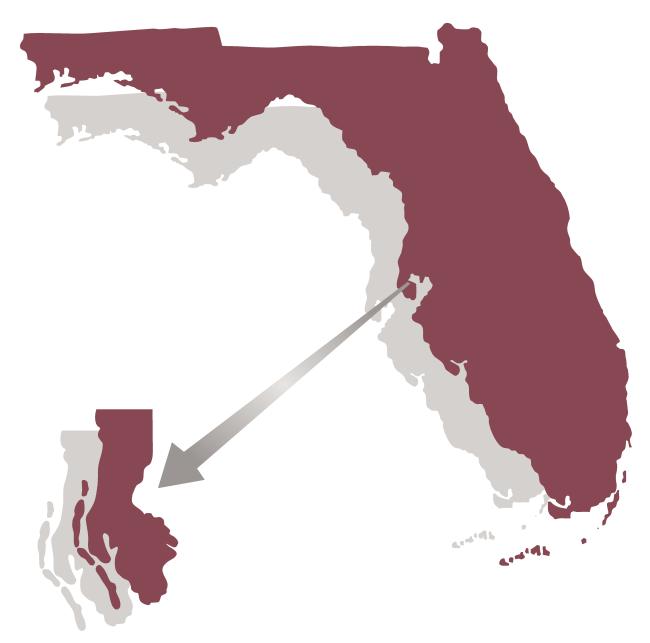
# Annual Financial Report 2013-2014





Pinellas County Schools Largo, Florida

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Associate Superintendent, Finance & Business Services



# FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF PINELLAS COUNTY For the Fiscal Year Ended June 30, 2014

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PAGE NUMBER

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2014 was submitted in accordance with rule 6A-1.0071, F.A.C. (section 1001.51(12)(b), F.S.). This report will be approved by the school board on October 14, 2014.

Michael a May 9/11/14

District Superintendent's Signature Date

### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY 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 contained in this document.

### FINANCIAL HIGHLIGHTS

Key financial highlights for the 2013-14 fiscal year are as follows:

- o In total, net position decreased \$35.5 million, which represents a 1.8 percent decrease from the 2012-13 fiscal year.
- o General revenues total \$932.0 million or 92.7% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$73.3 million or 7.3% of all revenues.
- o Governmental activities expenses totaled \$1.04 billion or an increase of \$61.4 million from the prior year.
- Net capital assets increased by \$7.8 million from the prior year. This increase was mostly attributed to building additions and improvements.

### **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 this MD&A.

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	Entire District (except fiduciary funds).	The activities of the District that are not proprietary or fiduciary.	Activities the District provides to other funds. The District's self insurance program is the only proprietary operation.	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 position, and statement of activities.	Balance sheet, and statement of revenues, expenditures and changes in fund balance.	Statement of net position, statement of revenues, expenses and changes in net position, and statement of cash flows.	Statement of fiduciary net position, and statement of changes in fiduciary net position.
Basis of accounting and measurement focus	Accrual accounting.  Economic resources focus.	Modified accrual acounting. Current financial resources focus.	Accrual accounting.  Economic resources focus.	Accrual accounting.  Economic resources focus.
Type of asset and liability information	All assets and liabilities, both financial and capital, short-term and long-term.	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long-term liabilities included.	All assets and liabilities, both financial and capital; short-term and long-term.	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	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related lliabilities are due and payable.	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 position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the Primary Government presented on the accrual basis of accounting. The statement of net position provides information about the government's financial position--and its assets, deferred outflows, liabilities and deferred inflows--using an economic resources measurement focus. The difference between the assets and liabilities, the net position, is a measure of the financial health of the District. The statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position 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 twenty 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.

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's 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 Position</u> – Below is a summary of the District's net position for the year ended June 30, 2014, as compared to June 30, 2013.

	Government	al Activities
	2013	2014
Current Assets Net Capital Assets	\$ 356,788,998 1,813,431,312	\$ 311,282,222 1,821,240,783
Total Assets	2,170,220,310	2,132,523,005
Other Liabilities Long-term Liabilities	90,271,325 124,210,506	70,554,920 141,746,444
Total Liabilities	214,481,831	212,301,364
Net Position: Net Investment in Capital Assets Restricted Unrestricted (Deficit)	1,777,556,490 216,539,444 (38,357,455)	1,794,806,216 169,593,319 (44,177,894)
Total Net Position	\$ 1,955,738,479	\$ 1,920,221,641

The District's net position decreased 1.8% to \$1.92 billion. This was in line with a decrease in total assets and a decrease in total liabilities. The District reported an unrestricted net position deficit of \$44.2 million, due to the accounting methodology required by GASB 34. The calculation of net position uses an historical cost of school buildings that may not accurately reflect the true value. The District's schools and support buildings are in excellent condition as a result of sufficient annual funds appropriated for maintenance and repair. The District's net investment in capital assets increased by \$17.2 million as capital additions were greater than depreciation expense for the year.

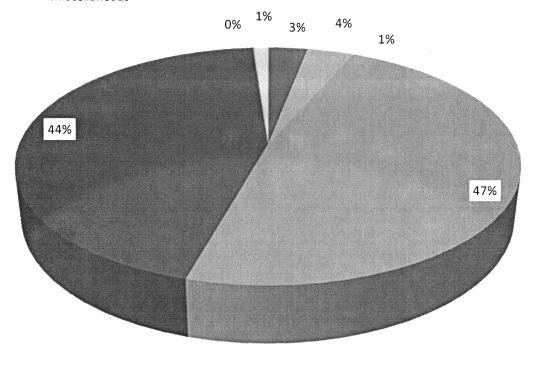
<u>Changes in Net Position</u> - The table below shows the changes in net position for 2014 and 2013. Expenses exceeded revenues by \$35.5 million, resulting mostly from depreciation expense.

	Government	tal Ad	ctivities
	 2013		2014
Revenues			
Program Revenues:			
Charges for services	\$ 30,033,162	\$	30,256,061
Operating grants and contributions	31,374,193		36,096,291
Capital grants and contributions	5,766,704		6,939,736
General Revenues:			
Property taxes	471,859,731		474,409,366
Grants and contributions not restricted			
to specific programs	396,484,820		448,446,469
Unrestricted investment earnings	(1,118,020)		(1,211,202)
Miscellaneous	8,536,376		10,347,310
Total Revenues	 942,936,966		1,005,284,031
Expenses	EE 4 0E 2 040		500 404 000
Instruction	554,853,910		593,181,629
Pupil personnel services	39,841,312		40,996,084
Instructional media services	9,863,882		7,965,837
Instruction and curriculum development	17,593,504		19,647,537
Instructional staff training	13,985,950		16,285,131
Instruction related technology	11,798,584		11,932,305
School Board	4,823,639		7,306,886
General administration	5,572,420		5,002,126
School administration	51,155,928		53,367,431
Facilities acquisition and construction	9,984,019		17,117,703
Fiscal services	4,000,480		4,288,302
Food services	47,287,303		55,271,313
Central services	12,420,948		13,259,941
Pupil transportation services	32,236,100		33,996,245
Operation of Plant	76,884,823		75,122,718
Maintenance of plant	21,229,216		22,292,640
Administrative technology services	5,106,634		5,509,523
Community services	4,413,922		5,686,145
Interest on long-term debt	2,180,079		1,835,837
Unallocated depreciation	47,788,917		47,012,701
Loss on disposal of capital assets	6,405,944		3,722,835
Total Expenses	979,427,514		1,040,800,869
Decrease in Net Position	(36,490,548)		(35,516,838)
Net Position Beginning	1,992,229,027		1,955,738,479
Net Position Ending	\$ 1,955,738,479	\$	1,920,221,641

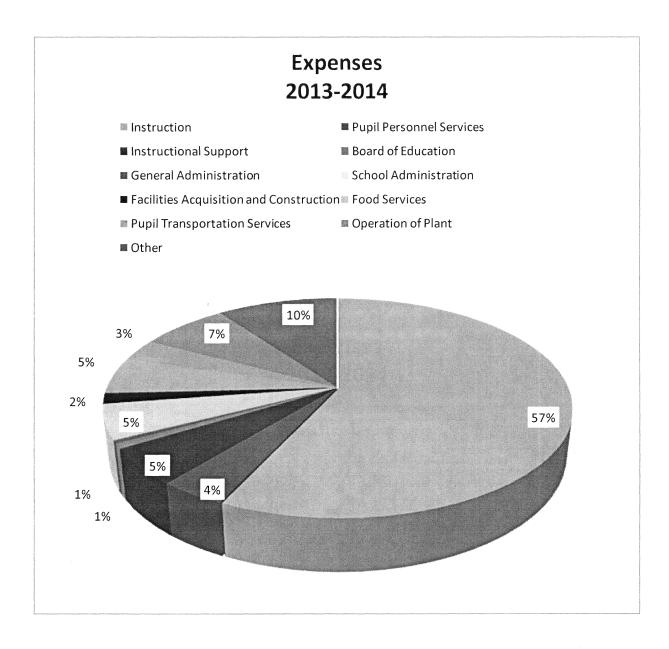
### REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES Period Ended June 30, 2014



- Charges for Services
  Operating Grants and Contributions
- Capital Grants and Contributions
  Property Taxes
- Grants and Contributions non-restricted Unrestricted Investment Earnings (Loss)
- Miscellaneous



### EXPENSES BY SOURCE – GOVERNMENTAL ACTIVITIES Period Ended June 30, 2014



### FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS

The District completed the year with total governmental fund balances of nearly \$227.1 million, a decrease of \$48.7 million from 2013 total fund balances of \$275.8 million. This results from the use of prior accumulated fund balance to offset declines in revenue which temporarily outpaced declines in expenditures.

The General Fund reported a \$144.9 thousand increase in fund balance to \$57.3 million from 2013. The district realigned its spending priorities resulting in a minimal increase for the year. Increased revenues from state and local sources were used to meet the increased costs to provide services during the year.

The ARRA Federal Stimulus Fund had no residual fund balance as their reported revenues and expenditures offset equally every year.

The Local Capital Improvement Tax Fund, a capital projects fund, reported a decrease in fund balance of \$36.2 million. This decrease resulted from budgeted capital projects completed in the current year with previously accumulated fund balance resources.

### BUDGET VARIANCE IN THE GENERAL FUND

Overall actual revenue was substantially equal to the final and original budgeted revenue. Total actual expenditures were less than the final budgeted expenditures by \$7.0 million, mostly from decreased costs for instruction and facility maintenance. The final budgeted expenditures were increased by \$31.6 million from the original budgeted amount mostly in instruction (\$14.6 million increase) and facility maintenance (\$2.1 million increase). 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 2014, the District had invested slightly more than \$1.8 billion in a broad range of capital assets, including buildings, sites and equipment. This amount represents a net increase of \$7.8 million from 2013. Total capital assets increased by \$61.4 million, mostly in construction in progress (\$52.3 million) and buildings (\$12.7 million). Accumulated depreciation increased by \$53.6 million, in line with the prior year's increase. More detailed information concerning capital assets can be found in Note 5 of the notes to the financial statements.

### CHANGE IN CAPITAL ASSETS

	 2013	 2014
Land	\$ 97,213,078	\$ 97,356,174
Land Improvement-Non Depreciable	22,717,599	22,717,599
Construction in Progress	12,948,469	65,265,816
Buildings and Fixed Equipment	2,235,332,537	2,248,036,297
Relocatables	13,838,461	13,838,461
Improvements other than Building	8,519,955	8,557,966
Furniture, Fixtures and Equipment	127,534,628	127,945,658
Motor Vehicles	56,320,087	56,402,206
Audio Visual and Computer Software	13,777,489	9,480,330
Property Under Capital Lease	 44,770,897	 44,770,897
Total Capital Assets	2,632,973,200	2,694,371,404
Accumulated Depreciation	 (819,541,888)	 (873,130,621)
Net Capital Assets	\$ 1,813,431,312	\$ 1,821,240,783

### LONG-TERM DEBT

At year-end, the District had \$24.6 million in general obligation bonds and capital leases outstanding – a decrease of \$10.0 million or 28.8% from fiscal year end 2013 primarily due to payoff of current principal payments. More detailed information about the District's long-term debt is presented in Notes 7, 8, and 9 of the notes to the financial statements.

### **CHANGE IN LONG-TERM DEBT**

	 2013	 2014
General obligation debt Capital lease	\$ 21,985,000 12,546,264	\$ 19,075,000 5,494,786
	\$ 34,531,264	\$ 24,569,786

### SIGNIFICANT ECONOMIC FACTORS

The District continues to face funding challenges. The State has elected to participate in the Race to the Top funding program for the next year and an approved millage increase for the next year will assist in funding costs to provide quality instruction and service to the County's growing population.

### 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.

### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF NET POSITION June 30, 2014

A		C	Primary Government		Maine Community	Component Units	Total N :
ASSETS	Account	Governmental Activities	Business-type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
urrent Assets	11100000						
Cash and Cash Equivalents	1110	9,271,571.00		9,271,571.00	0.00	0.00	625,475
Investments Taxes Receivable, Net	1160	270,966,590.00		270,966,590.00	0.00	0.00	0
Accounts Receivable, Net	1130	17,279,704.00		17,279,704.00	0.00	0.00	37,447
Interest Receivable on Investments	1170	554,187.00		554,187.00	0.00	0.00	0
Due from Reinsurer	1180			0.00	0.00	0.00	85,338
Deposits Receivable Due From Other Agencies	1220	5,990,246.00		5,990,246.00	0.00	0.00	177,917
Internal Balances				0.00	0.00	0.00	- 0
Inventory	1150	4,970,830.00		4,970,830.00	0.00	0,00	0.
Prepaid Items Total Current Assets	1230	2,249,094.00 311,282,222.00	0.00	2,249,094.00 311,282,222.00	0.00	0.00	47,467 973,646
Voncurrent Assets:	+-+	311,282,222.00	0.00	311,202,222.00	0.00	0.00	773,040
Cash with Fiscal/Service Agents	1114			0.00	0.00	0.00	- 0
Other Post-Employment Benefits Asset	1410			0.00	0.00	0.00	0
Section 1011.13, F.S. Loan Proceeds Prepaid Insurance Costs	1420			0.00	0.00	0.00	0
Investments	1460			0.00	0.00	0.00	0
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00	(
'apital Assets:							
Land Land Improvements - Nondepreciable	1310	97,356,174.00 22,717,599.00		97,356,174.00 22,717,599.00	0.00	0.00	0
Construction in Progress	1360	65,265,816.00		65,265,816.00	0.00	0.00	()
Improvements Other Than Buildings	1320	8,557,966.00		8,557,966.00	0.00	0.00	()
Less Accumulated Depreciation	1329	(3,640,044.00)		(3,640,044.00)	0.00	0.00	()
Buildings and Fixed Equipment	1330	2,261,874,758.00		2,261,874,758.00	0.00	0.00	0
Less Accumulated Depreciation Furniture, Fixtures and Equipment	1339	(686,821,369.00) 127,945,658.00		(686,821,369.00) 127,945,658.00	0.00	0.00	142,041
Less Accumulated Depreciation	1349	(94,367,668.00).		(94,367,668.00)	0.00	0.00	0
Motor Vehicles	1350	56,402,206.00		56,402,206.00	0.00	0.00	
Less Accumulated Depreciation	1359	(41,367,237.00) 44,770,897.00		(41,367,237.00) 44,770,897.00	0.00	0.00	730,432
Property Under Capital Lease  Less Accumulated Depreciation	1370	(38,128,779.00)		(38,128,779.00)	0.00	0.00	730,432 (477,962
Audiovisual Materials	1379	92,753.00		92,753.00	0.00	0.00	(477,702
Less Accumulated Depreciation	1388	(95,530.00)		(95,530.00)	0.00	0.00	()
Computer Software	1382	9,387,577.00		9,387,577.00	0.00	0.00	0
Less Accumulated Amortization Other Capital Assets, Net of Depreciation	1389	(8,709,994.00) 1,635,901,194.00	0.00	(8,709,994.00) 1,635,901,194.00	0.00	0.00	394,511
Total Capital Assets		1,821,240,783.00	0.00	1,821,240,783.00	0.00	0.00	394,511
Total Assets		2,132,523,005.00	0.00	2,132,523,005.00	0.00	0.00	1,368,157
DEFERRED OUTFLOWS OF RESOURCES	1010		-	0.00	0.00		
Accumulated Decrease in Fair Value of Hedging Derivatives Set Carrying Amount of Debt Refunding	1910 1920			0.00	0.00	0.00	0
otal Deferred Outflows of Resources	1720	0.00	0.00	0.00	0.00	0.00	0
LIABILITIES							
Current Liabilities:							
Accrued Salaries and Benefits	2110 2170	10,304,317.00 38,854,077.00		10,304,317.00 38,854,077.00	0.00	0.00	144,352
Payroll Deductions and Withholdings Accounts Payable	2170	10,828,453.00		10,828,453.00	0.00	0.00	26,041
Cash Overdraft	2125			0.00	0.00	0.00	0
Judgments Payable	2130			0.00	0.00	0.00	0
Construction Contracts Payable  Construction Contracts Payable - Retained Percentage	2140	1,570,251.00 1,864,781.00		1,570,251.00 1,864,781.00	0.00	0.00	0
Sales Tax Payable	2260	1,004,781.00		0.00	0.00	0.00	0
Due to Fiscal Agent	2240			0.00	0.00	0.00	()
Accrued Interest Payable	2210			0.00	0.00	0.00	()
Deposits Payable Due to Other Agencies	2220 2230	6,418,944.00		6,418,944.00	0.00	0.00	131,210
Current Notes Payable	2250	0,418,744.00		0.00	0.00	0.00	1.71,210
Advanced Revenues	2410	714,097.00		714,097.00	0.00	0.00	. ()
Estimated Unpaid Claims - Self-Insurance Program	2271			0.00	0.00	0.00	0
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2272 2280			0.00	0.00	0.00	0
Total Current Liabilities	2280	70,554,920.00	0.00	70,554,920.00	0.00	0.00	301,603
ong-Term Liabilities							
Portion Due Within One Year:							
Notes Payable	2310	4,523,185.00		0.00	0.00	0.00	44,199
Obligations Under Capital Leases Bonds Payable	2315	3,035,000.00		4,523,185.00 3,035,000.00	0.00	0.00	
Liability for Compensated Absences	2330	11,001,250.00		11,001,250.00	0.00	0.00	()
Lease-Purchase Agreements Payable	2340			0.00	0.00	0.00	0
Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2350 2360	3,912,638.00		3,912,638.00	0.00	0.00	0
Estimated PECO Advance Payable	2360			0.00	0.00	0.00	0
Other Long-Term Liabilities	2380			0.00	0.00	0.00	24,559
Derivative Instrument	2390			0.00	0.00	0.00	(
Estimated Liability for Arbitrage Rebate  Due Within One Year	2280	22,472,073.00	0.00	0.00 22,472,073.00	0.00	0.00	68,758
Portion Due After One Year:		22,412,013.00	0.00	22,412,013.00	0.00	0.00	00,738
Notes Payable	2310			0.00	0.00	0.00	0
Obligations Under Capital Leases	2315	971,601.00		971,601.00	0.00	0.00	0
Bonds Payable Liability for Compensated Absences	2320	16,040,000.00 78,468,946.00		16,040,000.00 78,468,946.00	0.00	0.00	()
Lease-Purchase Agreements Payable	2330	/8,468,946.00		78,468,946.00	0.00	0.00	(
Estimated Liability for Long-Term Claims	2350	9,687,880.00		9,687,880.00	0.00	0.00	(
Other Post-Employment Benefits Liability	2360	14,105,944.00		14,105,944.00	0.00	0.00	(
Estimated PECO Advance Payable Other Long Torm Lightlities	2370			0.00	0.00	0.00	(
Other Long-Term Liabilities Derivative Instrument	2380			0.00	0.00	0.00	1
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	(
Due in More than One Year		119,274,371.00	0.00	119,274,371.00	0.00	0.00	(0.55)
Total Long-Term Liabilities otal Liabilities		141,746,444.00 212,301,364.00	0.00	141,746,444.00 212,301,364.00	0.00	0.00	68,758 370,362
otal Liabilities DEFERRED INFLOWS OF RESOURCES		212,301,364.00	0.00	Z1Z,3U1,364.00	0,00	0.00	370,362
accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	(
Peficit Net Carrying Amount of Debt Refunding	2620			0.00	0.00	0.00	(
Deferred Revenue	2630			0.00	0.00	0.00	
otal Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	
let Investment in Capital Assets	2770	1,794,806,216.00		1,794,806,216.00	0.00	0.00	
estricted For:							
Categorical Carryover Programs	2780	795,728.00		795,728.00	0.00	0.00	19,80
Food Service	2780	404.000.0		0.00	0.00	0.00	
Debt Service	2780 2780	494,230.00 168,153,176.00		494,230.00 168,153,176.00	0.00	0.00	
				100,123,170.00			
Capital Projects Other Purposes	2780	150,185.00		150,185.00	0.00	0.00	264,04

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2014

							Net (Expens		
				Program Revenues			and Changes i	n Net Position	
				Operating	Capital		Primary Government		
	Account		Charges for	Grants and	Grants and	Governmental	Business-Type		Component
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units
Governmental Activities:					1				
Instruction	5000	593,181,629.00	4,268,165.00			(588,913,464.00)		(588,913,464.00)	
Student Personnel Services	6100	40,996,084.00				(40,996,084.00)		(40,996,084.00)	
Instructional Media Services	6200	7,965,837.00				(7,965,837.00)		(7,965,837.00)	
Instruction and Curriculum Development Services	6300	19,647,537 00				(19,647,537.00)		(19,647,537.00)	
Instructional Staff Training Services	6400	16,285,131.00				(16,285,131.00)		(16,285,131.00)	
Instructional-Related Technology	6500	11,932,305.00				(11,932,305.00)	///////////////////////////////////////	(11,932,305.00)	
Board	7100	7,306,886.00	7,608,252.00			301,366.00		301,366.00	
General Administration	7200	5,002,126.00				(5,002,126.00)		(5,002,126.00)	
School Administration	7300	53,367,431.00				(53,367,431.00)		(53,367,431.00)	
Facilities Acquisition and Construction	7400	17,117,703.00			6,939,736.00	(10,177,967.00)		(10,177,967.00)	
Fiscal Services	7500	4.288,302.00				(4,288,302.00)	777777777777	(4,288,302.00)	
Food Services	7600	55,271,313.00	9,026,335.00	36,096,291.00		(10,148,687.00)		(10,148,687,00)	
Central Services	7700	13,259,941.00				(13,259,941.00)		(13,259,941.00)	
Student Transportation Services	7800	33,996,245.00	9.353,309.00			(24,642,936.00)		(24,642,936.00)	
Operation of Plant	7900	75,122,718.00				(75,122,718.00)		(75,122,718,00)	
Maintenance of Plant	8100	22,292,640.00				(22,292,640.00)		(22,292,640.00)	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Administrative Technology Services	8200	5,509,523.00				(5,509,523.00)		(5,509,523.00)	
Community Services	9100	5,686,145,00				(5,686,145.00)		(5,686,145.00)	
Interest on Long-Term Debt	9200	1,835,837.00			-	(1,835,837.00)		(1,835,837.00)	<i>+++++++++++++++++++++++++++++++++++++</i>
Unallocated Depreciation/Amortization Expense*	7200					(50,735,536,00)		(50,735,536.00)	
Total Governmental Activities		1,040,800,869.00	30,256,061.00	36,096,291.00	6.939.736.00	(967,508,781,00)		(967,508,781,00)	
Business-type Activities:		1,010,000,003.00	50,250,001,00	30,000,201.00	0,557,150.00	(201,200,101.00)		(307,300,101.007	
Self-Insurance Consortium					ŀ		0.00	0.00	
Davcare Operations					i		0.00	0.00	
Other Business-Type Activity							0.00	0.00	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Total Business-Type Activities	<del>-     -</del>	0.00	0.00	0.00	0.00		0.00	0.00	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Total Primary Government		1,040,800,869.00	30,256,061.00	36,096,291.00	6,939,736.00	(967,508,781.00)	0.00	(967,508,781.00)	HHHHHHH
Component Units:	<del></del>	1,040,000,009.00	30,230,001.00	30,070,271.00	0,737,130.00	(307,308,781.00)	0.00	(201,200,101.00)	
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00	<i>HHHHHHH</i>	<del>/////////////////////////////////////</del>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	0.00
Total Nonmajor Component Units		5.968.056.76	0.00	411.195.38	0.00	<i>}}}}}</i>	<i>/////////////////////////////////////</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	(5,556,861.38)
Total Component Units		5,968,056,76	0.00	411,195.38	0.00		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<del>/////////////////////////////////////</del>	(5,556,861.38)
Total Component Onus		2,300,000.70	0.00	411,193.38	0.00	//////////////////////////////////////			(3,30,001.38)

#### General Revenues:

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

Net Position, July 1, 2013 Net Position, June 30, 2014

Change in Net Position

\*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

0.00	386,130,007.00		386,130,007.00
0.00	0.00		
0.00	88,279,359.00		88,279,359.00
0.00	0.00		
5,941,477.25	448,446,469.00		448,446,469.00
0.00	(1,211,202.00)		(1.211,202.00)
74,866.99	10,347,310.00		10.347,310.00
0.00	0.00		
0.00	0.00		
0.00	0.00		
6,016,344.24	931,991,943.00	0.00	931,991,943.00
459,482.86	(35,516,838 00)	0.00	(35,516,838.00)
538,311.97	1,955,738,479.00		1,955,738,479.00
997,794.83	1,920,221,641.00	0.00	1,920,221,641.00

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stirnulus Programs 430	Miscellaneous Special Revenue 490
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	rumoci	100	410	420	430	490
ASSETS Cash and Cash Equivalents	1110	8,906,245.17	0.00	0.00	0.00	0,00
Investments	1160	36,790,329.04	0.00	0.00	2,121,03	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	682,491.55	0.00	0.00	4,039,169.59	0.00
Interest Receivable on Investments  Due From Reinsurer	1170	259,717.84 0.00	0.00	0.00	0,00	0.00
Deposits Receivable	1210	0.00	0,00	0.00	0.00	0.00
Due From Other Funds:						
Budgetary Funds Internal Funds	1141	64,251,968.67	0.00	0.00	76,006.68 0.00	0.00
Due From Other Agencies	1220	4,439,962.62	0.00	0.00	0.00	0.00
Inventory	1150	4,065,560.69	0.00	0.00	0.00	0.00
Prepaid Items	1230	2,181,767.80	0.00	0.00	0.00	0.00
Restricted Assets  Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0,00
Total Assets	1114	121,578,043.38	0.00	0.00	4,117,297.30	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0 00	0.00	0.00	0.00	0,00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		121,578,043.38	0.00	0.00	0.00 4,117,297.30	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		121,376,043.36	0.00	0.00	4,117,297.30	0,00
Accrued Salaries and Benefits	2110	10,304,316.88	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	35,487,948.30	0.00	0.00	1,130,407.28	0.00
Accounts Payable Cash Overdraft	2120 2125	3,460,569.63 314,274.79	0.00	0.00	152,073.51 0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0,00
Sales Tax Payable	2260 2180	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2190	883.75	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0,00	0,00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0,00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0,00
Due to Other Agencies Current Notes Payable	2230 2250	5,668,145.57 0.00	0.00	0.00	171,180.50 0.00	0.00
Due to Other Funds:	2230	0.00	17,00	0.00	0.00	0.00
Budgetary Funds	2161	8,972,766.87	0.00	0.00	2,663,636,01	0.00
Internal Funds	2162	4,420.92	0,00	0.00	0.00	0.00
Advanced Revenues:	2410	11.007.77	0.00	0.00	0.00	0.00
Uneamed Revenue Unavailable Revenue	2410	14,896.77	0.00	0.00	0.00	0.00
Total Liabilities	1 2.10	64,228,223.48	0.00	0.00	4,117,297.30	0.00
DEFERRED INFLOWS OF RESOURCES			,			
Accumulated Increase in Fair Value of Hedging Derivatives  Deferred Revenue	2610	0,00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable Inventory	2711	4,065,560.69	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	2.181,767.80	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0,00	0 00	0.00	0,00	0.00
Other Not in Spendable Form	2719	0.00	0.00	(),0()	0.00	0.00
Total Nonspendable Fund Balance Restricted for:	2710	6,247,328.49	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	795,728.29	0.00	0 00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724	J,717,754.41 0.00	0.00	00.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	22,967,726.84	0.00	9 00	0.00	0.00
Total Restricted Fund Balance Committed to:	2720	25,481,209.54	0 00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0 00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:	1	3.00	3.00	3.00	5.00	5,00
Special Revenue	2741	0.00	0.00	0.00	0 00	0.00
Debt Service	2742	0.00	0.00	0 00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	0,00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	19,763,361.09	0.00	0,00	0.00	0.00
Total Assigned Fund Balance	2740	19,763,361.09	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance Total Fund Balances	2750 2700	5,857,920 78 57,349,819,90	0.00	0.00	0.00 0.00	0.00
Total Liabilities, Deferred Inflows of Resources						
and Fund Balances The accompanying notes to financial statements are an integral		121,578,043.38	0.00	0.00	4,117,297.30	0,00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2014

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS	Number	210	220	230	240	250
Cash and Cash Equivalents	1110	0.00	0.00	0,00	0.00	0.00
Investments	1160	0.00	0,00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0 00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:						
Budgetary Funds	1141	0,00	0,00	0.00	0.00	0.00
Internal Funds Due From Other Agencies	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies Inventory	1220	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Restricted Assets	1 - 1 - 1 -					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0 00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Fotal Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		0.00	0.00	0.00	0.00	0,00
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0 00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable Cash Overdraft	2120	0.00	0.00	0.00	0.00	0.00
Judgments Pavable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	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
Accrued Interest Payable Deposits Payable	2210 2220	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
Current Notes Payable	2250	0.00	0 00	9.00	0.00	0.00
Due to Other Funds:						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0 00	0 00	0.00
Advanced Revenues:						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue Total Liabilities	2410	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES		0.00	0.00		0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:	37	0.00	616	0.00	0.00	0.00
Inventory Prepaid Amounts	2711	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs  Local Sales Tax and Other Tax Levy	2723	0.00	0.00	0.00	0.00	0.00
Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0 00	0,00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	0.00	0.00
Committed to.						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2739	0.00	0.00	0.00	0.00	0.00
Assigned to:	1	0.00	3.30	5.50	3,30	0.00
Special Revenue	2741	0.00	0.00	0 00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0 00	0 00	0.00
Assigned for Total Assigned Fund Balance	2749	0.00	0.00	0.00	0.00	0.00
FORM PASSIGNED FRING DEBRUICE	2140	0.00	0.00	0,00	0.00	0.00
Total Unassigned Fund Balance	2750	0,00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources	1	0.00	5.50	5.50	3.30	0.00
and Fund Balances	1 1	0.00	0.00	0.00	0.00	0.00

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

	Account	Other Debt Service	ARRA Economic Stimulus Debt Service	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Section 1011.14/ 1011.15, F.S., Loans
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	290	299	310	320	330
ASSETS						
Cash and Cash Equivalents Investments	1110	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer Deposits Receivable	1180	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:	1210	0.00	0.00		0.00	
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0,00	0.00	0.00
Restricted Assets						
Cash with Fiscal/Service Agents Total Assets	1114	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	<del>                                     </del>	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0,00
AND FUND BALANCES				}	,	
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0 00	0.00	0.00	0,00
Payroll Deductions and Withholdings Accounts Payable	2170	0.00	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0,00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage Sales Tax Payable	2150 2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	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
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2220	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds Advanced Revenues:	2162	0.00	0.00	0 00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0,00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0,00
Other Not in Spendable Form  Total Nonspendable Fund Balance	2719 2710	0.00	0.00	0.00	0.00	0.00
Restricted for:	2/10	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs  Local Sales Tax and Other Tax Levy	2723	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for Total Restricted Fund Balance	2729 2720	0.00	0.00	0.00	0.00	0.00
Committed to:	2720	0,00	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for Committed for	2739 2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2739	0.00	0.00	0.00	0.00	0.00
Assigned to:		5.50	3.00	5.00		3,00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0 00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	ا ممم	6.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources	1 - 3	\$.00	3.00	3.00	3.00	
and Fund Balances	1 1	0.00	0.00	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 BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2014

	Account	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	340	350	360	370	380
ASSETS	1	0.40	4.00	0.00	350 (34.01	2.22
Cash and Cash Equivalents Investments	1110	0.00	0.00	0.00	250,624.81 212,212,379.50	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments  Due From Reinsurer	1170	0.00	0.00	0.00	270,878.40 0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:						
Budgetary Funds	1141	0.00	0.00	0.00	689,342.96	0.00
Internal Funds Due From Other Agencies	1142	0.00	0.00	0.00	377,798,91	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0,00	0.00
Restricted Assets	1	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Total Assets	1114	0.00	0.00	0.00	213,801,024.58	00.00
DEFERRED OUTFLOWS OF RESOURCES		2.20			217,891,77	
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0,00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources	++	0.00	0.00	0.00	0.00 213,801,024,58	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		0.00	0.00	0.00	213,801,024.38	0.00
LIABILITIES Approved Salaring and Republic	2110	0.00	0.00	000	0,00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0,00	5,811,667,25	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	1,570,251.49	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	1,380.982.96	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0 00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable  Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0,00	0.00	0.00
Deposits Payable	2220	0,00	0,00	0.00	0.00	0,00
Due to Other Agencies Current Notes Payable	2230 2250	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:	2230	0.00	0,00	0.00	0.00	0.00
Budgetary Funds	2161	0 00	0.00	0.00	38,951,416.83	0.00
Internal Funds	2162	0.00	0.00	0,00	0.00	0.00
Advanced Revenues: Unearned Revenue	2410	0.00	0,00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0,00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	47,714,318.53	0.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenue	2610 2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2000	0.00	0.00	0.00	0.00	0,00
FUND BALANCES  Nonspendable: Inventory	2711	0.00	0.00	0.00	0.00	0 00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance Restricted for:	2710	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723	0.00	0.00	0.00 0.00	0.00	00.0
Debt Service	2725	0.00	0.00	0.00	0.00	0,00
Capital Projects	2726	0.00	0.00	0.00	166,086,706,05	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for Total Restricted Fund Balance	2729	0.00	0.00	0.00	0.00	0.00
Committed to:	2720	0.00	0.00	0.00	100,060,700.03	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for Committed for	2739	0.00	0.00	0,00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue  Debt Service	2741	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for Total Assigned Fund Balance	2749	0.00	0,00	0.00	0.00	0.00
Total Unassigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of Resources	2700	0.00	0.00	0.00	166,086,706.05	0.00
and Fund Balances		0.00	0.00	0.00	213,801,024.58	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2014

	Account Number	Other Capital Projects	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	TANTOCI	- J/V			Tundo	T direct
ASSETS Cook and Cook Ferninglants	1110	0.00	0.00	0.00	39,677.20	9,196,547,18
Cash and Cash Equivalents Investments	1160	0.00	0.00	0.00	10,165,200.46	259,170,030.03
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0,00
Accounts Receivable, Net	1130	0 00	0.00	0,00	12,254,655.94	16,976,317.08
Interest Receivable on Investments  Due From Reinsurer	1170	0.00	0.00	0.00	(469 12)	530,127 12
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:						
Budgetary Funds	1141	0.00	0.00	0.00	865,197.99	65,882,516.30 0.00
Internal Funds Due From Other Agencies	1220	0.00	0.00	0.00	1,107,946,43	5,925,707.96
Inventory	1150	0.00	0.00	0.00	905,269.13	4,970,829.82
Prepaid Items	1230	0.00	0.00	0.00	67,325,90	2,249,093.70
Restricted Assets  Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets	1114	0.00	0.00	0.00	25,404,803.93	364,901,169.19
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0 00	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources	-	0.00	0.00	0.00	0.00 25,404,803.93	0.00 364,901,169.19
LIABILITIES, DEFERRED INFLOWS OF RESOURCES	<del> +</del>	0.00	0.00	0.00	23,404,803.93	304,901,109.19
AND FUND BALANCES LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0 00	0 00	2,235,721.05	10,304,316.88
Payroll Deductions and Withholdings Accounts Payable	2170	0.00	0.00	0.00	1,518,575,90	38,854,076.63 10,942,886.29
Cash Overdraft	2125	0,00	0.00	0.00	0.00	314,274 79
Judgments Payable	2130	0.00	0,00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00 483,797.66	1,570,251.49 1,864,780.62
Construction Contracts Payable - Retained Percentage Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0,00	0.00	0 00	0.00	883.75
Due to Fiscal Agent Accrued Interest Payable	2240 2210	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
Due to Other Agencies	2230	0.00	0.00	0.00	579,618.12	6,418,944.19
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Duc to Other Funds: Budgetary Funds	2161	0.00	0.00	0.00	16,271,498 97	66,859,318.68
Internal Funds	2162	0.00	0.00	0.00	162.34	4,583.26
Advanced Revenues:						
Unearned Revenue	2410	0.00	0,00	0.00	699,199.87	714,096.64
Unavailable Revenue Total Liabilities	2410	0.00	0.00	0.00	21,788,573.91	0.00 137,848,413,22
DEFERRED INFLOWS OF RESOURCES					-21/101/2011	
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenue Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable:		0.00	0.00	0,00	0.00	0.00
Inventory	2711	0.00	0.00	0.00	905,269.13	4,970,829.82
Prepaid Amounts Permanent Fund Principal	2712	0.00	0.00	0.00	77.52	2,181,845.32
Other Not in Spendable Form	2713	0.00	0.00	0.00	150,185.11	150,185.11
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	1,055,531.76	7,302,860 25
Restricted for						
Economic Stabilization Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	795,728 29
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	1,717,754.41
Debt Service	2725	0.00	0.00	0.00	494,229.64	494,229.64
Capital Projects Restricted for	2726 2729	0.00	0.00	0.00	2,066,470.12	168,153,176.17 0.00
Restricted for	2729	0.00	0.00	0.00	0.00	22,967,726.84
Total Restricted Fund Balance	2720	0,00	0.00	0.00	2,560,699.76	194,128,615.35
Committed to:						
Economic Stabilization Contractual Agreements	2731	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0 00	0.00	0.00
Total Committed Fund Balance Assigned to:	2730	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Assigned for	2749 2749	0.00	0.00	0.00	0.00	0.00 19,763,361.09
Total Assigned Fund Balance	2749	0.00	0.00	0.00	0.00	19,763,361.09
						1 1 1 2
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	(1.50)	5,857,919.28
Total Fund Balances Total Liabilities, Deferred Inflows of Resources	2700	0.00	0.00	0.00	3,616,230.02	227,052,755.97

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

# DISTRICT SCHOOL BOARD OF PINELLAS COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2014

### Total Fund Balances - Governmental Funds

227,052,756.00

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$2,694,371,404, and the accumulated depreciation is \$873,130,621.

1,821,240,783.00

The internal service fund is used by management to charge the costs of risk management services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

74,028.00

Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities--both current and long-term--are reported in the Statement of Net Position.

19,075,000.00
5,494,786.00
14,105,944.00
89,470,196.00

(128, 145, 926.00)

### **Total Net Position - Governmental Activities**

1,920,221,641.00

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 FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2014

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
REVENUES	rumper	100	710		430	
Federal Direct	3100	351,579.22	0.00	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	4,308,418.56 356,468,506.80	0.00	0.00	11,098,761.07	0.00
Local Sources:	3300	550,468,596.80	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	386,130,007.10	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0,00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0,00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		18,322,668.70	0.00	0.00	0.00	0.00
Total Local Sources Total Revenues	3400	404,452,675.80 765,581,180.38	0.00	0.00	0.00	0.00
EXPENDITURES		705,381,180.38	0.00	0.00	11,098,761.07	0.00
Current:						
Instruction	5000	541,161,978,20	6,00	0.00	7,848,589.54	0.00
Student Personnel Services	6100	32,410,816.13	0.00	0.00	152,042,36	0.00
Instructional Media Services	6200	7,673,453.38	0.00	0.00	24,673.39	0.00
Instruction and Curriculum Development Services	6300	10,087,579.78	0.00	0.00	1,161.563.68	0.00
Instructional Staff Training Services Instructional-Related Technology	6400 6500	5,145,919.03 4,429,149.41	0.00	0.00	549,778.27 275,508.17	0.00
Board	7100	1,497,268.05	0.00	0.00	0.00	0.00
General Administration	7200	2.481.304.59	0.00	0.00	548,452,95	0.00
School Administration	7300	52,645,095.46	0.00	0.00	105,401.95	0.00
Facilities Acquisition and Construction	7410	486,585.89	0.00	0.00	0.00	0.00
Fiscal Services	7500	4,180,945.40	0.00	0.00	23,641.43	0.00
Food Services	7600	129,934.66	0.00	0,00	0.00	0.00
Central Services	7700 7800	11,785,219.33	0 00	0.00	227,579.84	0.00
Student Transportation Services Operation of Plant	7800	33,811,742.87 74,785,578.80	0.00	0.00	5,113.00 16,845.00	0.00
Maintenance of Plant	8100	22,195,619.79	0.00	0.00	760.87	0.00
Administrative Technology Services	8200	5,202,231.92	0.00	0.00	17,973.84	0.00
Community Services	9100	798,491.34	0.00	0.00	0.00	() ()()
Debt Service: (Function 9200)						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest Dues and Fees	720 730	114,609 17	00.0	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:		7.00	0,370	0.00	0.00	
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	3,836,876.99	0.00	0.00	140,836.78	0.00
Total Expenditures		814,860,400.19	0.00	0.00	11,098,761.07	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(49,279,219.81)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.90
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Sale of Capital Assets	3720 3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	167,151.30	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0 00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0 00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	9.00	0.00
Transfers In	3600	49,256,952,47	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00			0.00	0.00
Total Other Financing Sources (Uses)	9700	49,424,103.77	0.00	0.00	0.00	0.00
	9700		0.00	0.00	0.00	U 00
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	9700	49,424,103.77 0.00 0.00	0.00	0.00	0.00	0.00 0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances		49,424,103.77 0.00 0.00 144,883.96	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0 00 0.00	0 00 0 00 0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	2800 2891	49,424,103.77 0.00 0.00	0.00	0.00	0.00	

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

			Special	Section		
		SBE/COBI	Act	1011.14/1011.15,	Motor Vehicle	
	Account Number	Bonds 210	Bonds 220	F.S., Loans 230	Revenue Bonds 240	District Bonds 250
REVENUES	rumber	210	220	230	240	230
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources Local Sources:	3300	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt	3412, 3421,					
Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital	3423 3413, 3421,	0.00	0.00	0.00	0,00	0.00
Projects Projects	3413, 3421,	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues	3400	0.00	0.00	0.00	0.00	0.00
EXPENDITURES		3.00	0.00	0.00		0,00
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services Instructional Media Services	6100	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0,00	0.00	0.00	0.00
School Administration Facilities Acquisition and Construction	7300 7410	0.00	0.00	0,00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0,00	0.00	0.00	0.00	0.00
Operation of Plant Maintenance of Plant	7900 8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest Dues and Fees	720	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.90
Capital Outlay:	129	3.00			0.00	
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures  Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0 00
OTHER FINANCING SOURCES (USES)		0,00	0.00	0.00	0.00	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0,00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0 00	0.00	0.00	0.00	0,00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0,00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00	0.00	0.00	00.0
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0,00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00		6.00	y 1 24.6 c
EXTRAORDINARY ITEMS	+	0.00	0.00	0.00	0.00	00,00
Mark 2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		0.00	0.00	9.00	0.00	0.00
	1					
Net Change in Fund Balances		0.00	0.00	0.00	0.00	
Net Change in Fund Balances Fund Balance, July 1, 2013 Adjustment to Fund Balances	2800 2891			0.00 0.00 0.00	0.00 0.00 0.00	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 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2014

Active   Source   Source   Color   Decided   Source   Color   Decided   Source   Provided Bost and Local   Decided   Decided			Other Debt	ARRA Economic Stimulus Debt	Capital Outlay Bond Issues	Special Act	Section 1011.14/ 1011.15, F.S.,
HEAT VES   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   1989   198		1	Service	Service	(COBI)	Bonds	Loans
Secure Flore Quantity   Secure   Secu	REVENUES	Number	290	299	310	320	3.30
Some Section							0.00
Sear Associated   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   197							0.00
Depter   Two   Local   Two   Local   Two   Local   Two   Local   Loc		3300	0.00	0.00	0.00	0.00	0.00
Desire and Purposes   1973   0.07   0.09   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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		3411 3421	1	Ī			
Poputs   Insection   Insecti			0.00	0 00	0.00	0.00	0.00
Prigrate   Just April   Just	Property Taxes Levied, Tax Redemptions and Excess Fees for Debt	3412, 3421,					
Principal   143   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   0.00   0.0			0.00	0.00	0.00	0.00	0.00
Secol State   June			0.00	0.00	0.00	0.00	0.00
Images   Feet   1980   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900							0.00
Common							0.00
Total Learner		3496					0.00
Tard Servense		2400					0.00
EXPLICATION		3400					0.00
Internation			0.00	0.00	0.90	0,00	0.00
Sander Preserved Services   6100   500   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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							İ
Insurational Made Services							0.00
International and Curriculum Development Services							0.00
Intermedial Staff Tribning Stryckers							0.00
Informational Moderal Technology							0.00
Comment Administration   7200   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.0	Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Administration							0.00
Facilities Acquisition and Construction							0.00
Food Services							0.00
Food Services							0.00
Sudder Transportation Services   7500   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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.							0.00
Operation of Plant							0.00
Maintenance of Plant							0,00
Administrative Technology Services   \$200   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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
Community Services							0.00
Retirement of Principal							0.00
Interest							
Discas and Fees							0.00
Miscellaneous			<del></del>	<del></del>			0.00
Capital Dullay:   Facilities Acquisition and Construction   7420   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.0							0.00
Other Capital Outlay							
Total Expenditures							0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		9300					0.00
OTHER FINANCING SOURCES (USES)   3710   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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.		+					0.00
Issuance of Bonds			0.00	0.00	0.00	0.00	0,00
Discount on Sale of Bonds	Issuance of Bonds					0.00	0.00
Proceeds of Lease-Purchase Agreements   3750   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.							0.00
Premium on Lease-Purchase Agreements   3793   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.0							0.00
Discount on Lease-Purchase Agreements							0.00
Sale of Capital Assets							0.00
Loss Recoveries							0.00
Proceeds of Forward Supply Contract							0.00
Proceeds from Special Facility Construction Account   3770   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.							0.00
Face Value of Refunding Bonds   3715   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,0							0.00
Discount on Refunding Bonds							0,00
Refinding Lease-Purchase Agreements   3755   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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   0,00   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
Premium on Refunding Lease-Purchase Agreements   3794   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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
Discount on Refunding Lease-Purchase Agreements							0.00
Payments to Refunding Escrow Agent (Function 9299)   760   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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
Transfers In   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600   3600							0.00
Total Other Financing Sources (Uses)	Fransfers In	3600	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		9700					0.00
STRAORDINARY ITEMS		-	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances         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         0.00         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         0.00         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         0.00         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 <t< td=""><td></td><td></td><td>0.00</td><td>0.00</td><td>0.00</td><td>9.00</td><td>0.00</td></t<>			0.00	0.00	0.00	9.00	0.00
Net Change in Fund Balances         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         0.00         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         0.00         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         0.00         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 <t< td=""><td>EXTRAORDINARY ITEMS</td><td></td><td>0 00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0,00</td></t<>	EXTRAORDINARY ITEMS		0 00	0.00	0.00	0.00	0,00
Fund Balance, July 1, 2013         2800         0.09         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         0.00         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         0.00         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         0.00         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 <th< td=""><td>Net Change in Fund Balances</td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>	Net Change in Fund Balances						0.00
	Fund Balance, July 1, 2013		0.00	0.00	0.00	0.00	0.00
	Adjustment to Fund Balances Fund Balance, June 30, 2014	2891 2700	0,00	0.00	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 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2014

		Public Education		Capital Outlay	Nonvoted Capital	Voted
		Capital Outlay		and	Improvement	Capital
	Account Number	(PECO) 340	District Bonds 350	Debt Service Program 360	Section 1011.71(2), F.S 370	Improvement 380
REVENUES	Number	540	330	300	370	380
Federal Direct	3100	9.00	6.00	0.00	0.00	0.00
Federal Through State and Local	3200	0,00	0.00	0.00	0.00	0.00
State Sources Local Sources:	3300	9,00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt	3412, 3421,	0.00	0.00	0.00	0.00	6.00
Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital	3423 3413, 3421,	0.00	0.00	0,00	0.00	0.00
Projects	3423	0.00	0.00	0.00	88,279,358.96	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0,00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0,00
Impact Fees Other Local Revenue	3496	0.00	0.00	0.00	(1,190,706.54)	0.00
Total Local Sources	3400	0.00	0.00	0.00	87,088,652.42	0.00
Total Revenues		0.00	0.00	0.00	87,088,652.42	0.00
EXPENDITURES						
Current: Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology Board	6500 7100	0.00	0 00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0,00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	9,176.00	0.00
Fiscal Services Food Services	7500 7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0,00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services  Community Services	8200 9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	2100	O,TA?	0.00	9.00	0.00	(7,0),7
Retirement of Principal	710	0.00	6.00	0.00	7,051,578.00	0.00
Interest	720	0.00	0.00	0.00	480,380.98	0.00
Dues and Fees Miscellaneous	730 790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	790	0.00	0 00	0.00	0.00	(17)0
Facilities Acquisition and Construction	7420	0.00	0,00	0.00	78,723,141.17	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	86,264,276.15	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	-	0.00	0,00	0.00	824,376.27	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793	0.00	0.00	0.00	0.00	00.0
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0,00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0 00
Refunding Lease-Purchase Agreements  Premium on Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00	0.00	0.00	00.0
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0,00	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	(37,017,402.47)	0.00
SPECIAL ITEMS		0,00	0.00	0.00	(37,017,402.47)	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	-	0.00	0.00	0.00	(36,193,026,20)	0.00
Fund Balance, July 1, 2013	2800	0.00	0.00	0.00	202,279,732.25	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0,00	0.00	0 00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	166,086,706.05	0.00

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

	T		ARRA Economic			
			Stimulus Capital	Permanent	Other	Total
	Account Number	Other Capital Projects 390	Projects 399	Fund 000	Governmental Funds	Governmental Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	6,118,098,15	6,469,677.37
Federal Through State and Local	3200	0.00	0.00	0.00	105,516,073.53 7,458,791.17	120,923,253.16
State Sources Local Sources:	3300	0.00	0.00	0.00	7,458,791.17	363,927,297.97
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	386,130,007.10
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital	3413, 3421,		0.00			0.00
Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	0.00	88,279,358.96 0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	9,026,335.36	9,026,335.36
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.09	0.00	0.00	2,864,302.71	19,996,264.87
Total Local Sources	3400	0.00	0.00	0.00	11,890,638.07	503,431,966.29
Total Revenues		0.00	0.00	0.00	130,983,600.92	994,752,194.79
EXPENDITURES Current:			6.02		26.050.550.45	
Instruction Student Personnal Services	5000	0.00	0.00	0.00	38,850,579.65 8,220,672.28	587,861,147.39 40,783,530.77
Student Personnel Services Instructional Media Services	6200	0.00	0.00	0.00	8,220,672,28 150,516.03	40,783,530.77 7,848,642.80
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	8,277,216 94	19,526,360.40
Instructional Staff Training Services	6400	0.00	0.00	0.00	10,525,612.27	16,221,309.57
Instructional-Related Technology	6500	0.00	0.00	0,00	428,455 41	5,133,112.99
Board	7100	0.00	0.00	0.00	600.00	1,497,868.05
General Administration	7200	0.00	0.00	0.00	1,941,289.90	4,971,047.44
School Administration	7300	0.00	0.00	0.00	411,923.63	53,162,421.04
Facilities Acquisition and Construction Fiscal Services	7410 7500	0.00	0.00	0.00	42,978.34 59.488.36	538,740.23 4,264,075.19
Food Services	7600	0.00	0.00	0.00	54,124,193.47	54,254,128.13
Central Services	7700	0.00	0.00	0.00	997,539.28	13,010,338.45
Student Transportation Services	7800	0.00	0,00	0.00	92,086.73	33,908,942.60
Operation of Plant	7900	0.00	0.00	0.00	140,603.22	74,943,027.02
Maintenance of Plant	8100	0.00	0.00	0,00	0.00	22,196,380.66
Administrative Technology Services	8200	0.00	0.00	0.00	223,887 43	5,444,093.19
Community Services Debt Service: (Function 9200)	9100	00,00	0.00	0.00	4,675,876.20	5,474,367.54
Retirement of Principal	710	0.00	0.00	0.00	2,910,000.00	9,961,578.00
Interest	720	0.00	0.00	0.00	1,099,100,00	1,694,090.15
Dues and Fees	730	0.00	0.00	0.00	141,747.09	141,747.09
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	7430	0.00	0.00	0.00	200.204.23	70 112 525 51
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	0.00	0.00	0.00	390,394.34 4,133,468.01	79,113,535.51 8,111,181.78
Total Expenditures	9300	0.00	0.00	0.00	137,838,228.58	1,050,061,665.99
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	(6,854,627.66)	(55,309,471.20)
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00	0.00	0.00	0.00 0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0,00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0,00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	4,217,318.00	4,217,318.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	167,151.30
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715	0,00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0,00	0,00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00 49,256,952.47
Transfers In Transfers Out	3600 9700	0.00	0.00	0.00	(10,037,550,00)	(47,054,952.47)
Total Other Financing Sources (Uses)	1 2700	0.00	0.00	0.00	(5,820,232.00)	6,586,469.30
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
Night Change in Francisco	<del> </del>	0.00	0.00	0.00	(12,674,859.66)	(48,723,001.90)
Net Change in Fund Balances Fund Balance, July 1, 2013	2800	0.00	0.00	0.00	16,291,089.68	275,613,352.87
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	162,405.00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	3,616,230.02	227,052,755.97

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

### 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, 2014

(\$48.723.002)

### Net Change in Fund Balances - Governmental Funds

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

Governmental funds report capital purchases as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital purchases (87,699,568) exceeds depreciation (\$66,456,046) and transfers of construction in progress (\$9,711,216).

11,532,306.00

The issuance of bonds and similar long-term debt provides current financial resources to governmental funds and thus contributes to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position. The amounts of the items that make up these differences of the items that make up these differences in the treatment of long-term debt and related items are:

Principal repayments:

Bonds 2,910,000.00 Capital leases 7,051,478.00

Issuance of debt:

Capital leases -

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. These adjustments are as follows:

 Compensated absences
 (68,665.00)

 Other postemployment benefits
 (2,637,355.00)
 (2,706,020.00)

In the statement of activities, only the loss on the sale/disposal of capital assets is reported. The change in net position differs from the change in fund balance by the cost of the capital assets sold/disposed or adjusted in value.

(3,722,835.00)

9,961,478.00

The internal service fund is used by management to charge the costs of risk management services to other funds. The net revenue of the internal service fund is reported with governmental activities.

(1,858,765.00)

### Change in Net Position of Governmental Activities

(35,516,838.00)

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

### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30, 2014

i	-	Call Land	6.37.1		Business	Type Activities - Enterprise Fu	unds	***************************************			Governmental
	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium	Other	Other	Other Enterprise		Activities - Internal Service
ASSETS	1,3,3,3,1			71.5	914	915	921	922	Funds	Totals	Funds
Current Assets:  Cash and Cash Equivalents								1			
Investments	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,023.86
Accounts Receivable, Net	1130	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.796,559.65
Interest Receivable on Investments	1170	0.00	9.00	0.00	0,00	0.00	0.00	(9,(8)	0.00	0.00	303,387 15
Due From Reinsurer	1180	O.(V)	9.00	0.00	(1,00	0.00	(9.00	0.00	0.00	0.00	24,059.99
Deposits Receivable	1210	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	(1,(%)
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 3.611,540.56
Due From Other Agencies Inventory	1220	0.00	0.00	0.00	0.00	(),(8)	0.00	0.00	0.00	0.00	64.538.08
Prepaid Items	1230	0.00	0.00	Ç (K)	(1,(8)	CÖ.Ü	0.00	0.00	0.00	0.00	(1)(6)
Total Current Assets	12.0	0.00	(H)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets:		(8.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,875,109.29
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	(0,00	0.00	0.00		i	
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	(F)(Y)
Section 1011.13, F.S., Loan Proceeds	1420	(1,00	0.00	0.00	0.00	00:00	9.00	0.00	0.00	0.00	(1,00
Prepaid Insurance Costs	1430	06.0	0.00	0.00	9,00	00.0	0.00	0.00	0.00	0.00	0,00
Investments Total Noncurrent Assets	1460	0,00	0.00	0.00	0.00	0.00	0.00	(1,0/)	0.00	0.00	0.00
Capital Assets:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land	1310	0.00	0.00	to the	8.00						0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	(J.(M)	0.00	0.00	(A)(H)
Construction in Progress	1360	0.60	0.00	0.00	0,00	00.0	0.00	0.06	0.00	0.00	(3,06)
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	(1 (K)
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.06
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	6.00	9,00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment Accumulated Depreciation	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(F)(A)
Motor Vehicles	1349 1350	(1 (X)	0.00	0.00	(1 (9)	6.00	6.00	0.00	0.00	0.00	(1,(K)
Accumulated Depreciation	1359	0.00	90,0	0.00	9,(W)	0.60	0,00	(1.00)	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,00
Accumulated Amortization	1389	(F,(X)	0.00	(0,0)	0.00	0.00	0.00	9,00	0.00	0.00	(E,(K)
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3.06)
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,875,109.29
DEFERRED OUTFLOWS OF RESOURCES									0.500	0.001	13,873,109.29
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910	0.00	0.00	0.00	(1.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1920	0.00	0.00	0.00	06,0	0.00	0.90	6.00	0.00	0.00	0.00
LIABILITIES		000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Liabilities:											
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	(219)	0.00	6.000				
Payroll Deductions and Withholdings	2170	0,00	9,00	0.00	0100	0,00	0.00	0.00	(9,0k)	0.00	0.00
Accounts Pavable	2120	0.00	0,00	0.00	0.00	0,00	0.90	6.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	(1.00	0.90	0.00	0,00	0.00	0.00	0.00	9.00	01001
Judgments Payable Sales Tax Payable	2130	(7.18)	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Accrued Interest Payable	2260 2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00
Deposits Payable	2220	0.00	0.00	0.00	(),( <u>)</u> ()	0.00	0.00	0.00	(1,0s)	0.00	0.00
Due to Budgetary Funds	2161	0,00	0.00	0.00	0,00	0.00	0.00	0,00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	90.0	0.00	0.00	0.00	0.00	0.00	0.00	2,200,562.90
Advanced Revenues	2410	0,00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0,00	0.00	0.66	0.00	(0.00	9.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	(0,00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,200.562.90
Long-Term Liabilities Portion Due Within One Year:									0.34	0.07	2,200,302,90
Obligations Under Capital Leases	2315	0.00			, [					!	
Liability for Compensated Absences	2330	0.00	0.00 0.00	0.00	(90) (9)	0.00	0.00	6) (9)	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0,00	0.00	0.00	1) ()()	0.00	0,00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	3,912,637,81
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	1),0(1	0,00	0.00	9 (8)
Portion Due After One Year:				0.00	0.500	0.00	0.00	0.00	0.00	0.00	3,912,637.81
Obligations Under Capital Leases	2315	0,00	9.0u	0.00	0.00	0,00	0.00	0.00	0.00	0.00	
Liability for Compensated Absences	2330	0.00	0,60	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2350	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	9,687,879.94
Other Law Town Cabillet	2360	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	7.007.077.74 0.00
Due in More Than One Year	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00
Total Long-Term Liabilities	++	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,687,879.94
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,600,517.75
DEFERRED INFLOWS OF RESOURCES		V.370	17,007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,801,080.65
Accumulated Increase in Fair Value of Hedging Derivatives	2610	(8,00)	0.00	0.00	0.00	0.00	0.00	I	1	T	
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	(3,00	0.00	0.00	0.00
Deferred Revenue	2630	D.(%)	0.00	0.00	0.00	0.00	0.00	0.(6)	0.00	0.00	(V) (V)
Fotal Deferred Inflows of Resources NET POSITION		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	() (K) 0.00
NET POSITION Net Investment in Capital Assets	1 1								0.00	0.00	0.00
Ret Investment in Capital Assets Restricted for	2770 2780	3.00	0.60	(),jin	0.00	1100	0.00	0.00	0.00	0.00	0.00
Innestricted	2780	0.00	0.00	0.00	0.00	90.00	9,00	0,60	0.00	0.00	74,028,64
Total Net Position	2790	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
			0.181 [			0.00	0.00	0.00	0.00	0.00	74,028.64

### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENLES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2014

					Business-	Type Activities - Enterprise	Funds				Governmental
	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	Activities - Internal Service Funds
OPERATING REVENUES											
Charges for Services	3481	0,00	0.00	0.00	0,00	0.00	0.00	0.00	0,00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0,0(1	0.00	0,00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0,00	0,00	U.00	0.00	0.00	0.00	0.00	6,260,239.11
Other Operating Revenues	3489	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0,00	0.00	00,6
Total Operating Revenues		0.00	0.00	0.00	0,00	0.00	0.00	0,00	0.00	0.00	6,260,239.11
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0,00	0,00	0.00	0,00	0.00	0.00	0.00	0.00
Employee Benefits	200	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00,0
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	(),()()	0 (0)	0,00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0,00	0.00	0.00	06.0	0.00	0.00	0.00	0.00	9.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00,0	0.00	0.00
Other	700	0,001	0.00	0.00	0,06	0,00	0,00	0,00	0.00	0.00	5,804,131.46
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00
Total Operating Expenses		0.00	0,00	0,00	0.00	0.00	0.00	0,00	0.00	0.00	5,804,131.46
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0,00	0,00	0.00	456,107.65
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	9,00	0.00	0.00	6.00	00.0	0,00	0.00	(112,872.89)
Gifts, Grants and Bequests	3440	0.00	0,00	0,00	0,00	0.00	(1,(H)	0,00	0,00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0,00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0,00	0,00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Interest	720	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0,00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	(112,872,89)
Income (Loss) Before Operating Transfers		0.00	0,00	0,00	0.00	0,00	0.00	0.00	0,00	0.00	343,234.76
Transfers In	3600	0,00	0,00	0,00	0.00	9.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0,00	6,00	0.00	0.00	00,0	0.00	0.00	(2,202,000.00)
SPECIAL ITEMS		0.00	9,00	0,00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0,00	0,00	0.00	0.00	0.00	0.00	0,00	0.00	(1,858,765.24)
Net Position, July 1, 2013	2880	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0,00	1,932,793,88
Adjustment to Net Position	2896	0.00	0.00	0.00	00.6	0.00	0,00	0.00	0,00	0.00	0.00
Net Position, June 30, 2014	2780	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	74.028.64

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2014

	731-2		W-117	Busines	s-Type Activities - Enterpris	c Funds				Governmental
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers and users	0.00	00,0	0,00	0,60	0.00	00.0	0.00	00.0	0.00	6,500,735,95
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,702,023,80
Payments to suppliers	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used  Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	(2,257,169.8)
Net cash provided (used) by operating activities	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(313,597.80
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.10		0.00	0.00		0.00	0.00	0.00	0.00	(515,577,60
Subsidies from operating grants	0,00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	9,00	0,00	0.00	0.00	0,00	0,00	0.00	0.00	0.00	0.00
Transfers to other funds	0,00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	(2,202,000,00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,202,000,00
CASH FLOWS FROM CAPITAL AND RELATED										
FINANCING ACTIVITIES	1	1			Į.				1	
Proceeds from capital debt	0.00	00,0	0.00	0,00	0.00	0,00	0.00	0,00	0.00	0.00
Capital contributions	0.00	0.00	0,00	(0,00)	0.00	0,00	0.00	0,00	0,00	0.0
Proceeds from disposition of capital assets	(9.)	0.00	0.00	0,00	0,00	0,00	0.00	0.00	0.00	90,0
Acquisition and construction of capital assets	0.00	0,00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0,00	0,00	0.00	0,00	0,00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0,00	0,00	0.00	0.00	0.00	0.00	0.00	10,0
Net cash provided (used) by capital and related financing activities  CASH FLOWS FROM INVESTING ACTIVITIES	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	4.328.532.41
Proceeds from sales and maturities of investments Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00	4,328,332,41
Purchase of investments	0.00	0.00	0.00	0.00	(3 (8)	0.00	0.00	0.00	0.00	(1,703,918,25
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,515,603.67
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.87
Cash and cash equivalents - July 1, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,017.99
Cash and cash equivalents - June 30, 2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,023,80
Reconciliation of operating income (loss) to net cash provided				~~~~						
(used) by operating activities:									1	
Operating income (loss)	O,O()	0,00	0.00	0.00	9,00	0.00	0.00	0,00	0.00	456,107.65
Adjustments to reconcile operating income (loss) to net cash										
provided (used) by operating activities:	1								]	
Depreciation/Amertization expense	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0,00	(H),(K)	0.00	0,00	() (H)	0,00	0.00	9,00	0.00	0.00
Change in assets and liabilities:	0.00	6.00	7, 1/2	0.00	20.00	6.00	0,00	2.40	0.00	240,496,84
(Increase) decrease in accounts receivable (Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,496,8-
(Increase) decrease in the est receivable  (Increase) decrease in due from reinsurer	0.00	0.00	0,00	0.00	5.00	0.00	0.00	0.00	0.00	10,00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2.228,444.7)
(Increase) decrease in due from other agencies	0,00	0,00	0,00	0.00	(H) (i)	0.00	0.00	0.00	0.00	(28,725.10
(Increase) decrease in inventory	0.00	0.00	0,00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0,00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	(9,00)	0,00	(i)_00	0.00	0.00	(1,00)	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0,00	0,00	0,00	0,00	4)0,0	0.00	0.00	0.00	0,00
Increase (decrease) in accounts payable	0.00	0,00	0.00	0.00	(0,00)	0,00	0.00	0.00	0.00	(455,056.3-
Increase (decrease) in cash overdraft	0.00	0.00	0,00	0.00	0,00	0,00	6.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0,00	0,00	0.00	0,00	0,00	0.00	0.00	0,00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0,00	0.00	0.00	0.00	0.00	0.00	0.00	5 00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0,00 0,00	0.00	0.00	1,702,023,80
Increase (decrease) in due to other funds	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0,00	0.00	1,702,025,80
Increase (decrease) in due to other agencies Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced deterred revenue  Increase (decrease) in estimated unpaid claims - Self-Insurance Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated tapaid claims - Sett-insurance Programs Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Total adjustments	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(769,705.45
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(313,597.80
Noncash investing, capital and financing activities:	5,70	0.00	0,00	5,00	v.W/	0.50	0.00	5,30	0.00	(0.20,273,44
Borrowing under capital lease	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0,00	0.00	0.00
Purchase of equipment on account	0,00	0.00	0.00	0,00	0.00	0.00	0.00	0,00	0.00	0.00
Capital asset trade-ins	0,60	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0,00	0.00	0.00	0,00	0.00	0,00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	Ü (H)	0.00	0.00	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 FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS June 30, 2014

		Total	Total	Total	Total
		Investment	Private-Purpose	Pension	Agency
	Account	Trust Funds	Trust Funds	Trust Funds	Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	8,280,182.27
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	1,125,022.69
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	191,805.26
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	9,597,010.22
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	<i>\(\(\(\(\(\(\)\\\\\\\\\\\\\\\\\\\\\\\\</i>
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	108,710.36
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	<i>\                                      </i>
Due to Budgetary Funds	2161	0.00	0.00	0.00	408,617.80
Internal Accounts Payable	2290	0.00	0.00	0.00	9,079.682.06
Total Liabilities		0.00	0.00	0.00	9,597,010.22
DEFERRED INFLOWS OF RESOURCES					\ <i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	X/////////////////////////////////////
NET POSITION					<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Held in Trust for Pension Benefits		0.00	0.00	0.00	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	<i>\////////////////////////////////////</i>
Total Net Position		0.00	0.00	0.00	<i>\////////////////////////////////////</i>

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 POSITION FIDUCIARY FUNDS

For the Fiscal Year Ended June 30, 2014

		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		0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Investment Income:				
Interest on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00
Total Additions		0.00	0.00	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	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 Position		0.00	0.00	0.00
Net Position, July 1, 2013	2885	0.00	0.00	0.00
Net Position, June 30, 2014	2785	0.00	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	Number	Name	.vanc	Units	Cana
urrent Assets: Cash and Cash Equivalents	1110	0,00	0.00	625,475,65	625,475
Investments Taxes Receivable, Net	1160 1120	0.00	0.00	0,00	- 0
Accounts Receivable, Net	1130	0.00	0,00	37.447.60	37,447
Interest Receivable on Investments  Due from Reinsurer	1170	0.00	00,0	0,00	0
Deposits Receivable	1210	0.00	0,00	85,338,70	85,338
Due from Other Agencies Internal Balances	1220	0.00	0.00	177.917.16	177,917
liventory	1150	0.00	0.00	00.0	
Prepaid Items	1230	0.00	0.00	47,467.00	47,467
Total Current Assets oncurrent Assets:		0,00	0.00	973,646.11	973,646
Cash with Fiscal/Service Agents	1114	00.0	0.00	0.00	0
Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds	1410	0,00	0.00	00.00	0
Prepaid Insurance Costs	1430	0,00	0.00	0,00	0
Investments Total Noncurrent Assets	1460	0.00	0.00	0.00	0
apital Assets:					
Land Improvements - Nondepreciable	1310	0.00	00.0	0,00	0
Construction in Progress	1360	0,00	0.00	0,00	
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0
Less Accumulated Depreciation Buildings and Fixed Equipment	1329	0.00	0.00	0,00 0,00	0
Less Accumulated Depreciation	1339	0.00	0.00	0,00	(
Furniture, Fixtures and Equipment  Less Accumulated Depreciation	1340	0.00	0.00	142,041,00	142,041
Motor Vehicles	1350	(1,00)	0,00	0.00	(
Less Accumulated Depreciation  Property Under Capital Lease	1359 1370	00.0	00.0	730,432.00	730,437
Less Accumulated Depreciation	1379	0,00	().0()	(477,962.00)	(477,962
Audiovisual Materials	1381	0.00	08,0	0.00	(
Less Accumulated Depreciation  Computer Software	1388	0.00	0.00	00.0	
Less Accumulated Amortization	1389	0,00	0.00	0.00	(
Other Capital Assets, Net of Depreciation Total Capital Assets	-	00,00	0,00	394,511,00 394,511.00	394,51 394,51
otal Assets		0.00	0.00	1,368,157.11	1,368,15
EFERRED OUTFLOWS OF RESOURCES committed Decrease in Fair Value of Hedging Derivatives	1910	0,00	0.00	α.00	(
Carrying Amount of Debt Refunding	1920	0.00	0,00	0,00	
tal Deferred Outflows of Resources		0,00	0,00	0.00	
ABILITIES arrent Liabilities:					
Accrued Salaries and Benefits	2110	0.00	0,00	144,352,29	144,35
Payroll Deductions and Withholdings	2170	0,00	0,00	0,00	
Accounts Payable Cash Overdraft	2120 2125	0.00	0,00	26,041.31 0,00	26,04
Judgments Payable	2130	0.00	0.00	0.00	
Construction Contracts Payable  Construction Contracts Payable - Retained Percentage	2140 2150	00.00	0.00	0,00	
Sales Tax Payable	2260	0.00	0,00	0.00	
Due to Fiscal Agent	2240 2210	0.00	9,00	0.00	
Accrued Interest Payable Deposits Payable	2220	0.00	0.00	0,00	
Due to Other Agencies	2230	0,00	00,0	131,210.26	131,210
Current Notes Pavable Advanced Revenues	2250	0.00	0.00	0.00	(
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0,00	(
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2272	00,0	0.00	0,00	(
Total Current Liabilities	2280	0.00	0,00	301,603,86	301,60
ng-Term Liabilities					
Portion Due Within One Year: Notes Payable	2310	0.00	0,00	44,199,15	44.19
Obligations Under Capital Leases	2315	0,00	0.06	0.00	34.17
Bonds Payable	2320	0.00	0.00	0.00	(
Liability for Compensated Absences  Lease-Purchase Agreements Payable	2330 2340	90,0 00,0	0.00	0.00	. (
Estimated Liability for Long-Term Claims	2350	0,00	0,00	0,00	
Other Post-Employment Benefits Liability  Estimated PECO Advance Payable	2360 2370	0.00	00.00	0.00	(
Other Long-Term Liabilities	2380	0,00	0.00	24,559,27	24,55
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280	00,0 00,0	0,00	0.00	(
Due within One Year	4400	0,00	0.00	68,758.42	68,758
Portion Due After One Year:	2210				
Notes Payable Obligations Under Capital Leases	2310 2315	00.00	0,00	0.00	
Bonds Payable	2320	0,00	0,00	0.00	
Liability for Compensated Absences  Lease-Purchase Agreements Payable	2330	00,0	0.00	0.00	
Estimated Liability for Long-Term Claims	2350	0,00	0.00	0.00	
Other Post-Employment Benefits Liability	2360 2370	0.00	0.00	0,00	
Estimated PECO Advance Payable Other Long-Term Liabilities	2370	0.00	0.00	0,00	
Derivative Instrument	2390	0.00	0.00	0,00	(
Estimated Liability for Arbitrage Rebate  Due in More than One Year	2280	0.00	0.00	0.00	(
Total Long-Term Liabilities		0.00	0.00	68,758.42	68,75
tal Liabilities		0.00	0.00	370,362.28	370,362
FERRED INFLOWS OF RESOURCES cumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0,00	1
ficit Net Carrying Amount of Debt Refunding	2620	0.00	0.80	0.00	(
ferred Revenue	2630	0.00	0.00	0.00	(
tal Deferred Inflows of Resources T POSITION	+ +	0,00	0.00	0.00	
t Investment in Capital Assets	2770	0,00	0,00	0,00	(
stricted For:	2780	0,00	0.00	19,805,97	19,805
Categorical Carryover Programs Food Service	2780	0.00	0.00	9,00	19,80;
Debi Service	2780	0.00	0.00	0,00	
Capital Projects Other Purposes	2780 2780	00,00	0.00	264,042.00	264,042

Net (Expense)

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

Major Component Unit Name For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
				in Net Position		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
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		0.00	0.00	0.00	0.00	0.00

#### General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2013	0.00
Net Position, June 30, 2014	0.00

<sup>\*</sup>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, 2014						Revenue and Changes
				in Net Position		
	Account		Charges for	Operating Grants and	Capital 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
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
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		0.00	0.00	0.00	0.00	0.00

#### **General Revenues:**

laxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2013	0.00
Net Position, June 30, 2014	0.00

<sup>\*</sup>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.

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Net (Expense)

### 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 30, 2014

For the Fiscal Year Ended June 30, 2014					Revenue and Changes	
	Program Revenues					in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	2,981,388.69	0.00	2,750.00	0.00	(2,978,638.69)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	5,053.69	0.00	0.00	0.00	(5,053.69)
Instructional Staff Training Services	6400	21,168.70	0.00	0.00	0.00	(21,168.70
Instructional-Related Technology	6500	108,093.61	0.00	0.00	0.00	(108,093.61)
Board	7100	694.277.51	0.00	0.00	0.00	(694,277.51
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	859,393.06	0.00	0.00	0.00	(859,393.06
Facilities Acquisition and Construction	7400	664,916.38	0.00	408,445.38	0.00	(256,471.00
Fiscal Services	7500	134,546.58	0.00	0.00	0.00	(134,546.58
Food Services	7600	11,674.96	0.00	0.00	0.00	(11,674.96
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	105,024.40	0.00	0.00	0.00	(105,024.40
Operation of Plant	7900	286,597.02	0.00	0.00	0.00	(286,597.02
Maintenance of Plant	8100	48,499.68	0.00	0.00	0.00	(48,499.68
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	42,392.90	0.00	0.00	0.00	(42,392.90
Interest on Long-Term Debt	9200	5,029.58	0.00	0.00	0.00	(5,029.58
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		5,968,056.76	0.00	411,195.38	0.00	(5,556,861.38

### General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	5,941,477.25
Investment Earnings	0.00
Miscellaneous	74,866.99
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	6,016,344.24
Change in Net Position	459,482.86
Net Position, July 1, 2013	538,311.97
Net Position, June 30, 2014	997,794.83

<sup>\*</sup>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 MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
·				Program Revenues		in Net Position
				Operating	Capital	Total
	Account		Charges for	Grants and	Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	2,981,388.69	0.00	2,750.00	0.00	(2,978,638.69
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	5.053.69	0.00	0.00	0.00	(5,053.69
Instructional Staff Training Services	6400	21,168.70	0.00	0.00	0.00	(21,168.70
Instructional-Related Technology	6500	108,093.61	0.00	0.00	0.00	(108,093.61
Board	7100	694,277.51	0.00	0.00	0.00	(694,277.51
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	859,393.06	0.00	0.00	0.00	(859,393.06
Facilities Acquisition and Construction	7400	664.916.38	0.00	408,445.38	0.00	(256,471.00
Fiscal Services	7500	134,546.58	0.00	0.00	0.00	(134,546.58
Food Services	7600	11,674.96	0.00	0.00	0.00	(11,674.96
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	105,024.40	0.00	0.00	0.00	(105,024.40
Operation of Plant	7900	286,597.02	0.00	0.00	0.00	(286,597.02
Maintenance of Plant	8100	48.499.68	0.00	0.00	0.00	(48,499.68
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	42,392.90	0.00	0.00	0.00	(42,392.90
Interest on Long-Term Debt	9200	5,029.58	0.00	0.00	0.00	(5,029.58
Unallocated Depreciation/Amortization Expense*		0.00				0.00
otal Component Unit Activities		5,968,056.76	0.00	411,195.38	0.00	(5,556,861.38

#### General Revenues:

Taxes:

1437001	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	5,941,477.25
Investment Earnings	0.00
Miscellaneous	74,866.99
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	6,016,344.24
Change in Net Position	459,482.86
Net Position, July 1, 2013	538,311.97
Net Position, June 30, 2014	997,794.83

<sup>\*</sup>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.

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# District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2014

#### Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Reporting Entity

The District School Board of Pinellas County (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 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 that 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 provides for identification of any entities for which the Board 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: The Academie Da Vinci Charter School, Inc., Alfred Adler, The Athenian Academy, Discovery Academy of Science, Enterprise High Charter School, Gulf Coast Academy, Imagine Middle School at St. Petersburg, MYcroSchool, Newpoint Prep, Newpoint Pinellas Academy, Pinellas Academy of Math & Science, Pinellas Preparatory Academy, Inc., Pinellas Primary, Plato Academy Charter School (Clearwater), Plato Academy of Tarpon Springs, Plato Academy (Seminole), Plato North Academy (Palm Harbor), Plato Academy South (Largo), University Preparatory Academy, and Windsor Preparatory Academy.

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 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.

# District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2014

#### Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### > Basis of Presentation

Government-wide Financial Statements – Government-wide financial statements, i.e. the statement of net position and the statement of activities, present information about the District as a whole. 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. The 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.

<u>Fund Financial Statements</u> – 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, reconciliations are 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.
- ARRA Economic Stimulus Fund to account for funds received under the American Recovery and Reinvestment Act (ARRA) that are used for specific purposes.
- Capital Projects Local Capital Improvement Tax 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.

Additionally, the District reports the following fund types:

- Proprietary Fund to account for the District's individual self-insurance programs.
- <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.

# District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2014

# Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- <u>Debt Service Funds</u> to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs for State School Bonds.
- <u>Capital Projects Funds</u> to account for the financial resources generated to be used for educational capital outlay needs, including new construction, renovation and remodeling projects.
- <u>Fiduciary Funds</u> to account for resources of the school internal funds, which are used to administer monies collected at several schools in connection with school, student, athletic, class, and club activities, in addition to accounting 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.

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.

### District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2014

#### Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary funds are used to account for assets held in trustee or agency capacity for others and therefore cannot be used to support the District's basic programs. The District utilizes agency funds to account for individual schools' internal funds, which are used to administer monies collected at the schools for student athletic, class, and club activities.

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. When committed, assigned or unassigned resources are available for use in governmental fund financial statements, it is the District's policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.

The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

#### > New Pronouncements

The GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities* effective for reporting periods beginning after December 15, 2012. The statement reclassifies, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities; and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The adoption of GASB 65 did not have any impact on the District's financial statements.

#### > Deposits 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 also include amounts in the State Board of Administration (SBA) Debt Service accounts for investment of debt service monies, amounts placed with the SBA for participation in the Local Government Surplus Funds Trust Fund investment pools (Florida Prime and Fund B), and those made locally.

The District's investments in Florida Prime, which the SBA indicates is a Securities and Exchange Commission Rule 2a-7 like external investment pool, are similar to money market funds in which units are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is equivalent to amortized cost.

# District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2014

# Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District's investments in Fund B are accounted for as a fluctuating net asset value pool with a fair value factor of 1.84438408 at June 30, 2014. Fund B is not subject to participant withdrawal requests. Distributions form Fund B, as determined by the SBA, are effected by transferring eligible cash or securities to the Florida Prime account consistent with the pro rata allocation of pool shareholders of record at the creation of Fund B on December 4, 2007. One hundred percent of such distributions from Fund B are available as a liquid balance once transferred to the Florida Prime account.

Investments made locally consist of obligations of U.S. Government Agencies and Instrumentalities, domestic bonds and notes, commercial paper, bond mutual funds, and money market mutual funds. All are reported at fair value.

# > Inventories

Inventories consist of expendable supplies held for consumption in the course of District operations. 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.

# 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 position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. 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 significant 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	20 - 50 years
Improvements other than buildings	15 years
Furniture, fixtures and equipment	5 – 20 years
Motor vehicles	5 – 15 years
Audio visual materials and computer software	5 – 10 years
Property under capital lease	3 – 12 years

#### > Long Term Liabilities

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

# District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2014

#### Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Long Term Liabilities

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.

#### > 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 restricted 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.

#### 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, 2014

# Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

# District Property Taxes

The School Board adopted the tax levy, for the 2013-14 fiscal year on September 10, 2013. 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 year-end but not yet remitted to the District. Because any delinquent taxes collected after June 30 would not be significant, delinquent taxes receivable are not accrued.

#### > 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.

#### 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.

# 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.

#### Note 2 – BUDGETARY COMPLIANCE AND ACCOUNTABILITY (Continued)

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.

#### Note 3 – INVESTMENTS

As of June 30, 2014, the School Board had the following investments and maturities:

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	
Cash Held in Investment Accounts	\$	9,271,571	\$	9,271,571	\$	-	\$	-	\$	-	
Money Market Funds		7,955,862		7,955,862							
SBA Florida PRIME		216,893		216,893							
SBA Fund B		226,295								226,295	
Core Fund (Other Pooled Investments)		36,089,339		36,089,339							
Non US Government/GSE Investments:											
Corporate Asset Backed Securities		22,365,061		2,290,661		20,074,400					
Corporate Mortgage Backed Securities		70,708,085		24,912,380		45,795,705					
Corporate Mortgage Backed Securities Floating Rate		5,237,153				5,237,153					
Obligations of United States Government											
Agencies and Instrumentalities:											
Collateralized Mortgage Obligations Corporate Bonds		90,557,837		6,298,346		50,556,417		29,396,637		4,306,437	
Collateralized Mortgage Obligations - Floating Rate*		37,223,717		-		-		37,223,717			
Total Investments Primary Government	s	279.851.813	\$	87.035.052	\$	121.663.675	\$	66.620.354	\$	4.532.732	

#### 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 that are not money market investments, i.e. highly liquid investments.

#### > Credit Risk

• The District's investments in obligations of the U.S. Government agencies and instrumentalities totaling \$127,781,554 are reported at fair value. An implied rating based on the sovereign rating of the U.S. government-issued debt is used. As of June 30, 2014, this rating is AAA.

# District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2014

# Note 3 – INVESTMENTS (Continued)

- Money market funds with the highest credit quality rating from a nationally recognized rating agency. As of June 30, 2014, the District had investments of \$17,227,433 in the First American Government Obligations, Federated Money Market Prime Obligations, Western Asset Institutional Cash Reserve, Morgan Stanley Prime, Government and Government Securities, Goldman Sachs Financial Square and Bank of America Money Market Reserves funds. All funds are rated AAAm by Standard and Poor's and Aaa-mf by Moody's.
- The District has investments with a fair value of \$36,089,339 in the Core Fund on June 30, 2014. This fund was rated AAA-f by Moody's.
- The District's non-governmental investments consisting of corporate asset-backed securities, corporate mortgage-backed floating rate securities, and corporate mortgagebacked securities are recorded at fair value of \$98,310,299. All funds have at least one AAA rating from Standard and Poor's, Moody's, or Dunn and Bradstreet.
- The District had \$216,893 invested in the SBA's Florida Prime fund, which is rated AAAm by Standard and Poor's. The District had \$226,295 (NAV value), remaining in SBA's Fund B. This fund is not rated.

#### 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 has \$226,654,676 in investment securities and money market funds held by its custodial agent in the name of the District.

# Note 3 – INVESTMENTS (Continued)

# > Concentrations of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy does not limit the amount the District may invest in any one issuer. The District had investments that represent 5 percent or more of total investments (excluding obligations with explicit guarantees of the U.S. government, investment pools, and money market funds) as of June 30, 2014, as follows:

		Percentage of Total
		Total Investments
Issuer	Fair Value	Primary Government
Non US Government/GSE Investments:		
JP Morgan Chase Commercial Mortgage	\$ 20,074,400	7%
Morgan Stanley Capital	17,149,281	6%
UBS Commercial Mortgage	33,883,577	12%
Obligations of U.S. Instrumentalities:		
Federal National Mortgage Association	55,560,009	20%
Federal Home Loan Mortgage Corporation	17,885,267	6%
Government National Mortgage Association	49,317,141	18%

# > Foreign Currency Risk

The District has no investments exposed to foreign currency risk.

### 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	\$	66,202,790	\$	9,322,658		
ARRA Economic Stimulus Fund		76,007		7,720,722		
Capital Projects:						
Local Capital Improvement Section 1011.71(2)		498,719		39,002,511		
Nonmajor Funds:						
Special Revenue		865,198		5,158,089		
Capital Projects		-		7,848,250		
Internal Service		3,611,541		2,202,024		
	\$	71,254,254	\$	71,254,254		

Interfund balances are a result of: June charges for warehouse deliveries, central printing services and maintenance work orders; adjustment of self-insurance restricted funds; 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					
	7	ransfers In	T	ransfers Out		
Major Funds:						
General	\$	49,256,953	\$	-		
Capital Projects:						
Local Capital Improvement Section 1011.71(2)		-		37,017,403		
Nonmajor Funds:						
Debt Service		-		123,250		
Capital Projects		-		9,914,300		
Internal Service		-		2,202,000		
	\$	49,256,953	\$	49,256,953		

The \$37,017,403 transfer made from the Capital Improvement Section 1011.71(2) Fund was to cover capital outlay expenditures that were incurred in the General Fund and property liability insurance paid by the General Fund. The \$123,250 transfer from the Debt Service fund was to cover property liability insurance by the General Fund. The \$9,914,300 transfer made from the Capital Projects was to transfer for the sale of property and to cover capital outlay disbursements to the charter schools. There was an Internal Funds transfer of \$2,202,000 to cover expenditures in the General Fund.

# Note 5 - CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the table below:

		Beginning Balance	Additions	Deletions		Ending Balance
Government Activities:						
Capital Assets Not Being Depreciated:						
Land	\$	97,213,078	\$ 143,096	\$ -	\$	97,356,174
Land Improvements		22,717,599	-	-		22,717,599
Construction in Progress		12,948,469	62,028,563	 9,711,216		65,265,816
Total Capital Assets Not Being Depreciated		132,879,146	 62,171,659	9,711,216		185,339,589
Capital Assets Being Depreciated:						
Buildings and Fixed Equipment	:	2,235,332,537	10,732,832	371,591	2	2,245,693,778
Relocatables		13,838,461	2,342,519	=		16,180,980
Improvements other than Building		8,519,955	38,011	-		8,557,966
Furniture, Fixtures and Equipment		127,534,628	9,153,433	8,742,403		127,945,658
Motor Vehicles		56,320,087	2,246,926	2,164,807		56,402,206
Property Under Capital Lease		44,770,897	-	-		44,770,897
Audio Visual and Computer Software		13,777,489	1,014,188	 5,311,347		9,480,330
Total Capital Assets Being Depreciated		2,500,094,054	 25,527,909	16,590,148	2	2,509,031,815
Less Accumulated Depreciation for:						
Buildings and Fixed Equipment		629,689,556	45,118,892	250,106		674,558,342
Relocatables		11,261,387	1,001,419	(221)		12,263,027
Improvements other than Building		3,069,513	570,531	-		3,640,044
Furniture, Fixtures and Equipment		92,056,738	9,003,772	6,692,842		94,367,668
Motor Vehicles		39,552,526	3,551,724	1,737,013		41,367,237
Property Under Capital Lease		31,425,782	6,702,997	-		38,128,779
Audio Visual and Computer Software		12,486,386	 506,711	4,187,573		8,805,524
Total Accumulated Depreciation		819,541,888	66,456,046	12,867,313		873,130,621
Total Capital Assets Being Depreciated, Net		1,680,552,166	 (40,928,137)	 3,722,835	_1	,635,901,194
Governmental Activities Capital Assets, Net	\$	1,813,431,312	\$ 21,243,522	\$ 13,434,051	\$ 1	,821,240,783

The classes of property under capital leases are presented in Note 7.

# Note 5 – CHANGES IN CAPITAL ASSETS (Continued)

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

Governmental Activities:		
Instruction	\$	3,484,014
Pupil personnel services		64,979
Instructional media services		83,059
Instruction and curriculum development services		57,829
Instructional staff training		16,713
Instructional related technology		86,765
Board of Education		1,352
General administration		21,570
School administration		18,785
Facilities acquisition and construction		6,770,324
Fiscal services		11,369
Food services		940,528
Central services		215,566
Pupil transportation services		3,788
Operation of plant		67,810
Maintenance of plant		66,303
Administrative technology		48,814
Community services		210,248
Unallocated		54,286,229
	\$ 66	6,456,045.25

#### Note 6 – CHANGES IN SHORT TERM DEBT

The District issued tax anticipation notes in the 2013-2014 fiscal year as follows:

	•	nning ance	Additions	Deletions	nding lance
Governmental Activities: Tax Anticipation Notes	\$	_	\$ 83,000,000	\$ 83,000,000	\$ -
Total Governmental Activities	\$	-	\$ 83,000,000	\$ 83,000,000	\$ -

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 .18% percent

#### Note 7 - OBLIGATIONS UNDER CAPITAL LEASES

The assets acquired through capital lease for governmental activities were for technology in the amount of \$44,770,897.

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

	 Total	 Principal	Interest			
2015	\$ 4,720,844	\$ 4,523,185	\$	197,659		
2016	956,818	923,862		32,956		
2017_	 49,170	 47,739		1,430		
	\$ 5,726,832	\$ 5,494,786	\$	232,046		

The imputed interest rate is 4.04% to 7.69% on the technology purchases.

#### Note 8 - BONDS PAYABLE

Annual debt service requirements for the bonds payable as of June 30, 2014, are as follows:

			Interest Rates	
	Amount		(Percent)	Maturity
State School Bonds:				
Series 2010-A, Refunding	\$	105,000	4.5-5	2021
Series 2005-B, Refunding		18,970,000	5	2020
Total Bonds payable	\$	19,075,000		

The State School Bonds were issued 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 8 – BONDS PAYABLE (Continued)

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

	 Total	 Principal	 Interest
2015	\$ 3,988,600	\$ 3,035,000	\$ 953,600
2016	4,001,850	3,200,000	801,850
2017	4,011,850	3,370,000	641,850
2018	3,993,350	3,520,000	473,350
2019	3,197,350	2,900,000	297,350
2020 - 2021	3,203,250	3,050,000	153,250
	\$ 22,396,250	\$ 19,075,000	\$ 3,321,250

# Note 9 - CHANGES IN LONG-TERM LIABILITIES

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

	Beginning Balance	Additions	Deletions	Ending Balance	Due in One Year
Governmental Activities:					
Compensated absences payable	\$ 89,401,531	\$ 11,069,914	\$ 11,001,249	\$ 89,470,196	\$ 11,001,250
Estimated insurance claims payable	14,055,574	3,611,541	4,066,597	13,600,518	3,912,638
Bonds payable	21,985,000	-	2,910,000	19,075,000	3,035,000
Post employment health care benefits	11,468,589	2,637,355	-	14,105,944	-
Obligations under capital leases	12,546,264	-	7,051,478	5,494,786	4,523,185
Total	\$ 149,456,958	\$ 17,318,810	\$ 25,029,324	\$ 141,746,444	\$ 22,472,073

For the governmental activities, compensated absences and other post-employment health care benefits are generally liquidated with resources of the General Fund.

### District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2014

#### Note 10 - 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 assigned at fiscal year-end to report an amount likely to be expended from the 2013-14 fiscal year budget as a result of purchase orders outstanding as of June 30, 2014.

#### Note 11 - FUND BALANCE REPORTING

The District follows GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, for fund balance reporting. The District reports its governmental fund balances in the following categories, as applicable:

- Nonspendable The net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash. Examples of items that are not in spendable form include inventory, prepaid amounts, long-term amounts of loans and notes receivable, and property acquired for resale. The District classifies its amounts reported as inventories, prepaid amounts and the fund balance for the permanent fund as nonspendable.
- Restricted The portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance. The District classifies most of its fund balances other than General Fund as restricted, as well as unspent State categorical and earmarked educational funding reported in the General Fund that are legally or otherwise restricted.
- <u>Committed</u> The portion of fund balance that can only be used for specific purposes
  pursuant to constraints imposed by formal action of the highest level of decision-making
  authority (i.e. the School Board). These amounts cannot be used for any other purpose
  unless the School Board removes or changes the specified use by taking the same
  action it employed to previously commit the amounts.
- <u>Assigned</u> The portion of fund balance that is intended to be used for specific purposes, but is neither restricted nor committed. Assigned amounts include those that have been set aside for a specific purpose by an authorized government body or official, but the constraint imposed does not satisfy the criteria to be classified as restricted or committed. This category includes any residual positive fund balances of governmental funds (other than the General Fund) not classified as nonspendable, restricted, or committed. The District also classifies amounts assigned that are constrained to be used for specific purposes based on actions of the Superintendent and Chief Financial Officer and not included in other categories.

# Note 11 - FUND BALANCE REPORTING (Continued)

• <u>Unassigned</u> - The portion of fund balance that is the residual balance of the General Fund. Negative residual fund balances of other governmental funds are also classified as unassigned.

Nonspendable for:		
General Fund:		
Inventory	\$	4,065,561
Prepaid Items		2,181,768
Permanent Fund Endowment		150,185
Food Service:		
Inventory		905,269
Prepaid Items		77
Total Nonspendable	\$	7,302,860
Restricted for:		
General Fund:		
Restricted State Carryovers	\$	795,728
Referendum		1,717,754
Workforce Education pTEC's		11,943,218
Workforce Education Career Adult E	(	11,024,509
Debt Service		494,230
Capital Projects		168,153,176
Total Restricted	\$	194,128,615
Assigned:		
General Fund:		
Encumbrances	\$	7,030,758
Central Printing		909,279
Carryforwards		11,823,324
Total Assigned	\$	19,763,361
Unassigned:		
General Fund	\$	5,857,921
Food Service		(1)
Total Unassigned	\$	5,857,920
Total Ending Fund Balance	\$	227,052,756

# Note 12 - SCHEDULE OF STATE REVENUE SOURCES

The District's State revenue for the year ended June 30, 2014 was as follows:

Functions		
3310	Florida Education Finance Program	\$ 206,836,767
	Categorical Education Program	
3363	Excellent Teacher	
3355	Class size reduction	112,947,139
3315+3317	Workforce development program	26,412,120
3318	Adults with disabilities	372,969
3321+3322+3323+3325+3326	Motor vehicle license tax (Capital outlay and Debt service)	4,527,186
3337+3338	Food service supplement	541,590
3341	Pari-mutuel tax	223,250
3343	Mobile home license tax	571,656
3344	District discretionary lottery funds	1,013,935
3361	Florida school recognition	4,231,439
3371	Voluntary Pre-K	2,009,585
3391	Gross receipts tax ( Public Education Capital Outlay)	-
3397	Charter school capital outlay	2,189,300
3399	Miscellaneous	2,050,363
		\$ 363,927,298

# Note 13 – PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2014 tax roll for the 2013-2014 fiscal year.

	Millages	Taxes Levied
General Fund:		
Nonvoted School Tax:		
Required Local Effort	5.312	\$ 323,581,727
Basic Discretionary Local Effort	0.748	45,564,596
Voted School Tax:		
Local Referendum	0.500	30,457,617
Total General Fund:	6.560	 399,603,940
Capital Projects Fund: Nonvoted Tax:		
Local Capital Improvements	1.500	 91,372,852
	8.060	\$ 490,976,792

# District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2014

#### Note 14 - STATE RETIREMENT PROGRAM

#### Plan Description

All regular employees of the District are covered by the Florida Retirement System, (FRS), 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 FRS 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.

#### Note 14 - STATE RETIREMENT PROGRAM (Continued)

# Funding Policy

The contribution rates for Plan members are established, and may be amended, by the State of Florida. During the 2013-2014 fiscal year, contribution rates were as follows:

	Percent of	Gross Salary
Class or Plan	Employee	Employer (A)
Florida Retirement System:		
Regular	3.00	6.95
County elected officers	3.00	33.03
Senior management service class	3.00	18.31
Special risk	3.00	19.06
Re-employed retiree	3.00	6.95
Teachers' retirement system, plan E	6.25	11.35
State and County officers and employee's		
Retirement system, plan B	4.00	9.10
Deferred retirement option plan	0.00	12.84

Note: (A) Employer rates include the post-retirement health insurance supplement of 1.20% and 0.03% administrative and educational fee.

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 ended June 30, 2012, 2013, and 2014 totaled \$40,131,586, \$41,940,208 and \$56,853,883 respectively, which were equal to the required contributions for each fiscal year.

#### Note 15 - TAX DEFERRAL PLANS AND OTHER BENEFITS

The District allows employees to participate in a 401(a) / 403(b) 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 \$52,000, whichever is less. Federal income taxes on this compensation are deferred until distributions are taken. Employee contributions to the 401(a) plan were \$10,416,501 and employee contributions to the 403(b) were \$1,569,092 for the period ended June 30, 2014.

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, 2014 were \$9,292,466 and \$1,925,125 respectively.

# District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2014

#### Note 15 - TAX DEFERRAL PLANS AND OTHER BENEFITS (Continued)

In addition, the District has available a Roth 403(b) that employees may elect. Contributions to the Roth 403(b) totaled \$1,408,014 for 2014.

The District makes contributions to employees' health insurance payments based upon elected coverage. The total amount contributed on behalf of the employees, for the year ended June 30, 2014 was \$90,347,440.

#### Note 16 - CONSTRUCTION CONTRACT COMMITMENTS

There were no major construction contract commitments as of fiscal year-end 2013-2014. Student enrollment has been declining over the past several years and the State has not allocated any money for new construction. The capital outlay commitments were spent on maintenance projects and minor infrastructure projects. Some examples would include roof replacements, chiller installations, replacement of ceiling lights, and various other minor improvements.

#### **Note 17 - 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.

As of June 30, 2014, a liability of \$13,600,518 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 were recorded using the discounted method, which was actuarially determined.

# District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2014

#### Note 17 - RISK MANAGEMENT PROGRAMS (Continued)

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
2013	\$ 16,655,969	\$1,383,096	\$ (3,983,491)	\$ 14,055,574
2014	14,055,574	3,611,541	(4,066,597)	13,600,518

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. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

#### Note 18 – 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 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, is not included in this 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 2013-14 fiscal year, retirees and eligible dependents received postemployment health care benefits. The District provided required contributions of \$2,712,086 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 \$5,140,110. Required contributions are based on projected pay-as-you-go financing.

# Note 18 – POST EMPLOYMENT HEALTH CARE BENEFITS (Continued)

# 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:

			Fiscal Year ending June 30, 2014		
(1)	Normal Cost	\$	3,096,796		
(2)	Amortization of Unfunded Accrued Liability	*	1,999,642		
(3)	Interest		203,858		
(4)	Annual Required Contribution		5,300,296		
(5)	Interest on Net OPEB Obligation (NOO)		458,744		
(6)	Amortization of NOO		(409,599)		
(7)	Total Expense or Annual OPEB Cost (AOC)		5,349,441		
(8)	Actual Contribution Toward OPEB Cost	ورون و الموارد و	(2,712,086)		
(9)	Increase in NOO		2,637,355		
(10)	NOO Beginning of Year		11,468,589		
(11)	NOO End Of Year	\$	14,105,944		

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, 2014 were as follows:

					Percent of AOC	
Fiscal Year	*	AOC	Cc	ontribution	Contributed	NOO
2011/2012	\$	3,528,870	\$	3,488,155	98.8%	\$ 8,333,732
2012/2013		5,410,299		2,275,442	42.1%	11,468,589
2013/2014		5,349,441		2,712,086	50.7%	14,105,944

# Funded Status and Funding Progress

As of June 30, 2014, the actuarial accrued liability for benefits was \$48,500,382, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$48,500,382. The covered payroll (annual payroll for active participating employees) was \$570,224,300 for the 2013-14 fiscal year and the ratio of the unfunded actuarial accrued liability to the covered payroll was 8.5%.

# District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2014

### Note 18 – POST EMPLOYMENT HEALTH CARE BENEFITS (Continued)

#### Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about 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.

Projections of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and participating members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The actuarial assumptions included an interest rate of 4 percent, a payroll growth rate of 3.5 percent per year, general inflation of 2.5 percent, and an annual healthcare cost trend rate of 8.5 percent pre-Medicare and 7.0 percent post-Medicare initially for the 2013-14 fiscal year, reduced to an ultimate rate of 5.0 percent for the fiscal year ending June 30, 2025.

The initial unfunded actuarial accrued liability and gains/losses are being amortized as a level percentage of the projected payroll on a closed basis over 30 years. The remaining amortization period on the initial unfunded actuarial accrued liability as of June 30, 2014 was 23 years.

#### Note 19 – 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 20 - 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. The District does not believe that any significant liabilities would result from any review of its expenditures of Federal programs.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POST-EMPLOYMENT BENEFITS PLAN June 30, 2014

		Actuarial Accrued Liability (AAL)				UAAL as a Percent
Actuarial	Actuarial Value	Projected Unit	Unfunded AAL		Covered	of Covered
Valuation	of Assets	Credit	(UAAL)	Funded Ratio	Payroll	Payroll
Date	(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/e]
06/30/12		31,372,418	31,372,418		555,740,506	5.6%
06/30/13		49,237,265	49,237,265		557,282,119	8.8%
06//30/14		48,500,382	48,500,382		570,224,300	8.5%

# 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, 2014

					Variance with	
	Account Number	Budgeted Am Original	Final	Actual Amounts	Final Budget -	
REVENUES	Number	Original	rmai	Amounts	Positive (Negative)	
Federal Direct	3100	322,000.00	351,579.00	351,579.22	0.22	
Federal Through State and Local	3200	2,715,324.00	4,308,419.00	4,308,418.56	(0.44)	
State Sources	3300	362,125,552.00	356,630,774.00	356,468,506.80	(162,267.20)	
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	202 (10 702 00	206 120 007 00	207 120 007 10	0.10	
Operational Fulposes	3423	383.619.783.00	386,130,007.00	386,130.007.10	0.10	
Property Taxes Levied, Tax Redemptions and Excess Fces for Debt Service	3412, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423			0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service Impact Fees	345X 3496			0,00	0.00	
Other Local Revenue	3490	17,417,341.00	18,321,397.00	18,322,668.70	1,271.70	
Total Local Sources	3400	401,037,124.00	404,451,404.00	404,452,675.80	1,271.80	
Total Revenues		766,200,000.00	765,742,176.00	765,581,180.38	(160,995.62)	
EXPENDITURES						
Current:						
Instruction	5000	533,655,790.00	548,276,808,00	541,161,978.20	7,114,829.80	
Student Personnel Services	6100	29,668,478,00	32,545,613.00	32,410,816.13	134,796.87	
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	9,501,128.00 9,369,541.00	7,757,227.00	7,673,453.38 10,087,579.78	83,773.62 95,316.22	
Instructional Staff Training Services	6400	3,422,678.00	5,175,192.00	5,145,919.03	29,272.97	
Instructional-Related Technology	6500	2,388,931.00	4,477,782.00	4,429,149,41	48,632.59	
Board	7100	1,291,109.00	1,516,910.00	1,497,268,05	19,641.95	
General Administration	7200	2,341,690.00	2,530,720,00	2,481,304.59	49,415.41	
School Administration	7300	51,224,302.00	53,270,094.00	52,645,095.46	624,998.54	
Facilities Acquisition and Construction	7410	695.032.00	683,387.00	486.585.89	196,801.11	
Fiscal Services Food Services	7500 7600	3,893,338.00	4,257,002.00 129,935.00	4,180,945.40 129,934.66	76,056.60 0.34	
Central Services	7700	11,074,793.00	12,464,929.00	11,785,219,33	679,709.67	
Student Transportation Services	7800	31,470,740.00	33,860,893.00	33,811,742.87	49,150.13	
Operation of Plant	7900	73,696,254.00	75,097,140.00	74,785,578.80	311,561.20	
Maintenance of Plant	8100	21,200,794.00	23,271,946.00	22,195,619,79	1,076,326.21	
Administrative Technology Services	8200	4,708,126.00	5,478,704.00	5,202,231.92	276,472,08	
Community Services	9100	691,402.00	799,191.00	798,491.34	699.66	
Debt Service: (Function 9200) Retirement of Principal	710			0.00	0.00	
Interest	720		114,609.00	114,609.17	(0.17)	
Due and Fees	730			0.00	0,00	
Miscellaneous	790			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300	700 204 126 00	921 900 079 00	3,836,876,99 814,860,400,19	(3,836,876.99)	
Total Expenditures  Excess (Deficiency) of Revenues Over (Under) Expenditures		790,294,126.00 (24,094,126.00)	821,890,978.00 (56,148,802.00)	(49,279,219.81)	7.030,577.81 6,869,582.19	
OTHER FINANCING SOURCES (USES)		(24,074,120.00)	(30,148,802.00)	(47,277,217.01)	0,809,382.19	
Issuance of Bonds	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	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements Loans	893 3720			0.00	0.00	
Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries	3740		167,151.00	167,151.30	0.30	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Proceeds from Special Facility Construction Account	3770			0.00	0.00	
Face Value of Refunding Bonds	3715			0,00	0.00	
Premium on Refunding Bonds	3792			0,00	0.00	
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600		49,256,952,00	49,256,952.47	0.47	
Transfers Out	9700			0,00	0.00	
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	49,424,103.00	49,424,103.77	0.77	
EXTRAORDINARY ITEMS				0.00	0.00	
		(24.00) 12.00	(6.82)	0.00	0.00	
Net Change in Fund Balances Fund Balance, July 1, 2013	2800	(24,094,126.00)	(6,724,699.00) 57,194,126.00	144,883.96 57,042,530.94	6,869,582.96 (151,595.06)	
Adjustment to Fund Balances	2891	57.194,126.00	37,194,120.00	162,405.00	162,405.00	
Fund Balance, June 30, 2014	2700	33,100,000.00	50,469,427.00	57,349,819.90	6,880,392.90	

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, 2014

44 0000 - 4000 - 4000		······································			Variance with	
	Account	Budgeted An		Actual	Final Budget -	
REVENUES	Number	Original	Final	Amounts	Positive (Negative)	
Federal Direct	3100			0.00	0.00	
Federal Through State and Local	3200			0.00	0.00	
State Sources	3300	,		0.00	0.00	
Local Sources:				**		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0.00	
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423			0.00	0.00	
Capital Projects	3413, 3421,			0.00	0.00	
Local Sales Taxes	3418, 3419			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		0.00	0.00	0.00	0.00	
EXPENDITURES						
Current:	5000			0.00		
Instruction Student Personnel Services	5000			0.00	0.00	
Instructional Media Services	6100 6200			0,00	0.00	
Instruction and Curriculum Development Services	6300			0.00	0.00	
Instructional Staff Training Services	6400			0.00	0.00	
Instructional-Related Technology	6500			0.00	0.00	
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 Student Transportation Services	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	
Deht Service: (Function 9200)						
Retirement of Principal	710			0.00	0.00	
Interest	720			0.00	0.00	
Dues and Fees	730			0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay: Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	7420 9300			0.00	0.00	
Total Expenditures	7300	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<del>                                     </del>	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	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	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793			0.00	0.00	
Loans	893 3720			0.00	0.00	
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	
Proceeds from Special Facility Construction Account	3770			0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894			0.00	0.00	
Payments to Refunding 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						
Not Change in Fund Palances	<del>                                     </del>	0.00	0.00	0.00	0.00	
Net Change in Fund Balances Fund Balance, July 1, 2013	2800	0.00	0.00	0.00	0.00	
Adjustment to Fund Balances	2891			0.00	0.00	
	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 FEDERAL PROGRAMS, IF MAJOR For the Fiscal Year Ended June 30, 2014

	Account	Budgeted Ar		Actual	Variance with Final Budget -	
REVENUES	Number	Original	Final	Amounts	Positive (Negative)	
Federal Direct	3100			0.00	0.00	
Federal Through State and Local	3200			0.00	0.00	
State Sources Local Sources:	3300			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues	3400	0.00	0.00	0.00	0.00	
EXPENDITURES		0.00				
Current:						
Instruction	5000			0.00	0.00	
Student Personnel Services Instructional Media Services	6100			0.00	0.00	
Instruction and Curriculum Development Services	6300			0.00	0.00	
Instructional Staff Training Services	6400			0.00	0.00	
Instructional-Related Technology	6500			0.00	0.00	
Board General Administration	7100			0.00	00.00	
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 Student Transportation Services	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 and Fees	730			0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay: Facilities Acquisition and Construction	7420		:	0.00	0.00	
Other Capital Outlay	9300			0.00	0.00	
Total Expenditures		0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)	2710			0.00	0.00	
Issuance of Bonds Premium on Sale of Bonds	3710			0.00	0.00	
Discount on Sale of Bonds	891			0,00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements  Loans	893 3720			0.00	0.00	
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	
Proceeds from Special Facility Construction Account	3770			0.00	0.00	
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894 760			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299) 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	1			0.00	0.00	
EXTRAORDINARY ITEMS				0.00	0.00	
Net Change in Fund Balances	<del> </del>	0.00	0.00	0.00	0.00	
Fund Balance, July 1, 2013	2800	0.00	0.00	0.00	0.00	
Adjustment to Fund Balances	2891			0.00	0.00	
Fund Balance, June 30, 2014	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 MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS For the Fiscal Year Ended June 30, 2014

	Account Budgeted Amounts			Variance with	
	Account Number	Original Budgeted Am	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					1 001010 (7.105.11.10)
Federal Direct	3100	10.224.244.66	12.021.005.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	13,324,241.00	13,824,086.00	11,098,761.07	(2,725,324.93
Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			00.00	0.00
Capital Projects	3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees Other Local Revenue	3496			0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	3400	13,324,241.00	13,824,086.00	11,098,761.07	(2,725,324.93
EXPENDITURES					
Current:					
Instruction Co. 1. Co.	5000	2,469,803.22	8,423,381.22	7,848,589.54	574,791.68
Student Personnel Services Instructional Media Services	6100	97,851.00	159,253.00 25,527.00	152,042.36 24,673.39	7,210.64 853.61
Instruction and Curriculum Development Services	6300	6,714,460.00	1,595,711.00	1,161,563.68	434,147.32
Instructional Staff Training Services	6400	1,010,327.00	1,426,553.00	549,778.27	876,774.73
Instructional-Related Technology	6500	584,946.00	819,153.00	275,508,17	543,644.83
Board General Administration	7100	1 721 001 00	502 520 00	0.00	0.00
School Administration	7200 7300	1,731,094.00	592,528.00 205,693.00	548,452.95 105,401.95	44,075.05 100,291.05
Facilities Acquisition and Construction	7410	110,481.00	202,075.00	0.00	0.00
Fiscal Services	7500	20,948.00	23,698.00	23,641.43	56.57
Food Services	7600	37,597.00		0.00	0.00
Central Services	7700	347,703.00	366,115.00	227,579.84	138,535.16
Student Transportation Services Operation of Plant	7800 7900	7,456.00 18,632.00	7,456.00 18,632.00	5,113.00 16,845.00	2,343.00 1,787.00
Maintenance of Plant	8100	10,0,72,00	765.00	760,87	4.13
Administrative Technology Services	8200	32,106.00	18,784.00	17,973.84	810.16
Community Services	9100			0.00	0.00
Deht Service: (Function 9200)	7.0			0.00	0.00
Retirement of Principal Interest	710			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	140.026.70	140.027.70	0.00	0.00
Other Capital Outlay Total Expenditures	9300	140,836.78 13,324,241.00	140,836.78 13,824,086.00	140,836.78 11,098,761.07	2,725,324.93
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750			0.00	0.00
Proceeds of Lease-Purchase Agreements  Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760			0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements  Discount on Refunding Lease-Purchase Agreements	3794 894			0.00	0.00
Payments to Refunding 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					
Nu Classic F. A.P.			0.00	0,00	0.00
Net Change in Fund Balances Fund Balance, July 1, 2013	2800	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balance, June 30, 2014	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, 2014

					Variance with
	Account Number	Budgeted An Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	- Number	Original	Tisti	Amounts	Tositive (ivegative)
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources Local Sources:	3300			0,00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			0.00	0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,			0.00	0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423			0.00	0.00
Capital Projects	3423			0.00	0.00
Local Sales Taxes	3418, 3419			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
Student Personnel Services	5000 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
Instructional-Related Technology	6500			0.00	0.00
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 Student Transportation Services	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 and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:			}		
Facilities Acquisition and Construction Other Capital Outlay	7420 9300			0.00	0.00
Total Expenditures	9300	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)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Proceeds of Lease-Purchase Agreements	891 3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715	· ·		0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding 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) SPECIAL ITEMS		0.00	0,00	0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
N. (C) C			0.00	0.00	0.00
Net Change in Fund Balances Fund Balance, July 1, 2013	2800	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	0.00

	<del> </del>	Faul T	Special Rever		Total Non-sign	
	Account	Food Services	Other Federal Programs	Miscellaneous Special Revenue	Total Nonmajor Special Revenue	
	Number	410	420	490	Funds	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS			22 120 124	0.00	20.577.00	
Cash and Cash Equivalents	1110	7,377.16 130,590.61	32,300.04 248,524.02	0.00	39,677,20 379,114.63	
Investments Taxes Receivable, Not	1120	0.00	0.00	0.00	0.00	
Accounts Receivable, Net	1130	547,427.08	10,424,736.86	0.00	10,972,163.94	
Interest Receivable on Investments	1170	2,856.09	0.00	0.00	2,856.09	
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	
Deposits Receivable	1210	0.00	0.00	0.00	0.00	
Due From Other Funds:	1141	857,982.86	7,215.13	0.00	865,197.99	
Budgetary Funds Internal Funds	1141	0.00	0,00	0.00	0.00	
Due From Other Agencies	1220	1,107,624.36	0.00	0.00	1,107,624.36	
Inventory	1150	905,269,13	0.00	0.00	905,269.13	
Prepaid Items	1230	77.52	67,248.38	0.00	67,325.90	
Restricted Assets:						
Cash with Fiscal/Service Agents Total Assets	i114	3,559,204.81	10,780,024.43	0.00	0.00 14,339,229.24	
DEFERRED OUTFLOWS OF RESOURCES	+	3,339,204.81	10,780,024.43	0.00	14,339,229.24	
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	
Total Deferred Outflows of Resources	1 - /1 -	0.00	0.00	0.00	0.00	
Fotal Assets and Deferred Outflows of Resources		3,559,204.81	10,780,024.43	0.00	14,339,229.24	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES					, , , , , , , , ,	
AND FUND BALANCES						
LIABILITIES	1 3410	0.00	0.00	0.00	0.00	
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110	70,781.71	2,164,939,34	0,00	0.00 2,235,721.05	
Payroll Deductions and Withholdings Accounts Payable	2170	150.967.98	1,362,097.12	0.00	1,513,065,10	
Accounts Payable Cash Overdraft	2120	0.00	0.00	0.00	1,313,063.10	
Judgments Payable	2130	0.00	0.00	0.00	0.00	
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	
Construction Contracts Payable - Retained Percentage	2150	0.00	1,352.11	0.00	1,352.11	
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	
Matured Interest Payable  Due to Fiscal Agent	2190	0.00	0.00	00,0	0,00	
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	
Deposits Payable	2220	0.00	0.00	0.00	0.00	
Due to Other Agencies	2230	111,407.09	468,211.03	0.00	579,618.12	
Current Notes Payable	2250	0.00	0.00	0.00	0,00	
Due to Other Funds:	1					
Budgetary Funds	2161	2,062,654,91	6,342,272.93	0.00	8,404,927.84	
Internal Funds	2162	0.00	0.00	0.00	0.00	
Advanced Revenues: Unearned Revenue	2410	258,047.97	441,151.90	0.00	699,199.87	
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	
Total Liabilities	1 2.110	2,653,859.66	10,780,024.43	0.00	13,433,884.09	
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	
Deferred Revenue	2630	0.00	0.00	0.00	0.00	
Total Deferred Inflows of Resources FUND BALANCES	<del></del>	0.00	0.00	0.00	0,00	
FUND BALANCES Nonspendable:						
Inventory	2711	905,269.13	0.00	0.00	905,269.13	
Prepaid Amounts	2712	77.52	0.00	0.00	77.52	
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	
Total Nonspendable Fund Balance	2710	905,346.65	0.00	0.00	905,346.65	
Restricted for:	1 2721	0.00	0.00	0.00	0.00	
Economic Stabilization Federal Required Carryover Programs	2721	0,00	0.00	0.00	0.00	
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	
Local Sales Tax and Other Tax Levy	2724	0,00	0.00	0.00	0.00	
Debt Service	2725	0.00	0.00	0.00	0.00	
Capital Projects	2726	0.00	0.00	0,00	0.00	
Restricted for	2729	0,00	0.00	0.00	0.00	
Restricted for Total Restricted Fund Balance	2729	0.00	0.00	0.00	0.00	
LINE RESIDENCE CONTRACTOR	2720	0.00	0.00	0.00	0.00	
	1 1	0.00	0.00	0.00	0.00	
Committed to:	2731				0.00	
Committed to: Economic Stabilization	2731 2732	0.00	0.00	0.00	0.00	
Committed to:			0.00	0.00	0.00	
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for	2732 2739 2739	0.00 0.00 0.00	0.00 0.00	0.00	0.00 0.00	
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balance	2732 2739	0.00	0.00	0.00	0.00 0.00	
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balance 4ssigned to:	2732 2739 2739 2739 2730	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	
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balance 4ssigned to Special Revenue	2732 2739 2739 2730 2741	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	
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Bakance Assigned to: Special Revenue Debt Service	2732 2739 2739 2739 2730 2741 2742	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	
Committed to: Economic Stabilization Contractual Agreements Committed for Committed For Total Committed Fund Balance 4ssigned to: Special Revenue Debt Service Capital Projects	2732 2739 2739 2739 2730 2741 2742 2743	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 0.00 0.00 0.00	
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balance 4ssigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2732 2739 2739 2739 2730 2741 2742 2743 2744	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balance 4ssigned to Special Revenue Debt Service Capital Projects Permanent Fund Assigned for	2732 2739 2739 2739 2730 2741 2742 2743	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 0.00 0.00 0.00 0.00 0.0	
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balance 4ssigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2732 2739 2739 2730 2741 2742 2743 2744 2749	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balance Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balance	2732 2739 2739 2730 2730 2741 2742 2742 2743 2744 2749 2749 2740	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	
Committed to: Economic Stabilization Contractual Agreements Committed for Committed For Total Committed Fund Bakance Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balance Total Unassigned Fund Balance	2732 2739 2739 2730 2741 2742 2743 2744 2749 2749 2740	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 00 0 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balance Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balance	2732 2739 2739 2730 2730 2741 2742 2742 2743 2744 2749 2749 2740	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	

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, 2014

	F	SBE/COBI	Special Act	Section 1011.14/	Debt Service Funds Motor Vehicle		Other Debt	Total Nonmajor
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	District Bonds	Service	Debt Service
SSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	210	220	230	240	250	290	Funds
SSETS		1			i			
ash and Cash Equivalents	1110	0.00	(9,(10)	0.00	0.00	0.00	0.00	0
vestments	1160	494,229,64	0.00	0.00	()(0)	(0.00	0.00	494,229
ixes Receivable, Net	1120	0.00	9.00	0.00	0.90	0.00	0.00	- 0
counts Receivable, Net	1130	0.00	0.00	0.06	0.00	0,00	0.00	
terest Receivable on Investments	1170	9,00 (),00	00.00	0.00	0.00	0.00	0.00	
ue From Reinsurer eposits Recenvable	1180	0.00	00.6	0.00	0.00	0.00	0.00	- (
ue From Other Funds:	1210	0.05	0,00	0,00	0.00	(7,07)	0.00	
Budgetary Funds	1141	0,00	0.00	0.00	0.60	0.00	0.00	(
Internal Funds	1142	1910	G (R)	0.00	0.00	0.00	0,00	
ue from Other Agencies	1220	0.00	9.00	0.00	9.00	0,00	0.00	7
ventory	1150	0.00	(FOG	0.00	0.00	0.00	0.00	
repaid Items	1230	0.00	60,6	0.00	D.(9r)	0.00	0.00	
estricted Assets:	l		3.37	1.00	3.16			
Cash with Fiscal/Service Agents  otal Assets	1114	0.96 494,229.64	00.00	0.00	0.00	000	0.00	101.33
UEFERRED OUTFLOWS OF RESOURCES	<del>                                     </del>	494,229.64	0.00	0.00	0.00	0.00	0.00	494,22
comulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	
otal Deferred Outflows of Resources	1310	0.00	0.00	0.00	0.00	0,00	0.00	
otal Assets and Deferred Outflows of Resources		494.229.64	0.00	0.00	0.00	0.00	0.00	494,22
IABILITIES, DEFERRED INFLOWS OF RESOURCES								12 1,44
AND FUND BALANCES IABILITIES								
ccrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	(9,03)	0.00	
vroll Deductions and Withholdings	2170	(1,00)	(),(%)	0.00	0.00	(H,O)	0,00	
ecounts Payable	2120	0.00	0.00	(1,0)1	0(),0	(0,00)	0.00	
ish Overdraft	2125	0.00	r) (k)	0.00	0 (8)	9.00	0,00	
dgments Payable	2130	9.00	0.00	U.O(I	0.00	0.00	0,00	
onstruction Contracts Payable onstruction Contracts Payable - Retained Percentage	2140 2150	0.00 0.00	0.00	0.00	0.00	0.00	0.00	
ales Tax Payable	2260	0.00	0.00	0.00	0.(H)	0.00	6,00	
latured Bonds Pavable	2180	0.00	0.00	0.00	6.00	() (10)	0.00	
latured Interest Payable	2190	(1,00)	0.00	0.00	0.00	0.00	0.00	
ue to Fiscal Agent	2240	9.00	0.00	0.00	0,00	0.00	0.00	
ccrued Interest Payable	2210	0.00	60.0	0.00	0.00	0.00	0.00	
eposits Pavable	2220	0.00	0.09	0.00	0,00	0.00	0.00	
ue to Other Agencies	2230	0.00	0.00	0.00	(9,(8)	(1,(X)	(1.00)	
urrent Notes Pavable	2250	0.00	(0,03	(1,97)	0,00	0.00	0.00	
ue to Other Funds:								
Budgetary Funds	2161	(1.00	0.06	0,00	0.00	()()()	(#),0	4
Internal Funds dvanced Revenues:	2162	0.00	i):00	0.00	0,00	0.00	0.00	
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	(H),(B)	
Unavailable Revenue	2410	0.00	0.00	(N),0	0.00	0.00	0.00	
otal Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	i
EFERRED INFLOWS OF RESOURCES	1							
ecumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	e g6	0.00	0.00	0.06	0.00	4
leferred Revenue	2630	0.00	0.00	0.00	0.00	0.00	0.00	
otal Deferred Inflows of Resources	ļ	0.00	0,00	. 0.00	0.00	0.00	0.00	
UND BALANCES								
onspendable:								
Inventory Prepaid Amounts	27[1	9.06 6.00	9,00	00.00 00.00	0.00	0.00	0.00	
Permanent Fund Principal	2713	0.00	0.00	0.00	0,00	0.00	0.00	
Other Not in Spendable Form	2719	0.00	0.00	0.00	(),(k)	0.00	0.00	
Total Nonspendable Fund Balcince	2710	0.00	0.00	0.00	0.00	0.00	0,00	
estricted for:						238	3,500	
Economic Stabilization	2721	0.90	0.00	0.00	0.00	0.00	0.00	
Federal Required Carryover Programs	2722	0.00	9.00	0.00	D (Ki	0,00	0.00	
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	(1,00)	0.00	0.00	0.00	
Debt Service	2725	494,329.64	0.00	0.00	0,00	0.00	0.00	494,22
Capital Projects Restricted for	2726 2729	0.90	0.00	0.00	0.00	0.(6)	0.00	
Restricted for	2729	0.00	9,00	0.00	0.00	0,00	0.00	
Total Restricted Fund Balance	2720	494,229.64	0.00	0.00	0.00	0,00	0.00	494,22
ommitted to:	1		3.30	5.70	0.00	55,577	0.50	7/4,66
Economic Stabilization	2731	0,00	9.00	0.00	0.00	(A)(K)	0.00	
Contractual Agroements	2732	0.00	0.00	0,90	0,00	(1()()	0.00	
Committed for	2739	0,()()	0.00	0.00	0.00	0.00	0,00	
Committed for	2739	1),()()	6.00	0.00	0.00	0.00	0.00	
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	
signed to:	] ,,,,		1					
Special Revenue	2741 2742	(0.00	0.0c 6.00	0.00	0.00	0.00	0.00	
Debt Service Capital Projects	2742	90.0	0.00	(1,00)	0.00	0.00	0.00	
Permanent Fund	2744	0.00	0.00	Q (ji)	0.00	(1.00)	0.00	
Assigned for	2749	9.00	0.00	47.083	0,00	0.00	0.00	
Assigned for	2749	0.00	0.00	0.00	9.00	0.50	0.00	
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	
Total Unassigned Fund Balance	2750	0.00	0.40	6.00	0.00	0.00	(1.(6)	
otal Fund Balances	2700	494,229.64	0.00	0.00	0.00	0.00	0.00	494,22
otal Liabilities, Deferred Inflows of Resources	Ι Τ	494,229 64	0.00	0.00	0.00	0.00	0.00	494.22

June 30, 2014						0 - 10
	-	Capital Outlay	Special	Section 1011.14/	Public Education	Capital Pro
	Account	Bond Issues (COBI)	Act Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	District Bonds
	Number	310	320	330	340	350
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	188,841.46	0.00	19,545.58	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	(105.93)	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable  Due From Other Funds:	1210	0,00	0.00	0.00	0,00	0.00
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds Due from Other Agencies	1142	0.00	0.00	0.00	0,00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Restricted Assets.  Cash with Fiscal/Service Agents	1114	0.00	0.00	0 00	0.00	0 00
Total Assets	1 1117	0.00	188,735.53	0.00	19,545.58	0.00
DEFERRED OUTFLOWS OF RESOURCES	1010	0.00	0.00	n 50	0.00	4.44
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	188,735.53	0,00	19,545.58	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170	0.00	0,00 5,510.80	0,00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable  Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Pavable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable Due to Fiscal Agent	2190	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies Current Notes Payable	2230 2250	0.00	0.00	0,00	0.00	0.00
Due to Other Funds:	2230	0.00	0.00	0,00	0,00	0.00
Budgetary Funds	2161	0.00	123,392.14	0.00	19,545.58	0.00
Internal Funds Advanced Revenues	2162	0.00	0.00	0.00	0.00	0,00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue Total Liabilities	2410	0.00	0.00 128,902.94	0.00	0.00 19,545.58	0.00
DEFERRED INFLOWS OF RESOURCES		0.00	128,902,94	0.00	19,343.36	0,00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenue Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00			
Nonspendable.						
Inventory Prepaid Amounts	2711	0.00	0.00	0,00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance Restricted for:	2710	0.00	0.00	0,00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0,00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00 0.00
State Required Carryover Programs  Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726 2729	0.00	59,832.59	0.00	0.00	0.00
Restricted for Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	59,832.59	0.00	0.00	0.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for Total Committed Fund Balance	2739 2730	0.00	0.00	0.00	0.00	0.00
Assigned to:	2/30	0.00	0.00	0.00	0.00	
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2742	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0,00	0,00	0,00	0,00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for Total Assigned Fund Balance	2749 2740	0.00	0.00	0,00	0.00	0.00
сили гээгдэси 1 ний Вишисс	2/40	0.00	0.00	0.00		0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of Resources	2700	0.00	59,832.59	0.00	0.00	0.00
and Fund Balances		0.00	188,735.53	0.00	19,545.58	0.00

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

June 30, 2014	T					
	1	jects Funds Capital Outlay and	Nonvoted Capital	Voted		
		and	Improvement Section	Capital		Total Nonmajor
	Account	Debt Service Program	1011.71(2), F.S.	Improvement	Other Capital Projects	Capital Projects
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	360	370	380	390	Funds
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments Taxes Receivable, Net	1160	2,464,895.61	0.00	0.00	6,468,619.14	9,141,901.79 0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	1,282,492.00	1,282,492.00
Interest Receivable on Investments	1170	3,106,24	0.00	0.00	(6,718.57)	(3,718.26
Due From Reinsurer Deposits Receivable	1180	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:	1210	0.00	0.00	0.00	0.00	0.00
Budgetary Funds	1141	0,00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies Inventory	1220	0.00	0.00	0.00	322 07 0.00	322.07 0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Restricted Assets:						
Cash with Fiscal/Service Agents Total Assets	1114	0.00 2,468,001.85	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES		2,468,001.85	0.00	0.00	7,744,714.64	10,420,997.60
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0,00	0.00	0.00	0.00	0,00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES	+	2,468,001.85	0.00	0.00	7,744,714.64	10,420,997.60
AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payrolt Deductions and Withholdings Accounts Payable	2170	0.00	0.00	0.00	0.00	0.00 5,510.80
Cash Overdraft	2125	0.00	0.00	0.00	0.00	3,310,80
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	482,445.55 0,00	0.00	0.00	0.00	482,445.55 0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0,00	0 00	0.00	0.00
Due to Fiscal Agent Accrued Interest Payable	2240 2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	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
Current Notes Payable	2250	0.00	0.00	0 00	0.00	0.00
Due to Other Funds: Budgetary Funds	2161	0.00	0.00	0.00	7,723,633,41	7,866,571.13
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Advanced Revenues:						
Unearned Revenue Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2410	482,445.55	0.00	0.00	7,723,633.41	8,354,527.48
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0 00	0.00	0.00
Deferred Revenue Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00
FUND BALANCES	1	0.00	0.00			0.00
Nonspendable:	1 1					
Inventory Prepaid Amounts	2711	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0,00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0,00	0.00	0.00	0.00
Capital Projects	2726	1,985,556.30	0.00	0.00	21,081.23	2,066,470.12
Restricted for	2729	0.00	0,00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance Committed to:	2720	1,985,556.30	0.00	0.00	21,081.23	2,066,470.12
Economic Stabilization	2731	0.00	0,00	0.00	0,00	0.00
Contractual Agreements	2732	0,00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for Total Committed Fund Balance	2739 2730	0.00	0.00	0.00	0.00	0.00
Assigned to:	2130	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0 00	0.00	0.00
Assigned for	2749	0.00	0,00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	1,985,556.30	0.00	0.00	21,081.23	2,066,470.12
Total Liabilities, Deferred Inflows of Resources						
and Fund Balances		2,468,001.85	0.00	0 00	7,744,714.64	10,420,997.60

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2014

	Account	Permanent Fund	Total Nonmajor Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	000	Funds
ASSETS			
Cash and Cash Equivalents Investments	1110	0.00 149,954.40	39,677.20 10,165,200.46
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	12,254,655.94
Interest Receivable on Investments	1170	393.05	(469.12
Due From Reinsurer	1180	0.00	0.00
Deposits Receivable Due From Other Funds:	1210	0.00	0.00
Budgetary Funds	1141	0.00	865,197.99
Internal Funds	1142	0.00	0.00
Due from Other Agencies	1220	0.00	1,107,946.43
Inventory	1150	0.00	905,269.13
Prepaid Items Restricted Assets:	1230	0.00	67,325.90
Cash with Fiscal/Service Agents	1114	0,00	0.00
Total Assets	1	150,347.45	25,404,803.93
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0,00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		150,347.45	25,404,803.93
Accrued Salaries and Benefits	2110	0,00	0.00
Payroll Deductions and Withholdings	2170	0.00	2,235,721.05
Accounts Payable	2120	0.00	1,518,575.90
Cash Overdraft	2125	0.00	0.00
Judgments Payable	2130	0,00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00 483,797.60
Sales Tax Payable	2260	0.00	483,797.60
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Oue to Other Agencies Current Notes Pavable	2230 2250	0.00	579,618.12 0.00
Due to Other Funds:	22.50	0.00	0.00
Budgetary Funds	2161	0.00	16,271,498.97
Internal Funds	2162	162,34	162.34
Advanced Revenues:			
Unearned Revenue	2410	0.00	699,199.83
Unavailable Revenue Fotal Liabilities	2410	162.34	21,788,573.91
DEFERRED INFLOWS OF RESOURCES	<del> </del>	102.54	21,700,375.77
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenue	2630	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
Nonspendable: Inventory	2711	0.00	905,269.13
Prepaid Amounts	2711	0.00	77.5
Permanent Fund Principal	2713	150,185,11	150,185.1
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balance	2710	150,185.11	1,055,531.76
Restricted for:			
Economic Stabilization	2721	0.00	0.0
Federal Required Carryover Programs State Required Carryover Programs	2722	00,0	0.0
Local Sales Tax and Other Tax Levy	2724	0.00	0.0
Dobt Service	2725	0.00	494,229.6
Capital Projects	2726	0.00	2,066,470.1
Restricted for	2729	0.00	0.0
Restricted for	2729	0.00	0.00
Total Restricted Fund Balance	2720	0.00	2,560,699.70
Committed to:  Economic Stabilization	2731	0.00	0.0
Contractual Agreements	2732	0.00	0.0
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.0
ssigned to:	1 2211		go 40
Special Revenue  Debt Service	2741	0.00	0.0
Capital Projects	2742	0,00	0.00
Permanent Fund	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00
Total Unassigned Fund Balance Fotal Fund Balances	2750 2700	0.00 150,185.11	(1.50 3,616,230.02
Total Liabilities, Deferred Inflows of Resources			
and Fund Balances		150,347.45	25,404,803.9

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

	L		Special Rever		
	i (	Food	Other Federal	Miscellaneous	Total Nonmajor
	Account Number	Services 410	Programs 420	Special Revenue 490	Special Revenue
REVENUES	Number	410	420	490	Funds
Federal Direct	3100	0.00	6,118,098.15	0.00	6,118,098.15
Federal Through State and Local	3200	35,554,700,64	69,961,372.89	0.00	105,516,073.53
State Sources Local Sources:	3300	541,590.00	45,046 76	0.00	586,636.76
	2411 2421				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423	0.00	0.00	0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419	0.00	0,00	0.00	0.00
Impact Fees	345X 3496	9,026,335.36	0.00	0.00	9,026,335.36
Other Local Revenue	3470	2,365,224.51	0.00	0.00	2,365,224.51
Total Local Sources	3400	11,391,559.87	0.00	0.00	11,391,559.87
Total Revenues		47,487,850.51	76,124,517.80	0.00	123,612,368.31
EXPENDITURES					10110000
Current:					
Instruction Student Personnel Services	5000 6100	0.00	38,850,579.65 8,220,672.28	0.00	38,850,579.65
Instructional Media Services	6200	0.00	150,516.03	0.00	8,220,672.28 150,516.03
Instruction and Curriculum Development Services	6300	0.00	8,277,216.94	0.00	8,277,216.94
Instructional Staff Training Services	6400	0.00	10,525,612.27	0.00	10,525,612.27
Instructional-Related Technology	6500	0.00	428,455.41	0,00	428,455.41
Board	7100	0,00	600,00	0.00	600.00
General Administration	7200	0,00	1,941,289.90	0.00	1,941,289.90
School Administration Facilities Acquisition and Construction	7300 7410	0.00	411,923.63 4,500.00	0.00	411,923.63
Fiscal Services	7500	0.00	54,269.03	0.00	4,500.00 54,269.03
Food Services	7600	54,124,193.47	0.00	0.00	54,124,193.47
Central Services	7700	0.00	997,539.28	0.00	997,539.28
Student Transportation Services	7800	0.00	92,086.73	0.00	92,086.73
Operation of Plant	7900	0.00	140,603.22	0.00	140,603.22
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services  Community Services	9100 9100	0.00	223,887.43 4,675,876.20	0.00	223,887.43 4,675,876.20
Debt Service: (Function 9200)	9100	0.00	4,073,670.20	17,00	4,073,870.20
Retirement of Principal	710	υ,00	0,00	0.00	0.00
Interest	720	0.00	0.00	0.00	0,00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
Capital Outlay:	7.00	0.06	55.201.11	0.00	
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	3,059,879.32	55,301.11 1,073,588.69	0.00	55,301.11 4,133,468.01
Total Expenditures	9300	57,184,072.79	76,124,517.80	0.00	133,308,590.59
Excess (Deficiency) of Revenues Over (Under) Expenditures		(9,696,222.28)	0.00	0.00	(9,696,222.28
OTHER FINANCING SOURCES (USES)					<u> </u>
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3730	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0,00
Sale of Capital Assets	3730	540,550.00	0.00	0.00	540,550.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00 540,550.00	0.00	0.00	0.00 540,550.00
SPECIAL ITEMS		540,550.00	0.00	0.00	340,330.00
or borne it bino		0.00	0.00	0,00	0.00
EXTRAORDINARY ITEMS					
		0.00	0.00	0.00	0.00
Net Change in Fund Balances		(9,155,672.28)	0.00	0.00	(9,155,672.28
Fund Balance, July 1, 2013	2800	10,061,017.43	0.00	0.00	10,061,017.43
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00

### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2014

				D	Oebt Service Funds			
	l f	SBE/COBI	Special Act	Section 1011.14/	Motor Vehicle		Other Debt	Total Nomnajor
	Account Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	District Bonds 250	Service 290	Debt Service Funds
REVENUES								
ederal Direct	3100	0.00	9,00	0,00	0,00	0.00	0.00	0,00
Federal Through State and Local State Sources	3200 3300	0,00 3,938,116.06	0.06	00.0	0.00	0.00	0.00	3,938,116.06
ocal Sources:	3300	3,938.116.06	0.00	0,00	0.00	0,00	0.00	3,938,116,06
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,							
Operational Purposes	3423	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421.							
Debt Service	3423	0.00	0,00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421.							
Capital Projects	3423	0.00	0.00	0.00	0,00	0.00	0.00	0,00
Local Sales Taxes	3418, 3419 345X	0.00	0.00 0.00	0.00	0.00	0.00	0,00	0,00
Charges for Service - Food Service Impact Fees	3496	0.00	0.00	0.00	11.00	0.00	0,00	00,0
Other Local Revenue	3470	0.00	0.00	0.00	0.00	0,00	0.00	0,00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Total Revenues		3,938,116,06	0,00	0,00	0.00	0.00	0.00	3,938,116.06
EXPENDITURES								
Current:	1							
Instruction	5000	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Student Personnel Services	6100	0.00	0,00	0.00	0.00	0,00	0.00	0.00
Instructional Media Services	6200	0.00	00.0	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Instructional Staff Training Services	6400	0,00	0,00	0.00	0,00	0.00	0.00	0.00
Instructional-Related Technology  Roard	6500 7100	0.00	00.00	0.00	0.00	0.00	0.00	0.00
Board General Administration	7100	0,00	0.00	0.00	0,00	0,00	0,00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	00.0	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	D, (N)	0.00	0.00
Operation of Plant	7900	0.00	0.00	0,00	0.00	0.00	0.00	0,00
Maintenance of Plant	8100	0.00	0,00	0.00	0.00	0.00	0.00	0,00
Administrative Technology Services	8200	0,00	0.00	0.00	0.00	0,00	0.00	0.00
Community Services	9100	0,00	0.90	0.00	0.00	0.00	0,00	0.00
Debt Service: (Function 9200)  Retirement of Principal	710	2.910.000.00	0.00	0.00	0.00	0.00	0.00	2,910,000.00
Interest	720	1,099,100.00	0.00	0.00	0,00	0.00	0.00	1,099,100.00
Dues and Fees	730	139,225,40	0.00	0,00	0.00	0.00	0.00	139,225.40
Miscellaneous	790	0,00	0,00	0.00	0.00	0.00	0.00	0.00
'apital Outlay:						****		
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0,00	0.00	0,00	0.00	0.00	0.00
Total Expenditures		4,148,325,40	0.00	0.00	0.00	0.00	0.00	4,148,325.40
Excess (Deficiency) of Revenues Over (Under) Expenditures		(210,209.34)	0,00	0.00	0.00	0.00	0.00	(210,209.34)
OTHER FINANCING SOURCES (USES)	2210	0.00	6.33	2.22				
ssuance of Bonds	3710	0.00	0.00	0.00	0.00	6.00	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00	0.00	00,00	00,0	0,00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0,00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0,00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	(1.00)	00,0	0.00
Loans	3720	0,00	0,00	0,00	0.00	0.00	0,00	0.00
Sale of Capital Assets	3730	0,00	0.00	0.00	0.00	0.00	0,00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	00,00	0,00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	00.0	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0,00	00.0	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0,00	0.00	0.00	0.00	0,00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	00.0	0,00	0.00	0.00	0.00	0,00
Fransfers In	3600	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Transfers Out	9700	0.00	0.00	0,00	0,00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		00,0	0.00	0.00	0.00	0,00	0.00	0,00
SPECIAL ITEMS	1 1			İ		1	. 1	
OF DETECTIONS	1	0.00	0,00	0.00	0.00	0,00	0.00	0.00
					1	1	,	
EXTRAORDINARY ITEMS		0.00	, l	13.500	4.00	A 1	اممم	200
EXTRAORDINARY ITEMS		0.00	0,00	0.00	0.00	0,00	0,00	(210,209,34)
EXTRAORDINARY ITEMS Net Change in Fund Balances	1900	(210.209.34)	0.00	0,00	0.00	0.00	0.00	(210,209,34)
EXTRAORDINARY ITEMS	2800 2891							

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014	T					Capital Pro
	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds
REVENUES	rumber	310	320		3.70	.,50
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0,00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	223,250.00	0.00	0.00	0.00
Local Sources:  Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0,00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0,00	0.00	17.000	0.00	0,00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes  Charges for Service - Food Service	3418, 3419 345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	7170	0,00	1,028.40	0.00	0.00	0.00
Total Local Sources	3400	0.00	1,028.40	0,00	0.00	0.00
Total Revenues		0.00	224,278.40	0.00	0,00	0.00
EXPENDITURES Current:						
Instruction	5000	0.00	0.00	0.00	0,00	0.00
Student Personnel Services	6100	0.00	0,00	0.00	0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0,00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0,00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	38,478.34	0.00	0.00	0.00
Fiscal Services Food Services	7500 7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0,00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0,00	0,00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services  Debt Service: (Function 9200)	9100	0.00	0,00	0.00	0.00	0.00
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0,00	0.00	0.00
Dues and Fces	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:				2		
Facilities Acquisition and Construction	7420	0.00	6,475.80	0.00	328,617.43	0.00
Other Capital Outlay Total Expenditures	9300	0.00	44,954.14	0.00	328,617.43	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> </u>	0.00	179,324.26	0.00	(328,617.43)	0.00
OTHER FINANCING SOURCES (USES)	1		,			
Issuance of Bonds	3710	0.00	0.00	0,00	0,00	0,00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750 3793	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0,00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	(123,250.00)	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	(123,250.00)	0.00		
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
	1	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	2000	0.00	56,074.26	0.00	(328,617.43)	0.00
Fund Balance, July 1, 2013 Adjustment to Fund Balances	2800 2891	0.00	3,758 33	0.00	328,617.43	0.00
Fund Balance, June 30, 2014	2700	0.00	59,832.59	0.00	0.00	0.00
rana ranance, rane so, 2014	1 4700	0.00	37,034.37	0.00	0,00	3.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014		East P. J.				
	A a	Capital Outlay	Nonvoted Capital Improvement	Voted Capital	Other Capital	Total Nonmajor Capital
	Account Number	Debt Service Program 360	(Section 1011.71(2), F.S.)	Improvement 380	Projects 390	Projects Funds
REVENUES	Number	300	370	360	390	Funds
Federal Direct	3100	0.00	0.00	0.00	0,00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources Local Sources:	3300	521,488.35	0.00	0.00	2,189,300.00	2,934,038.35
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,	0,00	0 00	0.00	0,00	0,00
Capital Projects	3413, 3421,	0,00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0,00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0,00	0.00
Other Local Revenue Total Local Sources	3400	(13,480.36) (13,480.36)	0.00	0.00	507,721.21 507,721.21	495,269.25 495,269.25
Total Revenues	3400	508,007.99	0.00	0.00	2,697,021.21	3,429,307.60
EXPENDITURES						
Current:						
Instruction Student Personnel Services	5000 6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0,00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology Board	6500 7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00 0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	38,478.34
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services Central Services	7600 7700	0.00	0,00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0,00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0,00	0.00
Community Services Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00
Retirement of Principal	710	0.00	0.00	0.00	υ.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	2,521 69	0.00	0.00	0.00	2,521.69
Miscellaneous Capital Outlay:	790	0.00	0.00	0.00	0.00	0 00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	335,093.23
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		2,521.69	0,00	0.00	0.00	376,093.26
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		505,486.30	0.00	0.00	2,697,021.21	3,053,214.34
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0,00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	3,676,768.00	3,676,768.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770	0.00	00.0	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0,00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0,00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements  Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0,00	0.00
Discount on Refunding Lease-Purchase Agreements  Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	00.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(9,914,300.00)	(10,037,550.00)
Total Other Financing Sources (Uses) SPECIAL ITEMS	-	0.00	0.00	0.00	(6,237,532.00)	(6,360,782.00)
DI ECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		3.00	5.30		2300	3.00
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	2000	505,486.30	0.00	0.00	(3,540,510.79)	(3,307,567.66)
Fund Balance, July 1, 2013 Adjustment to Fund Balances	2800	1,480,070.00	0.00	0.00	3,561,592 02 0.00	5,374,037.78 0.00
Fund Balance, June 30, 2014	2700	1,985,556.30	0.00	0.00	21,081.23	2,066,470.12
	<u> </u>	1				

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2014

			Total Nonmajor
	Account	Permanent Fund	Nonmajor Governmental
	Number	000	Funds
REVENUES			
Federal Direct Federal Through State and Local	3100 3200	0.00	6,118,098.15 105,516,073.53
State Sources	3300	0.00	7,458,791.17
Local Sources:			3,173,1313,
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,		
Operational Purposes	3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00
Capital Projects	3423	0.00	0.00
Local Sales Taxes  Charges for Service - Food Service	3418, 3419 345X	0.00	0.00
Impact Fees	3496	0.00	9,026,335.36
Other Local Revenue	7.70	3,808.95	2,864,302.71
Total Local Sources	3400	3,808.95	11,890,638.07
Total Revenues		3,808.95	130,983,600.92
EXPENDITURES Current:			
Instruction	5000	0.00	38,850,579.65
Student Personnel Services	6100	0.00	8,220,672.28
Instructional Media Services	6200	0.00	150,516.03
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	0.00	8,277,216.94
Instructional Staff Training Services Instructional-Related Technology	6500	0.00	10,525,612.27 428,455.41
Board	7100	0.00	600.00
General Administration	7200	0.00	1,941,289.90
School Administration	7300	0.00	411,923.63
Facilities Acquisition and Construction Fiscal Services	7410 7500	0.00 5,219.33	42,978.34 59,488.36
Food Services	7600	0,00	54,124,193.47
Central Services	7700	0.00	997,539.28
Student Transportation Services	7800	0.00	92,086.73
Operation of Plant  Maintenance of Plant	7900	0,00	140,603.22
Administrative Technology Services	8100 8200	0.00	0.00 223,887.43
Community Services	9100	0.00	4,675,876.20
Debt Service: (Function 9200)			/
Retirement of Principal	710	0.00	2,910,000.00
Interest Dues and Fees	720	0.00	1,099,100 00 141,747.09
Miscellaneous	790	0.00	0.00
Capital Outlay:			
Facilities Acquisition and Construction	7420	0.00	390,394.34
Other Capital Outlay Total Expenditures	9300	0.00 5,219,33	4,133,468.01 137,838,228.58
Excess (Deficiency) of Revenues Over (Under) Expenditures	<del>                                     </del>	(1,410.38)	(6,854,627.66
OTHER FINANCING SOURCES (USES)		(1,11,2,2,2)	(0,000,000
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0,00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0,00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans	3720	0.00	0.00
Sale of Capital Assets	3730	0.00	4,217,318.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	(10,037,550.00 (5,820,232.00
SPECIAL ITEMS	<del> </del>	0.00	(3,020,232.00
EXTRAORDINARY ITEMS	İ	0.00	0.00
		0.00	0.00
Net Change in Fund Balances	2000	(1,410.38)	(12,674,859.66
Fund Balance, July 1, 2013 Adjustment to Fund Balances	2800 2891	151,595.49	16,291,089.68
requestion to runa paraness	2700	150,185.11	3,616,230.02

## DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL SPECIAL REVENUE FUND \_\_\_\_\_\_\_ For the Fiscal Year Ended June 30, 2014

	Account	Budgeted An	nounts	Actual	Variance with Final Budget - Positive (Negative)	
	Number	Original	Final	Amounts		
REVENUES Federal Direct	3100	7,061,687.00	12,040,345.00	6 119 000 15	(5.000.046.95)	
Federal Through State and Local	3200	115,659,045,00	140,409,396.00	6,118,098.15 105,516,073.53	(5,922,246.85)	
State Sources	3300	5,149,716.00	696,313.00	586,636.76	(109,676.24)	
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00	
Local Sales Taxes	3418, 3419				0.00	
Charges for Service - Food Service	345X	12,759,848.00	11,391,560.00	11,391,559.87	(0.13)	
Impact Fees	3496				0.00	
Other Local Revenue					0.00	
Total Local Sources	3400	12,759,848.00	11,391,560.00	11,391,559.87	(0.13)	
Total Revenues		140,630,296.00	164,537,614.00	123,612,368.31	(40,925,245.69)	
EXPENDITURES						
Current: Instruction	5000	47,090,098,00	61,845,713.00	38,850,579.65	22,995,133.35	
Student Personnel Services	6100	7,718,492.00	8,617,594.00	8,220,672.28	396,921.72	
Instructional Media Services	6200	146,429.00	209,395.00	150,516.03	58,878.97	
Instruction and Curriculum Development Services	6300	7,957,650.39	10,579,154.39	8,277,216.94	2,301,937.45	
Instructional Staff Training Services	6400	20,695,946.69	21,246,927.69	10,525,612.27	10,721,315.42	
Instructional-Related Technology	6500	358,098.00	437,032.00	428,455.41	8,576.59	
Board	7100	600.00	600.00	600.00	0.00	
General Administration	7200	2,325,485.00	2,946,594.00	1,941,289.90	1,005,304.10	
School Administration	7300	82,870.23 367,970.89	419,820.23 449,198.89	411,923.63 4,500.00	7,896.60 444,698.89	
Facilities Acquisition and Construction Fiscal Services	7500	53,206.00	55,317.00	54,269.03	1,047.97	
Food Services	7600	50,723,261.00	53,255,993.84	53,255,995.63	(1.79)	
Central Services	7700	1,132,507,00	1,537,455.00	997,539.28	539,915.72	
Student Transportation Services	7800	121,518.00	145,350,00	92,086.73	53,263.27	
Operation of Plant	7900	59,379.00	153,181.00	140,603.22	12,577.78	
Maintenance of Plant	8100				0.00	
Administrative Technology Services	8200	499,196.00	451,806.00	223,887.43	227,918.57	
Community Services	9100	4,169,655.00	6,825,735.00	4,675,876.20	2,149,858.80	
Debt Service: (Function 9200)  Retirement of Principal	710				0.00	
Interest	710				0.00	
Dues and Fees	730	<del></del>			0.00	
Miscellaneous	790				0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420	55,301.11	55,301.11	55,301.11	0.00	
Other Capital Outlay	9300	1,073,588.69	5,001,665.85	5,001,665.85	0.00	
Total Expenditures		144,631,252.00	174,233,834.00	133,308,590.59	40,925,243.41	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	<del> </del>	(4,000,956.00)	(9,696,220.00)	(9,696,222.28)	(2.28)	
Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds	3791				0.00	
Discount on Sale of Bonds	891				0.00	
Proceeds of Lease-Purchase Agreements	3750				0.00	
Premium on Lease-Purchase Agreements	3793				0.00	
Discount on Lease-Purchase Agreements	893				0.00	
Loans	3720		540.550.00	Z10 Z=0.00	0.00	
Sale of Capital Assets	3730		540,550.00	540,550.00	0.00	
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760				0.00	
Proceeds for Forward Supply Contract Proceeds from Special Facility Construction Account	3770				0.00	
Face Value of Refunding Bonds	3715				0.00	
Premium on Refunding Bonds	3792				0.00	
Discount on Refunding Bonds	892				0.00	
Refunding Lease-Purchase Agreements	3755				0.00	
Premium on Refunding Lease-Purchase Agreements	3794				0.00	
Discount on Refunding Lease-Purchase Agreements	894				0.00	
Payments to Refunding Escrow Agent (Function 9299)	760				0.00	
Transfers In Transfers Out	3600 9700				0.00	
Total Other Financing Sources (Uses)	9700	0.00	540,550.00	540,550.00	0.00	
SPECIAL ITEMS		0.00	3,10,330.00	3.0,330.00	······································	
EXTRAORDINARY ITEMS					0.00	
	<del>                                     </del>	// 222 22 22 22	(0.155 (50.00)	(0.155.650.50)	0.00	
Net Change in Fund Balances	1 2000	(4,000,956.00)	(9,155,670.00)	(9,155,672.28)	(2.28)	
Fund Balance, July 1, 2013	2800	10,061,017.00	10,061,017.00	10,061,017.43	0.43	
Adjustment to Fund Balances Fund Balance, June 30, 2014	2891 2700	6,060,061.00	905,347.00	905,345.15	(1.85	
1 und Dalance, Julie 30, 2014	2700	0,000,001.00	203,347.00	703,343.13	(1.03	

REVENUES Federal Direct Federal Through State and Local State Sources	Account Number 3100 3200 3300	Budgeted Ai Original	mounts Final	Actual Amounts	Final Budget - Positive (Negative)
Federal Direct Federal Through State and Local State Sources	3100 3200	Original	rinai	Amounts	Positive (Negative)
Federal Direct Federal Through State and Local State Sources	3200				
State Sources					0.00
	3300				0,00
		4,713,539.00	3,938,116.06	3,938,116.06	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3411, 3421,				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for					0.00
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for					
Capital Projects Local Sales Taxes	3423 3418, 3419				0.00
Charges for Service - Food Service	3418, 3419 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 EXPENDITURES		4,713,539.00	3,938,116.06	3,938,116.06	0.00
Current:				Į.	
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0,00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services Instructional-Related Technology	6400 6500				0.00
Board 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 Student Transportation Services	7700 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	2.207.400.50	2 010 000 00	2 010 000 00	0.00
Retirement of Principal Interest	710	3,306,490.50 1,248,853.50	2,910,000.00 1,099,100.00	2,910,000.00 1,099,100.00	0.00
Dues and Fees	730	158,195.00	139,225.40	139,225 40	0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0,00
Other Capital Outlay  Total Expenditures	9300	4,713,539.00	4,148,325.40	4,148,325.40	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(210,209.34)	(210,209.34)	0.00
OTHER FINANCING SOURCES (USES)		0,00	(210,202.51)	(210,200.01)	0.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements  Premium on Lease-Purchase Agreements	3750 3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 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
EXTRAORDINARY ITEMS					0.00
Not Change in Fund Relanges		0.00	(210,209.34)	(210,209.34)	0.00
Net Change in Fund Balances Fund Balance, July 1, 2013	2800	704,438 98	704,438 98	704,438.98	0.00
Adjustment to Fund Balances	2891	,			0.00
Fund Balance, June 30, 2014	2700	704,438.98	494,229.64	494,229.64	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, 2014

	Account Number	Budgeted Original	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES		-			
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300	1,034,208.00	2,934,039.00	2,934,038.35	(0.65
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,				0.00
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects Local Sales Taxes	3423	87,717,937.00	88,279,359,00	88,279,358.96	(0.04)
Charges for Service - Food Service	3416, 3419 345X				0.00
Impact Fees	3496				0.00
Other Local Revenue		1,800,000.00	(695,839.00)	(695,838.59)	0.41
Total Local Sources Total Revenues	3400	89,517,937.00 90,552,145.00	87,583,520.00 90,517,559.00	87,583,520.37 90,517,558.72	0.37
EXPENDITURES	<del> </del>	90,332,143.00	90,317,339.00	90,317,336.72	(0.28)
Current:					
Instruction	5000				0.00
Student Personnel Services Instructional Media Services	6100 6200				00.0
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instructional-Related Technology	6500				0.00
Board General Administration	7100 7200				0.00
School Administration	7300	-W			0.00
Facilities Acquisition and Construction	7410	172,191,640.00	189,798,164.00	47,654.34	189,750,509.66
Fiscal Services	7500				0.00
Food Services Central Services	7600 7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services Community Services	8200 9100	.,			0.00
Debt Service: (Function 9200)	9100				0.00
Retirement of Principal	710			7,051,578,00	(7,051,578.00)
Interest	720	10,388,557.00	10,320,457.00	480,380.98	9,840,076.02
Dues and Fees Miscellaneous	730			2,521.69	(2,521.69)
Capital Outlay:	790				0.00
Facilities Acquisition and Construction	7420			79,058,234.40	(79,058,234.40)
Other Capital Outlay	9300	100 100 100 100	200 110 (21 00	02.240.240.4	0.00
Total Expenditures  Excess (Deficiency) of Revenues Over (Under) Expenditures		182,580,197.00 (92,028,052.00)	200,118,621.00 (109,601,062.00)	86,640,369.41 3,877,189.31	113,478,251.59 113,478,251.31
OTHER FINANCING SOURCES (USES)		(72,020,032.00)	(105,001,002,00)	5,077,105.51	115,476,251.51
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans Sala of Capital Acesta	3720		3,676,768.00	3,676,768.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740		3,070,708,00	2,070,700.00	0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715 3792				0.00
Premium on Refunding Bonds Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760				0.00
Transfers In	3600			-	0.00
Transfers Out	9700	(29,000,000.00)	(47,054,952.00)	(47,054,952.47)	(0.47
Total Other Financing Sources (Uses)		(29,000,000.00)	(43,378,184.00)	(43,378,184.47)	(0.47
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS		· · · · · · · · · · · · · · · · · · ·			0.00
Net Change in Fund Balances		(121,028,052.00)		(39,500,995.16)	113,478,250.84
Fund Balance, July 1, 2013	2800	207,653,770.00	207,653,770.00	207,653,770.03	0.03
Adjustment to Fund Balances	2891	96 (25 719 00	54 (74 524 00	169 152 774 97	0.00
Fund Balance, June 30, 2014	2700	86,625,718.00	54,674,524.00	168,152,774.87	113,478,250.87

## DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL PERMANENT FUND For the Fiscal Year Ended June 30, 2014

				I	Variance with
	Account Number	Budgeted A Original	mounts Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	Number	Original	rinai	Amounts	Positive (Negative)
Federal Direct	3100				0.00
Federal Through State and Local State Sources	3200 3300				0.00
Local Sources:	3300				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service Impact Fees	345X 3496				0.00
Other Local Revenue	3470		3,808.95	3,808.95	0.00
Total Local Sources	3400	0.00	3,808.95	3,808.95	0.00
Total Revenues		0.00	3,808.95	3,808.95	0.00
EXPENDITURES Current:					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration Facilities Acquisition and Construction	7300 7410				0.00
Fiscal Services	7500		5,219.33	5,219.33	0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services Operation of Plant	7800 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				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous  Capital Outlay:	790				0.00
Facilities Acquisition and Construction	7420	ì			0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	5,219.33	5,219.33	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	(1,410.38)	(1,410.38)	0.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements  Premium on Lease-Purchase Agreements	3750 3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets Loss Recoveries	3730 3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					N 11/1
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	<del> </del>	0.00	(1,410.38)	(1,410.38)	0.00
Fund Balance, July 1, 2013	2800	0.00	151,595.49	151,595.49	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balance, June 30, 2014	2700	0.00	150,185.11	150,185.11	0.00

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF NET POSITION NOMMAJOR ENTERPRISE FUNDS June 30, 2014

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor
ASSETS	Number	911	912	913	914	915	921	922	Enterprise Funds
Current Assets:									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Investments Accounts Receivable, Net	1160 1130	9.00 96.0	0.00	0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	() (N)	0.00	0.00
Due from Reinsurer	1180	0.00	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
Due From Budgetary Funds	1141	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0,00	0.00
Due From Other Agencies Inventory	1150	().(M)	0.00	0.00	0.00	0.00	0.00	90.0 (K),Ü	0.00
Prepaid Items	1230	00.6	0.00	0.90	0.00	0.00	0.00	0.00	0.00
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets: Cash with Fiscal/Service Agents	1114	0.00	0.00	0.90	0.00	0.00	9,00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.30	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	() (N)	0.00	0.00	0.00	0,00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments Total Noncurrent Assets	1460	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Copital Assets:		0.00	0.00	0.00	0.00	0.00	0,500	0.00	(7,07)
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0,00	0.06	6.00	9.00	(9.09)	0.00
Construction in Progress	1360 1320	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00 0.00	0.00
Improvements Other Than Buildings Accumulated Depreciation	1320	0.00	0.00	0,00	0.00	0.00	9.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00
Accumulated Depreciation	1339	1)(),()	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0,00	0,00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation  Motor Vehicles	1349 1350	0.00	0.00	00.00	0.00	0.00	00.0	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	U 00	0,00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0 (6)	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	(1,(%)	0.00	0,(9)	0.06	0.00	0.00
Computer Software Accumulated Amortization	1382	0.00	0.00	0.00	0.00 0.00	(1,0t) (1,0t)	0.00	0.00 0.00	0.00
Other Capital Assets, Net of Accumulated Depreciation	1,5007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		(9,00)	0.00	0.00	0,00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	0101	9100	0.00	0.00	0.00	e) da	0.00	9.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives  Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
Current Liabilities: Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.90	0,00	0.00	0.00	0.00	6.00	0.00
Accounts Pavable	2120	9.00	0,00	0.00	0.90	0.00	0,30	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.06	C.00 0.00	900	600	0,00	0.00
Judgments Pavable Sales Tax Pavable	2130	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.(k)	0.00	0.00	0.00	(0.00)	6.00	0.00	0.00
Deposits Payable	2220	0.90	0.00	Ú 8Ú	0.00	{1 (3()	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	(3.00)	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies Advanced Revenues	2230 2410	C.00 0.00	90.0 90.0	11,00 0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	(1,00	(11)0	0.00	0.00	OTR)	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Liabilities:									
Portion Due Within One Year: Obligations Under Capital Leases	2315	0.00	0.00	(21)(1)	9.00	0.00	0,00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	90,6	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	00.00	ÚGÚ.	0.00	0.00
Other Post-Employment Benefits Liability	2360 2380	0.00	0.00	0.00	0.00	90.0 00.0	(A1.6)	0.00 0.00	0.00
Other Long-Term Liabilities Due Within One Year	2,580	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due After One Year:			5.00	0,00			6.00		0.00
Obligations Under Capital Leases	2315	0.00	0.00	U100	0,00	0,00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	11,00	0.00	0,90	900	1) (()	0.00	0.00
Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2350 2360	0.00	0.00 0.00	0.00 0.00	0.00	U 00 0 00	(2.18) (2.18)	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0,00	0.00	9.00
Due In More Than One Year		0.00	0.00	0.00	C.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES	_	0,00	9.00	0.00	0.00	0.00	0.00	0.60	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0,00	0.00	0.90	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	(9.03)	(1.00)	0.00	(17)()	0.00	0.00	0.00
Deferred Revenue	2630	9,00	0,00	9.00	6.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION Net Investment in Capital Assets	2770	0.00	C.90	0.90	0.00	(100	0.00	OUO	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0,00	5.00	000	00.00	0.00	0.00	0.00
Total Net Position		C:00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2014

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES								-	
Salaries	100	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0,00	0.00	0,00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									<del>-</del>
	1 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2013	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2014

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Payments to suppliers Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds  Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0,00	0,00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Interest paid on capital debt  Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0,00	0.00	0.00	0.00	0,00	0,00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash								
provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Change in assets and liabilities:	0.00	0.00	2.00	0.00	0.00	6.00	0.00	0.00
(Increase) decrease in accounts receivable (Increase) decrease in interest receivable	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in the from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0,00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0 00	0.00	0.00	0,00	0.00
Increase (decrease) in accounts payable Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in (dayments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0,00	0.00	0.00	0,00	0.00	0,00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0,00	0,00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program Increase (decrease) in estimated liability for claims adjustment	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital and financing activities:				3.00			3.00	0.00
Borrowing under capital lease	0.00	0.00	0.00	0.00	0 00	0.00	0.00	0.00
Contributions of capital assets	0.00	0,00	0.00	0.00	0.00	0.00	0 00	0.00
Purchase of equipment on account	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0 00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2014

Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comm		Account	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
Cache Michiganesson   10   700   60   60   60   60   60   60	ASSETS	Human			715		712	7.14		ixivice i dilos
Second   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985		1								77.000.07
Commonweigner   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150   150										
The first planter of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of the country of	Accounts Receivable, Net	1130	303,3K7.15	0.00	(1.(N)	0.00	0.00	O.(M)	0.00	303,387.15
Description   190	Interest Receivable on Investments									
See See Management   119										
Teal mark for Agreement   150	Due From Budgetary Funds									
Description   100	Due From Other Agencies	1220				90.0			0.00	
Total Annual A										
Second Column   11		1230								
Capt of the Description April   112		<del></del>	103770,107.27	0.00	0.00	0.00	4.00	0.170	0.00	15,5.15,165.25
Seesan Fig. 15   A. Legen Seesan   120	Cash with Fiscal/Service Agent									
Section   Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Company Co	Other Post-Employment Benefits Asset									
Proceedings   \$50   20   20   20   20   20   20   20		1420								
Company   19										
Institute   10	Total Noncurrent Assets		0.00	0.00	0.00	00,0	0.00	0.00	0.00	0.00
Lai Decessories   Charlesconded   131		1		4.403			6.60	0.05		0.00
Southern in Forests   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900   1900										
Improvement Other Bull bulled personal   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170   170	Construction in Progress			(9.(4)	0.00		0.00	0.00		0.00
According   137	Improvements Other Than Buildings	1320	9.00	(),()()	0.00	0.00	0.00	0.00	0.00	0.00
According   197	Accumulated Depreciation									
Description   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   10										
Accordinate   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   120   12										
Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Month   Mont				0.00	0.00	0.00	0.00	0,00	0.00	0.00
Prince   Dispersion   1979	Motor Vehicles	1350	0.00	0.00	0.00	0.00		(0,06)	0.00	
Accordinated Performance   197										0.00
Compressioner   1952										
Accountation   1897										
The Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the			0.00	0,00		0.00			0.00	
Tele Alases										
DEFEARED OUTFLOWS OF RESOURCES   1919   0.00   0.01   0.01   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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.										
Assemble December in Fair Village December in Fair Village of Hogings December 1970   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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			15,015.107.27	0.00	0.00	0.0.1	0.00	0,00	. 0,00	10,000,100,00
Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Table   Tabl							0.00	0.00		
CARBON TEST   CARBON Shares and Benefits   2110   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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	Net Carrying Amount of Debt Refunding	1920	0.00		0.00					
Current Linkhölders			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percel Disolations and Wilhholdings			1							
Account Parable 220	Accrued Salaries and Benefits									
Cash Cregion			0.00							
Judiposet Proble   210			0.00							
Sales To Pavalhe   22/0   0.09   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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.										
Deposits Proble   1220   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   0.0	Sales Tax Pavable	2260								
Die to Diselection Funds										
District Office Agencies   2230   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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			2.200.542.00							1 200 561 90
Advanced Revenues									0.00	
Estimated Liabiblity for Compressed Absences   2212   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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.	Advanced Revenues	2410		0.00					0.00	
Total Current Liabilities						0.00				
Long-Term Inhibitites		2272								
Partion Due Withou Due Fear   Color			2,200,362,90	0.00	0.00	0.00	0.001	0.00	0.00	2,2181,302.90
Liability for Compensated Absences   2330   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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								ļ		
Estimated Liability for Long-Term Claims   2359   3.912.637.81   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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										
Other Post-Employment Renefits Liability   2360   6.90   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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										
Other Lores   Learn Liabilities   2380   3.912.637.81   0.00   0.001   0.001   0.001   0.002   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000   0.000										
Daw Within Che Year										3,912,637.81
Obligations Unified Capital Leases   2315   6.60   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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	Due Within One Year									
Liability for Compensated Abstraces   2330   0.00   0.06   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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		1						. i		
Estimated Liability for Long-Term Claims   235   9.687.879.94   0.69   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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	Obligations Under Capital Leases									
Other Post-Employment Benefits Liabihity 230 (0.09 (0.09 (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 (0.00 (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 (0.00 (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 (0.00 (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 (0.00 (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 (0.00 (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 (0.00 (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 (0.00 (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 (0.00 (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 (0.00 (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 (0.00 (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 (0.00 (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 (0.00 (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 (0.00 (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.	Estimated Liability for Long-Term Claims	2350								
Disc for More Than One Year		2360	0.00			C.00		0.00		0.00
Total Long-Ferm Lubilities	Oher Long-Term Liabilities	2380								
Total Labilities							0.00			
DEFERED INFLOWS OF RESOURCES   Accumulated Increase in Fair Value of Hedging Derivatives   2610   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60   0.60										27,201,055,50
Accomalated Increase in Fiar Value of Hedaing Derivatives 2610 0.03 0.03 0.03 0.00 0.00 0.00 0.00 0.			27, 50 1,2 . (1,4)			U.N.	0.00	1.00		
Deferred Revenue   2636   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   0.	Accumulated Increase in Fair Value of Hedging Derivatives									
Total Deferred Inflows (Resources   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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   0.00   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		2620								
NET POSITION         2770         0.00         9.48         3.00         0.00         0.00         0.00         0.00         0.00           Nel Investment in Capital Assets         2780         74,028.44         6,00         6.00         0.00         0.00         0.01         0.01         0.00         74,028.44           Restricted         2790         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         0.00         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         0.00         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         <	Deterred Revenue Total Deferred Inflows of Resources	2630								
Net Investment in Capital Assets         2770         0.00         0.98         0.00         0.00         0.03         0.91         0.06         0.00           Restricted for         2780         74,028/4         0.00         0.60         0.00         0.00         0.01         0.01         0.00         74,028/4           Uncestricted         2790         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         0.00         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         0.00         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	- 010	(7.00	0.00	0.30	0.00	0.00	V.65
Restricted for         2780         74,028 (4)         6,00         600         0.60         0.00         0.00         0.00         0.00         0.00         74,028 (4)           Uncestricted         2790         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         0.00         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         0.00         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         0.00         0.00         0.00         0.00         0.00		2770								
Official Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of th	Restricted for	2780	74,028.64	6,00	000		0.00			
	Unrestricted Total Net Position	2790	(+16.) 74,028 64	0.00	0.00	(100 b	0.00	0.00	0.00	74,028,64

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2014

	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	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	6,260,239.11	0.00	0,00	0.00	0,00	0.00	0.00	6,260,239.11
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		6,260,239.11	0.00	0.00	0.00	0.00	0.00	0.00	6,260,239.11
OPERATING EXPENSES					į.		(		
Salaries	100	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0,00	0.00	0.00	0.00	0,00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0,00	0,00	0.00	0,00	0.00	0.00	0.00
Other	700	5,804,131.46	0,00	0.00	6.00	0,00	0.00	0.00	5,804,131.46
Depreciation/Amortization Expense	780	0,00	0.00	0,00	0.00	0,00	0.00	0.00	0.00
Total Operating Expenses		5,804,131.46	0.00	0,00	0.00	0,00	0.00	0.00	5,804,131.46
Operating Income (Loss)		456,107.65	0.00	0.00	0.00	0.00	0.00	0.00	456,107.65
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	(112,872.89)	0.00	0.00	0.00	0.00	0.00	0.00	(112,872.89)
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0,00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		(112,872.89)	0.00	0.00	0.00	0.00	0.00	0.00	(112,872.89)
Income (Loss) Before Operating Transfers		343,234.76	0.00	0.00	0.00	0.00	0.00	0.00	343,234.76
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	(2.202,000.00)	0.00	0,00	0.00	0,00	0.00	0.00	(2,202,000.00)
SPECIAL ITEMS	T I		ļ						
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		(1,858,765.24)	0.00	0.00	0.00	0.00	0.00	0,00	(1,858,765.24)
Net Position, July 1, 2013	2880	1,932,793.88	0.00	0.00	0.00	0.00	0.00	0,00	1,932,793.88
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2780	74,028.64	0.00	0.00	0.00	0.00	0.00	0.00	74,028.64

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2014

	Self-Insurance	Self-Insurance	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs	Other Internal Service	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							77	
Receipts from customers and users	6,500,735.95	0,00	0.00	0,00	0.00	0.00	0.00	6,500,735.95
Receipts from interfund services provided	1,702,023.86	0.00	0.00	0.00	0.00	0.00	0.00	1,702,023.86
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees Payments for interfund services used	(2,257,169.81)	0.00	0.00	9.00	0.00	0.00	0.00	(2,257,169.81
Other receipts (payments)	(6.259,187.80)	0.00	0.00	0.00	0.00	0.00	0.00	(6,259,187,80
Net cash provided (used) by operating activities	(313,597.80)	0.00	0.00	0.00	0.00	0.00	0.00	(313,597.80
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	(313,577.00)	0.00		0.00	0.00	0.00	0.00	(313,377,00
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	(2,202,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,202,000,00
Net cash provided (used) by noncapital financing activities	(2,202,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,202,000.00
CASH FLOWS FROM CAPITAL AND RELATED					·			
FINANCING ACTIVITIES		ļ	1				ì	
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Proceeds from disposition of capital assets	0.00	0.00	0 00	0,00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0,00	0,00	0,00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0,00	0,00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	4 220 522 41	0.00	0.00	0.00	6.66	0.00	0.00	4 220 522 41
Proceeds from sales and maturities of investments Interest and dividends received	4,328,532,41	0.00	0.00	0.00	0.00	0.00	0.00	4,328,532.41 (109,010.45)
Purchase of investments	(1,703.918.29)	0.00	0.00	0.00	0.00	0.00	0.00	(1,703,918.29
Net cash provided (used) by investing activities	2,515,603.67	0.00	0.00	0.00	0.00	0.00	0.00	2,515,603.67
Net increase (decrease) in cash and cash equivalents	5.87	0.00	0.00	0.00	0.00	0.00	0.00	2,313,003.07
Cash and cash equivalents - July 1, 2013	75,017.99	0.00	0.00	0,00	0.00	0.00	0.00	75,017.99
Cash and cash equivalents - June 30, 2014	75.023.86	0.00	0.00	0.00	0.00	0.00	0.00	75,023.86
Reconciliation of operating income (loss) to net cash provided								
(used) by operating activities:		1						
Operating income (loss)	456,107.65	0.00	0.00	0.00	0.00	0.00	0.00	456,107.65
Adjustments to reconcile operating income (loss) to net cash								
provided (used) by operating activities:	i	1	1				ĺ	
Depreciation/Amortization expense	0.00	0.00	0.00	0 00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.60	0.00	9.00	0.00
Change in assets and liabilities:			0.11	0.00	0.00	0.04		
(Increase) decrease in accounts receivable	240,496,84 0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,496.84
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable (Increase) decrease in due from other funds	(2,228,444.71)	0.00	0.00	0.00	0.00	0.00	0.00	(2,228,444.71
(Increase) decrease in due from other rands (Increase) decrease in due from other agencies	(28,725.10)	0.00	0.00	0.00	0.00	0.00	0.00	(28,725,10)
(Increase) decrease in due from other agencies (Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory  (Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Increase (decrease) in accounts payable	(455,056,34)	0.00	0.00	0.00	0.00	0.00	0.00	(455,056.34)
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	1,702,023.86	0.90	0.00	0.00	0.00	0.00	0.00	1,702,023.86
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	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
Increase (decrease) in estimated liability for claims adjustment	(760.705.45)	0.00				4 00 1	0.00	
Increase (decrease) in estimated liability for claims adjustment  Total adjustments	(769,705.45)	0.00	0.00				0.00	(212 607 00
Increase (decrease) in estimated liability for claims adjustment  Total adjustments  Net cash provided (used) by operating activities		0.00	0.00	0.00	0.00	0.00	0.00	(313,597.80
Increase (decrease) in estimated liability for claims adjustment  Total adjustments  Net cash provided (used) by operating activities  Noncash investing, capital and financing activities:	(769,705.45) (313,597.80)	0.00	0.00	0.00	0.00	0.00		
Increase (decrease) in estimated liability for claims adjustment  Total adjustments  Net cash provided (used) by operating activities  Noncash investing, capital and financing activities:  Borrowing under capital lease	(769,705.45) (313,597.80) 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment Total adjustments  Net cash provided (used) by operating activities  Noncash investing, capital and financing activities:  Borrowing under capital lease Contributions of capital assets	(769,705,45) (313,597,80) 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	0.06 0.00	0.00
Increase (decrease) in estimated liability for claims adjustment  Total adjustments  Noncash provided (used) by operating activities  Noncash investing, capital and financing activities:  Borrowing under capital lease  Contributions of capital assets  Purchase of equipment on account	(769,705.45) (313,597.80) 0.00 0.00 0.00	0.00 0.00 6.00 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
Increase (decrease) in estimated liability for claims adjustment Total adjustments  Net cash provided (used) by operating activities  Noncash investing, capital and financing activities:  Borrowing under capital lease Contributions of capital assets	(769,705,45) (313,597,80) 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	0.06 0.00	(313,597.80 0.00 0.00 0.00 0.00 0.00

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2014

	1	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	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////		X/////////////////////////////////////
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0,00
DEFERRED INFLOWS OF RESOURCES					i
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION INVESTMENT TRUST FUNDS For the Fiscal Year Ended June 30, 2014

		Investment Trust	Investment Trust	Investment Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Investment
	Number	84X	84X	84X	Trust Funds
ADDITIONS					
Contributions:					į
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Income:					ı
Interest on Investments	3431	0,00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00_
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position, July 1, 2013	2885	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2785	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2014

		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	0.00	0.00	
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	
Inventory	1150					
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	
Total Assets		0.00	0.00	0.00	0.00	
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	
Accounts Payable	2120	0.00	0.00	0.00	0.00	
Cash Overdraft	2125	0.00	0.00	0.00	0.00	
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00	
Total Liabilities		0.00	0.00	0.00	0.00	
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	
NET POSITION						
Held in Trust for Pension Benefits		0.00	0.00	0,00	0.00	
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	0.00	

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2014

		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
ADDITIONS					
Contributions:			****	1	
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position, July 1, 2013	2885	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2785	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS June 30, 2014

		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	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	<i>\////////////////////////////////////</i>			
Due From Other Agencies	1220	0,00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS

For the Fiscal Year Ended June 30, 2014

		Pension Trust	Pension Trust	Pension Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Pension Trust
	Number	87X	87X	87X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position, July 1, 2013	2885	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2785	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS June 30, 2014

	1	School Internal	Agency	Agency	Total
	Account	Funds	Fund Name	Fund Name	Agency
	Number	891	89X	89X	Funds
ASSETS	1				
Cash and Cash Equivalents	1110	8,280,182.27	0.00	0.00	8,280,182.27
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	1,125,022.69	0.00	0.00	1,125,022.69
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	191,805.26	0.00	0.00	191,805.26
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		9,597,010.22	0.00	0.00	9,597,010.22
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	108,710.36	0.00	0.00	108,710.36
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	V/////////////////////////////////////			
Due to Budgetary Funds	2161	408,617.80	0.00	0.00	408,617.80
Internal Accounts Payable	2290	9,079,682.06	0.00	0.00	9,079,682.06
Total Liabilities		9,597,010.22	0.00	0.00	9,597,010.22

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2014

	Account	Balance			Balance
	Number	July 1, 2013	Additions	Deductions	June 30, 2014
ASSETS					
Cash and Cash Equivalents	1110	8,189,024.01	13,888,365.35	13,797,207.09	8,280,182.27
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Nct	1130	960,963.38	14,052,424.66	13,888,365.35	1,125,022.69
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	191,805.26	0.00	0.00	191,805.26
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		9,341,792.65	27,940,790.01	27,685,572.44	9,597,010.22
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	102,984.60	13,797,207.09	13.791,481.33	108,710.36
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	410,119.73	2,476,220.20	2,477,722.13	408,617.80
Internal Accounts Payable	2290	8,828,688.32	14,052,424.66	13,801,430.92	9,079,682.06
Total Liabilities		9,341,792.65	30,325,851.95	30,070,634.38	9,597,010.22

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

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#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name June 30, 2014

	Account	Balance			Balance
	Number	July 1, 2013	Additions	Deductions	June 30, 2014
ASSETS		· -			
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	96,027.94	83,489.68	71,636.21	107,881.41
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	186,93	0.00	0.00	186.93
Due From Other Funds:					
Budgetary Funds	1141	3,776.42	0.00	3,776.42	0.00
Inventory	1150	0,00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		99,991.29	83,489.68	75,412.63	108,068.34
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	6,218.98	92,140.79	76,246.36	22,113.41
Internal Accounts Payable	2290	93,772.31	63,929.62	71,747.00	85,954.93
Total Liabilities		99,991.29	156,070.41	147,993.36	108,068.34

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name June 30, 2014

	Account	Balance			Balance
	Number	July 1, 2013	Additions	Deductions	June 30, 2014
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	00,0	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	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, 2014

		Total Agency Fund			Total Agency Fund
	Account	Balances	Total Agency Fund	Total Agency Fund	Balances
	Number	July 1, 2013	Additions	Deductions	June 30, 2014
ASSETS					
Cash and Cash Equivalents	1110	8,189,024.01	13,888,365.35	13,797,207.09	8,280,182.27
Investments	. 1160	96,027.94	83,489.68	71,636.21	107,881.41
Accounts Receivable, Net	1130	960,963.38	14,052,424.66	13,888,365,35	1,125,022.69
Interest Receivable on Investments	1170	186.93	0.00	0.00	186.93
Due From Other Funds:					
Budgetary Funds	1141	195,581.68	0.00	3,776.42	191,805.26
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		9,441,783.94	28,024,279.69	27,760,985.07	9,705,078.56
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	102,984.60	13,797,207.09	13,791,481.33	108,710.36
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	416,338.71	2,568,360.99	2,553,968.49	430,731.21
Internal Accounts Payable	2290	8,922,460.63	14,116,354.28	13,873,177.92	9,165,636.99
Total Liabilities		9,441,783.94	30,481,922.36	30,218,627.74	9,705,078.56

	Account Number	Nonmajor Component Unit Academie Da Vinci	Nonmajor Component Unit Enterprise High School	Nonmajor Component Unit Athenian Academy	Total Nonmajor Component Units
ASSETS Current Assets:					
Cash and Cash Equivalents	1110	324,699.63	168,373.73	132,402.29	625,475.65
Investments Taxes Receivable, net	1160 1120	0.00	0,00	0.00	0.00
Accounts Receivable, net	1130	2,608,00	23,408.60	11,431.00	37,447.60
Interest Receivable on Investments  Due from Reinsurer	1170 1180	0,00	0,00	00.0	0.00
Deposits Receivable	1210	0.00	32,913.96	52,424.74	85,338.70
Due From Other Agencies Internal Balances	1220	130,469,00 0,00	46,706.90 0.00	741.26	177,917.16
Inventory	1150	0,00	(A),(N)	()(1)()	0.00
Prepaid Items Total Current Assets	1230	47,467,00 505,243,63	0.00 271,403.19	196,999.29	47,467.00 973,646.11
Yoncurrent assets:	1	3/10,243,03	271,400.19	190,999.29	27.3,640.11
Cash with Fiscal/Service Agents	1114	0.00	0.00	(100)	0.00
Other Post-Employment Benefits Asset Section 1011.13, F.S., Loan Proceeds	1410	0.00	(1,(10)	0.00	0.00
Prepaid Insurance Costs	1430	(10,0)	0.00	0.00	0.00
Investments Total Moneument Assets	1460	00.0	00,0	0.00	0.00
Capital Assets:					
Land Land Improvements - Nondepreciable	1310	00.0	((d),0 (00,0	0400	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Improvements Other Than Buildings Less Accumulated Depreciation	1320	0.00	(R),(3) (R),(3)	0.00	0.00
Buildings and Fixed Equipment	1330	0 (0	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00 142,041.00	00.0	0.00 0.00	0.00 142,041.00
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340	142,041.00	(1)(1)	0.00	142,041.00
Motor Vehicles	1350	00.00	()(1,1)	0.00	0.00
Less Accumulated Depreciation Property Under Capital Lease	1359	730,432,00	00,0	0.00	730,432.00
Less Accumulated Depreciation	1379	(477.962.00)	(),(X)	0400	(477,962.00
Audiovisual Materials Less Accumulated Depreciation	1381	0.00	0(1,0)	00.0	0.00
Computer Software	1382	0.00	(RO,0)	0(1)0	0,0
Less Accumulated Amortization	1389	0.00 394,511,00	(K),(0	0.00	0.00 394,511.00
Other Capital Assets, Net of Depreciation Total Capital Assets	-	394,511.00	0.00	0.00	394,511.00
Total Assets	1	899,754.63	271,403.19	196,999 29	1.368,157.1
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	(1),(3)	() ()()	0.00
Net Carrying Amount of Debt Refunding	1920	() (N)	G(Va)	()-(10)	0.00
Total Deferred Outflows of Resources  JABILITIES  Current Liabilities:		0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110 2170	21.135.00	0.00	123,217,29	144,352.29
Payroll Deductions and Withholdings Accounts Payable	2120	0.00 13.185.56	12,819.84	44.91	26,041.3
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Judgments Pavable Construction Contracts Pavable	2130 2140	0.00	0.00	0.00	0.0
Construction Contracts Payable - Retained Percentage	2150	0.60	(0.00	(),()()	0.00
Sales Tax Pavable Due to Fiscal Agent	2260 2240	00,0 00,0	00.0	0.00	0.00
Acerued Interest Payable	2210	0.00	0.00	0,00	0.0
Deposits Pavable Due to Other Agencies	2220 2230	0.00 130,469,00	0.00	0.00 741.26	131,210.2
Current Notes Payable	2250	0,00	(0.00)	0.00	(0.0)
Advanced Revenues Estimated Unpaid Claims - Self-Insurance Program	2410	(1,0G (1,0G	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0,00	0.00	0,0,0	0.0
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	124,003.46	0.00 301,603.80
Total Current Liabilities .ong-Term Liabilities:	1	164,789.56	12,010 64	1243003.40	2017,002,00
Portion Due Within One Year:					
Notes Payable Obligations Under Capital Leases	2310	44,199,15	00.0	0.00	44,199.1
Bonds Payable	2320	(1.00)	0,00	0.00	0.0
Liability for Compensated Absences Lease-Purchase Agreements Pavable	2330 2340	0.00	00.0	0,00	0.0
Estimated Liability for Long-Term Claims	2350	(0,0)	0,00	0.00	0.0
Other Post-Employment Benefits Liability Estimated PECO Advance Payable	2360 2370	00,0	0.00	0,00	0.0 0.0
Other Long-Term Liabilities	2380	0.00	0,00	24,559.27	24,559.2
Derivative Instrument	2390	0.00	0.00	0.00	0.0
Estimated Liability for Arbitrage Rebate  Due Within One Year	2280	9.00 44,199.15	0.00	(1 (x) 24,559.27	0.0 68,758.4
Portion Due After One Year:					
Notes Pavable Obligations Under Capital Leases	2310	0,00	00.0	0,00	0.0
Bonds Pavable	2320	0,00	0.00	(0,00	0,0
Liability for Compensated Absences	2330 2340	0.00	00,0 00,0	0,00	0.0
Lease-Purchase Agreements Pavable Estimated Liability for Long-Term Claims	2350	0,00	0.00	0.00	0.0
Other Post-Employment Benefits Liability	2360	0.00	0.00	0,00	0.0
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	00.0	0.00	00.0	0.0
Derivative Instrument	2390	0,00	(9,0)	() ()()	0,0
Estimated Liability for Arbitrage Rebate  Due in More than One Year	2280	0.00	00.0	0.00	0.0
Total Long-Term Liabilities		44,199.15	0.00	24,559.27	68,758,4
Total Liabilities		208,988 71	12,810.84	148,562.73	370,362.2
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0,00	0.00	0.0
Deficit Net Carrying Amount of Debt Refunding	2620	100-0	(K14)	D(),():	0.0
Deferred Revenue  Total Deferred Inflows of Resources	2630	0.00	00.00	00.0	0.0
NET POSITION					
let Investment in Capital Assets	2770	0.00	0,00	0.00	0,0
Restricted For: Categorical Carryover Programs	2780	19.805 97	0.00	0.00	19,805.9
Food Service	2780	()()()	0,00	0.00	0.0
Debt Service Capital Projects	2780 2780	0.00	0.00	0.00	0.0
	2780	2(4,042 (#)	0.00	0.00	264,042.0
Other Purposes	2790	406,917.95	258,592.35	48.436.56	713,946.8

### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS

Nonmajor Component Unit Academie Da Vinci For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
		Γ		Program Revenues		in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	927,837.00	0.00	0.00	0.00	(927,837.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0,00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	1,194.00	0.00	0.00	0.00	(1,194.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	87.00	0.00	0.00	0.00	(87.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	236,043.00	0.00	0.00	0.00	(236,043.00
Facilities Acquisition and Construction	7400	231,102.00	0.00	0.00	0.00	(231,102.00
Fiscal Services	7500	11,924.00	0.00	0.00	0.00	(11,924.00
Food Services	7600	11,662.00	0.00	0.00	0.00	(11,662.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	70,260.00	0.00	0.00	0.00	(70,260.00
Maintenance of Plant	8100	32,831.00	0.00	0.00	0.00	(32,831.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	42,230.00	0.00	0.00	0.00	(42,230.00
Interest on Long-Term Debt	9200	3,259.00	0.00	0.00	0.00	(3,259.00
Unallocated Depreciation/Amortization Expense*		0.00		///////////////////////////////////////		0.00
Total Component Unit Activities		1,568,429.00	0.00	0.00	0.00	(1,568,429.00

#### General Revenues:

General Revenues.	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	1,873,196.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,873,196.00
Change in Net Position	304,767.00
Net Position, July 1, 2013	374,194.00
Net Position, June 30, 2014	678,961.00

<sup>\*</sup>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

Nonmajor Component Unit Enterprise High School For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
				Program Revenues		in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:		•			****	
Instruction	5000	915,452.15	0.00	2,750.00	0.00	(912,702.15)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	4,573.74	0.00	0.00	0.00	(4,573.74
Instructional Staff Training Services	6400	16,499.70	0.00	0.00	0.00	(16,499.70)
Instructional-Related Technology	6500	94,525.36	0.00	0.00	0.00	(94,525.36
Board	7100	496,027.87	0.00	0.00	0.00	(496,027.87
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	394,865.78	0.00	0.00	0.00	(394,865.78
Facilities Acquisition and Construction	7400	322,727.33	0.00	288,518.38	0.00	(34,208.95
Fiscal Services	7500	62,918.11	0.00	0.00	0.00	(62,918.11
Food Services	7600	12.96	0.00	0.00	0.00	(12.96
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	77,925.50	0.00	0.00	0.00	(77,925.50
Operation of Plant	7900	131,666.96	0.00	0.00	0.00	(131,666.96
Maintenance of Plant	8100	7,156.33	0.00	0.00	0.00	(7,156.33
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
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		2,524,351.79	0.00	291,268.38	0.00	(2,233,083.41

#### General Revenues:

General Revenues.	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	2,283,101.90
Investment Earnings	0.00
Miscellaneous	50.308.91
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,333,410.81
Change in Net Position	100,327.40
Net Position, July 1, 2013	127,699.97
Net Position, June 30, 2014	228,027.37

<sup>\*</sup>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

Nonmajor Component Unit Athenian Academy For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014		r				Revenue and Changes
				Program Revenues		in Net Position
<b>FUNCTIONS</b>	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	1,138,099.54	0.00	0.00	0.00	(1,138,099.54
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	479.95	0.00	0.00	0.00	(479.95
Instructional Staff Training Services	6400	3,475.00	0.00	0.00	0.00	(3,475.00
Instructional-Related Technology	6500	13,568.25	0.00	0.00	0.00	(13,568.25
Board	7100	198,162.64	0.00	0.00	0.00	(198,162.64
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	228,484.28	0.00	0.00	0.00	(228,484.28
Facilities Acquisition and Construction	7400	111,087.05	0.00	119,927.00	0.00	8,839.95
Fiscal Services	7500	59,704.47	0.00	0.00	0.00	(59,704.47
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	27.098.90	0.00	0.00	0.00	(27,098.90
Operation of Plant	7900	84,670.06	0.00	0.00	0.00	(84,670.06
Maintenance of Plant	8100	8,512.35	0.00	0.00	0.00	(8,512.35
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	162.90	0.00	0.00	0.00	(162.90
Interest on Long-Term Debt	9200	1,770.58	0.00	0.00	0.00	(1,770.58
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		1,875,275.97	0.00	119,927.00	0.00	(1,755,348.97

#### General Revenues:

Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Change in Net Position Net Position, July 1, 2013  Section 124, Section 144, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145, Section 145		
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 Position Net Position, July 1, 2013  Property Taxes, Levied for Debt Service  1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,	Taxes:	
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 Position Net Position, July 1, 2013  Special Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Special Items Sp	Property Taxes, Levied for Operational Purposes	0.00
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 Position Net Position, July 1, 2013  1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,785, 1,78	Property Taxes, Levied for Debt Service	0.00
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 Position Net Position, July 1, 2013  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,  1,785,	Property Taxes, Levied for Capital Projects	0.00
Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers  Total General Revenues, Special Items, Extraordinary Items and Transfers Change in Net Position Net Position, July 1, 2013  Investment Earnings  24, Special Items Extraordinary Items and Transfers Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment Earnings Investment	Local Sales Taxes	0.00
Miscellaneous Special Items Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Change in Net Position Net Position, July 1, 2013  24, Special Items  1,809, Change in Net Position 36,	Grants and Contributions Not Restricted to Specific Programs	1,785,179.35
Special Items Extraordinary Items Transfers  Total General Revenues, Special Items, Extraordinary Items and Transfers  Change in Net Position Net Position, July 1, 2013  Special Items 1,809, 54, Net Position, July 1, 2013	Investment Earnings	0.00
Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Change in Net Position Net Position, July 1, 2013  1,809, 54, Net Position, July 1, 2013	Miscellaneous	24,558.08
Transfers  Total General Revenues, Special Items, Extraordinary Items and Transfers  Change in Net Position  Net Position, July 1, 2013  1,809, 54, 85, 86, 87, 88, 89, 80, 80, 80, 80, 80, 80, 80, 80, 80, 80	Special Items	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers1,809,Change in Net Position54,Net Position, July 1, 201336,	Extraordinary Items	0.00
Change in Net Position54,Net Position, July 1, 201336,	Transfers	0.00
Net Position, July 1, 2013	Total General Revenues, Special Items, Extraordinary Items and Transfers	1,809,737.43
	Change in Net Position	54,388.46
Net Position, June 30, 2014 90,	Net Position, July 1, 2013	36,418.00
	Net Position, June 30, 2014	90,806.46

<sup>\*</sup>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 TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
.,				Program Revenues		in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units Activities
Component Unit Activities:						
Instruction	5000	2,981,388.69	0.00	2,750.00	0.00	(2,978,638.69
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	5,053.69	0.00	0.00	0.00	(5,053.69
Instructional Staff Training Services	6400	21,168.70	0.00	0.00	0.00	(21,168.70
Instructional-Related Technology	6500	108,093.61	0.00	0.00	0.00	(108,093.61
Board	7100	694,277.51	0.00	0.00	0.00	(694,277.51
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	859,393.06	0.00	0.00	0.00	(859,393.06
Facilities Acquisition and Construction	7400	664,916.38	0.00	408,445.38	0.00	(256,471.00
Fiscal Services	7500	134,546.58	0.00	0.00	0.00	(134,546.58
Food Services	7600	11,674.96	0.00	0.00	0.00	(11,674.96
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	105,024.40	0.00	0.00	0.00	(105,024.40
Operation of Plant	7900	286,597.02	0.00	0.00	0.00	(286,597.02
Maintenance of Plant	8100	48,499.68	0.00	0.00	0.00	(48,499.68
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	42,392.90	0.00	0.00	0.00	(42,392.90
Interest on Long-Term Debt	9200	5,029.58	0.00	0.00	0.00	(5,029.58
Unallocated Depreciation/Amortization Expense*		0.00		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		0.00
Total Component Unit Activities		5,968,056.76	0.00	411,195.38	0.00	(5,556,861.38

#### General Revenues:

General Revenues.	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	5,941,477.25
Investment Earnings	0.00
Miscellaneous	74,866.99
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	6,016,344.24
Change in Net Position	459,482.86
Net Position, July 1, 2013	538,311.97
Net Position, June 30, 2014	997,794.83

<sup>\*</sup>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

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

PAGE

For the Fiscal Year Ended June 30, 2014

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The Report of submitted in accord on Octob	Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2014 cordance with rule 6A-1 0071, F.A.C. (section 1001.51(12)(b), F.S.). This report will be approved by the er 14, 2014	school

 $\frac{9/11/14}{\text{Date}}$ 

Michael U. Liste District Superintendent's Signature

#### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2014

Exhibit K-1 DOE Page 1 Fund 100

For the Fiscal Year Ended June 30, 2014	I Assaunt I	Fund 100	
REVENUES	Account Number		
Federal Direct:	Trumber -		
Federal Impact, Current Operations	3121	1,992.25	
Reserve Officers Training Corps (ROTC)	3191	349,586.97	
Pell Grants	3192	0.00	
Miscellaneous Federal Direct	3199	0.00	
Total Federal Direct	3100	351,579.22	
Federal Through State and Local: Medicaid	2202	1 200 110 54	
National Forest Funds	3202	4,308,418.56	
Federal Through Local	3280		
Miscellaneous Federal Through State	3299		
Total Federal Through State and Local	3200	4,308,418.56	
State:			
Florida Education Finance Program (FEFP)	3310	206,836,767.00	
Workforce Development	3315	26,060,641.00	
Workforce Development Capitalization Incentive Grant	3316	361 470 00	
Workforce Education Performance Incentive Adults with Disabilities	3317	351,479.00 372,969.02	
CO&DS Withheld for Administrative Expenditure	3323	67.581.36	
Categoricals:	3323	07,361.30	
District Discretionary Lottery Funds	3344	1,013,935.00	
Class Size Reduction Operating Funds	3355	112,947,139.00	
Florida School Recognition Funds	3361	4.231,439.00	
Excellent Teaching Program	3363		
Voluntary Prekindergarten Program	3371	2,009,584.61	
Preschool Projects	3372		
Reading Programs	3373		
Full-Service Schools Program Other State:	33/8	• •	
Diagnostic and Learning Resources Centers	3335		
Racing Commission Funds	3341		
State Forest Funds	3342		
State License Tax	3343	571,655.66	
Other Miscellaneous State Revenues	3399	2,005,316.15	
Total State	3300	356,468,506.80	
ocal:			
District School Taxes	3411	386,130,007.10	
Tax Redemptions Payment in Lieu of Taxes	3421		
Excess Fees	3423		
Tuition	3424	22,120.50	
Rent	3425	1,231,980.14	
Interest on Investments	3431	2,983,609.85	
Gain on Sale of Investments	3432		
Net Increase (Decrease) in Fair Value of Investments	3433	(2,860,318.71	
Gifts, Grants and Bequests	3440		
Adult General Education Course Fees	3461	300,222.94	
Postsecondary Vocational Course Fees	3462	2,763,293.51	
Continuing Workforce Education Course Fees	3463	126,001,05	
Capital Improvement Fees Postsecondary Lab Fees	3464 3465	136,081.85	
Lifelong Learning Fees	3465		
General Education Development (GED) Testing Fees	3467	135,184.78	
Financial Aid Fees	3468	272,240.25	
Other Student Fees	3469	661,004.02	
Preschool Program Fees	3471		
Prekindergarten Early Intervention Fees	3472		
School-Age Child Care Fees	3473		
Other Schools, Courses and Classes Fees	3479		
Miscellaneous Local:	2401	20/ 73 4 0/	
Bus Fees Transportation Services Bandared for School Activities	3491	296,724,96 117,857,96	
Transportation Services Rendered for School Activities Sale of Junk	3492	117,837.96	
Receipt of Federal Indirect Cost Rate	3493	2,035,638.44	
Other Miscellaneous Local Sources	3494	8,740,098.06	
Impact Fees	3496	0,770,070.00	
Refunds of Prior Year's Expenditures	3497	1,443,765.61	
Collections for Lost, Damaged and Sold Textbooks	3498	43,164.54	
Receipt of Food Service Indirect Costs	3499		
Total Local	3400	404,452,675.80	
Total Revenues	3000	765,581,180.38	

#### 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, 2014

Exhibit K-1 DOE Page 2 Fund 100

For the Fiscal Year Ended June 30, 2014		I 100	200	300	400	500	600	700	Fund 10
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000	362,303,555.03	109,169,209.94	44,429,943.00	26,326.80	16,732,198.34	7,508,323.41	992,421.68	541,161,978.20
Student Personnel Services	6100	24,566,032.69	7,430.165.22	211,649 93		129,391 98	68,971.81	4,604.50	32,410,816.13
Instructional Media Services	6200	5,590,659.84	1,609,187.59	54,055.47	648.65	94,677.34	323,320.49	904,00	7,673,453.38
Instruction and Curriculum Development Services	6300	7,473,804.22	2,085,456.36	231,057.58		150,906.14	27,750.06	118,605.42	10,087,579.78
Instructional Staff Training Services	6400	3,612,069.79	996,078.96	345,220,29		112,241.75	79,449.00	859.24	5,145,919.03
Instructional-Related Technology	6500	3,176,352.83	876,322.60	213,578.89		129,722.15	31,506,37	1,666.57	4,429,149.41
Board	7100	752,486.33	544,027.44	163,408.63		10,304.24	5,706.82	21,334.59	1,497,268.05
General Administration	7200	1,698,084.57	480.637.83	222,540.46		44,318.22	6,514.14	29,209,37	2,481,304.59
School Administration	7300	39,065,696.06	12,660,991.24	570,330.31		252,461.81	78,242.97	17,373,07	52,645,095.46
Facilities Acquisition and Construction	7410	314,360.21	121,661.19	16,466.99	12,151.30	15,909.26	5,235.94	801.00	486,585.89
Fiscal Services	7500	2,666,933.76	846.917.60	340,356,07	202,000.00	25,516.11	15,094.15	84,127.71	4,180,945,40
Food Services	7600	127,199.99	2,734.67						129,934.66
Central Services	7700	6,757,969.37	2,403,156.92	1,685,060.42	40,720.47	809,577.42	61,522.57	27,212.16	11,785,219.33
Student Transportation Services	7800	18,136,158.04	7,198,756.83	901.543.66	5,161,229.30	2,370,205.28	15.021.66	28.828 10	33,811,742.87
Operation of Plant	7900	23,410,036,25	11,838,925.54	14,835,147.83	22,949,952,80	1,398,757.06	213,356.25	139,403.07	74,785,578.80
Maintenance of Plant	8100	6,731,811.63	2,875,267.34	4,588,424.85	664,714.39	4,226,830.31	321,772.72	2,786,798.55	22,195,619.79
Administrative Technology Services	8200	3,031,140.87	802,825.74	966,242.76	6,622.72	93,872.13	301,268.70	259.00	5,202,231.92
Community Services	9100	306,961.67	111,457.99	131,026,21		34,568.10	434,55	214,042,82	798,491.34
Capital Outlay: Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						3,836,876.99		3,836,876.99
Deht Service: (Function 9200)		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////			<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			
Redemption of Principal	710	<i>\}}}}!</i>	X/////////////////////////////////////		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>				0.00
Interest	720		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>[[[]]</i>		114,609.17	114,609.17
Total Expenditures		509,721,313.15	162,053,781.00	69,906,053.35	29,064,366.43	26,631,457.64	12,900,368.60	4,583,060.02	814,860,400.19
Excess (Deficiency) of Revenues Over Expenditures		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////	<i>/////////////////////////////////////</i>	<i>X////////////////////////////////////</i>	X/////////////////////////////////////		<i>X////////////////////////////////////</i>	(49,279,219.81)

#### 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, 2014

Exhibit K-1 DOE Page 3 Fund 100

For the Fiscal Year Ended June 30, 2014		Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	167,151.30
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	47,054,952.47
From Special Revenue Funds	3640_	
From Permanent Funds	3660	
From Internal Service Funds	3670	2,202,000.00
From Enterprise Funds	3690	
Total Transfers In	3600	49,256,952.47
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)		49,424,103.77
Net Change In Fund Balance		144,883.96
Fund Balance, July 1, 2013	2800	57,042,530.94
Adjustments to Fund Balance	2891	162,405.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	6,247,328.49
Restricted Fund Balance	2720	25,481,209.54
Committed Fund Balance	2730	
Assigned Fund Balance	2740	19,763,361.09
Unassigned Fund Balance	2750	5,857,920.78
Fund Balance, June 30, 2014	2700	57,349,819.90

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

For the Fiscal Year Ended June 30, 2014

Exhibit K-2 DOE Page 4 Fund 410

REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	23,479,066.11
School Breakfast Reimbursement	3262	7,223,769.76
Afterschool Snack Reimbursement	3263	757,240.86
Child Care Food Program	3264	
USDA Donated Commodities	3265	2,667,618.83
Cash in Lieu of Donated Foods	3266	17,927.82
Summer Food Service Program	3267	1,183,150.82
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	225,926.44
Total Federal Through State and Local	3200	35,554,700.64
State:		
School Breakfast Supplement	3337	244,015.00
School Lunch Supplement	3338	297,575.00
Other Miscellaneous State Revenues	3399	
Total State	3300	541,590.00
Local:		
Interest on Investments	3431	43,034.95
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(71,680.70)
Gifts, Grants and Bequests	3440	
Student Lunches	3451	3,415,619.25
Student Breakfasts	3452	8,071.00
Adult Breakfasts/Lunches	3453	259,175.53
Student and Adult a la Carte Fees	3454	5,284,339.83
Student Snacks	3455	21,983.75
Other Food Sales	3456	37,146.00
Other Miscellaneous Local Sources	3495	2,393,870.26
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	11,391,559.87
Total Revenues	3000	47,487,850.51

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

Exhibit K-2 DOE Page 5 Fund 410

FUNDS - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2014		DOE Page 5 Fund 410
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	17,994,123.25
Employee Benefits	200	5,184,781.74
Purchased Services	300	1,949,113.60
Energy Services	400	1,444,510.46
Materials and Supplies	500	25,411,679.40
Capital Outlay	600	1,507,162.73
Other	700	632,822.29
Other Capital Outlay (Function 9300)	600	3,059,879.32
Total Expenditures		57,184,072.79
Excess (Deficiency) of Revenues Over Expenditures		(9,696,222.28)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	540,550.00
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)		540,550.00
Net Change in Fund Balance		(9,155,672.28)
Fund Balance, July 1, 2013	2800	10,061,017.43
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	905,346.65
Restricted Fund Balance	2720	
Committed Fund Balance	2730	-
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	(1.50)
Fund Balance, June 30, 2014	2700	905,345.15
		200,575.13

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

For the Fiscal Year Ended June 30, 2014

Exhibit K-3 DOE Page 6 Fund 420

REVENUES	Account Number	
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	6,118,098.15
Total Federal Direct	3100	6,118,098.15
Federal Through State and Local:		
Vocational Education Acts	3201	1,236,816.63
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	3,106,088.42
Math and Science Partnerships, Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	26,117,526.72
Elementary and Secondary Education Act, Title I	3240	34,410,722.46
Adult General Education	3251	1,928,531.74
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	3,161,686.92
Total Federal Through State and Local	3200	69,961,372.89
State:		
Other Miscellaneous State Revenues	3399	45,046.76
Total State	3300	45,046.76
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	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	76,124,517.80

### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the Fiscal Year Ended June 30, 2014

Exhibit K-3 DOE Page 7 Fund 420

For the Fiscal Year Ended June 30, 2014								<del></del>	Fund 420
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	21,663,770.11	5,792,839,74	1,850,334,90		2,153,344.69	7,335,011.79	55,278,42	38,850,579.65
Student Personnel Services	6100	6,159,848.85	1,824,184.92	90,622.86		143,943.99	2,071.66		8,220,672.28
Instructional Media Services	6200	106,324.31	38.237.72			2,100.00	3,854,00		150,516.03
Instruction and Curriculum Development Services	6300	5,943,238.88	1,606,398.89	422,652.57		118,829.92	181,979.93	4,116.75	8,277,216.94
Instructional Staff Training Services	6400	6,885,833.91	1,820,347.05	1,564,934.88		192,286.30	53,272.34	8,937.79	10,525,612.27
Instructional-Related Technology	6500	292,891.23	94,509.18	41,055.00					428,455.41
Board	7100			600,00					600.00
General Administration	7200		68.32	51,183.30		60,399 45	79,166.65	1,750,472.18	1,941,289.90
School Administration	7300	233,906.81	63,832.09	93,889.13		10,593.50	9.026.60	675.50	411,923.63
Facilities Acquisition and Construction	7410			4,500.00					4,500.00
Fiscal Services	7500	38,590.83	14,568.20	1,110.00					54,269.03
Food Services	7600								0,00
Central Services	7700	258,076.01	54,978.69	80,932,58		13,648.88	522,585.00	67,318.12	997,539.28
Student Transportation Services	7800	11,861.60	4,779.94	74,086.97	1,358.22				92,086.73
Operation of Plant	7900	52,038.81	13.616.58	60,129,76	14,818.07				140,603.22
Maintenance of Plant	8100								0,00
Administrative Technology Services	8200	161,383.38	52,109.05	10,395.00					223,887.43
Community Services	9100			29,453.51		313,007.93	30,374.01	4,303,040,75	4,675,876.20
Capital Outlay:									
Facilities Acquisition and Construction	7420						55,301.11	<i>\////////////////////////////////////</i>	55,301.11
Other Capital Outlay	9300						1.073,588.69		1,073,588.69
Total Expenditures		41,807,764.73	11,380,470.37	4,375,880.46	16,176.29	3,008,154.66	9,346,231.78	6,189,839.51	76,124,517.80
Excess (Deficiency) of Revenues over Expenditures								X/////////////////////////////////////	0.00

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

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2013	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	0,00

# COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS FEDERAL ECONOMIC STIMULUS PROGRAMS

Exhibit K-4 DOE Page 8

For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014		T m	0.1	1 1001	DOE Page 8
REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
Federal Direct:					
Workforce Investment Act	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
Federal Through State:					
Vocational Education Acts	3201				0.00
Race to the Top	3214			10,277,431.47	10,277,431.47
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240	821329.60			821,329.60
Adult General Education	3251				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299			,	0.00
Total Federal Through State	3200	821,329.60	0.00	10,277,431.47	11,098,761.07
State:					
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
Local:					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Gifts, Grants and Bequests	3440				0.00
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	821,329.60	0.00	10,277,431.47	11,098,761.07

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued) For the Fiscal Year Ended June 30, 2014

Exhibit K-4 DOE Page 9 Fund 432

Tof the Fiscal Teal Ended Julie 30, 2014	T	100	200	300	400	500	600	700	1 till 43
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital		Totals
	Tumber	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	196,953,56	42,261.23	58,534.30		119,922.32	220,301.92	322.00	638,295.33
Student Personnel Services	6100	2,244.06	1,833.18						4,077.24
Instructional Media Services	6200					370.35			370.35
Instruction and Curriculum Development Services	6300	6.842 35	5,960.59						12,802.94
Instructional Staff Training Services	6400	95.00	2,393.31	1,758.43					4,246.74
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	15,611.54	4,288.69	1,940.00			59.99		21,900.22
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:						X/////////////////////////////////////			
Facilities Acquisition and Construction	7420	<i>\(\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////	X/////////		<i>\////////////////////////////////////</i>	0,00
Other Capital Outlay	9300					X/////////////////////////////////////	139,636,78		139,636.78
Total Expenditures		221,746.51	56,737.00	62,232.73	0.00	120,292.67	359,998.69	322.00	821,329.60
Excess (Deficiency) of Revenues over Expenditures			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						0.00

## DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2013	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fiscal Year Ended June 30, 2014

Exhibit K-4 DOE Page 10 Fund 433

For the Fiscal Year Ended June 30, 2014									Fund 433
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:	1								
Instruction	5000	0.00	0.00	0.00		0.00	0.00		0.00
Student Personnel Services	6100	0.00	0.00	0.00		0.00	0.00		0.00
Instructional Media Services	6200	0.00	0.00	0.00		0.00	0.00		0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00		0,00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00		0.00	0.00		0.00
Instructional-Related Technology	6500	0.00	0.00	0,00		0.00	0.00		0.00
Board	7100	0.00	0.00	0,00		0.00	0.00		0.00
General Administration	7200	0.00	0.00	0.00		0.00	0,00	0.00	0.00
School Administration	7300	0.00	0.00	0.00		0.00	0.00		0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0 00		0.00	0.00		0.00
Fiscal Services	7500	0.00	0.00	0.00		0.00	0.00		0.00
Food Services	7600	0.00	0.00	0.00		0.00	0.00		0.00
Central Services	7700	0.00	0,00	0.00		0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00		. 0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Maintenance of Plant	8100	0 00	0.00	0.00		0.00	0.00		0.00
Administrative Technology Services	8200	0.00	0.00	0.00		0.00	0,00		0.00
Community Services	9100								0.00
Capital Outlay:								<i>\////////////////////////////////////</i>	
Facilities Acquisition and Construction	7420	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>				X/////////////////////////////////////		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	0.00
Other Capital Outlay	9300					X/////////////////////////////////////	0.00		0.00
Total Expenditures		0.00	0.00	0,00	0.00	0.00	0.00	0.00	0,00
Excess (Deficiency) of Revenues over Expenditures								X/////////////////////////////////////	0.00

## DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2013	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)

Exhibit K-4 DOE Page 11 Fund 434

		100	200	300	400	500	600	700	
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital		Totals
	(vuilloei	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
'urrent:									
Instruction	5000	4,765,974.64	1,144,181.51	910,884.82		180,921,86	208,331.38		7,210,294.21
Student Personnel Services	6100	55,222.79	9,646.58			250.00	82,845.75		147,965.12
Instructional Media Services	6200	19.847.12	4,455.92						24,303.04
Instruction and Curriculum Development Services	6300	1,033,464.44	91,746.30					23,550 00	1,148,760.74
Instructional Staff Training Services	6400	283,396,28	36,566.93	212,543.68		13,024.64			545,531.53
Instructional-Related Technology	6500	33,298.24	8,940.12	179,477.81			53,792.00		275,508.17
Board	7100								0.00
General Administration	7200	55,002.65	12,752.19	88,228.06		12,874.24	32,400.00	347,195.81	548,452.95
School Administration	7300	76,840.72	6,661.01						83,501.73
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	15,162.85	8,478.58						23,641.43
Food Services	7600								0.00
Central Services	7700	160,267 08	48,856.46	18,361.30				95.00	227,579.84
Student Transportation Services	7800				5,113.00				5,113.00
Operation of Plant	7900	11,400.00			2,800.00	2,645,00			16,845.00
Maintenance of Plant	8100	750.00	10 87						760,87
Administrative Technology Services	8200	13,450.99	4,483.85	39.00					17,973.84
Community Services	9100		_						0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420			X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	0.00
Other Capital Outlay	9300						1,200.00		1,200.00
Total Expenditures		6,524,077.80	1,376,780.32	1,409,534.67	7,913.00	209,715.74	378,569.13	370,840.81	10,277,431.47
Excess (Deficiency) of Revenues over Expenditures					X/////////////////////////////////////				0.00

# DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers in	3600	0.00
Transfers Out: (Function 9700)		-
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2013	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance.		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	0.00

Exhibit K-5 DOE Page 12 Fund 490

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

For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Total Federal Through State and Local	3200	0.00
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	
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
Total Revenues	3000	0.00

Other Miscellaneous Local Sources	3495								
Total Local	3400	0.00							
Total Revenues	3000	0.00							
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	rumoei	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:	ļ.			<u>ļ</u>			į	1	
Instruction	5000								0.00
Student Personnel Services	6100			<u> </u>	1		<u> </u>	<u>l</u>	0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500			I					0.00
Board	7100							1	0.00
General Administration	7200			]	I.				0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100			}		İ			0.00
Capital Outlay:				<i>\$////////////////////////////////////</i>	X/////////////////////////////////////	X/////////////////////////////////////	}	<i>\////////////////////////////////////</i>	
Facilities Acquisition and Construction	7420		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>X////////////////////////////////////</i>	X/////////////////////////////////////	1	<i>\////////////////////////////////////</i>	0.00
Other Capital Outlay	9300			X/////////////////////////////////////		X/////////////////////////////////////			0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0,00	0.00	
Excess (Deficiency) of Revenues over Expenditures				X/////////////////////////////////////	X/////////////////////////////////////		X//////////	X/////////////////////////////////////	0.00

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

For the Fiscal Year Ended June 30, 2014		
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
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)	· 1	0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2013	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	0.00

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS For the Fiscal Year Ended June 30,2014

For the Fiscal Year Ended June 30, 2014									DOE Page 13
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds <b>25</b> 0	Other Debt Service <b>29</b> 0	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES									
Federal:									
Miscellaneous Federal Direct	3199								0,00
Miscellaneous Federal Through State	3299								0.00
State: CO & DS Withheld for SBE/COBI Bonds	3322	3,937,944.81							3,937,944.81
SBE/COB! Bond Interest	3326	171.25							171.25
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	3,938,116.06	0.00	0.00	0.00	0.00	0.00	0.00	3,938,116.06
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422					ant no company			0.00
Excess Fees	3423								0.00
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	3,938,116.06	0.00	0.00	0.00	0.00	0.00	0,00	3,938,116.06
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	2,910,000.00							2,910,000.00
Interest	720	1,099,100.00						1	1,099,100.00
Dues and Fees	730	139,225.40		1					139,225.40
Miscellaneous	790								0.00
Total Expenditures		4,148,325.40	0.00	0.00	0.00	0.00	0.00	0.00	4,148,325.40
Excess (Deficiency) of Revenues Over Expenditures		(210,209.34)	0.00	0.00	0.00	0.00	0.00	0.00	(210,209.34)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Finded June 30, 2014

REVENUES	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Section 1011.14 / 1011.15. F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program	Nonvoted Cap. Improvement Section 1011-71(2), F.S.	Voted Capital Improvement	Other Capital Projects	ARRA Economic Stanulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
Federal:												0.00
Miscellaneous Federal Direct	3199										+	0.00
Miscellaneous Federal Through State State:	3299			<del>                                     </del>							<del>                                     </del>	0.00
State: CO&DS Distributed	3321						499 897 83					499,897.83
Interest on Undistributed CO&DS	3325			<del> </del>			21,590,52				<del>   </del>	21,590,52
Racing Commission Funds	3341	<del> </del>	223,250,00				21.790.02				1	223,250.00
Public Education Capital Outlay (PECO)	3391		223,230,00			<del> </del>	*				<del> </del>	223,230,00
Classrooms First Program	3392										<del>   </del>	9,00
District Effort Recognition Program	3394	<del> </del>							-		<del></del>	0.00
SMART Schools Small County Assistance Program	3395	-			-						<del> </del>	0.00
Class Size Reduction Capital Outlay	3396			-								0.00
Charter School Capital Outlay Funding	3397	i i								2,189,300,00	<del>                                     </del>	2,189,300.00
Other Miscellaneous State Revenues	3399	<del></del>								£,182,367,66		2,169,300.00
Total State Sources	3399	0.00	223,250.00	0.00	0.00	0.00	521,488.35	0.00	0.00	2.189.300.00	0.00	2,934,038.35
Local:	3307	0.07	223,23030)	0167	0.167	0.400	321,486.33	0.00	15.00	2.107	0.07	±,7,54,11,30,.3,J
District Local Capital Improvement Tax	3413	1			· .			88.279.358.96	j			88,279,358 96
County Local Sales Tax	3418							88,279,338,39			<del> </del>	88,279,338 90
School District Local Sales Tax	3419								<del></del>		+	0.00
Tax Redemptions	3421										<del>                                     </del>	0.00
	3422										+	0.00
Payment in Lieu of Taxes	3423										<del> </del>	0.00
Excess Fees	3431		1,826.58	<del>                                     </del>			47.651.28	4,592,463.23	0,60	58.017.19	<del> </del>	4,699,958.28
Interest on Investments Gain on Sale of Investments	3431		1,829.58				47,651.28	4.592,405.25	13,187	28.057.19	<del> </del>	4,699.938.28
	3433	<del>                                     </del>	Non-ces				(61.131.64)	(5,824,501,77)	0.00	(10.309.80	<del>                                     </del>	(5.896,741.39
Net Increase (Decrease) in Fair Value of Investments	3433	·	(798.18)	<b></b>			[91,131,941	1,5,824,501.771	18,001	(10,309,80	4	(3,890,741.39
Gitts, Grants and Bequests	3495			ļ				41.332.00	0.00	460.013,82	<del> </del>	501,345.82
Other Miscellaneous Local Sources	3495			<del></del>				41,552,091	17,383	400,815,82	+	501,545,82
Impact Fees	3490	0,00		0.00	0.00	0.00	(13,480 36)	87,088,652.42	0.00	507,721.21	0.00	87.583.921.67
Total Local Sources	3400	0.00	1,028.40		0.00	0.00	(13.480.30)	87,088,652,42 87,088,652,42	0,00	2.697,021.21	0.00	90,517,960.02
Total Revenues  EXPENDITURES	3(00)	(100)	224,278.40	0.00	0.00	0.00	308.007.99	87,088.052.42	0,30	2.697,021.21	(J.(K)	90,317,900.02
Capital Outlay (Function 7400)												
Library Books	610		32,288 45									32,288,45
Audiovisual Materials	620		6,189,89					9,176 00				15,365.89
Buildings and Fixed Equipment	630							3,819,271.45			1	3,819,271.45
Furniture, Fixtures and Equipment	640		6,475,80	ļ <u>.</u>				12,241,268,28				12,247,744.08
Motor Vehicles (Including Buses)	650							1,826,940.60				1,820,940.60
1.and	660							143,896.27				143,896.27
Improvements Other Than Buildings	670							2,011,296.74				2,011,296,74
Remodeling and Renovations	680	i			328.617.43			58.437,523.06			l	58,766,140.49
Computer Software	690							248,944,77				248,944.77
Debt Service (Function 9200)				ļ					İ			
Redemption of Principal	710							7,051,578.00				7,051,578.00
Interest	720							480,380.98				480,380.98
Dues and Fees	730						2.521.69					2,521.69
Miscellaneous	790											0.00
Total Expenditures		0.00	44,954.14	0.00	328,617.43	0.00	2,521.69	86,264,276.15	0.00	0.00	0.00	86,640,369.41
Excess (Deficiency) of Revenues Over Expenditures		0.00	179.324.26	0.00	(328.617.43)	0.00	505,486.30	824,376,27	0.00	2.697.021.21	0.00	3 877 590 61

### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

Exhibit K-7 DOE Page 15

For the Fiscal Year Ended June 30, 2014 Nonvoted Cap. OTHER FINANCING SOURCES (USES) ection 1011.14 / 1011.15. apital Outlay Bond Issue Public Education Capital Outlay and Voted Capital Account District Improvement Section Other Capital ARRA Economic Stimulus Totals and CHANGES IN FUND BALANCE Number (COBI) Special Act Bonds F.S., Loans 330 Capital Outlay (PECO) Bonds Debt Service Program, 366 1011.71(2), F.S. Improvement 380 Projects Capital Projects 320 310 340 350 370 390 399 Issuance of Bonds 3710 0.00 Premium on Sale of Bonds 3791 0.00 Discount on Sale of Bonds (Function 9299) 891 0.00 3750 Proceeds of Lease-Purchase Agreements 0.00 Premium on Lease-Purchase Agreements 3793 0.00 893 Discount on Lease-Purchase Agreements (Function 9299) 0.00 3720 Loans 0.00 Sale of Capital Assets 3730 3,676,768.00 3,676,768.00 3740 Loss Recoveries 0.00 3760 Proceeds of Forward Supply Contract 0.00 Proceeds from Special Facility Construction Account 3770 0,00 ransfers In: From General Fund 3610 0.00 From Debt Service Funds 3620 0.00 3640 (),(X) From Special Revenue Funds 3650 Interfund 0.00 From Permanent Funds 3660 0.00 3670 0.00 From Internal Service Funds From Enterprise Funds 3690 0.00 Total Transfers In 3600 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ransfers Out: (Function 9700) To General Fund (123,250.00 (37,017,402,47 (47,054,952.47) 920 To Debt Service Funds 0.00 940 To Special Revenue Funds 0.00 950 0.00 Interfund 960 0.00 To Permanent Funds To Internal Service Funds 970 0.00 990 To Enterprise Funds 0.00 9700 Total Transfers Out 0.00 (123,250.00 0.00 0.00 0.00 0.00 (37,017,402.47) 0.00 (9,914,300.00 0.00 (47,054,952.47) Total Other Financing Sources (Uses) 0.00 (123,250.00) 0.00 0.00 0.00 (37,017,402.47 0.00 (6,237,532.00 0.00 (43,378,184.47) 0.00 56,074.26 0.00 (328,617.43) 0,00 505,486.30 (36.193.026.20) 0.00 (3,540,510.79) 0.00 (39,500,593.86) Net Change in Fund Balances Fund Balance, July 1, 2013 2800 3,758,33 328,617,43 1,480,070,00 202,279,732,25 3,561,592,02 207,653,770.03 Adjustments to Fund Balances 2891 0.00 Endine Fund Balance Nonspendable Fund Balance 0.00 59.832.59 168,153,176.17 Restricted Fund Balance 2720 0.00 1.985.556.30 166,086,706.05 21.081.23 2730 0.00 Committed Fund Balance Assigned Fund Balance 2740 0.00 Unassigned Fund Balance 2750 (1,00 2700 1.985,556.30 0.00 59,832.59 0.00 0.00 0.00 166,086,706.05 0.00 21.081.23 0.00 168,153,176.17 Fund Balance, June 30, 2014

Totals

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

5,219.33 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 5,219.33

(1,410.38)

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014			•	
REVENUES	Account Number			
Federal Direct	3100		1	
Federal Through State and Local	3200			
State Sources	3300			
Local Sources	3400	3,808.95		
Total Revenues	3000	3,808.95		
	Account	100	200	300
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services
Current: Instruction	5000			
Student Personnel Services	6100			
Instructional Media Services	6200			
Instruction and Curriculum Development Services	6300			
Instructional Staff Training Services	6400			
Instructional-Related Technology	6500			
Board	7100			
General Administration	7200			
School Administration	7300			
Facilities Acquisition and Construction	7410			
Fiscal Services	7500			
Central Services	7700			
Student Transportation Services	7800			
Operation of Plant	7900			
Maintenance of Plant	8100		<u></u>	
Administrative Technology Services	8200			
Community Services	9100	 	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Capital Outlay:			\$//////////	<i>(////////////////////////////////////</i>
Facilities Acquisition and Construction	7420			
Other Capital Outlay	9300	<i>\}}}}</i>		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Debt Service: (Function 9200)		<i>\////////////////////////////////////</i>	<i>\$////////////////////////////////////</i>	
Redemption of Principal Interest	710 720	\ <i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
Total Expenditures	720	0,00	<i>7////////////////////////////////////</i>	0.00
Excess (Deficiency) of Revenues Over Expenditures				
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			<i></i>	<i>() () () () () () () () () () () () () (</i>
Sale of Capital Assets	3730		1	
Loss Recoveries	3740			
Transfers In: From General Fund	3610			
From Debt Service Funds	3620	<del>                                     </del>	i	
From Capital Projects Funds	3630	<u> </u>	1	
From Special Revenue Funds	3640		1	
From Internal Service Funds	3670			
From Enterprise Funds	3690		1	
Total Transfers In	3600	0.00	1	
Transfers Out: (Function 9700)	3000	0.00	1	
To General Fund	910			
To Debt Service Funds	920		1	
To Capital Projects Funds	930		1	
To Special Revenue Funds	940		1	
To Internal Service Funds	970		1	
To Enterprise Funds	990		1	
Total Transfers Out	9700	0.00	1	
Total Other Financing Sources (Uses)	1 - 1 - 2 - 2 - 2 - 2 - 2	0.00	1	
Net Change in Fund Balance		(1,410.38)	1	
Fund Balance, July 1, 2013	2800	151,595.49	1	
Adjustments to Fund Balance	2891	151,575.45	1	
Ending Fund Balance:			1	
Nonspendable Fund Balance	2710	150,185.11		
Restricted Fund Balance	2720	100,100,11	1	
Committed Fund Balance	2730		1	
Assigned Fund Balance	2740		1	
Unassigned Fund Balance	2750		1	

2700

150,185.11

400

Materials

and Supplies

Energy

Services

600

Capital

Outlay

0.00 0.00 5,219.33

700

Other

5,219.33

Unassigned Fund Balance Fund Balance, June 30, 2014

## DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION.

Exhibit K-9 DOE Page 17

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014	· · · · · · · · · · · · · · · · · · ·	0.101	Calcum	C(C.)	6.161		1	T	DOE Page 17
OPERATING REVENUES	Account	Self-Insurance -	Self-Insurance -	Self-Insurance -	Self-Insurance -	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Tatala
OF ERATING REVENCES	Number	Consortium 911	Consortium 912	Consortium 913	Consortium 914	915	921	922	Totals
Charges for Services	3481	711	714	713	714	713	741	722	0.00
Charges for Sales	3482		<del></del>				<del></del>		0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Speriting revenues		0.00	0,00	0.00	0.00	0.00	0,00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780		· · · · · · · · · · · · · · · · · · ·					· · · · · · · · · · · · · · · · · · ·	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (2003)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432							<del>                                     </del>	0.00
Net Increase (Decrease) in Fair Value of Investments	3433							<del>                                     </del>	0.00
Gifts, Grants and Bequests	3440							<u> </u>	0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740							1	0.00
Gain on Disposition of Assets	3780								
								ļļ.	0.00
Interest (Function 9900)	720							-	0.00
Miscellaneous (Function 9900)	790							ļ	0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers in:									
From General Fund	3610						l l		0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Transfers Out: (Function 9700)	3000	0.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00
To General Fund	910	1	<u> </u>				ŀ	1	0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940							<del>                                     </del>	0.00
Interfund	950	-						<del>        </del>	0.00
To Permanent Funds	960						ļ		
	960							ļ	0.00
To Internal Service Funds								ļ	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2013	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780						L	l	0.00

For the Fiscal Year Ended June 30, 2014 DOE Page 18 Consortium Other Internal Account OPERATING REVENUES Self-Insurance Self-Insurance Self-Insurance Self-Insurance Self-Insurance Totals Programs Service Number 711 712 713 714 715 731 791 Charges for Services 3481 0.00 Charges for Sales 3482 0.00 6,260,239.11 Premium Revenue 3484 6,260,239.11 Other Operating Revenues 3489 0.00 Total Operating Revenues 6,260,239,11 0.00 0.00 0.00 0.00 0.00 0.00 6,260,239.11 OPERATING EXPENSES (Function 9900) Salaries 100 0.00 200 Employee Benefits 0.00 Purchased Services 300 0.00 Energy Services 400 0.00 Materials and Supplies 500 0.00 Capital Outlay 600 0.00 Other 700 5,804,131.46 5.804.131.46 780 Depreciation and Amortization Expense 0.00 Total Operating Expenses 5,804,131.46 0.00 0.00 0.00 0.00 0.00 0.00 5,804,131.46 Operating Income (Loss) 456,107.65 0.00 0.00 0.00 0.00 0.00 0.00 456,107.65 NONOPERATING REVENUES (EXPENSES) Interest on Investments 3431 330,723.38 330,723.38 Gain on Sale of Investments 3432 0.00 Net Increase (Decrease) in Fair Value of Investments 3433 (443,596.27 (443,596.27) Gifts, Grants and Bequests 3440 0.00 3495 Other Miscellaneous Local Sources 0.00 Loss Recoveries 3740 0.00 Gain on Disposition of Assets 3780 0.00 Interest (Function 9900) 720 0.00 Miscellaneous (Function 9900) 790 0.00 Loss on Disposition of Assets (Function 9900) 810 0.00 Total Nonoperating Revenues (Expenses) (112,872.89 0.00 0.00 0.00 0.00 0.00 0.00 (112,872.89) Income (Loss) Before Operating Transfers 343,234.76 0.00 0.00 0.00 0.00 0.00 0.00 343,234.76 TRANSFERS and CHANGES IN NET POSITION Transfers In: From General Fund 3610 0.00 From Debt Service Funds 3620 0.00 From Capital Projects Funds 3630 0.00 From Special Revenue Funds 3640 0.00 3650 Interfund 0.00 From Permanent Funds 3660 0.00 From Enterprise Funds 3690 0.00 3600 0.00 0.00 0.00 0.00 Total Transfers In 0.00 0.00 0.00 0.00 ransfers Out: (Function 9700) (2.202.000.00) To General Fund 910 (2,202,000.00)To Debt Service Funds 920 0.00 To Capital Projects Funds 930 0.00 To Special Revenue Funds 940 0.00 950 Interfund 0.00 To Permanent Funds 960 0.00 To Enterprise Funds 990 0.00 Total Transfers Out 9700 (2,202,000,00) 0.00 (2,202,000.00) 0.00 0.00 0.00 0.00 0.00 (1,858,765.24) 0.00 0.00 Change in Net Position 0.00 0.00 0.00 0.00 (1,858,765.24) Net Position, July 1, 2013 2880 1.932.793.88 1,932,793.88 Adjustments to Net Position 2896 0.00 74,028.64 74,028.64 Net Position, June 30, 2014 2780

# DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS

June 30, 2014

Exhibit K-11 DOE Page 19 Fund 891

June 30, 2014					F una 891
ASSETS	Account Number	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
Cash	1110	8,189,024.01	13,888,365.35	13,797,207.09	8,280,182.27
Investments	1160				0.00
Accounts Receivable, Net	1130	960,963.38	14.052,424.66	13,888.365.35	1,125,022.69
Interest Receivable on Investments	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141	191,805.26			191,805.26
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
Total Assets		9,341,792.65	27,940,790.01	27,685,572.44	9,597,010.22
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	102,984.60	13,797,207.09	13,791,481.33	108,710.36
Cash Overdraft	2125				0.00
Due to Budgetary Funds	2161	410,119.73	2,476,220.20	2,477,722.13	408,617.80
Internal Accounts Payable	2290	8.828,688.32	14,052,424.66	13,801,430.92	9,079,682.06
Total Liabilities		9,341,792.65	30,325,851.95	30,070,634.38	9,597,010.22

June 30, 2014								Fund 601
	Account Number	Governmental Activities Total Balance June 30, 2014 [1]	Business-Type Activities Total Balance June 30, 2014 [1]	Total	Governmental Activities - Debt Principal Payments 2013- 14	Governmental Activities - Principal Due Within One Year 2014-15	Governmental Activities - Debt Interest Payments 2013-14	Governmental Activities - Interest Due Within One Year 2014-15
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	5,494,786,00		5,494,786.00	7,051,578.00	4,523,185,00		
Bonds Payable				3, 13 1, 100.00	7,55 1,5 1 5.55	1,020,100,00		
SBE/COBI Bonds Payable	2321	19,075,000.00		19,075,000.00	2,910,000,00	3,035,000.00		1
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				·
Total Bonds Payable	2320	19,075,000.00	0.00	19,075,000.00	2,910,000.00	3,035,000.00	0.00	0.00
Liability for Compensated Absences	2330	89,470,196.00		89,470,196.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00	i			
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	13,600,518.00		13,600,518.00				
Other Post-Employment Benefits Liability	2360	14,105,944.00		14,105,944.00				
Estimated PECO Advance Payable	2370			0.00	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			X/////////////////////////////////////
Other Long-Term Liabilities	2380			0.00				X/////////////////////////////////////
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		141,746,444.00	0.00	141,746,444.00	9,961,578.00	7,558,185.00	0.00	0.00

<sup>[1]</sup> Report carrying amount of total liability due within one year and due after one year on June 30, 2014, including discounts and premiums.

### DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fiscal Year Ended June 30, 2014

Exhibit K-13 DOE Page 21

Tor the risear rear Ended June 30, 2014							DOL 1 age 21
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [1]	Expenditures	Flexibility [2]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2013	To DOE	2013-14	2013-14	2013-14	June 30, 2014
Class Size Reduction Operating Funds (3355)	94740			112,947,139.00	112,947,139.00		
Class Size Reduction Capital Outlay (3396)	91050						
Excellent Teaching Program (3363)	90570						
Florida School Recognition Funds (3361)	92040	170,035.44		4,231,439.00	4,326,255.88		75,218.56
Instructional Materials (FEFP Earmark) [3]	90880	858,787.77		7,531,054,00	8,389.841.77		
Library Media (FEFP Earmark) [3]	90881			440,281.00	342,387.13		97.893.87
Preschool Projects (3372)	97950						
Public School Technology	90320						
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	584,630.83		4,669,827.00	5,254,457.83		
Safe Schools (FEFP Earmark) [5]	90803			2,948,293.00	2,948,293.00		
Salary Bonus Outstanding Teachers in D and F Schools	94030						
Student Transportation (FEFP Earmark)	90830			12,286,220.00	12,286,220.00		
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			20,667,930.00	20,667,930.00		
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	39,118.54		1,741,764.00	1,780,882.54		
Voluntary Prekindergarten - School Year Program (3371)	96440		-	1.249,542.79	1,249,542.79		
Voluntary Prekindergarten - Summer Program (3371)	96441	433,594.15		760,041.82	571,020.11		622,615.86

<sup>[1]</sup> Include both state and local revenue sources.

<sup>[2]</sup> Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

<sup>[3]</sup> Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

<sup>[4]</sup> Expenditures for designated low-performing elementary schools, based on the state reading assessment, should be included in expenditures.

<sup>[5]</sup> Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

For the Fiscal Year Ended June 30, 2014

Tot the Fiber Tea. Bridge Saite So; 2011	T			1	T 6	BOE ruge 22
	Sub- Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Totał
ENERGY EXPENDITURES:						
Natural Gas	411	822,124.08	34,958.81			857,082.89
Bottled Gas	421	1,545.35	86.84			1,632.19
Electricity	430	22,253,114.81	1,337,848.41	13,920.06		23,604,883.28
Heating Oil	440					0.00
Total		23,076,784.24	1,372,894.06	13,920.06	0.00	24,463,598.36
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	14,041.17		1,358.22		15,399.39
Diesel Fuel	460	5,147,188.13			5.113.00	5,152,301.13
Oil and Grease	540					0.00
Total		5,161,229.30		1,358.22	5,113.00	5,167,700.52

	Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	1,325.00			1,751.355.00	1,752,680.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS: Audiovisual Materials	621		1,375.00			1,375.00

					Special Revenue Federal	
			Special Revenue	Special Revenue Other	Economic Stimulus	
	Sub-	General Fund	Food Services	Federal Programs	Programs	į
	Object	100	410	420	430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subawards Under Subagreements - First \$25,000	311					0,00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Sub- Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	948,839.64
Food	570	22,827,813.25
Commodities	580	91,187.03

# DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14 DOE Page 23

For the Fiscal Year Ended June 30, 2014

			0 110 01	Special Revenue Federal	
	Sub-	General Fund	Special Revenue Other Federal Programs	Economic Stimulus Programs	
	Object	100	420	430	Total
Teacher Salaries					
Basic Programs 101, 102 and 103 (Function 5100)	120	236,536,977.25	9,490,091.21	4,128,465.31	250,155,533.77
Basic Programs 101, 102 and 103 (Function 5100)	140	5,125,941.84	16.814.69	44,455.20	5,187,211.73
Basic Programs 101, 102 and 103 (Function 5100)	750	725,110.27	1,054,427.10	14,242.03	1,793,779.40
Total Basic Program Salaries		242,388,029.36	10,561,333.00	4,187,162.54	257,136,524.90
Other Programs 130 (ESOL) (Function 5100)	120	10,906,571.28	437,582.14	190,360.94	11,534,514.36
Other Programs 130 (ESOL) (Function 5100)	140	236,353.95	775.31	2,049.80	239,179.06
Other Programs 130 (ESOL) (Function 5100)	750	33,434.38	48,618.97	656.69	82,710.04
Total Other Program Salaries		11,176,359.61	486,976.42	193,067.43	11,856,403.46
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	60,713.776.48	2,755,182.74	417,633.06	63,886,592.28
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	506,215.25	4,585.00	2,867.50	513,667.75
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	946,135.64	2,337,924.48	1,890.19	3,285,950.31
Total ESE Program Salaries		62,166,127.37	5,097,692.22	422,390.75	67,686,210.34
Career Program 300 (Function 5300)	120	13,911,822.71	112,049.50	159,690.24	14,183,562.45
Career Program 300 (Function 5300)	140	135,615.00	21,515.17	527.24	157,657.41
Career Program 300 (Function 5300)	750	0.00	56,883.00	0.00	56,883.00
Total Career Program Salaries		14,047,437.71	190,447.67	160,217.48	14,398,102.86
TOTAL		329,777,954.05	16,336,449.31	4,962,838.20	351,077,241.56

				Special Revenue Federal	
			Special Revenue Other	Economic Stimulus	
	Sub-	General Fund	Federal Programs	Programs	
Textbooks (used for classroom instruction)	Object	100	420	430	Total
Textbooks (Function 5000)	520	10.283.073.65	189,952.71	32,897.34	10,505,923.70

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
Instruction:								
Basic	5100							0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0,00	0.00	0,00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Object Number	Amount
Expenditures:		
General Fund	390	2,198,278.77
Food Service Special Revenue Fund	390	0.00
Other Federal Programs Special Revenue Fund	390	1,708.50
Federal Economic Stimulus Special Revenue Funds	390	
Total Charter School Distributions		2,199,987.27

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended	Earnings	Expenditures	Unexpended
	July 1, 2013	2013-14	2013-14	June 30, 2014
Earnings, Expenditures and Carryforward Amounts:	4,210,414.82	4,308,418.56	4,677,131.33	3,841,702.05

Expenditure Program or Activity:

Exceptional Student Education	4,154,930.83
School Nurses and Health Care Services	323,418,33
Occupational Therapy, Physical Therapy and Other Therapy Services	198,782,17
ESE Professional and Technical Services	0,00
Gifted Student Education	0.00
Staff Training and Curriculum Development	
Medicaid Administration and Billing Services	
Student Services	
Consultants	
Other	
Total Expenditures	4,677,131.33

For the Fiscal Year Ended June 30, 2014 Supplemental Schedule - Fund 100 100 300 200 400 500 600 700 VOLUNTARY PREKINDERGARTEN PROGRAM [1] Account Employee Purchased Energy Materials Capital GENERAL FUND EXPENDITURES Number Salaries Benefits Services Services and Supplies Outlay Other Totals Current: 642,163,51 5500 1,598,062.38 10,820.19 43,583.15 Prekindergarten 248,441.21 2,543,070.44 6100 2,068.58 311.50 Student Personnel Services 2,380.08 6200 Instructional Media Services 0.00 Instruction and Curriculum Development Services 6300 36,346.60 8,280.90 167.81 44,795.31 6400 106,140.52 Instructional Staff Training Services 18,425.20 747.92 125,313.64 Instructional-Related Technology 6500 0.00 7100 Board 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 7700 Central Services 0.00 7800 Student Transportation Services 0.00 Operation of Plant 7900 0.00 Maintenance of Plant 8100 0.00 8200 Administrative Technology Services 0.00 Community Services 9100 0.00 apital Outlay Facilities Acquisition and Construction 7420 0.00 Other Capital Outlay 9300 5,298,50 5,298.50 Debt Service: (Function 9200) Redemption of Principal 710 0.00 720 Interest 0.00 Total Expenditures 1.742,618.08 669,181,11 11,735.92 0.00 248,441.21 48,881.65 0.00 2,720,857.97

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

# PINELLAS COUNTY DISTRICT SCHOOL BOARD SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2014

United States Department of Agriculture:           Indirect.         Child Nutrition Cluster:           Florida Department of Education:         10.553         321         \$ 7.223.770         \$ 8           School Breakfast Program         10.555         300.350         24.236.307         \$ 8           National School Lunch Program for Children         10.559         323         1.183.151         \$ 8           Florida Department of Agriculture and Consumer Services:         National School Lunch Program (Note 2)         10.555         N/A         2,667.619         \$ 8           Florida Department of Health, Bureau of Child Care Food Programs:         Child and Adult Care Food Program         10.558         243.854         4         4           Total Child Nutrition Cluster         35.554.701         35.554.701         35.554.701         35.554.701	Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
Chies Number Cluster   Forest Description   10.555   3.21   3   7.23.1775   0   1   1   1   1   1   1   1   1   1	United States Department of Agriculture:				
Florida Decentment of Education					
School Browshest Procurem					
Summer Food Service Procease for Children Phodo December Process Nestional Consult and Consulter Services: Nestional Standard Lunch Process Reviews Children Standard Lunch Process Reviews Children Standard Consulter Services Children Standard Consulter Services Children Standard Consulter Services Children Standard Consulter Services Children Standard Consulter Children Standard Consulter Children Standard Consulter Children Standard Consulter Children Standard Consulter Children Standard Consulter Children Standard Consulter Children Standard Consulter Children Standard Consulter Children Standard Consulter Second Education Cluster Food December Services Children Standard Consulter Children Standard Consulter Standard Consulter Standard Consulter Second Education Cluster Food December Second Education Cluster Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard Consulter Standard		10.553	321	S 7,223,770	Ş
Florida Cocastment of Anciculture and Cosasum's Services: National Sciologian (Anciculture) (Note 2) (10.55) N/A 2.667.619					
National School Lunch Procuram (Note 2)   10.555   NA		10.559	323	1.183.151	
Florida Desattment of Haath Burseau of Child Care Focol Programs   10 558   233,554,701		10.555	N/A	2 667 619	
Chica and Adult Care Food Program   Total Child Nutrition Cluster   Total Child Nutrition Cluster   33,554,701		10.555	DIC	2,001,015	
Total Child Nutrition Cluster					
United States Department of Education:	Child and Adult Care Food Program	10.558		243.854	
Direct	Total Child Nutrition Cluster			35.554.701	
Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   Impact   I	Total United States Department of Agriculture			35.554.701	
Immode Aid   Red Not   NA	United States Department of Education:				
Federal Pell Grant Proporation   84.053   N/A	-	04.044	K 17.6	4.000	
Fund for the improvement of Education					
Total Direct   Total Direct   Total Direct   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security   Security	, caramir in armini realism				
Seeial Education Cluster   Seeial Education Cluster   Seeial Education - Grants to States   Seeial Education - Grants to States   Seeial Education - Preschool Grants   Seeial Education - Preschool Grants   Seeial Education - Preschool Grants   Seeial Education - Preschool Grants   Seeial Education - Preschool Grants   Seeial Education - Preschool Grants   Seeial Education - Preschool Grants   Seeial Education - Preschool Grants   Seeial Education - Preschool Grants   Seeial Education   Seeial Education Conscitution   State Personnel Development   Seeial Education Conscitution   Seeial Education Conscitution   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluster   Seeial Education Cluste	Teacher Incentive Fund	84.374	N/A		The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s
Secale Education Cluster   Florida Decartment of Education   Secale Education - Crans to States   84 027   262 283   25 000 941   940 "58   Special Education - Crans to States   84 173   266 287   804 230   4 18 193   263   1 1615   1	Total Direct			6.123.193	
Secala Education Cluster:   Florada Decartment of Education:   84 027   262 283   25 000 941   940 758	Indirect:				
Secial Education - Grants to States   84 027   262 283   25 000 941   940 768   265 285   265 287   262 283   25 000 941   940 768   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   265 287   2					
Secial Education - Preschool Grants   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Act   Recovery Ac					
ARRA - Special Education - Preschool Grants Recovery Act North East Florida Education Consortium State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State Personnel Development State State Personnel Development State State Personnel Development State State Personnel Development State State Personnel Development State State Personnel State State State State Personnel Development State State Personnel State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State					940 58
North East Florida Education Consortium					
Total Special Education Cluster  Total Special Education Cluster  Total Special Education Cluster  Title I Part A Cluster Florida Department of Education: Title I Grants to Local Educational Agencies  84 010 212 222 223 226 31 31 22 569 339 856  Total Title I. Part A Cluster Florida Department of Education: Education for Homeless Children and Youth Cluster Florida Department of Education: Education for Homeless Children and Youth Cluster Florida Department of Education: Education for Homeless Children and Youth Cluster  School Improvement Grants Cluster Florida Department of Education: School Improvement Grants Recovery Act 84 388 126 3097 063 ARRA - School Improvement Grants. Recovery Act 84 388 126 302 945  Total School Improvement Grants Cluster  Florida Department of Education: Adult Education - Basic Grants to States Career and Technical Education - Basic Grants to States Career and Technical Education - Basic Grants to States Charlet Schools Title IV - B Twenty-First Century Community Learning Centers B4 367 224 314 793 386 Title IV - B Twenty-First Century Community Learning Centers B4 367 224 31 109 088 ARRA - State Fiscal Statebization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act ARRA - State Fiscal Statebization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act ARRA - State Fiscal Statebization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act ARRA - State Fiscal Statebization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act ARRA - State Fiscal Statebization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act ARRA - State Fiscal Statebization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act ARRA - State Fiscal Statebization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act ARRA - State Fiscal Statebization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act ARRA - State Fiscal Statebization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act ARRA - State Fiscal Statebization Fund (SFSF) - Race-to-the-To		07.001	200	(1.010)	
Taile   Part A Cluster:   Florida Decartment of Education:   Title   Grants to Local Educational Agencies   84.010   212.222.223.226   31.312.569   339.856	State Personnel Development	84.323	71613;0750-14-004 71614; ORSP-	259,576	
Florida Department of Education: Title I Grants to Local Educational Agencies	Total Special Education Cluster			26.123.132	940.758
Title I Grants to Local Educational Agencies 84.010 212.222.223.226 31.312.569 339.856  Total Title I. Part A Cluster 31.312.569 339.856  Education for Homeless Children and Youth Cluster: Florida Department of Education: Education for Homeless Children and Youth Mark 196 127 113.956  Total Education for Homeless Children and Youth Cluster 113.956  School Improvement Grants Cluster: Florida Department of Education: School Improvement Grants Cluster: Florida Department of Education: School Improvement Grants Recovery Act 84.388 126 822.945  Total School Improvement Grants Cluster  Florida Department of Education: Adult Education - Basic Grants to States 84.002 191.193 1875.538 Career and Technical Education - Basic Grants to States 84.048 161 12.36.817 Charter Schools Career and Technical Education - Basic Grants to States 84.048 161 12.36.817 Charter Schools Title IV - B Twenty-First Century Community Learning Centers 84.282 298 1479.386 1.479.386 Title IV - B Twenty-First Century Community Learning Centers 84.287 244 314.783 Enalish Lanquage Acquisition Grants 84.365 102 692.419 Improving Teacher Quality State Grants (SFSF) - Race-to-the-Top 84.397 224 3106.088 ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top 84.395 RL, R3, RS 111-611 10.192.131 Incentive Grants, Recovery Act. Subagreement with U.S.F.  Total Florida Department of Education 18.982.463 1.479.386 Total Indirect 880.452.128 2.760.000	Title I. Part A Cluster:				
Total Title I. Part A Cluster		84 (110	212 222 223 226	31 312 569	339.856
Education for Homeless Children and Youth Cluster:   Florida Department of Education: Education for Homeless Children and Youth   84 196   127   113,956		31.373	212. 22. 23. 23		
Florida Department of Education: Education for Homeless Children and Youth Cluster				31.312.569	339.856
Education for Homeless Children and Youth Cluster					
Total Education for Homeless Children and Youth Cluster		84 196	127	113 956	
School Improvement Grants Cluster:	Education for Homeless Children and Todan	04.130	127		
Florida Department of Education: School Improvement Grants	Total Education for Homeless Children and Youth Cluster			113.956	
Florida Department of Education: School Improvement Grants	School Improvement Grants Cluster:				
ARRA - School Improvement Grants. Recovery Act  Total School Improvement Grants Cluster  Slaving and Technical Education: Adult Education - Basic Grants to States Career and Technical Education - Basic Grants to States Career and Technical Education - Basic Grants to States Charter Schools Title IV - B Twenty-First Century Community Learning Centers Enalish Language Acquisition Grants Improving Teacher Quality State Grants ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act. Subagreement with U.S.F.  Total Indirect  84.388 126 822.945 3.920.008  84.002 191. 193 1.875.536 1.879.386 1.479.386 1.479.386 1.479.386 1.479.386 1.479.386 1.479.386 1.479.386 1.479.386 1.479.386 1.479.386 1.479.386					
Total School Improvement Grants Cluster   3,920,008					
Florida Department of Education: Adult Education - Basic Grants to States Career and Technical Education - Basic Grants to States Career and Technical Education - Basic Grants to States Charter Schools Title IV - B Twenty-First Century Community Learning Centers Enalish Language Acquisition Grants Enalish Language Acquisition Grants Improving Teacher Quality State Grants ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act, Subagreement with U.S.F.  Total Florida Department of Education  Total Indirect  84.002 191. 193 1.875.538 1.879.538 161 1.236.817 2.98 1.479.386 1.479.386 1.479.386 1.479.386 1.479.386 1.479.386	ARRA - School Improvement Grants. Recovery Act	84.388	126	822,945	
Adult Education - Basic Grants to States Career and Technical Education - Basic Grants to States Career and Technical Education - Basic Grants to States Career and Technical Education - Basic Grants to States 84.048 161 1.236.817 Charter Schools 84.282 298 1.479.386 Title IV - B Twenty-First Century Community Learning Centers 84.287 244 314.783 Enalish Lanquage Acquisition Grants 84.365 102 692.419 Improving Teacher Quality State Grants ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act. Subagreement with U.S.F.  Total Florida Department of Education  Total Indirect  84.402 191. 193 1875.538 1.479.386 1.479.386 1.479.386	Total School Improvement Grants Cluster			3.920.008	
Adult Education - Basic Grants to States Career and Technical Education - Basic Grants to States Career and Technical Education - Basic Grants to States Career and Technical Education - Basic Grants to States 84.048 161 1.236.817 Charter Schools 84.282 298 1.479.386 Title IV - B Twenty-First Century Community Learning Centers 84.287 244 314.783 Enalish Lanquage Acquisition Grants 84.365 102 692.419 Improving Teacher Quality State Grants ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act. Subagreement with U.S.F.  Total Florida Department of Education  Total Indirect  84.402 191. 193 1875.538 1.479.386 1.479.386 1.479.386	Florida Department of Education:				
Career and Technical Education - Basic Grants to States       84.048       161       1.236.817         Charter Schools       84.282       298       1.479.386       1.479.386         Title IV - B Twenty-First Century Community Learning Centers       84.287       244       314.783         Enalish Language Acquisition Grants       84.365       102       692.419         Improving Teacher Quality State Grants       84.367       224       3.106.088         ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act       84.395       RL, R3, RS 111-611       10,192,131         ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act, Subagreement with U.S.F.       84.395       1735-1005-01-B       85.301         Total Florida Department of Education       18.982.463       1.479.386     Total Indirect  80.452,128  2.760.000		84.002	191, 193	1.875.538	
Title IV - B Twenty-First Century Community Learning Centers       84.287       244       314.783         Enalish Language Acquisition Grants       84.365       102       692.419         Improving Teacher Quality State Grants       84.367       224       3.106.088         ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top       84.395       RL, RG, RS 111-611       10.192,131         Incentive Grants. Recovery Act       ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top       84.395       1735-1005-01-B       85.301         Incentive Grants. Recovery Act. Subagreement with U.S.F.       18.982.463       1.479.386         Total Indirect       80.452,128       2.760.000	Career and Technical Education - Basic Grants to States				
Enalish Lanquage Acquisition Grants         84.365         102         692.419           Improving Teacher Quality State Grants         84.367         224         3.106.088           ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top         84.395         RL, R3, RS 111-611         10.192,131           Incentive Grants. Recovery Act         ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top         84.395         1735-1005-01-B         85.301           Incentive Grants. Recovery Act. Subagreement with U.S.F.         18.982.463         1.479.386           Total Indirect         80.452,128         2.760.000					1.479.386
Improving Teacher Quality State Grants					
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top					
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants. Recovery Act. Subagreement with U.S.F.       84.395       1735-1005-01-B       85.301         Total Florida Department of Education       18.982,463       1.479.386         Total Indirect       80.452,128       2.760.000					
Total Indirect  Total Indirect  18.982,463  1.479.386  80.452,128  2.760.000					
Total Indirect 80.452,128 2.760.000		84.395	1735-1005-01-B	85,301	
	Total Florida Department of Education			18.982.463	1.479.386
Total United States Department of Education 86.575.321 2.760.000	Total Indirect			80.452.128	2.760.000
	Total United States Department of Education			86.575.321	2.760.000

# PINELLAS COUNTY DISTRICT SCHOOL BOARD SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Health and Human Services:				
Direct:				
Centers for Disease Control and Prevention - Investigations and Technical Assistance Health Resources and Services Administration - ACA Grants for School Based Health Centers	93.283 93.501	N/A N/A	(3.102) 55.301	
Indirect:				
Pinellas County Health Department:				
Centers for Disease Control and Prevention - Affordable Care Act (ACA) -				
Communities Putting Prevention to Work	93.520	PSA 54	(1,536)	
Florida Department of Education:				
Child Care and Development Block Grant	93.575	LC 915	141.642	
Florida Department of Children and Families:				
Refugee and Entrant Assistance - State Administered Programs	93.566	LK 164 &178	457,647	
Total United States Department of Health and Human Services			649.952	
United States Department of Defense:				
Direct.				
Army Junior Reserve Officers Training Corps	None	N/A	224.382	
Navy Junior Reserve Officers Training Corps	None	N/A	79.246	
Marine Corps Junior Reserve Officers Training Corps	None	N/A	45,959	
Total United States Department of Defense			349,587	
Total Expenditures of Federal Awards			S 123.129.561	\$ 2.760.000

(1) <u>Basis of Presentation</u>. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported. Notes:

(2) Noncash Assistance.

National School Lunch Program – Represents the amount of donated food used during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.