Annual Financial Report 2014-2015





Pinellas County Schools Largo, Florida

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FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

For the Fiscal Year Ended June 30, 2015

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071. Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on October 27, 2015.

District Superintendent's Signature

Date /2///5

ESE 145

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 2014-15 fiscal year are as follows:

- o In total, net position increased \$.6 million during the current fiscal year from operations. Unrestricted net position decreased \$347.7 million primarily due to a restatement of beginning net position.
- O General revenues total \$955.7 million or 92.9% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$73.2 million or 7.1% of all revenues.
- Governmental activities expenses total \$1 billion, which is a decrease of \$12.5 million from the prior year.
- Net capital assets increased by \$6.1 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.	statement of revenues,	Statement of net position, statement of revenues, expenses and changes in net position, and statement of cash flows.	Statement of fiduciary assets and liabilities.
Basis of accounting and measurement focus	Accrual accounting. Economic resources focus.	Modified accrual accounting. Current financial resources focus.	Accrual accounting. Economic resources focus.	Accrual accounting. Economic resources focus.
Type of asset and liability information	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, 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.	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 liabilities 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 District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position--and its assets, deferred outflows of resources (deferred outflows), liabilities and deferred inflows of resources (deferred inflows)--using an economic resources measurement focus. The net position is the difference between the assets, deferred outflows, liabilities and deferred inflows; and 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 22 separate legal entities in this report. Although legally separate organizations, the component units are included in this report because they 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 current 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.

The governmental fund financial statements provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue - Other Federal Programs Fund, and the Capital Projects - Local Capital Improvement Fund. Data for the other governmental funds are combined into a single, aggregated presentation in the fund financial statements.

Proprietary Fund

Proprietary funds may be used to account for activities in which a fee is charged for services to support the operations of the fund. The internal service fund, a type of proprietary fund, is used to account for the District's self-insurance programs including workers' compensation, general liability, and automobile liability coverage.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties. The District uses agency funds to account for resources held for student activities and groups. 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.

NOTES TO THE FINANCIAL STATEMENTS

The notes to the financial statements provide information that is essential for a full understanding of the data provided in the District-wide and fund financial statements. The notes to the financial statements can be found directly following the basic financial statements in this report.

OTHER SUPPLEMENTARY INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents other required supplementary information (RSI). This RSI includes information regarding the District's accounting for participation in the Florida Retirement System, and its provision of postemployment health care benefits. The RSI can be found directly following the notes to the financial statements in this report.

DISTRICT-WIDE FINANCIAL ANALYSIS

<u>Net Position</u> – Below is a summary of the District's net position as of June 30, 2015, as compared to June 30, 2014.

	Governmental Activities					
	2015	2014				
Other Assets Net Capital Assets	\$ 280,164,560 1,827,330,802	\$ 311,712,951 1,821,240,783				
Total Assets	2,107,495,362	2,132,953,734				
Deferred Outflows of Resources	69,271,585					
Other Liabilities Long-term Liabilities	73,551,421 395,694,474	70,985,648 141,746,444				
Total Liabilities	469,245,895	212,732,092				
Deferred Inflows of Resources	153,956,263					
Net Position: Net Investment in Capital Assets Restricted Unrestricted (Deficit)	1,806,884,329 165,990,303 (419,309,843)	1,796,670,997 195,184,146 (71,633,501)				
Total Net Position	\$ 1,553,564,789	\$ 1,920,221,642				

The largest portion of the District's net position is investment in capital assets (e.g. land, buildings, equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the capital assets are reported net of related debt, the resources used to repay the debt must be provided from other sources since the capital assets cannot be used to liquidate these liabilities. The District's investment in capital assets increased by \$10.2 million from the prior year as a result of several building improvement projects during the year. The calculation of investment in capital assets uses the 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 restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The District's restricted net position decreased by \$29.2 million from the prior year, primarily from the use of previously restricted funds for capital projects during the year.

The unrestricted portion of the District's net position may be used to meet the District's ongoing obligation to students, employees, and creditors. The unrestricted net position decreased by \$347.7 million from the prior year primarily as a result of the restatement required as part of the District's implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27. Additional information on the District's proportionate share of the Florida Retirement System's net pension liability can be found in Note 14 of the notes to the financial statements.

<u>Changes in Net Position</u> - Revenues exceeded expenses by \$.6 million for the current year. The significant causes for this change are described below.

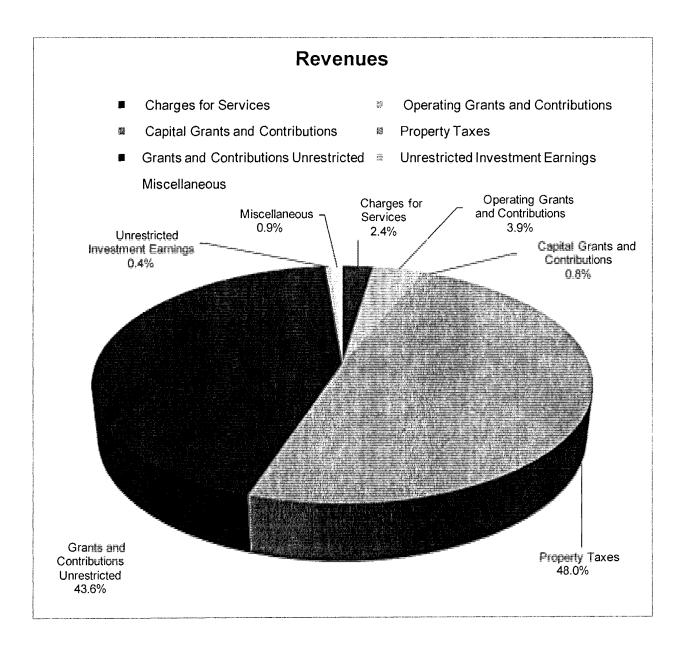
District-wide revenues increased by \$23.6 million from the prior year. The majority of this increase was from property taxes - \$13.4 million from property taxes levied for general purposes, and \$6.2 million from property taxes levied for capital projects. Property taxes account for 48.0% of the total revenues of the District. The second largest component of revenues is unrestricted grants and contributions that account for 43.6% of the total revenues. These revenues are mostly received from the State of Florida through the Florida Education Finance Program (FEFP) funding formula. The FEFP utilizes student enrollment data and is designed to maintain equity in funding across all Florida districts, taking into consideration the District's funding ability based on the local property tax base.

District-wide expenses decreased by \$12.5 million from the prior year. Within the Instruction function, expenses decreased by \$22.3 million, mostly as a result of recording pension adjustments of \$12.9 million in accordance with new accounting treatment for pensions. In total, these pension adjustments resulted in a decrease of \$19.7 million in District-wide expenses in the current year.

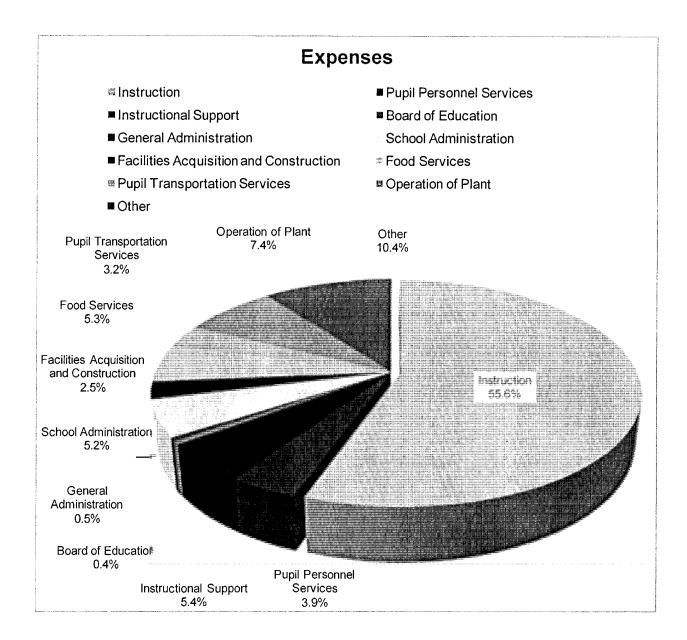
The table below shows the changes in the District's net position for 2015 and 2014.

	Governmental Activities				
		2015		2014	
Revenues					
Program Revenues:					
Charges for services	\$	24,394,802	\$	22,289,560	
Operating grants and contributions		40,123,437		36,096,291	
Capital grants and contributions		8,688,695		6,939,736	
General Revenues:					
Property taxes, levied for general purposes		399,564,169		386,130,007	
Property taxes, levied for capital projects		94,510,905		88,279,359	
Grants and contributions not restricted					
to specific programs		448,176,215		448,284,201	
Unrestricted investment earnings (loss)		3,944,410		(1,211,202)	
Miscellaneous		9,488,357		18,476,078	
Total Revenues		1,028,890,990		1,005,284,030	
Expenses					
Instruction		570,832,174		593,181,629	
Pupil personnel services		40,079,925		40,996,083	
Instructional media services		6,259,056		7,965,836	
Instruction and curriculum development		19,061,663		19,647,538	
Instructional staff training		21,105,869		16,285,130	
Instruction related technology		9,609,854		5,229,306	
School Board		4,432,538		7,306,885	
General administration		5,492,609		5,002,128	
School administration		53,908,821		53,367,331	
Facilities acquisition and construction		26,094,138		16,547,273	
Fiscal services		4,369,328		4,288,301	
Food services		54,935,025		55,271,314	
Central services		13,212,679		13,259,941	
Pupil transportation services		33,445,680		33,996,245	
Operation of plant		76,162,862		75,122,718	
Maintenance of plant		21,535,794		22,292,640	
Administrative technology services		4,898,837		5,509,524	
Community services		4,324,051		5,686,144	
Interest on long-term debt		1,591,408		1,835,837	
Unallocated depreciation		48,568,304		54,286,450	
Loss on disposal of capital assets		8,412,002		3,722,614	
Total Expenses		1,028,332,617		1,040,800,867	
Change in Net Position		558,373		(35,516,837)	
Net Position Beginning, As Restated		1,553,006,416		1,955,738,479	
Net Position Ending	\$	1,553,564,789	\$	1,920,221,642	

REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES Year Ended June 30, 2015



EXPENSES BY FUNCTIONAL GROUP – GOVERNMENTAL ACTIVITIES Year Ended June 30, 2015



FUND FINANCIAL STATEMENTS ANALYSIS

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The District completed the 2015 fiscal year with total governmental fund balances of nearly \$196.6 million, a decrease of \$30.5 million from 2014 total fund balances of \$227.1 million. Of this total, \$1.5 million is unassigned fund balance, which is available for spending at the District's discretion. The remainder of fund balance is nonspendable (\$6.5 million), restricted (\$165.7 million), and assigned (\$22.9 million). Restricted fund balance decreased by \$28.4 million as capital projects funds were used in the current year.

FINANCIAL ANALYSIS OF MAJOR FUNDS

The General Fund is the District's chief operating fund. At the end of the current fiscal year, the General Fund unassigned fund balance is \$7.2 million, an increase of \$1.3 million from the prior year. Total fund balance is \$61.3 million, an increase of \$3.9 million from the prior year. The majority of this increase resulted from additional property tax revenues. As a measure of the General Fund's liquidity, it may be useful to compare the total unassigned fund balance to total expenditures. Unassigned fund balance represents .9% of total expenditures, while unassigned fund balance represented .7% of total expenditures in the prior year.

The Special Revenue - Other Federal Programs Fund had no residual fund balance as their reported revenues and expenditures offset equally every year. Total revenues increased by \$4.8 million from the prior year, with the same increase for total expenditures for federally-funded student programs.

The Capital Project - Local Capital Improvement Fund has a total fund balance of \$135.9 million, a decrease of \$30.2 million from the prior year. The total fund balance is restricted for the acquisition, construction, and maintenance of capital assets. The fund balance decreased due to expenditures for new construction and renovations at school sites in the current fiscal year using previously accumulated restricted resources.

GENERAL FUND BUDGET HIGHLIGHTS

During the 2014-15 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted expenditures of \$2.8 million or .3%. Budget revisions occurred primarily from changes in estimated State funding levels. Expenditure budgets for facilities maintenance and student instruction were increased minimally.

Actual revenues were in line with final budgeted revenues; however, actual expenditures were less than final budgeted expenditures by \$6.6 million. The positive variance in expenditures was primarily due to continued cost containment measures implemented by the District, with student instruction under budget by \$2.9 million and facilities maintenance under budget by \$1.1 million.

CAPITAL ASSETS AND LONG-TERM DEBT

CAPITAL ASSETS

By the end of fiscal year 2015, the District had invested slightly more than \$1.8 billion (net of accumulated depreciation) in a broad range of capital assets, including land, buildings, improvements and equipment. This amount represents a net increase of \$6.1 million from 2014. Total capital assets increased by \$62.4 million, mostly in buildings (\$37.4 million). Accumulated depreciation increased by \$56.3 million, in line with the prior year's increase from depreciation expense. More detailed information concerning capital assets can be found in Note 5 of the notes to the financial statements. The following table summarizes the changes in capital assets:

CAPITAL ASSETS

	2015		 2014
Land	\$	97,335,477	\$ 97,356,174
Land Improvement-Non Depreciable		22,717,599	22,717,599
Construction in Progress		62,629,864	40,529,125
Improvements other than Building		10,774,938	8,557,966
Buildings and Fixed Equipment		2,307,833,229	2,270,430,469
Relocatables		16,544,418	16,180,980
Furniture, Fixtures and Equipment		128,711,313	127,945,658
Motor Vehicles		55,401,987	56,402,206
Property Under Capital Lease		44,770,897	44,770,897
Audio Visual and Computer Software		10,023,666	9,480,330
Total Capital Assets		2,756,743,388	2,694,371,404
Accumulated Depreciation		(929,412,586)	(873,130,621)
Total Net Capital Assets	\$	1,827,330,802	\$ 1,821,240,783

LONG-TERM DEBT

At June 30, 2015, the District had \$17.0 million in outstanding long-term debt from bonds payable and capital lease obligations. The total outstanding long-term debt decreased by \$7.5 million due to payment of current principal and a State debt refunding of the bonds payable. More detailed information about the District's long-term debt (including details of the State bond refunding) is presented in Notes 7, 8, and 9 of the notes to the financial statements.

The following summarizes the changes in long-term debt:

LONG-TERM DEBT

	 2015	2014		
Bonds payable Capital leases payable	\$ 16,056,399 971,601	\$	19,075,000 5,494,786	
	\$ 17,028,000	\$	24,569,786	

SIGNIFICANT ECONOMIC FACTORS

The District continues to face funding challenges. A voter approved one-half millage referendum for operating expenditures was approved in November 2012 for a four-year period that will continue to 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 District'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.

	T		Primary Government		M: C . II-	Component Units	Total Nonmajor
	Account Number	Governmental Activities	Business-Type Activities	Total	Major Component Unit Name	Major Component Unit Name	Component Units
ASSETS Cash and Cash Equivalents	1110	9,189,071.00		9,189,071.00	0.00	0.00	785,725 64
Investments Taxes Receivable, Net	1160 1120	241,464,301.00		241,464,301.00 0.00	0.00	00,0	00.00
Accounts Receivable, Net	1131	14,030,230.00		14,030,230.00 443,507.00	0.00	0.00	771,446.23 0.00
Interest Receivable on Investments Due From Other Agencies	1220	443,507.00 8,713,766.00		8,713,766.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180			0.00	0.00	00.0 00.0	0.00 106,412.21
Internal Balances Cash with Fiscal/Service Agents	1114			0.00	0.00	00.00	0.00 530-13
Section 1011-13, F.S. Loan Proceeds	1420	4,843,858.00		0.00 4,843,858.00	0.00	0.00	0.00
Inventory Prepaid Items	1230	1,479,827.00		1,479,827.00	00.00	0.00	0.00
Long-Term Investments Prepaid Insurance Costs	1460			0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset Pension Asset	1410			0.00	0.00	0.00	0.00
Capital Assets	1310	97,335,477.00		97,335,477.00	0.00	0.00	0.00
Land Land Improvements - Nondepreciable	1315	22,717,599.00		22,717,599.00	0.00	0.00	0.00
Construction in Progress Nondepreciable Capital Assets	1360	62,629,864.00 182,682,940.00	0.00	62,629,864.00 182,682,940.00	0.00	0.00	0.00
Improvements Other Than Buildings Less Accumulated Depreciation	1320	10,774,938.00 (4,358,371.00)		10,774,938.00 (4,358,371.00)	0.00	0.00	00,00
Buildings and Fixed Equipment	1330	2,324,377,647.00 (733,767,303.00)		2,324,377,647.00 (733,767,303.00)	0.00 0.00	0.00	00.0
Less Accumulated Depreciation Farinture, Fixtures and Equipment	1339 1340	128,711,313.00		128,711,313.00	0.00	0.00	0.00
Less Accumulated Depreciation Motor Vehicles	1349	(96,856,601.00) 55,401,987.00		(96,856,601.00) 55,401,987.00	0.00	00.0	0.00
Less Accumulated Depreciation	1359	(43,496,700.00) 44,770,897.00		(43,496,700.00) 44,770,897.00	0.00	0.00	0.00
Property Under Capital Leases Less Accumulated Depreciation	1370	(41,758,873.00)		(41,758,873.00)	0.00	0.00	0.00
Audiovisual Materials Less Accumulated Depreciation	1381	72,630.00 (58,294.00)		72,630.00 (58,294.00)	0.00 0.00	00,00	0.00 0.00
Computer Software	1382	9,951,036.00 (9,116,444.00)		9,951,036.00 (9,116,444.00)	0.00	0.00	0.00
Less Accumulated Amortization Depreciable Capital Assets, Net	1367	1,644,647,862.00	0.00	1,644,647,862.00	0.00	0.00	0.00
Total Capital Assets Total Assets	 	1,827,330,802.00 2,107,495,362.00	0.00	1,827,330,802.00 2,107,495,362.00	0.00	0.00	0.00 1,664,114.21
DEFERRED OUTFLOWS OF RESOURCES	1910			0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1920			0.00	0.00	0.00	U.00
Pension Total Deferred Outflows of Resources	1940	69,271,585,00 69,271,585,00	0,00	69,271,585.00 69,271,585.00	0.00	0 OU	0.00
LIABILITIES	2125			0.00	0.00	0.00	640
Cash Overdraft Accried Salaries and Benefits	2110	10,021,488.00		10,021,488.00	0.00	0.00	184,595.65
Payroll Deductions and Withholdings Accounts Payable	2170	49,561,809.00 5,795,855.00		40,561,809.00 5,795,855.00	0.00	0.00	0,00 751,095.37
Sales Tax Pavable Current Notes Payable	2260 2250	8,786.00		8,786.00 0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	420,111.00		420,111.00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	7,379,315.00		7,379,315.00	0.00	0.00	104,821.21
Due to Fiscal Agent Pension Liability	2240			0.00	0.00	0.00	00.00
Other Postemployment Benefits Liability	2116 2130			0.00	0.00	0.00	0.00
Judgments Payable Construction Contracts Payable	2140	4,942,546.00		4,942,546.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage Estimated Unipaid Claims - Self-Insurance Program	2150	3,418,473.00		3,418,473.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Unearned Revenues	2410	1,003,038.00		1,003,038.00	0.00	0.00	0.00
Noncurrent Linbilities Portion Due Within One Year.							
Notes Payable	2310	923,862.00		923,862.00	0.00	0.00	0.00
Obligations Under Capital Leases Bonds Pavable	2320	4,250,000.00		4,250,000.00	0.00	0.00	0.00
Leability for Compensated Absences Lease-Purchase Agreements Payable	- 2330 2340	10,920,664.00		10,920,664.00	0.00	0,00	0.00
Estimated Liability for Long-Term Claims	2350 2360	3,925,125.00		3,925,125.00	0.00	0.00	0,00
Net Other Postemployment Benefits Obligation Net Pension Liability	2365			0.00	0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370	<u> </u>		0,00	0.00	0.00	ft 00
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390			0.00	0.00	0.00	0.00
Due Within One Year		20,019,651.00	0.00	20,019,651.00	0.00	0.00	0.00
Portion Due After One Year Notes Payable	2310			0.00	0.00	0.00	0.00
Obligations Under Capital Leases Bonds Payable	2315 2320	47,739.00 11,806,399.00		47,739.00 11,806,399.00	00.00	0.00	() ()() () ()()
Liability for Compensated Absences	2330 2340	78,004,550.00		78,004,550.00 0.00	0.00 0.00	0.00	(A) (A)
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2350	5,700,319.00		5,700,319.00	0.00	0.00	O (8)
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	17,257,132.00 262,858,684.00		17,257,132.00 262,858,684.00	0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370			0.00	0.00	0.00	0.00
Derivative Instrument	2390			0.00	00.0	0.00	(J (JI) (1 (J)
Estmated Liability for Arbitrage Rebate Due in More than One Year	2280	375,674,823.00	0.00	0.00 375,674,823 00	0.00	0.00	0.00
Total Long-Term Liabilities Total Liabilities	+	395,694,474.00 469,245,895.00	0.00	395,694,474.00 469,245,895.00	0.00	0.00	1,040,512 23
DEFERRED INFLOWS OF RESOURCES	3610			0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives Defici Net Carrying Amount of Debt Refunding	2610 2620			0.00	0.00	0.00	(1.00
Deferred Revenues Pension	2630 2640	153,956,263.00		0.00 153,956,263.00	0.00	0.00	0.0c
Total Deferred Inflows of Resources		153,956,263.00	0.00	153,956,263.00		0.00	41.00
NET POSITION Net Investment in Capital Assets	2770	1,806,884,329.00		1,806,884,329.00	0.00	0.00	, 300
Restricted For. Categorical Carryover Programs	2780	1,516,449.00		1,516,449.00	0.00	0.00	11,00
Food Service	2780	425,005,00		0,00	0.00	0.00	(1.0) (1.0)
Debt Service Capital Projects	2780 2780	139,580,339.00		139,580,339.00	0.00	0.00	(1.00
Other Purposes	2780 2790	24,468,510.00 (419,309,843.00)		24,468,510.00 (419,309,843.00)		0.00	106,411.91 517,191.77
Unrestricted Total Net Position	2790	1,553,564,789.00	0.00	1,553,564,789.00		0.00	623,603 68

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2015

		•	Program Revenues			·			
				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:									
Instruction	5000	570,832,174.00	3,869,888.00			(566,962,286.00)		(566,962,286.00)	
Student Support Services	6100	40,079,925.00				(40,079,925.00)		(40,079,925.00)	
Instructional Media Services	6200	6,259,056.00				(6,259,056.00)		(6,259,056.00)	
Instruction and Curriculum Development Services	6300	19,061,663.00				(19,061,663.00)		(19,061,663.00)	
Instructional Staff Training Services	6400	21,105,869.00				(21,105,869.00)		(21,105,869.00)	
Instruction-Related Technology	6500	9,609,854.00				(9,609,854.00)		(9,609,854.00)	
Board	7100	4,432,538.00	4,444,903.00			12,365.00		12,365.00	
General Administration	7200	5,492,609.00				(5,492,609.00)		(5,492,609.00)	
School Administration	7300	53,908,821.00				(53,908,821.00)		(53,908,821.00)	
Facilities Acquisition and Construction	7400	26,094,138.00			8,688,695.00	(17,405,443.00)		(17,405,443.00)	
Fiscal Services	7500	4,369,328.00				(4,369,328.00)		(4,369,328.00)	
Food Services	7600	54,935,025.00	7,096,510.00	40,123,437.00		(7,715,078.00)		(7,715,078.00)	
Central Services	7700	13,212,679.00				(13,212,679.00)		(13,212,679.00)	
Student Transportation Services	7800	33,445,680.00	8,983,501.00			(24,462,179.00)		(24,462,179.00)	
Operation of Plant	7900	76,162,862.00				(76,162,862.00)		(76,162,862.00)	
Maintenance of Plant	8100	21,535,794.00				(21,535,794.00)		(21,535,794.00)	
Administrative Technology Services	8200	4,898,837.00				(4,898,837.00)		(4,898,837.00)	
Community Services	9100	4,324,051.00				(4,324,051.00)		(4,324,051.00)	
Interest on Long-Term Debt	9200	1,591,408.00				(1,591,408.00)		(1,591,408.00)	
Unallocated Depreciation/Amortization Expense		56,980,306.00				(56,980,306.00)		(56,980,306.00)	
Total Governmental Activities		1,028,332,617.00	24,394,802.00	40,123,437.00	8,688,695.00	(955,125,683.00)		(955,125,683.00)	
Business-type Activities:									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity							0.00	0.00	
Total Business-Type Activities		0.00	0.00	0.00	0.00		0.00	0.00	
Total Primary Government		1,028,332,617.00	24,394,802.00	40,123,437.00	8,688,695.00	(955,125,683.00)	0.00	(955,125,683.00)	
Component Units:		·							
Major Component Unit Name		0.00	0.00	0.00	0.00				0.0
Major Component Unit Name		0.00	0.00	0.00	0.00				0.0
Total Nonmajor Component Units		10,772,639.49	28,218.18	442,559.32	155,063.00				(10,146,798.9
Total Component Units		10,772,639.49	28,218.18	442,559.32	155,063.00				(10,146,798.9

General Revenues:

Taxes:

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

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items Extraordinary Items

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position Net Position, July 1, 2014

Adjustments to Net Position

Net Position, June 30, 2015

0.00	0.00		
0.00	94,510,905.00		94,510,905.00
0.00	0.00		
9,281,170.22	448,176,215.00		448,176,215.00
0.00	3,944,410.00		3,944,410.00
290,036.27	9,488,357.00		9,488,357.00
0.00	0.00		
0.00	0.00		
0.00	0.00		
9,571,206.49	955,684,056.00	0.00	955,684,056.00
(575,592.50)	558,373.00	0.00	558,373.00
(48,011.18)	1,553,006,416.00		1,553,006,416.00
0.00	0.00		
(623,603.68)	1,553,564,789.00	0.00	1,553,564,789.00

399,564,169.00

0.00

399,564,169.00

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

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	T	1	Food	Other Federal	Federal Economic	Miscellaneous
	Account	General	Services	Programs	Stimulus Programs	Special Revenue
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	100	410	420	430	490
ASSETS	}					
Cash and Cash Equivalents	1,110	9,089,773.59	0.00	19,672.65	0.00	0.00
Investments	1160	83,062,435.96	0.00	254,014.62	0.00	0,00
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	998,812.16	0.00	0.00 10,763,268.26	0.00	0.00
Interest Receivable on Investments	1170	191,993.14	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	6,266,082.71	0.00	50,000.00	0.00	0.00
Due From Budgetary Funds	1141	17,475,293.51	0.00	1,648,809.35	0.00	0.00
Due From Insurer Deposits Receivable	1180	0.00	0.00	0,00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	3,915,530,19	0,00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230 1460	1,462,755.68	0.00	17,071.00	0,00	0.00
Total Assets	1400	122,462,676.94	0.00	12,752,835.88	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES				· · · · · · · · · · · · · · · · · · ·		
Accumulated Decrease in Fair Value of Hedging Derivatives	1 910	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 12,752,835.88	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		122,402,070.94	0.00	12,732,633.66	0.00	0.00
AND FUND BALANCES		1				
LIABILITIES						
Cash Overdraft	2125	112,370.55	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	10,021,487.76 37,017,011.82	0.00	3,200,275.27	0.00	0.00
Accounts Payable	2120	2,328,819.50	0.00	1,365,906.28	0.00	0.00
Sales Tax Payable	2260	8,785.53	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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	6,660,918.74	0.00	602,653.84	0.00	0.00
Due to Budgetary Funds	2161	5,036,204.72	0.00	6,676,483.94	0.00	0.00
Due to Internal Funds	2162	4,420.92	0.00	187,222.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	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	2150 2180	806.55 0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180	883.75	0.00	0.00	0.00	0,00
Unearned Revenue	2410	0.00	0.00	720,294.55	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		61,191,709.84	0.00	12,752,835.88	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 Revenues	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	3,915,530 19	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	1,462,755 68	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 Balances Restricted for:	2710	5,378,285.87	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	1,516,448.81	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	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	1,326,952.86	0.00	0.00	0.00	0.00
Restricted for	2729	22,991,145.19	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	25,834,546.86	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	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	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to:	2730	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	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 2749	0.00	0.00	0,00	0.00	0.00
Assigned for Total Assigned Fund Balances	2749	22,827,699.85	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	7,230,434.52	0.00	0.00	0.00	0.00
Total Fund Balances	2700	61,270,967.10	0,00	0.00	0,00	0.00
Total Liabilities, Deferred Inflows of		132 442 474 04	0.00	12,752,835,88	0.00	0.00
Resources and Fund Balances		122,462,676.94	0.00	12,732,833.88	0.00	0.00

		SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	210	220	230	240	250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments Taxes Receivable, Net	1160 1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	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 Other Agencies	1220	0,00	0.00	0.00	0.00	0.00
Due From Budgetary Funds Due From Insurer	1141 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 Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0,00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	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 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	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0,00
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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210	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
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0,00	0.00	0.00	0.00	0 00
Due to Fiscal Agent	2240 2115	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115	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	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180 2190	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 Revenues	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	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances 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	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	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 Balances	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	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	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to. Special Revenue	2730	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 Balances	2740	0,00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	0.00	0.00	0.00	0.00
		1	1	l l	1	0.00

Accord Prof. Accord Prof. Simula Deb Server Simula						_	
Section Property		i		ARRA Economic	Capital Outlay Bond Issues		
SASETS AND PETERSETED OUTFLOWS OF ASSOURCES 1110							
Call and Cell Sequences 110	ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	THIMBET	270	2//	310	320	330
Internation 100 400 50							
Table							0.00
Assemble North March 1111							0.00
Def From Collect Agencies 120							0.00
Description Property Proper							0,00
De From Instruct 10							0.00
Depart Newsork 190							
Date From Empart Point 142							0.00
Interest 150 0.00	Due From Internal Funds						0.00
Present June 120	Cash with Fiscal/Service Agents						0.00
Long-Turn Invastments	Inventory						0.00
Total Assess							
DEFERRED OUTFLOWS OF RESOURCES 1910 0.00 0.		1400					0.00
Total Deferred Duffers of Researces 0.00	DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00		0.00	0.00
Tend Auster and Deferred Outflows of Resources	Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00		0,00
LABILITIES DETERRED INFLOSS OF RESOURCES AND FINDS BLANKES CRIP Overdrift 2110 000 000 000 000 000 000 0							0.00
AND RANCACS LIMBUTTIS 115 00 00 00 00 00 00 00 00 0			0.00	0.00	0.00	0.00	0.00
LABILITIES							
Account Shallmars and Bonerins 2110 000 000 000 000 000 000 000 000 00	LIABILITIES						
Payed Defections and Winholdings	Cash Overdraft						0.00
Account Physicals 2120 0.0	Accrued Salaries and Benefits						0.00
Sales Tax Physide 2260 0.0							0.00
Current Noise Payable 2250 0.00							0.00
Accorded Interest Physiole 2210 0.00 0	Current Notes Payable						0.00
Dies to Direct Agencies	Accrued Interest Payable						0.00
Due to Bufgerary Funds 2 61 0.00	Deposits Payable						0.00
Due to Dies and Freich 200 0.00							0.00
Dee to Final Agent							0.00
Other Posterpolyment Eneritis Liability 2116 0.00 <td>Due to Fiscal Agent</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Due to Fiscal Agent						0.00
Section Sect	Pension Liability						0.00
Construction Contracts Payable 2140 0.00 0.							0.00
Construction Contracts Payable 2150 0.00 0.							
Maured Bonds Psyable							0.00
Maiured Interest Psyable 2100 0.00 0	Matured Bonds Payable						0.00
Unavailable Revenue	Matured Interest Payable						0.00
Total Labilities							0.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives 2610 0.00		2410					
Accumulated Increase in Fair Value of Hedging Derivatives 2610 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			0.00	0.00	0.00	0,50	0.00
Total Deferred Inflows of Respurces	Accumulated Increase in Fair Value of Hedging Derivatives	2610		0.00		0.00	0.00
Inventory 2711 0.00 0.	Deferred Revenues	2630					0.00
Nonspendable:		-	0.00	0.00	0.00	0.00	0.00
Inventory							
Preparal Amounts		2711	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form			0.00		0.00		0.00
Total Nanspendable Fund Balances 2710 0.00							0,00
Restricted for 2721							0.00
Economic Stabilization 2721 0.00 0.0	Restricted for:	2/10	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs 2722 0.00		2721	0.00	0.00	0,00	0.00	0 00
Local Sales Tax and Other Tax Levy 2724 0.00	Federal Required Carryover Programs	2722					0.00
Debt Service							0.00
Capital Projects 2726 0.00 0.							0.00
Restricted for 2729 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.							0.00
Restricted for 2729 0.00		2729	0.00	0.00	0.00	0.00	0.00
Committed to:	Restricted for						0.00
Economic Stabilization 2731 0.00 0.0		2720	0.00	0.00	0.00	0.00	0.00
Contractual Agreements 2732 0.00 0.0		2731	0.00	0.00	0.00	0.00	0.00
Committed for 2739 0.00							0.00
Total Committed Fund Balances 2730 0.0	Committed for	2739	0.00	0.00	0.00	0.00	0.00
Assigned for 2749 0.00							0.00
Special Revenue 2741 0.00 0.0		2730	0.00	0.00	0.00	0.00	0.00
Debt Service 2742 0.60 0.00		2741	0.00	0.00	0.00	0.00	0.00
Capital Projects 2743 0.00							0.00
Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 </td <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>			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 Balances 2740 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 0.00 Fotal Fund Balances 2700 0.00 0.00 0.00 0.00 0.00 Fotal Liabilities, Deferred Inflows of 0.00 0.00 0.00 0.00 0.00	Permanent Fund						0.00
Total Assigned Fund Balances 2740 0.00							0.00
Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 0.00 Fotal Fund Balances 2700 0.00 0.00 0.00 0.00 0.00 0.00 Fotal Liabilities, Deferred Inflows of 0.00							0.00
Fotal Fund Balances 2700 0.00 0.00 0.00 0.00 0.00 Fotal Liabilities, Deferred Inflows of							0.00
Total Liabilities, Deferred Inflows of	Total Fund Balances						0.00
Resources and Fund Balances 0.00 0.00 0.00 0.00 0.00	Total Liabilities, Deferred Inflows of						
	Resources and Fund Balances	L	0.00	0.00	0.00	0.00	0.00

		1	B			
	Account	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service	Nonvoted Capital Improvement Fund	Voted Capital Improvement Fund
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	340	350	360	370	380
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	144,754,049.98	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	0.00	0.00	0.00	0.00 230,244.95	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0,00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	104,274.14	0.00
Due From Insurer	1180	0.00	0.00	0,00	0.00	0.00
Deposits Receivable Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0,00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230 1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	145,088,569.07	0.00
DEFERRED OUTFLOWS OF RESOURCES	1010		200			
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	0,00	0.00	145,088,569.07	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES						,
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00	0.00	0.00 1,482,351.47	0.00
Sales Tax Payable	2260	<u>0</u> .00	0.00	0.00	0.00	0.00
Current Notes Payable	2250 2210	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210	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
Due to Budgetary Funds	2161	0.00	0.00	0.00	60,268.09	0,00
Due to Internal Funds Due to Fiscal Agent	2162 2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00 4,689,902.92	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	2,930,082.91	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
Unearned Revenue Unavailable Revenue	2410 2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2710	0.00	0.00	0.00	9,162,605.39	0.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610 2630	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2030	0.00	0,00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:			0.00	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 Balances 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 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	0.00	0.00	0.00	135,925,963.68	0,00
Restricted for	2729	0.00	0.00	0,00	0.00	0.00
Restricted for Total Restricted Fund Balances	2729 2720	0.00	0.00	0.00	135,925,963.68	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 Balances	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
Assigned for Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0,00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Defermed Inflormed	2700	0.00	0.00	0.00	135,925,963.68	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	145,088,569.07	0,00
			2,00			

	<u> </u>	Other	ARRA Economic	Permanent	Other	Total
	Account Number	Capital Projects 390	Stimulus Capital Projects 399	Fund 000	Governmental Funds	Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	· · · · · · ·				T through	
ASSETS Cash and Cash Equivalents	1110	0.00	0,00	0.00	4,609.22	9,114,055.46
Investments	1160	0.00	0.00	0.00	3,679,048.02	231,749,548.58
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131	0.00	0.00	0.00	1,796,906.55 3,804.93	13,558,986.97 426,043.02
Due From Other Agencies	1220	0.00	0.00	0.00	2,397,683.68	8,713,766.39
Due From Budgetary Funds Due From Insurer	1141	0.00	0.00	0.00	474,439.76 0.00	19,702,816.76
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114	0.00	0.00	0.00	928,327.33	0.00 4,843,857.52
Prepaid Items	1230	0.00	0.00	0.00	0.00	1,479,826.68
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	9,284,819.49	289,588,901.38
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	9,284,819.49	289,588,901.38
AND FUND BALANCES						
LIABILITIES	j }					
Cash Overdraft Accrued Salaries and Benefits	2125	0.00	0.00	0.00	0.00	112,370.55
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	344,521.81	40,561,808.90
Accounts Payable	2120	0.00	0.00	0.00	610,231 37	5,787,308.62
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00	0.00	8,785.53 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	2230 2161	0.00	0.00	0.00	115,742.51 7,632,346.80	7,379,315.09 19,405,303.55
Due to Budgetary Funds Due to Internal Funds	2162	0.00	0.00	0.00	2,045.67	193,688.59
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	252,643.34	4,942,546.26
Construction Contracts Payable - Retained Percentage	2150 2180	0.00	0.00	0.00	487,583.92 0.00	3,418,473.38 0.00
Matured Bonds Payable Matured Interest Payable	2190	0.00	0.00	0.00	0.00	883.75
Unearned Revenue	2410	0.00	0.00	0,00	282,743.68	1,003,038.23
Unavailable Revenue	2410	0.00	0.00	0.00	9,727,859.10	92,835,010.21
Total Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	9,727,839.10	92,833,010.21
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0,00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	129,543.54 129,543.54	129,543.54 129,543.54
FUND BALANCES		0.00	0.00	0.00	129,343.34	(27,545.54
Nonspendable:	}					
Inventory Prepaid Amounts	2711	0.00	0.00	0.00	928,327.33	4,843,857.52 1,462,755.68
Permanent Fund Principal	2713	0.00	0.00	0.00	150,412.41	150,412.41
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	1,078,739.74	6,457,025.61
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 2724	0.00	0.00	0.00	0.00	1,516,448.81
Debt Service	2725	0.00	0.00	0.00	425,005.24	425,005.24
Capital Projects	2726	0.00	0,00	0.00	3,524,831.72	139,450,795.40
Restricted for Restricted for	2729 2729	0.00	0.00	0.00	0.00	1,326,952.86 22,991,145.19
Total Restricted Fund Balances	2720	0.00	0.00	0.00	3,949,836.96	165,710,347.50
Committed to:						0.00
Economic Stabilization Contractual Agreements	2731 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	2739	0.00	0.00	0.00	0.00	0.00
	2730	0.00	0.00	0.00	0,00	0.00
Total Committed Fund Balances	l l			0.00	0.00	0.00
	2741	0.00	0.00	0.00		
Total Committed Fund Balances Assigned to: Special Revenue Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects	2742 2743	0.00	0.00	0.00 0.00	0.00 93,576.61	0.00 93,576.61
Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2742	0.00	0.00	0.00 0.00 0.00 0.00	0.00 93,576.61 0.00 0.00	0.00 93,576.61 0.00 0.00
Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2742 2743 2744 2749 2749	0 00 0 00 0 00 0 00 0 00 0 00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0 00 93,576.61 0.00 0 00 0.00	0.00 93,576.61 0.00 0.00 22,827,699.85
Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Total Assigned Fund Balances	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 0.00 0.00 0.00 0.00	93,576.61 0.00 0.00 0.00 0.00 93,576.61	0.00 93,576.61 0.00 0.00 22,827,699.85 22,921,276.46
Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2742 2743 2744 2749 2749	0 00 0 00 0 00 0 00 0 00 0 00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0 00 93,576.61 0.00 0 00 0.00	0.00 93,576,61 0.00 0.00 22,827,699,85 22,921,276,46 1,535,698,06 196,624,347,63

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, 2015

Total Fund Balances - Governmental Funds

\$196,624,348

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 \$2,756,743,388, and the accumulated depreciation is \$929,412,586

1,827,330,802

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.

653,030

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.

Accrued interest payable419,227Bonds Payable14,884,000Bond premium / discount1,172,399Obligation under capital lease971,601Other postemployment benefits17,257,132Net pension liability262,858,684Compensated absences88,925,214

(386,488,257)

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.

Deferred outflows of resources pensions
Deferred outflows of resources contributions
Deferred inflows of resources pensions

27,948,557 41,323,028 (153,956,263) (84.684,678)

Deferred inflows of resources from federal and state agencies recognized as revenue in the current period

129,544

Total Net Position - Governmental Activities

\$1,553,564,789

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

ESE 145

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
REVENUES	2100	272.050.05	0.00	6 206 202 00	0.00	0.00
Federal Direct Federal Through State and Local	3100 3200	372,059.05 4,808,418,76	0.00	6,306,303.99 74,623,631.19	0.00	0.00
State Sources	3300	358,489,067.51	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	399,564,168.56	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	3413, 3421,	0.00	0.00	V.00	0.00	0.00
Capital Projects	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 Other Local Revenue	3496	0.00 21,763,994.82	0.00	0.00	0.00	0.00
Total Local Sources	3400	421,328,163.38	0.00	0.00	0.00	0.00
Total Revenues	1 3.00	784,997,708.70	0.00	80,929,935.18	0.00	0.00
EXPENDITURES		· · · · · ·				
Current:						
Instruction	5000	538,593,138.82	0.00	38,843,322.21	0.00	0.00
Student Support Services	6100	30,603,204.99	0.00	10,394,921.09	0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200	6,325,977.01 10,875,855.00	0.00	867.96 8,540,575.92	0.00	0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6400	6,271,912.14	0.00	13.682.800.52	0.00	0.00
Instruction-Related Technology	6500	5,634,812.28	0.00	478,907.52	0.00	0.00
Board	7100	1,958,787.97	0.00	0.00	0.00	0.00
General Administration	7200	2,509,790.56	0.00	2,824,374.35	0.00	0.00
School Administration	7300	55,108,649.07	0.00	39,449.62	0.00	0.00
Facilities Acquisition and Construction	7410 7500	706,713.02 4,378,182.36	0.00	0.00 46,714.20	0,00	0.00
Fiscal Services Food Services	7600	281,084.80	0.00	0.00	0.00	0.00
Central Services	7700	12,055,784.33	0.00	1,174,528.14	0.00	0.00
Student Transportation Services	7800	33,395,841.71	0.00	56,516.60	0.00	0.00
Operation of Plant	7900	76,683,607.73	0.00	146,743 95	0.00	0.00
Maintenance of Plant	8100	21,681,771 06	0.00	0.00	0.00	0 00
Administrative Technology Services	8200	4,736,091.66	0.00	219,258.73	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	778,892.73	17.00	3,551,238.65	0,00	0.00
Redemption of Principal	710	0.00	0.00	0 00	0.00	0.00
Interest	720	66,725.00	0.00	0.00	0.00	0.00
Dues and Fees	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:	7420	207.021.60	0.00	444.608.00	0.00	0.00
Facilities Acquisition and Construction	7420 9300	385,021.59 3,174,819.81	0.00	444,698.89 485,016.83	0.00	0.00
Other Capital Outlay Total Expenditures	9300	816,206,663.64	0.00	80,929,935.18	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	†·	(31,208,954.94)	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 Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements 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	0.00	0.00
Loss Recoveries	3740	327,054.03	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	37 <u>60</u> 3715	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds 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
Transfers In Transfers Out	3600 9700	35,967,373 11 (1,164,325.00)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	1.50	35,130,102.14	0.00	0.00	0.00	0.00
SPECIAL ITEMS	 - 					3,44
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
	 	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	2800	3,921,147.20 57,349,819.90	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014 Adjustments to Fund Balances	2891	57,349,819.90	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	61,270,967.10	0.00	0.00	0.00	0.00

						B 1 1 .
		SBE/COBI	Special Act	Sections 1011.14 & 1011.15, F.S., Loans	Motor Vehicle	District
	Account Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250
REVENUES	Number		220	230	240	
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	0.00	0.00	0.00	0.00
Local Sources:	3411, 3421,					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421,	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,		*,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	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X 3496	0.00	0.00	0.00	0.00	0.00
Impact Fees Other Local Revenue	3490	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100 6200	0.00	0,00	0.00	0.00	0.00
Instructional Media Services 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
Instruction-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	0.00
Facilities Acquisition and Construction	7410 7500	0.00	0.00	0.00	0.00	0.00
Fiscal Services 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
Debt Service: (Function 9200) Redemption 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 Fees	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:			2.00	0.00	0.00	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)	+ 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
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	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	1	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	 			7		
		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
Fund Balances, July 1, 2014	2800	0,00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00	0.00

		Other	ARRA Economic	Capital Outlay Bond Issues	Special Act	Sections 1011.14 &
	Account Number	Debt Service 290	Stimulus Debt Service 299	(COBI) 310	Bonds 320	1011.15, F.S., Loans 330
REVENUES						
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.0
Local Sources:	1 3332			0.00	0,00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0,00	0.04
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0,00	0.01
	3423	0.00	0.00	0.00	0.00	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	0.06
Impact Fees	3496	0.00	0.00	0.00	0,00	0.00
Other Local Revenue	 	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:	5000	0.00	0.00	0.00	0.00	0.00
Instruction Student Support 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
Instruction-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 School Administration	7200 7300	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
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 8100	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant 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)						
Redemption 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 Fees	730 790	0.00	0.00	0.00	0.00	0.00
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	0,00
Other Capital Outlay	9300	0.00	0.00	0.00	0,00	0.00
Total Expenditures		0,00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0,00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	2710	0.00	0.00	0.00	0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710 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	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Solve Conin Annual	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 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
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	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 ITÈMS						
EXTRAORDINARY ITEMS		0.00	0,00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800 2891	0.00	0.00	0,00	0.00	0,00
Adjustments to Fund Balances			0.00 (0.00 1	0.00 1	

	·					
	1	Public Education	District	Capital Outlay and	Nonvoted Capital	Voted Capital
	Account Number	Capital Outlay (PECO) 340	Bonds 350	Debt Service 360	Improvement Fund 370	Improvement Fund 380
REVENUES	Number	340	330	300	370	380
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	0.00	0.00	0.00	0.00
Local Sources:	1					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	0,00	0.00	0.00	0.00	0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,	0.00	0.00	0.00	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,	0.00	0.00	0.00	0.00	V.00
Capital Projects	3423	0.00	0.00	0.00	94,510,904.68	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	2,607,188.17	0.00
Total Revenues	3400	0.00	0.00	0.00	97,118,092.85 97,118,092.85	0.00
EXPENDITURES	 	0.00	0.00	0.00	97,110,092.03	0.00
Current:						
Instruction	5000		0.00	0.00	0.00	0.00
Student Support 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
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board General Administration	7100	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	10,800.76	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 Administrative Technology Services	8100 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)	2100		0.00	0.00		0.00
Redemption of Principal	710	0.00	0.00	0.00	4,523,757.77	0.00
Interest	720	0.00	0.00	0.00	197,681.99	0.00
Dues and Fees	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:						
Facilities Acquisition and Construction	7420 9300	0.00	0.00	0.00	87,588,806.59 0.00	0.00
Other Capital Outlay Total Expenditures	9300	0.00	0.00	0.00	92,321,047.11	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	 	0.00	0.00	0.00	4,797,045.74	0.00
OTHER FINANCING SOURCES (USES)		3.00	- 0.00		1,727,013.71	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	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 Loans	893 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
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	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00	0.00	0.00	0.00	0.00
Fransfers In	3600	0.00	0.00	0.00	1,164,325.00	0.00
Fransfers Out	9700	0 00	0.00	0.00	(36,122,113.11)	0.00
Total Other Financing Sources (Uses)		0 00	0.00	0.00	(34,957,788.11)	0.00
SPECIAL ITEMS						
CYTE (OPPINION ITELY)		0.00	0 00	0.00	0.00	0.00
EXTRÁORDINARY ITEMS		0 00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	"	0.00	0.00	0.00	(30,160,742.37)	0.00
Fund Balances, July 1, 2014	2800	0 00	0.00	0.00	166,086,706 05	0 00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
und Balances, June 30, 2015	2700	0.00	0.00	0.00	135,925,963.68	0.00

		Out-	ADDA P	D	O.L.	T T T T T T T T T T T T T T T T T T T
	Account	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Permanent Funds	Other Governmental	Total Governmental
	Number	390	399	000	Funds	Funds
REVENUES		-, -				1,0,000
Federal Direct	3100	0.00	0.00	0.00	0.00	6,678,363.04
Federal Through State and Local	3200	0.00	0.00	0.00	43,179,445.97	122,611,495.92
State Sources	3300	0.00	0.00	0.00	9,079,876.67	367,568,944.18
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3411, 3421,	0.00	0.00	0.00	0.00	399,564,168.56
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	377,304,100.30
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	94,510,904.68
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	7,096,509.92	7,096,509.92
Impact Fees Other Local Revenue	3496	0.00	0.00	0.00	1,323,685,78	0.00 25,694,868.77
Total Local Sources	3400	0.00	0.00	0.00	8,420,195.70	526,866,451.93
Total Revenues	3700	0.00	0.00	0.00	60,679,518.34	1,023,725,255.07
EXPENDITURES						i
Current:						
Instruction	5000	0.00	0.00	0,00	1,414,496.57	578,850,957.60
Student Support Services	6100	0.00	0.00	0.00	0.00	40,998,126.08
Instructional Media Services	6200	0.00	0.00	0.00	0.00	6,326,844.97
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	0.00	0.00	0.00	16,398.39 1,454,297.13	19,432,829.31
Instructional Staff Training Services Instruction-Related Technology	6500	0,00	0.00	0.00	520,340.80	21,409,009.79 6,634,060.60
Board	7100	0.00	0.00	0.00	9.00	1,958,787.97
General Administration	7200	0.00	0.00	0.00	206,781.12	5,540,946.03
School Administration	7300	0.00	0.00	0.00	7,411.04	55,155,509.73
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	30,493.85	748,007.63
Fiscal Services	7500	0.00	0.00	0.00	22,087.32	4,446,983.88
Food Services	7600	0.00	0.00	0.00	54,183,941.41	54,465,026.21
Central Services	7700 7800	0.00	0.00	0.00	0.00 993,80	13,230,312.47
Student Transportation Services Operation of Plant	7900	0.00	0.00	0.00	993.80	33,453,352.11 76,830,351.68
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	21,681,771.06
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	4,955,350.39
Community Services	9100	0.00	0.00	0.00	0.00	4,330,131.38
Debt Service: (Function 9200)	1					
Redemption of Principal	710	0.00	0.00	0.00	3,035,000.00	7,558,757.77
Interest	720	0.00	0.00	0.00	554,850.00	819,256.99
Dues and Fees	730	0.00	0.00	0.00	29,620.12 0.00	29,620.12 0.00
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	2,981,566.85	91,400,093.92
Other Capital Outlay	9300	0.00	0.00	0.00	1,819,558.40	5,479,395.04
Total Expenditures	1	0.00	0.00	0.00	66,277,836.80	1,055,735,482.73
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	(5,598,318.46)	(32,010,227.66
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 Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements 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	1,561,670.12	1,561,670.12
Loss Recoveries	3740	0.00	0.00	0.00	0.00	327,054.03
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715 3792	0.00	0.00	0.00	14,794,000,00 1,406,878,49	14,794,000.00 1,406,878.49
Premium on Refunding Bonds Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	1,400,878.49
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	(16,507,783.32)	(16,507,783.32
Transfers In	3600	0.00	0.00	0.00	1,939,655.00	39,071,353.11
Transfers Out	9700	0.00	0.00	0.00	(1,784,915.00) 1,409,505.29	(39,071,353.11 1,581,819.32
Total Other Financing Sources (Uses)	 	0.00	0.00	0.00	1,409,505.29	1,381,819.32
SPECIAL ITEMS	1	0.00	0,00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	 	17.00	0,00	3.00	3.00	0.00
EATHACKERONIC ITEMO		0.00	0,00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	(4,188,813.17)	(30,428,408.34
Fund Balances, July 1, 2014	2800	0.00	0,00	0.00	3,616,230.02	227,052,755.97
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0,00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	(572,583.15)	196,624,347.63

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, 2015

Net Change in fund balances - total governmental Funds

\$ (30,428,409.00)

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 (\$102,911,559) and transfers of construction in progress (\$24,881,490) exceeds depreciation (\$63,528,048).

14,502,021

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 in the statement of net position. The amounts of items that make up these difference in the treatment of long-term debt and related items are:

Principal repayments:

Bonds	2,477,217
Capital leases	4,523,185

Issuance of debt:

Issuance of refunding bond	(14.794,000)	
Premium on bond refunding	(1,406.878)	
Amortization of bond premium	234,479	
Payments to bond refunding agent	16,507,783	7,541,786

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:

	- 1 1 0 0 0	
Compensated absences	544,982	
Changes in accrued interest on long-term debt	(419,227)	
Other postemployment benefits	(3.151.188)	(3,025.433)

In the statement of activities, only the lost 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.

(8,412.002)

Under the modified accrual basis of accounting, revenues are recognized when both the measurable and available criteria have been met. Some revenues earned in the current year were not recognized since the availability criteria was not met. Under full accrual accounting, all revenues would be recognized.

129,544

Government fund report District pension contribution s as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

District pension contributions	41,323,028	
Cost of benefits earned net of employee contributions	(21,651,164)	19,671,864

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

579,002

Change in Net Position of Governmental Activities

\$558,373

·											
		Self-Insurance	Self-Insurance	Self-Insurance	Busines Self-Insurance	s-Type Activities - Enterprise ARRA			Other		Governmental Activities -
	Account	Consortium	Consortnun	Consortium	Consortrum	Consortium	Other	Other	Unterprise		Internal Service
ASSETS	Number	911	912	913	914	915	721	922	Funds	Totals	Funds
Cash and Cash Equivalents	1110	0.130	9.00	8 00	0.00	i: 190	6.00	0.00	0.00	0.00	75 i do du
Investments Accounts Receivable Blet	1160 1131	e 60 (+10	9 (N)	i) 00 5 (0)	0.05	0.00	0.00	0.00	0.00	0.00	9.714,752.24 471,242.70
Interest Receivable on Investments	1170	1110	3.00	0.90	0.00	0.00	0.00	0.00	0.00	0.00	17 403 72
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	U (0)	0.00	0.60
Due From lusurer	1180	0.00	0.00	0.00	9 00	0.00	0.00	0.60	0.00	0.00	0.09
Due From Budgetary Funds Deposits Receivable	1210	(3) ()	0.00	0.00	0 (6) 9 00	0.00	0.00 U.00	0.69	0.00	0.00	0.0a 0.ca
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.00	0.00	60,
Section 1011-13, F.S., Louis Proceeds	1420	D (K)	0.00	0.00	9.00	0.00	0.00	0.90	0.00	0.00	0.65
liventory	1150 1230	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.60	0.00	0.00 0.00	0.00	0.007 0.407
Prepaid liens Long-Term Investments	1460	0.00	0.00	0.60	0.00	0.00	0.00	(J (P)	0 (a)	0.00	0.00
Prepaid Insurance Costs	1430	0.03	U,QI)	0.00	0.00	0.00	0.00	(J (H)	0.00	0.00	0.36
Other Postemplovment Benefits Asset	1410	0,06	0.00	0.60	0.00	0.00	9.00	0 (8)	0.00 0.00	90.0	(1 (a)
Pension Asset Capital Assets:	1415	0.06	030	- 11 (87)	0.00	91.0	3710	(/18)	(7.07)		\$1 (80)
Land	1310	0.60	0.30	0.00	0.09	9.00	15 g/1	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	(146)	0 (3)	0.00	G (n)	0.60	0.00	() (XI	0.00	0.00	() ()()
Construction in Progress	1360	0.00	0.00	0.60	0.00	9.00	e 0u 0 00	0.00	0.00	0.00	0.00
Nondemediatie Capital Assets Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00 9.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	61.43	0.00	0.00	0.00	0.00	0.00	D (6)
Buildings and Fixed Equipment	1330	0.00	0 (9)	0,90	0.00	0.00	0.00	Q (9)	0.00	0.00	ti tja
Accumulated Depreciation	1339 1340	() (i) (i) (ii) (ii) (ii) (ii) (ii) (ii	0,00 0.00	180,0 10:01	9 (3)	0.08	0 0e n ga	0.00	O (n) () (l)	3 00 0 00	10 OH
Formiture, Fixtures and Equipment Accommitated Depreciation	1349	(10)	0.00	0.00	9 00	0.00	0.00	0.00	6.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.00	0.00	0.69
Accumulated Depreciation	1359	6.00	0.00	130.0	() ()()	0.00	0.00	0.00	() (n)	0 00	0.00
Property Under Capital Leuses	1370	U 00	U 09 0 08	0.60	0.00	0.00	0.00	0.60	() (R)	0 00 0 00	0.00
Accumulated Depreciation Computer Software	1382	U 00 0 00	0.00	0.00	(2.00)	0.00	0.00	0.00	0.00	() 00	(i) (ii)
Accumulated Amortization	1389	0.00	0.00	(160)	0.00	0.00	0.80	0.00	0.00	0.00	(1-6)
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.00	0.00	(0.0)
Total Capital Assets		0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	10.278 474 71
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	4130	0,00	0.60	0.00	0.00	0.00	0.00	16.278.474.71
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	51 100	0.60	8 00	€ Du	9 00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.60	0.00	e (tu	0.00	0.00	0.00	0.00	0.00	0.00	31(8)
Pension	1940	0.00	3 (0) 0 00	(ii)	0.60	0 (c) 0 00	0.00	0.00	0.00	0.00	8 DO 8 DO
Total Deferred Outflows of Resources LIABILITIES		0.00	9 00	9.00	0.00	0.00	0 (0)	0.00	0,00	0.00	0.00
Cash Overdraft	2125	9.00	15 00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.00	0.60	0.03
Payroll Deductions and Withholdings	2170	0.00	6.00	0.00	0 (s) 0 (d)	U (a)	(d) (d)	0.00 0.00	0.00	0.00	(8) (1
Accounts Payable Sales Tax Payable	2120	0.00	0.00	0.00	0.00	0.00	0 (a)	(1 (0)	(100	0.00	0.00
Accried Interest Payable	2210	0.00	0.00	0.00	0.00	0,00	0.00	0.66	(FDG)	0.00	0.08
Deposits Pavable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.90	0.00	(±150)	19 190	0.68
Due to Other Agencies	2230	0.00	0.00	0.60	0.00	() (11) () (1)	0.00 0.00	0.60 0.60	0.00	0.00	fra: (ra)
Due to Budgetary Funds Pension Lubelity	2161	0,00	0.00	0.00	0.00	0,00	3 (0)	0.00	0.00	0.00	o de
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 (0)
Indgments Pavable	2130	0.00	0.00	0.00	0,00	() (h)	<u> (j. 0</u> u	0.00	6.00	0.00	0.56
Ustimated Dipard Claims - Self-Insurance Programs	2271	0.00	0.90	(160 (160	0.09	0 (0) (2 (0)	g on 6 on	6 00 6 00	0.00	0.00	0 :0 0 :0
Estimated Liability for Claims Adjustment Uncarned Revenues	2272 2410	((46)	0.00	+(0)	() (4)	3.00	0.00	0.00	0.00	0.00	0.00
Somewent Finhalities											
Portion Due Within One Year							A				
Objigations Under Capital Leases	2315	0 00 0 00	0.00	10 du	010	U (0)	0.00	0.00	() (N) () (S)	0.00	0.00
Liability for Compensated Absences Estimated Liability for Long-Term Claims	2350	47 UO	0.00	0.00	9,60	() ()()	u 00	0.00	0.00	0.00	3 925 124 95
Net Other Posteraployment Benefits Obligation	2360	0.60	0,00	0.00	0.00	() (8)	0.00	() (9)	d (k)	0.00	0.60
Net Pension Liability	2365	9.00	0.00	0,00	(100	0.00	0.00	0.00	0.00	0.00	0.00
Other Long Term Liabilities	2380	0.00	0.00	0.00	9.60 9.00	0.00	0.00 0.00	0.00	0.00	0.10	3 925 124 95
Due Within One Year Portion Due After One Year.		700	0.00	V-010	17 (8)	0.00	5.00		5.00	31.90	2 /a. 1a4 73
Obligations Under Capital Leases	2315	0.00	0.00	0 (9)	6.00	0.00	000	g 60	(14%)	(EUO)	0.03
Liability for Compensated Absences	2330	1000	0.00	(1 (0)	0.00	0.90	0.00	0.00	0.00	- (i 00	(163
Estimated Liability for Long-Term Claims	2350 2360	90 0 00 0	0.00	0.00 0.60	0.00	0 do 0 do	0.00	() (H)	(145) J (8)	0.00 0.00	5,7eo 319 29 (148)
Net Other Postemployment Benefits Obligation Net Pension Liability	2365	0.00	0.00	030	0.00	0.16	0.60	0.00	3 00	0.00	troit
Other Long-Term Liabilities	2380	0.00	0.00	0.30	0.00	0.00	0.60	0.40	ia 00	() (0)	(j.60)
Due in More Than One Year		0.00	0.00	0.60	0.00	0.90	0.00	3.00	0.00	0.00	5 700 319 29
Total Long-Term Liabilities Total Liabilities		0.00	(1.00)	0.00	0.00	0.00	0.00	(F (K) (F (K)	00 00	0.00	9 625 444 24 9 625 441 24
DEFERRED INFLOWS OF RESOURCES		0.00	4130	17 00	040	1118)	0.00	7 00	17 001	0.00	9 023 111 21
Accumulated lacrease in Fair Value of Hedging Derivatives	2610	6.00	0/00	0.01	(140)	i) (s)	0.00	0.00	() (K)	0.00	310
Deficit Net Carrying Amount of Debt Refunding	2620	18 (00)	00.0	0.00	0.00	Di Oci	0.00	0.00	6 00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	(100	0.00	0.09	() (8)	0 (8)	0.00	15 (k)
l'ension Total Deferred Inflows of Resources	2640	0.00	U 00 0 00	0.00	6 00 6 00	0 00	0.00	0.09	0.00	0.00	0.00
NET POSITION	·	17.00	0.00	0.00	17 (8)	0.00	0.00	V.301	9110	1110	0.00
fiet hasestment in Capital Assets	2770	0.00	0,00	0.582	0.00	0,00	0.00	0.40	9 190	(200	11 (83
Restricted for	2780	0.00	0.00	(140)	0.00	0.00	0.00	0.00	640	00 0	653,650,47
Hipestrated That Not Builting	2790	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	653.430.47
Total Net Position	l	1	0.00	7.00	(1 (9)	33,100	1100	27 1707 [1710	C/ UKJ	193311114

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS For the Fixed Year Ended June 39, 2015

						Type Activities - Enterprise Fu	nds				Governmental
	}	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Account	Consortium	Consornum	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
OPERATING REVENUES	!	i					1	1			
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Clarges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,969.803.6
Other Operating Revenues	3489	0.00	0.00	0.00	(9.0)0	0.00	0.00	0.00	U (H)	0.00	2,969 803 0
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,969 803 (
OPERATING EXPENSES					Į.			1			
Salaries	100	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0,00	ti C
Employee Benefits	200	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	U C
Pirrelaised Services	300	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0 00	0.0
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	10.6
Materials and Supplies	500	0.00	0.00	0.00	0.00	U;00	0.00	0.00	0.00	0.00	6.0
Capital Outlas	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.60
Other	700	O (ii)	0.00	ti (N)	0.00	0.00	0.00	0.00	0.00	0.00	2.568.465.5
Depreciation and Amortization Expense	780	0,00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	100
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 568 465 5
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	401,337.5
NONOPERATING REVENUES (EXPENSES)											
hyestment Income	3430	0.00	0.00	0,00	0.00	0,00	0.00	0,00	0.00	0.00	127 664 3
Gifts Grants and Bequests	3440	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(, i)
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0 (8)	0,00	0.00	6.0
Loss Recoveries	3740	0.00	0,00	0.00	0.00	0.00	0.06	0.00	0.00	0.00	C ()
Ciain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.0
Interest	720	0.00	0.60	0.00	0.00	0.00 .	0.00	0.00	0.00	0.00	£: [1
Miscellancous	790	0.00	00,0	0.00	0.00	0.00	43,00	0.00	(x) t)	0.00	0.0
Loss on Disposition of Assets	790 810	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.0
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177.664 3
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	579.001 8
Transfers In	3600	0.00	0.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.0
SPECIAL ITEMS											
		0.00	Ð.OU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10)
EXTRAORDINARY ITEMS	1										
****		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Change In Net Position	·	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	579 001 8
Net Position July 1, 2014	2880	0.00	000	0.00	0.00	0.00	0.60	0.00	0.00	0.00	74,028 (
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11)
Net Position, June 30, 2015	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	653.03u.4
ACT COMBINE THE WAY TALE	12789 _ 1		9,00	0.00 1	0.00	0,00	9,00	0.00	0.00		0,11,0304

DISTRICT SCHOOL BOARD OF PINET LAS COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Endel June 30, 2015

	·			Rusiness	-Type Activities - Enterprise	Funds				Governmental
	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other	Other	Other		Activities -
	Consortium 911	Consortium 912	Consortium 913	Consortium 914	Consortium 915	921	922	Enterprise Funds	Totals	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	7"	712	217	214	913	93!	922	runds		Funds
Receipts from customers and users	0.00	0,00	0,00	0.00	0,00	0.00	0,00	U 100	0.00	2,861,942.5.
Receipts from interfund services provided	0.00	0.00	0.00	00.0	0.00	0.00	0.00	n qu	0.00	(2,200,562.9)
Payments to suppliers	(F.90)	0.00	O(O) 43	0.00	8 00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0,90	0,00	0,00	0.00	0,06	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	D (X)	0,00	0.00	0.00	0.00	0.00	0.00	3,676,078 6
Other receipts (payments)	0.90	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	to 213,239 Ju
Net cash provided (used) by operating activities CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0,00	(2,200,075.8)
Subsidies from operating grants	0,00	0 (8)	0.00	0.00	0.00	U (i()	() ()()	0.00	0.00	11 (1)
Transfers from other funds	0.00	0.00	0.00	D (K)	0.00	0.00	0.06	0.00	0.00	0.00
Transfers to other funds	00.00	U,00 U 00	0,00	0.90	0.00	0.00	6,00	0.00	0.00	0.01
Net cash provided (used) by noncapital financing activities CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			0 10	0.00	0.00	0.00	0.00	00,0	0.00	0.00
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	D-1H
Capital contributions	9.60	0.00	0.00	0.00	0.00	9 00	0.00	0.00	0,00	0-00
Proceeds from disposition of capital assets	0.00	0,00	0.00	0.50	U 00	0.00	0.00	0.00	0.00	0.40
Acquisition and construction of capital assets	0.00	(1.00)	0.00	0.00	0.00	3.00	0.00	0.00	0.00	B-0t
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0 :00	0.00	DERIC
Interest paid on capital debt	0.00	0.00	0,00	0;0	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	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00		40.000						
Proceeds from sales and maturities of investments	0.00		0.00	0.00	6,00	0.00	0.00	0.00	0.00	3,907,478.20
Interest and dividends received		0.00	0.00	0.00	0.00	9.00	0.00	0.90	0.00	18+,260 nt
Parchase of investments Net cash provided (used) by investing activities	0.00	0,00	0.00	0.00	0.00	3 00	0.00	0,500	0.00	(1.825,670.84
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	00.0	2,266,067.96
Cash and cash equivalents - July 1, 2014	0.00	0.00	0.00	(60.0)	0,00	000	0.00	0.00	0.00	75 023 Su
Cash and cash equivalents - June 30, 2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	0.00	75 016 00
Reconciliation of operating income (loss) to net cash provided		0,00	V.100			000	O (II)	0.30	0.00	13 016 00
(used) by operating activities:					ŀ				1	
Operating meome (loss)	0.00	940	U DO	0.00	0.00	0.00	0.00	0.30	u ou	401,337.50
idustments to reconcile operating income (loss) to net eash	l			9.00			11.50			471, 111.10
provided used) by operating activities										
Depreciation/Amortization expense	0.00	0.00	0.00	U UB	0.00	u u0	0.00	0.00	0.00	u öu
Commodities used from USDA program	(111)	c1,414)	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities										
(Increase) decrease in accounts receivable	00.0	0.00	0.00	U U0	() tii)	u ua	0.00	0.00	0.00	+167 855 55
(Increase) decrease in interest receivable	00.0	0.00	n no	0.00	0.00	0.00	0.00	0.00	0.00	f) Oc
(Increase) decrease in due from insurer	00.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.00	Ú (H)
(Increase) decrease in deposits receivable	0.00	0.00	U UÜ	U,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	3,611,540,56
(Increase) decrease in due from other agencies	0.00	9,90	0.00	0,00	6 (10	0 00	0.00	0.00	0.00	(4,538 0)
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	11 (10)	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 pension	0.00	() ()()	0.00	0.00	ti Uði	ti tib	0.00	0 n0	0.00	() (ii
Increase (decrease) in salaries and benefits payable	0.00	0,00	0.00	0.00	0.00	0.00	0.00	41 00	0.00	11.04
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0 00	0.00	0.00	0.00	H2 ()
Increase (decrease) in accounts payable	0,00	9.00	0.00	0,00	0.00	0.00	0,00	0.00	0.00	15,975,071.51
Increase (decrease) in eash overdraft	D (IU 0 (I)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Increase (decrease) in judgments payable	000	0.00	0.00	0.00	0.00	0 00 0 0	0.00	<u>u 60</u>	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	H (3)
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	U 00 1	U 00 U 00	0.00	0.00 ·	0.00	4) (%)
Increase (decrease) in deposits payable Increase (decrease) in due to other funds	0 (0	0.00	0.00	0.00	1100	0.00	0.00	0.00	0.00	(2,200,562,98
Increase (decrease) in due to other minds Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0 GO	0.00	0.60	0.00	0.00	
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	U UD	0.00	0.00	1100	0.00	0.04
Increase (decrease) in pension	0.60	0.00	0.00	0.00	0 00	0.00	0.00	0.00	0.00	IR DE
Increase (decrease) in estimated impaid claims - Self-Insurance Prog	000	0.00	0.00	0.00	U (ii)	0.00	0 00	0.00	0.00	HO 13
Increase (decrease) in estimated hability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	0.00	(F13)
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,667,413.32
Net eash provided (used) by operating activities	0.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	(2,266 075 82
Noncash Investing, capital and financing activities:						3.00		0.07		7=7=005.057, 03
Borrowing under capital lease	0.00	0.00	6 00	6.00	U (iD	0.00	0.00	0.00	0.00	10.00
Contributions of capital assets	0.00	U.U0	0.00	0.00	U 00	0.00	ti ut)	000	0.60	11-100
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	0.00	0.00	0.00	0.00	0 (10	0,60	0.00	0.00	0 00	0.00
Not Increase (Decrease) in the fair value of investments	0.00	0.00	0.00	60,0	0.60	0.00	ti u()	0,00	0.00	0.10
Commodities received through USDA program	0.00	0.00	0.60	60.0	0.60	0.00	0.00	0.00	0.00	b 00
						., ., ., .,		0.00		

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS

June 30, 2015

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds	Funds	Total Pension Trust Funds	Total Agency Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	8,403,037.65
Investments	1160	0.00	0.00	0.00	260,825.91
Accounts Receivable, Net	1131	0.00	0.00	0.00	774,562.47
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	187.14
Due From Budgetary Funds	1141	0.00	0.00	0.00	191,992.19
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			0.00
Total Assets		0.00	0.00	0.00	9,630,605.36
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	61,484.06
Internal Accounts Payable	2290	0.00	0,00	0.00	9,227,247.97
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	341,873.33
Total Liabilities		0.00	0.00	0.00	9,630,605.36
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	X/////////////////////////////////////
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	

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

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

For the Fiscal Year Ended June 30, 2015

		Total Investment Trust	Total Private-Purpose Trust	
	Account	Funds	Funds	Total Pension 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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits				
and Other Purposes, June 30, 2015	2785	0.00	0.00	0.00

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	785,725.64	785,725.64
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120	0.00	0.00	771,446.23	771,446.23
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Insurer	1220	0.00	0.00	9.00	9.00
Deposits Receivable	1210	0.00	0.00	106,412.21	106,412.21
Internal Balances Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00 530.13	9.00 530.13
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	- 0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	9.00	0.00
Capital Assets: Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress Nondepreciable Capital Assets	1360	0.00	0.00	9.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation Buildings and Fixed Equipment	1329	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Capital Leases Less Accumulated Depreciation	1370 1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	00.00	0.00	0.00	0.00
Less Accumulated Depreciation Computer Software	1388	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net Total Capital Assets		0.00	0.00	0.00	0.00
otal Assets	.	0.00	0.00	1,664,114.21	1,664,114.21
EFERRED OUTFLOWS OF RESOURCES					
commulated Decrease in Fair Value of Hedging Derivatives et Carrying Amount of Debt Refunding	1910	0.00	0.00	0.00	0.00
ension	1940	0.00	0.00	0.00	0.00
otal Deferred Outflows of Resources IABILITIES	 	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110 2170	0.00	0.00	184,595.65	184,595.65
Payroll Deductions and Withholdings Accounts Payable	2120	0.00	0.00	751,095.37	751,095.37
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Pavable Accrued Interest Pavable	2250 2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies Due to Fiscal Agent	2230	0.00	0.00	104,821.21	104,821.21
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116	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	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues oncurrent Liabilities	2410	0.00	0.00	0.00	0.00
Portion Due Within One Year:					
Notes Payable Obligations Under Capital Leases	2310 2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330 2340	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability Estimated PECO Advance Payable	2365 2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0,00	0.00
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280	0.00	0.00	0.00	0.00
Due Within One Year	2200	0.00	0.00	0.00	0.00
Portion Due After One Year: Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0,00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Pavable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities Derivative instrument	2380 2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities	-	0.00	0.00	1,040,512.23	0.00 1,040,512,23
EFERRED INFLOWS OF RESOURCES	1				
ccumulated Increase in Fair Value of Hedging Derivatives efficit Net Carrying Amount of Debt Refunding	2610 2620	0.00	0.00	0.00	9.00
eferred Revenues	2630	0.00	0.00	0.00	0.00
ension otal Deferred Inflows of Resources	2640	0.00 0.00	9.00	0.00	0.00
otal Deferred Inflows of Resources ET POSITION	1	0.00	0.00	0.00	0.00
et Investment in Capital Assets	2770	0.00	0.00	0.00	0.00
estricted For: Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
	2780	0.00	0.00	0.00	0.00
Food Service					
Debt Service	2780	00,0	0.00	0.00	0.00
		00,0 00.0 00,0	9.00 9.00 9.00 9.00	0.00 0.00 106,411.91 517,191.77	0.00 0.00 106,411.91 517,191.77

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, 2015

		·		Net (Expense)		
	Account	,	Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:					1	
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support 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
Instruction-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:

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, 2014 0.00 Adjustments to Net Position 0.00 Net Position, June 30, 2015 0.00	Taxes:	
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, 2014 0.00 Adjustments to Net Position 0.00	Property Taxes, Levied for Operational Purposes	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, 2014 0.00 Adjustments to Net Position 0.00	Property Taxes, Levied for Debt Service	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, 2014 0.00 Adjustments to Net Position 0.00	Property Taxes, Levied for Capital Projects	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, 2014 0.00 Adjustments to Net Position 0.00	Local Sales Taxes	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, 2014 0.00 Adjustments to Net Position 0.00	Grants and Contributions Not Restricted to Specific Programs	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, 2014 0.00 Adjustments to Net Position 0.00	Investment Earnings	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, 2014 0.00 Adjustments to Net Position 0.00	Miscellaneous	0.00
Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Change in Net Position Net Position, July 1, 2014 Adjustments to Net Position	Special Items	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers0.00Change in Net Position0.00Net Position, July 1, 20140.00Adjustments to Net Position0.00	Extraordinary Items	0.00
Change in Net Position 0.00 Net Position, July 1, 2014 0.00 Adjustments to Net Position 0.00	Transfers	0.00
Net Position, July 1, 2014 0.00 Adjustments to Net Position 0.00	Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Adjustments to Net Position 0.00	Change in Net Position	0.00
	Net Position, July 1, 2014	0.00
Net Position, June 30, 2015 0.00	Adjustments to Net Position	0.00
	Net Position, June 30, 2015	0.00

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, 2015

		Program Revenues			Net (Expense)	
	Account		Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support 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
Instruction-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, 2014	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2015	0.00

0.00 0.00 0.00 0.00 9,281,170.22 0.00 290,036.27 0.00 0.00 9,571,206.49 (575,592.50) (48.011.18) 0.00 (623,603.68)

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, 2015

					Net (Expense)	
	i	<u> </u>		Program Revenues Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:					1	
Instruction	5000	5,003,954.40	0.00	15,728.60	0.00	(4,988,225.80)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	1,251.11	0.00	0.00	0.00	(1,251.11)
Instruction and Curriculum Development Services	6300	157,110.08	0.00	0.00	0.00	(157,110.08)
Instructional Staff Training Services	6400	21,234.56	0.00	0.00	0.00	(21,234.56)
Instruction-Related Technology	6500	183,162.91	0.00	0.00	0.00	(183,162.91)
Board	7100	1,243,555.36	0.00	0.00	0.00	(1,243,555.36)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,186,169.26	0.00	0.00	0.00	(1,186,169.26)
Facilities Acquisition and Construction	7400	1,334,844.46	0.00	326,287.63	155,063.00	(853,493.83)
Fiscal Services	7500	340,064.45	0.00	0.00	0.00	(340,064.45)
Food Services	7600	203,695.27	28,218.18	98,361.96	0.00	(77,115.13)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	65,046.25	0.00	0.00	0.00	(65,046.25)
Operation of Plant	7900	809,861.34	0.00	2,181.13	0.00	(807,680.21)
Maintenance of Plant	8100	89,984.61	0.00	0.00	0.00	(89,984.61)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	115,719.63	0.00	0.00	0.00	(115,719.63)
Interest on Long-Term Debt	9200	16,985.80	0.00	0.00	0.00	(16,985.80)
Unallocated Depreciation/Amortization Expense		0.00	///////////////////////////////////////			0.00
Total Component Unit Activities		10,772,639.49	28,218.18	442,559.32	155,063.00	(10,146,798.99)

General Revenues:

Other are resident
Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2014
Adjustments to Net Position
Net Position, June 30, 2015

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, 2015

					Net (Expense)	
				Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:				ļ		
Instruction	5000	5,003,954.40	0.00	15,728.60	0.00	(4,988,225.80)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	1,251.11	0.00	0.00	0.00	(1,251.11)
Instruction and Curriculum Development Services	6300	157,110.08	0.00	0.00	0.00	(157,110.08)
Instructional Staff Training Services	6400	21,234.56	0.00	0.00	0.00	(21,234.56)
Instruction-Related Technology	6500	183,162.91	0.00	0.00	0.00	(183,162.91)
Board	7100	1,243,555.36	0.00	0.00	0.00	(1,243,555.36)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,186,169.26	0.00	0.00	0.00	(1,186,169.26)
Facilities Acquisition and Construction	7400	1,334,844.46	0.00	326,287.63	155,063.00	(853,493.83)
Fiscal Services	7500	340,064.45	0.00	0.00	0.00	(340,064.45)
Food Services	7600	203,695.27	28,218.18	98,361.96	0.00	(77,115.13)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	65,046.25	0.00	0.00	0.00	(65,046.25)
Operation of Plant	7900	809,861.34	0.00	2,181.13	0.00	(807,680.21)
Maintenance of Plant	8100	89,984.61	0.00	0.00	0.00	(89,984.61)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	115,719.63	0.00	0.00	0.00	(115,719.63)
Interest on Long-Term Debt	9200	16,985.80	0.00	0.00	0.00	(16,985.80)
Unallocated Depreciation/Amortization Expense		0.00	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			0.00
Total Component Unit Activities		10,772,639.49	28,218.18	442,559.32	155,063.00	(10,146,798.99)

General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2014
Adjustments to Net Position
Net Position. June 30, 2015

0.00 0.00 9,281,170 22 0.00 290,036.27 0.00 0.00 0.00 9,571.206.49 (575,592.50) (48.011.18) 0.00 (623,603.68)

0.00

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2015

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.

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.

• <u>Discretely Presented Component Units</u> - The component unit columns in the government-wide financial statements include the financial data of the District's component units. A separate column is used to emphasize they are legally separate from the District. 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, Florida Virtual Academy at Pinellas County, 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), Plato Academy (St. Petersburg), Plato Academy (East St. Petersburg), University Preparatory Academy, Windsor Preparatory Academy, and East Windsor Middle Academy.

The charter schools listed above are separate not-for--profit corporations organized pursuant to Chapter 617, Florida Statutes, The Florida Not-For-Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter schools operate under charters approved by their sponsor, the School Board. The charter schools are considered to be component units of the District because the District is financially accountable for the charter schools as the District established the charter schools by approval of the charter, which is tantamount to the initial appointment of the charter schools, and there is the potential for the charter schools to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter schools are public schools and the District is responsible for the operation, control, and supervision of public schools within the District.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The financial data reported on the government-wide statements was derived from the charter schools' audited financial statements for the fiscal year ended June 30, 2015. The audit reports are filed in the District's administrative offices.

> Basis of Presentation

<u>Government-wide Financial Statements</u> – Government-wide financial statements (i.e. the statement of net position and the statement of activities) present information on all nonfiduciary activities of the District and its component units. Fiduciary activities are only reported in the fund financial statements.

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. Nonmajor 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.
- Other Federal Programs Fund to account for funds received from the federal government directly, or indirectly through the State, for the enhancement of various specific programs.
- <u>Capital Projects Local Capital Improvement Tax Fund</u> 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.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Additionally, the District reports the following fund types:

- <u>Proprietary Fund (Internal Service Fund)</u> to account for the District's 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.
- <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 (Agency 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, Measurement Focus, and Resource Flow Assumptions

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements; and relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide and proprietary fund financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. Agency funds have no measurement focus, but use the accrual basis of accounting to report assets and liabilities. The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities. 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 current financial resources measurement focus and 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.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 liabilities 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.

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.

> 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 are held in one bank account with a money market investment account accessible by transfer; a money market account consisting of three separate money market funds; and the District's custody account, which has a money market investment account accessible by transfer. 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 may 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 pool (Florida Prime), and those made locally. 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, 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 and Prepaid Items

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 that 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.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed 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 vears

> 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 fund 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, 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 District 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 five 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 (the SBE) 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 in the financial statements for the 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 authorization from the Department.

> District Property Taxes

The 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, 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Board adopted the tax levy for the 2014-15 fiscal year on September 9, 2014. 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 Board adopts the tax levy. Property tax revenues are recognized in the governmental fund 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.

> New Pronouncement

The GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No.* 27 effective for reporting periods beginning after June 15, 2014. The statement improves accounting and financial reporting by state and local governments for pensions and provides additional transparency. The effects from adoption of GASB 68 include a restatement of net position and revised note disclosures and required supplementary information (RSI). These items can be found in Note 14, Note 22, and the RSI section of this statement.

Note 2 – BUDGETARY COMPLIANCE AND ACCOUNTABILITY

The District follows procedures established by State statutes and SBE 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 SBE rules.

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. Encumbrances are reported as restricted and assigned fund balance, and a detail of outstanding encumbrances at June 30, 2015 are listed in Note 11.

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 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, 2015, the District 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	\$	6,726,605	\$	6,726,605	\$	-	\$	_	\$	-	
Money Market Funds		6,594,056		6,594,056		-		-		-	
Pooled Investments (includes Florida Fixed Income Trust)		32,153,071		32,153,071		-		-		-	
Non US Government/GSE Investments:											
Corporate Asset Backed Securities		34,217,373		18,520,916		15,696,457		-		-	
Corporate Asset Backed Securities Floating Rate		3,500,245		3,500,245		-		-		-	
Corporate Mortgage Backed Securities		49,270,554		20,016,263		29,254,291		-		-	
Corporate Mortgage Backed Securities Floating Rate		7,800,108		•		7,800,108		-		•	
Obligations of United States Government :											
Treasury Bonds		60,079,650		-		30,175,800		29,903,850		-	
Agencies and Instrumentalities:											
Collateralized Mortgage Obligations Corporate Bonds		36,636,730		244,491		20,014,888		12,483,621		3,893,730	
Collateralized Mortgage Obligations - Floating Rate		10,978,711		-		<u>.</u>		10,978,711			
Total Investments Primary Government	\$	247,957,103	\$	87,755,647	\$	102,941,544	\$	53,366,182	\$	3,893,730	

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2015

Note 3 – INVESTMENTS (Continued)

> Interest Rate Risk

Section 218.415(17), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. 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.

The Florida Fixed Income Trust had weighted average days to maturity (WAM) of 824.73 days or 2.26 years at June 30, 2015. A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

➤ Credit Risk

- The District's investments in obligations of the U.S. Government agencies and instrumentalities totaling \$107,695,092 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, 2015, this rating is AAA.
- SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency. As of June 30, 2015, the District had investments of \$6,594,056 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 \$32,114,690 in the Florida Fixed Income Trust Fund on June 30, 2015. This fund was rated AAA-f/S1 by Standard and Poor's.
- The District's non-governmental investments consisting of corporate asset-backed securities, corporate mortgage-backed floating rate securities, and corporate mortgage-backed securities are recorded at fair value of \$94,788,279. All securities have at least one AAA rating from a nationally recognized statistical rating organization (NRSRO).

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2015

Note 3 – INVESTMENTS (Continued)

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.

The District's investment policy addresses custodial credit risk in that all securities shall be properly designated as an asset of the Board and held in safe-keeping by a third party custodian. The District has \$215,804,032 in investment securities and money market funds held by its custodial agent in the name of the District.

> Concentrations of Credit Risk

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, 2015, as follows:

Parcentage of

<u> </u>	Fair Value	Total Investments Primary Government
\$	21,411,942	9%
	21,116,819	9%
	15,696,457	6%
	13,981,962	6%
	23,140,892	9%
	14,234,164	6%
	\$	\$ 21,411,942 21,116,819 15,696,457 13,981,962 23,140,892

Note 4 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

		inter	fund	
	F	Receivables		Payables
Major Funds:				
General	\$	17,475,294	\$	5,040,626
Other Federal Programs Fund		1,648,809		6,863,706
Capital Projects:				
Local Capital Improvement Section 1011.71(2)		104,274		60,268
Nonmajor Funds:				
Special Revenue		474,440		6,921,534
Capital Projects		-		688,915
Fiduciary Funds		191,992		319,760
	\$	19,894,809	\$	19,894,809

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:

		Inter	fund	
	T	ransfers In		ransfers Out
Major Funds:		_		
General	\$	35,967,373	\$	1,164,325
Capital Projects:				
Local Capital Improvement Section 1011.71(2)		1,164,325		36,122,113
Nonmajor Funds:				
Special Revenue		1,939,655		-
Capital Projects		-		1,784,915
	\$	39,071,353	\$	39,071,353

The \$36,122,113 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 \$1,784,915 transfer made from the Capital Projects was to transfer for the sale of property and to cover capital outlay disbursements to the charter schools.

Note 5 - CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the table below:

	Beginning Balance	 Additions	Deletions / Transfers			Ending Balance
Government Activities:						
Capital Assets Not Being Depreciated:						
Land	\$ 97,356,174	\$ 12,968	\$	33,665	\$	97,335,477
Land Improvements	22,717,599	-		-		22,717,599
Construction in Progress	40,529,125	46,982,229		24,881,490		62,629,864
Total Capital Assets Not Being Depreciated	160,602,898	46,995,197		24,915,155		182,682,940
Capital Assets Being Depreciated:						
Buildings and Fixed Equipment	2,270,430,469	38,198,638		795,878	2	2,307,833,229
Relocatables	16,180,980	363,438		-		16,544,418
Improvements other than Building	8,557,966	2,216,972		-		10,774,938
Furniture, Fixtures and Equipment	127,945,658	14,156,686		13,391,031		128,711,313
Motor Vehicles	56,402,206	242,721		1,242,940		55,401,987
Property Under Capital Lease	44,770,897	-		-		44,770,897
Audio Visual and Computer Software	9,480,330	737,907		194,571		10,023,666
Total Capital Assets Being Depreciated	2,533,768,506	55,916,362		15,624,420	2	2,574,060,448
Less Accumulated Depreciation for:						
Buildings and Fixed Equipment	674,558,342	46,808,428		560,720		720,806,050
Relocatables	12,263,027	698,226		-		12,961,253
Improvements other than Building	3,640,044	718,327		-		4,358,371
Furniture, Fixtures and Equipment	94,367,668	7,846,838		5,357,905		96,856,601
Motor Vehicles	41,367,237	3,268,757		1,139,294		43,496,700
Property Under Capital Lease	38,128,779	3,630,094		-		41,758,873
Audio Visual and Computer Software	8,805,524	 557,378		188,164		9,174,738
Total Accumulated Depreciation	873,130,621	 63,528,048		7,246,083		929,412,586
Total Capital Assets Being Depreciated, Net	1,660,637,885	 (7,611,686)		8,378,337	1	,644,647,862
Governmental Activities Capital Assets, Net	\$ 1,821,240,783	\$ 39,383,511	\$	33,293,492	\$1	,827,330,802

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	\$ 3,160,047
Pupil personnel services	54,101
Instructional media services	72,166
Instruction and curriculum development services	45,561
Instructional staff training	38,505
Instructional related technology	3,118,523
Board of Education	1,227
General administration	15,587
School administration	16,947
Facilities acquisition and construction	6,508,747
Fiscal services	7,086
Food services	1,012,446
Central services	208,162
Pupil transportation services	521,975
Operation of plant	75,724
Maintenance of plant	59,331
Administrative technology	42,406
Community services	1,203
Unallocated	48,568,304
	\$ 63,528,048

Note 6 - CHANGES IN SHORT TERM DEBT

The District issued tax anticipation notes in the 2014-2015 fiscal year as follows:

	_	inning lance	Additions Deletions			Ending Balance		
Governmental Activities: Tax Anticipation Notes	\$	_	\$ 85,000,000	\$	85,000,000	\$	-	
Total Governmental Activities	\$	_	\$ 85,000,000	\$	85,000,000	\$	_	

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 .75% 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
2016	\$ 956,818	\$ 923,862	\$ 32,956
2017	 49,169	47,739	1,430
	\$ 1,005,987	\$ 971,601	\$ 34,386

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, 2015, are as follows:

			Interest Rates	
	Amount		(Percent)	<u>Maturity</u>
State School Bonds:				
Series 2010-A, Refunding	\$	90,000	4.5-5	2021
Series 2014-B, Refunding		14,794,000	5	2020
Total Bonds payable	\$	14,884,000		

The State School Bonds were issued by the 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 SBA.

During the year ended June 30, 2015, the SBE issued the Capital Outlay Refunding Bonds, 2014 Series B to advance refund the 2005 Series B Capital Outlay Bonds. The refunding bonds were issued pursuant to the Florida Constitution, to effectuate a savings in debt service costs. The maturity structure of the refunding bonds is based upon the school district's level of participation in the original bonds. The par value of the District's portion of the refunding bonds is \$14,794,000 with a premium of \$1,406,878. The District reports this premium with the bond liability. The net savings to the State for the entire bond refunding was \$10,282,214.

Note 8 - BONDS PAYABLE (Continued)

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

	 Total	 Principal		Interest
2016	\$ 5,034,607	\$ 4,250,000	\$	784,607
2017	5,102,910	4,589,000		513,910
2018	5,132,460	4,848,000		284,460
2019	621,060	579,000		42,060
2020	616,260	603,000		13,260
2021	15,750	15,000		750
	\$ 16,523,047	\$ 14,884,000	- \$	1,639,047

Note 9 - CHANGES IN LONG-TERM LIABILITIES

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

	Beginning Balance	Additions	Deletions	Ending Balance	Due in One Year
Compensated absences payable	\$ 89,470,196	\$ 10,375,682	\$ 10,920,664	\$ 88,925,214	\$ 10,920,664
Estimated insurance claims payable	13,600,518	2,568,466	6,543,540	9,625,444	3,925,125
Bonds payable Add: Bond Refunding Premium	19,075,000 -	14,794,000 1,406,878	18,985,000 234,479	14,884,000 1,172,399	4,250,000 -
Post employment health care benefits	14,105,944	3,151,188	-	17,257,132	-
Net pension liability	405,548,037	13,260,112	155,949,465	262,858,684	-
Obligations under capital leases	5,494,786	-	4,523,185	971,601	923,862
Total	\$547,294,481	\$ 45,556,326	\$ 197,156,333	\$ 395,694,474	\$ 20,019,651

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

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2015

Note 10 - MINIMUM FUND BALANCE POLICY

The District has adopted Board Policy No. 6210 that provides for the Board to maintain an unassigned fund balance in its operating funds equal to one (1%) percent of the annual resources. To the extent resources are available; the contingency shall be incrementally increased until it reaches a maximum level of three (3%) percent of appropriations.

Note 11 - FUND BALANCE REPORTING

In accordance with generally accepted accounting principles, the District reports its governmental fund balances in the following categories, as applicable:

- <u>Nonspendable</u> 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. Examples of items that are not in spendable form include inventories, prepaid
 items, and property acquired for resale. The District classifies its amounts reported as
 inventories, prepaid items, and the fund balance of 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.
- <u>Committed</u> The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by resolution adoption of the highest level of decisionmaking authority, the Board. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by adoption of a resolution.
- Assigned 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. Board Policy No. 6210 authorizes the Superintendent to assign fund balance. The Department of Education requires that fund balances be assigned at fiscal year-end to report an amount likely to be expended from the 2014-15 fiscal year budget as a result of purchase orders outstanding as of June 30, 2015.
- <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.

Note 11 - FUND BALANCE REPORTING (Continued)

Total Ending Fund Balance	\$	196,624,347
Total Unassigned	\$	1,535,699
Nonmajor Special Revenue Funds	•	(5,694,736)
General Fund	\$	7,230,435
Unassigned:	•	,, -
Total Assigned	\$	22,921,276
Nonmajor Capital Projects Funds		93,576
Carryforwards		15,127,200
Central Printing	Ψ	1,096,104
Encumbrances	\$	6,604,396
Assigned: General Fund:		
	Φ	165,710,347
Total Restricted	-\$	3,524,831 165,710,347
Nonmajor Capital Projects Funds		425,005 3 534 834
Improvement Section 1011.71(2) Nonmajor Debt Service Funds		42E 00E
Capital Projects Local Capital		135,925,964
Workforce Education		22,991,145
Referendum		1,326,953
Restricted State Carryovers	\$	1,516,449
General Fund:		
Restricted for:		
Total Nonspendable	\$	6,457,025
Inventory		928,327
Nonmajor Special Revenue Funds		
Nonmajor Permanent Fund		150,412
Prepaid Items	·	1,462,756
Inventory	\$	3,915,530
General Fund:		
Nonspendable for:		

Encumbrances are reported in restricted and assigned fund balance. The following is a schedule of encumbrances at June 30, 2015:

 Majo	r Fu	nds				
	Ca	pital Projects -		Nonmajor		Total
General	ı	Local Capital	Go	vernmental	G	overnmental
 Fund	Improvement		t Funds		Funds	
\$ 6,604,396	\$	49,444,636	\$	1,833,294	\$	57,882,326

Note 12 - SCHEDULE OF STATE REVENUE SOURCES

The District's State revenue for the year ended June 30, 2015 was as follows:

Florida Education Finance Program	\$ 210,262,218
Categorical Education Program - class size reduction	113,723,961
Workforce development program	26,204,660
Adults with disabilities	374,337
Motor vehicle license tax (capital outlay and debt service)	4,745,116
Food service supplement	565,536
Pari-mutuel tax	223,250
Mobile home license tax	635,535
District discretionary lottery funds	369,505
Florida school recognition program	3,310,718
Voluntary Pre-K	1,989,126
Charter school capital outlay funding	1,636,665
Miscellaneous	 3,294,864
	\$ 367,335,491

Note 13 – PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2014 tax roll for the 2014-2015 fiscal year.

	Millages	٦	Taxes Levied
General Fund:			
Nonvoted School Tax:			
Required Local Effort	5.093	\$	332,451,772
Basic Discretionary Local Effort	0.748		48,826,610
Voted School Tax:			
Local Referendum	0.500		32,638,108
Total General Fund:	6.341		413,916,490
0.115.4.5.4			
Capital Projects Fund:			
Nonvoted Tax:	4.500		07.044.005
Local Capital Improvements	1.500		97,914,325
	7.841	\$	511,830,815

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2015

Note 14 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY

All regular employees of the District are covered by the Florida Retirement System (FRS) Pension Plan and Retiree Health Insurance Subsidy (HIS) Program, two defined benefit plans administered by the Florida Department of Management Services, Division of Retirement. The Florida legislature has the authority to establish and amend retirement legislation and related bills of significance to members of the FRS and HIS plans (including benefit terms and contribution rates). Passed bills are presented to the Governor of Florida and approved before they may be enacted into law.

> Plan Descriptions and Contribution Requirements

FRS

The FRS is a cost-sharing, multiple-employer qualified defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapters 121, Florida Statutes. FRS membership is compulsory for employers filling regularly established positions in a state agency, county agency, state university, state community college, or district school board, unless restricted from FRS membership under sections 121.053 and 121.122, Florida Statutes, or allowed to participate in a defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.

The FRS has several classes of membership applicable to the District, including regular class, senior management, and DROP. Retirees receive a lifetime pension benefit with joint and survivor payment options. The FRS provides retirement, disability, and death benefits and annual cost-of-living adjustments. Benefits vest at six years or number of years of service. The FRS also includes an early retirement provision, but imposes a penalty for each year a member retires before the specified retirement age. Benefits are computed on the basis of age, average final compensation and service credit.

A 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 FRS 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.

HIS

The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended June 30, 2014, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$160 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

Note 14 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

The FRS and HIS financial information is included in the Florida Retirement System (System) Pension Plan and Other State-Administered Systems' Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2014. The System CAFR, including audited financial information to support the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer, are available online at:

http://www.dms.myflorida.com/workforce_operations/retirement/publications.

The System CAFR and actuarial reports may also be obtained by contacting the Division of Retirement at:

Department of Management Services
Division of Retirement
Bureau of Research and Member Contributions
P.O. Box 9000
Tallahassee, FL 32315-9000
850-488-5706 or toll-free 87-377-1737

Contribution Requirements

The contribution rates for FRS and HIS members are established, and may be amended, by the State of Florida. The District is required to contribute at an actuarially determined rate. These rates are a percentage of annual covered payroll. The FRS and HIS contribution rates were as follows:

	Year Ended June 30					
Class or Plan	2015	2014	2013			
Florida Retirement System:						
Regular	7.37	6.95	5.18			
County elected officers	43.24	33.03	10.23			
Senior management service class	21.14	18.31	6.30			
Special risk	19.82	19.06	14.90			
Re-employed retiree	7.37	6.95	5.18			
DROP	12.28	12.84	5.44			

Rate includes 1.26% for HIS, and .04% for Administrative fee for 2015; 1.20% for HIS and .03% for Administrative fee for 2014.

Employees contribute 3% of their salary, except for members of DROP.

The District's contributions recognized during the fiscal year ended June 30, 2014 by the FRS and HIS were \$31,964,507 and \$6,368,304 respectively.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2015

Note 14 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

> FRS and HIS Collective Net Pension Liability

Basis of Accounting

Information about the FRS and HIS assets, deferred outflows of resources, liabilities, deferred inflows or resources, and fiduciary net position can be found in the System CAFR. The System CAFR is available online or can be obtained as mentioned previously. The FRS and HIS fiduciary net position and additions to/deductions from the fiduciary net position have been determined based on the System's records, which utilize the flow of economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable. Investments are reported at fair value. Contributions are recognized as revenue when due, pursuant to statutory and contractual requirements. There have been no significant changes since the publication of the System CAFR.

Actuarial Methods and Assumptions

Actuarial assumptions for both the FRS and HIS are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually and the HIS has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was completed in 2014 for the period July 1, 2008 through June 30, 2013. Because the HIS is funded on a pay-as-you-go basis, no experience study has been completed.

The total pension liability for the FRS and HIS was determined by an actuarial valuation as of July 1, 2014 using the entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.60%. Payroll growth for both plans is assumed at 3.25%. Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB tables. Both the discount rate and long-term expected rate of return used for FRS investments is 7.65%. The FRS fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because the HIS program uses a pay-as-you-go funding structure, a municipal bond rate of 4.29% was used to determine its total pension liability. In September 2014, the Actuarial Assumptions Conference adopted the Bond Buyer General Obligation 20-Bond Municipal Bond Index as the applicable municipal bond index. As of June 30, 2014, the FRS long-term rate of return decreased from 7.75% to 7.65% and the municipal rate used by HIS decreased from 4.63% to 4.29%.

Note 14 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

Long-Term Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in September 2014 the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's capital markets assumption team. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

		Annual
	Target	Arithmetic
Asset Class	Allocation	Return
Cash	1.00%	3.11%
Intermediate-Term Bonds	18.00%	4.18%
High Yield Bonds	3.00%	6.79%
Broad US Equities	26.50%	8.51%
Developed Foreign Equities	21.20%	8.66%
Emerging Market Equities	5.30%	11.58%
Private Equity	6.00%	11.80%
Hedge Funds / Absolute Return	7.00%	5.81%
Real Estate (Property)	12.00%	7.11%
	100.00%	

> District's Share of Net Pension Liability

Employers participating in the FRS and HIS were provided pension allocation schedules for use in recording their proportionate share of the FRS and HIS net pension liability (NPL) in accordance with GASB Statement No. 68, Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27. The underlying financial information used to prepare the pension allocation schedules is based on the same basis as mentioned previously.

At June 30, 2015, the District reported a net pension liability of \$262,858,684 for its proportionate share of the collective net pension liability of the FRS and HIS. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by actuarial valuations dated July 1, 2014.

Note 14 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

The District's proportionate share was calculated using accrued retirement contributions for employees that were members of the FRS and HIS during fiscal years 2012/2013 and 2013/2014. The aggregate employer contribution amounts for the fiscal year ended June 30, 2013 agree to the employer contribution amounts reported in the State of Florida CAFR. The aggregate employer contribution amounts for the fiscal year ended June 30, 2014 agree to the employer contribution amounts reported in the System CAFR. The fiscal year ended June 30, 2014 was the first year the System issued a separate CAFR.

The District's proportionate share was applied to the collective net pension liability of the FRS and HIS and other pension amounts applicable to the fiscal year to calculate the District's proportionate share of the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense. The following table presents information on the District's proportionate share of the FRS and HIS.

	FRS		HIS		District Total
Proportionate Share of Net Pension Liability at June 30, 2014	\$	89,037,769	\$ 173,820,915	\$	262,858,684
District's proportion at June 30, 2014		0.0145928	0.0185900		
District's proportion at June 30, 2013		0.0142315	0.0184419		
Change in proportion during current year		0.0003614	0.0001481		

For the year ended June 30, 2015, the District recognized pension expense of \$21,651,164. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	rne.	LUO	District Total Deferred Outflow
	FRS	HIS	/ (Deferred Inflow)
Differences between expected and actual experience	\$ (5,509,924)	\$ -	\$ (5,509,924)
Changes of assumptions	15,419,860	6,185,238	21,605,098
Net difference between projected and actual investment earnings	(148,529,778)	83,439	(148,446,339)
Changes in proportion	5,233,076	1,110,383	6,343,459
District contributions subsequent to the measurement date	34,311,339	7,011,689	41,323,028

Note 14 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

Deferred outflows of resources of \$41,323,028 are reported by the District for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

			ľ	District Total
Reporting Year			De	ferred Outflow
Ending June 30,	FRS	HIS	(De	eferred Inflow)
2016	\$ (34,275,272) \$	1,197,573	\$	(33,077,699)
2017	(34,275,272)	1,197,573		(33,077,699)
2018	(34,275,272)	1,197,573		(33,077,699)
2019	(34,275,272)	1,197,573		(33,077,699)
2020	2,857,173	1,176,713		4,033,886
Thereafter	 857,149	1,412,055		2,269,204
Totals	\$ (133,386,766) \$	7,379,060	\$	(126,007,706)

Discount Rate Sensitivity Analysis

The following tables demonstrate the sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact if the discount rate was 1.0% higher or 1.0% lower than the current discount rate at June 30, 2014.

	FRS	S Ne	et Pension_Lia	bilit	у	HIS Net Pension Liability			/		
Current Current											
19	% Decrease	Di	scount Rate	1	% Increase	_ 19	√ Decrease	Di	scount Rate	1	% Increase
	6.65%		7.65%		8.65%		3.29%		4.29%		5.29%
\$	380,826,364	\$	89,037,769	\$	(153,674,666)	\$	197,707,216	\$	173,820,915	\$	153,882,690

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 \$9,826,463 and employee contributions to the 403(b) were \$1,645,307 for the period ended June 30, 2015.

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

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 \$1,517,765 for the fiscal year ended June 30, 2015.

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, 2015 was \$89,575,674.

Note 16 - CONSTRUCTION CONTRACT COMMITMENTS

The District had the following construction contract commitments at June 30, 2015:

Project	Contract Amount	E1	ncumbered Amount	 Completed To Date	 Balance Committed
Azalea Middle School - Building Envelope	\$ 9,226,366	\$	487,794	\$ 1,158,226	\$ 7,580,346
Largo High School - Replacement Facility	34,485,514		9,378,005	14,262,246	10,845,263
Palm Harbor University High School - New Classrooms	14,100,474		2,794,459	8,810,580	2,495,435
Pinellas Park Elementary School	5,330,381		670,762	854,926	3,804,693
East Lake Middle School - New School	7,990,006		1,594,827	4,049,776	2,345,403
Subtotal	71,132,741		14,925,847	29,135,754	27,071,140
Other Projects (1)	23,356,834		2,350,705	18,471,151	2,534,978
Total	\$ 94,489,575	\$	17,276,552	\$ 47,606,905	\$ 29,606,118

Note: (1) Individual projects with current commitment balances under \$900,000 at June 30, 2015.

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 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.

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.

As of June 30, 2015, a liability of \$9,625,444 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, 2015

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	<u>Claims</u>	Claims Payments	End of Year	
2014	\$ 14,055,574	\$3,611,541	\$ (4,066,597)	\$13,600,518	
2015	13,600,518	2,568,466	(6,543,540)	9,625,444	

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 2014-15 fiscal year, retirees and eligible dependents received postemployment health care benefits. The District provided required contributions of \$2,833,925 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 \$5,057,096. 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:

	al Year ended ine 30, 2015
Normal Cost Amortization of Unfunded Accrued Liability Interest	\$ 3,415,037 2,281,758 227,872
Annual Required Contribution Interest on Net OPEB Obligation (NOO) Amortization of NOO	5,924,667 564,238 (503,792)
Total Expense or Annual OPEB Cost (AOC) Actual Contribution Toward OPEB Cost	5,985,113 (2,833,925)
Increase in NOO NOO Beginning of Year	 3,151,188 14,105,944
NOO End Of Year	\$ 17,257,132

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, 2015 were as follows:

			Percent of AOC	
Fiscal Year	 AOC	 ontribution	Contributed	NOO
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
2014/2015	5,985,113	2,833,925	47.3%	17,257,132

> Funded Status and Funding Progress

As of June 30, 2015, the actuarial accrued liability for benefits was \$54,742,166, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$54,742,166. The covered payroll (annual payroll for active participating employees) was \$578,437,319 for the 2014-15 fiscal year and the ratio of the unfunded actuarial accrued liability to the covered payroll was 9.5%.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2015

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 8.0 percent initially for the 2014-15 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, 2015 was 22 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, Florida Notes to Financial Statements June 30, 2015

Note 21 – SUBSEQUENT EVENTS

The District entered into two capital lease agreements subsequent to June 30, 2015. One capital lease agreement was for the acquisition of buses for \$7,079,120 financed over a ten year period with a 1.91% interest rate. The other capital lease agreement was for the acquisition of bus fleet communication radios for \$1,658,109 financed over a seven year period with a 3.28% interest rate.

Note 22 - RESTATEMENT OF BEGINNING NET POSITION

In 2015, the District implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions (GASB 68). In compliance with this statement, the District's proportionate share of the collective net pension liability and deferred outflows for contributions were recorded, resulting in a restatement of beginning net position for governmental activities as shown in the table below:

	Governmental Activities
Elements of Adjustment: Proportionate Share of Net Pension Liability	\$ (405,548,037)
Deferred Outflows - Pension Contributions Adjustment to Net Position	38,332,811 367,215,226
Elements of Restatement:	
Net Position - Beginning of Year as Originally Reported Adjustment to Net Position from GASB 68	1,920,221,642 (367,215,226)
Net Position - Beginning of Year as Restated	\$ 1,553,006,416

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFITS PLAN June 30, 2015

Actuarial Valuation	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Projected Unit Credit	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percent of Covered Payroll
Date	(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
06/30/2012		31,372,418	31,372,418		555,740,506	5.60%
06/30/2013		49,237,265	49,237,265		557,282,119	8.80%
06/30/2014		48,500,382	48,500,382		570,224,300	8.50%
06/30/2015		54,742,166	54,742,166		578,437,319	9.50%

Pinellas County School Board (PCSB) Schedule of Proportionate Share of Net Pension Liability Florida Retirement System (FRS) Last 10 Fiscal Years*

	2014
PCSB's proportion of the net pension liability (asset)	1.459283755%
PCSB's proportionate share of the net pension liability (asset)	\$ 89,037,769
PCSB's covered-employee payroll	\$ 552,513,870
PCSB's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	16.12%
Plan fiduciary net position as a percentage of the total pension liability (Note 2)	96.09%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the PCSB is presenting information for only those years for which information is available.

Note 2: The Plan's fiduciary net position as a percentage of the total pension liability is published in Note 4 of the Plan's Comprehensive Annual Financial Report.

^{*} The amounts presented for each fiscal year were determined as of 6/30.

Pinellas County School Board (PCSB) Schedule of Proportionate Share of Net Pension Liability Health Insurance Subsidy (HIS) Last 10 Fiscal Years*

PCSB's proportion of the net pension liability (asset)	2014 1.858998708%
PCSB's proportionate share of the net pension liability (asset)	\$ 173,820,915
PCSB's covered-employee payroll	\$ 552,513,870
PCSB's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	31.46%
Plan fiduciary net position as a percentage of the total pension liability (Note 2)	0.99%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the PCSB is presenting information for only those years for which information is available.

Note 2: The Plan's fiduciary net position as a percentage of the total pension liability is published in Note 4 of the Plan's Comprehensive Annual Financial Report.

^{*} The amounts presented for each fiscal year were determined as of 6/30.

Pinellas County School Board (PCSB) Schedule of Contributions Florida Retirement System (FRS) Last 10 Fiscal Years*

	2014
Contractually required contribution	\$ 31,964,507
Contributions in relation to the contractually required contribution	\$ (31,964,507)
Contribution deficiency (excess)	\$
PCSB's covered-employee payroll	\$ 552,513,870
Contributions as a percentage of covered-employee payroll	5.79%

^{*} The amounts presented for each fiscal year were determined as of 6/30.

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the PCSB is presenting information for only those years for which information is available.

Pinellas County School Board (PCSB) Schedule of Contributions Health Insurance Subsidy (HIS) Last 10 Fiscal Years*

	2014
Contractually required contribution	\$ 6,368,304
Contributions in relation to the contractually required contribution	\$ (6,368,304)
Contribution deficiency (excess)	\$ -
PCSB's covered-employee payroll	\$ 552,513,870
Contributions as a percentage of covered-employee payroll	1.15%

^{*} The amounts presented for each fiscal year were determined as of 6/30.

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the PCSB is presenting information for only those years for which information is available.

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, 2015

		Budgeted Amo	ounts	1	Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100	320,000.00	372,059.00	372,059.05	0,05
Federal Through State and Local State Sources	3200 3300	2,513,870.00 373,194,620.00	5,041,872.00 358,255,614.00	4,808,418.76 358,489,067.51	(233,453.24) 233,453.51
Local Sources:	3300	373,194,020.00	338,233,014.00	330,409,007.31	233,433.31
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423	397,359,831.00	399,564,169.00	399,564,168.56	(0.44)
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	3413, 3421,				
Capital Projects	3423			0.00	0.00
Local Sales Taxes	3418, 3419 345X			0.00	0.00
Charges for Service - Food Service Impact Fees	3496			0.00	0.00
Other Local Revenue	3470	17,223,274.00	21,763,995.00	21,763,994.82	(0.18)
Total Local Sources	3400	414,583,105.00	421,328,164.00	421,328,163.38	(0.62)
Total Revenues		790,611,595.00	784,997,709.00	784,997,708.70	(0.30)
EXPENDITURES					
Current:					
Instruction	5000	539,900,426.00	541,482,423.00	538,593,138.82	2,889,284.18
Student Support Services	6100	32,796,105.00	30,709,944.00	30,603,204.99	106,739.01
Instructional Media Services Instruction and Curriculum Development Services	6200	7,381,059.00 10,969,257.00	6,357,632.00 10,955,122.00	6,325,977.01 10,875,855,00	31,654.99 79,267.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6400	5,926,399.00	6,306,737.00	6,271,912.14	34,824.86
Instruction-Related Technology	6500	4,589,768.00	5,634,812.00	5,634,812.28	(0.28)
Board	7100	2,489,191.00	1,971,645.00	1,958,787.97	12,857.03
General Administration	7200	2,330,674.00	2,573,431.00	2,509,790.56	63,640.44
School Administration	7300	54,193,963.00	55,544,652.00	55,108,649.07	436,002.93
Facilities Acquisition and Construction	7410	1,929,866.00	1,319,563.00	706,713.02	612,849.98
Fiscal Services	7500	4,034,930.00	4,426,247.00	4,378,182.36	48,064.64
Food Services	7600	71,266.00	281,085.00	281,084,80	0,20
Central Services Student Transportation Services	7700 7800	11,786,703.00	12,702,522.00	12,055,784.33	646,737.67 24,400.29
Operation of Plant	7900	33,134,062.00 76,877,241.00	33,420,242.00 77,126,360.00	33,395,841.71 76,683,607.73	442,752.27
Maintenance of Plant	8100	21,882,783.00	22,771,402.00	21,681,771.06	1,089,630.94
Administrative Technology Services	8200	5,349,770.00	4,821,782.00	4,736,091.66	85,690.34
Community Services	9100	758,111.00	778,893.00	778,892.73	0.27
Debt Service: (Function 9200)		·	·	·	
Redemption of Principal	710			0.00	0.00
Interest	720		66,725.00	66,725.00	0,00
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	385,021.00	385,021.00	385,021.59	(0.59)
Other Capital Outlay	9300	3.174.820.00	3,174,820.00	3,174,819.81	0.19
Total Expenditures	7500	819,961,415.00	822,811,060.00	816,206,663.64	6,604,396.36
Excess (Deficiency) of Revenues Over (Under) Expenditures		(29,349,820.00)	(37,813,351.00)	(31,208,954.94)	6,604,396,06
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 893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740	200,000.00	327,055,00	327,054.03	(0.97)
Proceeds of Forward Supply Contract	3760			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	3794 894			0.00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	33,000,000.00	35,967,373.00	35,967,373.11	0.00
Transfers Out	9700		(1,164,325.00)	(1,164,325.00)	0.00
Total Other Financing Sources (Uses)		33,200,000.00	35,130,103.00	35,130,102.14	(0.86)
	T				
SPECIAL ITEMS	1			0.00	0.00
				0.00	0.00
SPECIAL ITEMS EXTRAORDINARY ITEMS					
EXTRAORDINARY ITEMS		20521222	(0.400.242.20)	0.00	0.00
EXTRAORDINARY ITEMS Net Change in Fund Balances	2000	3,850,180.00	(2,683,248.00)	0.00 3,921,147.20	0.00 6,604,395.20
EXTRAORDINARY ITEMS	2800 2891	3,850,180.00 57,349.820.00	(2,683,248.00) 57,349,820.00	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 FUNDS - FOOD SERVICES, IF MAJOR For the Fiscal Year Ended June 30, 2015

	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	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 3413, 3421,			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	345X			0.00	0.00
Impact Fees Other Local Revenue	3496			0.00	00,0
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	3100	0.00	0.00	0,00	0.00
EXPENDITURES					
Current:	1				
Instruction	5000			0.00	0.00
Student Support 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
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration School Administration	7200 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	00,0
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant Maintenance of Plant	7900 8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest Dues and Fees	720 730			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 Excess (Deficiency) of Revenues Over (Under) Expenditures	 	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	<u> </u>	0.00	0.00	0.00	0.00
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 893			0.00	0.00
Loans	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
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			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In Transfers Out	3600 9700			0,00	0.00
Total Other Financing Sources (Uses)	1 //00	0.00	0,00	0.00	0.00
SPECIAL ITEMS	 	3.00	0,00	3,00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Not Change in Fund Releases	+	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2014	2800	0.00	0,00	0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	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 FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts				Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					/
Federal Direct	3100	4,139,083.00	9,743,521.00	6,306,303.99	(3,437,217.01
Federal Through State and Local	3200	72,505,739.00	95,098,672.00	74,623,631.19	(20,475,040.81
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,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			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		76,644,822.00	104,842,193.00	80,929,935.18	(23,912,257.82)
EXPENDITURES					
Current: Instruction	5000	43,699,504.00	56,056,248.00	38,843,322.21	17,212,925.79
Student Support Services	6100	7,897,830.00	10,027,302.00	10,394,921.09	(367,619.09)
Instructional Media Services	6200	0.00	868.00	867.96	0.04
Instruction and Curriculum Development Services	6300	7,331,286.00	10,355,724.00	8,540,575.92	1,815,148.08
Instructional Staff Training Services Instruction-Related Technology	6400 6500	11,676,386,00 378,854.00	16,492,010.00 478,244.00	13,682,800.52 478,907.52	2,809,209.48 (663.52)
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	2,536,819.00	2,907,345.00	2,824,374,35	82,970.65
School Administration	7300	43,188.00	80,375.00	39,449.62	40,925.38
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	55,288.00	46,937.00	46,714,20	222.80
Food Services Central Services	7600 7700	0.00 857,625,00	0.00 1,464,438.00	0.00 1,174,528.14	289,909.86
Student Transportation Services	7800	49,947.00	60,194.00	56,516.60	3,677.40
Operation of Plant	7900	54,573.00	170,872.00	146,743.95	24,128.05
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	443,261.00	356,254.00	219,258.73	136,995.27
Community Services Debt Service: (I-unction 9200)	9100	690,546,00	5,415,667.00	3,551,238.65	1,864,428.35
Redemption 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	444,699.00	444,699.00	444,698.89	0.11
Other Capital Outlay	9300	485,016.00	485,016.00	485,016.83	(0.83)
Total Expenditures		76,644,822.00	104,842,193.00	80,929,935.18	23,912,257.82
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	1 2010			2.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710 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	893			0.00	0.00
Loans Sale of Capital Assets	3720 3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			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 3755			0.00	0.00
Refunding Lease-Purchase Agreements 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	9700	0.00	2.00	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
				0.00	0.00
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014 Adjustments to Fund Balances	2800 2891			0.00	0.00
Fund Balances, June 30, 2015	2700	0,00	0.00	0.00	0.00

	Budgeted Amounts			Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	3100			0.00	0.00
Federal Direct Federal Through State and Local	3100 3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0,00
Debt Service	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00
Capital Projects Local Sales Taxes	3423 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	2400		0.00	0.00	0.00
Total Local Sources Total Revenues	3400	0.00	0.00	0.00	0.00
EXPENDITURES	<u> </u>	0.00	0.00	0.00	
Current:					
Instruction	5000		<u>-</u>	0.00	0.00
Student Support Services Instructional Media Services	6100 6200			0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration School Administration	7200 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) Redemption 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) Issuance of Bonds	3710			0.00	0.00
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 Discount on Lease-Purchase Agreements	3793 893		,	0.00	0.00
Loans	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
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 Payments to Refunding Escrow Agent (Function 9299)	894 760			0.00	0.00
Transfers In	3600	.		0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800			0.00	0.00
Adjustments to Fund Balances Fund Balances, June 30, 2015	2891	0.00	0.00	0.00	0.00
Land Parameter, Juste 20, 2013	2700	0.00	0.00	0.00	0.00

	Budgeted A		Amounts	1	Variance with
	Account			Actual	Final Budget -
REVENUES	Number	Original	Final	Amounts	Positive (Negative)
Federal Direct	3100			0.00	0.00
Federal Through State and Local State Sources	3200 3300			0.00	0.00
Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,			0.00	0.00
Debt Service	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects Local Sales Taxes	3423 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					
Current:	5000	,		0.00	0.00
Instruction Student Support 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 Instruction-Related Technology	6400 6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration Facilities Acquisition and Construction	7300 7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services Operation of Plant	7800 7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services Debt Service: (Function 9200)	9100			0.00	0.00
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees Miscellaneous	730			0.00	0.00
Capital Outlay:	790			0.00	0.00
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	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
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710 3791			0.00	0.00
Premium on Sale of Bonds 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 Face Value of Refunding Bonds	3760 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 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 Transfers Out	3600 9700			0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS		3.50	0,00		
EVER A ORDINA RV ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800			0.00	0.00
Adjustments to Fund Balances Fund Balances, June 30, 2015	2891 2700	0.00	0.00	0.00	0.00
i una indianees, june 50, 4015	1 2/00	0.00	0.00	0.00	0.00

	Special Revenue Funds							
	Account Number	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds		
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	410	420	430	490	runds		
ASSETS				0.00	2.00			
Cash and Cash Equivalents Investments	1110	4,609.22 2.093.14	0.00	2,036.07	0.00	4,609.22 4,129.21		
Taxes Receivable, Net	1120	0.00	0.00	0.00	0,00	0.00		
Accounts Receivable, Net	1131	23,211.01	0.00	991,203.54	0.00	1,014,414.5		
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00		
Due From Other Agencies Due From Budgetary Funds	1220 1141	1,043,636.00 425,749.94	0.00	0.00 48,689.82	0.00	1,043,636.0 474,439.7		
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.0		
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0,0		
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.0		
Cash with Fiscal/Service Agents Inventory	1114 1150	928,327.33	0.00	0.00	0.00	928,327,3		
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.0		
Long-Term Investments	1460	0.00	0.00	0.00	0,00	0.0		
Total Assets		2,427,626.64	0.00	1,041,929.43	0.00	3,469,556.0		
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.0		
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.0		
Total Assets and Deferred Outflows of Resources		2,427,626.64	0.00	1,041,929.43	0.00	3,469,556.0		
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES								
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.0		
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.0		
Payroll Deductions and Withholdings	2170 2120	121,660.70 205,073.20	0.00	222,861.11 344,452.59	0.00	344,521.8 549,525.79		
Accounts Payable Sales Tax Payable	2120	205,073.20	0.00	0.00	0.00	349,323.7		
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.0		
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.0		
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.0		
Due to Other Agencies Due to Budgetary Funds	2230 2161	110,569.07 6,473,989.12	0.00	5,173.44 469,442.29	0.00	115,742.5 6,943,431.4		
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.0		
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.0		
Pension Liability	2115	0.00	0.00	0.00	0.00	0.0		
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0,00	0.00		
Judgments Payable Construction Contracts Payable	2130 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		
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		
Unearned Revenues Unavailable Revenues	2410 2410	282,743.68	0.00	0,00	0.00	282,743.68		
Total Liabilities	2410	7,194,035,77	0.00	1,041,929.43	0.00	8,235,965.20		
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0.00	0.00	0.00	0.00		
Total Deferred Inflows of Resources	2030	0.00	0.00	0.00	0.00	0.00		
FUND BALANCES					·			
Nonspendable:								
Inventory	2711	928,327.33	0.00	0.00	0.00	928,327.33		
Prepaid Amounts Permanent Fund Principal	2712 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 Balances	2710	928,327.33	0.00	0.00	0.00	928,327.33		
Restricted for:	272.	0.00		200	0.00	^ ^		
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	0.00	0.00		
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.0		
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0,0		
Debt Service	2725	0.00	0.00	0.00	0.00	0.0		
Capital Projects Restricted for	2726 2729	0.00	0.00	0.00	0.00	0.0		
Restricted for	2729	0.00	0.00	0.00	0.00	0.0		
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	0.00	0.0		
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00	0.00	0.00	0.0		
Contractual Agreements Committed for	2739	0.00	0.00	0.00	0.00	0.0		
Committed for	2739	0.00	0.00	0.00	0.00	0.0		
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.0		
Assigned to:	<u>, </u>							
Special Revenue	2741	0.00	0.00	0,00	0.00	0.0		
Debt Service Capital Projects	2742 2743	0.00	0.00	0.00	0.00	0.0		
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.0		
Assigned for	2749	0.00	0.00	0.00	0.00	0,0		
Assigned for	2749	0.00	0.00	0.00	0.00	0.0		
Total Assigned Fund Balances	2740	(5 604 736 46)	0.00	0.00	0,00	(5,694,736.4		
Total Unassigned Fund Balances Total Fund Balances	2750 2700	(5,694,736,46)	0.00	0,00	0.00	(4,766,409.1		
Total Liabilities, Deferred Inflows of			¥,,,,,	5,00		(1,1 - 0 - 1, 1 - 2 - 1		
Resources and Fund Balances		2,427,626.64	0.00	1,041,929.43	0.00	3,469,556.07		

	-	SBE/COBI	Special Act	Sections 1011.14 &	Debt Serv Motor Vehicle	rice Funds District	Other	ARRA	Total Nonmajor
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds	Debt Service	Debt Service	Total Nonmajor Debt Service
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	210	220	230	240	250	290	299	Funds
ASSETS	i								
Cash and Cash Equivalents	1110	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments Taxes Receivable, Net	1160 1120	425,005.24	0.00	0.00	0.00	0,00	0.00	0.00	425,005.24
Accounts Receivable, Net	1131	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	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0,00
Due From Budgetary Funds Due From Insurer	1141	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 Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		425,005.24	0.00	0.00	0,00	0.00	0.00	0,00	425,005.24
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00 425,005.24	0.00	0.00	0.00	0,00	0.00	0.00	0.00 425,005.24
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		425,005.24	0.00	0.00	0,00	0.00	0.00	0.00	423,003.24
AND FUND BALANCES	1	į			İ				
LIABILITIES		İ					1		
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0,00	0.00	0.00	0.00	0,00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00	0.00	0.00	0.00	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
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Pension Liability	2115 2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	00,0	0.00	0.00	0.00
Matured Interest Payable	2190 2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Total Liabilities	2110	0.00	0.00	0,00	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	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0,00	0.00	V.00	0.00	0.00	0,00	0.00	0,00
Nonspendable:							1		
Inventory	2711	0.00	0,00	0.00	0.00	0.00	0,00	0.00	0.00
Prepaid Amounts	2712	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	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	0.00	0.00	0.00
Federal Required Carryover Programs State Required Carryover Programs	2722 2723	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	425,005.24	0.00	0.00	0.00	0.00	0.00	0.00	425,005.24
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0,00 0,00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Total Restricted Fund Balances	2729 2720	425,005.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00 425,005.24
Committed to:	2.20	720,000.27	3.00	0.00	0,00	0,00	0.00	0.00	423,003.24
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements		0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00
Contractual Agreements Committed for	2739		A A A I			0.00	0.00	0.00	0.00
Contractual Agreements Committed for Committed for	2739 2739	0.00	0.00	0.00	0.00 1				
Contractual Agreements Committed for Committed for Total Committed Fund Balances	2739		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for Committed for	2739 2739 2730 2741	0.00 0.00	0.00	0.00	0.00	0 00	0.00	0.00	0.00
Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service	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
Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects	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 0.00 0.00
Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2739 2739 2730 2741 2742 2743 2744	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0 00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Contractual Agreements Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for	2739 2739 2730 2741 2742 2743 2744 2749	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0 00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances	2739 2739 2730 2741 2742 2743 2744	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0 00 0 00 0 00 0 00 0 00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances Total Unassigned Fund Balances Total Unassigned Fund Balances	2739 2739 2730 2741 2742 2743 2744 2749 2749 2740 2750	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	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
Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances	2739 2739 2730 2741 2742 2743 2744 2749 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	000 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00

ASSETS AND BEFERED OLITEONS OF BISOURCES ASSETS AND BEFERED OLITEONS OF BISOURCES ASSETS AND BEFERED OLITEONS OF BISOURCES ASSETS AND BEFERED OLITEONS OF BISOURCES ASSETS AND BEFERED OLITEONS OF BISOURCES 1109			Control On Main Paral Various I	Carriel A.A.	C	D 10 D 1	
SESTEX ADD PERFORMED OFFICONS OF RESOURCES 1110							
Cast and Cast Security 1100 0.0	ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	310	320	330	340	350
100 100	ASSETS						
Team Patentine 110							0.00
Section Sect	Taxes Receivable, Net						0.00
The Proof Designation 1220 000	Accounts Receivable, Net						0.00
Part Part							0.00
The Proceedings 110 0.00							0.0
The Principal Park 142	Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Case Case	Deposits Receivable						0.00
Property 15							0.00
Preparation							0.00
Test Aprel	Prepaid Items	1230			0.00	0.00	0.00
DEFERRED OUTFLUWS OF RESOURCES 1910 100		1460					0.0
Accommanded Decrease in Far Value of Endergoe Demonstones 910			0.00	79,770.52	0.00	916,932.54	0.00
Teach Autent and Deferred Confinent of Resources 0,00 79,779.32 0,00 9(5.93).54 0 0 0 0 0 0 0 0 0	Accumulated Decrease in Fair Value of Hedging Derivatives	1910					0.00
LABILITIES DEFERRED INFLOWS OF RESOURCES AND FLYDD BLACKTS LABILITIES 2123 0.00 0.00 0.00 0.00 0.00 200 0.00 0.00	Total Deferred Outflows of Resources						0.00
Accorded Statemary and Withbodings	LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	79,770.52	0.00	916,932.54	0.00
Preced Declarious and Withholdings	Cash Overdraft						0.00
Account Provide 12 10 0.00							0.00
Sales Tar Payable							0.00
According the public 2210	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0,00
Separate Physics 2220 0.00 0.	Current Notes Payable						0.00
Date to Other Agencies							0.00
Ne to Nutrigent Finds							0.00
Part Part Agent 2240	Due to Budgetary Funds	2161	0.00	0.00		0.00	0.00
Person Lubbiry 2115	Due to Internal Funds						0.00
District Fortier Continued						0.00	
udgments Papuble 2190 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 252,48134 0.00 0.00 0.00 252,48134 0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td<>							0.00
Construction Contracts Payable - Retained Percentage 2150 0.00 0	Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Assured Books Psyable 2180	Construction Contracts Payable						0.00
Maured Interest Psychole 2190							0.00
							0.00
Creal Lashbilities	Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES 2610 0.0		2410					0.00
Accommission Fair Value of Hodging Derivatives 2610 0.00		<u> </u>	0.00	0.00	0.00	318,487.29	0.00
Deferred Inflows of Resources 2630 0.0		2610	0.00	0.00	0.00	0.00	0.00
Committed for Committed fo	Deferred Revenues	2630					0.00
Nonspendable:			0.00	0.00	0.00	0.00	0.00
Inventory				ĺ			
Permanent Fund Principal 2713 0.00 0		2711	0.00	0.00	0.00	0,00	0.00
Other Not in Spendable Form							0.00
Total Nonspendable Fund Balances 2710							0.00
Restricted for 2721							0.00
Economic Stabilization 2721 0.00 0.0	Restricted for:			3.00	•		
State Required Carrower Programs 2723 0.00							0.00
Local Sales Tax and Other Tax Levy 2724 0.00							0.00
Debi Service							0.00
Restricted for 2729 0.00	Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Restricted for 2729 0.00	Capital Projects						0.00
Total Restricted Fund Balances 2720 0.00 79,770.52 0.00 598,445.25 0.00							0.00
Committed to: 2731 0.00							0.00
Contractual Agreements 2732 0.00 0.0	Committed to:						
Committed for 2739 0.00							0.00
Committed for 2739 0.00							0.00
Total Committed Fund Balances 2730 0.0							0.00
Special Revenue 2741 0.00	Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Debt Service 2742 0.00	Assigned to:	2741		0.00	0.00	0.00	0.00
Capital Projects 2743 0.00							0.00
Permanent Fund 2744 0.00						0.00	0.00
Assigned for 2749 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Permanent Fund	2744	0.00	0.00	0.00		0.00
Total Assigned Fund Balances 2740 0.00							0.00
Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 598,445.25 0.00 Fotal Liabilities, Deferred Inflows of 0.00 79,770.52 0.00 598,445.25 0.00							0.00
Fotal Fund Balances 2700 0.00 79,770.52 0.00 598,445.25 0.00 Fotal Liabilities, Deferred Inflows of 0.00 0.00 598,445.25 0.00							0.00
	Total Fund Balances					598,445.25	0.00
	Fotal Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	79,770.52	0.00	916,932.54	0.00

		Capital Projects Funds				
	İ	Capital Outlay and	Nonvoted Capital	Voted Capital	Other	ARRA
	Account Number	Debt Service 360	Improvement Fund 370	Improvement Fund 380	Capital Projects 390	Capital Projects 399
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Tvuribei	300	370	360	390	
ASSETS						
Cash and Cash Equivalents Investments	1110	2,505,090.87	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	1131	0.00	0.00	0.00	782,492.00	0.00
Interest Receivable on Investments Due From Other Agencies	1170 1220	3,586.49 949,927.68	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1210 1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	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
Long-Term Investments Total Assets	1460	3,458,605.04	0.00	0.00	782,492.00	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
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00 3,458,605.04	0.00	0.00	782,492.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		3,438,003.04	0.00	0.00	762,492.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0,00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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 2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	688,915.39	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240 2115	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2116	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 Matured Bonds Payable	2150 2180	482,445.55 0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0,00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0,00
Unavailable Revenues Total Liabilities	2410	0.00 482,445.55	0.00	0.00	0.00 688,915.39	0.00
DEFERRED INFLOWS OF RESOURCES	-	462,445.55	0.00	0.00	000,713.37	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0,00	0.00	0.00	0.00
Deferred Revenues	2630	129,543.54 129,543.54	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES		129,343.24	0.00	0.00	0.00	0.00
Nonspendable:	٠ .				ļ	
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712 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 Balances	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	2724 2725	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2726	2,846,615.95	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 2,846,615.95	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	2,840,013.93	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 Balances	2730	0.00	0.00	0.00	0.00	0.00
					T	
Assigned to:		0.00	0.00	0.00	0.00	0.00
Special Revenue	2741					0.00
Special Revenue Debt Service	2742	0.00	0.00	0.00	93,576.61	0.00
Special Revenue	2742 2743 2744	0,00 0.00 0.00	0.00 0.00	0.00 0.00	93,576.61 0.00	0.00
Special Revenue Debt Service Capital Projects Permanent Fund Assigned for	2742 2743 2744 2749	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	93,576.61 0.00 0.00	0.00
Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2742 2743 2744 2749 2749	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	93,576.61 0.00 0.00 0.00	0.00 0.00 0.00
Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances	2742 2743 2744 2749 2749 2749 2740	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	93,576.61 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2742 2743 2744 2749 2749	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	93,576.61 0.00 0.00 0.00 0.00 93,576.61	0.00 0.00 0.00 0.00

	Account	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS	Number	runds
Cash and Cash Equivalents	1110	0.0
Investments	1160	3,097,673.9
Taxes Receivable, Net	1120	0.0
Accounts Receivable, Net	1131	782,492.0
Interest Receivable on Investments	1170	3,586.4
Due From Other Agencies	1220 1141	1,354,047.6
Due From Budgetary Funds Due From Insurer	1180	0.0
Deposits Receivable	1210	0.0
Due From Internal Funds	1142	0.0
Cash with Fiscal/Service Agents	1114	0.0
Inventory	1150	0.0
Prepaid Items	1230	0.0
Long-Term Investments	1460	0.0
Total Assets DEFERRED OUTFLOWS OF RESOURCES		5,237,800.1
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.0
Total Deferred Outflows of Resources	1910	0.0
Total Assets and Deferred Outflows of Resources		5,237,800.1
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		
Cash Overdraft	2125	0.0
Accrued Salaries and Benefits	2110	0.0
Payroll Deductions and Withholdings	2170	0.0
Accounts Payable	2120	60,705.5
Sales Tax Payable	2260	0,0
Current Notes Payable	2250	0,0
Accrued Interest Payable	2210	0,0
Deposits Payable	2220	0.0
Due to Other Agencies	2230	0.0
Due to Budgetary Funds	2161	688,915.3
Due to Internal Funds	2162	0.0
Due to Fiscal Agent Pension Liability	2240 2115	0.0
Other Postemployment Benefits Liability	2116	0,0
Judgments Payable	2130	0.0
Construction Contracts Payable	2140	252,643.3
Construction Contracts Payable - Retained Percentage	2150	487,583.9
Matured Bonds Payable	2180	0.0
Matured Interest Payable	2190	0.0
Jnearned Revenues	2410	0.0
Unavailable Revenues	2410	0,0
Fotal Liabilities		1,489,848.2
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.0 129,543.5
Fotal Deferred Inflows of Resources	2030	129,543.5
FUND BALANCES Nonspendable:		
Inventory	2711	0.0
Prepaid Amounts	2712	0.0
Permanent Fund Principal	2713	0.0
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.0
Restricted for:	2/10	. 0.0
Economic Stabilization	2721	0.0
Federal Required Carryover Programs	2722	0.0
State Required Carryover Programs	2723	0.0
Local Sales Tax and Other Tax Levy	2724	0,0
Debt Service	2725	0.0
Čapital Projects	2726	3,524,831.7
Restricted for	2729	0.0
Restricted for	2729	2 524 921 7
Total Restricted Fund Balances Committed to: Economic Stabilization	2720	3,524,831.7 0.0
Contractual Agreements	2732	0.0
Committed for	2739	0.0
	2739	0.0
Committed for	2730	0.0
Committed for Total Committed Fund Balances Assigned to:		0.0
Committed for Total Committed Fund Balances ssigned to: Special Revenue	2741	
Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service	2742	
Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects	2742 2743	93,576.6
Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2742 2743 2744	93,576.6
Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for	2742 2743 2744 2749	93,576.6 0.0 0.0
Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2742 2743 2744 2749 2749	0.0 93,576.6 0.0 0.0 0.0 93,576.6
Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances	2742 2743 2744 2749 2749 2740	93,576.6 0.0 0.0
Committed for Total Committed Fund Balances [ssigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2742 2743 2744 2749 2749	93,576.6 0.0 0.0 0.0 93,576.6

	Account	Permanent Fund	Total Nonmajor Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	000	Funds
ASSETS			
Cash and Cash Equivalents Investments	1110 1160	0,00 152,239.64	4,609.2 3,679,048.0
Taxes Receivable, Net	1120	0.00	3,079,048.0
Accounts Receivable, Net	1131	0.00	1,796,906.5
nterest Receivable on Investments	1170	218.44	3,804.9
Due From Other Agencies Due From Budgetary Funds	1220 1141	0.00	2,397,683.6 474,439.7
Due From Insurer	1180	9.00	0.0
Deposits Receivable	1210	0.00	0.0
Due From Internal Funds	1142	0.00	0.0
Cash with Fiscal/Service Agents	1114 1150	0.00	928.327.3
Prepaid Items	1230	0.00	0.0
ong-Term Investments	1460	0,00	0.0
Fotal Assets		152,458.08	9,284,819.4
DEFERRED OUTFLOWS OF RESOURCES	1010	0.00	0.0
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.0
Total Assets and Deferred Outflows of Resources		152,458.08	9,284,819.4
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES	2125	0.00	0.0
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.0
Payroll Deductions and Withholdings	2170	0.00	344,521.8
Accounts Payable	2120	0.00	610,231.3
ales Tax Payable	2260	0.00	0.0
Current Notes Payable	2250	0.00	0.0
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.0
Due to Other Agencies	2230	0.00	115,742.5
Oue to Budgetary Funds	2161	0.00	7,632,346.8
Due to Internal Funds	2162	2,045.67	2,045.6
Oue to Fiscal Agent	2240 2115	0.00	0.0
Pension Liability Other Postemployment Benefits Liability	2116	0.00	0.0
udgments Payable	2130	0.00	0.0
Construction Contracts Payable	2140	0.00	252,643.3
Construction Contracts Payable - Retained Percentage	2150	0.00	487,583.9
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00	0.0
Jnearned Revenues	2410	0.00	282,743.6
Jnavailable Revenues	2410	0.00	0.0
Total Liabilities		2,045.67	9,727,859.1
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.0
Deferred Revenues	2630	0.00	129,543.5
Total Deferred Inflows of Resources		0.00	129,543.5
FUND BALANCES			
Vonspendable:	2711	0.00	928,327.3
Inventory Prepaid Amounts	2711	0.00	928,327.3
Permanent Fund Principal	2713	150,412.41	150,412.4
Other Not in Spendable Form	2719	0.00	0.0
Total Nonspendable Fund Balances	2710	150,412.41	1,078,739.7
Restricted for: Economic Stabilization	2721	0.00	0.0
Federal Required Carryover Programs	2722	0.00	0.0
State Required Carryover Programs	2723	0.00	0.0
Local Sales Tax and Other Tax Levy	2724	0.00	0.0
Debt Service	2725	0.00	425,005.2
Capital Projects Restricted for	2726 2729	0.00	3,524,831.7 0.0
Restricted for	2729	0.00	0.0
Total Restricted Fund Balances	2720	0.00	3,949,836.9
Committed to:			
Economic Stabilization	2731	0.00	0.0
Contractual Agreements Committed for	2732 2739	0.00	0.0
Committed for	2739	0.00	0.0
Total Committed Fund Balances	2730	0.00	0.0
Issigned to:			
Special Revenue	2741	0.00	0.0
Debt Service Capital Projects	2742 2743	0.00	93,576.6
Permanent Fund	2744	0.00	93,376.0
Assigned for	2749	0.00	0.0
Assigned for	2749	0.00	0.0
Total Assigned Fund Balances	2740	0.00	93,576.6
Total Unassigned Fund Balances Total Fund Balances	2750 2700	0,00 150,412.41	(5,694,736.4
Total Liabilities, Deferred Inflows of	2700	130,412,41	(572,583.1
		152,458.08	9,284,819.4

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2015

				Special Revenue Funds		
	l t	Food	Other Federal	Federal Economic	Miscellaneous	Total Nonmajor
	Account Number	Services 410	Programs 420	Stimulus Programs 430	Special Revenue 490	Special Revenue Funds
REVENUES						
Federal Direct	3100	0.00 39.535.129.65	0.00	0.00	0.00	0.00 43,179,445.97
Federal Through State and Local State Sources	3200 3300	588,306.98	0.00	3,644,316.32	0.00	588,306.98
Local Sources:	3300	388,300.38	0.00	0.00	0.00	388,300.30
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	2.00	0.00	0.00	0.00	0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,	0.00	0.00	0.00	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 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	7,096,509.92	0.00	0.00	0.00	7,096,509.92
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	2400	1,168,588.16	0.00	0.00	0.00	1,168,588.16
Total Local Sources	3400	8,265,098.08 48,388,534.71	0.00	0.00 3,644,316.32	0.00	8,265,098.08 52,032,851.03
Total Revenues EXPENDITURES		48,388,334.71	0.00	3,044,310.32	0.00	32,032,831.03
Current:						
Instruction	5000	0.00	0.00	1,412,450.90	0.00	1,412,450.90
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00	0.00 16,398.39	0.00	0.00 16,398.39
Instructional Staff Training Services	6400	0.00	0.00	1,454,297.13	0.00	1,454,297.13
Instruction-Related Technology	6500	0.00	0.00	520,340.80	0.00	520,340.80
Board	7100	0.00	0.00	0.00	0.00	0,00
General Administration	7200	0.00	0.00	206,781.12	0,00	206,781.12
School Administration	7300	0.00	0.00	7,411.04	0.00	7,411.04
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0,00	0.00	22,087.32	0.00	22,087.32
Food Services	7600	54,183,941.41	0.00	0.00	0.00	54,183,941.41
Central Services Student Transportation Services	7700 7800	0.00	0.00	0.00 993.80	0.00	0.00 993.80
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
Debt Service: (Function 9200)						
Redemption 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 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	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	1,816,002,58	0.00	3,555.82	0.00	1,819,558.40
Total Expenditures		55,999,943.99	0.00	3,644,316.32	0.00	59,644,260.31
Excess (Deficiency) of Revenues Over (Under) Expenditures		(7,611,409.28)	0.00	0,00	0.00	(7,611,409.28)
OTHER FINANCING SOURCES (USES)			2.00	2 22		2.00
Issuance of Bonds Premium on Sale of Bonds	3710 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	0.00
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 Face Value of Refunding Bonds	3760 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
Transfers In	3600	1,939,655.00	0.00	0.00	0.00	1,939,655.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00 1,939,655.00	0.00	0.00	0.00	1,939,655.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0,00
		0.00	0.00	0.00	0.00	0,00
Net Change in Fund Balances	1 2000	(5,671,754.28)	0.00	0.00	0.00	(5,671,754.28)
Fund Balances, July 1, 2014	2800	905,345.15	0.00	0.00	0.00	905,345.15
Adjustments to Fund Balances Fund Balances, June 30, 2015	2891 2700	(4,766,409.13)	0.00	0,00	0.00	(4,766,409.13)
runu palances, June 30, 2013	1 4/00 }	(4,/00,409.13)	0.00	0.00	0.00	(4, /00,409, 13)

						vice Funds			
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Debt Service 299	Total Nonmajor Debt Service Funds
REVENUES									
Federal Direct	3100	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	0.00 3,854,659,58	0.00	0.00	0.00	0.00	0.00	0.00	0.00 3,854,659.58
Local Sources:	3300	3,034,035.36	0,00	0.00	0.00	0.00	0.00	0,00	2,624,039.26
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	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	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	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	0.00	0,00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Other Local Revenue		0.00	0,00	0.00	0,00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES	+	3,854,659.58	0.00	0.00	0.00	0.00	0.00	0.00	3,854,659.58
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0,00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0,00
Instructional Staff Training Services	6400 6500	00,0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0,00	0.00	0.00	0,00	0.00	0.00	0,00
Facilities Acquisition and Construction	7410	0,00	0,00	0.00	0,00	0,00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Food Services	7600	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0,00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services Operation of Plant	7800 7900	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	9,00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Debt Service: (Function 9200)									
Redemption of Principal	710	3,035,000.00	0.00	0.00	0,00	0.00	0.00	0.00	3,035,000.00
Interest	720 730	554,850.00 27,129.15	0.00	0.00	0.00	0.00	0,00	0.00	554,850.00
Dues and Fees Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,129,15
Capital Outlay:	/30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Facilities Acquisition and Construction	7420	0.00	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	0.00
Total Expenditures		3,616,979.15	0.00	0.00	0.00	0.00	0,00	0.00	3,616,979.15
Excess (Deficiency) of Revenues Over (Under) Expenditures		237,680.43	0.00	0.00	0.00	0.00	0,00	0.00	237,680.43
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0,00	0,00	0,00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0,00	0.00	0,00	0.00	0.00	0.00	0,00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	00.0	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	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
Proceeds of Forward Supply Contract	3760	0,00	0.00	0.00	0.00	0,00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	14,794,000.00	0.00	0.00	0.00	0.00	0.00	0.00	14,794,000.00
Premium on Refunding Bonds	3792	1,406,878.49	0.00	0.00	0.00	0.00	0.00	0.00	1,406,878.49
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	(16,507,783.32)	0.00	0.00	0.00	0.00	0.00	0.00	(16,507,783,32
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
Total Other Financing Sources (Uses)	 	(306,904.83)	0.00	0.00	0.00	0.00	0.00	0.00	(306,904,83
SPECIAL ITEMS		0.00	0						
EVTP A OP DIMARY FIELDS	+	0.00	0,00	0,00	0.00	0.00	0.00	0.00	0,00
EXTRAORDINARY ITEMS	1	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Net Change in Fund Balances	+ +	(69,224.40)	0.00	0,00	0.00	0.00	0.00	0.00	(69,224.40
Fund Balances, July 1, 2014	2800	494,229.64	0.00	0.00	0.00	0.00	0.00	0.00	494,229.64
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	494,229,64
Fund Balances, June 30, 2015	2700	425,005.24	0.00	0.00	0.00		0.00	0.00	425,005,24

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, 2015

	T	1				
		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District
	Account Number	(COBI) 310	Bonds 320	1011.15, F.S., Loans 330	Capital Outlay (PECO) 340	Bonds 350
REVENUES	Number	310	320	330		330
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	223,250.00	0.00	1,954,120 00	0.00
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 Debt Service	3412, 3421, 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		0.00	1,167.86	0.00	215.96	0.00
Total Local Sources	3400	0.00	1,167.86	0.00	215.96	0.00
Total Revenues EXPENDITURES	ļ	0.00	224,417.86	0.00	1,954,335.96	0.00
Current:		1				
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00	0.00	Ó.00 0,00	0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-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 30,493.85	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 Operation of Plant	7800 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
Debt Service: (Function 9200)	710	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest	710	0.00	0.00	0.00	0.00	0.00
Dues and Fees	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:	7.00	0.00	25.724.00	200	1 255 000 71	2.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	0.00	25,736.08	0.00	1,355,890.71	0.00
Total Expenditures	1 - 300 -	0.00	56,229.93	0.00	1,355,890.71	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	168,187.93	0.00	598,445.25	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	3710	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	0.00
Discount on Lease-Purchase Agreements Loans	893 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
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 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 Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00 1	0.00	0.00	0.00
Transfers Out	9700	0.00	(148,250.00)	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	(148,250.00)	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
Net Change in Fund Balances		0.00	19,937.93	0.00	598,445.25	0.00
Fund Balances, July 1, 2014	2800	0.00	59,832.59 0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891 2700	0.00	79,770.52	0.00	598,445.25	0.00

	T1	Capital Projects Funds		··· · · · · · · · · · · · · · · · · ·		
		Capital Outlay and	Nonvoted Capital	Voted Capital	Other	ARRA
	Account Number	Debt Service 360	Improvement Fund 370	Improvement Fund 380	Capital Projects 390	Capital Projects 399
REVENUES				300	390	399
Federal Direct	3100	0.00	0,00	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	0.00 822,875,11	0.00	0.00	1,636,665.00	0.00
Local Sources:	3300	644,073.11	0.00	0.00	1,030,003.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,		i	}		
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	2.00	0.00		
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	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 Other Local Revenue	3496	40,675.51	0.00	0.00	0.00	0.00
Total Local Sources	3400	40,675.51	0,00	0.00	110,765.32 110,765.32	0.00
Total Revenues	1	863,550.62	0.00	0.00	1,747,430.32	0.00
EXPENDITURES						
Current:						
Instruction Student Support 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
Instruction-Related Technology	6500 7100	0.00	0.00	0.00	0.00	0.00
Board 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	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 Student Transportation Services	7700 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
Debt Service: (Function 9200) Redemption 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 Fees	730	2,490.97	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	7400	0.00	0.00	2.00	1.500.040.07	0.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	0.00	0.00	0.00	1,599,940.06	0.00
Total Expenditures	7300	2,490.97	0.00	0.00	1,599,940.06	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		861,059.65	0.00	0.00	147,490.26	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710 3791	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds 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	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Solo of Control Assets	3720	0.00	0,00	0.00	0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00	0.00	0.00	1,561,670.12	0.00
Proceeds of Forward Supply Contract	3760	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 3755	0,00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements 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 Total Other Pingraing Sources (Heat)	9700	0.00	0.00	0.00	(1,636,665.00)	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS	 	0.00	0.00	0.00	(/4,74.68)	0.00
UA 2002 AN A L 101720]	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
Not Change in Found Delegan		0.00 861,059.65	0.00	0,00	72,495.38	0.00
Net Change in Fund Balances Fund Balances, July 1, 2014	2800	1,985,556.30	0.00	0.00	21,081.23	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	2,846,615.95	0.00	0.00	93,576.61	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2015

	-	Total Nonmajor
	Account	Capital Projects
NO TOUR DO	Number	Funds
REVENUES Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	4,636,910.11
Local Sources:	I I	
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	0.00
Debt Service	3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	
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	1 27/0 1	152,824.65
Total Local Sources	3400	152,824.65
Total Revenues		4,789,734.76
EXPENDITURES		
Current:	5000	0.00
Instruction Student Support Services	5000 6100	0.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Development Services	6300	0.00
Instructional Staff Training Services	6400	0.00
Instruction-Related Technology	6500	0.00
Board	7100	0,00
General Administration	7200	0.00
School Administration Facilities Acquisition and Construction	7410	0.00 30,493.85
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 Administrative Technology Services	8100 8200	0.00
Community Services	9100	0.00
Debt Service: (Function 9200)	1	
Redemption of Principal	710	0.00
Interest	720	0.00
Dues and Fees	730	2,490.97
Miscellaneous Capital Outlay:	790	0.00
Facilities Acquisition and Construction	7420	2,981,566.85
Other Capital Outlay	9300	0.00
Total Expenditures		3,014,551.67
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,775,183.09
OTHER FINANCING SOURCES (USES)	1	2.00
Issuance of Bonds Premium on Sale of Bonds	3710 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	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	1,561,670.12
Proceeds of Forward Supply Contract	3760	0.00
Face Value of Refunding Bonds	3715	0.00
Premium on Refunding Bonds	3792	0.00
Discount on Refunding Bonds	892	0.00
Refunding Lease-Purchase Agreements	3755	0.00
Premium on Refunding Lease-Purchase Agreements	3794 894	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	760	0.00
Transfers In	3600	0.00
	9700	(1,784,915.00)
Transfers Out		
Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3,00	(223,244.88)
Total Other Financing Sources (Uses)		0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS		0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances		0.00 0.00 1,551,938.21
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	2800 2891	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, 2015

	Account	Permanent Funds	Total Nonmajor Governmental
DIVINITIO	Number	000	Funds
REVENUES Federal Direct	3100	0.00	0.0
Federal Through State and Local	3200	0.00	43,179,445.9
State Sources	3300	0.00	9,079,876.6
Local Sources:	3300	0.00	>,01>,010.0
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	
Capital Projects	3423	0.00	0.0
Local Sales Taxes	3418, 3419	0.00	0.0
Charges for Service - Food Service	345X	0.00	7,096,509.9
Impact Fees	3496	0.00	0.0
Other Local Revenue		2,272.97	1,323,685.7
Total Local Sources	3400	2,272.97	8,420,195.7
Total Revenues		2,272.97	60,679,518.3
EXPENDITURES Current:			
Instruction	5000	2,045.67	1,414,496.5
Student Support Services	6100	0.00	0.0
Instructional Media Services	6200	0.00	0.0
Instruction and Curriculum Development Services	6300	0.00	16,398.3
Instructional Staff Training Services	6400	0.00	1,454,297.1
Instruction-Related Technology	6500	0.00	520,340.8
Board	7100	0.00	0.0
General Administration	7200	0.00	206,781.1
School Administration	7300	0.00	7,411.0
Facilities Acquisition and Construction	7410	0.00	30,493.8
Fiscal Services	7500	0.00	22,087.3
Food Services	7600	0.00	54,183,941.4
Central Services	7700	0.00	0,0
Student Transportation Services	7800	0.00	993.8
Operation of Plant	7900	0.00	0,0
Maintenance of Plant	8100	0.00	0.0
Administrative Technology Services	8200	0.00	0.0
Community Services	9100	0.00	0.0
Debt Service: (Function 9200)			
Redemption of Principal	710	0.00	3,035,000.0
Interest	720	0.00	554,850.0
Dues and Fees	730	0.00	29,620.1
Miscellaneous	790	0.00	0.0
Capital Outlay:	7420	0.00	2 001 566 0
Facilities Acquisition and Construction	9300	0.00	2,981,566.8 1,819,558.4
Other Capital Outlay Total Expenditures	9300	2,045.67	66,277,836.8
Excess (Deficiency) of Revenues Over (Under) Expenditures		227.30	(5,598,318.4
OTHER FINANCING SOURCES (USES)		227.30	(3,396,316.4
Issuance of Bonds	3710	0.00	0.0
Premium on Sale of Bonds	3791	0.00	0.0
Discount on Sale of Bonds	891	0.00	0.0
Proceeds of Lease-Purchase Agreements	3750	0.00	0.0
Premium on Lease-Purchase Agreements	3793	0.00	0.0
Discount on Lease-Purchase Agreements	893	0.00	0.0
Loans	3720	0.00	0.0
Sale of Capital Assets	3730	0.00	1,561,670.1
Loss Recoveries	3740	0.00	0.0
Proceeds of Forward Supply Contract	3760	0.00	0.0
Face Value of Refunding Bonds	3715	0.00	14,794,000.0
Premium on Refunding Bonds	3792	0.00	1,406,878.4
Discount on Refunding Bonds	892	0.00	0.0
Refunding Lease-Purchase Agreements	3755	0.00	0.0
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.0
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.0
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	(16,507,783.3
Transfers In	3600	0.00	1,939,655.0
Fransfers Out	9700	0.00	(1,784,915.0
Total Other Financing Sources (Uses)		0.00	1,409,505.2
SPECIAL ITEMS		0.00	0.0
EXTRAORDINARY ITEMS		0.00	0.0
Net Change in Fund Balances		227.30	(4,188,813.1
Fund Balances, July 1, 2014	2800	150,185.11	3,616,230.0
Adjustments to Fund Balances	2891	0.00	0.0
			(572,583.)

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, 2015

		Budgeted Ame	ounts	1	Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	1				
Federal Direct Federal Through State and Local	3100 3200	44,699,124.00	43.921,070.00	43,179,445.97	(741.624.03)
State Sources	3300	566,457.00	588,307.00	588,306.98	(0.02)
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,				0.00
Debt Service	3412, 3421,				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419	10.700.777.00	0.265,000,00	0.245.000.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	10,709,767.00	8,265,099.00	8,265,098.08	(0.92)
Other Local Revenue	3470				0.00
Total Local Sources	3400	10,709,767.00	8,265,099.00	8,265,098.08	(0.92)
Total Revenues		55,975,348.00	52,774,476.00	52,032,851.03	(741,624.97)
EXPENDITURES					
Current: Instruction	5000	840,535.00	1,494,795.00	1,412,450.90	82,344.10
Student Support Services	6100	070,233.00	1,777,773.00	1,712,750,50	0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300		356,126.00	16,398.39	339,727.61
Instructional Staff Training Services	6400	1,289,147.00	1,730,791.00	1,454,297.13	276,493.87
Instruction-Related Technology Board	6500 7100	537,487.00	520,341.00	520,340.80	0.20
General Administration	7200	75,449.00	250,726.00	206,781.12	43,944.88
School Administration	7300	84,480.00	10,335.00	7,411.04	2,923.96
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500	18,264.00	18,277.00	22,087.32	(3,810.32)
Food Services Central Services	7600 7700	54,022,488.00	55,999,944.00	55,999,944.00	0.00
Student Transportation Services	7800	7,000.00	994.00	993.80	0.20
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services Debt Service: (Function 9200)	9100				0.00
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay: Facilities Acquisition and Construction	7420				0,00
Other Capital Outlay	9300		3,556.00	3,555.82	0.18
Total Expenditures		56,874,850.00	60,385,885.00	59,644,260.32	741,624.68
Excess (Deficiency) of Revenues Over (Under) Expenditures		(899,502.00)	(7,611,409.00)	(7,611,409.29)	(0.29)
OTHER FINANCING SOURCES (USES)	2710				0.00
Issuance of Bonds Premium on Sale of Bonds	3710 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 3720				0.00
Loans Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792 892				0.00
Discount on Refunding Bonds 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		1,000 5	, , , , , , , , , , , , , , , , , , , ,	0.00
Transfers In Transfers Out	3600 9700		1,939,655.00	1,939,655.00	0.00
Total Other Financing Sources (Uses)	7/00	0.00	1,939,655.00	1,939,655.00	0.00
SPECIAL ITEMS			-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,555,055.00	0.00
					0.00
EXTRAORDINARY ITEMS					
Not Change in Fund Delanges	 	(900 500 00)	(5.671.754.00)	(5 (71 754 30)	0.00
Net Change in Fund Balances Fund Balances, July 1, 2014	2800	(899,502.00) 905,345.00	(5,671,754.00) 905,345.00	(5,671,754.29) 905,345.00	(0.29)
Adjustments to Fund Balances	2891	, , , , , , , , , , , , , , , , , , , ,	203,040,00	,00,040.00	0.00
Fund Balances, June 30, 2015	2700	5,843.00	(4,766,409.00)	(4,766,409.29)	(0.29)

For the Fiscal Year Ended June 30, 2015

		Budgeted Am	ounts	-	Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES Federal Direct	3100				0.00	
Federal Through State and Local	3200				0.00	
State Sources	3300	3,988,600.00	3,522,367.91	3,854,659.58	332,291.67	
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 Property Taxes Levied, Tax Redemptions and Excess Fees for	3423	·			0,00	
Capital Projects	3413, 3421, 3423				0.00	
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X				0.00	
Impact Fees	3496				0.00	
Other Local Revenue	1 31,50	11.11.11			0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		3,988,600.00	3,522,367.91	3,854,659.58	332,291.67	
EXPENDITURES Current:						
Instruction	5000				0.00	
Student Support Services	6100				0.00	
Instructional Media Services	6200				0.00	
Instruction and Curriculum Development Services	6300				0.00	
Instructional Staff Training Services	6400				0.00	
Instruction-Related Technology	6500				0.00	
Board General Administration	7100 7200			-	0.00	
School Administration	7300				0.00	
Facilities Acquisition and Construction	7410				0.00	
Fiscal Services	7500				0.00	
Food Services	7600				0.00	
Central Services	7700				0.00	
Student Transportation Services	7800				0,00	
Operation of Plant	7900				0.00	
Maintenance of Plant	8100				0.00	
Administrative Technology Services Community Services	8200 9100				0.00	
Debt Service: (Function 9200)	7100	· .			0.00	
Redemption of Principal	710	3,035,000.00	3,221,162.47	3,035,000.00	186,162.47	
Interest	720	953,600.00	953,600.00	554,850.00	398,750.00	
Dues and Fees	730			27,129.15	(27,129.15)	
Miscellaneous	790					
Capital Outlay:	7420				0.00	
Facilities Acquisition and Construction Other Capital Outlay	7420 9300			+	0.00	
Total Expenditures	7300	3,988,600.00	4,174,762.47	3,616,979.15	557,783.32	
Excess (Deficiency) of Revenues Over (Under) Expenditures	†··	0.00	(652,394.56)	237,680.43	890,074.99	
OTHER FINANCING SOURCES (USES)				,	·	
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	
Face Value of Refunding Bonds	3715		14,794,000.00	14,794,000.00	0.00	
Premium on Refunding Bonds	3792		1,406,878.49	1,406,878.49	0.00	
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 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		(15,950,000.00)	(16,507,783.32)	(557,783.32)	
Transfers In	3600				0.00	
Transfers Out	9700				0.00	
Total Other Financing Sources (Uses)		0.00	250,878.49	(306,904.83)	(557,783.32)	
SPECIAL ITEMS					0.00	
EXTRAORDINARY ITEMS					****	
Net Change in Fund Balances	 	0.00	(401,516.07)	(69,224.40)	0.00 332,291.67	
Fund Balances, July 1, 2014	2800	0.00	494,229.64	494,229.64	0.00	
Adjustments to Fund Balances	2891		,	,	0.00	
Fund Balances, June 30, 2015	2700	0.00	92,713.57	425,005.24	332,291,67	

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, 2015

		Budgeted Amo	ounts	Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	2100				0.00
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300	2,696,337.00	4,636,910.00	4,636,910.11	0.11
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 Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00
Capital Projects	3423	93,997,752.00	94,510,905,00	94,510,904.68	(0.32)
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees Other Local Revenue	3496	500,000.00	2,760,013.00	2,760,012.82	0.00
Total Local Sources	3400	94,497,752.00	97,270,918.00	97,270,917.50	(0.50)
Total Revenues		97,194,089.00	101,907,828.00	101,907,827.61	(0.39)
EXPENDITURES					-
Current:					0.00
Instruction	5000 6100				0.00
Student Support Services Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board General Administration	7100 7200	- 			0.00
School Administration	7300		-		0,00
Facilities Acquisition and Construction	7410	198,581,983,00	90,746,408.00	14,532,562.68	76,213,845.32
Fiscal Services	7500		, , , , , , , , , , , , , , , , , , ,		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)					
Redemption of Principal Interest	710	4,231,496.00	4,589,193.00	4,390,419.26 196,282.89	(4,390,419.26) 4,392,910.11
Dues and Fees	730	4,231,496.00	4,389,193.00	2,490.97	(2,490.97)
Miscellaneous	790			2,170.77	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			76,213,842.98	(76,213,842.98)
Other Capital Outlay	9300	202 012 470 00	05 225 601 00	05 225 500 70	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures	+	202,813,479.00 (105,619,390.00)	95,335,601.00 6,572,227.00	95,335,598.78 6,572,228.83	2.22
OTHER FINANCING SOURCES (USES)	 	(105,017,570.00)	0,572,227.00	0,512,220.03	1.03
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	1,800,000.00	1,561,670.00	1,561,670.12	0.12
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 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		1,164,325.00	1,164,325.00	0.00
Transfers Out	9700	(33,000,000.00)	(37,907,028.00)	(37,907,028.11)	(0.11)
Total Other Financing Sources (Uses)	1	(31,200,000.00)	(35,181,033.00)	(35,181,032.99)	0.01
SPECIAL ITEMS			(==,===,====)	(==,==,===,7	
					0.00
EXTRAORDINARY ITEMS			[A
No. Change in Frank Dalaman	 	(126 910 200 00)	(20 600 007 00)	(20 600 004 14)	0.00
Net Change in Fund Balances Fund Balances, July 1, 2014	2800	(136,819,390.00) 168,153,178.00	(28,608,806.00) 168,153,178.00	(28,608,804.16) 168,153,176.17	(1.83)
Adjustments to Fund Balances	2891	100,155,170.00	100,400,170.00	100,133,110.11	0,00
Fund Balances, June 30, 2015	2700	31,333,788.00	139,544,372.00	139,544,372.01	0.01

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2015

	T	Budgeted Am	ounts	1	Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	2100					
Federal Direct Federal Through State and Local	3100 3200				0.00	
State Sources	3300				0.00	
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 Debt Service	3412, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423				0.00	
Local Sales Taxes	3418, 3419				0.00	
Charges for Service - Food Service	345X 3496				0.00	
Impact Fees Other Local Revenue	3496		2,272.97	2,272.97	0.00	
Total Local Sources	3400	0.00	2,272.97	2,272.97	0.00	
Total Revenues		0.00	2,272.97	2,272.97	0.00	
EXPENDITURES						
Current:	5000		2015.57	2 245 65	0.00	
Instruction Student Support Services	5000 6100		2,045.67	2,045.67	0.00	
Instructional Media Services	6200				0.00	
Instruction and Curriculum Development Services	6300				0.00	
Instructional Staff Training Services	6400				0.00	
Instruction-Related Technology	6500				0.00	
Board General Administration	7100 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		1		0.00	
Administrative Technology Services	8200				0.00	
Community Services	9100				0.00	
Debt Service: (Function 9200) Redemption of Principal	710				0.00	
Interest	720				0.00	
Dues and Fees	730				0.00	
Miscellaneous	790				0.00	
Capital Outlay:	7.00					
Facilities Acquisition and Construction Other Capital Outlay	7420 9300				0.00	
Total Expenditures	9300	0.00	2,045,67	2,045.67	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	227,30	227.30	0.00	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds Discount on Sale of Bonds	3791 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				0.00	
Sale of Capital Assets Loss Recoveries	3730 3740				0.00	
Proceeds of Forward Supply Contract	3760				0.00	
Face Value of Refunding Bonds	3715				0.00	
Premium on Refunding Bonds	3792				0.00	
Discount on Refunding Bonds	892				0.00	
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794				0.00	
Discount on Refunding Lease-Purchase Agreements	894				0.00	
Payments to Refunding Escrow Agent (Function 9299)	760				0.00	
Transfers In	3600				0.00	
Transfers Out	9700	2.00	2.00	0.00	0.00	
Total Other Financing Sources (Uses)	 	0.00	0.00	0.00	0,00	
SPECIAL ITEMS	j				0.00	
EXTRAORDINARY ITEMS	 -				0.00	
	L				0.00	
Net Change in Fund Balances		0.00	227.30	227.30	0,00	
Fund Balances, July 1, 2014	2800		150,185.11	150,185.11	0.00	
Adjustments to Fund Balances Fund Balances, June 30, 2015	2891 2700	0.00	150,412.41	150,412.41	0.00	

March March		1	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	1		
March			Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Total Nonmajor
Columber Columber	ACCUTO	Number	911	912	913	914	915	921	922	Enterprise Funds
Section 100 200 500		1110	0.00	0.00	0.00	0.00	0.00	ana	0.00	0.00
According Notes	Investments									0.00
Section 100										0.00
Description 100 400 50	Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Table Tabl										0.00
Detarts Stockeds	Due From Insurer									0.00
Case with publishest states 111										0.00
Section 19.11.1.1. (sub-broad)	Cosh with Figoral/Sagrica Agents	1210					0.00		0.00	0.00
Description 150	Section 1011 13 F.S. Loan Proceeds	1420		0.00		0.00	0.00	0.00	0.00	0.00
Speed before 1970										0.00
In the Newtonian 160	Prepaid Items		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Company	Long-Term Investments			0.00	0.00	0.00	0.00			0.00
Page 1979		1430	0.00		0.00	0.00		0.00	0.00	0.00
Cause 100	Other Postemployment Benefits Asset									0.00
Institute 100		1415	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00
Lat NewCornell, Nodescrophit		1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractor in Patents	Land Improvements - Mandetresciable		0.00		0.00	0.00	0.00			0.00
Mediconactic Capital Anath 100	Construction in Progress	1360	0.00	0.00		0.00	0.00	0.00		0.00
Interestent One The Bellithers	Nondepreciable Capital Assets	7222								0.00
Anteninded Description 1372 800 925 930 935 94	Improvements Other Than Buildings	1320						0.00	0.00	0.00
Brillian and Franch Expenses 119	Accumulated Depreciation	1329	0.00					0.00		0.00
Parameter Fluence and Fluence 130 00	Buildings and Fixed Equipment	1330		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mart Admit 197										0.00
More Verbilds	Furniture, Fixtures and Equipment									0.00
Accomplated Exercise 195	Accumulated Depreciation	1349								0.00
Present Description 1192 200		1350							0.00	0.00
Accounted Derivation		1370								0.00
Company Services 132	Accumulated Depreciation						0.00			0.00
Accomplished Ameritabets	Computer Software		0.00	0.00	0.00	0.00		0.00	0.00	0.00
Description Comparison Comp		1389	0.00	0.00		0.00	0.00		0.00	0.00
Total Capital Auseria 0.00				0.00		0.00				0.00
DEFERRED QUESTIONS OF RESOURCES 1910 0.0	Total Capital Assets									0.00
Accomplement of the Wheel Selection 1910 0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No. Carryin Amenet of Post Reinfunding 1920 1900 0.00 0	DEFERRED OUTFLOWS OF RESOURCES									
Posset 1940 100					0.00	0.00	0.00			0.00
Total Deferred Confirms of Resources										0.00
Libraries 210	Total Deferred Outflows of Payourest	1940								0.00
Cach Oreclaris 2125 9.00 0.00		tt	9.00	0.00	0.00		0.00	<u> </u>	0.00	5.00
Accord Sturies and Sherefield 2110		2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Partial Debations and Winholdings	Accrued Salaries and Benefits									0.00
Account Pumble 2170 0.00	Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accordate Interest Pepale 2210		2120	0.00		0.00	0.00	<u>0.0ú</u>		0.00	0.00
Decision Perable 2220		2260		0.00	0.00		0.00	0.00		0.00
Description Description	Accrued Interest Payable									0.00
Dies Diebetery Funds										0.00
Person Labrity	Due to Other Agencies									0.00
Other Patersplowment Benefits Liability 2116 0.00		2101								0.00
Independent Papable 2,130		2115	0.00	0.00			9.00	0.00	0.00	0.00
Estimated Lipsid Chims Self-Insurance Program 2271 0.00 0	Indoments Payable									0.00
Estimated Liability for Claims Adjustment										0.00
Discarded Revenues	Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Noncernal Lubilities Portion Date Wilsin One Year 2315 0.00 0.	Unearned Revenues	2410	0.00	0.00	0.00				0.00	0.00
Obligations Index Capital Leases										
Liability for Compensated Absences 2330 0.00	Portion Due Within One Year:	1 1								
Estimated Liability for Long-Term Claims 2350 0.00	Obligations Under Capital Leases		0.00							0.00
Net Other Postemployment Benefits Obligation 2360 0.00 0.		2,530	0.00			0.00				0.00
Net Pension Liability		2360								0.00
Other Long-Term Liabilities 2380 0.00	Net Pension Liability									0.00
Discription Dec Year 0.00	Other Long-Term Liabilities	2380								0.00
Portion Due After One Vear: Obtigations Under Capital Lesses 2315 0.00		== <u>**</u> -						0.00		0.00
Liability for Compensated Absences 2330 0.00										
Liability for Compensated Absences 2330 0.00										0.00
Estimated Liability for Long-Term Claims 2350 0.09 0.000 0.0	Liability for Compensated Absences	2330								0.00
Net Pension Liability	Estimated Liability for Long-Term Claims	2350	0.00			0.00	0.00	0.00		0.00
Cluber Long-Term Isabilities 2380				0.00			0.00			0.00
Due In More Than One Year 0.00		2365								0.00
Total Long-Ferm Liabilities		2380								0.00
Total Liabilities	Total Long-Term Lightlities	 		0.00		0.00				0.00
DEFERRED INFLOWS OF RESOURCES Accumulated increase in Fair Value of Hesking Derivatives 2610 0.00	Total Liabilities			0.00					0.00	0.00
Accomplated Increase in Fair Value of Hedaing Derivatives 2610 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	DEFERRED INFLOWS OF RESOURCES	tt	9,90	2.00	5.00	2.00	5.00	5.00	3.00	0.00
Deficit Not Carrying Amount of Debt Refunding 2520 0.00 0		2610	0.00	0.00	0.00	0.00	g an	0.00	0.00	0.00
Deferred Revenues 2530 0.00 0			0.00	0.00		0.00		0.00	0.00	0.00
Pensim 2640 0.00		2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION	Pension	2640	0.00	0.00		0.00		0.00		0.00
Net Investment in Capital Assets 2770 0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for 2780 0.00										
Unrestricted 2790 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						0.00	0.00			0.00
										0.00
Total Net Position 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Total Nat Position	2790	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 REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2015

		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
OPERATING REVENUES			1 1 1		1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			· 	Estat Prior 1 and
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)			1	1		·			
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		[1					
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		ŀ							
		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, 2014	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2015	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, 2015

	Self-Insurance	Self-Insurance 912	Self-Insurance	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor
CASH FLOWS FROM OPERATING ACTIVITIES	911	912	913	914	913	921	922	Enterprise Funds
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0,00	0.00	0.00	0.00	0.00	0,00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED						i		
FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	1!		
Proceeds from capital debt 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
Interest paid on capital debt	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								
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 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, 2014	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Cash and cash equivalents - June 30, 2015	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	0.00	0.00	0.00
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(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 insurer	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 (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 prepara terms	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 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 deposits payable 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 pension	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
Increase (decrease) in estimated liability for claims adjustment	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 Noncash investing, capital and financing activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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

ASSETS 1500		Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service	Total Internal Service Funds
Monther Mont	ASSETS									
Latent Name 110	Cash and Cash Equivalents							0.00		75,016.00
Accession for Control 198 1865 108 008 009 009 009 100	Accounts Receivable, Net					0.00				9,714,752.29 471.742.70
See Print 1988 100	Interest Receivable on Investments	1170	17,463.72	0.00	0.00	0.00				17,463.72
International Content of the Conte										0.00
Dennis Naceship	Due From Insurer									0.00
Cache and Services 1.14	Due From Budgelary Funds			0.00		0,00				0.00
Sent Bill D. F. Jen Process 152	Cash with Fiscal/Service Agents	1114	0.00	0.00						
Monte 100 0.00 1.00 0.00									0.00	0.00
Description 170		1150	0.00		0.00	0.00	0.00	0.00		0.00
Partial prises actions	Prepaid Items	1230			0.00	0.00			0.00	0.00
Charle Protestances Desiration 119	Long-Term Investments									0.00
Content And										0.00
Court Joseph 19		1415								0.00
Leaf	Capital Assets:	1435	U.(II)	9.00	y.(A)	9.00	0.00	9.00	0.90	0.00
Lead Improvements - Studentscoulche		1310			0.00	0.00	0.00	0.00	0.00	0.00
Designation of the property	1.and Improvements - Nondepreciable									0.00
Intersection (One Plan Building) 1150 120	Construction in Progress	1360	0.00					0.00		0.00
Annumbed Description	Nondepreciable Capital Assets	1320	0.00	0.00				0.00		0.00
Bubbles and Tree Dispursed 119	Accumulated Depreciation	1320	0.00	0.00						0.00
Accordance 119										0.00
Penting Cutters and Enginent 1920 3-00 0.00	Accumulated Depreciation							0.00		0.00
Accompanied Prescriber 1945	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00		0.00	0.00		0.00
Accordinated Derivation	Accumulated Depreciation	1349	0.00			0.00		0.00		0.00
Prepare Debut Cale of Leases 170										0.00
Accompliated Proposation 179		1359								0.00
Commission Services 182								0.00		0.00
Accordated Association	Computer Software									0.00
Department Cepted Ansets										0.00
Test Carlo Master		1				0.00		0.00		0.00
Different Double Different D	Total Capital Assets		0.00	0.00	0.00		0,00	0.00	0.00	0.00
Assemble Recent is 1st of March of Hedging Derroritors 1910 100 000			10,278,474.71	0.00	0.00	0.00	0.00	0.00	0.00	10,278,474.71
	DEFERRED OUTFLOWS OF RESOURCES									
Peasler Care Accumulated Decrease in Fair Value of Fiedging Derivatives		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Total Deterred Oseffree 0.00 0.										0.00
LIABILITIES Cash Crystoffeld 2135		1270								0.00
Cash Oresinal 2125 0.00									2100	9.00
Parvoil Debaction and Wilhfoldings		2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Peppile										0.00
Sales Tax Foyable		2170						0.00		0.00
Accord lacreal Parable 2210		2120								0.00
Decisio Purphée 2220			0.00	0.00						
Description Description										0.00
Dee to Budgetacy Funds			0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Posternaphyment Repurille Liability	Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Display Company Display Displa	Pension Liability									0.00
Estimated Unpaid Claims - Self-Sustance Program 2271 0.001 0.0	Other Postemployment Benefits Liability									0.00
Estimated Lisbility for Chains Adjustment 2272 0.00	Ferinated Unraid Claims - Self-Insurance Program									0.00
Uncarred Revenues	Estimated Liability for Claims Adjustment	22772								0.00
Noncurrent Lubbilities										0.00
Portion Due Within One Year	Noncurrent Liabilities:									
Fathsite for Compensated Absences 2330 0.00	Portion Due Within One Year:	1		, I	1					
Estimated Liability for Long-Term Claims 2350 3,925,124 95 0.00		2315	0,00	0.00	0.00	0.00	0.00			0.00
Net Other Posterpuloyment Benefits Obligation 2360 0.00 0		2350								0.00
Net Pension Liability										3,923,124.95
Oher Janus-Ferm Liabilities 2380 0.00	Net Pension Liability	2365	0.00	0.00	0.00					0.00
Due Within One Year 3,925,124 95 0.00 0.00 0.00 0.00 0.00 0.00 3,925,124 5		2380	0.00	0.00	0.00					0.00
Obligations Under Capital Lesses 2315 0.00	Due Within One Year		3,925,124.95	0.00	0.00	0.00	0.00	0.00	0.00	3,925,124.95
Lightlifty for Compensated Abservees		1			.	4.				
Lightlifty for Compensated Abservees						0.00				0.00
Net Other Postemployment Benefits Obligation 2360 0.00 0.		2350	5 700 310 20			0.00				6.700.310.30
Net Pension Liability	Net Other Postemployment Benefits Obligation									5,700,319.29
Other Long-Term Liabilities					0.00		0.00		0.00	0.00
Due in More Than One Year 5,709,319.29 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 5,709,319.2 Total Lang-Term Liabilities 9,625,444.24 0.00 0	Other Long-Term Liabilities	2380	0.00	0.00	0.00		0.00			0.00
Total Long-Term Liabilities	Due In More Than One Year		5,700,319.29	0.00	0.00		0.00			5,700,319.29
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives 2610 0.00	Total Long-Term Liabilities		9,625,444.24			0.00		0.00		9,625,444.24
Accumulated Increase in Fair Value of Hedging Derivatives 2610 0.90 0.00 0.00 0.00 0.00 0.00 0.00 0.		+	9,625,444.24	0.00	0.00	0.00	0.00	0.00	0.00	9,625,444.24
Deficit Net Carrying Amount of Debt Refunding 2620 0.00 0		2610	3.00	2.00	2.26	0.00	0.00			
Deferred Revenues 2630 0.00 0	Deficit Net Corning Amount of Daks Polymetre	2610				0.00		0.00		0.00
Pension 2640 0.00	Deferred Revenues	2630		0.00		8.00				0.00
Total Deferred Inflows of Resources 0.90 0.90 0.90 0.90 0.90 0.00	Pension	2640	0.00	0.00	0.00	0.00	0.00			0.00
Net Investment in Capital Assets 2770 0.00 0.00 0.90 0.90 0.00	Total Deferred Inflows of Resources									0.00
Restricted for 2780 653,030.47 0.00 0.00 0.00 0.00 0.00 0.00 0.00	NET POSITION									
Unrestricted 2790 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Net Investment in Capital Assets		0.00							0.00
		2780	653,030.47						0.00	653,030.47
Total Net Position 653,030 47 0.00 0.00 0.00 0.00 0.00 653,030 47	H investricted	1 2790	0.00						0.00	0.00

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, 2015

	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	2,969,803.09	0.00	0.00	0.00	0.00	0.00	0.00	2,969,803.09
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		2,969,803.09	0.00	0.00	0.00	0.00	0.00	0.00	2,969,803.09
OPERATING EXPENSES			1						
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	2,568,465.59	0.00	0.00	0.00	0,00	0.00	0.00	2,568,465.59
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		2,568,465.59	0.00	0.00	0.00	0.00	0.00	0.00	2,568,465,59
Operating Income (Loss)		401,337.50	0.00	0.00	0.00	0.00	0.00	0.00	401,337.50
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	177,664.33	0.00	0.00	0.00	0.00	0.00	0.00	177,664.33
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)		177,664.33	0.00	0.00	0.00	0.00	0.00	0.00	177,664.31
Income (Loss) Before Operating Transfers		579,001.83	0.00	0.00	0.00	0.00	0.00	0.00	579,001.83
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									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		579,001.83	0.00	0.00	0.00	0.00	0.00	0.00	579,001.8
Net Position, July 1, 2014	2880	74.028.64	0.00	0.00	0.00	0,00	0.00	0.00	74,028.6
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Net Position, June 30, 2015	2780	653,030,47	0.00	0.00	0.00	0.00	0.00	0.00	653,030.47

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2015

CAMP JONN PROMO OF ALT POR ACTIVITIES 1/19/15/15 1/19/15/15 1/19/15/15 1/19/15/15 1/19/15/15 1/19/15/15 1/19/15/15 1/19/15/15 1/19/15/15/15 1/19/15/15/15 1/19/15/15/15/15/15/15/15/15/15/15/15/15/15/		Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs	Other Internal Service 791	Total Internal Service Funds
The content of the co	CASH FLOWS FROM OPERATING ACTIVITIES							27.5	
Parents in particularly 100 2.0	Receipts from customers and users								2,801,947.54
Promote President Control and 1.60 1.60 1.0									
The number of personal perso									0.00
Other content printing									
CASH TANN PROM NOKAPITAL PRANCEY ACTIVITIES 10 10 10 10 10 10 10 10	Other receipts (payments)		0.00	0.00	0.00	0.00			(6,543,539.10)
Second Company of the Company of t	Net cash provided (used) by operating activities		0.00	0.00	0.00	0.00	0.00	0.00	(2,266,075.82)
Transfer so order fixed by the company of the compa	Subsidies from operating grants								0.00
Not cath provided (morth to recepted flowed by rece									0.00
CASH FLOWS FROM CATTLAT AND RELATED AND CASH TLOWN STORM CATTLAT AND RELATED A 50									
PRINCE 1985		0.00	0.00	0.00	0.00	0,00	0.00	. 0.00	0.00
Care of combinations	FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tree-per from description of secretal assers									0.00
Acquisition and controlland accordance of capital anests									0.00
	Acquisition and construction of capital assets	0.00	0.00	0.00			0.00	0.00	0.00
Notes the provided used by captual and related flamoning activities 1971 1972 1	Principal paid on capital debt								0.00
CASH LAWAS FROM INVESTING ACTIVITIES 1, 197, 78, 20 1, 197, 78, 20 1, 197, 78, 20 1, 197, 78, 20 1, 197, 20 1, 197, 20 1, 197, 20 1, 197, 20 1, 197, 20 1, 197, 20 1, 197, 20 1, 197, 20 1, 197, 20 1, 197, 20 1, 197, 20 1, 20	Interest paid on capital debt								0.00
Proceed from alles and manimumes of jovernments 3,097,787,20 0,0		0.00	0.00	0,00	0,00	0.00	0.00	0.00	0.00
		2 007 479 20	0.00	0.00	0.00	0.00	0.00	0.00	2 007 479 20
Purchased (most part with case provided (most) by inventing activities 2,256,073 % 0.00									
Net as a provided (seed) by investign activities: (2 56) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.									
Cash and cash equivalent - Jan J. (2014 15, 2014 15, 2015 15 75, 010 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0.00		0.00		0.00	0.00	2,266,067.96
(24) and each equivalents - Jane 19, 2015 75,016.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 75,016.00 (accold by operating according income (loss) to not cash provided (local by operating according operating provided (local by operating according according to the cash provided (local by operating according according to the cash provided (local by operating according according to the cash provided (local by operating according according to the cash provided (local by operating according according to the cash provided (local by operating according according to the cash provided (local by operating according according to the cash provided (local by operating according to the cash provided (local by	Net increase (decrease) in cash and cash equivalents								(7.86)
Reconcilitation of operating income (loss) to est each provided (used) by perstang scivilies: Operating income (loss) A01,377.50 A00, 000 A00,									
Section Company Comp		75,016.00	0.00	0.00	0.00	0.00	0.00	0,00	75,016.00
Operating income (boss) 401,337.50 0.0									
Adhatematic recombic operating income (loss) to not early provided flowed by operating activities: Depresentation / Ameritazione operation activities: Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently of the Miss (Appropriam) Occurrently occur		401 337 50	0.00	0.00	0.00	0.00	0 00	0.00	401 337 50
promoted faced by operanting entwriters:		771,007100		.,					191,557,50
Commodities used from IDSA program	provided (used) by operating activities:								
Charges decrease in accounts receivable (167,855.555)									0,00
(Increase) decrease in accounts receivable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chresae decrease in interest receivable		(167.855.55)	0.00	0.00	0.00	0.00	0.00	0.00	(167.955.55)
Chrease decrease in due from insurer									0.00
(Increase) decrases in due from other funds (Increase) decrases in due from other funds (Increase) decrases in unwentury (Increase) decrases in unwentury (Increase) decrases in unwentury (Increase) decrases in unwentury (Increase) decrases in unwentury (Increase) decrases in unwentury (Increase) decrases in unwentury (Increase) decrases in unwentury (Increase) decrases in premion (Increase) decrases				0.00	0.00				0,00
(Increase) decrease in une from other agencies	(Increase) decrease in deposits receivable								0.00
Chreses decrease in inventory 0.00 0.0									3,611,540.56
(Increase) decrease in prepaid items									
(Increase) decrease in pension									
Increase (decrease) in galarites and benefits payable									0.00
Increase (decrease) in payroll tax liabilities 0.00	Increase (decrease) in salaries and benefits payable								0.00
Increase (decrease) in cash overdraft	Increase (decrease) in payroll tax liabilities								0.00
Increase (decrease) in judgments payable									
Increase (decrease) in sales tax payable 0.00									0.00
Increase (decrease) in accrued interest payable 0.00									
Increase (decrease) in deposits payable									0.00
Increase (decrease) in due to other funds (2,201,562.90) 0.00 0.									0.00
Increase (decrease) in due to other agencies 0.00 0.	Increase (decrease) in due to other funds	(2,200,562.90)	0.00	0.00	0.00	0.00	0.00	0,00	(2,200,562.90)
Increase (decrease) in pension 0.00 0.	Increase (decrease) in due to other agencies								0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program 0.00 0.0	Increase (decrease) in advanced/deferred revenue								0.00
Increase (decrease) in estimated liability for claims adjustment 0.00 0.0									0.00
Total adjustments (2,667,413.32) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 (2,667,413.32) Net cash provided (used) by operating activities (2,266,075.82) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 (2,266,075.82) Noncash investing, capital and financing activities:									
Net cash provided (used) by operating activities (2,266,075.82) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.									
Noncash investing, capital and financing activities: Borrowing under capital lease 0.00									(2,266,075.82)
Contributions of capital assets 0.00	Noncash investing, capital and financing activities:								
Purchase of equipment on account 0.00	Borrowing under capital lease								0.00
Capital asset trade-ins 0.00 0.									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.									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 FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2015

	1	Investment Trust Fund	Investment Trust Fund	Investment Trust Fund	
	Account	Name	Name	Name	Total Investment Trust
	Number	84X	84X	84X	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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150			X/////////////////////////////////////	
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
Pension	1940		X/////////////////////////////////////		
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	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
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
Pension	2640		X/////////////////////////////////////		
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	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, 2015

		Investment Trust Fund	Investment Trust Fund	Investment Trust Fund	
	Account	Name	Name	Name	Total Investment Trust
	Number	84X	84X	84X	Funds
ADDITIONS			100		
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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2015	2785	0.00	00,00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2015

	T	Private-Purpose Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150			X/////////////////////////////////////	
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
Pension	1940				
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES]			
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	00,0	0.00	0.00
Due to Budgetary Funds	2161	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
Pension	2640	<i>\(((((((((((((((((((</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION	1			l	
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	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, 2015

		Private-Purpose Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	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	00,0	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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2015	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, 2015

	<u> </u>	T			
	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension 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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132	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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150			X/////////////////////////////////////	
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
Pension	1940	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	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
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
Pension	2640	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	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	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, 2015

		<u></u>			
	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust 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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2015	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, 2015

	Account	School Internal Funds	Agency Fund Name	Agency Fund Name	
	Number	891	89X	89X	Total Agency Funds
ASSETS			*****		
Cash and Cash Equivalents	1110	8,403,037.65	0.00	0.00	8,403,037.65
Investments	1160	107,881.00	152,944.91	0.00	260,825.91
Accounts Receivable, Net	1131	774,562.47	0.00	0.00	774,562.47
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	187.14	0,00	0.00	187.14
Due From Budgetary Funds	1141	191,805.26	186.93	0.00	191,992.19
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		9,477,473.52	153,131.84	0.00	9,630,605.36
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	<i>\(\(\(\(\(\(\(\) \) \)</i>	X/////////////////////////////////////		
Pension	1940	<i>X////////////////////////////////////</i>	X/////////////////////////////////////	X/////////////////////////////////////	
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0,00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	61,398.78	85.28	0.00	61,484.06
Internal Accounts Payable	2290	9,118,463.31	108,784.66	0.00	9,227,247.97
Due to Other Agencies	2230	<i>\(((((((((((((((((((</i>			
Due to Budgetary Funds	2161	297,611.43	44,261.90	0.00	341,873.33
Total Liabilities		9,477,473.52	153,131.84	0.00	9,630,605.36
DEFERRED INFLOWS OF RESOURCES		L	L		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////	X/////////////////////////////////////	
Pension	2640	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////	X/////////////////////////////////////	
Total Deferred Inflows of Resources		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2015

			I		
	Account	Balance			Balance
	Number	July 1, 2014	Additions	Deductions	June 30, 2015
ASSETS					
Cash and Cash Equivalents	1110	8,280,182.27	13,132,064.07	13,009,208.69	8,403,037.65
Investments	1160	107,881.00	0.00	0.00	107,881.00
Accounts Receivable, Net	1131	1,125,022.69	12,781,603.85	13,132,064.07	774,562.47
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	187.14	0.00	0.00	187.14
Due From Budgetary Funds	1141	191,805.26	0.00	0.00	191,805.26
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		9,705,078.36	25,913,667.92	26,141,272.76	9,477,473.52
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			
Pension	1940	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	108,710.36	13,009,208.69	13,056,520.27	61,398.78
Internal Accounts Payable	2290	9,165,637.00	12,781,603.85	12,828,777.54	9,118,463.31
Due to Other Agencies	2230	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////		<i>(((((((((((((((((((((((((((((((((((((</i>
Due to Budgetary Funds	2161	430,731.00	2,445,773.89	2,578,893.46	297,611.43
Total Liabilities		9,705,078.36	28,236,586.43	28,464,191.27	9,477,473.52
DEFERRED INFLOWS OF RESOURCES			.		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	<i>\(\(\(\(\(\(\) \) \)</i>	X/////////////////////////////////////	X/////////////////////////////////////	
Pension	2640	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////
Total Deferred Inflows of Resources		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name June 30, 2015

		<u> </u>			1
	Account	Balance			Balance
	Number	July 1, 2014	Additions	Deductions	June 30, 2015
ASSETS					
Cash and Cash Equivalents	1110	0.00	95,649.22	95,649.22	0.00
Investments	1160	107,881.41	70,340.43	25,276.93	152,944.91
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	186.93	0.00	186.93	0.00
Due From Budgetary Funds	1141	0.00	186,93	0.00	186.93
Due From Other Agencies	1220	0.00	0,00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		108,068.34	166,176.58	121,113.08	153,131.84
DEFERRED OUTFLOWS OF RESOURCES			[
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940	<i>{////////////////////////////////////</i>			
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	85,28	0.00	85.28
Internal Accounts Payable	2290	85,954.93	70,340.43	47,510.70	108,784.66
Due to Other Agencies	2230	<i>\ </i>			
Due to Budgetary Funds	2161	22,113.41	47,599.20	25,450.71	44,261.90
Total Liabilities		108,068.34	118,024.91	72,961.41	153,131.84
DEFERRED INFLOWS OF RESOURCES		1	[
Accumulated Increase in Fair Value of Hedging Derivatives	2610	<i>\////////////////////////////////////</i>	X/////////////////////////////////////		
Pension	2640	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
Total Deferred Inflows of Resources		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name June 30, 2015

	Account	Balance			Balance
•	Number	July 1, 2014	Additions	Deductions	June 30, 2015
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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES		1	[
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0,00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	<i>\////////////////////////////////////</i>	<i>\////////////////////////////////////</i>		
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES		1	1	L	
Accumulated Increase in Fair Value of Hedging Derivatives	2610	<i>\ </i>		X/////////////////////////////////////	
Pension	2640				<i>\(((((((((((((((((((</i>
Total Deferred Inflows of Resources		<u> </u>	<u> </u>	X/////////////////////////////////////	<i>\(\(\(\(\(\(\(\(\(\(\(\(\(\(\(\(\(\(\(</i>

The 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) TOTAL AGENCY FUNDS June 30, 2015

		Total Agency Funds			Total Agency Funds
	Account	Balances	Total Agency Funds	Total Agency Funds	Balances
	Number	July 1, 2014	Additions	Deductions	June 30, 2015
ASSETS					
Cash and Cash Equivalents	1110	8,280,182.27	13,227,713.29	13,104,857.91	8,403,037.65
Investments	1160	215,762.41	70,340.43	25,276.93	260,825.91
Accounts Receivable, Net	1131	1,125,022.69	12,781,603.85	13,132,064.07	774,562.47
Pension Contributions Receivable	1132				<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Interest Receivable on Investments	1170	374.07	0.00	186.93	187.14
Due From Budgetary Funds	1141	191,805.26	186,93	0.00	191,992.19
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0,00	0.00
Total Assets		9,813,146.70	26,079,844.50	26,262,385.84	9,630,605.36
DEFERRED OUTFLOWS OF RESOURCES		1	l	l	
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			
Pension	1940	<i>\$((((((((((((((((((((((((((((((((((((</i>	X/////////////////////////////////////	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
Total Deferred Outflows of Resources		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	. 0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0,00
Accounts Payable	2120	108,710.36	13,009,293.97	13,056,520.27	61,484.06
Internal Accounts Payable	2290	9,251,591.93	12,851,944.28	12,876,288.24	9,227,247.97
Due to Other Agencies	2230	<i>\(((((((((((((((((((</i>	X/////////////////////////////////////		
Due to Budgetary Funds	2161	452,844.41	2,493,373.09	2,604,344.17	341,873.33
Total Liabilities		9,813,146.70	28,354,611.34	28,537,152.68	9,630,605.36
DEFERRED INFLOWS OF RESOURCES		1	L	L	1
Accumulated Increase in Fair Value of Hedging Derivatives	2610	<i>\(\(\(\(\(\) \) \)</i>	X/////////////////////////////////////		
Pension	2640	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////
Total Deferred Inflows of Resources		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////	<i>V////////////////////////////////////</i>	X/////////////////////////////////////

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

ASSETS Cash and Cash Equivalents Investments Insurements Insuremen	Math & Science	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Academy 4,128.54 0,000 767.586.91 0,000 767.586.91 0,000 0,0	Component Units 785,725 90 771,446 106,412 00 00 00 00 00 00 00 00 00
Investments	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 9 9 9 106,412 9 106,412 9 10 106,412 9 10 106,412 9 10 106,412 9 10 106,412 9 10 106,412 9 10 10 10 10 10 10 10 10 10 10 10 10 10
Accounts Receivable, net	3,625.32 0,000 0,0	234 00 0 .000	767586.91 9059 9069 9069 9070 9070 9070 9070 9070 907	0 0 771,446 0 105,112 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Interest Receivable on Investments	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0.00 0 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Due From Duther Agencies 1220 Due From Insurer 1180 Deposits Receivable 1210 Internal Balances 2210 Cash with Fiscal-Gervice Agents 1114 Section 1011.13, F. S., Loan Proceeds 1420 Inventory 1159 Preparal Items 1230 Long-Term Investments 1460 Preparal Items 1230 Long-Term Investments 1460 Preparal Insurance Costs 1430 Cher Postemployment Benefits Asset 1410 Pension Asset 1410 Pension Asset 1415 Gental Assets: 1410 International 1310 Land Improvements - Nondepreciable 1315 Construction in Progress 1360 Nondepreciable Capital Assets 1310 Information Soften Than Buildings 1320 Less Accumulated Depreciation 1330 Less Accumulated Depreciation 1330 Less Accumulated Depreciation 1340 Motor Vehicles 1350 Less Accumulated Depreciation 1349 Motor Vehicles 1350 Less Accumulated Depreciation 1349 Motor Vehicles 1350 Less Accumulated Depreciation 1359 Property Under Capital Lesses 1370 Less Accumulated Depreciation 1359 Property Under Capital Lesses 1370 Less Accumulated Depreciation 1388 Camputer Software 1388 Computer Software 1388 Computer Software 1388 Computer Software 1388 Computer Software 1389 Depreciable Capital Assets 1380 Depreciable Capital	0.00 60,847,30 7.00 7.00 7.00 7.00 7.00 7.00 7.00 7.	0 0.00 0 32,33,36 0 0.00	0.00 12,563.05 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 0 106,412 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Deposits Receivable	60,847,300 0,000 0	1 32,13.96 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	12,560,95 0,000 0	106,412 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Internal Balances	\$30.18 9.00 9.00 9.00 9.00 9.00 9.00 9.00 9.0	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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Sestion 1011.13, F.S., Loan Proceeds 1420 Inventory 1150 Prepaid Items 1230 Long-Term Investments 1230 Long-Term Investment Benefits Asset 1415 Pension Asset 1415 Long-Term Investment Benefits Asset 1415 Long-Term Investment Benefits Asset 1415 Long-Term Investment Benefits Asset 1415 Long-Term Investments 1310 Land Improvements - Nondepreciable 1315 Long-Term Investments 1310 Long-Term Investments 1320 Nondepreciable Capital Assets Improvements Other Than Buildings 1320 Less Accumulated Depreciation 1339 Furniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1349 Less Accumulated Depreciation 1359 Property Under Capital Losses 1370 Less Accumulated Depreciation 1379 Audiovisual Miderals Less Accumulated Depreciation 1389 Less Accumulated Depreciation 1388 Less Accumulated Depreciation 1388 Less Accumulated Depreciation 1388 Less Accumulated Depreciation 1388 Less Accumulated Depreciation 1389 Depreciable Capital Assets 1380 Less Accumulated Depreciation 1389 Depreciable Capital Assets 1380 Less Accumulated Depreciation 1389 Less Accumulated	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0.00 0 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Perputal liems	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0.00 0 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Long-Term Investments	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0.00 0 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Other Postemployment Benefits Asset	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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Pension Asset	0,000 0,000	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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Land	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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Land Improvements - Nondepreciable 1315	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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Nondepreciable Capital Assets	9.00 9.00 9.00 9.00 9.00 9.00 9.00 9.00	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 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Improvements Other Than Buildings	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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Buildings and Fixed Equipment 1330 Less Accumulated Depreciation 1339 Furniture, Fixtures and Equipment 1340 Less Accumulated Depreciation 1349 Motor Vehicles 1350 Less Accumulated Depreciation 1359 Property Under Capital Loases 1370 Less Accumulated Depreciation 1359 Less Accumulated Depreciation 1379 Audiovisual Materials 1381 Less Accumulated Depreciation 1382 Less Accumulated Depreciation 1388 Computer Software 1382 Less Accumulated Perfection 1388 Computer Software 1382 Less Accumulated Amortization 1389 Depreciable Capital Assets 1381 Less Accumulated Amortization 1389 Depreciable Capital Assets 1381 Less Accumulated Perfection 1389 Depreciable Capital Assets 1382 Less Accumulated Depreciation 1389 Detreciable Capital Assets 1382 Less Accumulated Perfection 1389 Detreciable Capital Assets 1382 Less Accumulated Depreciation 1389 Detreciable Capital Assets 1380 Less Accumulated Depreciation 1389 Less Accumulated Depreciation 1389 Less Accumulated Depreciation 1389 Less Perfect Outflows of Resources 1480 Less Perfect Outflows of Ress 1480 Less Perfect Outflows of Resources 1480 Less	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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Less Accumulated Depreciation 1339	9,00 0,00 0,00 0,00 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 0.00 0.00 0.0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Less Accumulated Depreciation 1349 Motor Vehicles 1350 Less Accumulated Depreciation 1359 Property Under Capital Lesses 1370 Less Accumulated Depreciation 1379 Audiovasual Materials 1381 Less Accumulated Depreciation 1379 Audiovasual Materials 1381 Less Accumulated Depreciation 1388 Computer Software 1382 Less Accumulated Depreciation 1389 Depreciable Capital Assets, Net Total Capital Assets Total Capital Assets Total Capital Assets Des FERRED OUTFLOWS OF RESOURCES Securulated Deprease in Fair Value of Hedging Derivatives Securation Contracts in Value of Hedging Derivatives Securative Capital Device Securative Capital Device 1212 Accounts Parable 2120 Accounts Parable 2120 Accounts Parable 2220 Due to Other Agencies 2230 Due to Dispatch 2230 Due to Other Agencies 2230 Due to Other Agencies 2230 Due to Dispatch 2230 Due to Dispatch 2230 Due to Dispatch 2230 Due to Dispatch 2230 Due to Mittin Om Year Portion Due Within Om Year Portion Due Agencies 2330 Lease-Purchase Agreements Payable 2340 Destinated Liability for A	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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Motor Vehicles	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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Property Under Capital Leases 1370	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 0 0 0 0 0 1.664,114 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Less Accumulated Depreciation 1379	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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Less Accumulated Depreciation 1388	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 0.00 784,366.40 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 1,564,114 0 0 0 0 0 0 184,595 0 751,095 0 0 0 0
Computer Software	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 0.00 784,366.40 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 1.664,114 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciable Capital Assets Total Capital Assets	0.00 0.000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 784,366,40 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0 0 1,664,114 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Capital Assets	0.00 605,173.07 0.00 0.00 0.00 0.00 0.00 184,995.65 0.00 24,280.47 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 274,574,74 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 784,366.40 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 0 1,664,114 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	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 0,00 659,630,32 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0 0 0 0 184,595 0 751,095 0 0 0
	0.00 0.00 0.00 0.00 184,95.65 0.00 24,280.47 0.00 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 659630.32 0.00 0.00 0.00 0.00	0 0 0 184,595 0 751,095 0 0
International Contracts Payable Internated Paya	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 67,184,38 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 0.00 0.00 0.00 0.00 659,630,32 0.90 0.00 0.00 0.00 102,133.59	0 0 184,595 0 751,095 0 0
Construction Contracts Payable Construction Contracts Payable	0.00 184,95.65 0.00 24,280.47 0.00 0.00 0.00 0.00 2.687.62 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 659,630,32 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0 0 184,595 0 751,095 0 0
Cash Overdraft 2125 Accrued Salaries and Benefits 2110 Payroll Deductions and Withholdings 2170 Accounts Parable 2120 Asies Tax Payable 2260 Current Notes Payable 2250 Acounted Interest Payable 2220 Due to Other Agencies 2330 Due to Office Agencies 2230 Due to Office Agencies 2240 Pension Labrility 2115 Judgments Payable 2110 Construction Contracts Payable 2110 Construction Contracts Payable - Retained Percentage 2150 Estimated Upsald Claims - Self-Insurance Program 2271 Estimated Upsald Claims - Self-Insurance Program 2272 Estimated Upsald Claims - Self-Insurance Program 2271 Estimated Upsald Claims - Self-Insurance Program 2272 Estimated Upsald Claims - Self-Insurance Program 2272 Estimated Upsald Claims - Self-Insurance Program 2280 <	184,595,65 0,00 24,280,47 0,00 0,00 0,00 0,00 0,00 0,00 2,687,62 0,00	0.00 0.00 07,184.38 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 659,630.32 0.00 0.00 0.00 0.00 102,133.59	184,595 0 751,095 0 0 0
Accounts Pavable 2110	184,595,65 0,00 24,280,47 0,00 0,00 0,00 0,00 0,00 0,00 2,687,62 0,00	0.00 0.00 07,184.38 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 659,630.32 0.00 0.00 0.00 0.00 102,133.59	184,595 0 751,095 0 0 0
Accounts Parable 2120	24.280.47 0.00 0.00 0.00 0.00 2.687.62 0.00	67.184.38 0.00 0.00 0.00 0.00 0.00 0.00 0.00	659,630,52 0,90 0,00 0,00 0,00 0,00 102,133,59	751,095 0 0 0 0
Sales Tax Payable 2260 Current Notes Payable 2250 Accruded Interest Payable 2210 Deposits Payable 2220 Due to Other Agencies 2230 Due to Dirical Agent 2240 Pension Liability 2115 Understein Payable 2130 Construction Contracts Payable 2140 Construction Contracts Payable Retained Percentage 2150 Estimated Unpaid Claims - Self-Insurance Program 2271 Estimated Liability for Claims Advisiment 2272 Estimated Liability for Astringe Rebate 2280 Uneamed Revenues 2410 Oncurrent Liabilities: 700 Portion Due Within One Year: 80 Notes Payable 2310 Obligations Under Capital Leases 2315 Bonds Payable 2340 Lease-Purchase Agreements Payable 2340 Lease-Purchase Agreements Payable 2340 Lease-Purchase Agreements Payable 2360 Net Pension Liability 2370 Net Pension Liability 2370	0.00 0.00 0.00 0.00 2.687.62 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 102,133.59	0 0 0
Accorded Interest Payable 2210	0.00 0.00 2,687.62 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 102,133.59	0
Deposits Pavable 2220	0.00 2,687.62 0.00	0.00 0.00 0.00 0.00	0.00 102,133.59	0
Due to Fiscal Agent 2240	0.00	0.00		
Pension Liability		0.00		104,821
Judgments Payable 2130	0.00	0.00	0.00	. 0
Construction Contracts Pavable 2140 Construction Contracts Pavable - Retained Percentage 2150 Estimated Unpaid Claims - Self-Instrance Program 2271 Estimated Liability for Claims Adjustment 2272 Estimated Liability for Arbitrage Rebate 2280 Unearmed Revenues 2410 Concurrent Liabilities: 200 Portion Due Wildin One Year: 2310 Notes Pavable 2310 Obligations Under Capital Leases 2315 Bonds Pavable 2320 Liability for Compensated Absences 2330 Lease-Purchase Agreements Pavable 2340 Estimated Liability for Long-Term Claims 2350 Net Other Postemployment Benefits Obligation 2360 Net Persons Liability 2365 Estimated PECO Advance Pavable 2370 Other Long-Term, Liabilities 2380 Dew Within One Year 280 Portion Due After One Year: Notes Payable Obligations Under Capital Leases 2310 Obligations Under Capital Leases 2315 Bouds Pavable 2320	0.00		0.00	0
Estimated Unpaid Claims - Self-Insurance Program 2271 Estimated Liability for Claims Adjustment 2272 Estimated Liability for Calmis Adjustment 2280 Jamende Revenues 2410 Joncurrent Liabilities: 2280 Portion Due Wikhin One Year: 2310 Notes Pavable 2310 Obligations Under Capital Leases 2315 Bonds Pavable 2320 Liability for Compensated Absences 2330 Lease-Purchase Agreements Payable 2340 Estimated Liability for Long-Term Claims 250 Net Other Postemployment Benefits Obligation 2360 Net Persons Liability 2370 Other Long-Term Liabilities 2380 Derivative Instrument 2390 Estimated Liability for Arbitrage Rebate 2280 Due Within One Year 20 Portion Due After One Year 2310 Obligations Under Capital Leases 2315 Bouds Payable 2310 Obligations Under Capital Leases 2315 Bouds Payable 2320 Lease-Purchase Agre	0.00	0.00	0.00	0
Estimated Liability for Claims Adjustment 2272 Estimated Liability for Claims Adjustment 2280 Unearmed Revenues 2410 Ioncurrent Liabilities: 8 Portion Due Within One Year: 8 Notes Pavable 2310 Obligations Under Capital Leases 2315 Bonds Pavable 2320 Latability for Compensated Absences 2330 Lease-Pursbase Agreements Pavable 2340 Estimated Liability for Long-Term Claims 2350 Net Other Postemployment Benefits Obligation 2365 Estimated PECO Advance Pavable 2370 Other Long-Term Liabilities 2380 Derivative Instrument 2390 Estimated Liability for Arbitrage Rebate 2280 Due Within One Year Portion Due Alfer One Fear: Notes Payable 2310 Obligations Under Capital Leases 2315 Bonds Payable 2320 Lause-Pursbase Agreements Payable 2330	0.00		0.00	0
Unearned Revenues 2410	0.00	0.00	0.00	.0
	0.00		0.00	0
Notes Payable 2310		1		
Obligations Under Capital Leases 2315	0.00	0.00	0.00	0
Liability for Compensated Absences 2330 Lease-Purshase Agreements Payable 2340 Estimated Liability for Long-Term Claims 2350 Net Other Postemployment Benefits Obligation 2360 Net Pension Liability 2365 Estimated PECO Advance Payable 2370 Other Long-Term Liabilities 2380 Derivative Instrument 2390 Estimated Liability for Arbitrage Rebate 2280 Due Within One Year Portion Due After One Year Notes Payable 2310 Obligations Under Capital Leases 2315 Bouds Payable 2320 Liability for Compensated Absences 2330 Lease-Purshase Agreements Payable 2340	0.00	0.00	0.00	0
Lease-Purchase Agreements Payable 2340 Estimated Liability for Long-Term Claims 2350 Net Other Postemployment Benefits Obligation 2360 Net Pension Liability 2365 Estimated PECO Advance Payable 2370 Other Long-Term Liabilities 2380 Derivative Instrument 2390 Estimated Liability for Arbitrage Rebate 2280 Due Within One Year 700 200 Portion Due After One Fear: Notes Payable 2310 Obligations Under Capital Leases 2315 Bounds Payable 2320 Liability for Compensated Absences 2320 Liability for Compensated Absences 2330 Lease-Purchase Agreements Payable 2340 Lase-Purchase Agreements P	0.00		0.00	0
Net Other Postemployment Benefits Obligation 2360 Net Pension Liability 2365 Estimated PECO Advance Pavable 2370 Other Long-Term, Liabilities 2380 Derivative Instrument 2390 Estimated Liability for Arbitrage Rebate 2280 Due Within One Year 700 200 Portion Due Alfer One Fear: Notes Payable 2310 Obligations Under Capital Leases 2315 Bonds Pavable 2320 Liability for Compensated Absences 2330 Lease-Purabase Agreements Payable 2340 Lease-Purabase Agreements Payable 2340 Lease-Purabase Agreements Payable 2340 Lease-Purabase Agreements Payable 2340 Lase-Purabase Agreements Payable 234	0.00	0.00	0.00	0
Net Pension Liability	0.00		0.00	0
Other Long-Term Liabilities 2380 Derivative Instrument 2390 Estimated Liability for Arbitrage Rebate 2280 Due Within One Year 7 Portion Due After One Fear: 310 Notes Payable 2310 Obligations Under Capital Leases 2315 Bouds Payable 2320 Liability for Compensated Absences 2330 Lease-Purphase Agreements Payable 2340	0.00		0.00	0
Derivative Instrument 2390	0.00		0.00	0
Dase Within One Year	0.00	0.00	0.00	
Portion Due After One Year: 2310 Notes Payable 2315 Obligations Under Capital Leases 2315 Bonds Payable 2320 Liability for Compensated Absences 2330 Lease-Purchase Agreements Payable 2340	0.00		0.00	0
Obligations Under Capital Leases 2315 Bonds Pavable 2320 Liability for Compensated Absences 2330 Lease-Purchase Agreements Payable 2340				
Bonds Pavable 2320 Liability for Compensated Absences 2330 Lease-Purchase Agreements Payable 2340	0.00 0.00		0.00	0
Lease-Purchase Agreements Payable 2340	0.00	0.00	0.00	0
	0.00		0.00	0
Estimated Liability for Long-Term Claims 2350	0.00	0.00	0.00	. 0
Net Other Postemployment Benefits Obligation 2360 Net Pension Liability 2365	0.00		0.00	0
Estimated PECO Advance Payable 2370	0.00	0.00	0.00	0
Other Long-Term Liabilities 2380 Derivative Instrument 2390	0.00		0.00	- 0
Estimated Liability for Arbitrage Rebate 2280	0.00	0.00	0.00	0
Due in More than One Year Total Long-Term Liabilities	0.00		0.00	0
otal Liabilities			761,764.11	1,040,512
EFERRED INFLOWS OF RESOURCES countilated Increase in Fair Value of Hedging Derivatives 2610	211,563.74	0.00	0.00	0
eficit Net Carrying Amount of Debt Refunding 2620		0.00	0.00	0
eferred Revenues 2630 ension 2640	0.00	0.00	0.00	0
otal Deferred Inflows of Resources	9.00 9.00 9.00	100.6	0.00	0
TET POSITION [et Investment in Capital Assets 2770	0.00			0
et Investment in Capital Assets 2770 estricted For:	0.00 0.00 0.00 0.00 0.00	0.00		0
Categorical Carryover Programs 2780	9.00 9.00 9.00 9.00	0.00	0.00	
Food Service 2780 Debt Service 2780	0.00 0.00 0.00 0.00 0.00 0.00	9.00	0.00	
Capital Projects 2780	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00	0 0
Other Purposes 2780 Inrestricted 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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Pinellas Academy of Math & Science For the Fiscal Year Ended June 30, 2015

				Program Revenues		Net (Expense)
	Account		Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	1,845,953.98	0.00	283.00	0.00	(1,845,670.98)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	1,251.11	0.00	0.00	0.00	(1,251.11)
Instruction and Curriculum Development Services	6300	26,470.67	0.00	0.00	0.00	(26,470.67)
Instructional Staff Training Services	6400	1,000.00	0.00	0.00	0.00	(1,000.00)
Instruction-Related Technology	6500	8,823.72	0.00	0.00	0.00	(8,823.72)
Board	7100	244,109.50	0.00	0.00	0.00	(244,109.50)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	257,925.05	0.00	0.00	0.00	(257,925.05)
Facilities Acquisition and Construction	7400	580,991.86	0.00	0.00	155,063.00	(425,928.86)
Fiscal Services	7500	172,920.15	0.00	0.00	0.00	(172,920.15)
Food Services	7600	177,076.95	28,218.18	98,361.96	0.00	(50,496.81)
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	293,273.93	0.00	0.00	0.00	(293,273.93)
Maintenance of Plant	8100	28,441.31	0.00	0.00	0.00	(28,441.31)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	115,719.63	0.00	0.00	0.00	(115,719.63)
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		3,753,957.86	28,218.18	98,644.96	155,063.00	(3,472,031.72)

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
Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs
Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs
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, 2014
Adjustments to Net Position
Net Position, June 30, 2015

0.00

0.00 0.00 0.00 0.00 2,398,749.73 0.00 2,820.44 0.00 0.00 2,401,570.17 (44,352.71) 183,751.82 0.00 139,399.11

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Enterprise High School

For the Fiscal Year Ended June 30, 2015

	· · · ·			Program Revenues		Net (Expense)
	Account		Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	1,114,182.36	0.00	6,805.60	0.00	(1,107,376.76)
Student Support 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	1,660.49	0.00	0.00	0.00	(1,660.49)
Instructional Staff Training Services	6400	13,061.88	0.00	0.00	0.00	(13,061.88)
Instruction-Related Technology	6500	87,248.19	0.00	0.00	0.00	(87,248.19)
Board	7100	524,691.42	0.00	0.00	0.00	(524,691.42)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	350,687.85	0.00	0.00	0.00	(350,687.85)
Facilities Acquisition and Construction	7400	281,217.48	0.00	226,637.83	0.00	(54,579.65)
Fiscal Services	7500	66,119.75	0.00	0.00	0.00	(66,119.75)
Food Services	7600	111.25	0.00	0.00	0.00	(111.25)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	65,046.25	0.00	0.00	0.00	(65,046.25)
Operation of Plant	7900	138,212.92	0.00	1,502.62	0.00	(136,710.30)
Maintenance of Plant	8100	38,629.09	0.00	0.00	0.00	(38,629.09)
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		2,680,868.93	0.00	234,946.05	0.00	(2,445,922.88

General Revenues:

Otherar Actionacs.	
Taxes:	
Property Taxes, Levied for Operational Purposes	
Property Taxes, Levied for Debt Service	
Property Taxes, Levied for Capital Projects	
Local Sales Taxes	
Grants and Contributions Not Restricted to Specific Programs	
Investment Earnings	
Miscellaneous	
Special Items	
Extraordinary Items	
Transfers	
Total General Revenues, Special Items, Extraordinary Items and Transfers	
Change in Net Position	
Net Position, July 1, 2014	
Adjustments to Net Position	
Net Position, June 30, 2015	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Windsor Prepatory Academy For the Fiscal Year Ended June 30, 2015

				Program Revenues		Net (Expense)
				Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	2,006,998.23	0.00	8,640.00	0.00	(1,998,358.23)
Student Support 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	128,978.92	0.00	0.00	0.00	(128,978.92)
Instructional Staff Training Services	6400	7,172.68	0.00	0.00	0.00	(7,172.68)
Instruction-Related Technology	6500	87,091.00	0.00	0.00	0.00	(87,091.00)
Board	7100	474,754.44	0.00	0.00	0.00	(474,754.44)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	577,556.36	0.00	0.00	0.00	(577,556.36)
Facilities Acquisition and Construction	7400	472,635.12	0.00	99,649.80	0.00	(372,985.32)
Fiscal Services	7500	101,024.55	0.00	0.00	0.00	(101,024.55)
Food Services	7600	26,507.07	0.00	0.00	0.00	(26,507.07)
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	378,374.49	0.00	678.51	0.00	(377,695.98)
Maintenance of Plant	8100	22,914.21	0.00	0.00	0.00	(22,914.21)
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	16,985.80	0.00	0.00	0.00	(16,985.80)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		4,300,992.87	0.00	108,968.31	0.00	(4,192,024.56)

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	3,562,335.49
Investment Earnings	0.00
Miscellaneous	72,548.05
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,634,883.54
Change in Net Position	(557,141.02)
Net Position, July 1, 2014	(617,395.00)
Adjustments to Net Position	0.00
Net Position, June 30, 2015	(1,174,536.02)

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, 2015

				Program Revenues		Net (Expense)
	Account		Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	4,967,134.57	0.00	15,728.60	0.00	(4,951,405.97)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	1,251.11	0.00	0.00	0.00	(1,251.11)
Instruction and Curriculum Development Services	6300	157,110.08	0.00	0.00	0.00	(157,110.08)
Instructional Staff Training Services	6400	21,234.56	0.00	0.00	0.00	(21,234.56)
Instruction-Related Technology	6500	183,162.91	0.00	0.00	0.00	(183,162.91)
Board	7100	1,243,555.36	0.00	0.00	0.00	(1,243,555.36)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,186,169.26	0.00	0.00	0.00	(1,186,169.26)
Facilities Acquisition and Construction	7400	1,334,844.46	0.00	326,287.63	155,063.00	(853,493.83)
Fiscal Services	7500	340,064.45	0.00	0.00	0.00	(340,064.45)
Food Services	7600	203,695.27	28,218.18	98,361.96	0.00	(77,115.13)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	65,046.25	0.00	0.00	0.00	(65,046.25)
Operation of Plant	7900	809,861.34	0.00	2,181.13	0.00	(807,680.21)
Maintenance of Plant	8100	89,984.61	0.00	0.00	0.00	(89,984.61)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	115,719.63	0.00	0.00	0.00	(115,719.63)
Interest on Long-Term Debt	9200	16,985.80	0.00	0.00	0.00	(16,985.80)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		10,735,819.66	28,218.18	442,559.32	155,063.00	(10,109,979.16

General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2014
Adjustments to Net Position
Net Position, June 30, 2015

FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF PINELLAS COUNTY For the Fiscal Year Ended June 30, 2015

Return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 W. Gaines St., Room 814
Tallahassee, Florida 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on October 27, 2015.

District Superintendent's Signature

For the Fiscal Year Ended June 30, 2015		Fund 10
REVENUES	Account Number	
Federal Direct:	Number	
Federal Impact, Current Operations	3121	21,872.6
Reserve Officers Training Corps (ROTC)	3191	350,186.4
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	372,059.0
Federal Through State and Local: Medicaid	3202	4,808,418.7
National Forest Funds	3255	4,000,410.7
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,808,418.7
State;		
Florida Education Finance Program (FEFP)	3310	210,262,218.0
Workforce Development	3315	25,808,527.0
Workforce Development Capitalization Incentive Grant Workforce Education Performance Incentive	3316	396,133.0
Adults with Disabilities	3318	374,337.0
CO&DS Withheld for Administrative Expenditure	3323	67,581.3
Diagnostic and Learning Resources Centers	3335	,
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	635,534.5
District Discretionary Lottery Funds	3344	369,505.0
Categorical Programs;	2255	112 722 061 0
Class Size Reduction Operating Funds Florida School Recognition Funds	3355 3361	113,723,961.0 3,310,718.0
Excellent Teaching Program	3363	3,310,713.0
Voluntary Prekindergarten Program	3371	1,989,126.4
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,551,426.1
Total State	3300	358,489,067.5
District School Taxes	3411	399,564,168.5
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	180.0
Rent	3425	2,117,978.3
Interest on Investments	3431	1,634,116.3
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(420,025.9
Gifts, Grants and Bequests Student Fees:	3440	
Adult General Education Course Fees	3461	335,829.3
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	2,456,044.1
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	123,248.0
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	122,387.0
Financial Aid Fees	3468	294,032.0
Other Student Fees	3469	538,346.9
Other Fees:	2471	
Preschool Program Fees Prekindergarten Early Intervention Fees	3471 3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	692,317.2
Transportation Services Rendered for School Activities	3492	132,057.1
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	2,793,106.8
Other Miscellaneous Local Sources	3495	9,211,149.8
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	1,680,784.8
Collections for Lost, Damaged and Sold Textbooks	3498	52,442.6
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	421,328,163.3

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, 2015

Exhibit K-1 FDOE Page 2 Fund 100

or the Piscal Year Ended June 30, 2015		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
urrent:			,			- '- '-			
Instruction	5000	364,802,168.40	106,762,759.90	46,271,817.33	22,335.96	12,834,017.49	6,162,548.44	1,737,491.30	538,593,138.8
Student Support Services	6100	22,852,771.84	7,190,268.68	175,985.51		202,623.94	176,662.02	4,893.00	30,603,204.9
Instructional Media Services	6200	4,546.335 80	1,351,309.57	51,021.27	538.41	103,518 80	273,253.16	0.00	6,325,977.0
Instruction and Curriculum Development Services	6300	7,447,530 85	2,233,390.45	740,639.57		302,222.35	135,836.90	16,234 88	10,875,855.0
Instructional Staff Training Services	6400	4,215,102.50	1,242,821.91	602,570.91		153.363 07	57,605.75	448.00	6,271,912.1
Instruction-Related Technology	6500	4,109,727.26	1,225,259.03	15,437.51		207,818.92	76,209.56	360.00	5,634,812.2
Board	7100	767.672.09	1,015,515.71	137,477.24		6,697.32	3,297.52	28,128.09	1,958,787.9
General Administration	7200	1,734,137.09	498,602.41	198,428.22		48,274.30	3,615.10	26,733.44	2,509,790.5
School Administration	7300	40,693,250.93	13,467,901.42	579,116.20		270.832 99	83,660.86	13,886.67	55,108,649.0
Facilities Acquisition and Construction	7410	280,959.96	105,548.81	127,659.62	9,248.75	17,208 90	164,498.40	1,588.58	706,713.0
Fiscal Services	7500	2,736,511.69	895,708.00	264,860.01		24,318.83	19,435.88	437,347.95	4,378,182.3
Food Services	7600	272,935,73	8,149.07						281,084.8
Central Services	7700	6,809,126.17	2,472,298.09	1,608,433.96	24,651.88	1,050,178 58	36,999.16	54,096.49	12,055,784.3
Student Transportation Services	7800	19,055,051.47	7,338,344.87	921,192.54	3,721,453.92	2,316,329 83	14,900.34	28,568.74	33,395,841.3
Operation of Plant	7900	23,503,486 20	10,087,049.96	15,879,292.60	25,058,398.97	1,532,990.55	495,448.06	126,941.39	76,683,607.1
Maintenance of Plant	8100	6,766,180.90	2,902,339.71	4,612,867.36	423,929.91	4,250,930.46	57,673.14	2,667,849 58	21,681,771.0
Administrative Technology Services	8200	2,994,413.63	824,395.12	725,164.88	4,844.41	96,343 91	89,924.16	1,005.55	4,736,091.6
Community Services	9100	259,941.97	93,964.80	17,508.58		37,501 28	446.08	269,530.02	778,892.7
apital Outlay: Facilities Acquisition and Construction	7420						385,021.59		385,021.5
Other Capital Outlay	9300	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	3,174,819.81		3,174,819.8
Debt Service: (Function 9200) Redemption of Principal	710							0.00	0.0
Interest	720							66,725.00	66,725.0
otal Expenditures		513.847.304.48	159,715,627.51	73,029,473.31	29,265,402.21	23,455,171.52	11,411,855.93	5,481,828.68	816,206,663.6
xcess (Deficiency) of Revenues Over Expenditures									(31,208,954.9

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

Exhibit K-1 FDOE Page 3 Fund 100

For the Fiscal Year Ended June 30, 2015		FDOE Page 3 Fund 100
OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	<u></u>
Loss Recoveries	3740	327,054.03
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	35,967,373.11
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	35,967,373.11
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	(1,164,325.00)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(1,164,325.00)
Total Other Financing Sources (Uses)		35,130,102.14
Net Change In Fund Balance		3,921,147.20
Fund Balance, July 1, 2014	2800	57,349,819.90
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	5,378,285.87
Restricted Fund Balance	2720	25,834,546.86
Committed Fund Balance	2730	
Assigned Fund Balance	2740	22,827,699.85
Unassigned Fund Balance	2750	7,230,434.52
Total Fund Balances, June 30, 2015	2700	61,270,967.10

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, 2015

Exhibit K-2 FDOE Page 4 Fund 410

REVENUES	Account Number	
Federal Through State and Local:	· · · · · · · · · · · · · · · · · · ·	
School Lunch Reimbursement	3261	24,815,158.40
School Breakfast Reimbursement	3262	7,951,926.87
Afterschool Snack Reimbursement	3263	834,584.35
Child Care Food Program	3264	899,933.18
USDA-Donated Commodities	3265	3,431,370.54
Cash in Lieu of Donated Foods	3266	74,743.33
Summer Food Service Program	3267	1,527,412.98
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	39,535,129.65
State:		
School Breakfast Supplement	3337	258,751.00
School Lunch Supplement	3338	306,785.00
State Through Local	3380	· · · · · · · · · · · · · · · · · · ·
Other Miscellaneous State Revenues	3399	22,770.98
Total State	3300	588,306.98
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(61,249.66)
Gifts, Grants and Bequests	3440	
Student Lunches	3451	3,381,103.50
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	186,036.75
Student and Adult á la Carte Fees	3454	3,421,523.76
Student Snacks	3455	67,025.65
Other Food Sales	3456	40,820.26
Other Miscellaneous Local Sources	3495	1,203,586.82
Refunds of Prior Year's Expenditures	3497	26,251.00
Total Local	3400	8,265,098.08
Total Revenues	3000	48,388,534.71

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

For the Fiscal Year Ended June 30, 2015

Exhibit K-2 FDOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2015		Fund 410	
EXPENDITURES (Function 7600/9300)	Account Number		
Salaries	100	18,554,532.85	
Employee Benefits	200	5,846,877.79	
Purchased Services	300	1,988,893.92	
Energy Services	400	1,955,957.93	
Materials and Supplies	500	25,346,941.31	
Capital Outlay	600	300,869.53	
Other	700	189,868.08	
Other Capital Outlay (Function 9300)	600	1,816,002.58	
Total Expenditures		55,999,943.99	
Excess (Deficiency) of Revenues Over Expenditures		(7,611,409.28)	
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	1,939,655.00	
Interfund	3650		
From Permanent Funds	3660		
From Internal Service Funds	3670		
From Enterprise Funds	3690		
Total Transfers In	3600	1,939,655.00	
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)		1,939,655.00	
Net Change in Fund Balance		(5,671,754.28)	
Fund Balance, July 1, 2014	2800	905,345.15	
Adjustments to Fund Balance	2891		
Ending Fund Balance:	2510	440 ## - 0 4	
Nonspendable Fund Balance	2710	119,775.94	
Restricted Fund Balance	2720		
Committed Fund Balance	2730		
Assigned Fund Balance	2740		
Unassigned Fund Balance	2750	(4,886,185.07)	
Total Fund Balances, June 30, 2015	2700	(4,766,409.13)	

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, 2015

Exhibit K-3 FDOE Page 6 Fund 420

For the Fiscal Year Ended June 30, 2013	Account	runa 420
REVENUES	Number	
Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	3,463,114.60
Miscellaneous Federal Direct	3199	2,843,189.39
Total Federal Direct	3100	6,306,303.99
Federal Through State and Local:		
Career and Technical Education	3201	1,365,941.46
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA) Workforce Innovation and Opportunity Act:	3230	30,554,062.56
Adult General Education	3221	1,041,090.56
English Literacy and Civics Education	3222 126	126,266.45
Adult Migrant Education	3223	
Other WIOA Programs	3224	
NCLB - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240_	33,305,147.15
Teacher and Principal Training and Recruiting - Title II, Part A	3225	5,404,429.47
Math and Science Partnerships - Title II, Part B	3226	·
Language Instruction - Title III	3241	685,263.68
Twenty-First Century Schools - Title IV	3242	426,685.78
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	· · · · · · · · · · · · · · · · · · ·
Miscellaneous Federal Through State	3299	1,714,744.08
Total Federal Through State and Local	3200	74,623,631.19
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	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	
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	80,929,935.18

Exhibit K-3 FDOE Page 7

38,843,322.21

10,394,921.09

8,540,575.92

13,682,800 52

478,907.52 0.00

2,824,374.35

39,449.62 0.00

46,714.20 0.00

1,174,528.14

56,516.60

146,743.95 0.00

219,258.73

3,551,238.65 444,698.89

485,016.83 80,929,935.18

867.96

Totals

Fund 420

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Confinued)

300 Purchased

Services

1,550,006.63

36,006.55

548,905.58

2,144,708.81

4,800.00

108,936.00

18,559.59

111,519.79

34,494.06

63,614.74

6,688,252.19

2,344,886.99

1,573,556.77

2,250,523.31

130,772.18

1.907.63

2,339.63

13,616.67

95,817.07

5,435.2

14,197.46

57,301.51

0.00

2700

867.96

400

Energy

Services

1,384 68

14,930.97

500 Materials

and Supplies

2,313,320.79

116,965 [4

157.329.01

204.751.12

443.23

2.670.00

860.95

600 Capital

Outlay

3,396,639.81

154,368 73

397,670.57

395.40

120,485.00

5,059.60

485,016 83

9,571.38

Other

135,615.44

15,046.00

5,124.00

2,702,079 36

7,485.00

45,037.00

3,306,793.9

EXPENDITURES	Account	100	200 Employee
	Number	Salaries	Benefits
Current: Instruction	5000	24,759,487.35	6,68
Student Support Services	6100	7,887,491.03	2,34
Instructional Media Services	6200	7,007,421.03	<u>_</u>
Instruction and Curriculum Development Services	6300	6,091,369.83	1.50
Instructional Staff Training Services	6400	8,680,022.71	2,25
Instruction-Related Technology	6500	343,335.34	
Board	7100		
General Administration	7200	11,008.13	
School Administration	7300	8,000.00	
Facilities Acquisition and Construction	7410		
Fiscal Services	7500	33.097.53	
Food Services	7600		
Central Services	7700	801,669.28	
Student Transportation Services	7800	15,202.61	
Operation of Plant	7900	53.139.83	l
Maintenance of Plant	8100		
Administrative Technology Services	8200	161,957.22	
Community Services Capital Outlay:	9100	\mu_mmm	,,,,,,,,,,,,,,,
	7420	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\////////////////////////////////////</i>
Facilities Acquisition and Construction	7420 9300	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
Other Capital Outlay	9300	49 945 790 94	12.17
Total Expenditures		48,845,780.86	
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account		***************************************
and CHANGES IN FUND BALANCES	Number		j
Loans	3720		İ
Sale of Capital Assets	3730		
Loss Recoveries	3740		1
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		1
			•
From Enterprise Funds	3690		-
Total Transfers In Transfers Out: (Function 9700)	3600	0.00	
	016		
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		
Te Enterprise Funds	990		
Total Transfers Out	9700	0.00	
Total Other Financing Sources (Uses)		0.00	1
Net Change in Fund Balance		0.00	1
Fund Balance, July 1, 2014	2800		
Adjustments to Fund Balance	2891		1
Ending Fund Balance:	7071		
Nonspendable Fund Balance	2710		
Restricted Fund Balance	2720	1	1
		 	
Committed Fund Balance	2730		1
Assigned Fund Balance	2740	 	-
Unassigned Fund Balance	2750		
T 15 15 1 2 20 0011	0.00	1	1

Total Fund Balances, June 30, 2015

For the Fiscal Year Ended June 30, 2015

For the Fiscal Year Ended June 30, 2015					Funds 430
REVENUES	Account	Targeted ARRA Stimulus Funds	Other ARRA Stimulus Grants	ARRA Race to the Top	Totals
	Number	432	433	434	
Federal Direct:					
Workforce Innovation and Opportunity Act (WIOA)	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 and Local:					
Career and Technical Education	3201				0,00
Race to the Top	3214			3,644,316.32	3,644,316.32
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	3,644,316.32	3,644,316.32
State:					
State Through Local	3380				0.00
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	0.00	0.00	3,644,316.32	3,644,316.32

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FDOE	Page	: 5

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0.00 0.00

Totals

For the Fiscal Year Ended June 30, 2015	,			T				T	
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	ł
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	L
urrent:						'			Г
Instruction	5000								╄
Student Support Services	6100								┺
Instructional Media Services	6200								L
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400							-	
Instruction-Related Technology	6500								
Board	7100								Γ
General Administration	7200								Г
School Administration	7300								1
Facilities Acquisition and Construction	7410								t
	7500	-							+
Fiscal Services								· · · · · · · · · · · · · · · · · · ·	╆
Food Services	7600								╁
Central Services	7700			+					╁╌
Student Transportation Services	7800	1				+			+
Operation of Plant	7900	 				İ			\vdash
Maintenance of Plant	8100								╄
Administrative Technology Services	8200								╄
Community Services	9100		annaman annaman annaman annaman annaman annaman annaman annaman annaman annaman annaman annaman annaman annama	· · · · · · · · · · · · · · · · · · ·	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	~~~~~		 	丄
Copital Outlay:			X/////////////////////////////////////	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////		<i>\////////////////////////////////////</i>	1
Facilities Acquisition and Construction	7420	\////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////	<i>\}}}}</i>	X/////////////////////////////////////		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	₽
Other Capital Outlay	9300	<i></i>	<i>/////////////////////////////////////</i>					<i>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</i>	₽
Total Expenditures		0.00		0.00	0.00	0.00	0.00	0.00	₽
Excess (Deficiency) of Revenues over Expenditures	1	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		0.00		X/////////////////////////////////////		<i>X////////////////////////////////////</i>	<u>1</u>
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
ale of Capital Assets	3730								
oss Recoveries	3740								
Transfers In:									
From General Fund From Debt Service Funds	3610 3620	-							
From Capital Projects Funcs	3630								
Interfund	3630								
From Permanen: Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers in	3600	0.00							
transfers Our: (Function T/VU)									
To the General Fund	910	-							
To Debt Service Funds	929 939								
To Capital Projects Funds	950								
To Permanent Funds	960	 							
To Internal Service Funcs	970								
To Enterprise Funds									
Total Transfers Out	990								
Total Transfers Ott	990 9700	0.00							
		0.00							
otal Other Financing Sources (Uses)									
otal Other Financing Sources (Uses) et Change in Fund Balance und Balance, July 1, 2014	9700	0.00							
oud Other Financing Sources (Uses) et Change in Fund Balance und Balance, July 1, 2014 dustments to Fund Balance	9700	0.00							
otal Other Financing Sources (Uses) set Change in Fund Balance und Balance, July 1, 2014 dokustments to Fund Balance unding Fund Balance	9700 2800 2891	0.00							
out Other Financing Sources (Uses) set Change in Fund Balance und Balance, July 1, 2014 solicistments to Fund Balance triding Fund Balance Nonspendable Fund Balance	9700 2800 2891 2710	0.00							
total Other Financing Sources (Uses) set Change in Fund Balance und Balance, July 1, 2014 dissiments to Fund Balance trifing Fund Balance rospendable Fund Balance Restricted Fund Balance Restricted Fund Balance	9760 2860 2861 2710 2720	0.00							
Total Other Financing Sources (Uses) Vet Change in Fund Balance Tund Balance, July 1, 2014 Addustments to Fund Balance Finding Fund Balance Nonspendable Fund Balance Restricted Fund Balance Committee Fund Balance	9760 2800 2801 2710 2720 2730	0.00							
total Other Financing Sources (Uses) set Change in Fund Balance und Balance, July 1, 2014 dissiments to Fund Balance trifing Fund Balance rospendable Fund Balance Restricted Fund Balance Restricted Fund Balance	9760 2860 2861 2710 2720	0.00							

0.00 0.00

Totals

600 Capital Outlay

700

Other

	Account	100	200	300	400	500
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies
urrent:		Balancs	Doloits	DELVACS	Burnous	and Supplies
Instruction	5000					
Student Support Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction-Related Technology	6500			ļ		
Board	7100					
General Administration	7200				-	
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500 7600	+				
Food Services Central Services	7700					
Student Transportation Services	7800					
Operation of Plant	7900					
Maintenance of Plant	8100			<u> </u>		
Administrative Technology Services	8200			1		
Community Services	9100					
`apital Outlay:		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>				
Facilities Acquisition and Construction	7420	<i>X////////////////////////////////////</i>	X/////////////////////////////////////	X/////////////////////////////////////		
Other Capital Outlay	9300	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>				
Fotal Expenditures		0.00	0.00	0.00	0.00	***************************************
Excess (Deficiency) of Revenues over Expenditures		<u> </u>	<i>XIIIIIIIII</i>	<i>XIIIIIIIII</i>	X/////////////////////////////////////	X/////////////////////////////////////
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number					
oans	3720		1			
iale of Capital Assets	3730		1			
oss Recoveries	3740		1			
Fransfers In:			1			
From General Fund	3610					
From Debt Service Funds	3620					
From Capital Projects Funds	3630		1			
Interfund	3650					
From Permanent Funds	3660		1			
From Internal Service Funds	3670	1	1			
		+	1			
From Enterprise Funds	3690	0.00	1			
Total Transfers In Fransfers Out: (Function 9700)	3600	0.00	1			
To the General Fund	910					
To Debt Service Funds	920	 	1			
	930					
To Capital Projects Funds		<u> </u>	1			
Interfund	950		-			
To Permanent Funds	960	ļ	-			
To Internal Service Funds	970	+	-			
To Enterprise Funds	990	 	-			
Total Transfers Out	9700	0.00	4			
Intal Other Financing Sources (Uses)		0.00				
Set Change in Fund Balance		6.00				
rund Balance, July 1, 2014	2800					
Adjustments to Fund Balance	2891					
Ending Fund Balance:						
Nonspendable Fund Balance	2710	1				
Desired For I Delicer	2720	1	I .			

0.00

2720

2730

2740

2750

2700

Restricted Fund Balance

Committed Fund Balance

Assigned Fund Balance

Unassigned Fund Balance

Total Fund Balances, June 30, 2015

700 Other

91,036.39

LAMOR A-
FDOE Page 1
Fund 43

1,412,450.90 0.00 0.00 16,398.39 1,454,297.13 520,340.80

	Account	100	200	300	400	500	600	i
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	i
Current:		Salaries	- Indiving	50111003	56111663	and supplies	China	
Instruction	5000	303,100.05	43,410.15			261.811.99	804,128.71	
Student Support Services	6100							-
Instructional Media Services	6200							i
Instruction and Curriculum Development Services	6300	· · · · · · · · · · · · · · · · · · ·				16,398.39		⊢—
Instructional Staff Training Services	6400	356,299.72	60,167.57	1,013,237.37		24,592,47		
Instruction-Related Technology	6500			520,340 80				
Board	7100	47,311.02	10,602.84	57,784.17	 -	46.70		\vdash
General Administration School Administration	7300	6,524.00	887.04	37,784.17		40.70		l
Facilities Acquisition and Construction	7410	0,524.00	507.07					
Fiscal Services	7500	15,449.48	6,637.84					l
Food Services	7600							\bigcap
Central Services	7700							
Student Transportation Services	7800			993.80				
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100			····	· · · · · · · · · · · · · · · · · · ·			
Capital Outlay:		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			X/////////////////////////////////////	X/////////////////////////////////////		
Facilities Acquisition and Construction	7420 9300	\////////////////////////////////////				X/////////////////////////////////////	2.474.02	
Other Capital Outley	9300						3,555 82 807,684.53	222
Fotal Expenditures Excess (Deficiency) of Revenues over Expenditures		728,684.27						7777
OTHER FINANCING SOURCES (USES)	Account				<i></i>	*************		/////
and CHANGES IN FUND BALANCES	Number							
Loans	3720							
Sale of Capital Assets	3730							
Loss Recoveries	3740							
Transfers In:								
From General Fund	3610							
From Debt Service Funds	3620							
From Capital Projects Funds	3630							
Interfund	3650							
From Permanent Funds	3660	-						
From Internal Service Funds	3670							
=		 						
From Enterprise Funds	3690	 						
Total Transfers In Transfers Out: (Function 9700)	3600	0.00						
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	<u> </u>						
To Enterprise Funds	990							
Total Transfers Out	9700	0.00						
Fotal Other Financing Sources (Uses)		0.00						
Net Change in Fund Balance		0.00						
Fund Balance, July 1, 2014	2800	0.00						
Adjustments to Fund Balance Ending Fund Balance:	2891	<u> </u>						

Nonspendable Fund Balance

Restricted Fund Balance

Committed Fund Balance

Unassigned Fund Balance
Total Fund Balances, June 30, 2015

Assigned Fund Balance

2710

2720

2730

2740 2750

2700

0.00

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Total Federal Through State and Local Local;	3200	0.00
Interest on Investments	3431	
Ciain 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	100
EXPENDITURES	Account Number	Salaries
Current:		Salarius
Instruction	5000	
Student Support Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6400	
Instructional Staff Training Services Instruction-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	
Administrative Technology Services	8200	
Community Services	9100	mmmm
Capital Outlay:	7420	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Facilities Acquisition and Construction	7420 9300	
Other Capital Outlay Total Expenditures	7300	
Excess (Deficiency) of Revenues over Expenditures		///////////////////////////////////////
OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loss Recoveres Transfers In:	3740	
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	3670 3690	
From Enterprise Funds Total Transfers In	3670	0.00
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3670 3690 3600	0.00
From Enterprise Funds Total Transfers In Transfers On: "Efunction 9700) To General Fund	3670 3690	0.00
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3670 3690 3600 910	0.00
From Enterprise Funds Total Transfers In Transfers Out: (Function 9*00) To General Fund To Debt Service Funds	3670 3690 3600 910 920	0.00
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds	3670 3690 3600 910 920 930	0.00
From Enterprise Funds Total Transfers In Fransfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund	3670 3690 3600 910 920 930 950	0.90
From Enterprise Funds Total Transfers In Transfers In Transfers Out (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3670 3690 3600 910 920 930 950 960 970	
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds	3670 3690 3600 910 920 930 950 960	0.00
From Enterprise Funds Total Transfers In Transfers On: (Finantion 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3670 3690 3600 910 920 930 950 960 970	0.00
From Enterprise Funds Total Transfers In Transfers In Transfers Cat. (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3670 3690 3600 910 920 930 950 960 970 990	0.00
From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers Out: (Fundion 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Vet Change in Fund Balance Fund Balance, July 1, 2014	3670 3690 3600 910 920 930 950 960 970 970	0.00
From Enterprise Funds Total Transfers In Transfers In Transfers (Ar. Efunction 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014 Adjustments to Fund Balance	3670 3690 3600 910 920 930 950 960 970 990	0.00
From Enterprise Funds Total Transfers In Transfers In Transfers (Ar. Efunction 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014 Adjustments to Fund Balance	3670 3690 3600 910 920 930 950 960 970 970	0.00
From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers Au Transfers Au Transfers Au Transfers Au To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014 Adjustments to Fund Balance Ending Fund Balance Ending Fund Balance	3670 3690 3600 910 920 930 950 960 970 9700 2800 2891	0.00
From Enterprise Funds Total Transfers In Tremsfers Out Troutsfer Out Troutsfer Out To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014 Adjustments to Fund Balance Enting Fund Balance: Nonspendable Fund Balance	3670 3690 3600 910 920 930 950 960 970 970 2800 2891	0.00
From Enterprise Funds Total Transfers In Transfers In Tromsfers Out To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014 Adjustments to Fund Balance Ending Fund Balance Ending Fund Balance Committed Fund Balance Committed Fund Balance Committed Fund Balance Committed Fund Balance Assigned Fund Balance	3670 3690 3600 910 920 930 950 960 970 9700 2800 2891 2710 2720 2730	0.00
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) 10 General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014 Adjustments to Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3670 3690 3600 910 920 930 950 960 970 970 2800 2891 2710 2720 2730	0.00

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200 340 400 500 600 700								
200 340 400 500 600 700	00							
200 340 400 500 600 700	00							
	**	200	300			600	700	
		Employee		Energy		Capital		Totals
	_	Benefits	Services	Services	and Supplies	Outlay	Other	
								0.00
								0.00
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000 000 000 000 000 000	4	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		<i>\}}}}}</i>	0.00
	///			<i>(((((((((((((((((((((((((((((((((((((</i>				0.00
	00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	//			<u> </u>	<u> </u>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>(////////////////////////////////////</i>	0.00

Total Fund Balances, June 30, 2015

For the Fiscal Year Ended June 30, 2015									FDOE Page 13 Funds 200
	Account	SBE/COBI	Special Act	Sections 1011.14 & 1011.15,	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus Dobt	
REVENUES	Number	Bonds 210	Bonds 220	F.S., Loans 230	Revenue Bonds 240	Bonds 250	Service 290	Service 299	Totals
Federal:		210		***	439	***		***	
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bunds	3322	3,851,544.12							3,851,544.12
SBE/COBI Bond Interest	3326	3,115.46							3,115.46
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	3,854,659.58	0.00	0.00	0.00	0.00	D 00	0.00	3,854,659.58
Local:	ļ	l							
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 Taxea	3422								0.00
Excess Fees	3423								0.00
Interest on favestments	3431								0.00
Gain on Sale of Invertments	3432								0.00
Nel Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								D 00
Other Miscellaneous Local Sources	3495								9.00
Impact Foos	3496								9.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources		0.60	0.00	0.00	p. 110	0.00	0.00	0.00	
	3400	0.00			0.00			0.00	0.00
Total Revenues EXPENDITURES	3000	3,854,659.5B	0.00	0.00	0.00	6.00	9,00	0.06	3,854,659.58
Debi Service (Function 9200)									
Redemption of Principal	710	3,035,000.00							3,035,000.00
Interest	720	554,850 00							554,850.00
Dues and Fees	730	27,129.15							27,129 15
Miscellansous	790	27,127.17							0.00
Total Expenditures	- 120	2.616.070.15	0.00	6.00	0,00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures		3,616,979.15						0.00	3,616,979.15
	-	237,680.43 SBE/COBI	0.00 Special Act	0.00 Sections 1011.14 & 1011.15,	Motor Vehicle	0.00 District	Other Debt	ARRA Economic Stimulus Debt	237,680.43
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Bonds	Bonds	F.S., Loans	Revenue Bonds	Bonda	Service	Service	Totals
		210	220	230	240	250	290	299	
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791							<u> </u>	0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Promium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893							L	0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715	14,794,000.00							14,794,000.00
Premium on Refunding Bonds	3792	1,406,878.49	-						1,406,878.49
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(16,507,783.32)							(16,507,783.32)
Refunding Lease-Purchase Agreements		(10,307,783,321							
Premium on Refunding Lease-Purchase Agreements	3755								0.00
	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								
Transfers In: From General Fund									0.00
	3610								0.00
From Capital Projects Funds						:			0.00
E. S. S. S. P. S. F. A.	3630					:			0.00 0.00 0.00
From Special Revenus Funds	3630 3640								0.00 0.00 0.00 0.00
Interfund	3630 3640 3650								0.00 0.00 0.00 0.00 0.00
Interfund From Permanent Funds	3630 3640 3650 3660								0.00 0.00 0.00 0.00 0.00
Interfund From Permanent Funds From Internal Service Funds	3630 3640 3650 3660 3670								0.00 0.00 0.00 0.00 0.00 0.00 0.00
Interfund From Fernancest Funds From Internal Service Funds From Enterprise Funds	3630 3640 3650 3660 3670 3690								0.00 0.00 0.00 0.00 0.00
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3630 3640 3650 3660 3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Interfund From Permanent Funds From Interenal Service Funds From Enterprise Funds Trought Transfers In Trougher Out: (Panetins 9700)	3630 3640 3650 3660 3670 3690 3600	0.00	0.00	0.00	0.60	6.00	0.09	000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Interfund From Fernancest Funds From Enternal Service Funds From Enterprise Funds Total Transfers In Transfers Ont: (Function 9708) To General Fund	3630 3640 3650 3660 3670 3690 3690	0.00	0.86	0.00	0.66		0.00	000	9.00 9.00 9.00 9.00 9.00 9.00 9.00 9.00
Interfuel From Permanent Funds From Internal Service Funds From Enterprise Funds Total Treathers in Transfers Ont. (Placetion 9700) To General Fund To Capital Points To Capital Points To Capital Points To Capital Points	3630 3640 3650 3660 3670 3690 3600 910	ð 30	0.86	0.00	0.66	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Interfund From Permanent Funds From Interenal Service Funds From Enterprise Funds Total Transfers In Total Transfers In Total Conservat Funds To Special Funds To Special Revenue Funds To Special Revenue Funds	3630 3640 3650 3660 3670 3690 3690	0.00	0.00	0.00	0.00	.000	0.00	0.00	9.00 9.00 9.00 9.00 9.00 9.00 9.00 9.00
Interfund From Permanent Funds From Enternal Service Funds From Enternal Service Funds Total Transfers In Trongers Out: (Function 9700) To General Fund To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds Interfund	3630 3640 3650 3660 3670 3690 3600 910	9.80	0.00	0.00	0.66	6.00	0.09	000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Interfued From Formancei Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In: (Function 9700) To General Fund To Capital Projects Funds To Special Revenue Funds Interfued To Formancei Funds	3630 3640 3650 3660 3670 3690 3690 910 930	0.00	0.86	0.00	0.00	.6.00	0.00	0.00	900 900 900 900 900 900 900 900 900 900
Interfund From Permanent Funds From Interenal Service Funds From Enterprise Funds Total Transfers In Tronger Ont: (Panetine 9700) To General Fund To Spirital Projects Funds To Spirital Revenue Funds Interfund To Permanent Funds To To Internal Service Funds	3630 3640 3650 3660 3670 3690 3690 910 930 940	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Interfund From Permanent Funds From Enternal Service Funds From Enternal Service Funds Total Transfers In Transfers Int Transfers	3630 3640 3650 3660 3670 3690 3609 910 930 940 950	0.00	0.00	0.00	0.66	6.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Interfund From Permanent Funds From Interenal Service Funds From Enterprise Funds Total Transfers In Tronger Ont: (Panetine 9700) To General Fund To Spirital Projects Funds To Spirital Revenue Funds Interfund To Permanent Funds To To Internal Service Funds	3630 3640 3650 3660 3670 3690 3609 910 930 940 950 950 970	4.00	0.00	0.00	0.50	0.00	0.00	0.00	9.00 9.00 9.00 9.00 9.00 9.00 9.00 9.00
Interfund From Permanent Funds From Enternal Service Funds From Enternal Service Funds Total Transfers In Transfers Int Transfers	3630 3640 3650 3650 3670 3690 910 920 940 950 960 970	0.90	0.90	D.60		6.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Interfund From Permanent Funds From Interenal Service Funds From Enterprise Funds Total Transfers In Tronger Out: (Panetine 9700) To General Fund To Special Funds To Special Recoune Funds Interfund To Funds Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Unes)	3630 3640 3650 3650 3670 3690 910 920 940 950 960 970	0.00 (306.904.83)	0.60 9.00	0.60 0.60	0.00	0.00	9.00	0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Internative 9709) To General Fund To Expital Projects Funds To Special Revenue Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Other Financian Sources (Uses) Net Change in Fund Belancee	3630 3640 3650 3660 3670 3690 3699 910 920 920 920 920 920 920 920 920 920 92	0.00 (306.904 53) (69.224.40)	0.90	D.60		6.00	0.00	0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Interfued From Fernances Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers Out: (Function 9709) To General Fund To Capital Projects Funds To Special Recome Funds Interfued To Special Recome Funds Interfued To Fernances Funds To Internal Service Funds To Internal Service Funds To Laternal Service Funds To Laternal Service Funds To Laternal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Not Change in Fund Balances Fund Balances Fund Balances	3630 3640 3650 3660 3670 3609 910 920 940 970 970 970 970 9700	0.00 (306.904.83)	0.60 9.00	0.60 0.60	0.00	0.00	9.00	0.00 0.00	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfors In Transfor Ont (Function 9700) To General Fund To Special Revolute Funds To Special Revolute Funds Interfund To Funds Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfors Out Total Other Financing Sources (Uses) Net Change in Fund Balances Fund Balance, July 1, 2014 Adjustments to Vand Balances	3630 3640 3650 3660 3670 3690 3699 910 920 920 920 920 920 920 920 920 920 92	0.00 (306.904 53) (69.224.40)	0.60 9.00	0.60 0.60	0.00	0.00	9.00	0.00 0.00	0 600 0 900
Interfind From Formancel Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds Interfund To Formancel Funds To Formancel Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Not Change in Fund Balances Fund Balances Fund Balances Fund Balances Fund Balances Fund Balances Fund Balances Fund Balances Fund Balances Fund Balances	3630 3640 3640 3690 3690 3690 3690 910 910 940 970 970 970 970 970 970 970 970 970 97	0.00 (306.904 53) (69.224.40)	0.60 9.00	0.60 0.60	0.00	0.00	9.00	0.00 0.00	0 600 0 900
Interfued From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In: Transfers In Transfers In: Transfers In Tropistr Fund To Capital Projects Funds To Special Recume Funds Interfued To Special Recume Funds Interfued To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Belances Fund Belance, 1941, 2014 Adjustments to Fund Belances Enthing Fund Belances Enthing Fund Belances Enthing Fund Belances Enthing Fund Belances Enthing Fund Belances Enthing Fund Belances Nonegonables Fund Belances Nonegonables Fund Belances Nonegonables Fund Belances Nonegonables Fund Belances	3630 3640 3650 3650 3660 3660 3660 3660 910 910 930 940 970 970 970 2800 2891	0.00 (306.904.83) (69.224.40) 494.279.64	0.60 9.00	0.60 0.60	0.00	0.00	9.00	0.00 0.00	0 600 0 900
Interfund From Permanent Funds From Interenal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In To Special Funds To Special Recoune Funds Interfund To Special Recoune Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balances Fund Balances Fund Balances Fund Balances Enting Fund Balances Enting Fund Balances Enting Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances	3630 3640 3650 3650 3660 3670 3600 910 910 930 950 970 970 970 2891 2310 2891	0.00 (306.904 53) (69.224.40)	0.60 9.00	0.60 0.60	0.00	0.00	9.00	0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Interfind From Formancel Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In To Capital Projects Funds To Special Revenue Funds Interfund To Special Revenue Funds Interfund To Formancel Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) North Change in Fund Balances Fund Balances Northing Fund Balance Northing Fund Balance Northing Fund Balance Northing Fund Balance Northing Fund Balance Northing Fund Balance Northing Fund Balance Committed Fund Balance Committed Fund Balance Committed Fund Balance Committed Fund Balance	3630 3640 3650 3650 3660 3660 3660 3660 910 910 940 970 970 970 2891 2710	0.00 (306.904.83) (69.224.40) 494.279.64	0.60 9.00	0.60 0.60	0.00	0.00	9.00	0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Interfund From Permanent Funds From Interenal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In To Special Funds To Special Recoune Funds Interfund To Special Recoune Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balances Fund Balances Fund Balances Fund Balances Enting Fund Balances Enting Fund Balances Enting Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances Networked Fund Balances	3630 3640 3650 3650 3660 3670 3600 910 910 930 950 970 970 970 2891 2310 2891	0.00 (306.904.83) (69.224.40) 494.279.64	0.60 9.00	0.60 0.60	0.00	0.00	9.00	0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

Exhibit K-7 FDOE Page 14

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMMINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Field Field July 80, 90.

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Survice Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stambur Capital Projects 399	Totals
ederal:	1	1										_
Miscellaneous Federal Direct	3129											
Miscellaneous Federal Through State	3299											0.
tate:		1										
CO&DS Distributed	3321	 					793,312.61					793,312
Interest on Undestributed CO&DS	3325	 					29,562 50					29,562
Racing Commusion Funds	3341		223,250.00									223,250
State Through Local	3380											9
Public Education Capital Outlay (PECO)	3391	 			1,954,120,00		 					1,954,120
Classrooms First Program	3392	 										
District Effort Recognition Program	3394											
SMART Schools Small County Assistance Program	3395						 					g
Class Size Reduction Capital Outlay	3396	ļ										0
Charter School Capital Outlay Funding	3397									1,636,665.00		1,636,665
Special Facility Construction Account	3398											0
Other Miscellaneous State Revenues	3399											0
Total State Sources	3300	0.00	223,250.00	0.00	1,954,120.00	0.00	822,875.11	0.00	9.60	1,636,665.00	0,00	4,636,910
Local;												
District Local Capital Improvement Tax	3413	 			-		 	94,510,904.68				94,510,904
County Local Sales Tax	3418	 										U
School District Local Sales Tax	3419											0
Tax Redemptions	3421											0
Payment in Lieu of Taxes	3422						-					0
Excess Fees	3423											0
Interest on Investments	3431		2,661.84		2,352.00		56,222.27	3,801,288.80		25,158.09		3,887,683
Gain on Sale of Investments	3432											
Net Increase (Decrease) in Fair Value of Investments	3433		(1,493.98)		(2,136.04)		(15,546.76)	(1,227,637.63)		(29,236.57)		(1,276,050
Gifts, Grants and Bequests	3440	L										
Other Mucclaneous Local Sources	3495							33,537.00		114,843.80		148,380
Impact Foos	3496											
Total Local Sources	3400	0.00	I,167.86	0.00	215.96	0.00	40,675.51	97,118,092.85	0.00	110,765.32	0.00	97,270,917
Total Revenues	3000	0.00	224,417.86	0.00	1,954,335.96	0.00	863,550.62	97,118,092.85	0.06	1,747,430.32	6.00	101,907,827
EXPENDITURES												
Cupital Outlay: (Function 7400)	610		26,089.01					•				24 444
Library Buoka								Ig.800,76	-			26,089
Audjovisual Materials	620		4,404.84	 				1,281,798.83				15,205
Buildings and Fixed Equipment	630	+		l	 	· · · · · · · · · · · · · · · · · · ·	 			 		1,281,798
Furniture, Fixtures and Equipment	640		25,736.08		1		 	14,263,616.67			-	14,289,352
Motor Vehicles (Including Buses)	650	 						63,778.95				63,778
[and	660	1						12,967.68		 		12,967
Improvements Other Than Buildings	670						1	3,170,597.04				3,170,597
Remodeling and Renovations	680			 	1,355,890.71			68,245,180.26				69,601,070
Computer Software	690	ļ					 	550,867.16		1,599,940.06		2,150,807
Debt Service: (Function 9200)	710			1				4,523,757.77				4,523,757
Redemption of Principal							1	197,681.99				197,681
Interest	720	 		 			2,490,97	197,881.99			 	
Duca and Foca	730	 		-			2,490,97					2,49
Miscellaneous	790											
Cotal Expenditures		0.00	56,229.93	0.90	1,355,890.71	0.00		92,321,047.11	9.08		0,00	95,335,59
Excess (Deficiency) of Revenues Over Expenditures		0.00	168,187.93	0.00	598,445.25	0.00	861,059.65	4,797,045.74	0.00	147,490.26	0.00	6,572,228

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAFITAL PROJECTS FUNDS (Continued)
for the Health periodial date 30, 200.

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OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Cap. Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stantilus Capital Projects	Totals
		310	320	330	340	350	360	379	380	390	399	
ssuance of Bunds	3710											
remium on Sale of Bonds	3791											
Discount on Sale of Bonds (Function 9299)	891											
Proceeds of Lease-Purchase Agreements	3750											
Premium on Lease-Purchase Agreements	3793											
Discount on Lease-Purchase Agreements (Function 9299)	893									_		
.cans	3720											
Sale of Capital Assets	3730									1,561,670 12		1,561,67
Loss Recoveries	3740											
Proceeds of Forward Supply Contract	3760											
Transfers In:												
From General Fund	3619	ļ						1,164,325.00				1,164,32
From Dobt Service Funds	3620	ļ	··-									
From Special Revenue Funds	3640											
Interfund	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670									_		
From Enterprise Funds	3690											
Total Transfera In	3500	0.00	0.00	0.00	0.00	0,00	9,00	1,164,325 00	0.00	0.00	0.00	1,164,32
Transfers Out: (Function 9700)		1		ļ								
To General Fund	910	 	(148,250.00)					(34,182,458.11)	—	(1,636,665.00)		(35,967,3
To Debt Service Funds	920	 									ļ	
To Special Revenue Funds	940							(1,939,655 00)		_		(1,939,65
Interfield	950											
To Permanent Funds	960	-										
To Internal Service Funds	970	ļ										
To Enterprise Funds	990											
Tutal Transfers Out	9700	0.00	(148,250.00)	0.00	0.00	0.00	0.00	(36,122,113.11)	0.00	(1,636,665,00)	0.00	(37,907,02
Total Other Financing Sources (Uses)		9,00	(148,250.00)	0.00	0.00	0.00	0.00	(34,957,788.11)	0.00	(74,994.88)	9.00	(35,181,03
Net Change in Fund Balances		9.00	19,937.93	0.00	598,445.25	0.00	861,059.65	(30,160,742,37)	0.00	72,495.38	0.00	(28,608,80
Fund Balance, July 1, 2014	2800	1	59,832,59				1,985,536,30	166,086,706.05		21,081 23		168,153,17
Adjustments to Fund Balances	2891	ļ										
Ending Fund Balance:		1		l .			1					
Nonspendable Fund Balance	2710			· · · · · · · · · · · · · · · · · · ·					<u> </u>			
Restricted Fund Balance	2720	-	79,770.52		598,445.25		2.846,615.95	135,925,963.68				139,450,79
Committed Fund Balance	2730	+		ļ			 	ļ				
Assigned Fund Balance	2740	ļ								93,576 61		93,5
Unassigned Fund Balance	2750									_		
Total Fund Balances, June 30, 2015	2700	0.00	79.770.52	0.00	598,445.25	0.00	2,846,615.95	135,925,963.68	0.00	93,576.61	0.00	139,544,3

2,045.67 0.00

2,045.67 227.30

Totals

REVENUES	Account Number	1						
Federal Direct	3100							
Federal Through State and Local	3200							
State Sources	3300		,					
Local Sources	3400	2,272.97						
Total Revenues	3000	2,272.97						
	Account	100	200	300	400	500	600	700
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Current:								
Instruction	5000	2,045.67						
Student Support Services	6100							_
Instructional Media Services	6200					_		
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							-
Instruction-Related Technology	6500							
Board	7100			*				
General Administration	7200							
School Administration	7300	-						+
Facilities Acquisition and Construction	7410							
Fiscal Services	7500							
Central Services	7700 7800							
Student Transportation Services	7900							
Operation of Plant Maintenance of Plant	8100		 					
Administrative Technology Services	8200							
Community Services	9100							
Capital Outlay:	2100							
Facilities Acquisition and Construction	7420	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>						<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Other Capital Outlay	9300	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>				<i>\\\\\</i>		<i>}////////////////////////////////////</i>
Debt Service: (Function 9200)		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////	X/////////////////////////////////////	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	1
Redemption of Principal	710	\////////////////////////////////////		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>				}
Interest	720		0.00		0.00	0.00	0.00	2
Total Expenditures			0.00	0.00				V/////////////////////////////////////
Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES)	Account	<i>(((((((((((((((((((((((((((((((((((((</i>		· · · · · · · · · · · · · · · · · · ·		(//////////////////////////////////////	<i></i>	A
and CHANGES IN FUND BALANCES	Number							
Sale of Capital Assets	3730							
Loss Recoveries	3740							
Transfers In:								
From General Fund	3610							
From Debt Service Funds	3620							
From Capital Projects Funds	3630							
From Special Revenue Funds	3640							
From Internal Service Funds	3670							
From Enterprise Funds	3690							
Total Transfers In Transfers Out: (Function 9700)	3600	0.00						
To General Fund	910							
To Debt Service Funds	920							
To Capital Projects Funds	930							
To Special Revenue Funds	940							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	9700	0.00						
Total Other Financing Sources (Uses)	9700	0.00						
Net Change in Fund Balance		227.30						
Fund Balance, July 1, 2014	2800	150,185.11						
Adjustments to Fund Balance	2891	130,, 63.11						
Adjustments to Fund Balance Ending Fund Balance:	2891							
Nonspendable Fund Balance	2710	150,412.41						
Restricted Fund Balance	2720	,						
Committed Fund Balance	2730							
Assigned Fund Balance	2740							
Assigned Fund Balance Unassigned Fund Balance	2740 2750							

150,412.41

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2015

For the Fiscal Year Ended June 30, 2015									Funds 900
INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs	Totals
OPERATING REVENUES		911	912	913	914	913	921	922	
Charges for Services	3481							1	0.00
Charges for Sales	3482								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
OPERATING EXPENSES (Function 9900)			ł.						
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
Operating Income (Loss) NONOPERATING REVENUES (EXPENSES)	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432		·						6.00
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
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)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and									
CHANGES IN NET POSITION			 	ļ				,	
Transfers In:	3610		[0.00
From Oeneral Fund 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		5.00	0.00	0.00	0.00	0.00	0.00
To General Fund	910						•		0.00
To Debt Service Funds	920					·			0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950	1							0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00			0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2014	2880	1							. 0.00
Adjustments to Net Position	2896	1							0.00
Net Position, June 30, 2015	2780								0.00
[1 tot 1 Ostrion, State 30, 2013	2/00				· · · · · · · · · · · · · · · · · · ·				0.00

For the Fiscal Year Ended June 30, 2015					· -		Consortium	Other Internal	Funds 700
INCOME OR (LOSS)	Account Number	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Programs	Service	Totals
	Number	711	712	713	714	715	731	791	
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482				1				0.00
Premium Revenue	3484	2,969,803.09			1				2,969,803.09
Other Operating Revenues	3489				T				0.00
Total Operating Revenues		2,969,803.09	0.00	0.00	0.00	0.00	0.00	0.00	2,969,803.09
OPERATING EXPENSES (Function 9900)									2,703,003.03
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	2,568,465.59							2,568,465.59
Depreciation and Amortization Expense	780	2,500,405.57		·					
Total Operating Expenses	7.50	2,568,465.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		401,337.50	0.00	0.00	0.00	0.00	0.00	0.00	2,568,465,59
NONOPERATING REVENUES (EXPENSES)		401,337.30	0.00	0.00	0.00	0.00	0.00	0.00	401,337.50
Interest on Investments	3431	242,457.10				Ţ			242.457.10
Gain on Sale of Investments	3432	242,457.10							242,457.10
Net Increase (Decrease) in Fair Value of Investments	3433	(64,792.77)							0.00
		(64,792.77)							(64,792.77
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		177,664.33	0.00	0.00	0.00	0.00	0.00	0.00	177,664.33
Income (Loss) Before Operating Transfers		579,001.83	0.00	0.00	0.00	0.00	0.00	0.00	579,001.83
TRANSFERS and							0.00	0.00	373,001.63
CHANGES IN NET POSITION									
Transfers In:					T				
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		ł						0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									0.00
To General Fund	910							l	0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930			-					0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9700	579,001.83	0.00	0.00	0.00	0.00		0.00	0.00
Change in Net Position	2000		0.00	0.00	0.00	0.00	0.00	0.00	579,001.83
Net Position, July 1, 2014	2880	74,028.64							74,028.64
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780	653,030.47						<u> </u>	653,030.47

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

June 30, 2015

Exhibit K-11 FDOE Page 19 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2014	Additions	Deductions	Ending Balance June 30, 2015
Cash	1110	8,280,182.27	13,132,064.07	13,009,208.69	8,403,037.65
Investments	1160	107,881.00			107,881.00
Accounts Receivable, Net	1131	1,125,022.69	12,781,603.85	13,132,064.07	774,562.47
Interest Receivable on Investments	1170	187.14			187.14
Due From Budgetary Funds	1141	191,805.26			191,805.26
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		9,705,078.36	25,913,667.92	26,141,272.76	9,477,473.52
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	108,710.36	13,009,208.69	. 13,056,520.27	61,398.78
Internal Accounts Payable	2290	9,165,637.00	12,781,603.85	12,828,777.54	9,118,463.31
Due to Budgetary Funds	2161	430,731.00	2,445,773.89	2,578,893.46	297,611.43
Total Liabilities		9,705,078.36	28,236,586.43	28,464,191.27	9,477,473.52

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June 30, 2015

Estimated Liability for Long-Term Claims
Net Other Postemployment Benefits Obligation

Estimated PECO Advance Payable

Other Long-Term Liabilities

Net Pension Liability

Derivative Instrument
Total Long-Term Liabilities

2350

2360

2365

2370

2380

2390

9,625,444,24

17.257,132.00

262.858.684.00

395.694.474.77

777.006.25

Governmental Activities - Debt Governmental Activities -Governmental Activities - Debt Governmental Activities - Interest Governmental Activities Total Business-Type Activities Total Account Totai Balance [1] Balance [1] Principal Payments Principal Due Within One Year Interest Payments Due Within One Year Number June 30, 2015 June 30, 2015 2014-15 2015-16 2014-15 2015-16 0.00 Notes Payable 2310 Obligations Under Capital Leases 2315 971,601.29 971,601.29 4,523,757,77 923.861.93 197,681.99 32.956.25 Bonds Payable 16.056.398.74 3.035.000.00 SBE/COBI Bonds Payable 16,056,398.74 4,250,000.00 1,112,633.32 744,050.00 2321 2322 0.00 District Bonds Payable 2323 0.00 Special Act Bonds Pavable 2324 0.00 Motor Vehicle License Revenue Bonds Payable Sales Surtax Bonds Pavable 2326 0.00 2320 16,056,398.74 0.00 16,056,398.74 1,112,633,32 744,050,00 Total Bonds Pavable Liability for Compensated Absences 2330 88,925,214.50 88.925.214.50 Lease-Purchase Agreements Payable Certificates of Participation (COPS) Payable 2341 0,00 2342 Qualified Zone Academy Bonds (QZAB) Payable 0.00 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 0.00 0.00 0.00 Total Lease-Purchase Agreements Payable 2340 0,00

0.00

9,625.444.24

17,257,132,00

262,858,684.00

395,694,474.77

0,00

7,558,757,77

5,173,861.93

1.310,315.31

REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended June 30, 2015

Exhibit K-13

For the Fiscal Year Ended June 30, 2015							FDOE Page 21
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [1]	Expenditures	Flexibility [2]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2014	To FDOE	2014-15	2014-15	2014-15	June 30, 2015
Class Size Reduction Operating Funds (3355)	94740		****	113,723,961.00	113,723,961.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			1,067,700.00	1,067,700.00		0.00
Florida School Recognition Funds (3361)	92040	75,218.56		3,310,718.00	3,304,960.37		80,976.19
Instructional Materials (FEFP Earmark) [3]	90880			7,620,522,00	6,535,011.00	1,521,560.00	0.00
Library Media (FEFP Earmark) [3]	90881	97,893.87		436,049.00	372,489.60		161,453.27
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800		·	4,617,962.00	4,617,962.00		0.00
Safe Schools (FEFP Earmark) [5]	90803			3,020,649.00	3,020,649.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			12,448,256.00	12,448,256.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			20,832,564.00	20,832,564.00		0.00
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			1,734,290.00	1,688,458.79		45,831.21
Voluntary Prekindergarten - School Year Program (3371)	96440			1,660,944.11	1,660,944.11		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	622,615.86		328,182.35	197,379.54		753,418.67

^[1] Include both state and local revenue sources.

Exhibit K-14

For the Fiscal Year Ended June 30, 2015						FDOE Page 22
			Special Revenue	Special Revenue Other Federal	Special Revenue Federal	
		General Fund	Food Services	Programs	Economic Stimulus Programs	
	Subobject	100	410	420	430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	869,655,46	37,348.05			907,003.51
Bottled Gas	421	7,711.64				7,711.64
Electricity	430	24,129,054,74	1,855,658.30	14,068.31		25,998,781.35
Heating Oil	440					0.00
Total		25,006,421.84	1,893,006.35	14,068.31	0.00	26,913,496.50
ENERGY EXPENDITURES FOR STUDENT						
TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	10,190.31		1,384.00		11,574.31
Diesel Fuel	460	3,711,263.61				3,711,263.61
Oil and Grease	540	119,887.04				119,887.04
Total				1,384.00	0.00	3,842,724.96

	Subobject	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					0.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
Capitalized Audiovisual Materials	621	1,200.00			<u> </u>	1,200.00

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

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	1,009,474.97
Food	570	22,701,218.09
Donated Foods	580	36,727.39

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2015

Exhibit K-14 FDOE Page 23

		0 17 1	Special Revenue Other Federal	Special Revenue Federal	
	Subobject	General Fund 100	Programs 420	Economic Stimulus Programs 430	Total
TEACHER SALARIES		100			1000
Basic Programs 101, 102 and 103 (Function 5100)	120	238,975,004.87	11,040,623.39	284,695.70	250,300,323.96
Basic Programs 101, 102 and 103 (Function 5100)	140	5,628,052.11	4,490.38	4,271.10	5,636,813.59
Basic Programs 101, 102 and 103 (Function 5100)	750	1,082,874.21	970,918.00		2,053,792.21
Total Basic Program Salaries		245,685,931.19	12,016,031.77	288,966.80	257,990,929.76
Other Programs 130 (ESOL) (Function 5100)	120	11,688,165.53	539,992.18	13,924.35	12,242,082.06
Other Programs 130 (ESOL) (Function 5100)	140	275,265.63	219.62	208.90	275,694.15
Other Programs 130 (ESOL) (Function 5100)	750	52,962.92	47,487.19		100,450.11
Total Other Program Salaries		12,016,394.08	587,698.99	14,133.25	12,618,226.32
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	61,611,574.61	2,691,523.25		64,303,097.86
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	541,487.36	3,887.50		545,374.86
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	1,083,357.14	2,377,945.54		3,461,302.68
Total ESE Program Salaries		63,236,419.11	5,073,356.29	0.00	68,309,775.40
Career Program 300 (Function 5300)	120	13,758,298.07	192,495.00		13,950,793.07
Career Program 300 (Function 5300)	140	125,810.00	21,657.50		147,467.50
Career Program 300 (Function 5300)	750	1,500.00	62,616.00		64,116.00
Total Career Program Salaries		13,885,608.07	276,768.50	0.00	14,162,376.57
Total		334,824,352.45	17,953,855.55	303,100.05	353,081,308.05

			Special Revenue Other Federal	Special Revenue Federal	
		General Fund	Programs	Economic Stimulus Programs	
TEXTBOOKS (used for classroom instruction)	Subobject	100	420	430	Total
Textbooks (Function 5000)	520	6,206,966.99	249,321.25	20,985.44	6,477,273.68

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MEDICAID EXPENDITURE REPORT

For the Fiscal Year Ended June 30, 2015 FDOE Page 24 Supplemental Instructional CATEGORICAL FLEXIBLE SPENDING -GENERAL FUND EXPENDITURES Safe Student Research-Based Reading Account Instructional Academic Materials / Totals Number Schools Transportation Instruction Library Media Instruction: 5100 Basic 1,521,560.00 1,521,560.00 5200 Exceptional 0.00 Career Education 5300 0.00 5400 Adult General 0.00 Prekindergarten 5500 0.00 5900 Other Instruction 0.00 5000 1,521,560.00 Total Flexible Spending Instructional Expenditures 0.00 1,521,560.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:					
General Fund	100	1,648,793.03	1,097,888.83		2,746,681.86
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420	21,574.36			21,574.36
Federal Economic Stimulus Special Revenue Funds	430				0.00
Total Charter School Distributions		1,670,367.39	1,097,888.83	0,00	2,768,256,22

Unexpended

Earnings

Expenditures

4,746,043.63

Unexpended June 30, 2015

3,904,077.18

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 expenditures are used in federal reporting)	June 30, 2014	2014-15	2014-15
Earnings, Expenditures and Carryforward Amounts:	3,841,702.05	4,808,418.76	4,746,043.63
Expenditure Program or Activity:			
Exceptional Student Education			4,178,206.02
School Nurses and Health Care Services			387,763.80
Occupational Therapy, Physical Therapy and Other Therapy Services			180,073.81
ESE Professional and Technical Services			
Gifted Student Education			
Staff Training and Curriculum Development			
Medicaid Administration and Billing Services			
Student Services			
Consultants			
Other			

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount:		
Total Assets and Deferred Outflows of Resources	100	122,462,676.94
Total Liabilities and Deferred Inflows of Resources	100	122,462,676.94

Total Expenditures

For the Fiscal Year Ended June 30, 2015		100	200	300	400	500	600	700	pplemental Schedule - Fund 10
VOLUNTARY PREKINDERGARTEN PROGRAM [1]	Account Number	100	Employee	Purchased	Energy	Materials	Capital	700	
GENERAL FUND EXPENDITURES		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	Totals
Current:									
Prekindergarten	5500	1,611,073.36	644,110.80	25,403.25		167,722.43	91,968.00	597,00	2,540,874.84
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	42,461.28	9,747.13	2,696.91					54,905.32
Instructional Staff Training Services	6400	61,074.13	17,732.89	576.80					79,383.83
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.0
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0 00
Community Services	9100								0.00
Capital Outlay:		///////////////////////////////////////	///////////////////////////////////////						
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300		//////////////////////////////////////			X/////////////////////////////////////	15,262.00		15,262.00
Debt Service: (Function 9200)		//////////////////////////////////////	//////////////////////////////////////			X/////////////////////////////////////	X/////////////////////////////////////		
Redemption of Principal	710	<i>44444</i>	<i>\}}}}!</i>	<i>\}}}\}</i>		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		0.0
Interest	720	//////////////////////////////////////				<i>\(\(\(\(\(\(\(\(\(\(\(\(\(\(\(\(\(\(\(</i>			0.0
Total Expenditures		1,714,608,77	671.590.82	28.676.96	0.00	167,722.43	107.230.00	597.00	2.690.425.98

^[1] 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. 2015

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 Agriculture:					
Indirect: Child Nutrition Cluster:					
Florida Department of Education:					
School Breakfast Program National School Lunch Program	10,553 10,555	321 300, 350	\$ 7.951.927 25.649. 7 42	\$	
Summer Food Service Program for Children	10.559	323	1.527.413		
Florida Department of Agriculture and Consumer Services:	40.555	A1/A			
National School Lunch Program (Note 2)	10.555	N/A	3.431.371		
Total Child Nutrition Cluster			38,560,453		
Florida Department of Health, Bureau of Child Care Food Programs:					
Child and Adult Care Food Program	10.558		974.676		
Total United States Department of Agriculture			39.535.129		
United States Department of Education					
United States Department of Education: Direct:					
Impact Aid	84.041	N/A	21.873		
Federal Pell Grant Program	84.063	N/A	3.463.115		
Fund for the Improvement of Education Teacher Incentive Fund	84.215 84.374	N/A N/A	603.166 1.678.867		
Arts in Education	84.351	N/A	98.428		
Total Direct			5.865.449		
Indirect:					
Special Education Cluster:					
Florida Department of Education: Special Education - Grants to States	84.027	262, 263	29.231.429	1.014.788	
Special Education - Grants to States Special Education - Preschool Grants	84.173	266. 267	29.231.429 866.193	1.014.766	
Total Special Education Cluster			30.097.622	1.014.788	
Florida Department of Education: Title I Grants to Local Educational Agencies	84.010	212. 222. 223. 226	33,272,124	138.379	
Education for Homeless Children and Youth	84.196	127	98,906	130.379	
School Improvement Grants	84.377	126	33.024		
Adult Education - Basic Grants to States	84.002	191, 193	1.167.357	22.222	
Career and Technical Education - Basic Grants to States Charter Schools	84.048 84.282	161 298	1.365.941 947.847	33.890 947.847	
Title IV - B Twenty-First Century Community Learning Centers	84.287	244	426.686	0-17.0-17	
English Language Acquisition Grants	84.365	102	685.264		
Improving Teacher Quality State Grants ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top	84.367 84.395	224 RA,RL, RG, RS	5,404,429 3,624,672		
Incentive Grants. Recovery Act	04.555	111-611	3,024,072		
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top	84.395	1735-1005-01-B	2,588		
Incentive Grants, Recovery Act, Subagreement with U.S.F. ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top	94 205	PI 111-5	17.056		
Incentive Grants. Recovery Act. Subagreement with St. Petersburg College	84.395	P1 -5	17.056		
Total Florida Department of Education			47.045.894	1.120.116	
North East Florida Education Consortium					
Speical Education - State Personnel Development Grants	84.323	0750-13-001- 71613;0750-14-004- 71614;0750-15-001- 71615 ORSP- 12041-26556-8	456,441		
Total Indirect			77.599.957_	2.134.904	
Total United States Department of Education			<u>83,465,406</u>	2.134.904	
United States Department of Health and Human Services: Direct: Health Resources and Services Administration - ACA Grants for	93.501	N/A	444.699		
School Based Health Center Capital Expenditures					
Health Resources and Services Administration - Substance Abuse and	93.243	N/A	108.716		

PINELLAS COUNTY DISTRICT SCHOOL BOARD SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30. 2015

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
Mental Health Services Projects of Regional and National Significance				
Partnerships to Improve Community Health	93.331	N/A	10.557	
Indirect:				
Pinellas County Health Department:				
Florida Department of Education:				
Child Care and Development Block Grant	93.575	LC 915	155.348	
Florida Department of Children and Families:				
Refugee and Entrant Assistance - State Administered Programs	93,566	LK 164 &178	411.400_	
Total United States Department of Health and Human Services			1.130.720_	
United States Department of Defense:				
Direct:				
Army Junior Reserve Officers Training Corps	None	N/A	227.341	
Navy Junior Reserve Officers Training Corps	None	N/A	57.615	
Marine Corps Junior Reserve Officers Training Corps	None	N/A	65.232	
Total United States Department of Defense			350.188	
Total Expenditures of Federal Awards			\$ 124.481.443	\$ 2.134.904

(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.

Notes: (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.