following Charter Schools: Academie Da Vinci Charter School, Inc., Alfred Adler, The Athenian Academy Charter School, Inc., Imagine Charter, Life Force Arts & Technology, Life Skills North, Mavericks in Education, the Pinellas Preparatory Academy, Inc. and Plato Academy. (At the date of publication financial information for Academie Da Vinci Charter School, Inc., Alfred Adler, Imagine Charter, Life Force Arts & Technology, Life Skills North, and Plato Academy was not yet available and is, therefore, not included.)

The Charter Schools are separate not-for-profit corporations, organized pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act, and Section 1001.453, Florida Statutes. The Charter Schools operate under charters approved by their sponsor, the Pinellas County District School Board. Audits of the financial statements for the Charter Schools were conducted by independent certified public accountants and are filed in the District's administrative offices.

Government-wide Financial Statements – Government-wide financial statements, including the statement of net assets and statement of activities, present information about the District as a whole. These statements include the non-fiduciary financial activity of the primary government and its component units.

District No. 52 Exhibit D-1

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2010

Page 18

Note 1 - Summary Of Significant Accounting Policies (continued)

Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function.

Depreciation expenses, which can be associated with a specific program or activity, are allocated to the related function, while remaining depreciation expense is reported as unallocated. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

The effects of interfund activity have been eliminated from the government-wide financial statements.

Fund Financial Statements – Fund financial statements report detailed information about the District in the governmental, proprietary, and fiduciary funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Non-major funds are aggregated and reported in a single column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, reconciliation is presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

General Fund - to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

Capital Projects - Capital Improvement Section 1011.71(2) Fund - to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects.

Capital Projects – Other – to account for the financial resources generated by Classroom for Kids funds and Sale of Property funds. These funds are used for capital outlay needs.

<u>ARRA Economic Stimulus Fund</u> – to account for funds received under the American Recovery and Reinvestment Act (ARRA) that are used for specific purposes.

Additionally, the District reports the following fund types:

 $\label{eq:linear_loss} \begin{array}{lll} \underline{\text{Internal Service Fund}} & - \text{ to account for the District's individual self-insurance} \\ \underline{\text{programs}}. \end{array}$

<u>Special Revenue Funds</u> - to account for the financial resources of the school food service program and certain Federal, State and local grant program resources.

<u>Debt Service – State Board of Education Bond Fund</u> – to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs for the Series 2000-A and Series 2001-A State School Bonds.

District No. 52 Exhibit D-1

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2010

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Note 1 - Summary Of Significant Accounting Policies (continued)

Agency Funds - to account for resources of the school internal funds, which are used to administer moneys, collected at several schools in connection with school, student, athletic, class, and club activities. In addition, to account for resources held by the District as custodian for others.

Basis of Accounting - Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. **Basis of accounting** relates to the **timing** of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 21 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred. The principal exceptions to this general rule are: (1) prepaid items are generally not accrued; (2) interest on long-term debt is recognized as expenditures when due; and (3) expenditures related to liabilities reported as long-term debt are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Proprietary Funds are accounted for as proprietary activities under standards issued by the Financial Accounting Standards Board through November 1989 and applicable standards issued by the Governmental Accounting Standards Board. The proprietary fund distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services. The principal operating revenues of the District's internal service fund are charges for workers' compensation, general liability, and auto liability self-insurance and claims. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

The Athenian Academy, Inc. Charter School, the Pinellas Preparatory Academy, Inc. and Maverick High School, shown as discretely presented component units, implemented the requirements of Government Accounting Standards Board Statement No. 34 concurrently with the district.

District School Board of Pinellas County. Florida **Notes to Financial Statements** June 30, 2010

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Note 1 - Summary Of Significant Accounting Policies (continued)

Deposit and Investments - Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. The statement of cash flows considers cash as those accounts used as demand deposit accounts.

Investments of cash for current expenditures are held in three separate banks, a money market account consisting of three separate money market funds, and the District's custody account, which is also swept into a fourth money market fund. These funds are reported at amortized cost. The reported value of the pool is the same as the fair value of the pool shares.

Investments of funds not needed for current expenditures consist of U.S. Agency Securities, collateralized mortgage obligations, corporate asset backed securities, and an institutional bond are reported at fair value. Types and amounts of investments held at fiscal year-end are described in a subsequent note on investments.

Inventories - Inventories consist of expendable supplies held for consumption in the course of District Inventories are stated at cost on a moving average basis, except the United States Department of Agriculture surplus commodities are stated at their fair value, as determined at the time of donation to the District's food service program by the Florida Department of Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used, rather than when purchased.

Use of Estimates - The preparation of the basic financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Capital Assets - Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net assets but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation.

Interest costs incurred during construction of capital assets are not considered material and are not capitalized as part of the cost of construction.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Estimated Lives
Buildings and fixed equipment	50 years
Furniture, fixtures and equipment	5 – 20 years
Motor vehicles	5 – 15 years
Audio visual materials and computer software	5 – 10 years

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2010

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Note 1 - Summary Of Significant Accounting Policies (continued)

Current-year information relative to changes in general fixed assets is described in a subsequent note.

Long Term Liabilities - Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net assets.

In the governmental-wide financial statements, bonds and other long-term obligations are not recognized as liabilities until due.

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability is reported in the governmental fund financial statements only for the portion of compensated absences expected to be paid using expendable available resources.

Changes in long-term debt for the current year are reported in a subsequent note.

State Revenue Sources - Revenues from State sources for current operations are primarily from the Florida Education Finance Program administered by the Florida Department of Education (Department), under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the Board determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The Department performs certain edit checks on the reported number of FTE's and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of 5 months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations, based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical educational programs. The Department generally requires that categorical educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is reserved for the unencumbered balance of categorical educational program resources.

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay (PECO) money, to the District on an annual basis. The District also received an allocation under the lottery-funded Public School Capital Outlay Program (commonly called Classrooms for Kids). The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the Department. Accordingly, the District recognizes the allocation of Public Education Capital Outlay and Classrooms for Kids funds as deferred revenue until such time as an encumbrance authorization is received.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

District Property Taxes - The School Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Pinellas County Property Appraiser and are collected by the Pinellas County Tax Collector.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2010

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The School Board adopted the 2009 tax levy on September 9, 2008. Tax bills are mailed in October; and taxes are payable between November 1 of the year assessed and March 31 of the following year, at discounts of up to 4 percent for early payment.

Taxes become delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the School Board adopts the tax levy. Property tax revenues are recognized in the governmental financial statements when the District receives taxes, except that revenue is accrued for taxes collected by the Pinellas County Tax Collector at fiscal yearend but not yet remitted to the District. Because any delinquent taxes collected after June 30 would not be material, delinquent taxes receivable are not accrued and no delinquent tax revenue deferral is recorded.

Mileages and taxes levied for the current year are presented in a subsequent note.

Federal Revenue Sources - The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to and approved by various granting agencies. For Federal awards, in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

Note 2 - Budgetary Compliance And Accountability

Budgetary Information - The District follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds as described below:

Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.

Appropriations are controlled at the major object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any School Board meeting prior to the due date for the annual financial report.

Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.

Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations. However certain state categorical funds and other designated projects carry forward.

District School Board of Pinelias County, Florida Notes to Financial Statements June 30, 2010

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Note 3 - Investments

As of June 30, 2010, the School Board had the following investments: (Modified duration is in years)

Investment	Fair Value	Six months or less	Greater than Six months to Two years	Greater Than Two years to Four Years	Greater Than Four Years to Six Years	Greater Than Six Years
Money Market Fund	60,671,762	60,671,762				
Money Market Investments						
SBA Local Govt Investment Pool	129,965	129,965				
SBA Fund B	1,135,623				1,135,623	
Core Fund (Other Pooled Investments)	36,408,758	36,408,758				
Non US Government/GSE Investments						
Corporate Asset Backed Securities	21,136,483	21,136,483				
Corporate Asset Backed Floating Rate Securities	5,504,000			5,504,000		
Obligations of United States Government						
Agencies and Instrumentalities:						
Federal Agency Securities						
Collateralized Mortgage Obligations Corporate Bonds	219,828,739	14,615,880	202,909,993	2,302,866		
Collateralized Mortgage Obligations - Floating Rate	36,786,465			19,331,339	17,4SS,125	
Total Investments Primary Government	381,601,795	132,962,848 0	202,909,993	27,138,206	18,590,749	0

Note: (1) The District uses the modified duration method to determine maturities of these investments.

Note 3 – Investments (continued)

Interest Rate Risk

District policies limit the length of investments as follows: (1) the weighted average duration of the
investment portfolio shall not exceed five years and (2) the maximum duration of any security
purchased shall not exceed eight years. The District uses modified duration to determine the
maturity of its investments in obligations of United States Government Agencies and
Instrumentalities.

As of June 30, 2010, the District had the following interest rate risk by Fund:

			Investment Maturity Groupings				
Investment	% of Total	Falr Value	6 months or less	Greater than 6 months to 2 years	Greater than 2 years to 4 years	Greater than 4 years to 6 years	Greater than 6 years
Major Governmental Funds:							
General Fund	21.4%	81,559,731	28,418,143	43,367,942	5,800,247	3,973,400	
Capital Improvement Section 1011.71(;	67.1%	255,900,493	89,164,304	136,070,522	18,198,762	12,466,875	
Other Capital Projects	2.8%	10,634,528	3,705,426	5,654,722	756,291	518,089	
Nonmajor Governmental Funds	2.9%	11,013,921	3,837,619	5,856,457	783,272	536,573	
Proprietary Fund:							
Internal Service Fund	5.9%	22,405,370	7,806,781	11,913,658	1,593,393	1,091,537	
Fiduciary Funds:							
Agency Funds	0.0%	87,752	30,576	46,661	6,241	4,275	
Total Investments Primary Government	100.0%	381,601,795	132,962,849	202,909,963	27,138,206	18,590,749	o

Credit Risk

District policies for investments in:

- The District's investments totaling \$283,255,687 are reported at fair value. These
 investments were rated AAA or A-1 by Standard and Poor's and Aaa or P-1 by
 Moody's investor Services.
- Money market funds with the highest credit quality rating from a nationally recognized rating agency. As of June 30, 2010, the District had investments in

Note 3 – Investments (continued)

the Evergreen Institutional Prime money market fund, Aim Tax Exempt Fund, Fidelity Prime Fund and Morgan Stanley Prime Portfolio Money Market fund with a fair value of \$23,749,956. All funds are rated AAAm by Standard and Poor's and Aaa by Moody's investor Services.

- Securities of an open end or closed end management type investment company
 of investment trust provided the portfolio of such investment company is limited to
 obligations of the United States Government or any agency or instrumentality
 thereof. The District has investments with a fair value of \$36,408,758 in the Core
 Fund at June 30, 2010. The Core Fund is a short-term U.S. government bond
 fund. This fund was rated AAAf by Standard and Poor's.
- The \$129,965 investments in the State Board of Administration's Florida Prime Fund (formerly called State Board of Administration Local Government Investment Pool) are rated AAAm. The District also has \$1,112,870 in the SBA's Fund B, which is also unrated.

Custodial Credit Risk

- Section 218.415(18), Florida Statutes, requires the District to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. All investments of the District are held in the District's name. The District does not have a formal investment policy that addresses custodial credit risk.
- The District's investments totaling \$283,255,687 are held by the District's custodial agent in the name of the District.

Foreign Currency Risk: The District does not invest in foreign currency.

Note 4 - Interfund Receivables, Payables, And Transfers

The following is a summary of interfund receivables and payables reported in the fund financial statements:

	Interfund				
	F	Receivables	Payables		
Major Funds:					
General	\$	37,246,583	\$	23,748,770	
Capital Projects:					
Capital Improvement Section 1011.71(2)		1,895,683		15,425,482	
Nonmajor Governmental Funds		2,617,907		6,563,883	
Internal Service Funds		4,008,512		34,579	
Fiduciary Funds		5,636		1,606	
	\$	45,774,320	\$	45,774,320	

Interfund balances are a result of: June charges for warehouse deliveries, central printing services and maintenance work orders; adjustment of self-insurance reserves; capital outlay transfers to the general fund; reclassifications of expenditures between capital project funds; and short-term cash flow borrowing. All balances are expected to be repaid within one year.

The following is a summary of interfund transfers reported in the fund financial statements:

	Interfund			
	Transfers In	Tr	ansfers Out	
Major Funds:				
General	12,295,564	\$	-	
Capital Projects:				
Capital Improvement Section 1011.71(2)	-		3,645,771	
Capital Improvement Section 1011.71(2) for 2 mill relief			7,970,596	
Other Capital Projects			679,197	
	\$ 12,295,564	\$	12,295,564	

The \$3,645,771 transfer made from the Capital Improvement Section 1011.71(2) Fund was to cover capital outlay expenditures that were incurred in the General Fund. The \$7,970,595.56 transfer made from the Capital Improvement Section 1011.71(2) Fund was to cover property liability insurance expenditures that were incurred in the General Fund. The \$679,197 transfer from the Other Capital Projects Fund to the General Fund was to cover capital outlay disbursements to the charter schools.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2010

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Note 5 - Property Taxes

The following is a summary of millages and taxes levied on the 2009 tax roll for the 2009-2010 fiscal year:

Required Local Effort	5.348	\$ 373,538,033
Basic Discretionary Local Effort	0.748	52,245,035
Supplement discretionary Local Effort	0.000	-
Discretionary Critical Needs	0.250	17,461,576
Voted School Tax		
Local Referendum	0.500	 34,923,152
Total General Fund:	6.846	 478,167,796
Capital Projects Fund: Nonvoted Tax:		
Local Capital Improvements	1.500	 104,769,456
Total General And Capital Funds:	8.346	\$ 582,937,252

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2010

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Note 6 - Changes In Capital Assets

Changes in capital assets are presented in the table below

Covernmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	
Governmental Activities: Capital Assests Not Being Depreciated:					
Land	\$ 96,518,549	\$ 52,467		\$ 96,571,016	
Land Improvements - Non-depreciable	22,717,599			22,717,599	
Construction in Progress	75,001,775	24,036,828	60,810,669	38,227,935	
Total Capital Assets Not Being Depreciated	194,237,923	24,089,296	60,810,669	157,516,550	
Capital Assets Being Depreciated:					
Buildings and Fixed Equipment	1,959,491,548	138,280,110		2,097,771,658	
Improvements other that Building	6,433,818	1,252,368		7,686,186	
Furniture, Fixtures and Equipment	139,121,923	22,437,743	16,196,807	145,362,859	
Motor Vehicles	63,697,143	1,182,084	6,647,507	58,231,720	
Property Under Capital Lease	55,875,622	9,241,271	31,350,866	33,766,027	
Audio Visual and Computer Software	14,835,573	1,467,054	1,020,530	15,282,097	
Total Capital Assets Being Depreciated	2,239,455,627	173,860,630	55,215,709	2,358,100,548	
Less Accumulated Depreciation for:					
Buildings and Fixed Equipment	489,829,944	42,322,575		532,152,519	
Furniture, Fixtures and Equipment	97,150,708	12,131,848	14,903,048	94,379,509	
Improvements other that Building	884,574	512,412		1,396,986	
Motor Vehicles	34,688,162	4,235,722	6,143,539	32,780,345	
Property Under Capital Lease	24,801,740	5,629,816	18,327,908	12,103,649	
Audio Visual and Computer Software	12,419,564	952,674	627,265	12,744,973	
Total Accumulated Depreciation	659,774,692	65,785,048	40,001,759	685,557,980	
Total Capital Assets Being Depreciated, Net	1,579,680,935	108,075,583	15,213,950	1,672,542,567	
. Governmental Activites Capital Assets, Net	\$ 1,773,918,858	\$ 132,164,878	\$ 76,024,619	\$ 1,830,059,117	

The classes of property under capital leases are presented in Note 8.

^{**} During Fiscal year 2008-2009 as a result of declining enrollment, the district closed 5 schools and closed an additional 8 schools during the 20009-2010 fiscal year.

65,785,048

Note 6 - Changes In Capital Assets (continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
Instruction	4,738,798
Pupil personnel services	69,961
Instructional media services	105,334
Instruction and curriculum development services	155,243
Instructional staff training	62,743
Instructional Related Technology	5,389,040
Board of Education	3,062
General administration	77,470
School administration	59,088
Facilities acquisition and construction	10,261,071
Fiscal services	23,037
Food service	403,409
Central services	78,645
Pupil transportation services	268,771
Operation of plant	81,937
Maintenance of plant	84,675
Administrative Technology	22,086
Community of services	4,548
Unallocated	43,896,131

Note 7 - Changes In Short-Term Debt

The following is a schedule of changes in short-term debt:

Total depreciation expense - governmental activities

	Begi	nning			En	ding
	Bal	ance	Additions	Deletions	Bal	ance
Governmental Activities:						
Tax anticipated notes	\$	-	\$60,000.00	\$60,000.00		
Total Government						
Activities	\$		\$60,000.00	\$60,000.00	\$	_

Tax anticipation notes were sold for the payment of operating expenses incurred prior to the receipt of the ad valorem taxes levied and collected for operating purposes. The notes carried an interest rate of three percent.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2010

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Note 8 - Obligations Under Capital Leases

The assets acquired though capital lease for governmental activities were for buses of \$3,112,850 and for technology in the amount of \$30,653,177.96.

Future minimum capital lease payments and the present value of the minimum lease payments at June 30 are as follows:

	Total	Principal	Interest
2011	10,068,471	9,168,570	899,901
2012	5,646,798	5,269,743	377,054
2013	1,279,830	1,227,859	51,971
	\$ 16,995,099	\$ 15,666,172	\$ 1,328,927

The imputed interest rate is 3.43% on the bus leases and 4.04% to 7.69% on the technology.

Note 9 – Bonds Payable

Bonds payable at June 30, 2009, were as follows:

	 Amount	Interest Rates(Percent)	Maturity
State School Bonds: Series 2001-A Series 2001-B, Refunding	235,000 29,720,000	4.2-5.0 5	2021 2020
Total Bonds Payable	\$ 29,955,000		

The State School Bonds were by the State Board of Education (SBE) on behalf of the District to finance capital outlay projects. The bonds mature serially and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of Debt Service Fund resources, and compliance with reserve requirements are administered by the SBE and the State Board of Administration.

Note 9 - Bonds Payable (continued)

Annual requirements to amortize the bond debt outstanding as of June 30 are as follows:

	Total	Principal	Interest
2011	4,027,138	2,530,000	1,497,138
2012	4,020,919	2,650,000	1,370,919
2013	4,018,594	2,780,000	1,238,594
2014	4,009,688	2,910,000	1,099,688
2015-2019	19,204,475	16,035,000	3,169,475
2020-2021	3,203,250	3,050,000	153,250
	\$ 38,484,063	\$ 29,955,000	\$ 8,529,063

Defeased Debt:

In prior years, portions of the Sate School Bonds, Series 2000-A, were refunded by the Florida Department of Education and considered defeased in substance by placing a portion of the proceeds of new State School Bonds in an irrevocable trust to provide for future debt service payments on the old State School Bonds. Accordingly, the trust account assets and the liability for the in-substance defeased State School Bonds are not included in the District's financial statements. On June 30, 2009, State School Bonds, Series A, totaling \$30,400,000 are considered defeased in substance.

Note 10 - Changes In Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

	Beginning Balance	Additions	Deductions	Ending Balance	Due in One Year
Governmental Activities:					
Compensated absences payable	\$ 109,548,276	\$ 5,773,832	\$ 10,449,267	\$ 104,872,841	\$ 10,449,267
Estimated insurance claims payable	18,488,653	4,008,512	4,044,485	18,452,680	4,770,694
Bonds payable	32,360,000	-	2,405,000	29,955,000	2,530,000
Post Employment Health Car Benefits	e 4,707,683	4,843,008	2,229,910	7,320,781	
Obligations under capital leases	20,350,543	9,241,271	13,925,642_	15,666,172	9,168,570
Total	\$ 18 <u>5,455,155</u>	\$ 23,866,623	\$ 33,054,304	\$ 176,267,474	\$ 26,918,531

For the governmental activities, compensated absences are generally liquidated with resources of the General Fund.

Note 11 - Reserve For Encumbrances

Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

The Florida Department of Education requires that fund balances be reserved at fiscal year-end to report an amount likely to be expended from the 2009-10 fiscal year budget as a result of purchase orders outstanding at June 30, 2010

Note 12 - Schedule of State Revenue Sources

The District's State revenue for the year ended June 30, 2010 follows:

Florida Education Finance Program	\$ 145,838,849
Categorical Educational Program:	
Instructional materials	-
Student transportation	-
Excellent teacher	8,228
Public school technology	-
Teacher Training	-
Workforce development program	23,752,635
Class Size Reduction	113,156,599
Classrooms for Kids	
Gross receipts tax (Public Education Capital Outlay)	2,232,246
Florida school recognition program	3,796,279
District discretionary lottery funds	296,202
Motor vehicle license tax (Capital outlay and Debt Service)	4,554,813
Mobile home license tax	566,395
Adults with disabilities	528,528
Florida teachers lead program	-
Food service supplement	544,971
Pari-mutuel tax	223,250
Charter School Capital Outlay Funding	679,198
Voluntary Pre-K	1,238,498
Miscellaneous	 1,701,462
	\$ 299,118,153

Accounting policies relating to certain State revenue sources are described in Note 1.

Note 13 - State Retirement Program

<u>Plan Description:</u> All regular employees of the District are covered by the Florida Retirement System, a State administered cost-sharing multiple-employer defined benefit retirement plan (Plan). Plan provisions are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code, wherein Plan eligibility, contributions, and benefits are described in detail. Essentially all regular employees of participating employers are eligible and must enroll as members of the Plan. Benefits vest at six years or number of years of service. The Plan also includes an early retirement provision, but imposes a penalty for each year a member retires before the specified retirement age. The Plan provides retirement, disability, and death benefits and annual cost-of-living adjustments, as well as supplements for certain employees to cover social security benefits lost by virtue of retirement system membership.

A Deferred Retirement Option Program (DROP) was established effective July 1, 1998, subject to provisions of Section 121.091, Florida Statutes. It permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payment while continuing employment with a Florida Retirement system employer. An employee may participate in the DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the Florida Retirement System Trust Fund and accrue interest.

The Plan's financial statements and other supplemental information are included in the comprehensive annual financial report of the State of Florida, which may be obtained by contacting the Florida Department of Financial Services in Tallahassee, Florida. Also, an annual report on the Plan, which includes its financial statements, required supplemental information, actuarial report, and other relevant information, may be obtained from the State of Florida, Division of Retirement in Tallahassee, Florida.

Funding Policy. The contribution rates for Plan members are established, and may be amended, by the State of Florida. During the 2009-2010 fiscal year, contribution rates were as follows:

	Percent of Gross Salary		
Class or Plan	Employee	Employer (A)	
Florida Retirement System:			
Regular	0.00	9.85	
County Elected Officers	0.00	16.53	
Senior Management Service Class	0.00	13.12	
Special Risk	0.00	20.92	
Re-employe Retiree	0.00	9.85	
Teachers' Retirement System, Plan E	6.25	11.35	
State and County Officers and Employees'			
Retirment System, Plan B	4.00	9.10	
Deferred Retirement Option Plan	0.00	10.91	

Note: (A) Employer rates include the post-retirement health insurance supplements of 1.11% and 0.05% administrative educational fee.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2010

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Note 13 - State Retirement Program (continued)

The District's liability for participation in the Plan is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions to the Plan (including employee contributions) for the fiscal years ending June 30, 2008, 2009, and 2010 totaled \$53,807,215, \$57,381,075 and \$55,875,700 respectively, which were equal to the required contributions for each fiscal year.

Note 14 - Tax Deferral Plans And Other Benefits

The District allows employees to participate in a 401(a) qualified retirement plan. Participation is required for employees that are retiring, terminating or entering DROP and have accumulated at least \$2,500 of eligible terminal leave benefits. Contributions to the plan are made on a pre-tax basis. The maximum plan contribution cannot exceed 100% of plan year compensation or \$49,000, whichever is less. Federal income taxes on this compensation are deferred until distributions are taken. Employee contributions to the plan were \$8,692,357 for the period ended June 30, 2010.

The District offers eligible employees participation in an optional tax deferred annuity and 457 program. The Internal Revenue Service, under code section 403(b), allows employees of School Boards to defer a portion of their income from federal income tax. The deferred earnings are placed in an investment vehicle selected by the employee, with the principal and interest tax deferred until withdrawn. The contributions for the tax deferred annuity 403(b) and 457 for the fiscal year ended June 30, 2010 were \$11,613,522 and \$2,531,659 respectively. In addition, the district has available a Roth 403(b) that employees may elect. Contributions to the Roth 403(b) totaled \$859,384 for 2010.

The District makes contributions to employee's health insurance payments based upon elected coverage. The total amount contributed on behalf of the employees, for the year ended June 30, 20010 was \$92,059,640.72.

Note 15 - Construction Contract Commitments

There were no major construction contract commitments at fiscal year end 2009-2010. Due to the requirements of the Class Size Amendment much minor construction was done to ad rooms to house the students in lesser amounts per classroom.

Note 16 - Risk Management Programs

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, students, or visitors; and natural disasters.

The District partners with an insurance broker to obtain insurance coverage for losses that are not appropriate for the District to fully retain as self-insured exposures. The insurance purchased provides coverage for losses in excess of the workers' compensation, liability and property deductibles as well as coverage, subject to a deductible, for other losses, which may occur from employment practices, errors and omissions and employee dishonesty, etc. This insurance protection limits the District's risk and financial exposure and provides protection from lawsuits.

The District contracts with a third party administrator that adjusts workers compensation and liability claims, subrogates claims, represents the District in mediations and assists attorneys with litigation.

At June 30, 2010, a liability of \$18,452,680 was recorded for estimated insurance claims payable for claims incurred but not reported for worker's compensation, general liability and vehicle liability. The estimated insurance claims payable was recorded using the gross method, which was actuarially determined.

The following schedule represents the changes in claims liability for the past two fiscal years for the District's self-insurance program:

	Beginning of Year	Claims	Claims Payments	End of Year
2009	20,154,490	3,374,711	(5,040,548)	18,488,653
2010	18,488,653	4,008,512	(4,044,485)	18,452,680

Property protection, boiler and machinery, errors and omissions, employment practices liabilities, employee dishonesty, and other coverage's deemed necessary by the Board are provided through purchased commercial insurance with deductibles for each line of coverage. In addition, health, dental, life and income protection coverage for District employees were offered through purchased commercial insurance.

Note 17 – Post Employment Health Care Benefits

Plan Description – The Postemployment Health Care Benefits Plan is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District and eligible dependents, may continue to participate in the District's fully insured group health plan. The District subsidizes the premium rates paid by the retirees by allowing them to participate in the plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher cost to the plan on average than

Note 17 - Post Employment Health Care Benefits (con't)

those of active employees. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The Postemployment Health Care Benefits Plan does not issue a stand-alone report and is not included in the report and is not included in the report of a Public Employee Retirement System (PERS) or another entity.

Funding Policy – For the Postemployment Health Care Benefits plan, contribution requirements of the District are established and may be amended through action from the Board. The District has not advanced-funded or established a funding methodology for the annual Other Postemployment Benefit (OPEB) costs or the net OPEB obligation. For the 2009-10 fiscal year, retirees and eligible dependants received postemployment health care benefits. The District provided required contributions of \$2,229,910 toward annual OPEB costs, comprised of benefit payments made on behalf of retirees for claims expenses (net of reinsurance), administrative expenses, and reinsurance payments, and net of retiree contributions totaling \$5,278,287. Required contributions are based on projected pay-as-you-go financing.

Annual OPEB Cost and Net OPEB Obligation – The following table shows the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

		al Year Ending ne 30, 2010
(1) (2)	Normal Cost Amortization of Unfunded Accrued Liability	\$ 3,019,393 1,617,948
(3) (4)	Interest Annual Required Contribution	\$ 185,494 4,822,835
(5) (6)	Interest on Net OPEB Obligation (NOO) Amortiztion of NOO Total 5	 188,307 (168,134)
(7) (8)	Total Expense or Annual OPEB Cost (AOC) Actual Contribution Toward OPEB Cost	 4,843,008 (2,222,910)
(9) (10)	Increase in NOO NOO Beginning of Year	\$ 2,613,098 4,707,683
(11)	NOO End of Year	\$ 7,320,781

Note 17 - Post Employment Health Care Benefits (con't)

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation as of June 30, 2010, was as follows:

Fiscal Year	AOC	Percent of AOC Contribution Contributed NOO						
• •	\$4,585,866 \$4,843,008	\$4,054,944 \$2,229,910		\$4,707,683 \$7,320,781				

Funded Status and Funding Progress – As of June 30, 2010, the actuarial accrued liability for benefits was \$43,156,329, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$43,156,329. The covered payroll (annual payroll for active participating employees) was \$573,422,403 for the fiscal year 2009-10, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 7.5%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about the future employment and termination, mortality and the health care cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Note 18 - Litigation

The District is a party to several lawsuits and claims, which it is vigorously defending. Such matters arise out of the normal course of its operation, some of which are covered by insurance policies. While the results of litigation cannot be predicted with certainty, management believes the final outcome of such litigation will not have a material adverse effect on the District's financial position.

Note 19 - Grants and Contracts

The District participates in various federally assisted grant programs that are subject to review and audit by the grantor agencies. Entitlement of these resources is generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowances resulting from a federal audit may become a liability of the District.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFITS PLAN June 30, 2010

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
6/30/2009		43,091,189	43,091,189		602,033,272	7.2%
6/30/2010		43,156,329	43,156,329		573,422,403	7.5%

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

For the Fiscal Year Ended June 30, 2010

		D. J 1 4			Variance with	
	Account Number	Budgeted Am Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	- Number	Origina	Tillia	Amounts	1 ositive (14egative)	
Federal Direct	3100	185,000.00	326,704.00	326,704.11	0.11	
Federal Through State	3200	2,000,000.00	2,717,152.00	2,717,151.84	(0.16	
State Sources	3300	300,014,667.00	290,766,438.00	290,766,438.38	0.38	
Local Sources: Property Taxes Levied for Operational Purposes	3411	151 250 106 00	461 462 247 00	461 462 247 00	0.00	
Property Taxes Levied for Debt Service	3412	454,259,406.00	461,463,247.00	461,463,247.89	0.89	
Property Taxes Levied for Capital Projects	3413			0.00	0.00	
Local Sales Taxes	3418			0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue		25,011,299.00	19,418,637.00	19,415,902.31	(2,734.69	
Total Local Sources	3400	479,270,705.00	480,881,884.00	480,879,150.20	(2,733.80	
Total Revenues		781,470,372.00	774,692,178.00	774,689,444.53	(2,733.47	
EXPENDITURES		.				
Current:	5000	400 227 026 54	402 041 921 54	402 122 246 01	0.000.404.60	
Instruction Pupil Personnel Services	6100	499,327,836.54 32,467,319.49	492,941,831.54 33,069,745.49	483,133,346.91 32,827,738.46	9,808,484.63 242,007.03	
Instructional Media Services	6200	11,243,467.67	11,786,514.67	11,676,176.40		
Instruction and Curriculum Development Services	6300	7,719,433.00	9,026,357.00	8,994,305.85	110,338.27 32,051.15	
Instructional Staff Training Services	6400	4,523,780.57	6,107,250.57	6,088,304.54	18,946.03	
Instruction Related Technology	6500	2,281,059.62	2,710,921.62	2,688,793.00	22,128.62	
School Board	7100	2,980,160.00	1,924,083.00	1,895,492.06	28,590.94	
General Administration	7200	3,103,408.68	3,293,501.68	3,256,889.89	36,611.79	
School Administration	7300	51,679,278.89	54,200,478.89	53,877,326.18	323,152.71	
Facilities Acquisition and Construction	7410	926,805.54	516,486.54	474,326.64	42,159.90	
Fiscal Services	7500	4,255,562.28	4,893,957.28	4,858,914.73	35,042.55	
Food Services	7600	0.00	164,780.00	164,780.43	(0.43	
Central Services	7700	11,575,652.68	13,117,158.68	12,901,631.12	215,527.56	
Pupil Transportation	7800	33,584,983.35	34,077,243.35	33,984,107.59	93,135.76	
Operation of Plant	7900	79,024,746.41	83,652,225.41	83,189,081.93	463,143.48	
Maintenance of Plant	8100 8200	20,642,769.23	24,185,870.23	22,743,144.67	1,442,725.56	
Administrative Technology Services Community Services	9100	5,056,813.57 594,954.00	5,654,813.57 1,057,918.00	5,419,953.22 1,057,376.13	234,860.35	
Debt Service: (Function 9200)	9100	374,934.00	1,037,916.00	1,037,370.13	541.87	
Retirement of Principal	710	741,475.00	440,473.00	420,099.07	20,373.93	
Interest	720	711,175.00	410,175.00	(14,289.67)	14,289.67	
Dues, Fees and Issuance Costs	730			0.00	0.00	
Miscellaneous Expenditures	790			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420	166,311.46	166,311.46	166,311.46	0.00	
Other Capital Outlay	9300	3,876,039.02	3,876,039.02	3,876,039.02	0.00	
Total Expenditures		775,771,857.00	786,863,961.00	773,679,849.63	13,184,111.37	
Excess (Deficiency) of Revenues Over (Under) Expenditures		5,698,515.00	(12,171,783.00)	1,009,594.90	13,181,377.90	
OTHER FINANCING SOURCES (USES)						
Long-Term Bonds Issued Premium on Sale of Bonds	3710 3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Refunding Bonds Issued	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Certificates of Participation Issued	3750			0.00	0.00	
Premium on Certificates of Participation	3793			0.00	0.00	
Discount on Certificates of Participation	893			0.00	0.00	
Loans Incurred	3720			0.00	0.00	
Proceeds from the Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries	3740	500,000.00	205,912.00	205,911.90	(0.10	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Special Facilities Construction Advances	3770			0.00	0.00	
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	760	14 000 000 00	12 205 564 00	0.00	0.00	
Transfers Out	3600 9700	14,000,000.00	12,295,564.00	12,295,563.65	(0.35	
Total Other Financing Sources (Uses)	3700	14,500,000.00	12,501,476.00	12,501,475.55	(0.45	
SPECIAL ITEMS		17,500,000.00	12,501,470.00	12,301,473.33	(0.43	
Or NO. I LUITIO				0.00	0.00	
EXTRAORDINARY ITEMS	+ +			0.00	0.00	
The state of the s				0.00	0.00	
Net Change in Fund Balances		20,198,515.00	329,693.00	13,511,070.45	13,181,377.45	
Fund Balances, July 1, 2009	2800	69,310,809.08	69,310,809.08	69,310,809.08	0.00	
Adjustment to Fund Balances	2891	,,	,,	0.00	0.00	
Fund Balances, June 30, 2010	2700	89,509,324.08	69,640,502.08	82,821,879.53	13,181,377.45	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR FOOD SERVICE FUND IF MAJOR For the Fiscal Year Ended June 30, 2010

	Account	Budgeted Amounts		Actual	Variance with Final Budget -	
	Number	Original	Final	Amounts	Positive (Negative)	
REVENUES	T					
Federal Direct	3100 3200			0.00	0.00	
Federal Through State State Sources	3300			0.00	0.00	
Local Sources:	3500		· —		0.00	
Property Taxes Levied for Operational Purposes	3411			0.00	0.00	
Property Taxes Levied for Debt Service	3412			0.00	0.00	
Property Taxes Levied for Capital Projects	3413			0.00	0.00	
Local Sales Taxes	3418			0.00	0.00	
Charges for Service - Food Service Impact Fees	345X 3496			0.00	0.00	
Other Local Revenue	3490			0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		0.00	0.00	0.00	0.00	
EXPENDITURES						
Current:						
Instruction	5000			0.00	0.00	
Pupil Personnel Services	6100			0.00	0.00	
Instructional Media Services Instruction and Curriculum Development Services	6200 6300			0.00	0.00	
Instructional Staff Training Services	6400			0.00	0.00	
Instruction Related Technology	6500			0.00	0.00	
School Board	7100			0.00	0.00	
General Administration	7200			0.00	0.00	
School Administration	7300			0.00	0.00	
Facilities Acquisition and Construction	7410			0.00	0.00	
Fiscal Services	7500			0.00	0.00	
Food Services	7600			0.00	0.00	
Central Services Pupil Transportation	7700 7800			0.00	0.00	
Operation of Plant	7900			0.00	0.00	
Maintenance of Plant	8100			0.00	0.00	
Administrative Technology Services	8200			0.00	0.00	
Community Services	9100			0.00	0.00	
Debt Service: (Function 9200)						
Retirement of Principal	710			0.00	0.00	
Interest	720			0.00	0.00	
Dues, Fees and Issuance Costs Miscellaneous Expenditures	730 790			0.00	0.00	
Capital Outlay:	170					
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	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)						
Long-Term Bonds Issued	3710			0.00	0.00	
Premium on Sale of Bonds	3791 891			0.00	0.00	
Discount on Sale of Bonds	3715			0.00	0.00	
Refunding Bonds Issued Premium on Refunding Bonds	3713			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Certificates of Participation Issued	3750			0.00	0.00	
Premium on Certificates of Participation	3793			0.00	0.00	
Discount on Certificates of Participation	893			0.00	0.00	
Loans Incurred	3720			0.00	0.00	
Proceeds from the Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries	3740 3760			0.00	0.00	
Proceeds of Forward Supply Contract Special Facilities Construction Advances	3760			0.00	0.00	
Payments to Refunded Bond Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600			0.00	0.00	
Transfers Out	9700			0.00	0.00	
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	
SPECIAL ITEMS				0.00	0.00	
EXTRAORDINARY ITEMS		_		0.00	0.00	
Net Change in Fund Balances		0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2009	2800	- 0.00	0.00	0.00	0.00	
Adjustment to Fund Balances	2891			0.00	0.00	
Fund Balances, June 30, 2010	2700	0.00	0.00	0.00	0.00	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUND - OTHER IF MAJOR For the Fiscal Year Ended June 30, 2010

Number		Account	Budgeted Amounts		Actual	Variance with Final Budget -
REVEAUES					I	
Process Trough Sales 300	REVENUES					(8)
State Statement Statement						0.00
Local Sources						
Property Taxes Levind for Opensional Purposes		3300			0.00	0.00
Property Tase Levide for Debth Service		3411			0.00	0.00
Property Passe Levined for Capital Projects						0.00
Charges for Service - Food Service 345X					0.00	0.00
Impact Fee 3496						0.00
Ober Local Revenue 400 0.00 0.00 0.00 Total Local Succes 3400 0.00 0.00 0.00 Total Local Success 3400 0.00 0.00 0.00 Cureau 5000 0.00 0.00 0.00 Cureau 5000 0.00 0.00 0.00 Department and Control and Services 6300 0.00 0.00 0.00 Instructional Media Services 6400 0.00 0.00 0.00 0.00 Instructional Media Services 6400 0.00 0.00 0.00 0.00 Instructional Staff Training Services 6400 0.00 0.00 0.00 0.00 School Board 7100 0.00						0.00
Total Local Sources		3496				
Total Revenues		3400	0.00			
Instruction		3400				
Current:		 	0.00	0.00	0.00	0.00
Papil Pronounced Services	Current:					
Papil Personant Services	Instruction	5000			0.00	0.00
Instruction and Curriculum Development Services 6300 0.00	Pupil Personnel Services				0.00	0.00
Instructional Staff Training Services 6400 0.						0.00
Instruction Related Technology						0.00
School Board						0.00
Central Administration						
School Administration						
Facilities Acquisition and Construction						
Fiscal Services						
Food Services						
Central Services 7700 0.						
Operation of Plant	Central Services	7700			0.00	0.00
Maintenance of Plant \$100 0.00 0.00 Administrative Technology Services \$200 0.00 0.00 Community Services 9100 0.00 0.00 Debt Service: (Function 9200) 0.00 0.00 Retirement of Principal 710 0.00 0.00 Interest 720 0.00 0.00 Dues, Feer and Issuance Costs 730 0.00 0.00 Miscellancous Expenditures 790 0.00 0.00 Miscellancous Expenditures 790 0.00 0.00 Pacifities Acquisition and Construction 7420 0.00 0.00 Ober Capital Outlay 9300 0.00 0.00 0.00 Ober Capital Outlay 9300 0.00 0.00 0.00 Total Expeditures 0.00 0.00 0.00 0.00 Scress (Deficiency of Revenues Over (Under) Expenditures 0.00 0.00 0.00 0.00 Cost Expeditures 0.00 0.00 0.00 0.00 0.00	Pupil Transportation				0.00	0.00
Administrative Technology Services \$200					0.00	0.00
Community Services						0.00
Debt Service: (Function 2020)						0.00
Retirement of Principal		9100			0.00	0.00
Interest	, ,	710				
Dues, Fees and Issuance Costs				<u> </u>		
Miscellaneous Expenditures						
Capital Outlay:						
Other Capital Outlay						0.00
Total Expenditures	Facilities Acquisition and Construction	7420			0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		9300				0.00
OTHER FINANCING SOURCES (USES) 3710 0.00 0.00						0.00
Long-Term Bonds Issued 3710 0.00 0.00 Premium on Sale of Bonds 3791 0.00 0.00 Discount on Sale of Bonds 391 0.00 0.00 Refunding Bonds Issued 3715 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 Discount on Refunding Bonds 3792 0.00 0.00 Discount on Refunding Bonds 392 0.00 0.00 Certificates of Participation Issued 3750 0.00 0.00 Premium on Certificates of Participation 3793 0.00 0.00 Discount on Certificates of Participation 3793 0.00 0.00 Discount on Certificates of Participation 3793 0.00 0.00 Discount on Certificates of Participation 3793 0.00 0.00 Loans Incurred 3720 0.00 0.00 Discount on Certificates of Participation 3793 0.00 0.00 Discount on Evertificates of Participation 3793 0.00 0.00 Discount on Certificates of Participation 3793 0.00 0.00 Discount on Evertificates of Participation 3793 0.00 0.00 Discount on Evertificates of Participation 3793 0.00 0.00 Discount on Certificates of Participation 3793 0.00 0.00 Discount on Evertificates of Participation 3793 0.00 0.00 Discount on Certificates of Participation 3			0.00	0.00	0.00	0.00
Premium on Sale of Bonds 3791 0.00 0.00						
Discount on Sale of Bonds			·			
Refunding Bonds Issued 3715 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 Premium on Refunding Bonds 892 0.00 0.00 Certificates of Participation Issued 3750 0.00 0.00 Premium on Certificates of Participation 3793 0.00 0.00 Premium on Certificates of Participation 893 0.00 0.00 Discount on Certificates of Participation 893 0.00 0.00 Proceeds from the Sale of Capital Assets 3730 0.00 0.00 Proceeds from the Sale of Capital Assets 3730 0.00 0.00 Proceeds from the Sale of Capital Assets 3740 0.00 0.00 Proceeds of Forward Supply Contract 3760 0.00 0.00 Special Facilities Construction Advances 3770 0.00 0.00 Payments to Refunded Bond Escrow Agent (Function 9299) 760 0.00 0.00 Payments to Refunded Bond Escrow Agent (Function 9299) 760 0.00 0.00 Transfers In 3600 0.00 0.00 Transfers Out 9700 0.00 0.00 Total Other Financing Sources (Uses) 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 Refundation Fund Balances 0.00 0.00 0.00 Adjustment to Fund Balances 2891 0.00 0.00 Adjustment to Fund Balances 0.00 0.00 Adjustment to Fund Balances 2891 0.00 0.00 Adjustment to Fund Balances 2891 0.00 0.00 Adjustment to Fund Balances 0.00 0.00 Adjustment Adjustment 0.00 0.00 Adjustment Adjustment 0.00 0.00 Ad				 -		
Premium on Refunding Bonds 3792 0.00 0.00						
Discount on Refunding Bonds 892 0.00						0.00
Certificates of Participation Issued 3750 0.00 0.00 Premium on Certificates of Participation 3793 0.00 0.00 Premium on Certificates of Participation 893 0.00 0.00 Loans Incurred 3720 0.00 0.00 Proceeds from the Sale of Capital Assets 3730 0.00 0.00 Loss Recoveries 3740 0.00 0.00 Loss Recoveries 3740 0.00 0.00 Proceeds of Forward Supply Contract 3760 0.00 0.00 Proceeds of Forward Supply Contract 3760 0.00 0.00 Payments to Refunded Bond Escrow Agent (Function 9299) 760 0.00 0.00 Transfers In 3600 0.00 0.00 Transfers Out 9700 0.00 0.00 Total Other Financing Sources (Uses) 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 Adjustment to Fund Balances 2891 0.00 0.00 Adjustment to Fund Balances 0.00 0.00 Adjustment to Fund Balances 0.00 0.00 0.00 Adjustment to Fund Balances 0.00 0.00 0.00 Adjustment to Fund Balances 2891 0.00 0.00 Adjustment to Fund Balances 0.00 0.00 Adjustment to Fund Balances 0.00 0.00 Adjustment to Fund Balances 0.00 0.00				-		0.00
Premium on Certificates of Participation 3793 0.00	Certificates of Participation Issued					0.00
Loans Incurred 3720 0.00 0.00 Proceeds from the Sale of Capital Assets 3730 0.00 0.00 Loss Recoveries 3740 0.00 0.00 Proceeds of Forward Supply Contract 3760 0.00 0.00 Special Facilities Construction Advances 3770 0.00 0.00 Payments to Refunded Bond Escrow Agent (Function 9299) 760 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 Transfers Out 9700 0.00 0.00 0.00 Total Other Financing Sources (Uses) 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 Adjustment to Fund Balances 2891 0.00 0.00 0.00 Adjustment to Fund Balances 0.00 0.00 0.00 Contract 0.00						0.00
Proceeds from the Sale of Capital Assets 3730 0.00 0.00						0.00
Loss Recoveries 3740 0.00 0.00						0.00
Proceeds of Forward Supply Contract 3760 0.00 0.00						0.00
Special Facilities Construction Advances 3770 0.00 0.00						
Payments to Refunded Bond Escrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 0.00 0.00 0.00						
Transfers In 3600 0.00 0.00 Transfers Out 9700 0.00 0.00 0.00 Total Other Financing Sources (Uses) 0.00 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 Fund Balances, July 1, 2009 2800 0.00 0.00 Adjustment to Fund Balances 2891 0.00 0.00						
Transfers Out 9700 0.00 0.00 Total Other Financing Sources (Uses) 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 Fund Balances, July 1, 2009 2800 0.00 0.00 Adjustment to Fund Balances 2891 0.00 0.00						
Total Other Financing Sources (Uses) 0.00 0.00 0.00 0.00 0.00						
SPECIAL ITEMS		1	0.00	0.00		0.00
EXTRAORDINARY ITEMS	SPECIAL ITEMS					
EXTRAORDINARY ITEMS					0.00	0.00
Net Change in Fund Balances 0.00 0.00 0.00 0.00 Fund Balances, July 1, 2009 2800 0.00 0.00 Adjustment to Fund Balances 2891 0.00 0.00	EXTRAORDINARY ITEMS					
Fund Balances, July 1, 2009 2800 0.00 0.00 Adjustment to Fund Balances 2891 0.00 0.00						0.00
Adjustment to Fund Balances 2891 0.00 0.00			0.00	0.00		0.00
						0.00
	Adjustment to Fund Balances Fund Balances, June 30, 2010	2891	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE - ARRA ECONOMIC STIMULUS FUNDS For the Fiscal Year Ended June 30, 2010

			-		1/- did-
	Account	Budgeted A	Amounts	Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					, ,
Federal Direct	3100			0.00	0.00
Federal Through State	3200	18,481,426.00	87,663,753.00	60,944,402.48	(26,719,350.52)
State Sources Local Sources:	3300			0.00	0.00
Property Taxes Levied for Operational Purposes	3411			0.00	0.00
Property Taxes Levied for Debt Service	3412			0.00	0.00
Property Taxes Levied for Capital Projects	3413			0.00	0.00
Local Sales Taxes	3418			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue	+			0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	+	18,481,426.00	87,663,753.00	60,944,402.48	(26,719,350.52)
EXPENDITURES Current:	1 1				
Instruction	5000	16,201,180.00	75,497,331.00	53,253,724.69	22,243,606.31
Pupil Personnel Services	6100	60,083.00	1,538,225.00	853,919.77	684,305.23
Instructional Media Services	6200	11,208.00	2,000,220,000	0.00	0.00
Instruction and Curriculum Development Services	6300	59,154.00	653,156.00	423,669.68	229,486.32
Instructional Staff Training Services	6400		6,087,967.00	5,676,706.96	411,260.04
Instruction Related Technology	6500			0.00	0.00
School Board	7100			0.00	0.00
General Administration	7200	3,105.00	1,113,313.00	336,544.44	776,768.56
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600	(131,180.00)	8,738.00	0.00	8,738.00
Central Services	7700 7800		480,986.00	0.00	0.00 212,328.00
Pupil Transportation Operation of Plant	7900	1,985.00	8,146.00	268,658.00 0.00	8,146.00
Maintenance of Plant	8100	1,965.00	0,140.00	0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)	1 1100			0.00	
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues, Fees and Issuance Costs	730			0.00	0.00
Miscellaneous Expenditures	790			0.00	0.00
Capital Outlay:				0.00	0.00
Facilities Acquisition and Construction	7420 9300	2.225.001.00	2 275 001 00	0.00 131,178.94	0.00 2,144,712.06
Other Capital Outlay Total Expenditures	9300	2,275,891.00 18,481,426.00	2,275,891.00 87,663,753.00	60,944,402.48	26,719,350.52
Excess (Deficiency) of Revenues Over (Under) Expenditures	_	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	+	0.00		0.00	
Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Refunding Bonds Issued	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Certificates of Participation Issued	3750			0.00	0.00
Premium on Certificates of Participation	3793			0.00	0.00
Discount on Certificates of Participation	893			0.00	0.00
Loans Incurred	3720			0.00	0.00
Proceeds from the Sale of Capital Assets	3730 3740			0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740			0.00	0.00
Special Facilities Construction Advances	3770			0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	-		0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
				0.00	0.00
EXTRAORDINARY ITEMS			· · · · · · · · · · · · · · · · · · ·		
				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2009	2800			0.00	0.00
Adjustment to Fund Balances	2891	0.00		0.00	0.00
Fund Balances, June 30, 2010	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUND - MISCELLANEOUS IF MAJOR For the Fiscal Year Ended June 30, 2010

	.	B 1 - 14			Variance with Final Budget -
	Account Number	Budgeted . Original	Amounts Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	14dinoci	Oligina	тша	Amounts	1 ositive (14cgative)
Federal Direct	3100			0.00	0.00
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources: Property Taxes Levied for Operational Purposes	3411			0.00	0.00
Property Taxes Levied for Debt Service	3412	-		0.00	0.00
Property Taxes Levied for Capital Projects	3413			0.00	0.00
Local Sales Taxes	3418			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue	2400	- 000	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES	-	0.00	0.00	0.00	0.00
Current:					
Instruction	5000			0.00	0.00
Pupil Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	, 0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction Related Technology	6500			0.00	0.00
School Board General Administration	7100 7200			0.00	0.00
School Administration	7300	_		0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Pupil Transportation	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services Debt Service: (Function 9200)	9100	_		0.00	
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues, Fees and Issuance Costs	730			0.00	0.00
Miscellaneous Expenditures	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures	+	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00
Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Refunding Bonds Issued	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Certificates of Participation Issued	3750			0.00	0.00
Premium on Certificates of Participation	3793			0.00	0.00
Discount on Certificates of Participation	893 3720			0.00	0.00
Loans Incurred Proceeds from the Sale of Capital Assets	3720			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760	-		0.00	0.00
Special Facilities Construction Advances	3770			0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS		_		0.00	0.00
EATRAORDINAR I HEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2009	2800	3,00	5.00	0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2010	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS June 30, 2010

	_				
	Account	Food	Other Federal Programs	Miscellaneous Special Revenue	Total Nonmajor Special Revenue
	Number	410	420	490	Funds
ASSETS					
Cash and Cash Equivalents	1110	10,611.12	4,096.39	0.00	17,707.51
nvestments	1160	12,863,695.30	460,631.28	00:0	13,324,326.58
Taxes Receivable, Net	1120	0.00	00.0	00:0	00'0
Accounts Receivable, Net	1130	13,360.33	4,238.26	0.00	17,598.59
nterest Receivable	1170	43,511.64	0.00	00:0	43,511.64
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	000	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	6,094.60	2,032,969.07	0.00	2,039,063.67
Internal Funds	1142	0.00	00:0	0.00	0.00
Due from Other Agencies	1220	1,106,578.63	4,722,818.87	0.00	5,829,397.50
Inventory	1150	914,550.21	00:0	00:0	914,550.21
Prepaid Items	1230	0.00	0.00	00:0	0.00
Total Assets		14,958,401.83	7,227,753.87	0.00	22,186,155.70
CIABILITIES AND FUND BALANCES					
LIABILITIES Salasin Banefits and Baneall Town Danable	0110	000	000	000	00.0
Dancel Deductions and Withholdings	0717	166 705 94	3 020 030 18	000	3 195 745 12
A contract Designation	2120	60 507 16	57 151 157 25	000	14 047 749 41
idements Davible	2130	000	000	000	00.0
onstruction Contracts Pavable	2140	000	000	000	0.00
Construction Contracts Datable Retained Demontant	2150	000	000	000	00:0
Matriced Bonds Damble	2180	000	000	000	0.00
Motured Interest Payable	2190	000	000	000	00:0
his to Rical Asent	2240	000	000	00:0	00:0
Sales Tax Pavable	2260	0.00	0:00	0.00	00:0
Accried Interest Pavable	2210	000	000	00.0	0.00
Deposits Pavable	2220	0.00	000	00:0	0.00
Due to Other Agencies	2230	91.768.22	677.599.75	0.00	769,367.97
Due to Other Funds:	 				
Budgetary Funds	2161	573,742.77	2,361,275.54	00'0	2,935,018.31
Internal Funds	2162	00:0	000	00:00	0.00
Deferred Revenue:					
Uncarped Revenue	2410	191,426.13	585,682.15	0.00	777,108.28
Unavailable Revenue	2410	0.00	0.00	0.00	00:0
otal Liabilities		1,092,235.22	7,227,753.87	0.00	8,319,989.09
FUND BALANCES					
Reserved For:					
Endowments	2705	000	00.0	0.00	0.00
State Required Carryover Programs	2710	0.00	000	0.00	0.00
Encumbrances	2720	1,425,091.80	000	0.00	1,425,091.80
Inventory	2730	914,550.21	0.00	0.00	914,550.21
Debt Service		0.00	0.00	00:0	0.00
Other Purposes		00:00	00:0	0.00	0.00
Inreserved:					
Designated for, reported in:	į	•	•		
(Specify)	7/00	00:0	000	0.00	0.0
Specify	7/00	00:0	0.0	800	0.00
Unaesignalea, reponea in: General Find	0926	000	000	000	00.0
Special Revenue Funds	2760	11 526 524 60	000	00:0	11.526.524.60
Debt Service Funds	2760	00:0	000	00:00	0.00
Capital Projects Funds	2760	000	000	00:0	00:0
Permanent Funds	2760	00:0	0.00	00'0	00:00
Total Fund Balances	2700	13.866.166.61		00:00	13,866,166.61

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2010

	F				Debt Service Funds			
		SBE/COBI	Special Act	Section 1011.14/15	Motor Vehicle	District	Other Debt	Total Nonmajor
	Account	Bonds 210	Bonds 220	F.S. 230	Bonds 240	Bonds 250	Service 290	Debt Service Funds
ASSETS			1				1	
Cash and Cash Equivalents	1110	0.00	00:00	0.00	0.00	00:00	0.00	00:00
Investments	1160	1,037,007.08	00:00	00:00	0.00	0.00	00:00	1,037,007.08
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	00:0	0.00
Accounts Receivable, Net	1130	000	00:00	00:00	0.00	0.00	00:00	0.00
Interest Receivable	1170	00'0	00'0	00:0	0.00	0.00	00:0	00:00
Due from Reinsurer	1180	00.0	00.0	00:0	0.00	0.00	00:0	0.00
Deposits Receivable	1210	00:0	00:00	00:00	00'0	00:00	00:0	0.00
Due From Other Funds:								
Budgetary Funds	1141	0.00	00:0	00:0	0.00	00:00	00:0	0.00
Internal Funds	1142	00:00	0.00	00:00	00'0	00:00	00:00	00:0
Due from Other Agencies	1220	00:0	00:00	00:0	00:00	0.00	00:0	00:00
Inventory	1150	00:0	00:0	00:0	00:00	0.00	00:00	0.00
Prepaid Items	1230	000	00:0	00:0	0.00	0.00	00:0	0.00
Total Assets		1,037,007.08	0.00	00:00	00:00	0.00	00:0	1,037,007.08
LIABILITIES AND FUND BALANCES								
Salaries Benefits and Payroll Taxes Payable	2110	00'0	00.00	00:0	0.00	0.00	00:0	000
Payroll Deductions and Withholdings	2170	000	0000	0000	00.0	00'0	00:0	000
Accounts Payable	2120	000	0000	0000	00.00	000	0000	000
Indements Payable	2130	000	00:0	00:0	00.00	000	00:00	000
Construction Contracts Payable	2140	000	000	00:0	00.00	000	00.0	000
Construction Contracts Payable-Retained Percentage	2150	000	00:0	00:0	00:00	0.00	00:0	0.00
Matured Bonds Payable	2180	00:00	0.00	0.00	00:0	0.00	0.00	0.00
Matured Interest Payable	2190	000	0.00	0.00	0.00	0.00	00:0	000
Due to Fiscal Agent	2240	00:0	00:0	00:0	00:00	0:00	00:0	00:00
Sales Tax Payable	2260	00'0	00:00	00:00	00:00	0.00	00:00	00:00
Accrued Interest Payable	2210	0.00	00:00	00:0	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	00:00	0.00	0.00	00:00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	00:00	0.00	00:0	00'0
Due to Other Funds:			6	8	0	8	8	0
Budgetary Funds	71017	9.50	0.0	0.00	0.00	0.00	00:0	0.00
Internal Funds	7162	000	00:0	0.00	000	0.00	00:0	0.00
Deferred Revenue:	2410	000	000	000	000	900	80	000
Thevelable Revenue	2410	000	000	000	000	000	000	000
Total Liabilities		000	0000	000	00:0	000	000	00'0
FIND RAI ANCES								
Reserved For:								
Endowments	2705	0.00	0.00	00:00	000	0.00	0.00	0.00
State Required Carryover Programs	2710	0.00	00:00	00:00	00:00	0.00	00:00	00:00
Encumbrances	2720	0.00	0.00	0.00	00:00	0.00	00:00	0.00
Inventory	2730	0.00	00:0	00:00	0.00	0.00	00:0	0.00
Debt Service		00.00	0.00	0.00	00:00	0.00	0.00	0.00
Other Purposes		0.00	00:0	00:00	00:00	0.00	00:0	0.00
Unreserved: Designated for reported in:								
[Specify]	2760	0.00	0.00	00:0	0.00	0.00	00:00	0.00
[Specify]	2760	0.00	00:00	00:00	0.00	00:00	00:0	0.00
Undesignated, reported in:								
General Fund	2760	0.00	0.00	0.00	0.00	0.00	00:00	0.00
Special Revenue Funds	2760	0.00	0.00	00:0	0.00	0.00	0000	0000
Debt Service Funds	2760	1,037,007.08	0.00	00:00	00:0	0.00	00:00	1,037,007.08
Capital Projects Funds	09/2	000	00.0	00.00	0.00	0.00	00.00	0.00
Total Fund Balances	2700	1 037 007 08	800	000	000	000	00.0	1 037 007 08
Total I ishilities and Fund Relances	2	1 037 007 08	0000	0000	000	000	000	1 037 007 08
A Uttel Autophiliative mans a verse presentative	1	and and		1			1	

otal Liabilities and Fund Balances		00.0	95.706,07ε	00.0	£8.970,600,8	00.0	16.777, 808	00.0	00.0	67.287,480,EI	67.442,178,52
otal Fund Balances	2700	00.0	368,736.20	00.0	67'689'166'9	00.0	24,332.36	00.0	00.0	61.426,086,11	18,465,632.04
Permanent Funds	09/2	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
Capital Projects Funds	09/2	00.0	18.362,436.81	00.0	2,234,145.84	00.0	24,332.36	00.0	00.0	72.888,215,6	11,938,603.28
Debt Service Funds	09/2	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
Special Revenue Funds	09/2	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
General Fund	09/2	0.00	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
Indesignated, reported in:					L						
[Yixq2]	09/2	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
[Yisəq2]	09/2	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
Designated Jor, reported in:	1 1	1	i						1		ĺ
:рэллэгэлл								1			
Other Purposes		00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.00	00.0	00.0
Debt Service					00.0	00.0	00.0	00.0	00.00	00.0	00.0
μνεπίοιγ	2730	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.00	00.0	00.0
Епситътвисея	2720	00.0	65.664,4	00.0	St. E64,721,4	00.0	00.0	00.0	00.0	2,365,035.92	97.820,722,0
State Required Carryover Programs	0172	00.0	00.0	00.0	00.0	00.0	00.0	00.0	0.00	00.0	00.0
Endowments	2705	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.00
:104 рэллэга	1 1			1			Ĭ				
OND BYTYNCES	l _ L	L						i	I		
otal Liabilities		00.0	2,171,36	00.0	2,517,437.24	00.0	55.244,284	00.0	00.0	1,403,858.60	57.216,204,4
Unavailable Revenue	7410	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
Unearned Revenue	7410	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
гәпиәлә ұ рәллә [ә				1	ľ		Ĭ				
Internal Funds	7917	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
Budgetary Funds	1917	00.0	85.874,I	00.0	172,629,48	00.0	00.0	00.0	00.0	1,137,009.02	80.211,115,1
spun-J 1941O 01 ən	1		İ	1		1			ı		
ue to Other Agencies	2230	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
cposits Payable	2220	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
ccrued interest Payable	2210	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
ales Tax Payable	7260	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
ne to Fiscal Agent	2240	0.00	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
latured interest Payable	2190	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
atured Bonds Payable	2180	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.00	00.0	00.0
onstruction Contracts Payable-Retained Percentage	5120	00.0	00.0	00.0	85.780,817	00.0	482,445.55	00.0	00.0	85.482,284.58	I\$.711, 1 84,1
onstruction Contracts Payable	2140	00.0	00.0	00.0	Z9'948'965'I	00.0	00.0	00.0	00.0	1,265.00	29.111,892,1
idgments Payable	2130	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
ccounts Payable	2120	00.0	87.469	00.0	97.578,15	00.0	00.0	00.0	00.0	00.0	42,568.54
ayroll Deductions and Withholdings	0712	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
alaries, Benefits and Payroll Taxes Payable	2110	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
IABILITIES		į.				}		1	1		
IVBILITIES AND FUND BALANCES			L								
otal Assets		00.0	32,706,075	00.0	£5.970,e0e,8	00.0	16'LLL'90\$	00.0	00.0	67.287,480,E1	67.442,178,22
repaid Items	1230	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
ιλουιοιλ	1120	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
ne from Other Agencies	1220	00.0	00.0	00.0	00.7£8,629,6	00.0	00.0		00.0	52.52,953.25	SZ.062,882,7
Internal Funds	7411	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
Budgetary Funds	1911	00.0	00.0	00.0	\$8.988,96p	00.0	00.0	00.0	00.0	00.0	48.988,964
:spun-J ләүүс шол-J әл		1			İ			1			
eposits Receivable	1510	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
ne nom Reinsurer	1180	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
necest Receivable	0/11	00.0	19.505	00.0	94.300,7	00.0	₹7.88£,2	00.0	00.0	40.608,8	28.784,81
ccounts Receivable, Net	1130	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	2,782,492.00	00.264,287,2
axes Receivable, Net	1150	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
rvestments	0911	00.0	26.E03,07E	00.0	1,475,546.23	00.0	71.604,402		00.0	9,634,528.50	28.780,289,11
ash and Cash Equivalents	0111	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
STASS	1 1							l	l	1	
	Иштрет	310	320	330	340	320	09€	370	380	390	sbnu-T
	Ассопи	(COBI)	Spuog	F.S. Loans	(PECO)	Spuog	(CO % D2)	F.S.	Improvement	Projects	139 jorq
	1 1	Bond Issues	15A	21.1101	Capital Outlay	District	Debt Service Funds	Section 1011.71(2)	Capital	Capital	Capital
	1 1	Capital Outlay	Special	Section 1011.14/	Public Education	ŀ	Capital Outlay and	Capital Improvement	Voted	Other	TotamnoM IstoT
						Capital Pro					

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2010

Taxes Receivable, Net	jor ental
Account Number	ental
Number	
ASSETS	S
Cash and Cash Equivalents	
Investments	
Taxes Receivable, Net	17,707.5
Accounts Receivable, Net	00,716.9
Interest Receivable	0.00
Due from Reinsurer	00,090.59
Deposits Receivable 1210 0.00 0.00 Due From Other Funds:	62,458.90
Due From Other Funds: Budgetary Funds 1141 0.00 2,5 Internal Funds 1142 0.00 13,4 Inventory 1150 0.00 5 Prepaid Items 1230 0.00 15,4,754.86 46,2 LIABILITIES AND FUND BALANCES 154,754.86 46,2 LIABILITIES Salaries, Benefits and Payroll Taxes Payable 2110 0.00 Payroll Deductions and Withholdings 2170 0.00 6 Judgments Payable 2120 0.00 6 Judgments Payable 2130 0.00 6 Judgments Payable 2140 0.00 1,5 Construction Contracts Payable 2180 0.00 1,6 Matured Bonds Payable 2180 0.00 1,4 Matured Bonds Payable 2180 0.00 Matured Interest Payable 2190 0.00 Due to Fiscal Agent 2240 0.00 Sales Tax Payable 2260 0.00 Due to Fiscal Agent 2240 0.00 Deposits Payable 2210 0.00 Deposits Payable 2210 0.00 Due to Other Funds: 2230 0.00 7 Budgetary Funds 2161 0.00 7 Unavailable Revenue 2410 0.00 7 Unavailable Revenue 2410 0.00 Total Liabilities 2,886.59 12,7 FUND BALANCES Reserved For: Endowments 2700 0.00 Encombrances 2720 0.00 7,9	0.00
Budgetary Funds	0.00
Internal Funds	
Due from Other Agencies	35,950.5
Inventory	0.00
Prepaid Items	17,987.75
Total Assets	14,550.2
LIABILITIES AND FUND BALANCES LIABILITIES Salaries, Benefits and Payroll Taxes Payable 2110 0.00	0.00
LIABILITIES	49,462.43
Salaries, Benefits and Payroll Taxes Payable 2110 0.00	
Payroll Deductions and Withholdings	
Accounts Payable	0.00
Judgments Payable	95,745.12
Construction Contracts Payable	75,317.95
Construction Contracts Payable-Retained Percentage	0.00
Matured Bonds Payable 2180 0.00 Matured Interest Payable 2190 0.00 Due to Fiscal Agent 2240 0.00 Sales Tax Payable 2260 0.00 Accrued Interest Payable 2210 0.00 Deposits Payable 2220 0.00 Due to Other Agencies 2230 0.00 7 Due to Other Funds: 2161 0.00 4,2 Internal Funds 2162 2,886.59 Defered Revenue: Uneamed Revenue 2410 0.00 7 Unavailable Revenue 2410 0.00 7 Total Liabilities 2,886.59 12,7 FUND BALANCES Reserved For: 2 Endowments 2705 0.00 State Required Carryover Programs 2710 0.00 Encumbrances 2720 0.00 7,9	98,111.62
Matured Interest Payable 2190 0.00 Due to Fiscal Agent 2240 0.00 Sales Tax Payable 2260 0.00 Accrued Interest Payable 2210 0.00 Deposits Payable 2220 0.00 Due to Other Agencies 2230 0.00 7 Due to Other Funds: 8 8 Budgetary Funds 2161 0.00 4,2 Internal Funds 2162 2,886.59 Deferred Revenue: 2410 0.00 7 Unavailable Revenue 2410 0.00 7 Total Liabilities 2,886.59 12,7 FUND BALANCES Reserved For: 2 Endowments 2705 0.00 State Required Carryover Programs 2710 0.00 Encumbrances 2720 0.00 7,9	64,117.51
Due to Fiscal Agent 2240 0.00 Sales Tax Payable 2260 0.00 Accruel Interest Payable 2210 0.00 Deposits Payable 2220 0.00 Due to Other Agencies 2230 0.00 7 Due to Other Funds: 2161 0.00 4,2 Internal Funds 2162 2,886.59 2 Deferred Revenue: 2410 0.00 7 Uncarned Revenue 2410 0.00 7 Unavailable Revenue 2410 0.00 7 Total Liabilities 2,886.59 12,7 FUND BALANCES Reserved For: 2 Endowments 270 0.00 State Required Carryover Programs 2710 0.00 Encumbrances 2720 0.00 7,9	0.00
Sales Tax Payable 2260 0.00 Accrued Interest Payable 2210 0.00 Deposits Payable 2220 0.00 Due to Other Agencies 2230 0.00 7 Due to Other Funds: 8 8 8 8 8 8 1 1 0.00 4,2 1 1 0.00 4,2 1 1 1 1 1 0.00 4,2 1	0.00
Accrued Interest Payable 2210 0.00	0.00
Deposits Payable 2220 0.00	0.00
Due to Other Agencies 2230 0.00 7 Due to Other Funds: Budgetary Funds 2161 0.00 4,2 Internal Funds 2162 2,886.59 Deferred Revenue: 2410 0.00 7 Unavailable Revenue 2410 0.00 Unavailable Revenue 2410 0.00 Total Liabilities 2,886.59 12,7 FUND BALANCES Reserved For: 2705 0.00 State Required Carryover Programs 2710 0.00 Encumbrances 2720 0.00 7,9 Total Carryover Programs 2720 0.00 7,9	0.00
Due to Other Funds: 2161 0.00 4,2 Internal Funds 2162 2,886.59 Deferred Revenue: 2162 2,886.59 Unearned Revenue 2410 0.00 7 Unavailable Revenue 2410 0.00 7 Total Liabilities 2,886.59 12,7 FUND BALANCES Reserved For: Endowments 2705 0.00 State Required Carryover Programs 2710 0.00 0.00 Encumbrances 2720 0.00 7,9	0.00
Budgetary Funds 2161 0.00 4,2 Internal Funds 2162 2,886.59 Deferred Revenue:	69,367.97
Internal Funds	
Internal Funds	46,133.39
Unearmed Revenue 2410 0.00 7 Unavailable Revenue 2410 0.00 1 Total Liabilities 2,886.59 12,7 FUND BALANCES Reserved For: Endowments 2705 0.00 State Required Carryover Programs 2710 0.00 Encumbrances 2720 0.00 7,9	2,886.59
Unavailable Revenue	
Total Liabilities 2,886.59 12,7	77,108.28
FUND BALANCES 2705 0.00 Reserved For: 2705 0.00 Endowments 2710 0.00 State Required Carryover Programs 2710 0.00 Encumbrances 2720 0.00 7,9	0.00
Reserved For: 2705 0.00 Endowments 2705 0.00 State Required Carryover Programs 2710 0.00 Encumbrances 2720 0.00 7,9	28,788.43
Endowments 2705 0.00 State Required Carryover Programs 2710 0.00 Encumbrances 2720 0.00 7,9	
State Required Carryover Programs 2710 0.00 Encumbrances 2720 0.00 7,9	
Encumbrances 2720 0.00 7,9	0.00
Encumbrances 2720 0.00 7,9	0.00
	52,120.56
Inventory 2730 0.00 9	14,550.21
Debt Service 0.00	0.00
Other Purposes 0.00	0.00
Unreserved:	
Designated for, reported in:	
[Specify] 2760 0.00	0.00
[Specify] 2760 0.00	0.00
Undesignated, reported in:	
General Fund 2760 0.00	0.00
	26,524.60
	37,007.08
	38,603.28
	51,868.27
	20,674.00
	49,462.43

The accompanying notes to financial statements are an integral part of this statement. ESE $\,145$

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NOMMAJOR COVERNMENTAL FUNDS
For the Fresi Year Ended June 39, 2010

	4	Service	Other rederal	Miscellancous	Total Normajor
	Number	410	rrograms 420	Special Revenue	Special Revenue Funds
REVENUES	To the same of the		245		
Federal Direct	3100	00:00	4,876,275.43	00:00	4,876,275.43
Federal Through State and Local	3200	24,944,886.37	62,225,967.08	0000	87,170,853.45
State Sources	3300	552,652.04	177,137.19	000	67.691,671
Democraty Taxes I suited for Operational Proposes	3411	000	000	000	00'0
Property Taxes Levied for Deht Service	3412	000	0000	0.00	00'0
Property Taxes Levied for Capital Projects	3413	000	00:0		00:00
Local Sales Taxes	3418	00'0	00:0		00:00
Charges for Service - Food Service	345X	12,322,470.12	00:00		12,322,470.12
Impact Fees	3496	00:0			00'0
Other Local Revenue		925,543.45			925,543.45
Total Local Sources	3400	13,248,013.57	0.00	00.00	13,248,013.57
Total Revenues	+	38,745,551.76			100,024,931.00
Constitutiones	_				
Instruction	2000	00:00	33,887,895.77	0.00	33,887,895.77
Pupil Personnel Services	6100	00:00	9,832,287.59		9,832,287.59
Instructional Media Services	6200	00:00	428,433.99	0.00	428,433.99
Instruction and Curriculum Development Services	9300	0.00	9,868,084.89		9,868,084.89
Instructional Staff Training Services	6400	0.00			6,341,548.21
Instruction Related Technology	0000	8.0			15,238.20
School Board	7200	00.0			1 826 203 94
Colecta Administration	7300	800			237.485.02
Facilities Acquisition and Construction	7410	000			00:0
Fiscal Services	7500	00:0		0.00	43,857.52
Food Services	7600	35,736,644.28		00'0	35,736,644.28
Central Services	7700	0.00		00'0	616,427.83
Pupil Transportation	7800	00'0	61,401.41	0.00	61,401.41
Operation of Plant	2000	00:00	148,373.74	0.00	148,373.74
Maintenance of Plant	8100	0.00	0.00	00:0	0.00
Administrative Technology Services	8200	0000	93,332.30	860	3 007 300 18
Community Services	816	00.0	3,097,390.16	800	2,076,150,16
Retirement of Principal	710	00.00	0.00	0.00	00:00
Interest	720	00'0	00:00	0.00	00:00
Dues, Fees and Issuance Costs	730	00:00	00'0	0.00	0.00
Miscellaneous Expenditures	790	00:00	0.00	0.00	00:0
Capital Outlay:	-	4			800
Facilities Acquisition and Construction	7420	00:00	000	000	000
Other Capital Outlay	9300	273,785.64	029,828.91	00.0	903,014.53
Total Expenditures	<u> </u>	30,010,462,32	0.615,617,10	000	20.509,603,601
Excess (Deliciency) of Revenues Over (Didder) Expenditure		D.133,144.00	800	200	Occupation to
OTHER FINANCING SOURCES (USES)	3710	000	000	000	000
Demin on Sale of Bonds	3701	000	000	00'0	00:0
Discourt on Sale of Bonds	801	000	00:00	00'0	00:00
Refinding Bonde Issued	3715	000	000	00:00	00:00
Premium on Refunding Bonds	3792	0.00	0.00	00'0	00:00
Discount on Refunding Bonds	892	0.00	00'0	0.00	00:0
Certificates of Participation Issued	3750	0.00	00:0	00'0	00:00
Premium on Certificates of Participation	3793	00:00	000	00:00	0.00
Discount on Certificates of Participation	893	00:0	00'0	0.00	0.00
Loans Incurred	3720	00:00	00:00	0.00	00'0
Proceeds from the Sale of Capital Assets	3730	00:00	00:00	00:00	00'0
Loss Recoveries	3740	00:00	000	00:00	00:00
Proceeds of Forward Supply Contract	3760	00:0	00:00	0.00	00:00
Special Facilities Construction Advances	3770	0.00	0.00	0.00	0000
Payments to Refunded Bond Escrow Agent (Function 9299)	260	0.00	000	0.00	00:00
Transfers In	3600	00.0	0000	00:00	0000
Transfers Out	8/8	00.0	00.0	000	000
COECTAL PERSON	+	8.5	000	000	000
or Deliver it Entro		00:00	0.00	00:0	00:00
EXTRAORDINARY ITEMS					
		00:00	00:00	00'0	00'0
Net Change in Fund Balances		2,735,122.06	00:00	0.00	2,735,122.06
Fund Balances, July 1, 2009	2800	11,131,044.55	00.00	0.00	11,131,044.55
Adjustment to Fund Balances	2891	00:00	0.00	0.00	00:00
Fund Balances, June 30, 2010	2700	13,866,166.61	0.00	00:00	13,866,166.61

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
COMMANDO ROYERAMENTA FUNDS
For the Fineal Year Ended June 30, 2010

5 32	210 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	000 000 000 000 000 000 000 000 000 00	200 000 000 000 000 000 000 000 000 000	240 240 0.00 0.00 0.00 0.00 0.00 0.00 0.	250 250 000 000 000 000 000 000	200 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Plants 1000 1000 1000 1000 1000 1000 1000 100
a Purposes co co jects jects in Services	3,967,592,75 0,00	800 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0000 0000 0000 0000 0000 0000 0000 0000 0000	80 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		800 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00 00 00 00 00 00 00 00 00 00 00 00 00
Purposes co de de deservices yents Services	3,967,392,75 0,00	0000 0000 0000 0000 0000 0000 0000 0000 0000		800 800 800 800 800 800 800 800 800 800		0000 0000 0000 0000 0000 0000 0000 0000 0000	3,967,592,1 000 000 000 000 000 000 000 0
u Purposes co jocts knii Services	3,967,592,73 0,00	000 000 000 000 000 000 000 000 000 00	800 000 000 000 000 000 000 000 000 000	80 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		800 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,967,927, 000 000 000 000 000 000 000 000 000 0
a Purposes co joets joets mi Services	3,967,592,73 0,00	800 000 000 000 000 000 000 000 000 000	0000 0000 0000 0000 0000 0000 0000 0000 0000	8000 8000		0000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000 000 000 000 000 000 000 000 000 00
an Services	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0000 0000 0000 0000 0000 0000 0000 0000 0000	0000 0000 0000 0000 0000 0000 0000 0000 0000	800 800 800 800 800 800 800 800 800 800		0000 0000 0000 0000 0000 0000 0000 0000 0000	000 000 000 000 000 000 000 000 000 00
yects xeit Services	0.00 0.00	0000 0000 0000 0000 0000 0000 0000 0000 0000	800 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8000 8000 8000 8000 8000 8000 8000 800		0000 0000 0000 0000 0000 0000 0000 0000 0000	000 000 000 000 000 000 000 000 000 00
jects Enti Services	0.00 0.00	0000 0000 0000 0000 0000 0000 0000 0000 0000	800 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8000 8000		0000 0000 0000 0000 0000 0000 0000 0000 0000	000 000 000 000 000 000 000 000 000 00
KRII Services	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	800 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0000 0000 0000 0000 0000 0000 0000 0000 0000	8000 8000 8000 8000 8000 8000 8000 800		0000 0000 0000 0000 0000 0000 0000 0000 0000	000 000 000 000 000 000 000 000 000 00
KIII Šervices	3,967,592.75 0.00	0000 0000 0000 0000 0000 0000 0000 0000 0000	0000 0000 0000 0000 0000 0000 0000 0000 0000	800 800 800 800 800 800 800 800 800 800		0000 0000 0000 0000 0000 0000 0000 0000 0000	3,367,592.7 9,00 0,00
KEII Services	3,967,592,75 0,00	800 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0000 0000 0000 0000 0000 0000 0000 0000 0000	8000 8000 8000 8000 8000 8000 8000 800		0000 0000 0000 0000 0000 0000 0000 0000 0000	3,967,592,1 00 00 00 00 00 00 00 00 00 0
KRII Services	3,961,592,175 0.00 0.0	0000 0000 0000 0000 0000 0000 0000 0000 0000	800 800 800 800 800 800 800 800 800 800	800 800 800 800 800 800 800 800 800 800		0000 0000 0000 0000 0000 0000 0000 0000 0000	3,947,592,50 00 00 00 00 00 00 00 00 00
KII Šervices	3,967,592,735 0,000 0	80 00 00 00 00 00 00 00 00 00 00 00 00 0	800 800 800 800 800 800 800 800 800 800	888 800 800 800 800 800 800 800 800 800		0000 0000 0000 0000 0000 0000 0000 0000 0000	3,947,592.7 000 000 000 000 000 000 000 0
KRII Services	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	800 000 000 000 000 000 000 000 000 000	800 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	800 800 800 800 800 800 800 800 800 800		0000 0000 0000 0000 0000 0000 0000 0000 0000	8 10 10 10 10 10 10 10 10 10 10 10 10 10
rai Services	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	0000 0000 0000 0000 0000 0000 0000 0000 0000	800 800 800 800 800 800 800 800 800 800		0000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
RII Services	000 000 000 000 000 000 000 000 000 00	000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0000 0000 0000 0000 0000 0000 0000 0000	000 000 000 000 000 000 000 000 000 00		0000 0000 0000 0000 0000 0000 0000 0000 0000	3 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
REI Services	000 000 000 000 000 000 000 000 000 00	0000 0000 0000 0000 0000 0000 0000 0000 0000	0000 0000 0000 0000 0000	000 000 000 000 000 000 000 000 000 00		0000 0000 0000 0000 0000 0000 0000 0000 0000	50 50 50 50 50 50 50 50 50 50 50 50 50 5
KII Services	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0000 0000 0000 0000 0000 0000 0000 0000 0000	0000 0000 0000 0000 0000 0000 0000 0000 0000	000 000 000 000 000 000 000 000 000 00		0000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	33 33 33 33 33 33 33 33 33 33 33 33 33
an Services	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0000 0000 0000 0000 0000 0000 0000 0000 0000	0000	000 000 000 000 000 000 000 000 000 00		0000 0000 0000 0000 0000 0000 0000 0000 0000	30 30 30 30 30 30 30 30 30 30 30 30 30 3
a	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	0000 0000 0000 0000	000 000 000 000 000 000 000 000 000 00		0000 0000 0000 0000 0000 0000 0000 0000 0000	70 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	800 800 800 800 800 800 800 800 800 800	0000 0000 0000 0000	000 000 000 000 000 000 000 000 000 00		0000 0000 0000 0000 0000 0000 0000 0000 0000	300000000000000000000000000000000000000
e e	000 000 000 000 000 000 000 000 000 00	800 800 800 800 800 800 800 800 800 800	0000	000 000 000 000 000 000 000		000 000 000 000 000 000 000 000 000 00	300
g	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000	000 000 000 000 000	000 000 000 000 000		000 000 000 000 000 000 000 000 000 00	
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	0.00		0000	0000		000	0
	2,405,000.00	000	00:00	0.00			
	2,405,000.00			:			
		0.00	000	0.00	0.00	00'0	2,405,000.00
Interest	1,619,700.00	0.00	000	0.00		0.00	1,619,700.0
Dues, Fees and Issuance Costs	2,802.90	0.00	0.00	0.00		0.00	7,802.90
Expenditures	0.00	0.00	000	00:0		0.00	0.00
-				8		000	Ċ
Facilities Acquisition and Construction	00.00	000	0.00	00.0		000	5 6
	00.00	000	000	00.00	800	000	0
otal Expenditures	4,027,302,90	0.00	000	8.6		000	91,010,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61.016,96)	97.0	O)O	00'0		800	(39,910.
(USES)	8	8	8	8		8	č
	000	00.00	000	90.0		000	0.00
remum on sale of bonds	000	0.00	000	8.0		8.6	
	0.00	8.0	000	000		000	
	0000	0.00	000	00.0		8.6	5 0
	0.00	00:00	000	00.00		800	3 6
	0.00	0.00	0.00	00.0		0.00	5
Certificates of Participation Issued	0.00	0.00	0000	00:00		0.00	000
00	00.00	0.0	000	000		800	50
oo oo	00:00	0.00	000	00.00		0.00	0.0
	0000	0.00	000	000		0.00	0.0
Proceeds from the Sale of Capital Assets	000	0.00	0.00	0.00		0.00	0.0
	0.00	0.00	000	00.0		0.00	5 6
1	00.00	000	000	00.0		000	Ö
and Chination (0200)	000	0.00	00.0	860		86	300
Carried Server	000	86	000	000		886	6
Transfers Out 9700	000	000	900	000		000	860
(3)	0.00	0.00	0.00	0.00	0.00	000	0.00
SPECIAL ITEMS							
	0.00	0.00	00:00	0000	00'0	0.00	0.00
EXTRAORDINARY ITEMS							
	0.00	0.00	000	0.00		0.00	00'0
c	(59,910.15)	00.0	0.00	0.00	00.0	0.00	(1.016,65)
Fund Balances, July 1, 2009	1,096.917.23	O.O.	00:00	000		0000	1,096.917.23
	0000	0.00	00:00	0.00		00:0	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NORMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2010

Second Content of the State o	For the Fiscal Year Ended June 30, 2010											
Second Company Seco		1 1	Canital Outlay	Special	Section 1011 14/	Public Education	Capital Pr		Canital Improvement	Voted	Other	Total Nonmajor
March Marc							District					
AMERICAN SALES NAME		Account										
Fried Date 100 0.0 100 0.0 100 0.0		Number		320	330		350	360	370		390	
The property best and rest 100 50 50 50 50 50 50 5												
Second 196												0.00
Second Content of the State o												0.0
Depart Taylord for Secured From 101 50 50 50 50 50 50 5		3300	0.00	223,250.00	0.00	2,232,246.00	0.00	519,638.65	0.00	0.00	679,198.00	3,654,332.6
Proper Top London 11		1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Person particular forgul Program 171												0.00
Light Brian 111												0.00
Carpon for Note - Professor 1975 208 208 209												0.0
inges from 1949	Charges for Service - Food Service											0.0
Total parties 100			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Test Note	Other Local Revenue		0.00	7,342.07	0.00	56,103.36	0.00	20,594.18	0.00	0.00		3,991,405.9
Name	Total Local Sources	3400	0.00		0.00							3,991,405.9
Carear. 100 10			0.00	230,592.07	0.00	2,288,349.36	0.00	540,232.83	0.00	0.00	4,586,564.32	7,645,738.5
Internation		1		ì								
Per Personal Services 110 1.00 2.00												
Information 150 10												0.00
Surveines land Carachae Decelopment service 0.00 0.0												0.00
Internation Marie Meller Training Services 6400 0.00												0.00
James planed Federology 6,000 6,												0.00
Simple 1907												0.00
General Administration 770 0.00												0.00
Substitution and Control 700 0.00 0.00 700 0.0												0.00
Facilities Accomission and Commendes 7410 0.00 77,1933 0.00												0.00
Fixed Services 760 6.00 0.00 0.00 0.00 0.00 0.00 0.00											410,000.00	487,169.23
Central Services					0.00	0.00	0.00	0.00	0.00	0.00		0.00
Page Transportation 7600 0.00	Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Flant												0.00
Maintenance of Planet 100												0.00
Administrative Technology Services												0.00
Community Services 9 900 0,0	Maintenance of Plant											0.00
Debts Service (Function Flower) To 0.00 0.0												0.00
Reirment of Principal Christoph		9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest		710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00
Dee, Fee and Issuance Costs												0.00
Miscellaneous Expenditures												2,100.86
Capital Column Capi					0.00						0.00	0.00
Other Capital Cutalay 900		1										
Total Expenditures	Facilities Acquisition and Construction	7420	0.00	44,169.98	0.00	9,579,717.54	0.00	1,177,316.98	0.00	0.00	14,154,750.34	24,955,954.84
Exers (Deficiancy) of Revenues Over (Undor) Expenditures 00	Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00		0.00	0.00		0.00
OTHER PINANCING SOURCES (USES) Long-Tembonds Issued 3710 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Total Expenditures		0.00	121,339.21	0.00							25,445,224.93
Long-Tem Bonds Issued 3710 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	109,252.86	0.00	(7,291,368.18)	0.00	(639,185.01)	0.00	0.00	(9,978,186.02)	(17,799,486.35
Premium on Sale of Bonds 3791 0.00 0.0	OTHER FINANCING SOURCES (USES)											
Discount on Sale of Bonds												0.00
Refunding Bonds Issued 3715 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.												0.00
Permium on Refinding Bonds 3792 0.00												0.00
Discount on Refunding Bonds Separate Se												0.00
Certificates of Participation Issued 3750 0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0												0.00
Premium on Certificates of Participation 3793 0.00												0.00
Discount on Certificates of Participation 893 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.												0.00
Leans Incurred 3720 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00												0.00
Proceeds from the Sale of Capital Assets 3730 0.00 0.00 0.00 0.00 0.00 0.00 0.00												0.00
Loss Recoveries 3740 0.00												208,946.00
Proceeds of Forward Supply Contract 3760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0												0.00
Special Facilities Construction Advances 3770 0.00	Proceeds of Forward Supply Contract			0.00	0.00			0.00	0.00	0.00	0.00	0.00
Transfers In 3600 0.00	Special Facilities Construction Advances											0.00
Transfers Out	Payments to Refunded Bond Escrow Agent (Function 9299)											0.00
Total Other Financing Sources (Uses) 0.00 0.0												0.00
SPECIAL ITEMS		9700										(679,197.00
Company Comp		++	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(470,251.00)	(470,251.00
0.0 0.0	SPECIAL ITEMS					2.00	2.00					
Net Change in Fund Balances 0.00 <t< td=""><td>EVTD A ODDINIA BY ITEMS</td><td>+</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>	EVTD A ODDINIA BY ITEMS	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances 0 0.00 109,252.86 0.00 (7,291,368.18) 0.00 (639,185.01) 0.00 0.00 (10,448,437.02) (18,269.7 und Balances, July 1, 2009 2800 0.00 259,483.34 0.00 13,683,007.47 0.00 63,517.37 0.00 0.00 0.00 22,93,51.21 36,735,3 (4)giustment to Pund Balances 2891 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	EATRAURDINART ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	^ ^	0.00	0.00	0.00
Fund Balances, July 1, 2009 2800 0.00 259,483.34 0.00 13,683,007.47 0.00 663,517.37 0.00 0.00 22,129,361.21 36,735,3 Adjustment to Fund Balances 2891 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Net Change in Fund Ralances	+										(18,269,737.35
Adjustment to Fund Balances 2891 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		2800										36,735,369.39
												0.00
	Fund Balances, June 30, 2010	2700	0.00	368,736.20	0.00	6,391,639.29	0.00	24,332.36	0.00	0.00	11,680,924.19	18,465,632.04

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOYERNMENTA FUNDS
For the Fiscal Year Ended June 30, 2010

	Account	Permanent Fund	Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	4,876,275.43
Federal Infougn State and Local	3300	00.00	8 351 714 63
Local Sources:			
Property Taxes Levied for Operational Purposes	3411	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	00:00
Property Taxes Levied for Capital Projects	3413	0000	0.00
Charnes for Service - Food Service	345%	0000	12 322 470 12
Impact Fees	3496	0:00	0.00
Other Local Revenue		2,733.59	4,919,682.97
Total Local Sources	3400	2,733.59	17,242,153.09
Total Revenues		2,733.59	117,640,996.60
EXPENDITURES Current:			
Instruction	2000	2.724.25	33,890,620.02
Pupil Personnel Services	6100	0.00	9,832,287.59
Instructional Media Services	6200	0.00	428,433.99
Instruction and Curriculum Development Services	6300	0.00	9,868,084.89
Instruction Related Technology	0409	00.00	0,341,346.21
School Board	7100	0.00	1,500.00
General Administration	7200	00:00	1,826,293.94
School Administration	7300	0.00	237,485.02
Facilities Acquisition and Construction	7410	0.00	487,169.23
Fiscal Services	7500	0.00	35 736 644 28
Central Services	7700	0.00	616,427.83
Pupil Transportation	7800	00:00	61,401.41
Operation of Plant	7900	0.00	148,373.74
Maintenance of Plant	8100	0.00	0.00
Community Services	9100	0.00	3.097.390.18
Debt Service: (Function 9200)			
Retirement of Principal	710	0.00	2,405,000.00
Interest Dues Rese and Jeniance Octa	730	0.00	1,519,700.00
Miscellaneous Expenditures	790	0.00	
Capital Outlay:			
Facilities Acquisition and Construction	7420	00:00	24,955,954.84
Other Capital Outlay	9300	0.00	963,614.55
Lotal Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		9.34	(15,124,265.10)
OTHER FINANCING SOURCES (USES)			
Long-Term Bonds Issued	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	00.00
Discount on Sale of Bonds	3715	0.00	00.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	00.00	0.00
Certificates of Participation Issued	3750	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00
Discount on Certificates of Participation	3730	0.00	00:00
Proceeds from the Sale of Capital Assets	3730	0.00	208,946.00
oss Recoveries	3740	00.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	3,600	0.00	00:00
Transfers Out	9700	00.00	(679,197.00)
Total Other Financing Sources (Uses)		0.00	(470,251.00)
SPECIAL ITEMS		0.00	00:00
EXTRAORDINARY ITEMS			
Net Change in Fund Balances	†	0.00	0.00
Fund Balances, July 1, 2009	2800	151,858.93	49,115,190.10
Adjustment to Fund Balances	2891	00:00	0.00
	ĺ		

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND _____
For the Fiscal Year Ended June 30, 2010

	Account	Budgeted A		Actual	Variance with Final Budget -
REVENUES	Number	Original	Final	Amounts	Positive (Negative)
Federal Direct	3100	3,212,940.00	6,572,408.00	4,876,275.00	(1.606.122.00)
Federal Through State and Local	3200	95,615,483.00	106,828,286.00	87,170,853.37	(1,696,133.00)
State Sources	3300	595,493.00	552,652.00	729,789.04	177,137.04
Local Sources:	1 3300	373,175.00	552,052.00	727,707.04	177,137.04
Property Taxes Levied for Operational Purposes	3411				0.00
Property Taxes Levied for Debt Service	3412				0.00
Property Taxes Levied for Capital Projects	3413				0.00
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue		15,012,843.00	13,248,014.00	13,248,013.57	(0.43)
Total Local Sources	3400	15,012,843.00	13,248,014.00	13,248,013.57	(0.43)
Total Revenues		114,436,759.00	127,201,360.00	106,024,930.98	(21,176,429.02)
EXPENDITURES					
Current:					
Instruction	5000	31,471,058.00	43,556,903.00	33,887,896.00	9,669,007.00
Pupil Personnel Services	6100	11,360,866.00	11,640,846.00	9,832,287.00	1,808,559.00
Instructional Media Services	6200	190,067.00	443,539.00	428,434.00	15,105.00
Instruction and Curriculum Development Services	6300	7,827,862.00	10,840,347.00	9,868,085.00	972,262.00
Instructional Staff Training Services	6400	20,438,448.00	11,284,376.00	6,341,548.00	4,942,828.00
Instruction Related Technology	6500	49,549.00	110,219.00	105,238.00	4,981.00
School Board	7100	16,500.00	1,500.00	1,500.00	0.00
General Administration	7200	2,364,517.00	2,552,192.00	1,826,294.00	725,898.00
School Administration	7300	106,233.00	242,665.00	237,485.00	5,180.00
Facilities Acquisition and Construction	7410	155.00	59,555.00	0.00	59,555.00
Fiscal Services	7500	47,750.00	48,750.00	43,858.00	4,892.00
Food Services	7600	40,240,688.36	37,139,106.36	35,736,644.28	1,402,462.08
Central Services	7700	550,543.00	786,442.00	616,428.00	170,014.00
Pupil Transportation	7800	116,478.00	1,524,540.00	61,401.00	1,463,139.00
Operation of Plant	7900	65,980.00	1,118,078.00	148,374.00	969,704.00
Maintenance of Plant	8100	273,785.64	273,785.64	273,785.64	0.00
Administrative Technology Services	8200	112,893.00	99,388.00	93,332.00	6,056.00
Community Services	9100	560,442.00	3,456,639.00	3,097,390.00	359,249.00
Debt Service: (Function 9200)					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues, Fees and Issuance Costs	730				0.00
Miscellaneous Expenditures	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300	689,829.00	689,829.00	689,829.00	0.00
Total Expenditures		116,483,644.00	125,868,700.00	103,289,808.92	22,578,891.08
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,046,885.00)	1,332,660.00	2,735,122.06	1,402,462.06
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued	3750				0.00
Premium on Certificates of Participation	3793				0.00
Discount on Certificates of Participation	893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Special Facilities Construction Advances	3770				0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760 3600				0.00
Transfers In Transfers Out	9700				0.00
Total Other Financing Sources (Uses)	9/00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00
SPECIAL HEMS					2.22
EXTRAORDINARY ITEMS					0.00
					0.00
Net Change in Fund Balances		(2,046,885.00)	1,332,660.00	2,735,122.06	1,402,462.06
Fund Balances, July 1, 2009	2800	11,131,044.55	11,131,044.55	11,131,044.55	0.00
Adjustment to Fund Balances	2891			4	0.00
Fund Balances, June 30, 2010	2700	9,084,159.55	12,463,704.55	13,866,166.61	1,402,462.06

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND _____

For the Fiscal Year Ended June 30, 2010

	Account	Budgeted Amo	unte	Actual	Variance with Final Budget -
	Number	Original Original	Final	Amounts	Positive (Negative)
REVENUES	Transce	Oligina -		THIOMIS	Tostavo (Hoganivo)
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	4,046,088.00	3,967,593.00	3,967,593.00	0.00
Local Sources:	2411				0.00
Property Taxes Levied for Operational Purposes Property Taxes Levied for Debt Service	3411 3412				0.00
Property Taxes Levied for Capital Projects	3413				0.00
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496			_	0.00
Other Local Revenue		_			0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		4,046,088.00	3,967,593.00	3,967,593.00	0.00
EXPENDITURES					
Current:		.			
Instruction	5000				0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300 6400				0.00
Instructional Staff Training Services Instruction Related Technology	6500				0.00
School 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
Pupil Transportation	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
Debt Service: (Function 9200)	710	2 225 000 00	2 407 802 00	2 407 802 00	0.00
Retirement of Principal Interest	710	2,235,000.00 1,811,088.00	2,407,802.90 1,619,700.00	2,407,802.90 1,619,700.00	0.00
Dues, Fees and Issuance Costs	730	1,011,000.00	1,019,700.00	1,019,700.00	0.00
Miscellaneous Expenditures	790				0.00
Capital Outlay:	120				
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		4,046,088.00	4,027,502.90	4,027,502.90	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(59,909.90)	(59,909.90)	0.00
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792 892				0.00
Discount on Refunding Bonds Certificates of Participation Issued	3750				0.00
Premium on Certificates of Participation	3793				0.00
Discount on Certificates of Participation	893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Special Facilities Construction Advances	3770				0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
					0.00
					0.00
EXTRAORDINARY ITEMS					0.00
		0.00	(50,000,00)	(60,000,000	
Net Change in Fund Balances	2800	0.00	(59,909.90)	(59,909.90)	
	2800 2891	0.00 1,096,917.00	(59,909.90) 1,096,917.00	(59,909.90) 1,096,917.00	0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND _____ For the Fiscal Year Ended June 30, 2010

	Account Number	Budgeted Amo	ounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES	Number	Original	rmai	Allouns	Positive (Negative)
Federal Direct	3100				0.00
Federal Through State and Local	3200	2 200 047 00	2 (54 222 22	2 (51 222 (5	0.00
State Sources Local Sources:	3300	3,000,047.00	3,654,332.00	3,654,332.65	0.65
Property Taxes Levied for Operational Purposes	3411				0.00
Property Taxes Levied for Debt Service	3412				0.00
Property Taxes Levied for Capital Projects	3413	99,530,983.00	101,202,506.00	101,202,505.56	(0.44
Local Sales Taxes	3418			101,202,000,00	0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue		2,500,000.00	8,276,369.00	8,276,368.05	(0.95
Total Local Sources	3400	102,030,983.00	109,478,875.00	109,478,873.61	(1.39
Total Revenues		105,031,030.00	113,133,207.00	113,133,206.26	(0.74
EXPENDITURES					
Current:					
Instruction	5000				0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300 6400				0.00
Instructional Staff Training Services Instruction Related Technology	6500				0.00
School 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
Pupil Transportation	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
Debt Service: (Function 9200)					
Retirement of Principal	710	11,862,546.00	14,986,043.00	11,638,073.41	3,347,969.59
Interest	720	974,888.00	994,389.00	980,366.80	14,022.20
Dues, Fees and Issuance Costs	730			2,100.86	(2,100.86
Miscellaneous Expenditures	790				0.00
Capital Outlay:	7420	352,589,743.00	342,619,170.00	156 202 712 24	106 205 456 66
Facilities Acquisition and Construction Other Capital Outlay	9300	332,389,743.00	342,019,170.00	156,323,713.34	186,295,456.66
Total Expenditures	9300	365,427,177.00	358,599,602.00	168,944,254.41	189,655,347.59
Excess (Deficiency) of Revenues Over (Under) Expenditures		(260,396,147.00)	(245,466,395.00)	(55,811,048.15)	189,655,346.85
OTHER FINANCING SOURCES (USES)	 	(200,550,117100)	(210,100,000)	(35,011,010.15)	107,033,310.03
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued	3750				0.00
Premium on Certificates of Participation	3793				0.00
Discount on Certificates of Participation	893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3730		208,946.00	208,946.00	0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Special Facilities Construction Advances	3770				0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00
Transfers In Transfers Out	3600 9700	(12,200,000.00)	(12,295,564.00)	(12,295,563.65)	0.00
Total Other Financing Sources (Uses)	9700	(12,200,000.00)	(12,086,618.00)		0.35
SPECIAL ITEMS	+ -+	(12,200,000.00)	(12,000,010.00)	(12,086,617.65)	0.3
SPECIAL HENS					0.0
EXTRAORDINARY ITEMS	+ +				0.00
					0.0
Net Change in Fund Balances		(272,596,147.00)	(257,553,013.00)	(67,897,665.80)	189,655,347.20
Fund Balances, July 1, 2009	2800	295,055,025.00	295,055,025.00	295,055,024.83	(0.17
Adjustment to Fund Balances	2891		A		0.00
Fund Balances, June 30, 2010	2700	22,458,878.00	37,502,012.00	227,157,359.03	189,655,347.03

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2010

	Account Number	Budgeted A	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES	1 value	Original		rinouits	Tosiave (Negauve)
Federal Direct	3100				0.00
Federal Through State and Local	3200 3300				0.00
State Sources Local Sources:	3300			·	0.00
Property Taxes Levied for Operational Purposes	3411				0.00
Property Taxes Levied for Debt Service	3412				0.00
Property Taxes Levied for Capital Projects	3413				0.00
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue	2400		2,733.59	2,733.59 2,733.59	0.00
Total Local Sources Total Revenues	3400	0.00	2,733.59 2,733.59	2,733.59	0.00
EXPENDITURES	+ - +	0.00	2,733.39	2,733.39	0.00
Current:	1 1				
Instruction	5000		2,724.25	2,724.25	0.00
Pupil Personnel 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
School Board	7100				0.00
General Administration	7200				0.00
School Administration	7300 7410				0.00
Facilities Acquisition and Construction Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.0
Pupil Transportation	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.0
Community Services	9100				0.00
Debt Service: (Function 9200)					
Retirement of Principal	710				0.0
Interest	720				0.0
Dues, Fees and Issuance Costs	730				0.0
Miscellaneous Expenditures Capital Outlay:	790				0.0
Facilities Acquisition and Construction	7420				0.0
Other Capital Outlay	9300				0.0
Total Expenditures	7,000	0.00	2,724.25	2,724.25	0.0
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	9.34	9.34	0.0
OTHER FINANCING SOURCES (USES)	_				
Long-Term Bonds Issued	3710				0.0
Premium on Sale of Bonds	3791				0.0
Discount on Sale of Bonds	891				0.0
Refunding Bonds Issued	3715				0.0
Premium on Refunding Bonds	3792				0.0
Discount on Refunding Bonds	892				0.0
Certificates of Participation Issued	3750				0.0
Premium on Certificates of Participation	3793 893				0.0
Discount on Certificates of Participation Loans Incurred	3720				0.0
Proceeds from the Sale of Capital Assets	3730				0.0
Loss Recoveries	3740				0.0
Proceeds of Forward Supply Contract	3760				0.0
Special Facilities Construction Advances	3770				0.0
Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.0
Transfers In	3600				0.0
Transfers Out	9700				0.0
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.0
SPECIAL ITEMS					
EXTRAORDINARY ITEMS	+				0.0
Not Change in Famil Palanese		0.00	9.34	9.34	0.0
Net Change in Fund Balances	2800	0.00 151,858.93	151,858.93	151,858.93	0.0
Fund Balances, July 1, 2009 Adjustment to Fund Balances	2891	131,030.93	131,036.93	131,036.93	0.0
Fund Balances, June 30, 2010	2700	151,858.93	151,868.27	151,868.27	0.0

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF NET ASSETS NOVMAJOR ENTERPRISE FUNDS June 30, 2010

	Number	Self-Insurance Consortium 911	Self-Insurance Consortium Self-Insurance Consortium 912 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	Self-Insurance Consortium 915	Self-Insurance Consortium Self-Insurance Consortium Other Enterprise Programs Other Enterprise Programs 914 915 921	Other Enterprise Programs 922	Total Nonmajor Enterprise Funds
ASSETS									
Current Assets: Cash and Cash Equivalents	1110	0.00		0.00	000			0.00	0.00
Investments	1160	00:0		00:00	0:00	0.00		00:00	000
Accounts Receivable, Net	1130	00:0		00:00	00:00			00:0	00'0
Interest Receivable	1170	0.00		00:0	0.00			00.00	00'0
Due from Reinsurer	1380	00:0		000	00:0			8.0	0.00
Deposits Receivable	1210	000		00.0	000			000	0.00
Due from Other Agencies	1220	000		800	000			000	000
Inventory	1150	000		00.00	000			0000	000
Prepaid Items	1230	000		000	00'0			00:0	0.00
Total Current Assets		00:0	00:0	0.00	0.00		00:00	00:00	0.00
Noncurrent Assets:									
Restricted Cash and Cash Equivalents		00'0	00:00	00'0	0.00	00:00	00:00	00:0	0.00
Other Post-employment Benefits Obligation (asset)	1410	00:0		0.00	00:00			0.00	0.00
Capital Assets:	,							8	80
T and Immediate Mondennichia	1316	800			000			000	000
Construction in Progress	1360	800	000	000	000	000	86	000	000
Immovements Other Than Buildings	1320	000			000			00'0	000
Accumulated Depreciation	1329	0.00			0.00			0.00	00:0
Buildings and Fixed Equipment	1330	00:0			00:0			00'0	00'0
Accumulated Depreciation	1339	00:0			0.00			0.00	0.00
Furniture, Fixtures and Equipment	1340	00.00			00:00			00:00	00'0
Accumulated Depreciation	1349	00:00			0:00			0.00	0.00
Motor Vehicles	1350	00:00			000			000	0.00
Accumulated Depreciation	1359	000			00:0			00:0	0.00
Property Under Capital Leases	1370	00.0			000			000	000
Accumulated Depreciation	1382	00.0			000			8.6	000
Accumulated Amortization	1389	000			000			00'0	000
Total Capital Assets net of Accum Den'n		00'0			0.00			00:00	00:00
Total Noncurrent Assets		00:00			00'0			000	0000
Total Assets		00:00			00:0			00:00	0.00
LIABILITIES									
Current Liabilities:									
Salaries, Benefits and Payroll Taxes Payable	2110	00:0	00'0	00'0	0.00			00:0	00:0
Payroll Deductions and Withholdings	2170	0.00	0.00	00:00	00:0			00.0	0.00
Accounts Payable	2170	00:0	8.0	8.0	000			8.5	8.0
Judgments Payable	2260	800	8.0	000	86			8.5	000
Accused Interest Parable	2210	000	000	000	800			000	000
Denocite Parable	2220	000	000	000	000			000	000
Due to Other Funds-Budgetary	2161	000	00'0	00:00	000			0.00	00'0
Due to Other Agencies	2230	0.00	00:0	00:0	00'0			00'0	00:00
Deferred Revenue	2410	00:0	00:00	00:0	0.00			00:00	00'0
Estimated Unpaid Claims	2271	00:00	00'0	00:00	00'0			00'0	0.00
Estimated Liability for Claims Adjustment Expense	2272	0.00	0.00	0.00	0.00			0.00	0.00
Obligations Under Capital Leases	2315	000	00'0	00:0	00:0			0.00	00.0
Liability for Compensated Absences	2330	800	8.0	86.0	00:0	0000	8.6	000	800
Other Postermoloument Renefits Obligation	2360	000	000	000	000			000	000
Total Current Liabilities	200	00:00	00.0	00:00	00'0			0000	00:00
Noncurrent Liabilities:									
Liabilities Payable from Restricted Assets:			;					-	
Deposits Payable	2220	0000	00:0	0.00	00:00	0.00	00:00	00:00	00:00
Other Noncurrent Liabilities: Oblionions Under Canital Leases	2315	000	00'0	000	000			00'0	00:00
Liability for Compensated Absences	2330	0.00	00:00	000	0.00			00:0	00:0
Estimated Liability for Long-Term Claims	2350	00:0	00:00	00:00	0.00			0.00	00:00
Other Post-employment Benefits Obligation	2360	000	00:00	00:00	00:00			00:00	00:00
Total Noncurrent Liabilities		0.00	00'0	00:0	0.00	00:00	00:0	00:0	00:0
Total Liabilities		0.00	0.00	00:0	0.00			0.00	00:00
The Above is Capital Access Net of Related Debi	2770	9	000	900	600			00:0	000
Restricted for	2780	00:00	00:00	0.00	0.00			0.00	00:0
Unrestricted	2790	0.00	00:00	00:00	00:00	00:0	00:0	00:00	00:0
Total Net Assets		0.00	00:00	00:00	00:00			0.00	00:0
Total Liabilities and Net Assets		00:00	0.00	0.00	0.00			00:00	00:0

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2010

	Account	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium Se	Self-Insurance Consortium	Self-Insurance Consortium	Other Enterprise Programs	Other Enterprise Programs	Total Nonnajor
OPERATING REVENUES	\neg								
Charges for Services	3481	00:0		0.00	0.00	0.00		0.00	0.00
Charges for Sales	3482	00:0	00:00		00:00				0.00
Premium Revenue	3484	00:0	0.00	00:0	00'0		00:0		0.00
Other Operating Revenues	3489	00:0			0.00				0.00
Total Operating Revenues		00:0	00:00		0.00				0.00
OPERATING EXPENSES								000	6
Salaries	SI.	0.00	0.00		0.0				0.00
Employee Benefits	200	0.00			00:0				0.00
Purchased Services	300	0.00	0.00		0.00				0.00
Energy Services	400	00:0			0.00				0.00
Materials and Supplies	200	00:0			00'0				00:00
Capital Outlay	009	00:0	00'0	00'0	00:0	00:00	00:00	0.00	0.00
Other Expenses	700	00:0			00'0				0.00
Depreciation/Amortization	780	00:0			00:0		00:00		00:00
Total Operating Expenses		00:0	00:00		00:00				0.00
Operating Income (Loss)		00:0		0.00	00:00		00:00	00:00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest Revenue	3430	0.00		0.00	00:0	00:0			0.00
Gifts, Grants and Bequests	3440	0.00			0.00				0.00
Miscellaneous Local Sources	3495	0.00	00:00		0.00				0.00
Loss Recoveries	3740	00:0		0.00	00:00		00:00		0.00
Gain on Disposition of Assets	3780	00:0			0.00	0.00			0.00
Interest Expense	720	00:0	00:00		0.00				0.00
Miscellaneous Expense	790	00:0	0.00		00'0	00:0		0.00	0.00
Loss on Disposition of Assets	810	00:0			0.00		0.00		0.00
Total Nonoperating Revenues (Expenses)		00:00			00:0				0.00
Income (Loss) Before Operating Transfers		00:0		000	00:00		00:00	0.00	0.00
Transfers In	3600	00:0	00:00	0:00	00:00	00:00		00:0	0.00
Transfers Out	9700	00:0			0.00		00:00	0.00	0.00
SPECIAL ITEMS		0:00	0.00	0:00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		00:0	0.00	0:00	0.00	0.00	0.00	0.00	0.00
Change In Net Assets		00:0	00:0		0.00	0.00	0.00	00:0	0.00
Net Assets - July 1, 2009	2880	00:0			00:0			0.00	0.00
Adjustment to Net Assets	2896	00:0		0.00	00:0			0.00	0.00
Net Assets - June 30, 2010	2780	00:0	0.00		00:00		00:00	0:00	0.00

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINIUS STITEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 39, 2010

	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium 5	celf-Insurance Consortium	Other Enterprise Programs	Onsortium Self-Insurance Consortium Self-Insurance Consortium Self-Insurance Consortium Self-Insurance Consortium Other Enterprise Programs Other Enterprise P	Total Nonmajor Entermise Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.0	0.00	0.00	00.00	0.00	0.00	0.00	0.00
Receipts from interrung services provided Demonte to entablishe	0.00		00.0	00.0	0.00			00.0
Payments to employees	000		000	00.0	08.6			000
Payments for interfund services used	0.00		00:0	0.00	0.00			00'0
Other receipts (payments)	0.00		0.00	00:00	0.00			0.00
Net cash provided (used) by operating activities	0.00		00'0	00:00	00'0			00:00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		-	***	•	•			
Substitutes from operating grants	0.00		0.00	00.00	0.00	0.00		00:00
Transfers to other finds	00:00		0000	0.00	0.00	0.00		80.0
Net cash provided (used) by noncapital financing activities	0.00	00:0	00:0	0.00	00.0	00:0	00.0	000
CASH FLOWS FROM CAPITAL AND RELATED								
FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	00:0	0.00	00:0	0.00	00:00	00:00	0.00
Capital contributions Proceeds from disposition of canital assets	0.00		0.00	00.00	000	00.0		0.00
Acoustition and construction of capital assets	00:0		00:0	000	00:0	000		000
Principal paid on capital debt	00.0		000	0.00	0.00	0.00		00:00
Interest paid on capital debt	0.00		00.0	0.00	00:00	00'0		0.00
Net cash provided (used) by capital and related financing activities	0.00		00:00	0.00	0.00	0.00		0.00
CASH FLOWS FROM INVESTING ACTIVITIES				:	::	***		
Proceeds from sales and maturities of investments	0.00	00:0	0.00	00:00	0.00	0.00		0.00
Interest and dividends received	0.00	00:00	0.00	00:00	0.00	0.00		0.00
Net cash provided (used) by investing activities	80.0	00.0	000	800	800	800		0.0
Net increase (decrease) in cash and cash conivalents		866	800		000	00.0		900
Cash and cash conivalents - July 1, 2009	000	000	866	88.0	000	000		000
Cash and cash equivalents - June 30, 2010	0.00	00'0	00:0	0.00	0:00	00:00	00:00	00:00
Reconciliation of operating income (loss) to net cash provided								
(used) by operating activities:								
Operating income (loss)	0.00	00:00	0.00	0.00	0.00	0.00	00:00	0.00
Adjustments ta reconcile operating income (loss) to net cash								
provided (used) by operating activities:	8	8	8	8	8			000
Commodities used from USDA program	000	000	000	00.0	000	00.0	000	000
Change in assets and liabilities:					00:0			000
(Increase) decrease in accounts receivable	0.00		00:00	0.00	0000	0.00		00:0
(Increase) decrease in interest receivable	0.00		00:0	0.00	00:00	0.00		0.00
(Increase) decrease in due from reinsurer	00:00		00:00	0.00	0.00	0.00		00'0
(Increase) decrease in deposits receivable	00:00		00:00	0.00	0.00	0.00		0.00
(Increase) decrease in due from other funds	0.00		00:00	0.00	00'0	00'0		00:00
(Increase) decrease in due from other agencies	00:00		0.00	0.00	0.00	0.00		00:00
(Increase) decrease in inventory	00:00		0.00	00:0	00:0	0.00		00:00
(increase) decrease in prepaid items	00:0		0.00	00.0	0.00	0.00		00'0
Increase (decrease) in squares and benefits payable	00:00	00:00	000	0.00	0.00	0.00	00.00	0.00
Increase (decrease) in accounts payable	00.0		000	00.0	00.0	800		00.0
Increase (decrease) in judgments payable	00:00		0.00	00:00	00.00	0.00		0.00
Increase (decrease) in sales tax payable	0000		00'0	00'0	00'0	0.00		0.00
Increase (decrease) in accrued interest payable	0.00		00:00	00.0	0.00	0.00		0.00
Increase (decrease) in deposits payable	00:00		0.00	0.00	0.00	0.00		0.00
Increase (decrease) in due to other funds	00:00		00'0	0.00	0.00	0.00		0.00
Increase (decrease) in due to other agencies	0.00		0.00	0.00	00:00	0.00		0.00
Increase (decrease) in deferred revenue	0.00		0.00	0.00	0.00	0.00		00:00
Increase (decrease) in estimated unpaid claims	0.00		0.00	0.00	0.00	0.00		00:0
Total adjustments	00.0		00.0	000	00.00	0.00		00:00
Net each provided (need) by operating activities	00.0		00.0	800	00.0	00.0		00.0
Noncash investing, capital, and financing activities:	000		200	000	00.0			00.0
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00		00:00
Contributions of capital assets	00:00	00'0	00'0	00:00	0.00	00:00		0.00
Purchase of equipment on account	00:00	00'0	00:00	0.00	00:00	0.00		00:00
Capital asset trade-ins	00.00	00:0	00.00	0.00	0.00	00:00		00:0
Net Increase (Decrease) in the fair value of investments Commodities received through USDA among in	0000	0000	00.00	0.00	00.00	0.00	00:00	00.0
Continuation received agong a continuation of the continuation of	0.00	0.00	DO:O	0.00	00.00	00'0		0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS June 30, 2010

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance 714	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
ASSETS		L							
Current Assets: Cash and Cash Equivalents	1110	36,544.29		00:00	00:00	0.00	0.00	0.00	36,544.29
Investments	1160	20,079,291.33		00:0	00:00	00:00	00:0	0.00	20,079,291.33
Accounts Receivable, Net	1130	188,987.94		0.00	0.00	00:0	0.00	0.00	188,987.94
Due from Reinsurer	1180	31,064,98		000	000	000		00.0	31,064.98
Deposits Receivable	1210	00:0		000	0.00	00:00	0.0	0.00	0.00
Due from Other Funds-Budgetary	1141	4,008,511.97	00'0	00'0	00:0	00:00	00:0	0000	4,008,511.97
Due from Other Agencies	0771	0000		0.00	00.0	00.00	000	00.00	00:00
Prepaid Items	1230	00:0		000	0.00	00:0	0.00	00'0	000
Total Current Assets		24,344,400.51		0.00	00'0	00:0	00:0	00:0	24,344,400.51
Noncurrent Assets:		8		8	6	8	. 8	8	e e
Other Post-employment Benefits Obligation (asset)	1410	000	000	800	000	000	000	000	000
Capital Assets:									
Land	1310	00:0		0.00	00:00	00.0	00:0	00:0	0.00
Land Improvements - Nondepreciable Construction in Progress	1360	000	000	0000	0000	000	000	000	0000
Improvements Other Than Buildings	1320	00'0		0.00	000	00:00	000	00:0	0.00
Accumulated Depreciation	1329	00:0		00:00	0.00	00:00	00:0	00:00	0.00
Buildings and Fixed Equipment	1330	00:0		0:00	00:00	0.00	00:00	00'0	0.00
Accumulated Depreciation	1339	00.0		8.0	0.00	0.00	0.00	0000	000
Accomplated Depreciation	1340	000		0000	0000	0.00	00.0	000	0000
Motor Vehicles	1350	00:0		00.0	000	00.0	0.00	000	000
Accumulated Depreciation	1359	00:0		00.0	0.00	00:00	00'0	00:0	0.00
Property Under Capital Leases	1370	00:00		00:00	0000	00:00	00'0	00:0	0000
Accumulated Depreciation	1379	8.0		0.00	888	0.00	0.00	00:0	0.00
Accompleted Amortization	1389	000		830	800	88	000	888	000
Total Capital Assets net of Accum. Dep'n	AGC.	00:0		0.00	0.00	00:0	0.00	00:0	0.00
Total Noncurrent Assets	L	00'0		00:00	0.00	00:0	000	00'0	00'0
Total Assets		24,344,400.51		00'0	00:00	00:00	0.00	00:00	24,344,400.51
LIABULTIES Current Liabilities:									
Salaries, Benefits and Payroll Taxes Payable	2110	0.00		0.00	00:00	00:00	00'0	00:00	00'0
Payroll Deductions and Withholdings	2170	10 405 462 16		000	0.00	800	0.00	8.0	0.00
Indements Pavable	2130	000		000	000	000	000	000	000
Sales Tax Payable	2260	0.00		00:00	0:00	0.00	0.00	00:0	000
Accrued Interest Payable	2210	00'0		00:00	000	00:0	0.00	00:0	000
Deposits Payable	2220	00'0		00:0	00:0	00:00	00:0	00:0	00'0
Due to Other Funds-Budgetary	2161	34,579.17		00:00	0000	00:00	00'0	0.00	34,579.17
Due to Other Agencies	2230	00:0		000	0000	0000	00:00	000	0.00
Estimated Unpaid Claims	2271	00.0		00:00	000	00.00	0000	000	000
Estimated Liability for Claims Adjustment Expense	2272	00:00		00:00	0.00	00:00	0.00	00:0	00:0
Obligations Under Capital Leases	2315	00:00		00:00	0.00	00:00	00:00	00:00	0.00
Liability for Compensated Absences Estimated Unbility for Long Term Chine	2330	00.00	80.0	0.00	800	000	80.0	00:00	0.00
Other Post-employment Benefits Obligation	2360	0.00		00:0	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		18,440,041.33		0.00	0.00	0.00	0.00	00:0	18,440,041.33
Noncurrent Liabilities: Liabilities Payable from Restricted Assets:									
Deposits Payable	2220	0.00	00:0	0000	00:00	00:0	00:00	00:0	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	00:0	0.00
Liability for Compensated Absences	2330	00:00	0.00	00:00	0.00	00:0	00'0	00:0	000
Estimated Liability for Long-Term Claims	2350	0.00	00:00	00:00	00:00	0.00	0.00	00:00	0.00
Other Post-employment Benefits Obligation	2360	00:0	000	00.0	000	00'0	000	0.0	000
Total Liabilities		18 440 041 33	000	000	000	00.00	000	000	18 440 041 33
NET ASSETS									
Invested in Capital Assets, Net of Related Debt	2770	0.00	0.00	0.00	0.00	00:0	0.00	00:00	00:00
Restricted for	2780	5,904,359.18	0.00	000	0000	0000	0.00	000	5,904,359.18
Total Net Assets	2	5,904,359.18	00:00	00:0	00:00	0:00	00:00	00.00	5,904,359.18
Total Liabilities and Net Assets		24,344,400.51	0.00	00:0	0:00	0.00	0.00	00:00	24,344,400.51

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2010

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
	Number	711	712	713	714	715	731	791	Service Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00
Charges for Sales	3482	0.00	00:0	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	6,164,281.48	00:0	00:00	0.00	0.00	0.00	000	6,164,281.48
Other Operating Revenues	3489	0.00	00:0	00:0	00'0	0.00	00'0	0.00	00:0
Total Operating Revenues		6,164,281.48	00.0	00:00	0.00	0.00	00:00	00:00	6,164,281.48
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	00:00	0.00
Employee Benefits	200	0.00	00:00	0.00	0.00	0.00	00'0	00:00	0.00
Purchased Services	300	0.00	00:00	00:00	0.00	0.00	00:0	00:00	0.00
Energy Services	400	00:00	00:00	00:00	00:00	0.00	00.0	0.00	0.00
Materials and Supplies	200	00:00	00:0	00:0	00:00	0.00	00:00	00:00	0.00
Capital Outlay	009	0.00	0.00	00:0	00:00	00'0	00:0	00:00	00.00
Other Expenses	700	6,424,547.61	000	00:0	00:0	0.00	00.0	00:00	6,424,547.61
Depreciation/Amortization	780	00:0	0.00	00:00	000	0.00	00:0	00:0	00:0
Total Operating Expenses		6,424,547.61	00:0	00:0	0.00	0.00	00:0	00:0	6,424,547.61
Operating Income (Loss)		(260,266.13)	0.00	00:0	0.00	0.00	00:0	00:0	(260,266.13)
NONOPERATING REVENUES (EXPENSES)									
Interest Revenue	3430	363,844.19	00:00	0.00	0.00	00:00	0.00	00:00	363,844.19
Gifts, Grants and Bequests	3440	0.00	00:0	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3495		00:00	00:0	0.00	0.00	0.00	00:0	0.00
Loss Recoveries	3740	00:00	00:0	0.00	00:00	00:00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	00:00	00:0	0.00	00:00	00:00	0.00	0.00	0:00
Interest Expense	720	00:00	-00:0	0.00	000	00:00	0.00	0.00	0.00
Miscellaneous Expense	790	00:00	00:0	0.00	00:00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	00:00	0.00	00:00	00'0	00:00	00'0	00:0	00:0
Total Nonoperating Revenues (Expenses)		363,844.19	0.00	0.00	00:00	0.00	0.00	0.00	363,844.19
Income (Loss) Before Operating Transfers		103,578.06	0.00	0.00	00:00	00:00	0.00	00:0	103,578.06
Transfers In	3600	00'0	0.00	00:0	00:00	0.00	0.00	00:00	0.00
Transfers Out	9700	0000	0.00	00:00	00:00	0.00	0.00	00:0	0.00
SPECIAL ITEMS		0:00	0.00	0.00	0:00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		00.0	00'0	000	00.0	00:0	00.0	000	000
Change In Net Assets		103,578.06	0.00	00:00	00:0	0.00	0.00	00:00	103,578.06
Net Assets - July 1, 2009	2880	5,800,781.12	00:0	00:00	00:0	00:0	0.00	0.00	5,800,781.12
Adjustments to Net Assets	2896	00:0	00:00	00:0	00:00	00'0	00:00	00:0	0.00
Net Assets - June 30, 2010	2700	5,904,359.18	0.00	00:0	00:00	0.00	0.00	00:00	5,904,359.18

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CASH FLOWS INTERVAL, SERVICE FUNDS For the Fiscal Year Ended June 30, 2010

	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
CASH FLOWS FROM OPERATING ACTIVITIES	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	31,						
Receipts from customers and users	6,584,865.48		0.00	0.00	0.00	0.00	0.00	6,584,865.48
Receipts from interfund services provided	(994,692.76)	00:00	00'0	0.00	00:0	0.00	0.00	(994,692.76)
Payments to suppliers	0.00		0.00	0.00	0.00	00:00	00:00	0.00
Payments to employees	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	32,637.77		0.00	00.0	00:0	0.00	000	32,637.77
Other receipts (payments)	(6,607,156.60)		0.00	0000	0.00	0.00	0.00	(6,607,156.60)
Net cash provided (used) by operating activities	(984,346.11)		0.00	0.00	0.00	0.00	0.00	(984,346.11)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		8	0	8	0	000	8	8
Subsidies from operating grants	0.00	800	0.00	0.00	0.00	00:0	00.0	0.00
Transfers from other hands	00.0	0000	00.00	8.6	00.00	00.0	00.00	800
Transfers to other tunus Net cach provided (used) by noncapital financing activities	000	000	0.00	000	0.00	000	00.0	00:0
CASH FLOWS FROM CAPITAL AND RELATED								
FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	00:00	00:00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	00:00	0.00	00:0	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	00:0	00:0	0.00	0.00	00.00	0.00	000	0.00
Acquisition and construction of capital assets	0.00	00:00	00:00	0.00	000	0.00	0.00	000
Principal paid on capital debt	0.00	00.00	0000	8.5	000	000	000	800
Interest paid on capital acot. Not each pressided (used) by confed and related financing activities.	00.0	0.00	0000	8.0	000	000	000	000
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	4,379,450.27		0.00	00:0	0.00	0.00	00.00	4,379,450.27
Interest and dividends received	363,844.19		0.00	00.00	0.00	0.00	0.00	363,844.19
Purchase of investments	(3,765,195.78)	0.00	0.00	00:00	0.00	0.00	00.00	(3,765,195.78)
Net cash provided (used) by investing activities	978,098.68		0.00	0.00	0.00	0.00	0.00	89.860'826
Net increase (decrease) in cash and cash equivalents	(6,247.43)		00:0	0.00	0.00	00:00	00:0	(6,247.43)
Cash and cash equivalents - July 1, 2009	42,791.72		00:0	00:0	0.00	00:0	00:00	42,791.72
Cash and cash equivalents - June 30, 2010	36,544.29		0.00	0.00	0.00	0.00	00'0	36,544.29
Reconciliation of operating income (loss) to net cash provided								
(used) by operating activities:	000	000	000	000	000	0.00	0.00	00:0
Advisorments to reconcile operating income (love) to not cash								
provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	00:00	00:00	00:0	00:00	00:0	0.00	00'0	00:00
Change in assets and liabilities:							;	
(Increase) decrease in accounts receivable	427,988.02		0.00	00:00	0.00		0.00	427,988.02
(Increase) decrease in interest receivable	(7,404.02)		0.00	0.00	0.00		0.00	(7,404.02)
(Increase) decrease in due from reinsurer	0.00		0.00	0.00	00.0		000	90.0
(increase) decrease in deposits receivable	00:0		0.00	000	00.0		0.00	137 COS 1007
(Increase) decrease in due from other funds	(994,692.76)		0.00	00.0	00:0		00.0	000
(Increase) decrease in the none agencies	000		000	86	00.0		000	000
(Increase) decrease in menaid items	000		000	000	000		0.00	0000
Increase (decrease) in salaries and benefits navable	00:0		0000	00:0	00:0		0.00	00'0
Increase (decrease) in payroll tax liabilities	00:00		0.00	00:00	0.00		000	0.00
Increase (decrease) in accounts payable	(182,608.99)	00:00	0.00	00:00	0.00	0.00	0.00	(182,608.99)
Increase (decrease) in judgments payable	0.00		00:00	0.00	0.00		0.00	0.00
Increase (decrease) in sales tax payable	0.00		0.00	00:0	0.00		0.00	00:0
Increase (decrease) in accrued interest payable	0.00		0.00	00:0	0.00		0.00	0.00
Increase (decrease) in deposits payable	00:0		0.00	00.0	0.00		0.00	0.00
Increase (decrease) in due to other funds	32,637.77		0.00	0.0	00.0		86	000
Increase (decrease) in deferred revenue	000		000	000	000		00:0	00:00
Increase (decrease) in estimated unpaid claims	00:0		0.00	0.00	000		00:00	0.00
Increase (decrease) in estimated liability for claims adjustment expense	00'0		0.00	00:00	0.00		00:00	0.00
Total adjustments	(724,079.98)		0.00	0.00	00'0		00:00	(724,079.98)
Net cash provided (used) by operating activities	(724,079.98)		0.00	00:0	00'0		0.00	(724,079.98)
Noncash investing, capital, and financing activities:								
Borrowing under capital lease	00:00	0.00	0.00	00:0	0.00	00.0	0.00	0.00
Contributions of capital assets	0000	00.00	0.00	0.00	00.00	000	000	000
Capital acet trade-inc	00.0	000	00:0	00:0	0.00	00:00	00'0	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	00:00	0.00	00:0	00'0	00:00
Commodities received through USDA program	00'0	00:00	0.00	0.00	0.00	0.00	0.00	00'0

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET ASSETS INVESTMENT TRUST FUNDS
June 30, 2010

		Investment Trust	Investment Trust	Investment Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Investment
	Number	84X	84X	84X	Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	00:00	00:00	00:00
Investments	1160	00:00	00:00	00:00	0.00
Accounts Receivable, Net	1130	00:00	00'0	00:00	00:00
Interest Receivable	1170	00:00	00:00	00:0	0.00
Due from Other Funds-Budgetary	1141	00:00	00:0	00:0	0.00
Inventory	1150				
Due from Other Agencies	1220	0.00	0.00	00:00	0.00
Total Assets		00:00	00:0	00:0	00:0
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	00:00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	00:00	00:00	00:00	0.00
Accounts Payable	2120	00:0	0.00	00:00	0.00
Due to Other Agencies	2230	0.00	0.00	00:00	0.00
Due to Other Funds-Budgetary	2161	0.00	00:0	0.00	0.00
Internal Accounts Payable	2290	0.00	00:00	00:0	0.00
Total Liabilities		0.00	0.00	00:00	0.00
NET ASSETS					
Assets Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Assets Held in Trust for Scholarships and Other Purposes		0.00	0.00	00:00	0.00
Total Net Assets		0.00	0.00	00:00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS INVESTMENT TRUST FUNDS For the Fiscal Year Ended June 30, 2010

	Account	Investment Trust Fund Name	Investment Trust Fund Name	Investment Trust Fund Name	Total Investment
	Number	84X	84X	84X	Trust Funds
	_				
		0.00	00:0	0.00	0.00
		00:00	00.00	00.0	0.00
	3440	0.00	00:00	0.00	0.00
	3431	0.00	0.00	0.00	0.00
	3432	00:00	00:0	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	00:00	00:00	0.00	0.00
		00:00	00:00	0.00	0.00
		00:00	00.00	0.00	0.00
		00'0	00:00	00:0	0.00
		00:00	0.00	0.00	0.00
	100	0.00	0.00	0.00	0.00
	200	00:00	00:0	00:0	0.00
	300	0.00	0.00	00:0	0.00
	200	0.00	00:00	0.00	0.00
		000	00:0	00:0	0.00
		0.00	00:0	00.0	0.00
		0.00	00:00	0.00	0.00
		00:00	00:00	0.00	0.00
	2885	0.00	00:00	00:00	0.00
	2785	0.00	0.00	00:0	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET ASSETS PRIVATE-PURPOSE TRUST FUNDS June 30, 2010

		Private-Purpose	Private-Purpose	Private-Purpose	Total
	Account	Trust Fund Name	Trust Fund Name	Trust Fund Name	Private-Purpose
	Number	85X	85X	85X	Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	.1160	0.00	0.00	00:0	0.00
Accounts Receivable, Net	1130	00'0	0000	00:00	0.00
Interest Receivable	1170	00:00	00:00	00:00	00:00
Due from Other Funds-Budgetary	1141	00:00	0.00	00:0	0.00
Inventory	1150				
Due from Other Agencies	1220	0.00	0000	00:00	00.0
Total Assets		0.00	00:00	0.00	00:00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	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	00:0	00:00	0.00	0.00
Due to Other Agencies	2230	0.00	00:0	00:0	0.00
Due to Other Funds-Budgetary	2161	00.00	00'0	00:0	0.00
Internal Accounts Payable	2290	00:00	0.00	00:0	0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET ASSETS					
Assets Held in Trust for Pension Benefits		0.00	0.00	00:00	0.00
Assets Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Assets		0.00	00:0	00:00	0.00

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2010

Account		Annal Tomatt	TIVAR-1 HIDOSC	1001
	unt Trust Fund Name	Trust Fund Name	Trust Fund Name	Private-Purpose
Number	ber 85X	85X	85X	Trust Funds
ADDITIONS				
Contributions:				
Employer	0.00	00:00	00.00	0.00
Plan Members	00:0	00:0	00:0	0.00
Gifts, Grants and Bequests 3440	00.0	0.00	00:00	0.00
Investment Earnings:				
Interest on Investments 3431	0.00	00:00	0.00	0.00
Gain on Sale of Investments 3432	0.00	00:0	00.0	0.00
Net Increase (Decrease) in the Fair Value of Investments 3433	13 0.00	00:0	00:00	0.00
Total Investment Earnings	0.00	0.00	00:00	0.00
Less Investment Expense	00:0	0.00	00:00	0.00
Net Investment Earnings	0.00	00:0	0.00	0.00
Total Additions	00.0	00'0	00:00	0.00
DEDUCTIONS				
Salaries 100	0.00	0.00	00:00	0.00
Employee Benefits 200	00:0	00:0	00:0	0.00
Purchased Services 300	0.00	00:00	0.00	0.00
Other Expenses 700	0.00	00.00	0.00	0.00
Refunds of Contributions	0.00	00:0	00:0	0.00
Administrative Expenses	0.00	00:0	00:00	0.00
Total Deductions	00:0	00:00	00:00	0.00
Change In Net Assets	00.0	0.00	00:00	0.00
Net Assets - July 1, 2009 2885	0.00	00:0	00:0	0.00
Net Assets - June 30, 2010 2785	.5 0.00	00:0	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET ASSETS PENSION TRUST FUNDS
June 30, 2010

		Pension Trust	Pension Trust	Pension Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Pension Trust
	Number	87X	87X	87X	Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	00:0	00:0	0.00
Accounts Receivable, Net	1130	0000	000	000	0.00
Interest Receivable	1170	00:00	00:00	00:00	00:0
Due from Other Funds-Budgetary	1141	00.00	000	00:0	0.00
Inventory	1150				
Due from Other Agencies	1220	0.00	00:00	0.00	00:0
Total Assets		00:00	0.00	0.00	00:00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	00:00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	00:00	0.00	00:00
Accounts Payable	2120	0.00	0.00	00:00	0.00
Due to Other Agencies	2230	00.0	0.00	00:0	0.00
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0000	0.00	0.00	0.00
Total Liabilities		00:0	0.00	00.0	0.00
NET ASSETS					
Assets Held in Trust for Pension Benefits		0.00	0.00	0.00	00:00
Assets Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Assets		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN NET ASSETS
PENSION TRUST FUNDS
For the Fiscal Year Ended June 30, 2010

	Account	Pension Trust	Pension Trust Fund Name	Pension Trust	Total Pension Trust
	Number	87X	87X	87X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	00:00	0.00
Plan Members		00:00	00:00	00:00	0.00
Giffs, Grants and Bequests	3440	0.00	00:00	00:00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	00:00	00:00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0000	00:00	00:00	00:00
Total Investment Earnings		0.00	0.00	00:00	00:00
Less Investment Expense		00:00	0.00	00:00	0.00
Net Investment Earnings		00.00	0.00	00:00	0.00
Total Additions		00.00	00:00	00:00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	00.0	0.00	0.00
Purchased Services	300	00.0	00:0	0.00	0.00
Other Expenses	200	0.00	00.0	00:00	0.00
Refunds of Contributions		00:00	0.00	00:00	0.00
Administrative Expenses		0.00	00:00	00:00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Assets		00:00	00:00	00:00	0.00
Net Assets - July 1, 2009	2885	00:00	00:00	00:00	00:00
Net Assets - June 30, 2010	2785	0.00	0.00	00:00	00:00

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2010

		School Internal	Agency	Agency	Total
	Account	Funds	Fund Name	Fund Name	Agency
	Number	891	X68	X68	Funds
ASSETS					
Cash and Cash Equivalents	1110	6,866,934.76	0.00	0.00	6,866,934.76
Investments	1160	0.00	47,437.93	0.00	47,437.93
Accounts Receivable, Net	1130	678,319.20	00'0	00:00	678,319.20
Interest Receivable	1170	0.00	0.00	00:0	00:00
Due from Other Funds-Budgetary	1141	60,245.60	5,640.13	00:00	65,885.73
Inventory	1150	0.00	0.00	00:00	00:0
Due from Other Agencies	1220	0.00	0.00	00:00	00'0
Total Assets		7,605,499.56	53,078.06	00:00	7,658,577.62
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	00:00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	00:0	00:0
Accounts Payable	2120	118,234.79	51,472.46	00:0	169,707.25
Due to Other Agencies	2230				
Due to Other Funds-Budgetary	2161	458,105.08	1,605.60	0.00	459,710.68
Internal Accounts Payable	2290	7,029,159.69	0.00	00:0	7,029,159.69
Total Liabilities		7,605,499.56	53,078.06	0.00	7,658,577.62

The accompanying notes to financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS 891
June 30, 2010

	Account	Balance			Balance
	Number	July 1, 2009	Additions	Deductions	June 30, 2010
ASSETS					
Cash and Cash Equivalents	1110	6,555,874.64	14,528,729.98	14,217,669.86	6,866,934.76
Investments	1160	00:00	00:00	00:00	0.00
Accounts Receivable, Net	1130	669,337.00	14,537,712.18	14,528,729.98	678,319.20
Interest Receivable	1170	00:00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	58,921.92	11,754.24	10,430.56	60,245.60
Inventory	1150	0.00	0.00	00:0	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		7,284,133.56	29,078,196.40	28,756,830.40	7,605,499.56
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	00:00	0.00	00:00	0.00
Accounts Payable	2120	67,985.18	14,217,669.96	14,167,420.35	118,234.79
Due to Other Funds Budgetary	2161	779,113.80	3,206,123.12	3,527,131.84	458,105.08
Internal Accounts Payable	2290	6,437,034.58	14,217,669.96	13,625,544.85	7,029,159.69
Total Liabilities		7,284,133.56	31,641,463.04	31,320,097.04	7,605,499.56

The accompanying notes to financial statements are an integral part of this statement. ESE $\,$ 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name June 30, 2010

	Account	Balance		
	Number	July 1, 2009	Additions	
ASSETS				
Cash and Cash Equivalents	1110	0.00	0.00	
Investments	1160	1,869.98	419,824.07	
Accounts Receivable, Net	1130	00'0	0.00	
Interest Receivable	1170	27.46	00'0	
Due From Other Funds:				
Budgetary Funds	1141	26,592.51	11,103.89	
Inventory	1150	00:0	00:0	
Due from Other Agencies	1220	00:0	0.00	
Total Assets		28,489.95	430,927.96	
				ļ

0.00

0.00

June 30, 2010 Balance

Deductions

47,437.93

374,256.12 0.00 27.46

0.00

5,640.13

32,056.27 0.00 0.00

0.00

53,078.06

406,339.85

The accompanying notes to financial statements are an integral part of this statement. ESE 145

51,472.46 1,605.60 0.00

359,184.67

711,990.26

53,078.06

0.00

0.00

0.00

0.00

0.00

352,805.59

377,578.46 358,999.91

0.00

1,790.36 0.00 28,489.95

2120 2161 2290

0.00

0.00

2110

Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings

LIABILITIES

Due to Other Funds Budgetary Internal Accounts Payable Total Liabilities

Accounts Payable

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
Agency Fund Name
June 30, 2010

	Account	Balance			Balance
	Number	July 1, 2009	Additions	Deductions	June 30, 2010
ASSETS	-				
Cash and Cash Equivalents	1110	0.00	0.00	00.00	0.00
Investments	1160	0.00	0000	0.00	0.00
Accounts Receivable, Net	1130	0.00	00:00	0.00	0.00
Interest Receivable	1170	0.00	00:00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	00.00	00:00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0000	0.00	0.00	0.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	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	0.00	0.00	0.00	0.00
Due to Other Funds Budgetary	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	00.00	0.00	0.00	0.00
Total Liabilities		00'0	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) TOTAL AGENCY FUNDS June 30, 2010

		Total Agency Fund			Total Agency Fund
	Account	Balances	Total Agency Fund	Total Agency Fund	Balances
	Number	July 1, 2009	Additions	Deductions	June 30, 2010
ASSETS					
Cash and Cash Equivalents	1110	6,555,874.64	14,528,729.98	14,217,669.86	6,866,934.76
Investments	1160	1,869.98	419,824.07	374,256.12	47,437.93
Accounts Receivable, Net	1130	669,337.00	14,537,712.18	14,528,729.98	678,319.20
Interest Receivable	1170	27.46	0.00	27.46	0.00
Due From Other Funds:					
Budgetary Funds	1141	85,514.43	22,858.13	42,486.83	65,885.73
Inventory	1150	0.00	00:00	0.00	0.00
Due from Other Agencies	1220	00'0	00:0	0.00	0.00
Total Assets		7,312,623.51	29,509,124.36	29,163,170.25	7,658,577.62
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	00'0	0.00	0.00
Payroll Deductions and Withholdings	2170	00:0	00:0	0.00	0:00
Accounts Payable	2120	94,684.77	14,595,248.42	14,520,225.94	169,707.25
Due to Other Funds Budgetary	2161	780,904.16	3,565,123.03	3,886,316.51	459,710.68
Internal Accounts Payable	2290	6,437,034.58	14,217,669.96	13,625,544.85	7,029,159.69
Total Liabilities		7,312,623.51	32,378,041.41	32,032,087.30	7,658,577.62
	ľ				

	Account Number	Nonmajor Component Unit Athenian Academy	Nonmajor Component Unit Pinellas Prepatory	Nonmajor Component Unit Maverick High	Total Nonmajor Component Units
SSETS Cash and Cash Equivalents	1110	260,640.36	266,125.00	1 625 00	528,390.3
nvestments	1160	0.00	0.00	1,625.00	528,390.3
axes Receivable, net	1120	0.00	0.00	0.00	0.0
accounts Receivable, net	1130	13,441.00	0.00	0.00	13,441.0
nterest Receivable	1170	0.00	0.00	0.00	0.0
Due from Reinsurer	1180	0.00	0.00	0.00	0.0
Deposits Receivable	1210	20,000.00	105,682.00	0.00	125,682.0
Due from Other Agencies	1220	0.00	14,765.00	0.00	14,765.0
nternal Balances	1150	0.00	0.00	0.00	0.0
Prepaid Items	1230	7,850.00	8,267.00	140,409.00	156,526.0
Restricted Assets:	1230	7,830.00	6,207.00	140,409.00	130,320.0
Cash with Fiscal Agent Deferred Charges:	1114	0.00	0.00	0.00	0.0
Issuance Costs		0.00	0.00	0.00	0.0
ioncurrent Assets: Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00	0.0
Capital Assets:	,,,,				
Land	1310	0.00	0.00	0.00	0.0
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.0
Construction in Progress	1360	0.00	0.00	0.00	0.0
Improvements Other Than Buildings	1320	47,473.35	227,918.00	11,501.00	286,892.3
Less Accumulated Depreciation	1329 1330	(15,799.21)	(53,703.00)	(2,300.00)	(71,802.2
Buildings and Fixed Equipment Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.0
Furniture, Fixtures and Equipment	1339	59,325.29	380,613.00	235,300.00	675,238.2
Less Accumulated Depreciation	1349	(45,493.31)	(221,075.00)	(44,760.00)	(311,328.3
Motor Vehicles	1350	7,355.00	0.00	0.00	7,355.0
Less Accumulated Depreciation	1359	(7,355.00)	0.00	0.00	(7,355.0
Property Under Capital Leases	1370	0.00	0.00	0.00	0.0
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.0
Audiovisual Materials	1381	0.00	0.00	0.00	0.
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.
Computer Software	1382	0.00	0.00	0.00	0.0
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.
Total Capital Assets net of Accum. Dep'n		45,506.12	333,753.00	199,741.00	579,000.
otal assets		347,437.48	728,592.00	341,775.00	1,417,804.
IABILITIES AND NET ASSETS IABILITIES					-
alaries and Wages Payable	2110	114,678.78	46,069.00	0.00	160,747.
ayroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.
ecounts Payable	2120	3,825.42	0.00	215,362.00	219,187.
udgments Payable	2130	0.00	0.00	0.00	0.0
Construction Contracts Payable	2140	0.00	0.00	0.00	0.
Construction Contracts Retainage Payable	2150	0.00	0.00	0.00	0.
due to Fiscal Agent	2240	0.00	0.00	0.00	0.
Accrued Interest Payable	2210 2220	0.00	0.00	0.00	0.
Deposits Payable Due to Other Agencies	2230	0.00	0.00	0.00	0.
ales Tax Payable	2260	0.00	0.00	0.00	0.
Deferred Revenue	2410	0.00	0.00	0.00	0.
stimated Unpaid Claims	2271	0.00	0.00	0.00	0.
stimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.
Stimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.
loncurrent Liabilities: Portion Due Within One Year:	1		0.00		
Section 1011.13 Notes Payable	2250	0.00	0.00	0.00	0.
Notes Payable	2310	32,652.51	27,543.00	0.00	60,195
Obligations Under Capital Leases	2315		0.00	0.00	0
Bonds Payable	2320	0.00	0.00	0.00	0
Liability for Compensated Absences	2330	0.00	0.00	0.00	0
Certificates of Participation Payable	2340 2350	0.00	0.00	0.00	
Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation	2350	0.00	0.00	0.00	0
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	
Portion Due After One Year:					
Notes Payable	2310	144,942.89	110,287.00	0.00	255,229
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0
Bonds Payable	2320	0.00	0.00	0.00	
Liability for Compensated Absences Certificates of Participation Payable	2330 2340	0.00	0.00	0.00	
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	
otal Liabilities		296,099.60	183,899.00	215,362.00	695,360
ET ASSETS ivested in Capital Assets, Net of Related Debt	2770	45,506.12	195,923.00	0.00	241,429
estricted For: Categorical Carryover Programs	2780	0.00	0.00	0.00	
Food Service	2780	0.00	0.00	0.00	
Debt Service	2780	0.00	0.00	0.00	
Capital Projects	2780	0.00	0.00	0.00	0
Other Purposes	2780	0.00	8,405.00	0.00	8,405
Inrestricted	2790	5,831.76	340,365.00	126,413.00	472,609
otal Net Assets		51,337.88	544,693.00	126,413.00	722,443

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Nonmajor Component Unit Athenian Academy For the Fiscal Year Ended June 30, 2010

Nonnajor Component Unit Athenian Academy For the Fiscal Year Ended June 30, 2010						Net (Expense) Revenue and Changes
				Program Revenues		in Net Assets
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	2000	1,008,185.38	00:00	7,894.00	0.00	(1,000,291.38)
Pupil Personnel Services	6100	0.00	00'0	0.00	00:00	00:00
Instructional Media Services	6200	00:00	00:00	00:00	0.00	00:0
Instruction and Curriculum Development Services	6300	0.00	00:00	00:0	0.00	00:0
Instructional Staff Training Services	6400	828.00	00:00	00:00	00:00	(858.00)
Instruction Related Technology	9059	0.00	00:00	00:0	00'0	00:0
School Board	7100	102,043.64	00'0	0.00	00:0	(102,043.64)
General Administration	7200	00:00	00:00	00:0	00:0	00:0
School Administration	7300	204,221.18	00.0	00:0	0.00	(204,221.18)
Facilities Acquisition and Construction	7400	89,491.88	00:00	0.00	127,826.00	38,334.12
Fiscal Services	7500	60,436.56	00:00	0.00	00:00	(60,436.56)
Food Services	0092	34,705.58	000	00:00	00:00	(34,705.58)
Central Services	7700	0.00	0.00	00:00	0.00	0.00
Pupil Transportation Services	7800	16,083.11	0.00	0.00	00:0	(16,083.11)
Operation of Plant	1900	67,643.57	0.00	0.00	0.00	(67,643.57)
Maintenance of Plant	8100	13,312.23	0.00	0.00	0.00	(13,312.23)
Administrative Technology Services	8200	0.00	0.00	0.00	00:00	00:00
Community Services	9100	25,468.94	0.00	0.00	0.00	(25,468.94)
Interest on Long-term Debt	9200	42,420.00	0.00	0.00	0.00	(42,420.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		1,664,870.07	0.00	7,894.00	127,826.00	(1,529,150.07)

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items	Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Change in Net Assets Net Assets - July 1, 2009 Net Assets - June 30, 2010
--	--

General Revenues:

Taxes:

80.000

1,594,281.00 31,820.98 6,348.16

0.00 22,379.81 1,654,829.95

125,679.88

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

Net (Expense)
Revenue and Changes

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS
Nonmajor Component Unit Pinellas Prepatory
For the Fiscal Year Ended June 30, 2010

				Program Revenues		in Net Assets
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	2000	1,556,665.00	0.00	83,930.00	0.00	(1,472,735.00)
Pupil Personnel Services	0019	44,530.00	68,487.00	00:00	00:0	23,957.00
Instructional Media Services	9079	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	9300	0.00	0.00	0000	00:0	0.00
Instructional Staff Training Services	6400	7,042.00	0.00	0.00	0.00	(7,042.00)
Instruction Related Technology	0059	0.00	0.00	0.00	00:0	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	00:00	0.00	00:00	00:00	0.00
School Administration	7300	386,379.00	0.00	3,200.00	0.00	(383,179.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	2200	0.00	0.00	0.00	00.00	0.00
Food Services	0092	0.00	0.00	0.00	0.00	0.00
Central Services	2100	0.00	00:0	00:00	00:0	0.00
Pupil Transportation Services	7800	0.00	0.00	00:00	00:00	0.00
Operation of Plant	7900	514,898.00	0.00	0.00	207,369.00	(307,529.00)
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	00:0	0.00
Community Services	9100	82,828.00	91,024.00	5,927.00	00:00	14,123.00
Interest on Long-term Debt	9200	11,923.00	0.00	0.00	0.00	(11,923.00)
Unallocated Depreciation/Amortization Expense*		0.00			The second secon	0.00
Total Component Unit Activities		2,604,265.00	159,511.00	93,057.00	207,369.00	(2,144,328.00)

General Revenues:

Grants and Contributions Not Restricted to Specific Programs al Projects Property Taxes, Le Local Sales Taxes

Investment Earnings Miscellaneous

Extraordinary Items Special Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers Change in Net Assets

Net Assets - July 1, 2009 Net Assets - June 30, 2010

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

Net (Expense)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Nonmajor Component Unit Maverick High

For the Fiscal Year Ended June 30, 2010		•				Revenue and Changes
				Program Revenues		in Net Assets
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	537,781.00	0.00	0.00	0.00	(537,781.00)
Pupil Personnel Services	6100	33,166.00	0.00	0.00	0.00	(33,166.00)
Instructional Media Services	6200	0.00	0.00	0.00	00:0	00:00
Instruction and Curriculum Development Services	6300	10,304.00	0.00	0.00	0.00	(10,304.00)
Instructional Staff Training Services	6400	4,195.00	0.00	0.00	0.00	(4,195.00)
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	00:0
School Board	7100	00:0	0.00	0.00	0.00	0.00
General Administration	7200	370,745.00	00:00	0.00	0.00	(370,745.00)
School Administration	7300	245,862.00	00.00	0.00	0.00	(245,862.00)
Facilities Acquisition and Construction	7400	337,505.00	0.00	00:0	0.00	(337,505.00)
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	2600	0.00	0.00	00:00	0.00	0.00
Central Services	7700	56,121.00	0.00	00:0	0.00	(56,121.00)
Pupil Transportation Services	7800	79,320.00	0.00	0.00	0.00	(79,320.00)
Operation of Plant	2000	106,237.00	0.00	0.00	0.00	(106,237.00)
Maintenance of Plant	8100	28,451.00	0.00	0.00	0.00	(28,451.00)
Administrative Technology Services	8200	8,786.00	0.00	0.00	0.00	(8,786.00)
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		1,818,473.00	00:00	0.00	0.00	(1,818,473.00)

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Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes

0.00

0.00

1,941,879.00 0.0 3,007.00

0.00

0.00

1,944,886.00

126,413.00

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings Miscellaneous

Special Items

Extraordinary Items **Fransfers**

Total General Revenues, Special Items, Extraordinary Items and Transfers

Net Assets - July 1, 2009 Net Assets - June 30, 2010 Change in Net Assets

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
FOR the Freel Von Ferda Year of Anna

FOTAL NORMAJOR COMPONENT UNITS For the Fiscal Year Ended June 39, 2010						Net (Expense) Revenue and Changes
				Program Revenues		in Net Assets
				Operating	Capital	Total
	Account		Charges for	Grants and	Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	2000	3,102,631.38	0.00	91,824.00	0.00	(3,010,807.38)
Pupil Personnel Services	6100	00.969,77	68,487.00	00:0	0.00	(9,209.00)
Instructional Media Services	6200	00:0	00:00	00:0	0.00	0.00
Instruction and Curriculum Development Services	6300	10,304.00	0.00	00:0	0.00	(10,304.00)
Instructional Staff Training Services	6400	12,095.00	00:0	00:0	0.00	(12,095.00)
Instruction Related Technology	6500	00:00	0.00	0.00	0.00	0.00
School Board	7100	102,043.64	00:0	00:0	0.00	(102,043.64)
General Administration	7200	370,745.00	00:0	0.00	00:0	(370,745.00)
School Administration	7300	836,462.18	0.00	3,200.00	0.00	(833,262.18)
Facilities Acquisition and Construction	7400	426,996.88	0.00	00:0	127,826.00	(299,170.88)
Fiscal Services	7500	60,436.56	00'0	0.00	0.00	(60,436.56)
Food Services	0092	34,705.58	0.00	00:0	0.00	(34,705.58)
Central Services	7700	56,121.00	0.00	0.00	0.00	(56,121.00)
Pupil Transportation Services	7800	95,403.11	0.00	00:0	0.00	(95,403.11)
Operation of Plant	7900	688,778.57	0.00	00:00	207,369.00	(481,409.57)
Maintenance of Plant	8100	41,763.23	0.00	0.00	0.00	(41,763.23)
Administrative Technology Services	8200	8,786.00	0.00	00:0	0.00	(8,786.00)
Community Services	9100	108,296.94	91,024.00	5,927.00	0.00	(11,345.94)
Interest on Long-term Debt	9200	54,343.00	0.00	0.00	0.00	(54,343.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		6,087,608.07	159,511.00	100,951.00	335,195.00	(5,491,951.07)

General Revenues: Taxes:

00.0

5,713,985.00 905.00 6,348.16 22,379.81 5,778,445.95

34,827.98

Extraordinary Items Special Items Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers Change in Net Assets Net Assets - July 1, 2009 Net Assets - June 30, 2010

286,494.88 435,949.00 722,443.88

^{*}This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF PINELLAS COUNTY For the Fiscal Year Ended June 30, 2010

Return completed form to:
Department of Education
Office of Funding and Financial Reporting
325 W. Gaines St., Room 824
Tallahassee, FL 32399-0400

PAGE

NUMBER **CONTENTS:** DOE Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund ------1-3 Exhibit K-1 Exhibit K-2 Statement of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Fund - Food 4-5 Exhibit K-3 Statement of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Fund - Other 6-7 Federal Programs ------Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Exhibit K-4 Funds - ARRA Economic Stimulus Funds -----8-11 Statement of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Fund -Exhibit K-5 12 Miscellaneous -----Exhibit K-6 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service Funds ----13 Exhibit K-7 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Capital Projects 14-17 Exhibit K-8 Statement of Revenues, Expenditures, and Changes in Fund Balance - Permanent Fund ------18 Exhibit K-9 Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Enterprise Funds ------19 Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Funds ---20 Exhibit K-10 Combining Statement of Changes in Assets and Liabilities - School Internal Funds-----Exhibit K-11 21 Schedule of Long-term Liabilities -----22 Exhibit K-12 Schedule of Categorical Programs - Report of Funds Available and Expenditures -----23 Exhibit K-13 Schedules of Selected Subobject Expenditures and Other Data Collection ------Exhibit K-14 24-26 Schedule 3, School Program Cost Report, General Fund/Special Revenue Funds------Exhibit K-15 27 Schedule 4, District Aggregate Program Cost Report, General Fund/Special Revenue Funds------Exhibit K-16 28 Schedule 5, Supplementary Schedule of Federal Financial Assistance Program Expenditures -----29 Exhibit K-17 The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2010, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on October 12, 2010.

Date

District Superintendent's Signature

Exhibit K-1 DOE Page 1 Fund 100

CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2010		DOE Page 1 Fund 100
To the Fred Tea Blace Jule 30, 2010	Account	Full 100
	Number	
REVENUES Federal Direct:		
Federal Impact, Current Operation	3121	17,853.34
Reserve Officers Training Corps (ROTC)	3191	308,850.77
Miscellaneous Federal Direct	3199	0.00
Total Federal Direct	3100	326,704.11
Federal Through State and Local:		
Medicaid	3202	2,707,151.84
National Forest Funds	3255	0.00
Federal Through Local Miscellaneous Federal Through State	3280	0.00
Total Federal Through State and Local	3299 3200	10,000.00 2,717,151.84
State:	3200	2,717,131.04
Florida Education Finance Program	3310	145,838,849.00
Workforce Development	3315	23,376,975.00
Workforce Development Capitalization Incentive Grant	3316	0,00
Workforce Education Performance Incentive	3317	375,660.00
Adults with Disabilities	3318	528,527.97
CO & DS Withheld for Administrative Expense	3323	67,581.36
Categoricals: District Discretionary Lottery Funds	3344	204 202 00
Class Size Reduction/Operating Funds	3355	296,202.00 113,156,599.00
School Recognition Funds	3361	3,796,279.00
Excellent Teaching Program	3363	8,228.00
Voluntary Prekindergarten Program	3371	1,238,498.39
Preschool Projects	3372	0.00
Reading Programs	3373	0.00
Full Service Schools	3378	
Other State:	2225	0.00
Diagnostic and Learning Resources Centers Racing Commission Funds	3335 3341	0.00
State Forest Funds	3342	0.00
State License Tax	3343	566,395.30
Other Miscellaneous State Revenue	3399	1,516,643.36
Total State	3300	290,766,438.38
Local:		
District School Taxes	3411	461,463,247.89
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes Excess Fees	3422	0.00
Tuition	3424	8,865.50
Rent	3425	1,735,115.58
Interest on Investments	3431	4,787,296.58
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(750,396.45)
Gifts, Grants and Bequests	3440	0.00
Adult General Education Course Fees	3461	3,334.87
Postsecondary Vocational Course Fees Continuing Workforce Education Course Fees	3462	2,350,721.90
Capital Improvement Fees	3464	301,062.97 133,552.49
Postsecondary Lab Fees	3465	0.00
Lifelong Learning Fees	3466	0.00
General Education Development (GED) Testing Fees	3467	113,747.34
Financial Aid Fees	3468	241,669.75
Other Student Fees	3469	321,293.79
Preschool Program Fees	3471	0.00
Pre-K Early Intervention Fees	3472	0.00
School Age Child Care Fees Other School, Course and Class Fees	3473	0.00
Other School, Course and Class Fees Miscellaneous Local:	3479	0.00
Bus Fees	3491	501,509.46
Transportation Services-School Activities	3492	121,675.51
Sale of Junk	3493	39,098.96
Receipt of Federal Indirect Cost Rate	3494	2,128,598.42
Other Miscellaneous Local Sources	3495	5,764,224.77
Impact Fees	3496	0.00
Refunds of Prior Year's Expenditures	3497	1,560,803.08
Collections for Lost, Damaged and Sold Textbooks	3498	53,727.79
Receipt of Food Service Indirect Costs	3499	0.00
Total Local	3400	480,879,150.20
Total Revenues	3000	774,689,444.53

Exhibit K-1 DOE Page 2 Fund 100

11,676,176.40 6,088,304.54 53,877,326.18 12,901,631.12 83,189,081.93 166,311.46 31,914.16 483,087,143.08 32,827,738.46 8,994,305.85 2,688,793.00 1,895,492.06 3,256,889.89 474,326.64 4,858,914.73 164,780.43 33,984,107.59 22,743,144.67 5,419,953.22 1,057,376.13 3,876,039.02 420,099.07 773,679,849.63 1,009,594.90 Totals 3,103.00 11,754.02 1,079.00 2,136.00 28,500.42 1,495.00 31,415.00 60,939.16 0.00 380,900.49 0.00 149,198.65 1.084.68 26,594.73 29,846.28 62,297.92 2,835,351.11 358,667.75 420,099.07 31,914.16 4,436,376.44 700 Other Expense 180,128.87 56,364.85 961.19 152.35 4,789.41 38,589.17 42,483.98 1,809.09 4,537,581.49 617,005,46 13,118.68 60,185.69 6,134,19 166,311.46 9,740,614.86 8,707.08 13,401.28 4,626.88 45,380.75 66,843.97 3,876,039.02 600 Capital Outlay 8,266,455.90 150,007.32 158,968.93 185,710.78 101,364.42 8,068.05 71,029.17 280,567.14 11,354.04 33,279.64 1,692.20 1,712,682.98 1,194,858.73 79,775.39 70,725.39 171,380.11 887,226.11 3,646,752.41 17,031,898.71 500 Materials and Supplies 2,199,12 0.0 0.00 0.00 000 0.00 0.00 0.00 0.00 0.00 855,188,40 339,521.10 19,194.56 3,133,746.38 1,954.50 33,145,566.27 28,793,762.21 400 Energy Services 420,168.45 1,485,001.82 23,509,625.59 190,665.73 96,447.21 185,713,53 338,259.70 138,549.40 227,630.33 425,646.00 42,084.47 450,639.84 1,703,993.50 16,320,708.82 6,617,617.47 118,164.58 53,243,360.75 972,444.31 300 Purchased Services 148,262.07 108,697,506.44 7,877,148.29 1,890,295.22 943,967.16 525,830.86 819,928.94 626,233.41 131,356.93 1,006,507.10 4,278.73 2,502,349.59 9,054,434.63 12,764,506.78 2,951,528.43 1,016,882.09 167,091,972.52 2,560,406.31 13,570,549.54 DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2010 200 Employee Benefits 288,570.01 337,907,580.45 24,600,125.36 8,239,013.37 6,538,287.70 4,560,899.05 1,626,532.99 2,287,463.30 39,479,438.65 2,981,453.47 158,657.15 6,895,738.75 18,566,857.64 23,986,103.50 6,313,784.98 3,305,333.95 359,747.25 488,990,060.08 894,472.51 Salaries Account Number 7100 7200 8100 9100 6100 6200 6300 6500 7300 7410 7500 7600 7800 7900 7420 9300 2000 6400 7700 8200 710 720 Excess (Deficiency) of Revenues Over Expenditures Instruction and Curriculum Development Services Community Services
apital Outlay:
Facilities Acquisition and Construction Facilities Acquisition and Construction Administrative Technology Services Instructional Staff Training Services Instruction Related Technology Pupil Transportation Services Other Capital Outlay Debt Service: (Function 9200) Instructional Media Services Pupil Personnel Services Redemption of Principal General Administration School Administration Maintenance of Plant Total Expenditures Operation of Plant EXPENDITURES Central Services Fiscal Services Food Services School Board Interest

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

Exhibit K-1 DOE Page 3

For the Fiscal Year Ended June 30, 2010

Fund 100

For the Fiscal Teal Edded Julie 30, 2010		Fulld 100
	Account	
	Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	205,911.90
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	12,295,563.65
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	12,295,563.65
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		12,501,475.55
Net Change In Fund Balance		13,511,070.45
Fund Balance, July 1, 2009	2800	69,310,809.08
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2010	2700	82,821,879.53

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

For the Fiscal Year Ended June 30, 2010

Exhibit K-2 DOE Page 4 Fund 410

For the Fiscal Year Ended June 30, 2010		Fund 410
	Account	
	Number	
REVENUES		
Federal Through State and Local:		
School Lunch Reimbursement	3261	18,189,240.68
School Breakfast Reimbursement	3262	4,403,716.74
After School Snack Reimbursement	3263	243,315.93
Child Care Food Program	3264	
USDA Donated Foods	3265	1,901,973.02
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	170,267.35
Fresh Fruit and Vegetable Program	3268	36,372.65
Other Food Service Revenues	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	24,944,886.37
State:		
School Breakfast Supplement	3337	239,279.04
School Lunch Supplement	3338	305,692.00
Other Miscellaneous State Revenues	3399	7,681.00
Total State	3300	552,652.04
Local:		
Interest on Investments	3431	315,278.96
Gain on Sale Of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(90,525.46)
Gifts, Grants and Bequests	3440	
Student Lunches	3451	5,607,611.70
Student Breakfasts	3452	385,248.10
Adult Breakfasts/Lunches	3453	428,005.50
Student and Adult a la Carte	3454	5,691,420.43
Student Snacks	3455	141,261.50
Other Food Sales	3456	68,922.89
Other Miscellaneous Local Sources	3495	700,705.99
Refunds of Prior Year's Expenditures	3497	83.96
Total Local	3400	13,248,013.57
Total Revenues	3000	38,745,551.98

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

For the Fiscal Year Ended June 30, 2010

Exhibit K-2 DOE Page 5 Fund 410

		Funa 410
	Account	
	Number	
EXPENDITURES (Function 7600/9300)	1 1	
Salaries	100	12,391,056.64
Employee Benefits	200	4,644,849.96
Purchased Services	300	2,729,338.66
Energy Services	400	1,119,487.63
Materials and Supplies	500	14,589,752.02
Capital Outlay	600	34,566.83
Other Expenses	700	227,592.54
Other Capital Outlay (Function 9300)	600	273,785.64
Total Expenditures		36,010,429.92
Excess (Deficiency) of Revenues Over Expenditures		2,735,122.06
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	
Proceeds from 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	
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		2,735,122.06
Fund Balance, July 1, 2009	2800	11,131,044.55
Adjustments to Fund Balance	2891	11,101,011.03
Fund Balance, June 30, 2010	2700	13,866,166.61

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

For the Fiscal Year Ended June 30, 2010

Exhibit K-3 DOE Page 6 Fund 420

Tof the riscal real Ended Julie 50, 2010		Fund 420
	Account	
	Number	
REVENUES		
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	4,876,275.43
Total Federal Direct	3100	4,876,275.43
Federal Through State and Local:		
Vocational Education Acts	3201	2,574,561.30
Medicaid	3202	
Workforce Investment Act	3220	25,320.19
Eisenhower Math and Science	3226	5,026,233.94
Drug Free Schools	3227	442,101.32
Individuals with Disabilities Education Act	3230	28,646,862.60
Elementary and Secondary Education Act, Title I	3240	21,632,903.53
Adult General Education	3251	1,303,943.08
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	12,731.07
Federal Through Local	3280	2,504,636.28
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	56,673.77
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	62,225,967.08
State:		
Other Miscellaneous State Revenue	3399	177,137.19
Total State	3300	177,137.19
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	67,279,379.70

Exhibit K-3 DOE Page 7 Fund 420

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REYENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2010

FOR the Piscal Year Ended June 50, 2010									F UTG 470
		100	200	300	400	200	009	700	
	Account	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
EXPENDITURES									
Current: Instruction	2000	18 841 029 06	6 537 993.56	4 404 102.32		1.673.839.36	2,331,897,60	99 033.87	33.887.895.77
Pupil Personnel Services	6100	7,240,189.49	2,259,777.33	59,525.13		257,504.65	14,121.99	1,169.00	9,832,287.59
Instructional Media Services	6200	260,137.13	92,427.60			75,869.26			428,433.99
Instruction and Curiculum Development Services	6300	6,892,192.49	2,101,634.98	715,565.16	301.04	95,902.48	60,118.74	2,370.00	9,868,084.89
Instructional Staff Training Services	6400	3,872,841.29	1,200,629.59	1,080,232.10		76,370.62	69,381.13	42,093.48	6,341,548,21
Instruction Related Technology	9059	74,323.51	30,914.69						105,238.20
Board	7100	3, 600 00	.0.200	1,500.00				00 620 000 1	1,500.00
General Administration	7200	22,383.15	11,856.81	.004.00		00 000	00000	1,792,053.98	1,826,293,94
School Administration	7300	78,225,33	11.17.7.51	99,198.91		30,907.32	4,900.00	C/300.72	237,485.02
Facilities Acquisition and Construction	7500	25 050 00	070001						0000
Fiscal Services	2600	50,10,00,00	1,900,49						45,651,22
Frong Services	7700	12 101030	73 280 30	120.252.00		48 648 00	20 355 35	44 161 46	616 477 83
Punil Transportation Services	7800	27.961.51	252.43	29 981 96	1.144.97	2060.54	at Control	OLI TOTAL	61.401.41
Operation of Plant	7900	48.626.46	14.090.95	47.755.56	21,544.27	731.50	15,625.00		148,373.74
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	71,293.16	22,039,34						93,332.50
Community Services	9100			45,129.60		165,800.32	21,348.65	2,865,111.61	3,097,390.18
Capital Outlay:	7420								800
Other Capital Ontlay	0300						10 828 089		10 808 989
Date Capital Others	O)CC						VC:07070		76'070'600
Redemption of Principal	710								0.00
Interest	720								00'0
Total Expenditures		37,724,881.18	12,368,034.78	6,653,242.83	22,990.28	2,433,694.14	3,227,577.34	4,848,959.15	67,279,379.70
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)	3330								
Sales of Canital Assets	3730								
Jose Recoveries	3740								
Transfers In:	2								
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3030								
Interfund	3650								
From Permanent Funds	3000								
From Determine Dunds	3600								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700) To the General Band	010								
To Dake Service Bunds	26								
To Capital Projects Funds	930					l			
Interfund	950								
To Permanent Punds	096								
To Internal Service Funds	970								
To Enterprise Funds	066								ļ
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2009	2800								
Adjustments to rund Balance	1687								
Fulld Dalatave, suite 30, 2010	20.14	andidadan mada an an an an an an an an an an an an an	UUUUUMAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA	//////////////////////////////////////	AMARINI AMARINI AMARINI AMARINI AMARINI AMARINI AMARINI AMARINI AMARINI AMARINI AMARINI AMARINI AMARINI AMARINI	III II	Million of the second s	WWW///////////////////////////////////	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - AMERICAN RECOVERY AND REINVESTMENT ACT ECONOMIC STIMULUS FUNDS
For the Fiscal Year Ended June 30, 2010

Exhibit K-4 DOE Page 8

		State Fiscal	Targeted ARRA	Other ARRA	
	Account Number	Stabilization Funds (431)	Stirrulus Funds (432)	Stirmlus Grants (433)	Totals
REVENUES					
Federal Direct:					
Workforce Investment Act	3170				0.00
Miscellaneous Federal Direct	3199				00:00
Total Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State:					
State Fiscal Stabilization Funds ~ K-12	3210	39,667,057.33			39,667,057.33
State Fiscal Stabilization Funds - Workforce	3211				0.00
State Fiscal Stabilization Funds – VPK	3212				0.00
State Fiscal Stabilization Funds Excellent Teaching	3213				0.00
Individuals with Disabilities Education Act (IDEA)	3230		7,294,187.84		7,294,187.84
Elementary and Secondary Education Act, Title I	3240		10,189,255.14		10,189,255.14
School Lunch Reimbursement	3261				0.00
School Breakfast Reimbursement	3262				0.00
After School Snack Reimbursement	3263				0.00
Child Care Food Program	3264				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299		3,662,723.23	131,178.94	3,793,902.17
Total Federal Through State	3200	39,667,057.33	21,146,166.21	131,178.94	60,944,402.48
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
Refund of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	39,667,057.33	21,146,166.21	131,178.94	60,944,402.48

Exhibit K-4 DOE Page 9 Fund 431

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - STATE FISCAL STABILIZATION FUNDS (Continued)
For the Fiscal Year Ended June 30, 2010

For the Fiscal X ear Ended June 30, 2010									Fund 431
	_	100	200	300	400	200	009	700	
	Account	Salaries	Employee Benefits	Purchased	Energy	Materials and Supplies	Capital	Other	Totals
EXPENDITIBES		Coverno		2007	2007 700	nowd days are	Commo	Somoon T	1
Current:									
Instruction	2000	31,032,529.70	8,567,555.73						39,600,085.43
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			66,971.90					66,971.90
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	9059								0.00
Board	7100								000
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Pood Services	7600								00'0
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	2000								0.00
Maintenance of Plant	8100								00'0
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		31,032,529.70	8,567,555.73	66,971.90	00.00	0.00	0.00	00:0	39,667,057.33
Excess (Deficiency) of Revenues over Expenditures									00:00
OTHER FINANCING SOURCES (USES) Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
Total Transfer In	3600								8
LOCAL LEADSCERS III	2000								0.00
Transfers Out: (Function 9700) To Capital Projects Funds	930								
Total Transfers Out	9700								00'0
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Pund Balance, July 1, 2009	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2010	2700								

Exhibit K-4 DOE Page 10 Fund 432

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - TARGETED ARRA SHMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2010

For the Fiscal Year Ended June 30, 2010									Fund 432
		100	200	300	400	200	009	700	
	Account	Salaries	Employee Benefits	Purchased	Energy	Materials and Sumilies	Capital	Other	Totale
EXPENDITURES				200	200		Commo	compdur	TOGTE
Current:									
Instruction	2000	4,498,148.72	1,070,166.56	3,391,614.59		1,150,094.17	3,526,380.22	17,235.00	13,653,639.26
Pupil Personnel Services	6100	675,275.76	178,610.65			33.36			853,919.77
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	213,316.85	64,967.67	78,413.26					356,697.78
Instructional Staff Training Services	6400	4,324,376.93	1,346,634.98	4,649.00		1,046.05			5,676,706.96
Instruction Related Technology	0059								0.00
Board	7100								0.00
General Administration	7200							336,544.44	336,544.44
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	2700								0.00
Pupil Transportation Services	7800	268,658.00							268,658.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								00:0
Administrative Technology Services	8200								00:00
Community Services	9100								0.00
Capital Outlay: Facilities Acquisition and Construction	7420								00.0
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200) Redemntion of Principal	710								8
Interest	720								0.00
Total Expenditures		9,979,776.26	2,660,379.86	3,474,676.85	00.00	1,151,173.58	3,526,380.22	353,779.44	21.146.166.21
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								
Loss Recovenes	3740								
Transfers In:	,								
Total Transfer I	26050								
lotal transfers in	2000								0.00
Transfers Out: (Function 9700) To Canital Projects Punds	030								
Total Transfers Out	9700								000
Total Other Financine Sources (Uses)									000
Not Change in Pand Balance									800
Net Change in Fund Danance									0.00
Fund Balance, July 1, 2009	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2010	2700								

Account Account 100 200 440 500 64	COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL. For the Fiscal Year Ended June 30, 2010	ES, AND CE								201.010.1
Automatic Automatic Daughote Paractes Services Out			100	200	300	400	200	009	700	
Services Compared		Account		Employee	Purchased	Energy	Materials	Capital	Other	
Sections Sections		Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
Sections Stool	Comment									
Bornelization (1900) Development Strates (2000) Developm	Instruction	2000								000
Comparison	Pupil Personnel Services	6100								00.00
Development Stretions 6400 2400 1700 1710 17	Instructional Media Services	6200								0.00
Services 5400	Instruction and Curriculum Development Services	6300								00:00
1700 1700	Instructional Staff Training Services	6400								0.00
1700 2000	Instruction Related Technology	6500								0.00
12,00 12,0	Board	7100								0.00
1300 1300	General Administration	7200								0.00
1410 1410	School Administration	7300								0.00
2500 2500	Facilities Acquisition and Construction	7410								0.00
7600 7600	Fiscal Services	7500					-			0.00
7700 7700	Food Services	7600								0.00
1800 1800	Central Services	7700								00'0
1900 1900	Pupil Transportation Services	7800								000
Services 8100	Operation of Plant	7900								000
Services \$2.00 Onstruction 74.20 O) 710 Tool 0.00 O) 0.00 On The over Expenditures 0.00 RCES (USES) 3740 S 36.00 S 36.00 S 35.00 Cest (Uses) 2800 Cest (Uses) 2800 Cest (Uses) 2800	Maintenance of Plant	8100								000
9100 1420 9100 9100 9100 9100 9200	Administrative Technology Services	8200								000
7420 7420 7420 7420 710	Community Services	9100								0.00
0) 710 720 720 0.00 0.00 0.00 0.00 0.00 0.00	Capital Outlay: Excelling Association and Construction	7420								
710 720 730	Other Canital Onflav	0300						121 179 04		121 170 04
710 710 720 0.000 0.	Date Capital Canal	2000						45.071,151		151,178,94
720 0.00 0.00 0.00 0.00 0.00 Table Street Expenditures 3730 3440 3500	Redemption of Principal	710								00:00
Note over Expenditures 1000 0.0	Interest	720								0.00
RCES (USES) 3730 3740 3600 3600 3600 3700 3600 3700 3600 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700	Total Expenditures		00:00	0.00	00:00	00:00	00:00	131,178.94	00:0	131,178.94
RCES (USES) 3730 3740 3740 3600 700) 930 930 9700 7700 2891 2700	Excess (Deficiency) of Revenues over Expenditures									0.00
s 3630 3600 30) 930 9700 9700 280 2801	OTHER FINANCING SOURCES (USES) Sales of Capital Assets	3730								
20) 3630 3600 70) 930 9700 9700 26 2800 2801 2700	Loss Recoveries	3740								
93600 90) 93600 9700 9700 9800 2800 2700 2700	Transfers In:									
oces (Uses)	From Capital Projects Funds	3630								
ces (Uses)	Total Transfers In	3600								0.00
ces (Uses)	Transfers Out: (Function 9700)									
ces (Jses)	To Capital Projects Funds	930								
ress (Uses)	Total Transfers Out	9700								0.00
8	Total Other Financing Sources (Uses)									0.00
	Net Change in Fund Balance									00.00
	Fund Balance, July 1, 2009	2800								
	Adjustments to Fund Balance	2891								
	Fund Balance, June 30, 2010	2700								

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - MISCELLANEOUS

Exhibit K-5 DOE Page 12 Fund 490

For the Fiscal Year Ended June 30, 2010

For the Fiscal Year Ended June 30, 2010		Fund 490
	Account	
	Number	
REVENUES		
Federal Through Local	3280	
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 Revenues	3000	0.00
EXPENDITURES		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
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)	2000	
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
	9700	
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2009	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2010	2700	

DISTRICT SCHOOL BOARD OF FINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CH	AND CHAN	ANGES IN FUND BALANCES - DEBT SERVICE FUNDS	- DEBT SERVICE FUND	69					Echibit K-6 DOE Pare 13
orow the protect that the control and the cont	Account	SBE/COBI Bonds (210)	Special Act Bonds (220)	Section 1011.14/1011.15 F.S. Lours (230)	Motor Vehicle Revenue Bonds (240)	District Bonds (250)	Other Debt Service (290)	ARRA Economic Stimulus Debt Service (299)	Totak
REVENUES									
Necelui.	3199								0.00
Miscellaneous Federal Through State	3299				1				n:n
CO & DS Distributed	3321								00:00
CO & DS Withheld for SBE/COBI Bonds	3322	3,965,281.03			1				3,965,281.03
Cost of Issuing SBE/COBI Bonds	3324				†				080
STRICORT Bond Interest	33.55	2311.72							2,311.72
Racing Commission Funds	3341								0000
Other Miscellancous State Revenue	3399								0.00
Total State Sources	3300	3,967,592.75	0.00	000	0000	0.00	0.00	00:0	3,967,592.75
Local: Detriet Interest and Sinking Taxes	3412								0.00
Local Sales Tax	3418								00:0
Tax Redemptions	3421								00:00
Payments in Lieu of Taxes	3422								00:0
Excess Fees	3423								800
Interest on Javestments	3431								000
Net Processe Decrease) in Bair Value of Investments	3432								0.00
Gife. Grants, and Bequests	3440								0.00
Miscellaneous Local Revenues	3495								0000
Impact Rees	3496								0000
Refunds of Prior Year Expenditures	3497								00.0
Total Local Sources	3400	00:0	0.00	0.00	000	080	0.00	000	3 967 592 75
Total Revenues Total Revenues	3000	3,967,987.13	0.00	O.T.	000	800	800		C. March 100 for
Redemption of Principal	710	2,405,000.00							2,405,000.00
Interest	720	1,619,700.00							1,619,700.00
Dues and Rees	730	2,802.90							2,802.90
Miscellaneous Expenses	82	000000000	000	86	8	000	000	000	4.027.502.90
Total Expenditures Description of Description		05.205/120,4	000	80	000	000	0.00		(59,910.15)
OTHER FINANCING SOURCES (USES)									
Sale of Bonds	3710								0.00
Premium on Sale of Boads	3791								000
Proceeds of Refunding Bonds	37,15								000
Proceeds of Loans	3730								000
Proceeds of Certificates of Participation	3750								0.00
Premium on Certificates of Participation	3793								00:00
Proceeds of Forward Supply Contract	3760								00'0
Payments to Refunded Bond Escrow Agent (Function 9299)	760								0.00
Discounts on Sale of Bonds (Function 9299)	168								00.0
Discounts on Refunding Bonds (Function 9299)	892								000
Discounts on Certificates of Participation (Function 9299)	893								000
1/ans/s/73 in: From General Fund	3610								0000
From Capital Projects Funds	3630								00:00
From Special Revenue Funds	3640								0000
Interfund	3650								0000
From Permanent Funds	3660								000
From Litternia Service Funds	3670								000
Total Transfers In	3600	80	000	000	00.00	000	000	00:00	0.00
Transfers Out: (Fundion 9700)	8								
To General Fund	910								0.00
To Secretal Description Funds	930								000
To Special Actual Prints	¥ 8								0.00
To Permanent Funds	096								00'0
To Internal Service Funds	970								00'0
To Enterprise Funds	990								00:00
Total Transfers Out	9700	00:0	0.00	0.00	00:00	0.00	0.00	0.00	0.00
Total Other Firancing Sources (Uses)		0,00	0.00	0.00	00'0	000	0.00		00'0
Net Change in Yund Balances		(59,910.15)	0.00	0.00	000	0.00	0.00		(59,910.13)
Fund Balances, July 1, 2009	2800	1,096,917.23							000
Adjustments to Fund Balances	2891	00 100 100 1							1.037.007.08
Fund Equances, June 30, 2010	ZVM	1,037,007.08							-accordently

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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Fiscal Year Ended June 30, 2010

REVERIUES Account (COBI) Account (COBI) Special Act Bonds (Recence) Reveril Exercity (COBI) 3199 Account (COBI) (310) (320) Referrell mough State 3292 (COBI) (320) (320) Materillaceus Federal Direct 3321 (COBI) (320) (320) State Control Exercity (Cobin State) 3322 (COBI) (320) (320) Reigh Commission Fund 3324 3324 (320) (320) Charctonic First Popular Dank 3324 3324 (320) (321,50,00) Charctonic First Commission Fund 3334 3324 (321,50,00) (321,50,00) Charctonic First Commission Fund 3334 3334 (321,50,00)	Special Act Bonds	4/1011.15			
Account (COBI) (Racetrac angle of the color of the colo			Public Education Capital	District	Capital Outlay and Debt
ct 1399 ugh State 3299 1321 O.& D.S 1322 1325 O.& D.S 1326 1326 1327 1328 1329 Program 13394 Y. Assistance Program 13395 Program 13395 A toward Tax 1341 A toward Tax 1341 A toward Tax 1341 A toward Tax 1342 A toward Tax 1342 A toward Tax 1343 A toward Tax 1340 1		Loans (330)	Outlay (PECO) (340)	Bonds (350)	Service Funds (360)
ter 1999 1919 2 & D.S. 3321 2 & D.S. 3325 3 321 2 & D.S. 3325 3 321 3 321 3 321 3 321 3 321 3 321 3 322 3 32					
1929 1929 1929 1929 1929 1920					
3321 3321 3325 3326 3326 3326 3326 3327 3329					
1925 3321 2325 3325 3325 3326 3326 3326 3327 2327					
Program 3324 322 3341 2 3391 2 3391 2 3392 3392 3393 3394 3394 3394 3399 3399 3399 3399 3399 3399 3399 3399 3491 3431 3431 3431 3431 3431 3440 3300 0.00 2 3300 0.00 2 3300 0.00 2 3495 3495 3495 3495 3495 3495 3495 3496 3600 3000 0.00 2 3000 3000 0.00 2 3000 3					472,561.61
3320 3341 22 3341 3341 23 3392 3392 3392 4 Nogram 3394 3394 5 Assistance Program 3395 3396 3396 5 Assistance Program 3397 3397 3397 6 Assistance Program 3397 3397 3397 3397 3418 6 Assistance Program 3397 3397 3397 3418 6 Assistance Program 3492 3492 3495 3495 3495 3495 3495 3495 3495 3496 34					47,077.04
Program 3392	223.250.00	+			
3392 Program 3394	00.00.00		2 232 246 00		
Program 3394					
3394 3395 3395 3395 3396 3396 3397 3397 3399 3399 3399 3399 3399 3413 3421 3421 3421 3431 3440 3440 3496 3000 0.00 22 3495 3495 3495 3495 3496 3600 36					
A besistance Program 3395 3396 3397 3397 3397 3397 33997 33997 3418 3418 3421 3421 3421 3431 3421 3430 3400 3000 0.00 22 3400 3400 3000 0.00 22 3400 3400 3000					
Funding 3396 3396 3397 3399 3397 3399 3399 3399 3399 3399 3413 3413 3421 3421 3431 3431 3431 3432 3496 0.00 22 3496 0.00 3496 3490					
3397 2000 22 2399 23					
3399 0.00 22					
3400 0.00 2.2					
air Value of Investments 3413 3418 3418 3421 3432 3440 3440 3440 3440 3440 3440 3440 3440 3440 3400 0.00 3400 3400 0.00 3400 3400 0.00 3400		0.00	2,232,246.00	0.00	519,638.65
air Value of Investments 3418 3421 3431 3440 s 3460 an 7400) an 7400) an 7400) an 7400) an 7400) an 7400 an					
3421 3431 3431 3431 3432 3432 3433 3432 3433 3435 3440 3400 0.00 23 3400 0.00 3400 0.00 23 3400 0.00 0.00 23 3400 0.00 0.00 23 3400 0.00					
air Value of Investments 3432 s 3432 3432 3440 s 3440 s 3440 s 3440 s 3456 0.00 3400 0.00 3400 0.00 3400 0.00 3400 0.00 22 410 620 620 640 pment 640 640 660 660 660 610 710 710 710 720 730					
air Value of Investments 3432 s 3440 s 3440 s 3440 s 3495 n 7400) 3000 0.00 n-consumable) 610 22 n-consumable) 620 22 n-consumable) 630 660 indings 660 660 idings 660 660 s 680 690 710 720 730 730 730 730	9,407.13		57,241.08		26,894.70
s 3433 3410 3410 3440 3440 3440 3440 3495 3495 3496 3400 3000					
s 3440 s 3495 3496 0.00 3400 0.00 3700 0.00 3700 0.00 3700 0.00 3700 0.00 3700 0.00 3700 0.00 3700 0.00 3700 0.00 3700 0.00 3710 0.00 3710 0.00 3710 0.00 3710 0.00 3710 0.00 3710 0.00 3710 0.00 3710 0.00 3710 0.00 3710 0.00 3710 0.00 3710 0.00 3720 0.00 3730 0.00 3740 0.00 3740 0.00 3740 0.00 3740 0.00 3740 0.00 3740 0.00 3740 0.00 3740 0.00 3740 0.00 3740 0.00 3740 0.00 3740 0.00 3740 0.00	(2,065.06)		(1,137.72)		(6,300.52)
s 3495 s 3496 s					
3490 3490 0.00 3400 0.00 3000 3000 0.00 22 3000 0.00 22 3000 0.00 22 3000 0.00 22 300					
3400 0.000 23					
suconsumable) 610 0.000 2.000 billidings 650 680 690 690 7.000 7.0		0.00	56,103.36	0.00	20,594.18
n-consumable) 610 n-consumable) 620 rent 630 pment 640 indings 650 s 680 710 720 730		0.00	2,288,349.30	0.00	540,232.83
n-consumable) 620 fourt 630 forment 640 indings 650 s 680 c 690 710 720 730	77 169 33				
indings 630 idings 650 s 650 c 600 c 710 c 720 c 730 c 730 c 730	5.957.31				
ildings 650 650 650 650 650 650 650 650 650 650			1.329.558.99		1.177.316.98
ildings	38,212.67				
ildings s					
s s					
89			9,216.85		
			8,240,941.70		
					2 100 86
					000014
		0.00	9.579.717.54	0.00	1.179,417.84
of Revenue Over Evneuditure		000	131 348 197	000	(430 185 01)

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For the Fiscal Year Ended June 30, 2010 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) PIS DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

(91.991,700,46)	00.0	(20.981,876,9)	00.0	(18.217,702,84)		xcess (Deficiency) of Revenues Over Expenditures
24.204,041,771	00.0	14,564,750.34	00.0	64.081,266,121		otal Expenditures
00.0					064	Miscellaneous Expenses
2,100.86					0£L	Dues and Fees
08.99ε,086				08.99£,086	720	Interest
14.670,868,11				14.670,858,11	017	Redemption of Principal
						Oebt Service (Function 9200)
14.004,221				14.004,221	069	Computer Software
27.87E,847,EZ		78.116,24		45,461,525.15	089	Remodeling and Renovations
2,289,232.95				01.310,082,2	0/9	Improvements Other than Buildings
94.794,28				94.794,28	099	Land
492,039.08				492,039.08	0\$9	Motor Vehicles (Including Buses)
26,002,150.00		121,301.49		25,842,635.84	01/9	Furniture, Fixtures and Equipment
01.120,091,18		86.852,786,51		51.802,869,46	089	Buildings and Fixed Equipment
18,213,81				12,256.51	079	Audiovisual Materials (Non-consumable)
18.090,172		410,000.00		82.198,88	019	Library Books
						EXPENDITURES (Function 7400)
113,133,206.26	00.0	75.495,386,5	00.0	89.794,784,201	3000	Total Revenues
19.578,874,601	00.0	Zε.99ε,70e,ε	00.0	89.794,784,201	3400	Total Local Sources
00.0					9678	Impact Fees
3,844,146.28		82.788,077,5		00.622,87	\$67£	Miscellaneous Local Sources
00.0				1 33 32 32	3440	Gifts, Grants, and Bequests
(94.628,822,1)		(72.866,24)		(65.728,802,1)	3433	Net Increase (Decrease) in Fair Value of Investments
00.0					3432	Gain on Sale of Investments
5,691,051.23		19.741,671		17.098,814,2	3431	Interest on Investments
00.0					3421	Tax Redemptions
00.0					3418	Local Sales Tax
95.202,101				98.808,202,101	3413	District Local Capital Improvement Tax
,						רסכמן:
3,654,332.65	00.0	00.861,676	00.0	00.0	3300	Total State Sources
00.0	1000	00 001 025		1000	6655	Other Miscellaneous State Revenue
00.861,676		00.861,678			7955	Charter School Capital Outlay Funding
00.0		00 007 027			9688	Class Size Reduction/Capital Funds
00.0					5688	Smart Schools Small County Assistance Program
00.0					3394	Effort Index Grant
00.0					£6££	School Infrastructure Thrift Program
00.0	<u> </u>				3392	Classrooms First Program
00.842,252,2				 	1655	Public Education Capital Outlay (PECO)
223,250.00					1455	Racing Commission Funds
00.0					3326	SBE/COBI Bond Interest
\$0.770,7\$					3325	Interest on Undistributed CO & DS
19.182,574					3321	CO & DS Distributed
19 193 CLV	1			ŀ	1 ,000	emile:
00.0					3599	Miscellaneous Federal Through State
00.0					6618	Miscellaneous Federal Direct
00 0				1	1 0012	Pederal:
						REAEMINES
Totals	(66£)	(06E)	(386)	(0/5)	Number	SalinaAad
olotoT.	Capital Projects	Projects (095)	Improvement	Section 1011.71(2) F.S.	Account	
	ARRA Economic Stimulus	Capital Stocker	Voted Capital	Capital Improvement		
	Sulming simonon valv		Intimo PotoV	,		
DOE Page 15		Other				the Fiscal Year Ended June 30, 2010

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2010

For the Fiscal Year Ended June 30, 2010							DOL Lage 10
	Account	Capital Outlay Bond Issues (COBI)	Special Act Bonds (Racetrack)	Section 1011.14/1011.15 F.S. Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Scrvice Funds
	Number	(310)	(320)	(330)	(340)	(350)	(360)
OTHER FINANCING SOURCES (USES)	0170						
Description of Selection de	3701						
Fremum on Sale of Bolids	3791						
Proceeds of Refunding Bonds	3/15						
Premium on Refunding Bonds	3792						
Loans	3720						
Sales of Capital Assets	3730						
Loss Recoveries	3740						
Proceeds of Certificates of Participation	3750						
Premium on Certificates of Participation	3793						
Proceeds of Forward Supply Contract	3760						
Proceeds from Special Facilities Construction Advance	3770						
Payments to Refunded Bond Escrow Agent (Function 9299)	760						
Discounts on Sale of Bonds (Function 9299)	891						
Discounts on Refunding Ronds (Function 9299)	892						
Discounts on Certificates of Particination (Function 9299)	803						
Transfers In.							
From General Fund	3610						
From Debt Service Funds	3620						
From Special Revenue Funds	3640						
Interfund	3650						
From Permanent Funds	3660						
From Internal Service Funds	3670						
From Enterprise Funds	3690						
Total Transfers In	3600	00'0	0.00	00.00	00:00	0.00	00.00
Transfers Out: (Function 9700)							
To General Fund	910						
To Debt Service Funds	920						
To Special Revenue Funds	940						
Interfund	950						
To Permanent Funds	096						
To Internal Service Funds	970						
To Enterprise Funds	066						
Total Transfers Out	9700	00'0	00:00	0.00	0.00	0.00	00:0
Total Other Financing Sources (Uses)		00'0	0.00	00.0	0.00	0.00	00:0
Net Change in Fund Balances		00'0	109,252.86	00.0	(7,291,368.18)	00'0	(639,185.01)
Fund Balances, July 1, 2009	2800		259,483.34		13,683,007.47		663,517.37
Adjustments to Fund Balances	2891						
D J B. 1 France 20 2010							

For the Fiscal Year Ended June 30, 2010						DOE Page 17
	Account Number	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	ARRA Economic Stimulus Capital Projects (399)	Totals
OTHER FINANCING SOURCES (USES)						
Sale of Bonds	3710					0.00
Premium on Sale of Bonds	3791					0.00
Proceeds of Refunding Bonds	3715					0.00
Premium on Refunding Bonds	3792					0.00
Loans	3720					0.00
Sales of Capital Assets	3730			208,946.00		208,946.00
Loss Recoveries	3740					0.00
Proceeds of Certificates of Participation	3750					0.00
Premium on Certificates of Participation	3793					0.00
Proceeds of Forward Supply Contract	3760	9,241,271.01				9,241,271.01
Proceeds from Special Facilities Construction Advance	3770					0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760					0.00
Discounts on Sale of Bonds (Function 9299)	891					0.00
Discounts on Refunding Bonds (Function 9299)	892					0.00
Discounts on Certificates of Participation (Function 9299)	893					0.00
Transfers In:						
From General Fund	3610				1	0.00
From Debt Service Funds	3620					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
From Enterprise Funds	3690					0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)						
To General Fund	910	(11,616,366.65)		(679,197.00)	. [(12,295,563.65)
To Debt Service Funds	920		,			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
To Enterprise Funds	990					0.00
Total Transfers Out	9700	(11,616,366.65)	0.00	(679,197.00)	0.00	(12,295,563.65)
Total Other Financing Sources (Uses)	1	(2,375,095.64)	0.00	(470,251.00)	0.00	(2,845,346.64)
Net Change in Fund Balances		(48,582,808.45)	0.00	(10,448,437.02)		(66,852,545.80)
Fund Balances, July 1, 2009	2800	257,274,535.44		22,129,361.21		294,009,904.83
Adjustments to Fund Balances	2891	227,277,230711		22,122,001.21		0.00
Fund Balances, June 30, 2010	2700	208,691,726.99		11,680,924.19		227,157,359.03

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND For the Fiscal Year Ended June 30, 2010

Exhibit K-8 DOE Page 18 Fund 000

For the Fiscal Year Ended June 30, 2010		Fund 000
	Account	
	Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	2,733.59
Total Revenues		2,733.59
EXPENDITURES		
Current:		
Instruction	5000	2,724.25
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Debt Service: (Function 9200)		
Retirement of Principal	710	
Interest	720	
Total Expenditures		2,724.25
Excess (Deficiency) of Revenues Over Expenditures		9.34
OTHER FINANCING SOURCES (USES)		
Sales 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		9.34
Fund Balance, July 1, 2009	2800	151,858.93
Adjustments to Fund Balance	2891	131,030,93
Fund Balance, June 30, 2010	2700	151,868.27

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2010

COMBINING STATEMENT OF REYENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2010	ND CHANG	ES IN FUND NET ASSE	IS - ENTERPRISE FUND	SI					Exhibit K-9 DOE Page 19
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Other	Other	
	Account	Consortium (911)	Consortium (912)	Consortium (913)	Consortium (914)	Consortium (915)	Enterprise Programs (921)	Enterprise Programs (922)	Totak
OPERATING REVENUES	3401								1
Charmes for Sales	3.461								0.00
Premium Revenue	3484								00.0
Other Operating Revenues	3489								0000
Total Operating Revenues		00.0	00:00	0.00	0.00	00.0	00.00	00'0	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	01								0.00
Employee Benefits	200								00:00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	200								0.00
Capital Outlay	300								0.00
Outer Expenses	700								0.00
Depreciation	08/	000				000			0.00
Total Operating Expenses		0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	00:00	0000	0.00	00.00	0.00	00:00	0.00
NONOPERATING REVENUES (EXPENSES)									
merest on myesunents	2420								0.00
Cain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								00:00
Chits, Crants and Bequests	246								0.00
Miscellaneous Local Sources	3493								0.00
Loss Recovenes	3740								00.00
Cain on Lysposiuon of Assets	3/80								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	06/10								0.00
Total Nonnerating Detamine (Forence)		8	80	800	8	8	800	8	800
Total Tougher and B. Nevenues (Lapleuses)		85	0.00	00.00	80.0	00.00	00.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	00.00	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								00:00
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	00.00	00:00	00'00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								00:00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								00.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	00'00	0.00	00.00	00:00	00:00	00'0	0.00	0.00
Change in Net Assets		0.00	0.00	00:00	00.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2009	2880								00.00
Adjustments to Net Assets	2896								00:00
Net Assets, June 30, 2010	2780								0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2010

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2010	AND CHANG	ES IN FUND NET ASSET	IS - INTERNAL SERVICI	E FUNDS					Exhibit K-10 DOE Page 20
	Account	Self-Insurance (711)	Self-Insurance (712)	Self-Insurance (713)	Self-Insurance (714)	Self-Insurance (715)	Consortium Programs (731)	Other Internal Service (791)	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	6,164,281.48							6,164,281.48
Other Operating Revenue	3489								000
Total Operating Revenues		6,164,281.48	00.00	00:00	00.00	00.0	0.00	00:00	6,164,281.48
OPERATING EXPENSES (Function 9900)									
Salaries	100								00.00
Employee Benefits	200								0.00
Purchased Services	300								000
Energy Services	400								000
Materials and Supplies	200								00'0
Capital Outlay	009								00.00
Other Expenses	700	6,424,547.61							6.424.547.61
Depreciation	780								0.00
Total Operating Expenses		6,424,547.61	0.00	00:00	0.00	0.00	0.00	00.00	6.424.547.61
Operating Income (Loss)		(260,266.13)	0.00	00:00	0.00	0.00	000	00:00	(260.266.13)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	473,477.42							473,477.42
Gain on Sale of Investments	3432	(109,633.23)							(109,633.23)
Net Increase (Decrease) in Pair Value of Investments	3433								000
Gifts, Grants and Beauests	3440								880
Miscellaneous Local Sources	3405								000
T and December	2440								0.00
Loss Recovenes	3780								0.00
Cant on Disposition of Assets	3/80								0.00
Interest Expense (Function 9900)	720								0.00
IMISCELIATIONS EXPENSE (Function 9900)	06/						†		0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		363,844.19	0.00	0.00	0.00	0.00	00'0	0.00	363,844.19
Income (Loss) Before Operating Transfers		103,578.06	00'0	0.00	0.00	0.00	00'0	00.00	103,578.06
Transfers In:									
From General Fund	3610								00.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								00.00
From Special Revenue Funds	3640								00'0
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	00:00	00:00	00:00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								00:0
To Capital Projects Funds	930								0.00
To Special Revenue Punds	940								0.00
Interfund	950								0.00
To Permanent Funds	096								00:00
To Enterprise Funds	066								00:00
Total Transfers Out	9700	00:00	00:0	0.00	00:0	00:00	0.00	0.00	0.00
Change in Net Assets		103,578.06	00:00	0.00	00:00	00:00	0.00	0.00	103,578.06
Net Assets, July 1, 2009	2880	5,800,781.12							5.800,781.12
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2010	2780	5,904,359.18							5,904,359.18

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHOOL INTERNAL FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES June 30, 2010

SCHOOL INTERNAL FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES June 30, 2010	LIABILITIE	S3			Exhibit K-11 DOE Page 21 Fund 891
		ç	• • • • • • • • • • • • • • • • • • • •	:	-
	Account	Balance	Additions	Deductions	Balance
	Number	July 1, 2009			June 30, 2010
ASSETS					
Cash	1110	6,555,874.64	14,528,729.98	14,217,669.86	6,866,934.76
Investments	1160				0.00
Accounts Receivable, Net	1130	669,337.00	14,537,712.18	14,528,729.98	678,319.20
Interest Receivable	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141	58,921.92	11,754.24	10,430.56	60,245.60
Inventory	1150				0.00
Due from Other Agencies	1220				0.00
Total Assets		7.284.133.56	29.078.196.40	28.756.830.40	7.605.499.56
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	67,985.18	14,217,669.96	14,167,420.35	118,234.79
Due to Budgetary Funds	2161	779,113.80	3,206,123.12	3,527,131.84	458,105.08
Internal Accounts Payable	2290	6,437,034.58	14,217,669.96	13,625,544.85	7,029,159.69
Total Liabilities		7,284,133.56	31,641,463.04	31,320,097.04	7,605,499.56

Exhibit K-12 DOE Page 22 Fund 601

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2010

June 30, 2010				Fund 601
		Governmental	Business-type	
		Activities	Activities	
	Account	Total Balance	Total Balance	
	Number	June 30, 2010 [1]	June 30, 2010 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315	15,666,172.00		15,666,172.00
Bonds Payable	2320	29,955,000.00		29,955,000.00
Liability for Compensated Absences	2330	104,872,841.00		104,872,841.00
Certificates of Participation Payable	2340			0.00
Estimated Liability for Long-term Claims	2350	18,452,680.00		18,452,680.00
Other Post-employment Benefits Obligation	2360	7,320,781.00		7,320,781.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380			0.00
Total Long-term Liabilities		176,267,474.00	00:00	176,267,474.00

^[1] Include total current and noncurrent liability balances at June 30, 2010.

CATEGORICAL PROGRAMS Grant (Revenue Number) [Footnote] Number Class Size Reduction/Operating Funds (3355) 94740							DOE Page 23
ote]	Unexpended	Returned	Revenues [3]	Expenditures	Flexibility [4]	Balance June 30, 2010	
	June 30, 2009	To DOE	2009-10	2009-10	2009-10	Encumbered	Unencumbered
			113,156,599.00	113,156,599.00			
Class Size Reduction/Capital Funds (3396)							
Comprehensive K-12 Reading Plan (FEFF Barnark) 90800	165,515.39		3,887,961.00	243,116.39	3,810,360.00		
Excellent Teaching (3213 & 3363) 90570			1,821,020.24	1,821,020.24			
Florida Teacher Lead Program (FEFF Barnarked) 97580			1,325,903.00	1,325,903.00			
Instructional Materials (FEFP Earmarked) [1] 90880	1,049,883.02		8,149,576.00	3,561,998.78	690,000.00	4,947,460.24	
Library Media (FEFP Barmacked) [1]			485,038.00	485,038.00			
Preschool Projects (3372) 97950							
Public School Technology 90320							
Safe Schools (FEFF Barnark) [2] 90803			3,166,050.00	3,166,050.00			
Salary Bonus Outstanding Teachers in D and F Schools 94030							
School Recognition Funds (3361)	274,480.72		3,796,279.00	3,849,740.56		26,776.31	194,242.85
Supplemental Academic Instruction (FEFP Earmark) 91280			22,014,362.00	22,014,362.00			
Teacher Recruitment and Retention 93460							
Teacher Training 91290							
Pupil Transportation (FEFF Earnarked) 90830			14,661,394.00	14,661,394.00			
Voluntary Prekindergarten - School Year Program (3371) 96440			862,458.45	862,458.45			
Voluntary Prekindergarten - Summer Program (3371) 96441	647,731.90		376,039.94	306,667.61		707.90	716,396.33

Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
 Combine all programs funded from the Safe Schools allocation on one line "Safe Schools."
 Include both state and local revenue sources. Revenue should agree to the FEFF 4th Calculation allocation.
 Excellent Teaching revenue reported in Account 3213, Fund 431.
 Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2010

Sub- Genteral Special Revenue Fund Colhec (420) Other (420) <	SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2010						Exhibit K-14 DOE Page 24
SXPENDITURES: Fund Food Service (410) Other (42) SXPENDITURES: 410 1,245,068.39 52,540.37 420 1,603.66 745.8 430 27,476,578.84 1,045,822.50 440 1,559.97 1,095,108.35 SXPENDITURES FOR PUPIL 450 24,807.19 RTATION: 450 24,807.19 6 3,108,939.19 6 6 540 93,885.08		-qnS	General	Special Revenue Fund	Special Revenue Fund	Special Revenue Fund	
SXPENDITURES: 410 1,245,068.39 52,540.37 420 14,603.66 745.48 430 27,476,578.84 1,045,822.50 440 1,559.97 1,095,108.35 SXPENDITURES FOR PUPIL 450 24,807.19 RTATION: 450 24,807.19 6 3,108,939.19 6 540 93,885.08		Object	Fund	Food Service (410)	Other (420)	ARRA (430)	Total
410 1,245,068.39 52,540.37 420	SNERGY EXPENDITURES:						
420 14,603.66 745.48	Vatural Gas	410	1,245,068.39	52,540.37			1,297,608.76
### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50 ### 1,045,822.50	ortiled Gas	420	14,603.66	745.48			15,349.14
EXPENDITURES FOR PUPIL RTATION: 450 24,807,19 460 3,108,939,19 6 540 93,885,08	llectricity	430	27,476,578.84	1,045,822.50	21,544.27		28,543,945.61
GY EXPENDITURES FOR PUPIL. SPORTATION: 450 28,737,810,86 1,099,108.35 450 24,807.19 460 3,108,939.19 Grease 540 93,885.08	Icating Oil	044	1,559.97				1,559.97
GY EXPENDITURES FOR PUPIL. 450 24,807.19 1c 460 3,108,939.19 3rease 540 93,885.08	otal		28,737,810.86	1,099,108.35	21,544.27	0.00	29,858,463.48
SPORTATION: ac 450 24,807,19 460 3,108,939,19 Grease 540 93,885,08	NERGY EXPENDITURES FOR PUPIL						
1te 450 24,807,19 460 3,108,939,19 3408,578	RANSPORTATION:						
460 3,108,939,19 54case 540 93,885.08	sasoline	450	24,807.19				24,807.19
540)issel	460	3,108,939.19		1,144.97		3,110,084.16
	il & Grease	540	93,885.08				93,885.08
3,227,631,46	Cotal		3,227,631.46		1,144.97	0.00	3,228,776.43

	Sub-	General	Special Revenue Fund	Special Revenue Fund Special Revenue Fund	Capital Projects	
	Object	Fund	Other (420)	ARRA (430)	Funds	Total
EXPENDITURES FOR SCHOOL BUSES						
AND SCHOOL BUS REPLACEMENTS:						
Вия	651					0.00
EXPENDITURES FOR CAPITALIZED						
AUDIOVISUAL MATERIALS:						
Andiovisual Materials	621	1,867.10	10,014.65			11,881.75

	-qns	General	Special Revenue Fund	Special Revenue Fund Special Revenue Fund	Special Revenue Fund	
	Object	Fund	Food Service (410)	Other (420)	ARRA (430)	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311					
Subrecipient awards greater than \$25,000	312					
Subrecipient awards up to \$25,000	391					
Subrecipient awards greater than \$25,000	392					

0.00

	Sub-	Special Revenue Fund
	Object	Food Services (410)
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	1,467,926.67
Purchased food to include commodities	570	11,170,120.07

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2010

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2010					Exhibit K-14 DOE Page 25
	-qnS	General	Special Revenue Fund	Special Revenue Fund	
	Object	Fund	Other (420)	ARRA (430)	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	213,248,480.73	7,242,652.43	28,332,388.94	248,823,522.10
Basic Programs 101, 102, and 103 (Function 5100)	140	3,862,681.01	160,255.11	343,781.56	4,366,717.68
Basic Programs 101, 102, and 103 (Function 5100)	750	575,256.86	144,732.04	10,086.07	730,074.97
Total Basic Program Salaries		217,686,418.60	7,547,639.58	28,686,256.57	253,920,314.75
Other Programs 130 (ESOL) (Function 5100)	120	9,215,173.50	312,979.01	1,224,336.41	10,752,488.92
Other Programs 130 (ESOL) (Function 5100)	140	166,919.25	6,925.15	14,855.94	188,700.34
Other Programs 130 (ESOL) (Function 5100)	750	24,858.76	6,254.35	435.85	31,548.96
Total Other Program Salaries		9,406,951.51	326,158.51	1,239,628.20	10,972,738.22
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	64,630,204.60	847,477.80	1,290,994.88	66,768,677.28
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	675,062.97	23,677.75	1,000.00	699,740.72
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	743,877.89	3,277,977.25	1,493,217.10	5,515,072.24
Total ESE Program Salaries		66,049,145.46	4,149,132.80	2,785,211.98	72,983,490.24
Career Program 300 (Function 5300)	120	14,778,742.43	292,603.92	1,514,712.79	16,586,059.14
Career Program 300 (Function 5300)	140	100,570.00	18,335.14	0,900.00	128,805.14
Career Program 300 (Function 5300)	750	27,549.89	55,469.77	720.00	83,739.66
Total Career Program Salaries		14,906,862.32	366,408.83	1,525,332.79	16,798,603.94

	-qnS	General	Special Revenue Fund	Special Revenue Fund	
Textbooks (used for classroom instruction)	Object	Fund	Other (420)	ARRA (430)	Total
Textbooks (Function 5000)	520	8,266,455.90	1,673,839.36	1,150,094.17	11,090,389.43

Exhibit K-14 DOE Page 26 Fund 100

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fiscel Year Ended June 30, 2010

				Supplemental	Comprehensive		Instructional	
CATEGORICAL FLEXIBLE SPENDING -	Account	Safe	Pupil	Academic	K-12	Instructional	Materials	
GENERAL FUND:	Number	Schools	Transportation	Instruction	Reading	Materials	Library Media	Totals
EXPENDITURES								
Instruction:								
Basic Instruction	5100				3,810,360.00	00.000,069		4,500,360.00
Exceptional Instruction	5200							00'0
Career Instruction	5300	_						0.00
Adult Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	2900							0.00
Total Blayible Snonding Instructional Evnanditures	0008	000	00.0	00 0	3 810 360 00	00 000 000	000	4 500 350 00
communication and a manufactured transfer and a manufactur	2000	20:0	000	20:0	2,010,000,00	00.000,000	0.00	4,300,360.00

LIFELONG LEARNING:	Account	
(Lifelong Learning Expenditures are used in federal reporting)	Number	Amount
Expenditures:		
General Fund	5900	
Special Revenue Fund - Other	2900	
Special Revenue Fund - ARRA	2900	
Total:	5900	00'0

-		2009-2010 June 30, 2010	2,173,291.53		1,893,386.17		121,927.72	157,977.64				
-		2009-2010	2,707,151.84									
173.3	Onexpended	July 1, 2009	1,973,169.58									
אימיאמי איז איזימיאי איזימיאי איזימיאיי	MEDICALD EARENDITORE REPORT	Medicaid Expenditures are used in federal reporting	Bamings, Expenditures, and Carryforward Amounts:	Expenditure Program or Activity:	Exceptional Student Education	Other: Please limit explanation to 100 characters.	Pupil Personnel Services	Instruction and Curriculum Development Services				