Annual Financial Report 2015-2016





Pinellas County Schools Largo, Florida

Pinellas County School Board

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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, 2016

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2016, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report will be approved by the school board on October 25, 2016.

Michael Charles 9/12/16
Signature of District Chool Superintendent Signature Date

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2015-16 fiscal year are as follows:

- o In total, net position increased \$36.7 million during the current fiscal year from operations. Unrestricted net position increased \$35.7 million from the prior year.
- General revenues total \$973.5 million or 91.3% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$92.3 million or 8.7% of all revenues.
- Governmental activities expenses total \$1 billion, which is a decrease of \$2.0 million from the prior year.
- Net capital assets increased by \$30.1 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.	Balance sheet, and statement of revenues, expenditures and changes in fund balance.	Statement of net position, statement of revenues, expenses and changes in net position, and statement of cash flows.	Statement of fiduciary assets and liabilities.
Basis of accounting and measurement focus	Accrual accounting. Economic resources focus.	Modified accrual acounting. Current financial resources focus.	Accrual accounting. Economic resources focus.	Accrual accounting. Economic resources focus.
Type of asset and liability information	All assets, 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.	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, 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 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 23 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 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 Funds

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 funds, a type of proprietary fund, are used to account for the District's self-insurance programs including employee healthcare and prescription program, 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, 2016, as compared to June 30, 2015.

	Governmen	tal Activities
	2016	2015
Other Assets	\$ 284,386,871 1,859,105,518	\$ 280,487,891 1,828,988,911
Net Capital Assets	1,039,103,310	1,020,900,911
Total Assets	2,143,492,389	2,109,476,802
Deferred Outflows of Resources	92,487,713	69,355,023
Other Liabilities	68,726,910	73,874,747
Long-term Liabilities	524,789,295	401,607,188
Total Liabilities	593,516,205	475,481,935
Deferred Inflows of Resources	56,456,870	154,039,703
Net Position:		
Net Investment in Capital Assets	1,835,503,699	1,810,302,802
Restricted	141,768,810	165,990,303
Unrestricted (Deficit)	(391,265,482)	(426,982,918)
Total Net Position	\$ 1,586,007,027	\$ 1,549,310,187

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 \$25.2 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 \$24.2 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 increased by \$35.7 million from the prior year primarily due to effective budgeting for operational expenses.

<u>Changes in Net Position</u> - Revenues exceeded expenses by \$36.7 million for the current year. The significant causes for this change are described below.

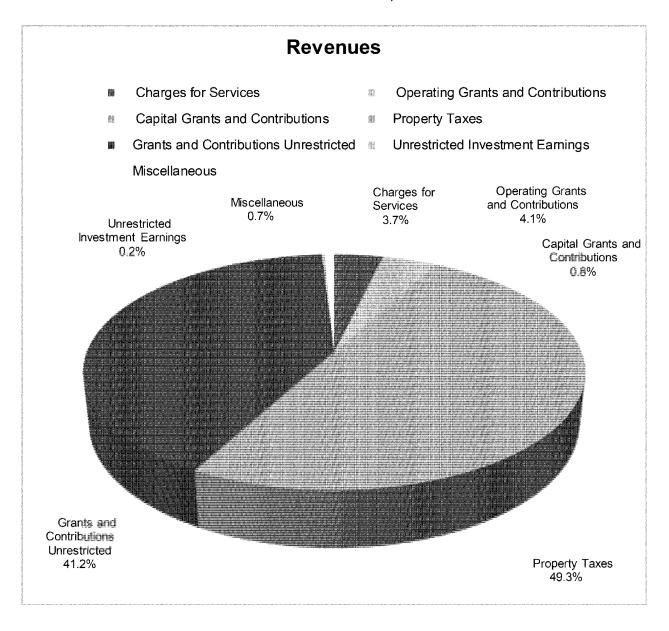
District-wide revenues increased by \$38.4 million from the prior year. The majority of this increase was from property taxes - \$23.6 million from property taxes levied for general purposes, and \$6.7 million from property taxes levied for capital projects. Property taxes account for 49.2% of the total revenues of the District. Charges for services increased by \$15.4 million mostly from the activities of the self-insurance programs. The second largest component of revenues is unrestricted grants and contributions that account for 41.2% 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 \$2.0 million from the prior year. Within the Instruction function, expenses increased by \$16.4 million that resulted from additional staffing costs. Facilities acquisition and construction decreased by \$13.0 million that resulted from minimal non-capitalized costs within the current year.

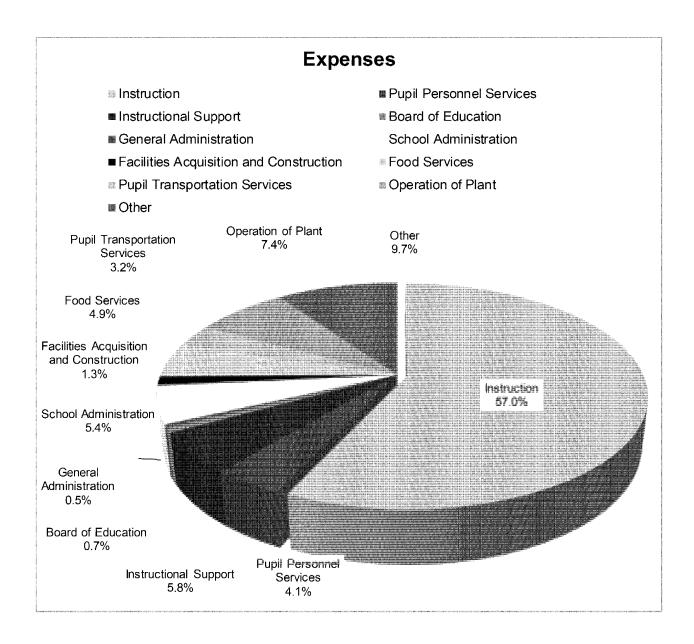
The table below shows the changes in the District's net position for 2016 and 2015.

Revenues 2016 2015 Program Revenues: Charges for services \$ 39,757,209 \$ 24,394,802 Operating grants and contributions 43,818,711 40,123,436 Capital grants and contributions 68,693,238 86,886,95 General Revenues: 8,693,233 39,564,169 Property taxes, levied for general purposes 423,137,619 399,564,169 Property taxes, levied for capital projects 10,226,309 94,510,905 Grants and contributions not restricted to specific programs 439,306,948 448,176,215 Unrestricted investment earnings (loss) 2,058,204 3,944,410 Miscellaneous 7,769,180 7,926,681 Total Revenues 1,065,767,418 1,027,329,315 Expenses Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instructional media services 5,67,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instruction related technology 11,123,407 9,609,853		Governmen	tal Activities
Program Revenues: 39,757,209 \$ 24,394,802 Operating grants and contributions 43,818,711 40,123,436 Capital grants and contributions 8,693,238 8,688,695 General Revenues: Property taxes, levied for general purposes 423,137,619 399,564,169 Property taxes, levied for capital projects 101,226,309 94,510,905 Grants and contributions not restricted to specific programs 439,306,948 448,176,215 Unrestricted investment earnings (loss) 2,058,204 3,944,410 Miscellaneous 7,769,180 7,926,683 Total Revenues 1,065,767,418 1,027,329,315 Expenses Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instruction and curriculum development 21,055,089 19,061,663 Instruction and curriculum development 21,055,089 19,061,663 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 6,687,142 General administration 5,545,943 5,492,609		2016	2015
Charges for services \$ 39,757,209 \$ 24,394,802 Operating grants and contributions 43,818,711 40,123,436 Capital grants and contributions 8,693,238 8,688,695 General Revenues: Property taxes, levied for general purposes Property taxes, levied for capital projects 101,226,309 94,510,905 Grants and contributions not restricted to specific programs 439,306,948 448,176,215 Unrestricted investment earnings (loss) 2,058,204 3,944,410 Miscellaneous 7,769,180 7,926,683 Total Revenues 1,065,767,418 1,027,329,315 Expenses Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instruction and curriculum development 21,055,089 19,061,663 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 6,637,142 General administration 5,545,943 5,492,609 School administration 5,545,943 5,492,609 School administration 5,545,943 5,390,821 <	Revenues		
Operating grants and contributions 43,818,711 40,123,436 Capital grants and contributions 8,693,238 8,688,695 General Revenues: Property taxes, levied for general purposes 423,137,619 399,564,169 Property taxes, levied for capital projects 101,226,309 94,510,905 Grants and contributions not restricted to specific programs 439,306,948 448,176,215 Unrestricted investment earnings (loss) 2,058,204 3,944,410 Miscellaneous 7,769,180 7,926,683 Total Revenues 1,065,767,418 1,027,329,315 Expenses Instruction 587,206,137 570,832,174 Pupil personnel services 6,567,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instruction and curriculum development 21,055,089 19,061,663 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 8,687,142 General administration 55,545,943 5,492,609 School Board 6,841,716 8,687,142 General ad	Program Revenues:		
Capital grants and contributions 8,693,238 8,688,695 General Revenues: Property taxes, levied for general purposes property taxes, levied for capital projects to specific programs 423,137,619 399,564,169 Froperty taxes, levied for capital projects of specific programs 439,306,948 448,176,215 Unrestricted investment earnings (loss) 2,058,204 3,944,410 Miscellaneous 7,769,180 7,926,683 Total Revenues 1,065,767,418 1,027,329,315 Expenses Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instruction and curriculum development 21,055,089 19,061,663 Instruction al staff training 21,228,368 21,105,869 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 8,687,142 General administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 14,181,696 13,212,679	Charges for services	\$ 39,757,209	\$ 24,394,802
General Revenues: Property taxes, levied for general purposes Property taxes, levied for capital projects Grants and contributions not restricted to specific programs 423,137,619 399,564,169 Unrestricted investment earnings (loss) 2,058,204 3,944,410 Miscellaneous 7,769,180 7,926,683 Total Revenues 1,065,767,418 1,027,329,315 Expenses Instruction 587,206,137 570,832,174 Pupil personnel services 6,567,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instruction related technology 11,123,407 9,609,853 School Board 6,841,770 6,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Food services 4,020,507 4,369,327 Food services 50,681,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681	Operating grants and contributions	43,818,711	40,123,436
General Revenues: Property taxes, levied for general purposes 423,137,619 399,564,169 Property taxes, levied for capital projects 101,226,309 94,510,905 Grants and contributions not restricted to specific programs 439,306,948 448,176,215 Unrestricted investment earnings (loss) 2,058,204 3,944,410 Miscellaneous 7,769,180 7,926,683 Total Revenues 1,065,767,418 1,027,329,315 Expenses Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instructional media services 6,567,978 6,259,055 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 8,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,998,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 <td>Capital grants and contributions</td> <td>8,693,238</td> <td>8,688,695</td>	Capital grants and contributions	8,693,238	8,688,695
Property taxes, levied for capital projects Grants and contributions not restricted to specific programs 439,306,948 448,176,215 Unrestricted investment earnings (loss) 2,058,204 3,944,410 Miscellaneous 7,769,180 7,926,683 Total Revenues 1,065,767,418 1,027,329,315 Expenses Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instructional media services 6,567,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 3,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 4,715,806 4,898,836			
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to specific programs 439,306,948 448,176,215 Unrestricted investment earnings (loss) 2,058,204 3,944,410 Miscellaneous 7,769,180 7,926,683 Total Revenues 1,065,767,418 1,027,329,315 Expenses 1,065,767,418 1,027,329,315 Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instructional media services 6,567,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instructional staff training 21,228,368 21,105,869 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 6,667,142 General administration 55,45,943 5,492,609 School administration 55,45,943 5,492,609 School administration and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,21	Property taxes, levied for capital projects	101,226,309	94,510,905
Unrestricted investment earnings (loss) 2,058,204 3,944,410 Miscellaneous 7,769,180 7,926,883 Total Revenues 1,065,767,418 1,027,329,315 Expenses Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instructional media services 6,567,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 8,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 2	Grants and contributions not restricted		
Miscellaneous 7,769,180 7,926,683 Total Revenues 1,065,767,418 1,027,329,315 Expenses Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instructional media services 6,567,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instruction related training 21,228,368 21,105,869 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 6,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant <t< td=""><td>to specific programs</td><td>439,306,948</td><td>448,176,215</td></t<>	to specific programs	439,306,948	448,176,215
Total Revenues 1,065,767,418 1,027,329,315 Expenses Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instructional media services 6,567,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 8,687,142 General administration 55,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services	Unrestricted investment earnings (loss)	2,058,204	3,944,410
Expenses Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instructional media services 6,567,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 8,667,142 General administration 55,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,322 Food services 50,691,765 54,935,022 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416	Miscellaneous	7,769,180	7,926,683
Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instructional media services 6,567,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 8,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726	Total Revenues	1,065,767,418	1,027,329,315
Instruction 587,206,137 570,832,174 Pupil personnel services 41,701,718 40,079,925 Instructional media services 6,567,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 8,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726	Fynenses		
Pupil personnel services 41,701,718 40,079,925 Instructional media services 6,567,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instruction and curriculum development 21,025,089 19,061,663 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 3,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt	•	587,206,137	570,832,174
Instructional media services 6,567,978 6,259,055 Instruction and curriculum development 21,055,089 19,061,663 Instruction and curriculum development 21,228,368 21,105,869 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 3,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation			40,079,925
Instruction and curriculum development 21,055,089 19,061,663 Instructional staff training 21,228,368 21,105,869 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 8,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,888,836 Community services 4,715,806 4,888,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908			
Instructional staff training 21,228,368 21,105,869 Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 6,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 <td< td=""><td></td><td></td><td>19,061,663</td></td<>			19,061,663
Instruction related technology 11,123,407 9,609,853 School Board 6,841,710 8,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3		· · ·	
School Board 6,841,710 8,687,142 General administration 5,545,943 5,492,609 School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187	_		
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School administration 55,391,784 53,908,821 Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416			5,492,609
Facilities acquisition and construction 13,148,019 26,094,134 Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416			53,908,821
Fiscal services 4,020,507 4,369,327 Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416			26,094,134
Food services 50,691,765 54,935,024 Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416	·		4,369,327
Central services 14,181,696 13,212,679 Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416			54,935,024
Pupil transportation services 32,492,609 33,445,681 Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416		· · ·	13,212,679
Operation of plant 76,501,339 76,162,862 Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416			33,445,681
Maintenance of plant 21,272,078 21,535,794 Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416	•		76,162,862
Administrative technology services 4,715,806 4,898,836 Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416	· · · · · · · · · · · · · · · · · · ·		21,535,794
Community services 4,745,486 4,324,051 Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416	·	4,715,806	4,898,836
Interest on long-term debt 711,726 1,591,409 Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416			4,324,051
Unallocated depreciation 49,082,908 48,568,304 Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416			1,591,409
Loss on disposal of capital assets 844,505 6,850,332 Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416	<u>~</u>		48,568,304
Total Expenses 1,029,070,578 1,031,025,544 Change in Net Position 36,696,840 (3,696,229) Net Position Beginning, As Restated 1,549,310,187 1,553,006,416	•	844,505	6,850,332
Net Position Beginning, As Restated 1,549,310,187 1,553,006,416			1,031,025,544
THE COMMON DEGILITING, NO TROUBLES	Change in Net Position	36,696,840	(3,696,229)
Net Position Ending \$ 1,586,007,027 \$ 1,549,310,187	Net Position Beginning, As Restated	1,549,310,187	1,553,006,416
	Net Position Ending	\$ 1,586,007,027	\$ 1,549,310,187

REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES Year Ended June 30, 2016



EXPENSES BY FUNCTIONAL GROUP – GOVERNMENTAL ACTIVITIES Year Ended June 30, 2016



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 2016 fiscal year with total governmental fund balances of nearly \$182.5 million, a decrease of \$14.1 million from 2015 total fund balances of \$196.6 million. Of this total, \$11.4 million is unassigned fund balance, which is available for spending at the District's discretion. The remainder of fund balance is nonspendable (\$5.2 million), restricted (\$141.6 million), and assigned (\$24.3 million). Restricted fund balance decreased by \$24.1 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 \$15.4 million, an increase of \$8.2 million from the prior year. Total fund balance is \$68.3 million, an increase of \$7.0 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 1.8% of total expenditures, while unassigned fund balance represented .9% 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 each year. Total revenues decreased by \$9.8 million from the prior year, with the same decrease for expenditures for federally-funded student programs.

The Capital Project - Local Capital Improvement Fund has a total fund balance of \$113.3 million, a decrease of \$22.6 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 2015-16 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted expenditures of \$18.6 million or 2.2%. Budget revisions occurred primarily from changes in estimated State funding levels. Expenditure budgets for facilities operations and student instruction were increased by \$2.8 million and \$12.1 million, respectively for funding level changes.

Actual revenues were in line with final budgeted revenues; however, actual expenditures were less than final budgeted expenditures by \$6.7 million. The positive variance in expenditures was primarily due to continued cost containment measures implemented by the District, with student instruction under budget by \$3.1 million and facilities maintenance under budget by \$1.3 million.

CAPITAL ASSETS AND LONG-TERM DEBT

CAPITAL ASSETS

By the end of fiscal year 2016, the District had invested slightly more than \$1.9 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 \$30.1 million from 2015. Total capital assets increased by \$84.5 million, mostly in buildings (\$72.3 million). Accumulated depreciation increased by \$54.4 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:

	2016	 2015
Land	\$ 97,335,477	\$ 97,335,477
Land Improvement-Non Depreciable	22,717,599	22,717,599
Construction in Progress	66,950,118	62,629,864
Improvements other than Building	11,318,492	10,774,938
Buildings and Fixed Equipment	2,380,145,009	2,307,833,229
Relocatables	16,544,418	16,544,418
Furniture, Fixtures and Equipment	136,253,788	128,711,313
Motor Vehicles	55,609,877	55,401,987
Property Under Capital Lease	15,741,102	16,472,409
Audio Visual and Computer Software	 10,306,531	 10,023,666
Total Capital Assets	2,812,922,411	2,728,444,900
Accumulated Depreciation	 (953,816,893)	 (899,455,989)
Total Net Capital Assets	\$ 1,859,105,518	\$ 1,828,988,911

LONG-TERM DEBT

At June 30, 2016, the District had \$18.9 million in outstanding long-term debt from bonds payable and capital lease obligations. The total outstanding long-term debt decreased by \$.2 million due to payment of current principal and addition of \$6.4 million in capital leases for acquisition of buses. More detailed information about the District's long-term debt is presented in Notes 7, 8, and 9 of the notes to the financial statements.

The following summarizes the changes in long-term debt:

	 2016	2015
Bonds payable Capital leases payable	\$ 11,571,920 7,319,097	\$ 16,056,399 2,629,710
	\$ 18,891,017	\$ 18,686,109

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.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF NET POSITION June 30, 2016

June 30, 2016							
	Account		Primary Government		Major Component Unit	Component Units Major Component Unit	Total Nonmajor
ASSETS	Number	Governmental Activities	Business-Type Activities	Total	Name	Norme	Component Units
Cash and Cash Equivalents Investments	1110	(2.188.810) (868149418-10)		7,248,387 (0) 245 813,043 (0)	1) (2) 1) (2)	(),(%) () (%)	1.020.344.49 494,694.51
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	13.217.6316.		0.00 12.217.424.00	4, 4 <u>45</u> 4, 4 <u>8</u> 3	6 (4) 6 (8)	0.00
Interest Receivable on Investments	1170	279 (41.17) (1.43 8 85 - 7)		270,945.00 11,415,853.00	0.08	0.00	0.00
Due From Other Agencies Due From Insurer	1220	. 3 43 5 8 5 1 5 8 1		0.00	0.00	6.00	0.90
Deposits Receivable Internal Balances	1210			0.00	(1 (A)	() (H)	193 013,96 0 80
Cash with Fiscal Service Agents Section 1011-13 F.S. Lean Proceeds	1114 1420			0.00	(16)	9.00	6:00 0.00
Inventory	1150	3,055,748.06 2,864.401.00		5,055,748,00 2,365,471,00	() (8) ()(8)	9,00	o (%) 31.178.83
Prepaid Items Long-Term Investments	1230 1460	2 800 4, 1352		0.00	0.00	0.00	6,00
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430			0,00 0.00	0 (4) 9 (4)	0.00	137031.31 (0.90
Pension Asset Capital Assets	1415			0.00	() rg)	() (X)	(± (js)
Land	1310	17,335,477,00		97,335,477.00	0.00 (1.00	0.00	956 <u>200</u> 36 0.00
Land Improvements - Nondepreciable Construction in Progress	1315 1360	22,717,899.00 66,980 [18:60]		22.717.590.00 66.950.118.00	0.00	0.00	(1.00)
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	187.003.194.00 !1.318.492.00	0,00	187 003,194.00 11.318,492.00	0.00	0.00	656,200,36 318,473,02
Less Accumulated Depreciation Buildings and Fixed Equipment	1329	(S (12,437,60) 2,586,689,427,60		(5.112.937.00) 2.396.689.427.00	(H:15 (H:5)	U.(8)	412,189,083 4,287,773,40
Less Accumulated Depreciation	1339	(782,(7),951,99)		(782,171,951.00)	(10)	11.(%)	(588/341/85)
Furniture, Fretures and Equipment Less Accumulated Depreciation	1340 1349	136,253,788,00 (105,46),072,00)		136,253,788 00 (105,460,072,00)	(111)	(148)	(67°,313.45 (538.59°,48)
Motor Vehicles Less Accumulated Depreciation	1350	55.609.877.00 (42.764.596.00)		55.609.877.00 (42.764.596.00)	(10)	(1.00)	10 (50 00) + 362 50)
Property Under Capital Leases Less Accumulated Depreciation	1370	(\$.74),102.00 (8.875,985.00)		15,741,102.00 (8,879,987.00)	0.00 6.00	0185	(3.48) (3.53)
Andiovisual Materials	1381	71 503 00		71,595.00	0.00	0,120	916:
Less Accumulated Depreciation Computer Software	1388 1382	760,175 (6) 10 234 936 (6)		(60,175,00) 10,234,936,00	6-00 0-00	0.(8)	0 (s) 9 (K)
Less Accumulated Amortization Depreciable Capital Assets, Net	1389	e9 367,173,005 1,672,102,324,00	0.00	(9.367,173,00)	(O O)	0.00	(\$5,129.78) 4,120,179,18
Total Capital Assets		1.859.105.518.00 2.143.492.389.00	0,00	1,859,105,518,00 2,143,492,389,00	0.00	00.00	4,776,379.54 6,504,641.61
Total Assets DEFERRED OUTFLOWS OF RESOURCES	+	2.143,492,389,00	0.00				
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910 1920			0.00	0.00 6.00	0.60	(),(E)
Pension Other Postempleyment Benefits	1940	92 187 713 00		92,487.713.00 0.00	9.60	5 (i) (i) (ii)	(80.0)
Total Deferred Outflows of Resources	17,07	92,487,713.00	0.00	92,487.713.00	0.00	0.00	0.00
LIABILITTES Cash Overdraft	2125			0.00	0.00	6,00	125.028.59
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110	9.937.696.56 37.653.676.50		9,947,096,00 37,653,676,00	0,00	0.00	23.653.94 0.00
Accounts Payable	2120 2260	7 648 915 (8)		7,638,915.00 11,020.00	0.00	0.00	39,034,00 0.00
Sales Tax Payable Current Notes Payable	2250			0.00	0.00	0.00	0.00
Accrued Interest Pavable Deposits Payable	2210	25602860		256,039.00 0.00	0.09	0.00	(),((d)
Due to Other Agencies Due to Fiscal Agent	2230 2240	7 (9)2 (146-6)		7,902,946.00 0,00	(117)	0.00 0.00	51 (K) (J. (K)
Pension Liability	2115			0.00	0.00 0.00	0.00	U (K) U (N)
Other Postemployment Benefits Liability Judgments Payable	2116 2130			0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140	3,327 (x1 or		1.183,121.00 3.527,681.00	0.00	0.00	fi,00 tr00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 2272			0.00 0.00	00.0	0.00 0.00	00.00
Estimated Liability for Arbitrage Rebate	2280			0.00	(100)	0.00	0.00 0.00
Uncarned Revenues Noncurrent Liabilities	2410	60×4(×66	-	606,416 00	0,00	0,00	(7,00)
Portion Due Within One Year Notes Payable	2310			0.00	(1.08)	0.00	72,128,80
Obligations Under Capital Leases Bonds Payable	2315 2320	\$67,445 (8) 4,380(88) (8)		867,445.00 4,589,000,00	9.00	f (g) () (d)	45 08" 13 5 031 258.37
Liability for Compensated Absences	2330	10.54 (6.88 0)		10,549,655 00	(),(4) () (3)	0:j0	1918) 1918)
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	2 088 83 600		7.088.833.00	(190	9.00	11 (8)
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365			0.00	(1,16)	10 to	17 49() 17 49()
Estimated PECO Advance Payable Other Long-Term Liabilities	2370			0.00	0.00	0,00 (0,00	0.00
Derivative Instrument	2390			0.00 0.00	(1.08)	0.00 0.00	0,60 0.51
Estimated Liability for Arbitrage Rebate Due Within One Year	22811	23.094.933.00	0,00	23,094,933.00	0.00	0.00	5,146,474,30
Portion Due After One Year: Notes Payable	2310			0.00	0,040	0.00	192 586,97
Obligations Under Capital Leases Bonds Payable	2315 2320	6.451.652.00 6.982.920.00		6,451,652 00 6,982,920 00	() (9)	0.00	94.043.29 0.00
Liability for Compensated Absences	2330 2340	80.141.588 00		80,141,588,00 (1.00	(100 (100	90.0	0c-0
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2350	18,292,334-00		18.292.226.00	0,081	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	20 987,595 (8) 368 838,381 (9)		20,987,595.00 368,838,381.00	(3.00 (3.00)	0.00) 0.00	0.40 0.00
Estimated PFCO Advance Payable Other Long-Term Liabilities	2370 2380			0.00 0.00	(3.18)	0.00	(178)
Derivative Instrument	2390 2280			0.00	43.181	1000	0.00
Estimated Liability for Arbitrage Rebate Due in More than One Year	2.381	501.694,362.00	0.00	501.694.362.00	0.00	0,00	196,630.26
Total Long-Term Liabilities Total Liabilities		524,789,295,00 593,516,205,00	0.00 0.00	524,789,295,00 593,516,205,00	0.00	0.00 0.00	5,343,104,56 5,530,811,18
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	4) (8)	0.00	9.00
Deticit Net Carrying Amount of Debt Refunding	2620	ļ		0.00	4 ((()) () () () () () () ()	51 051 51 600 8	(8:0)
Deferred Revenue Pension	2630 2640	56,486,877(10)		0.00 56,456,870.00	(3.(12)	0 (9)	0.00
Other Postemployment Benefits Total Deferred Inflows of Resources	2650	56,456,870,00	0.00	0.00 \$6.456.870.00	(9.0g) (9.00	9 6a) 0.00	0.00 0.00
NET POSITION	2770	1835 504 666 60		1.835.503.699.00	0.00	0.00	-210,023,76s
Net Investment in Capital Assets Restricted For							
Categorical Carryover Programs Food Service	2780 2780	2,381,835,40		2,384,832,00 0,00	9.00 9.00	9 (%) 9 (%)	(1.50) (1.50)
Debt Service Capital Projects	2780 2780	259,04774; 116,444 (72,69		259,017,00 116,444,672,00	0.00 (F.O.)	0.00	0.00 0.00
Other Purposes	2780	22,680,289,00		22,680,289,00	(F(R)	(1 (6) (1 (6)	485.465,51 699.0(4.68
Total Net Position	2740	(391,265,482 99) 1,586,007,027,00	0.00	(391.265,482.00) 1.586,007.027.00	0.00	0.00	973,830,43

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2016

				Program Revenues			Net (Expense) Revenue and Changes in Net Position	Changes in Net Position	
				Onerating	Canital		Primary Covernment		
	Account		Charges for	Grants and	Grants and	Governmental	Business-Type		Component
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Tetal	Units
Governmental Activities.									
Instruction	5000	\$87,206,137,00	4,569,485,00			(582,636,652,00)		(582,636,652,00)	
Student Support Services	0019	41.704.718.00				(41,701,718,00)		(41,701,718,00)	
Instructional Media Services	6200	0.567,978,00				(6,567,978,00)		(0.567,978.00)	
Instruction and Curriculum Development Services	6300	21.055,089 cm				(21,055,089,00)		(21.055.089.00)	
Instructional Staff Training Services	6400	21,228,368,00				(21,228,368,00)		(21.228.368.00)	
Instruction-Related Technology	0059	11.123,407 (9)				(11.123.407.00)		(11,123,407,00)	
Board	7100	6,841,719,00	18,349,744,00			11,508,034.00		11.508,034.00	
General Administration	7200	\$,545,943.00				(5,545,943.00)		(5.545.943.00)	
School Administration	7300	00,187,101,85				(55.391.784.00)	-	(55,391,784.00)	
Facilities Acquisition and Construction	7400	08/610/851/81			8,693,238,00	(4.454.781.00)		(4.454.781.00)	
Fiscal Services	7500	4.020,507.00				(4.020.507.00)	-	(4.020,507.00)	
Food Services	7600	081.265.180	7.23 Spirit (B)	-13,818,711.00		399,855.00		399,855.00	
Central Services	7700	00.000,181,11				(14.181.696.00)		(14,181,696,00)	
Student Transportation Services	7800	32,492,609 00	0,565,071,00			(22,927,538,00)		(22,927,538,00)	
Operation of Plant	7900	76,501,339.00				(76,501,339,00)		(76.501.339.00)	
Maintenance of Plant	8100	21.272,078,00				(21.272.078.00)	-	(21.272.078.00)	
Administrative Technology Services	8200	4,715,896.00				(4,715,806.00)		(4.715.806.00)	
Community Services	0016	4,745,486.00				(4,745,486.00)		(4,745,486,00)	
Interest on Long-Term Debt	9200	711.726.00				(711.726.00)		(711,726.00)	
Unallocated Depreciation/Amortization Expense		49,927,413.00		1		(49,927,413.00)		(49.927.413.00)	
Total Governmental Activities		1.029.070.578.00	39,757,209,00	43.818.711.00	8,693,238,00	(936,801,420.00)		(936.801.420.00)	
Business-type Activities:									
Self-Insurance Consortium							0.00	00.0	
Daveare Operations							0.00	00'0	
Other Business- Type Activity							0.00	00.0	
Total Business-Type Activities		00.00	00:00	00'0	00'0		00'0	00'0	
Total Primary Government		1.029.070.578.00	39,757,209,00	43.818.711.00	8.693.238.00	(936,801,420,00)	0.00	(936.801.420.00)	
Component Units:									
Major Component Unit Name		0.00	0.00	0.00	00.00				00'0
Major Component Unit Name		00'0	00.0	000	00.0				00'0
Total Nonmajor Component Units		8,431,125.07	200,507,23	291,345,75	108.197.00				(7,822,075,09)
Total Component Units		8,431.125.07	209,507 23	291.345.75	108.197.00				(7,822,075,09)

,	Revenue	
	Genera	

Procest 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

Special tens
Transfers
Transfers
Transfers
Transfers
Transfers
Transfers
Transfers
Transfers
Change in Net Position
Net Position
Net Position and Transfers
Net Position but Net Position
Net Position Lane 30, 2016

073 830 43	1.586.007.027.00	000	1,586,007,027,00
(9) ()	0.00		
794 539,73	1.549.310.187.00		1.549,310,187,00
179,290.70	36,696,840.00	0.00	36,696,840,00
8,001,365,79	973.498.260.00	00.00	973,498,260,00
0.1161	00.00		
(9.17)	00.00		
1)1111	0.00		
01 181 382	7,769,180.00		7,769,180,00
12 57	2,058,204,00		2,058,204,00
7.745.922.03	439,306,948,00		439 306 948 00
0.181	00.00		
193 13	101,226,309,00		101,226,309 00
101.10	00'0		
23 (16)	4.23, 137, 519, 080		455.157.007.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
BALLANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2016

			Food	Other Federal	Federal Economic	Miscellancous	SBE/COBI
	Account Number	General 100	Services 410	Programs 420	Stimulus Programs 430	Special Revenue 490	Sonds 210
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS							
Cash and Cash Equivalents	1110	5.652,141.80	0000	19,272,65	0.00	0000	00.0
axes Receivable. Net	0711	0000		0.00	0.00	00.0	00:00
counts Receivable, Net	1131	1.054,266.25		10,595.710.96	0.00	00:0	00:0
terest Receivable on Investments	1170	152,976,44		0.00	0.00	00:00	000
Due From Budgetary Funds	141	9.676,129.08		731.454.36	000	00:0	00:0
ue From Insurer	1180	0.00		00.0	00:00	000	0.00
Deposits Receivable	1270	0000		9000	0000	0000	000
de From intertail Funds ash with Fiscal/Service Agents	1114	0000		0.00	90'0	00:0	00:0
Inventory	1150	3.810,576.73		0.00	0.00	00:0	00.0
epaid Items	1230	1,199,97		00.971.00	000	000	800
organisments	1400	125,022,921.38	00:0	11,473,976.59	000	00:0	00:0
EFERRED OUTFLOWS OF RESOURCES	0101	80	900	000	80	000	00.0
commissed Decrease in Fair Value of Heaging Lettvatives	1910	000	000	90'0	0000	00:0	00:0
Total Assets and Deferred Outflows of Resources LIABLITTES, DEFERRED INFLOWS OF RESOURCES		125,022,921.38	000	11,473,976.59	0000	0000	000
AND FUND BALANCES IABILITIES							
Cash Overdraft	2125	48,759.25		0000	000	00.0	0000
Accreed Salanes and Benefits Pavroll Deductions and Withholdings	2170	34.174,292.62		3,398,429.59		000	000
ccounts Payable	2120	3,191,181.91		440.626.99	00.0	00:0	00:0
ales Tax Payable	2250	0.00	:	0000		000	00:0
Accrued Interest Payable	2210	0000		0.00		00:0	00'0
Deposits Payable	2220	0.00		0.00		000	000
ne to Budgetary Funds	2161	2,119,729.89		6,790.523.24		00:0	000
ne to Internal Funds	2162	000		080		00:00	000
uc to Fiscal Agent ension Liability	2115	000		00:00		000	000
ther Postemployment Benefits Liability	2116	00:00		000		00.00	000
Jugments Payable onstruction Contracts Payable	2140	0.00		00:00		00:00	00'0
Construction Contracts Payable - Retained Percentage	2150	806.55	000	00:0	00'0	000	00.00
atured Interest Payable	2190	883.75		00'0		0000	0000
nearned Revenue	2410	1,150.44		305,252,23		00:0	00'0
Unavailable Revenue Total Liabilities	2410	56,737,881.04	00:0	11,473,976.59		00:00	00:0
DEFERRED INFLOWS OF RESOURCES	3610	8	900	000		900	000
Deferred Revenues	2630	0000	000	00:0	000	00'0	0000
otal Deferred Inflows of Resources		00:00	00:00	0000	0000	00:00	0.00
Nonspendable:	į	CE 252 010 C	900	Š	800	9	8
Inventory Pressid Amounts	2712	1,499,97	0.00	00:0	000	00:0	00:0
Permanent Fund Principal	2713	000	00'0	0.00	000	0.00	0000
Other Not in Spendable Form	9175	00:0	00:0	0000	00.00	000	00:00
Lotal Nonspendable Fund Balances Restricted for:	01/7	01.010,010,010	0000	00'0	200	00.0	80
Stabilization	1721	00:00	000	00'0	0.00	0.00	00'0
Federal Required Carryover Programs Sete Dominal Corroson Programs	2272	0.00	000	000	0000	000	0000
Local Sales Tax and Other Tax Levy	2724	00:0	00:0	0.00	00:00	00:0	00'0
Debt Service	2725	0.00	00.00	000	60.00	00:00	000
Capital Projects Restricted for	2729	1,220,188,31	000	0.00	000	000	00:0
Restricted for	2729	21,309,681.11	000	0.00	0.00	000	00:0
Total Restricted Fund Balances	2720	24,914,701.15	0000	00.0	0000	00.00	00:0
ommitted to: Economic Stabilization	2731	0.00	000	00'0	0.00	0.00	00:00
Contractual Agreements	2732	00:00	0000	0.00	000	000	00.00
Committed for	2739	00:0	000	00:0	0.00	0.00	000
Total Committed Fund Balmices	2730	00:00	00'0	00:0	00:0	00:00	00'0
issigned ta: Special Revenue	2741	00:0	00:0	00:0	00:00	000	00.0
Debt Service	2742	000	0000	00.00	0.00	0000	800
Capital Projects Permanent Find	2744	00.0	900	0000	0000	0.00	0000
Assigned for	2749	00'0	00:0	0.00	00'0	00:0	00:0
Assigned for Total Assigned Fund Balances	2740	24,135,842.62	00:0	00:00	0000	000	00:0
Total Unassigned Fund Balances	2750	15.419,419.87	00'0	00:00	0.00	0000	00:0
otal Fund Balances	2700	68,285,040.34	00:0	0000	0000	000	000
Resources and Fund Balances		125,022,921.38	0.00	11,473,976.59	00:00	00:00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2016

	Account	Sonds 250	Debt Service 290	Stimulus Debt Service 299	(COBJ)	Ronds 320	1611.15, F.S., Louis 330	Capital Outlay (PECO)	350
ASSETS AND DEFERRED OF TPLOWS OF RESOURCES ASSETS				-					
Cash and Cash Equivalents	9111	900	10.00		9000	93.6	1810)	(100)	000
Dresantens Taxes Receptable, Net	1120	970	6(0)		000	0100		800	800
	1131	000	6100		000	0.130		0000	0.00
Interest receivable on Investments Due From Other Agencies	1220	gra	000		960	0000		33	000
Due From Budgetary Funds	1341	000	0000		000	900		(Bi'ii	000
Due From Insurer Danceite Organicable	1180	900	000		0000	300		E S	900
Die From Internal Francks	1142	000	93		1301	000		900	0.00
ush with Fiscal Service Agents	=	000	000	100 mm m m m m m m m m m m m m m m m m m	13000	00'0		11.03	000
liweaton December	950	0000	000		970	000		(8)	2 2
Angellem Investments	1460	080	00%	***************************************	900	888		000	000
Total Assets		000	DI U		0.00			0,00	0.00
DEFERRED OUTELOWS OF RESOURCES					:				-
Accommission (Actions III Fall Value of Hoaging Light allives Total Deferred Outflows of Revoluces	240	603	60%	910	9000	888	(00)		900
		000	000		000	0.60		min n	000
TEABILITIES, DEFERRED INFLOWS OF RESOURCES AND BILLINGES									
LIABILITIES									
Cash Overdraft	2125	9000	(8)(1	***************************************	000	900			900
Account Salames and Benefits Parcell Deductions and Withfullings	2116	000	(X(X))	990	030	(0.00)	(90)	200	0000
seem remember of withingtonies	3130	0.00	600		2000	000			980
Sales Tax PayaNc	22(4)	000	000	i	981	000			0.50
Current Notes Parable	228	000	(00)		0:0	000		:	0000
Debegs Parable	2230	283	880			989			900
Due to Other Agencies	2230	080	000		(8)16	0.00			9000
Due to Budgetsiy Foraks	2161	966	Ho'o		000	000			BUD
Die to Evan Awert	2017	D: 95	000			000			88
Pension Liability	2315	0.40	THE C	T 117 T T T T T T T T T T T T T T T T T	0011	0.60			
Other Postengploy mend Benefits Linbigay	2316	8	1000		IIIII)	0.000			
instruction Contracts Provide	2140	9	13		108	Cirie			
Construction Contracts Payable - Retained Percentage	2150				90.1	13,011		άχει	100
flored Ronds Pavable	2180	8	E		98	2			
A hearned Revenue	2410				1814)	8 8			973
available Revenue	240	000	900		000	(81.0)			0070
Total Etablifies December 1 Net OWS OF BEST DODG		0000	0.00		0.00	0000			0.00
Accumilated factors in Est. Value of Hedging Denystives	2010	10.0	7.		800				2020
deried Revenues	2630	10.11	48:11	Out	0.00	0.00	000	11(3)	000
Total Deferred Inflows of Resources ELVID RALANCES		0000	0.8		0,500	000		0700	900
Varietable									
byeithry	2711	0000	0.0	66.0	0.00	000	11(8)	0071	30.00
Prepared Amounts	2712	000	0.0		2000	(9.0)		963	000
Char Not in Stendalle Estin	2779	000	5 5		9.86	000		993	300
Vistal Nanspendidite Fauel Bidiances	2730	000	0.0		0000	000		000	au a
Restricted for									
Economic Matchization Federal Regulad Carrover Domesius	2722	000	0, 81	000	8 8	900	000	2000	900
State Required Carry over Programs	2723	0000	B 0		00'0	000		000	2010
ocal Sales Tax and Other Tex Levy	2724	1999	0, 61		IHI	000		000	
Canial Presents	27.25	0000	9 9		B I	900		9 5	
Restricted for	2729	000	(1, N)		001	000	THE STREET OF THE STREET, STRE	90.0	10.0
Restricted for	2729	0.00	0,0		10011	00'11		000	Haru I
Total Restricted Food Balances	2720	0.00	0, 10		00 0	000		000	0.0
Economic Stabilization	2731	000	8.0		000	00'11	0,00	000	0.11
ontractual Agreements	2732	1811	U 10		(E)	00'11		000	000
Committee for	27.59	1011				0000		000	
Total Camuited Find Bulancs	2730	00.0	0, 0	000	00.0	000		000	0.00
Lesigned to:					3				***************************************
Debt Sewice	2742	861			80	000			100
Capital Projects	2743	0.00			0.00	000			900
Permanent Fund	2744	0000			0000	0.00			HI U
Assigned for	2740	100			800	1			818
Total Assigned Fund Balances	2740	00'0	0.0	00'0	00'0	000	0000	000	0.00
Total Unaxigned Find Bulances	2750	(8)(1)			000	000			X0'0
Fotal Fund Balances Total Linkship, Defended Inflores of	2700	00:0			000	900			20'0
The state of the s									

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS	Number	390	399	000	Funds	Funda
ASSETS						Fullus
Cash and Cash Equivalents	1110	0.00	0.00	0.00	4,872.39	5,676,286.84
nvestments	1160	0.00	0.00	0.00	2,171,883.78	220,045,700.13
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	232,642.00	11,882,619.21
nterest Receivable on Investments	1170	0.00	0.00	0.00	2,363.30	264,642.64
Due From Other Agencies	1220	0.00	0.00	0.00	3,517,548.97	11,415,852.65
Due From Budgetary Funds Due From Insurer	1141 1180	0.00	0.00	0.00	425,749.94 0.00	10,855,012.52
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
nventory	1150	0.00	0.00	0.00	1,245,171.49	5,055,748.22
Prepaid Items	1230	0.00	0.00	0.00	0.00	15,470.97
Long-Term Investments	1460	0.00	0.00	0.00	7,600,231.87	0.00 265,211,333.18
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	7,000,231.87	265,211,333.18
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1710	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	7,600,231.87	265,211,333.18
LIABILITIES, DEFERRED INFLOWS OF RESOURCES						
AND FUND BALANCES						
LIABILITIES Cash Overdraft	2125	0.00	0.00	0.00	0.00	48,759.25
Cash Overdraft Accrued Salaries and Benefits	2125	0.00	0.00	0.00	0.00	9,947,096,30
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	80,953.35	37,653,675.56
Accounts Payable	2120	0.00	0.00	0.00	443,450.93	7,644,136.66
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	11,020.13
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
Deposits Payable	2220 2230	0.00	0.00	0.00	0.00 123,841.53	7,902,946.27
Due to Other Agencies Due to Budgetary Funds	2161	0.00	0.00	0.00	5,246,295.29	14.156.548.42
Due to Internal Funds	2162	0.00	0.00	0.00	492.35	492.35
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	2116	0.00	0.00	0.00	0.00	0.00
udgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00 482,445.55	1,183,121.45 3,527,680.59
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	883.75
Jnearned Revenue	2410	0.00	0.00	0.00	297,012.86	606,415.53
Jnavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	6,674,491.86	82,682,776.26
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	36,277.03	36,277.03
Total Deferred Inflows of Resources		0.00	0.00	0.00	36,277.03	36,277.03
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	1,245,171.49	5,055,748.22
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	0.00	0.00	0.00 150.420.34	4,499.97 150,420.34
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	1,395,591,83	5,210,668,53
Restricted for:		2.30		*****	,,	-, -,
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	2,384,831.73
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00 259,016.85	0.00 259,016.85
Capital Projects	2725	0.00	0.00	0.00	3,090,618,34	259,016.85
Restricted for	2729	0.00	0.00	0.00	0.00	1,220,188.31
Restricted for	2729	0.00	0.00	0.00	0.00	21,309,681.11
Total Restricted Fund Balances	2720	0.00	0.00	0.00	3,349,635.19	141,582,112.91
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	117,992.89	117,992.89
Permanent Fund	2744 2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	24,135,842.62
	2749	0.00	0.00	0.00	117,992.89	24,135,842.62
Total Assigned Fund Balances		5.00	5.00	5.50		
Total Assigned Fund Balances Total Unassigned Fund Balances	2750	0.00	0.00	0.00	(3,973,756.93)	11,445,662.94
	2750 2700	0.00 0.00	0.00 0.00	0.00	(3,973,756.93) 889,462.98	11,445,662.94 182,492,279.89

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, 2016

Total Fund Balances - Governmental Funds

182,492,280

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 \$2.812.922.411, and the accumulated depreciation is \$953.816.893.

1,859,105,518

The internal service fund is used by management to charge the cost of risk management services to individual funds. The assets and liabilities in the internal service funds are included in the governmental activities in the Statement of Net Position.

8,005.500

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 Payable	255,155
Bonds Payable	10,634,000
Bonds Premium / Discount	937,920
Obligation under capital lease	7,319,097
Other postemployment benefits	20,987,595
Net pension liability	368,838,381
Compensated absences	90,691,243

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 92,487,713
Deferred inflows of resources pensions (56,456,870)

36,030,843

(499,663,391)

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

36,277

Total net position of governmental activities

1,586,007,027

The notes to financial statements are an integral part of the financial statements. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES, GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2016

1		Number	1001	Services 410	Programs 420	Stimulus Programs 430	Special Revenue	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Kevenue Bonds 240
Marchen and Language 1970	REVENUES										
Column C	Federal Direct	3100	364,707,45	00'0	5,884,629,18	0.00	0.00	0.00	00.0		000
Marchest March 1987 March 1	Federal Through State and Local	3200	5,591,896.78	00.00	65.172.217.29	00:0	0.00	0.00	0.00		0.00
Control Cont	State Sources	3300	361,406,948.97	0.00	000	0.00	00.0	0.00	0.00		A.W.A.
And Exploration (Control of Algorithm) Angle	Local Sources:	-									
The control of the	Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	55 819 221 ECF	00 0	00.0	00.00	90.00	0.00	00'0	00'0	00'0
1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	Operational Purposes Depart Taylor I paried The Dedenmetions and Everes Free for	177 3471	200000000000000000000000000000000000000								
Control Cont	Debt Service	3423	00:00	00.00	00'0	0.00	90.00	0.00	0.00	0.00	00.0
Column C	Property Taxes Levied. Tax Redemptions and Excess Fees for	3413, 3421,							•		
The control	Capital Projects	3423	0.00	00'0	0.00	00.00	0.00	0.00	0.00		00.0
Column C	Local Sales Taxes	3418, 3419	00'0	00.00	0.00	0.00	0.0C	0.00	000		00.0
Column C	Charges for Service - Food Service	345X	00'0	00'0	0.00	00.0	30'0	0000	000		0.00
Column C	Impact Fees	3496	0.00	00.0	0.00	0.00	0.00	0.00	00.0		000
Column C	Other Local Revenue		24,095,564.03	0.00	0.00	0,00	0.00	0.00	0.00		2000
Column C	Total Local Sources	3400	447,233,182.56	00.0	000	00:0	9.0	0.00	00:0		200
Company One System	Total Revenues		814,596,735,76	0.00	71,056,846,47	00.00	0.00	0.00	0.00		V.0.
Statistical discolores (Section 1988) 600 Systematic (Section 1988) 800 Systematic (Section 1988) </td <td>EXPENDITURES</td> <td></td>	EXPENDITURES										
1,000 1,00	Current										
Color Colo	Instruction	2000	557,195,757.90	0.00	33,074,350,25	0.00	0.00	0.00	0.00		000
1,000 1,00	Chident Currices	0019	32.940.386.47	0.00	9,226,224,43	00'0	00'0	0.00	0.00		0.00
Column C	Instructional Madra Consists	0029	95 091 085 9	00.0	467,05	00'0	000	00'0	00.0		0.00
Column	Institutional Prices Services	0029	11 409 693 10	000	9.565.134.33	0.00	00.0	00:00	00'0		0.00
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Instruction and Curriculum Development Scrytees	0200	11.202.02.10	000	9 990 180 09	000	00.0	00.0	00'0		10.0
1,000 1,00	Instructional Statt Training Services	0000	20.7.00,007.11	90.0	751 203 63	000	000	00 0	00 0		000
1900 1,000	Instruction-Related Technology	0000	1 220 140 27	000	0.00	000	900	900	00 0		0.0
1,100 1,10	Board	001/	1.270,449.26	00.0	03.01.01.01.0	00'0	000	000	000		30 0
1,100 1,10	General Administration	7200	2,926,915.75	0.00	60'907'1507	00.0	00.0	900	000		10 0
1,10 1,10	School Administration	7300	\$6,005,468.83	00.0	7,5.55.02	00.0	000	00.0	00.0		000
7190 11,11,110,110 CORD	Facilities Acquisition and Construction	7410	662,254.59	000	0.00	00.0	00.0	00.0	00.0		100
This control This	Fiscal Services	7500	4,013,038.30	0.00	49.508.57	000	0.00	00.0	00.0		10.0
7900 1700 <th< td=""><td>Food Services</td><td>7600</td><td>335,224.51</td><td>00:0</td><td>000</td><td>00'0</td><td>000</td><td>00.0</td><td>000</td><td></td><td>JO O</td></th<>	Food Services	7600	335,224.51	00:0	000	00'0	000	00.0	000		JO O
1900 13,124,125 10 10 10 10 10 10 10 1	Central Services	7700	12,853,974.63	000	1.253.576.22	00:00	00.0	00.0	000		000
9/100 1/100 1/100 0.00	Student Transportation Services	7800	32,061,484.42	0.00	67,320,38	00.0	00.0	950	000		10.0
9,000 4,000 1,000 0,00	Operation of Plant	006/	(4,728,938.7)	000	00.00	90.0	000	000	00 0		000
250 1,54,667 b 0.00 3,99,4, 60 % 1,64,647 b 0.00 0.00 0.00 0.00 730 120 1,54,647 b 0.00 0	Maintenance of Plant	8100	1,320,739,02	0000	0000	000	000	00.0	000		0.00
710 170 <td>Administrative Technology Services</td> <td>0078</td> <td>4,751,855.57</td> <td>00.0</td> <td>3 981 619 75</td> <td>000</td> <td>000</td> <td>000</td> <td>00 0</td> <td></td> <td>10 o</td>	Administrative Technology Services	0078	4,751,855.57	00.0	3 981 619 75	000	000	000	00 0		10 o
730 100 100 0.	Community Services	ALIA ALIA	(1) (1) (1) (1) (1)	200							
750 113 3 to 60 00			00.0	99 0	000	60.0	90.0	0.00	0.00		0.0
734 610 0.00 0	Regembnon of Principal	220	113 200 00	900	000	00.0	00'0	0.00	00.0		0.0
794 795 795 797 <td>niciosi Description</td> <td>120</td> <td>00.0</td> <td>000</td> <td>00.0</td> <td>00:0</td> <td>00.0</td> <td>00'0</td> <td>000</td> <td></td> <td>0.00</td>	niciosi Description	120	00.0	000	00.0	00:0	00.0	00'0	000		0.00
7420 7420 7420 0.00 0.00 0.00 0.00 0.00 0.00 Post of Signal All Control Con	Miscellaneous	790	000	0.00	00.0	00'0	0.00	0.00	0.00		0.00
430 3420 120 0.00 0	Capital Outlay										
93/10 93/10 93/10 97/10 0.00	Facilities Acquisition and Construction	7420	0:00	0.00	0.00	00:0	0.00	0.00	0.00		0.00
17.00 17.0	Other Canital Outlay	9300	3,774,910.55	00'0	341,453,14	0.00	0.00	00'0	0.00		0,00
1970 1970	Total Expenditures		843,763,950.06	00'0	71,056,846.47	00.0	0.00	00'0	00.0		0.0
3710 Q100 Q100 <th< td=""><td>Frees (Deficiency) of Beyonnes Over (Under) Expenditures</td><td></td><td>(29,167,214.30)</td><td>00:00</td><td>00.0</td><td>00'0</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td>0.0</td></th<>	Frees (Deficiency) of Beyonnes Over (Under) Expenditures		(29,167,214.30)	00:00	00.0	00'0	0.00	0.00	0.00		0.0
3910 0.00 <th< td=""><td>OTHER FINANCING SOURCES (ISES)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	OTHER FINANCING SOURCES (ISES)										
3751 0.00 <th< td=""><td>Issuance of Bonds</td><td>3710</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>00'0</td><td>00'0</td><td>00.0</td><td></td><td>0.0</td></th<>	Issuance of Bonds	3710	0.00	0.00	0.00	0.00	00'0	00'0	00.0		0.0
3591 010 <td>Drawing on Sale of Bonds</td> <td>3791</td> <td>00.0</td> <td>000</td> <td>00.0</td> <td>00:00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td></td> <td>0.0</td>	Drawing on Sale of Bonds	3791	00.0	000	00.0	00:00	0.00	0.00	0.00		0.0
3750 COOR COOR <th< td=""><td>Discount on Sale of Bonds</td><td>168</td><td>00.0</td><td>00'0</td><td>00'0</td><td>00.0</td><td>00'0</td><td>0.00</td><td>0.00</td><td></td><td>0.0</td></th<>	Discount on Sale of Bonds	168	00.0	00'0	00'0	00.0	00'0	0.00	0.00		0.0
873.3 10.00 <	Proceeds of Lease-Durchase Agreements	3750	00'0	000	0.00	00.0	00'0	0.00	0.00		0.0
853 6 00	Description on Local Direction Agreements	3793	00 0	000	00.0	00:0	00'0	00.00	00'0		0.00
3720 6161 <th< td=""><td>Discount on Lease-Purchase Agreements</td><td>893</td><td>90.0</td><td>00:0</td><td>0.00</td><td>0.00</td><td>0.00</td><td>00.0</td><td>00'0</td><td></td><td>0.0</td></th<>	Discount on Lease-Purchase Agreements	893	90.0	00:0	0.00	0.00	0.00	00.0	00'0		0.0
3730 6160 6100 <th< td=""><td>Discount on Dease I divings representa</td><td>3720</td><td>00.0</td><td>00:0</td><td>000</td><td>00'0</td><td>0.00</td><td>00:0</td><td>00'0</td><td></td><td>0.00</td></th<>	Discount on Dease I divings representa	3720	00.0	00:0	000	00'0	0.00	00:0	00'0		0.00
3740 259,739.94 0.00	Cala of Canada I Accept	3730	08.0	000	00'0	00.0	0.00	0.00	00'0		0.00
37567 6,000 0,000 <th< td=""><td>Sale of Capital Assets</td><td>3740</td><td>259 739 94</td><td>900</td><td>00.0</td><td>00.0</td><td>0.00</td><td>0.00</td><td>00.0</td><td></td><td>0.0</td></th<>	Sale of Capital Assets	3740	259 739 94	900	00.0	00.0	0.00	0.00	00.0		0.0
3770 1770 1770 1770 1770 1770 1770 1770	Loss necoveres	3760	0.00	80	00 0	000	0.00	00'0	00.00		10.0
3712 0.00 0.00 0.00 0.00 0.00 0.00 3712 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3722 0.00 0.00 0.00 0.00 0.00 0.00 0.00 8.92 0.00 0.00 0.00 0.00 0.00 0.00 0.00 18.5 3754 0.00 0.00 0.00 0.00 0.00 0.00 0.00 18.5 3754 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 18.6 3.754 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 18.6 3.754 0.00	Proceeds of Porward Supply Collude:	2770	000	800	080	000	0.00	00'0	0.00		0.0
1972 1972 1970	Proceeds from Special Facility Construction Account	2715	000	980	000	00.0	(10.0)	00:0	00'0		10.0
83.72 0.00 <t< td=""><td>race value of Keturaling Dollds</td><td>3702</td><td>00.0</td><td>000</td><td>000</td><td>00 0</td><td>0.00</td><td>0.00</td><td>00.0</td><td></td><td>10.0</td></t<>	race value of Keturaling Dollds	3702	00.0	000	000	00 0	0.00	0.00	00.0		10.0
3754 0.00 <th< td=""><td>Fremum on Kelunding Donds</td><td>2000</td><td>0000</td><td>000</td><td>980</td><td>00 0</td><td>(10.0)</td><td>0.00</td><td>00'0</td><td></td><td>0.0</td></th<>	Fremum on Kelunding Donds	2000	0000	000	980	00 0	(10.0)	0.00	00'0		0.0
3743 0.00 <th< td=""><td>Discount on returning bonds</td><td>3255</td><td>9000</td><td>000</td><td>00 0</td><td>00 0</td><td>000</td><td>0.00</td><td>00'0</td><td></td><td>10.0</td></th<>	Discount on returning bonds	3255	9000	000	00 0	00 0	000	0.00	00'0		10.0
894 0.00	Refunding Lease-Purchase Agreements	370:	000	0000	999	90.0	0 00	000	00 0		10.0
604 0.00	Premium on Kelunding Lease-Purchase Agreements	3/3	93.0	000	0000	0.00	(00	000	00.0		10.0
500 35.921.542.04 0.00	Discount on Kelunding Lease-Purchase Agreements	370	90 0	000	000	0.00	(4) 0	000	00.0		0.0
9700 36,181,287,54 0.00	Payments to Retunding Escrow Agent (Function 9299)	700	35 071 5.17 60	9000	0000	080	000	00.0	00'0		0.0
97/00 36.181.287.54 0.00	ransters in	3000	00.07+0.126.66	90.0	900	000	0.00	00.0	00.0		0.0
6 cm 0.00 <th< td=""><td>Tansfers Out</td><td>27,00</td><td>36 181 287 54</td><td>000</td><td>000</td><td>0.00</td><td>0.00</td><td>00'0</td><td>000</td><td></td><td>00'0</td></th<>	Tansfers Out	27,00	36 181 287 54	000	000	0.00	0.00	00'0	000		00'0
0.00 0.00 <th< td=""><td>Special Treas</td><td></td><td>2000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Special Treas		2000								
58 2800 6100 0.00 0			00:0	0.00	00'0	00'0	0.00	00:0	00'0		0.0
55 2800 6100 0.00 0	EXTRAORDINARY ITEMS										Š
35			0.00	0.00	0.00	0.00	0.00	0.00			0.0
2800 61,270,967,10 6.00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	Net Change in Fund Balances		7,014,073.24	00.0	00.0	0.00	00'0	0.00			0.0
2891 0,00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Fund Balances, July 1, 2015	2800	61.270,967.10	0.00	00.0	000	0.00	00.0			0.0
	Adjustments to Fund Balances	2891	00'0	0.00	00'0	0.00	000	00.0			

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT FOR FRVENUESE, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 39, 2016

	Account	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)
	Number	250	290	299	310		000	
REVENUES Endown Direct	3100	00.0	0.00	00'0	0.00	0.00	00.0	0.00
Federal Through State and Local	3200	00:00	00'0	00.0	00:00	00.0	00'0	00.0
State Sources	3300	00.0	00.0	00.00	0,00			
Local Sources: Property Taxes Levied Tax Redemptions and Excess Fees for	3411, 3421.				000	00 0	90.0	99 0
Operational Purposes	3423	0.00	00.0	00.0	00'0	0,00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421.	0.00	0.00	0.00	00'0	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421.	1000	SA O	00.0	90 0	00'0		0.00
Capital Projects	3423	00'0	000		00'0	0.00		0.00
Local Sales Taxes	3416, 3417	0.00	00'0		00'0	00'0		0.00
Impact Fore	3496	00'0	00'0		0.00	000		900
Other Local Revenue		00:0	00.00		00.0	00.0		0.00
Total Local Sources	3400	00:0	00.00	00.0	000	0.00	00'0	00'0
Total Revenues		00.00	00.0					
EXPENDITURES								98
Instruction	5000	0000	0.00	00.00	90 a	0000	00.0	000
Student Support Services	0019	0.00						00'0
Instructional Media Services	6200	00'0						00'0
Instruction and Curriculum Development Services	6300	00.0						00:00
Instructional Staff Training Services	06400	000						000
Instruction-Related Technology	2100	00.0						000
Connect Administration	7200	00'0						00.0
School Administration	7300	000						90.0
Facilities Acquisition and Construction	7410	00'0						00:0
Fiscal Services	7500	00.0						0,00
Food Services	7600	00.0						00.0
Central Services	7800	000						0000
Student Transportation Services	7900	0.00						00.0
Maintenance of Plant	8100	0.00		0.00				000
Administrative Technology Services	8200	000						00.0
Community Services	9100	0.00						
Debt Service: (Function 9200)	016	00 0			00'0	00'0	0.00	00:00
Regemption of Chicapat	720	00.0				900		10.0
Ducs and Fees	730	0.00	0.00	00.0		00.0		00.00
Miscellancous	790	0.00						
Capital Outlay:	200	00.0						0.00
Facilities Acquisition and Construction	0300	00.0						0.00
Other Capital Outlay	Anck	00'0	0.00	0.00	0.00	0.00	0.00	00:0
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00						00.00
OTHER FINANCING SOURCES (USES)					.00	00.0	00'0	00'0
Issuance of Bonds	3710	000				00'0		
Premium on Sale of Bonds	3791	00.0						0.00
Discount on Sale of Bonds	3750	00.0						
Proceeds of Lease-Furchase Agreements	3793	00.0						
Discount on Lease-Purchase Agreements	893	0.00						
Loans	3720	000						
Sale of Capital Assets	3730	000	0.00					00'0
Loss Recoveries	3760	0.00						
Proceeds from Special Facility Construction Account	3770	0.00						
Face Value of Refunding Bonds	3715	00'0						
Premium on Refunding Bonds	3792	000						
Discount on Refunding Bonds	3755	00:0						
Prentitum on Refunding Lease-Purchase Agreements	3794	00'0						
Discount on Refunding Lease-Purchase Agreements	894	000						
Payments to Refunding Escrow Agent (Function 9299)	760	0000	000	0.00	000	00.0	0.00	0.00
Transfers In	9200	000						
Transfers Out Total Other Einspeing Sources (Flees)		90:0			0.0	0.00		
SPECIAL ITEMS		90 0	5000	98 6	900	00.00	00:0	0.00
OF I Day (A. O. C. Waller) I was re-		100						
EXTRAORDINARY HEMS		0.0		0.00	00.0			000
Net Change in Fund Balances		0.00						
Fund Balances, July 1, 2015	2800	0.0				00.0	0.00	
Adjustments to Fund Balances	2700	00:0	0000					
Fund Balances, June 30, 2010	70.77							

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF FEVENUES, EXPENDITURES AND CHANGES IN FIND BALANCES - COVERMENTAL FUNDS For the Fixel Year Ended June 39, 2016

	Account	District	Capital Outlay and Debt Service	Nonvoted Capital	Voted Capital	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Permanent	Other	Total Governmental
	Number	350	360	370	380	390	399		Funds	Funds
REVENUES Enderal Direct	3100	0.00			0.00	0.00		00.0	0.00	6,249,336.63
Federal Through State and Local	3200	0.00	0.00	00'0	00.0	00:00	00.0	00.0	43,295,891.14	114,060,005.23
State Sources	3300	0.00			000	900		00'0	7,075,675,675	371,104,842,30
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421.							S	200	23 017 101 001
Operational Purposes	3423	0.00	0.00	000	0000	0.00	0.00	0000	00.0	50.010,751,534
Property Lanes Levice, Lan redestipuosis allu Excess Lees for Debt Service	3423	00'0	0.00	00'0	00.00	0.00	0.00	00:00	00.00	00.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	09 0		101.226	00'0	00'0	0.00	0.00	0.00	101,226,308.76
Local Sales Taxes	3418,3419	0.0			0.00	00.0		00'0	0.00	0.00
Charges for Service - Food Service	345X	0.00		00'0	00.00	00.0			7,212,648.89	7,212,648.89
Impact Fees	3496	00'0			900	00.0	000		90.00	25 422 145 99
Other Local Revenue	003.6	000			000	000			7,817,514.25	556,998,722.17
Total Local Sources	3400	0.00	0000	101.948,025.36	0.00	0.00			60,809,278.78	1,048,410,886.37
EXPENDITURES										
Ситент		;		ove o	000	000	90.0	00.0	\$5.050.8	05 090 575 065
Instruction	2000	0.00		0.00	0000	00.0			00.0	42,166,610.90
Student Support Services Instructional Modia Services	6200	0.00			000	00.0	0.00	0.00	0.00	6,580,627.61
Instruction and Curriculum Development Services	6300	0.00			0.00	0.00			283,319.31	21,258,146.74
Instructional Staff Training Services	6400	0.00			00'0	0.00			172.190.47	21,371,228.16
Instruction-Related Technology	6500	00'0	000 0	00.0	00.0	00.00		0000	000	1,617,598.42
Board	7100	00.0			000	000			4.397.52	5.568,591.86
General Administration	7300	00.0		00.0	00.0	0.00		00'0	00.0	56,015,003.85
Sendor Administration Facilities Acquisition and Construction	7410	0.0		7	0.00	(0.0)			13,352.23	683.100.32
Fiscal Services	7500	0.00			0.00	0.00			0.00	4,062,546.87
Food Services	2600	0.0			000	0.00			49,386,423.34	14 107 570 85
Central Services	7700	0.00			0.00	000			00.0	32,128,804.80
Student Transportation Services	7900	000		000	00'0	00'0	00:0	00:0	00'0	76,823,838.05
Maintenance of Plant	8100	0.0			0.00	0.00			00.0	21,320,739.02
Administrative Technology Services	8200	0.00			0.00	0.00	000	00'0	0.00	4,742,871,56
Community Services	9100	0.0			0.00	0.00	000	0000	000	4,147,114,74
Debt Service: (Function 9200)	710	90.0	0.00		00:0	0.00			4,250,000.00	5.991.836.47
Interest	720	0.0		207.023.74	00'0	0.03	00'0	00'0	784,606.86	1,104,830.60
Dues and Fees	730	0.00	0.00		0.00	0.0			0.000	5,446.10
Miscellaneous	790	0.0		00:0	00'0	0.00				
Capital Outlay: Excilitive Acquisition and Construction	7420	0.00				0.00		0000	3,230,244,97	96,471,393.67
Other Capital Outlay	9300	0.00				0.00			863.251.96	4,979,625.65
Total Expenditures		0.00	00:0	95,197,502.41	00:00	0.03	0.00		59,202,185,11	1.069,220,484.05
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.0				0.00			10,050,100,1	(00.725,500,02)
OTHER FINANCING SOURCES (USES)	3710	000	0.00	00'0	0.00	0.00			00:0	00.00
Premium on Sale of Bonds	3791	00.0			0.00	0.00			00'0	0.00
Discount on Sale of Bonds	891	00'0			0.00	0.00	00.00	00'0	0.00	000
Proceeds of Lease-Purchase Agreements	3750	0.00			00.0	0.00			0.00	000
Premium on Lease-Purchase Agreements	3793	0.00			00.0	0.00			0.00	0.00
Discount on Lease-Purchase Agreements	3720	0.00			000	00'0		And the second s	00'0	0.00
Sale of Capital Assets	3730	0.00			00.0	0.00		00'0	00'0	00.0
Loss Recoveries	3740	000			000	00.00			000	6 417 790 00
Proceeds of Forward Supply Contract	3760	0.00		6,417,300.00	00.0	00'0			000	0.00
Proceeds from Special Facility Construction Account Race Malue of Refunding Bonds	3715	00:0			00.0	0.00			0.00	00'0
Premum on Refunding Bonds	3792	00.0			0.00	00'0	00'0	00.0	00'0	00.0
Discount on Refunding Bonds	892	00'0			000	000			000	90.0
Refunding Lease-Purchase Agreements	3755	000			00.0	90.0			00'0	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3/34	0.00			0.00	000			00:0	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.0	0000	00.0	00:00	90.0			00.0	00.0
Transfers In	3600	00.0		267 367	00.0	0.00		00.0	(115 506 00)	(36.892.006.06)
Transfers Out Total Other Ringarding Sources (Hees)	9700	00:0		(29.358,710.06)	00:00	0.00	0.00		(145,047.54)	6,677,529.94
SPECIAL ITEMS					0.0		500 0	9	8	0000
OF THE PARTY OF TH		000	90 0	00.00	00.00	00'0			on'n	
EXTRAORDINARY ITEMS		00.00				00'0			000	00.0
Net Change in Fund Balances		00.0	000	(22,608,187.11)	00'0	000	0.00	90'0	1.462,046.13	
Fund Balances, July 1, 2015	2800	5 0	00.0			00'0			00:0	
Adjustments to Fund Balances	2700	300				0.00			889,462.98	182,492,279.89
Full Dalaines, June 20, 2010										

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

Exhibit C-4 Page 7

For the Fiscal Year Ended June 30, 2016

Net Change in Fund Balances - Governmental Funds

(14,132,071)

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

Governmental funds report capital purchases as expenditures. Flowever, in the statement of activities, the cost of those assets is Depreciated over their estimated useful lives as a depreciation expense. This is the amount capital purchase (\$132,381,799) and transfers to construction in progress (\$37,336,537) exceeds depreciation (\$64,084,150).

30,961,112

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

Principal Repayments:

 Bonds
 4.250,000

 Capital leases
 1,728,403

Issuance of debt:

Issuance of refunding bond-Issuance of capital leases(6,417,790)Premium on bond refunding-Amortization of bond premium234,479

Payments to bond refunding agent - (204,908)

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

Compensated Absences (1,766,029)

Changes in accrued interest on long-term debt 164,072

Other postemployment benefits (3,730,463) (5,332,420)

Continued

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

Exhibit C-4 Page 7

For the Fiscal Year Ended June 30, 2016

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

(844,505)

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 availability criteria was not met. Under full accrual accounting, all revenues would be recognized.

(93,267)

Governmental funds report District pension contributions 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

Cost of Benefits earned net of employee contributions

41,237,604

(26,501,780) 14,735,824

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

11,607,075

Change in net position of governmental activities

36,696,840

The notes to the financial statements are an integral part of the financial statements. ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS

WML IX Color of C		116	913	Ciglishings	Calcalinali	Tuning Course	921	922	Eurds	Totals	Franks
5 2			216	212	214	913					
.s. 5 2		985.0	00.00		0.00	0.00	00.3	0.00	0000	0.30	1.572,039.76
9 7	199	(8) (1	90.0		1910	200.0	00.0	100	0000	0(30	25.767.343.46
s 5 2	2 2	900	90.0		1970	2000	900	0,000	20.0	900	6,302,43
5 J	20	000	30.0		0.00	200-0	99.9	1000	000	0000	0.00
s 5 2	41	0.60	00-0		0000	00 G	39.6	10.0	0.00	00'0	3,551,114,18
5 2	210	80	0000		000	000	201.6	0.00	00/11	000	187.11
	120	00'0	00.0	950	20.0	0000	000	900	00.0	one o	0.00
5 4	(8)	000	00.0		0.00	00/0	0000	D0.0	050	000	0.00
5 2	(19)	0.00	0000		0000	200 C	800	0.00	3970	000	(SC)
4	130	0000	0000		0.00	200'G	0000	000	D 00	90.0	(5.1)
4	S 14	880	2000		1900	2000	900	000	0000	90 80	800
	410	88 8	986		39.00	(8) 0	200	0.00	888	000	000
	360	000	0000		0.00	000	899	190.0	0.30	903	3
		0000	9070		0.00	00.0	000	900	0320	00.0	0,50
	9 60	0.00	0,0		900	000	(5) (1)	0000	000	00'0	0.00
	000	000	9511		1800	0.50	950	0.00	900	9000	000
	439	0000	000	***************************************	(6)1	0070	000	0.60	000	00 G	00 %
Furniture, Extrans and Equipment, 135	£ 5	0000	0.30		0.08	000	000	0.00	0110	80 G	Dir C.
	200	00.0	000		0.530	0000	000	(100)	000	50 G	9 2
	1359	00.0	0,50		(8)(1)	0.00	0000	00.0	030	00'0	0.00
	370	000	976		00.0	90.0	780 d	00:0	000	000	16(1)
	385	00.0	880	W-Value - Company	900	(%) 1	0000	200	(8) (1	D000	8 8 8
Accientisted Amortization 139	389	0000	000	000	90.0	96.0	00 a	0.00	000	8.00	0.00
Deprecable Capital Assets, Net		0000	0000		50.0	0.50	(3) (3) (3)	000	93.0	90 c	800
otal Assets		00'0	0000	WATER CONTRACTOR OF THE PERSON NAMED IN COLUMN	0.00	98.0	0000	000	000	00.0	(2, 581, 664, 5)
RCES	to to the										
	050	90.0	(8)	0.00	0(%)	000	93.0	00.0	900	0073	903
	050	00.0	0.00	(0.10)	300	000	000	0.000	9(1)	0000	0003
For a Control of Control of Resources		000	800	000	(8) (9	0000	000	0.00	000	0000	003
	2125	9010	000		(8)00	000	000	0.00	000	0000	Dirich Company
	170	BG 15	000		0000	00.00	10111	800	000	DD G	2000
	130	000	0011		0.08	000	90) ci	0.00	11(3)	000	195,105.00
	260	0.00	2016		0000	0.80	39.6	0.00	(3)0	900	100
	329	98.0	00.0		0000	00.0	000	00.0	(X5.0)	000	0000
	230	00.00	000		10.00	000	90 d	0.00	000	000	0.0
Penson Indulay	511	0000	00.0		300	000	00 0	00'0	000	0.00	ang ang
nelits Lability	9119	000	0000		000	000	90 0	2000	000	00:0	6.00
	100	960	720		10.0	800	(8) A	1600	950	000	963
Estimated Liabibity for Claims Adjustment 227	2272	90.6	0.00	000	29.0	900	00.0	90'0	0.00	000	0000
		865	674		100	080	0.00	20.0	000	002	0030
	-										
	316	0076	0000	000	000	0670	0000	0.00	68 8	0000	8 9 9
Estimated Linbility for Long-Term Chains	2350	000	0.00	0000	0.00	0.00	05 (1	D 00	000	0.00	7,088,942.6.
	398	00.00	0000	0,00	9890	0.00	83 83	0.00	980	00 d	0075
	380	0000	000	0.00	0.00	0000	00-0	10(1)	0) (0)	00.0	200
Due Willim One Year Portrast Inc. Mee One Year		080 0	0000	0.00	0.00	0.00	000	(4.0)	0,083	0.00	7,088,932.61
	231.5	0000	0.00	0.00	6.00	00 G	90.0	000	0.00	000	Unit
	2150	800	30.0	000	1000	0000	900	0.00	0800	90.5	U.P.0 18, 292, 126, 89
	Jee	0.00	000	0.00	190.0	0000	0000	00'0	0.00	0000	0.10
	5 8	800	200	00:00	1000	90) q	0000	0000	0000	00'0	000
		00:0	00.00	0.00	00.0	0.000	00 c	0.00	00:00	00.0	18.292,126.39
Total Long-Term Liabitities rad Liabitities	+	06.0	200	0000	0.00	90 0	20 00	800	800	0.00	25,381,059,00
fives	2620	96'10	800	090	1000	800	000	000	8.0	00'0	90 9
	5,40	0.00	0.000	990	000	000	000	000	0330	000	0.00
	9 9	800	000	0000	0000	000	000	00.0	960	00.0	0000
Foral Deferred Inflows of Resources		00:00	00.00	00'0	0.08)	000	000	(80 0	000	00 Q	0.00
	270	00'0	000	0.00	0.00	00:0	00.0	90.0	000	0070	000
The state of the s	2780	00.00	000	0.00	90.0	0.00	00.0	0.000	00.0	00.0	8,005,500,43
I prestricted 275 Total Net Position	790	0000	0000	00.0	8 8	000	00.0	900	9076	0.00	D0.5

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FINDS For the Fixed Year Emded June 30, 2016

					Distince	Distincts-Type Activities - Estelphise Fithus	Spills				(novermential
		Self-Insurance	Self-Insmance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Account	Consortium	Consortium 912	Consentium	Consortium 914	Consortium	Oller 191	Other	Enterprise	Seriol	Internal Service
OPERATING REVENUES										STREET, STREET	
Charges for Services	3481	30	00.0	0000	0000	0000	000	96-3	000	00:0	
Charges for Sales	3482	3010	1200	00.0	000	(00)	000	0.00	000	000	0.00
Promum Revenue	3484	001	190/0	000	000	100	(80)	00.0	00.0	(10%)	75,485,202.1
Other Operating Revenues	3489	280.82	1000	000	(8)()	000	000	003	000	0000	(8:0
Total Operating Revenues		0011	1000	00'0	000	00.0	0.00	8,30	060	000	76,095,202,11
OPERATING EXPENSES	100						1				
Squartes	110	Mich	1000	0.00	OTO.	(10)	000	9.0	Rife	0.00	000
Employee Benefits	700	000	900	000	000	000	000	000	000	0.00	000
Purchased Services	300	0.000	1000	0000	0.18)	900	000	0.00	0.00	0.00	
Emergy Services	100	0.00	1800	000	0.00	(10)	000	00.0	100	00'0	(8) (1)
Materials and Supplies	900	000	2010	000	000	(A) (C)	000	DGTD	12010	00'0	1000
Capital Outlay	(0.00)	0:00	000	0.00	0.00	30.0	000	0070	0.00	0.00	000
Other	700	0.430	30.0	000	10:0	20.0	000	00'0	300	0.00	2 55 55 7
Depreciation and Amortization, Expense	783	000	000	000	000	1000	(000)	1000	300	000	(4)()
Total Operating Expenses		00.00	30.0	0000	000	000	00:0	00.0	300	000	Z 838 575 70
Operating Income (Loss)		000	0.00	000	100	000	00:0	00.0	000	000	7.800 STS 11
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	00/0	(000)	000	0.00	0.00	0000	9000	0.00	3.03	N.375.19
Giffs, Grants and Bequests	348	000	000	000	030	0.00	030	0.00	000	80'8	(A) P
Other Miscellaneins Lucal Sinices	3495	000	000	0000	0000	000	00.00	(0.00)	(1) (1)	000	2900
Loss Recoveries	37411	000	00%	30.0	010	000	00.0	00.00	(050)	000	
Gain on Disposition of Assets	3788	000	000	0.00	030	000	0000	30.0	000	1000	30.
Interest	730	00.00	00'0	0.00	0.00	0.00	000	00.0	(8) (1	0.00	9:
Miscellancons	200	00:0	0000	0.00	000	0.00	000	(0) 8	000	00%	20.0
Loss on Disposition of Assets	830	00'0	0000	000	0.00	030	0070	19070	000	000	000
Fotal Nonoperating Revenues (Expenses)		00.0	00.0	0.00	00 0	000	000	00'0	0.00	00.0	61.376.19
Income (Loss) Before Operating Transfers		00'0	0000	900	abc	00'0	0.00	0.00	0.00	0.00)1,607,074,9s
Transfers In	3600	0000	0.00	000	0.00	0.00	0.00	0000	0.00	OO U	
Unusions Out	0,000	000	0000	1000	(8)	030	0000	0.00	000	000	(61)0
SPECIAL FIEMS		80	(15) ()	6876	900	610	000	1800	50.6	100	
FX IRAORDINARY ITEMS		9110				3	olive and the second	8 9	8	1000	1000
Change In Net Position		00'0		00.0	000	010	000	0000	000	100	11 605 054 as
Net Position, July 1, 2015	2880	900	000	(1)(1)	000	90'0	00:01	90'0	(0.0)	0.00	2,3201,574.5
Adjustments to Net Position	2896	00'0	0370	00/0	989	0000	000	900	(1010	(60)	
Net Position, June 30, 2016	2780	00.0	0670	(100)	0.00	00.00	06'0	DO'0	0.00	030	8,005,500,43

CASH FLOWS FROM OPERATING ACTIVITIES	Consenting Consenting 1913 19	Consortium 0194 000 000 000 000 000 000 000 000 000 0	Consortium (2015) 0.02 0.02 0.03 0.03 0.03 0.030 0.030 0.030	921 0.00 0.00	922	Enterprise Funds	liotals	Internal Service Funds
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CORP. CORP.		0010 0010 0010 0010 0010 0010 0010 001	(11) (11) (11) (10)	1 0 1 0	180 8	18015	000	
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0000 0000		0010 0010 0010 0010	0000	0000	(977)	00.00	000	
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(0.1) (0.1) (0.1) (0.1) (0.1)								
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3000		000	2000	600	1809	800	000	
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10,000	100000	000	900	0000	0.00	0.00	0.00	
		0.00	0000	800	0.00	1800	60.0	Twee
		08.0	0800	080	000	064	080	
()(1)		000	000	000	060	000	0.20	
()(3)		0.00	0.00	000	020	0.00	000	195,105.00
00.00		010	000	0.00	000	0.00	0010	
Increase decrease in judgments year able 0.00 0.		030	000	0000	0.00	0.00	0000	
1) (3)		0350	030	000	0(8)	010	03:0	
Inscrease decrease) in acroed interest payable 0.00		020	0490	000	000	000	000	
(NTO	000 000 000 000 000 000 000 000 000 00	0000	0000	900	0.00	O.O.	0.00	
000		000	000	0000	000	(0.0)	0000	
(10)		000	3000	000	50.5	100	000	
(00')		00'0	000	0.00	0.00	(60)	000	
0000		0000	000	600	(10)	0.00	000	
distrance Prog		0000	0.00	0.00	0.00	000	00.0	
eet in estimated liability. For claims adjustment	0.10	00.00	0000	00.0	0.00	010	0.00	1.501
(/1)		000	0.00	0.00	000	000	0.00	#6 S
Net cash provided (used) by operating activities Nement invariant contraction and formation activities		0000	0000	0000	000	000	0.00	2.48
	(800	80.0	000	0.10	0000	680	20.00	
000		000	1806	000	000	000	00 c	
100)	000	(00)	000	0.00	0.00	000	000	
000		00.0	900	000	0.00	000	00.0	
0(3)()		000	0073	000	0.0	000	900	
		000	000	000	(101)	0.00	000	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS June 30, 2016

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds 84X	Funds 85X	Total Pension Trust Funds 87X	Total Agency Funds 89X
ASSETS					
Cash and Cash Equivalents	1110	00.00	00:00	00'0	8,269,227.52
Investments	1160	00:00	00'0	00.0	197,462.76
Accounts Receivable, Net	1131	00:00	00'0	00.00	1,196,778.55
Pension Contributions Receivable	1132			00.00	
Interest Receivable on Investments	1170	00:0	00.0	00:00	00.0
Due From Budgetary Funds	1141	00'0	00'0	00.0	2,277.09
Due From Other Agencies	1220	00:0	00'0	00'0	0.00
Inventory	1150				255,375.79
Total Assets		00.0	00:00	00.0	9,921,121.71
DEFERRED OUTFLOWS OF RESOURCES		The second secon			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	00:00	00.00	00:00	
Pension	1940			00.0	
Other Postemployment Benefits	1950	00.00	00.0	00.00	
Total Deferred Outflows of Resources		00:00	00'0	00.0	
LIABILITIES					
Cash Overdraft	2125	00.00	00:00	00:00	00:00
Accrued Salaries and Benefits	2110	00'0	00'0	00.0	0.00
Payroll Deductions and Withholdings	2170	00:00	00:0	00.0	00:0
Accounts Payable	2120	00:0	00'0	00.00	125,453.95
Internal Accounts Payable	2290	00.00	00'0	00:0	9,544,355.43
Due to Other Agencies	2230	00'0	00'0	00.0	
Due to Budgetary Funds	2161	00'0	00'0	00.0	251.312.33
Total Liabilities		00.00	00'0	00'0	9,921,121.71
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	00.0	00'0	00:00	
Pension	2640			00.0	
Other Postemployment Benefits	2650	00:00	00:00	00:0	
Total Deferred Inflows of Resources		00.00	00'0	00.0	
NET POSITION					
Held in Trust for Pension Benefits	2785	00:00	00:00	00.00	
Held in Trust for Other Purposes	2785	00.00	00.00	0.00	
Total Net Position		00:0	00:00	00'0	

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

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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, 2016

	2016
	June 30.
	Ended
	II Year
i	e Fisca
	or the

		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	00.00
Gifts, Grants and Bequests	3440	0.00	00:0	00.00
Investment Income:				
Interest on Investments	3431	0.00	00.0	00.00
Gain on Sale of Investments	3432	00.00	00.0	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	00'0	00:00	00:00
Total Investment Income		00.0	0.00	00:00
Less Investment Expense		00.00	00.0	00:00
Net Investment Income		00:0	0.00	00:00
Total Additions		00:0	00:0	00.00
DEDUCTIONS				
Salaries	100	00.00	00.0	0.00
Employee Benefits	200	00:00	00.0	00.00
Purchased Services	300	00.00	0.00	0.00
Other	700	00'0	00:0	00.0
Refunds of Contributions		00:00	0.00	0.00
Administrative Expenses		00.0	00.0	0.00
Total Deductions		00'0	00:0	00.00
Change In Net Position		00:00	00.0	00.00
Net Position Held In Trust, July 1, 2015	2885	00'0	00.0	00:00
Adjustments to Net Position	2896	00.00	00:00	0.00
Net Position Held in Trust for Pension Benefits				
and Other Purposes, June 30, 2016	2785	00:00	00:0	0.00

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

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Unit
SSETS Cash and Cash Equivalents	1110	x) 110	0.00	1,022,254.32	1 022.254.3
Investments	1160	0.00	(R) (F) (R) (R) (R) (R) (R) (R) (R) (R) (R) (R	594,605.51 0.00	504,605.5 0.0
Taxes Receivable, Net Accounts Receivable, Net	1331	() (X)	9,00	54.178.14	54.178.1
Interest Receivable on Investments Due From Other Agencies	1170	0.00	(X) (X) (X)(X)	0.00	0.0
Due From Insurer	1180	(X1.C)	0.00	0.00	0.0
Deposits Receivable Internal Balances	1210	0.00	0.00	103,013,96	103,013 9
Cash with Fiscal Service Agents	1114	0,00	0.00	0.00	0.0
Section 1011.13, F.S. Loan Proceeds Inventory	1150	0.380	0,00	0.00	0,0
Prepaid Items Long-Term Investments	1230	00.0	0.00	31,178,83	31.178.9
Prepaid Insurance Costs	1430	0.00	0.00	13,031,31	13.031.3
Other Postemployment Benefits Asset Pension Asset	1410	0,00	0.00	0.00	0,0
apital Assets:	1310	0.00	9.00	656,200 36	656.200.3
Land Land Improvements - Nondepreciable	1315	(),()()	0.00	0.00	0.0
Construction in Progress Nondepreciable Capital Assets	1360	00.00	0.00	0.00 656,200,36	656,200.
Improvements Other Than Huildings	1320	0,00	0.00	318,473.02	318,473 ((11,199)
Less Accumulated Depreciation Buildings and Fixed Equipment	1329	0.00	00,0	(11,199,08) 4,287,773,40	4.287.773.4
Less Accumulated Depreciation	1,339	00,0	0.00	(588,041.85)	(588,041.5 697.113.4
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340	() (X)	0.00	(538,597,48)	(538,597.
Motor Vehicles	1350	0.00	9,00	(362.50)	(362
Less Accumulated Depreciation Property Under Capital Leases	1,370	0,00	0.00	0.00	0.0
Less Accumulated Depreciation Audiovisual Materials	1379	00,0	0.00	0.00	0.
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.
Computer Software Less Accumulated Amortization	1382	0.00	0.00	(55,129,78)	0: (55.129:
Depreciable Capital Assets, Net		0.00	00.0 00.0	4.120.179.18 4.776.379.54	4.120,179. 4.776,379
Total Capital Assets	1	0.00 0.00	9,00	4,776,379,34 4,504,641,61	6,504,641,6
DEFERRED OUTFLOWS OF RESOURCES	1910	0.00	0.00	0.00	0.0
secumilated Decrease in Fair Value of Hedging Derivatives let Carrying Amount of Debt Refunding	1920	0,00	0.00	0.00	0
ension	1940 1950	0.00	0.00	0.00	0.0
Other Postemployment Benefits Fotal Deferred Outflows of Resources	17.0	9,90	0,00	0.00	0,0
LABILITIES Cash Overdraft	2125	0.00	0.00	125.028.59	125.028.:
Accrued Salaries and Benefits	2110	0.00	0,00	23,653,94	23,653
Payroll Deductions and Withholdings Accounts Payable	2170	100.0	0.00	0.00 89,024,09	39,024
Sales Tax Payable	2260	0.00	0.00	0.00	0. 0
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00	0.00	0.
Deposits Payable	2220 2230	101.0	0.00	0.00	0.0
Due to Other Agencies Due to Fiscal Agent	2240	0.00	().(0	9.00	0.
Pension Liability	2115	0.00	0.00	00.00	0.
Other Postemployment Benefits Liability Judgments Payable	2130	0.00	0.60	0.00	0.
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	00.00	0.: n,
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2272	0.00	0,00	0.00	0.
Unearned Revenues	2410	0.00	0,00	0,00	0
Songurrent Liabilities Partion Due Within One Year:					
Notes Payable	2310	0.00	0.00	72,128 80 -13,087,13	72.128. 43.087.
Obligations Under Capital Leases Bonds Payable	2320	0.00	0.00	5,031,058,37	5.031.258.
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330	00,00	0,00	0.00	0.0
Estimated Liability for Long-Term Claims	2,350	0.00	0.00	0.00	9
Net Other Postemployment Benefits Obligation Net Pension Liability	2360	00.0	0.00	0.00	0.
Estimated PECO Advance Payable	2370	0.00 0.00	0.00	00,0	0
Other Long-Term Liabilities Derivative Instrument	2380	0.00	0.00	0,00	0.
Estimated Liability for Arbitrage Rebate	2280	0.00	0.80 0.00	0.00 5.146.474.30	5.146.474
Due Within One Year Portion Due After One Year	+				
Notes Payable Obligations Under Capital Leases	2310 2315	0.00 9.00	00.0	102,586.97	102,586, 94,043
Bonds Payable	2320	0),0	0.00	0.00	9.
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	0.00	0.00	0.00	0.
Estimated Liability for Long-Term Claims	2350	() (6)	9.00	OD; O 00:0	0
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	0.00	(KC),D	0.00	0.
Estimated PECO Advance Payable	2370 2380	0.00	0.00	00.0	0
Other Long-Term Labilities Derivative Instrument	2390	0.00	0.00	0.00	0
Ustimated Liability for Arbitrage Rebate Due in More than One Yesi	2280	0.00	0.00	0.00 196 630 26	196,630
Total Long-Term Liabilities		0.00	0.00	5,343,104,56 5,530,811,18	5,343,104
Total Liabilities DEFERRED INFLOWS OF RESOURCES		(),(k)	0.00	5,530,811.18	5,530,811
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	(3.14)	0.00	0
Seffert Net Carrying Amount of Debt Refunding Seferred Revenues	2620 2630	0.00	9 (x)	3,90 (F.00)	0
Pension	2640	0,00	0.00	0.90	0
Other Postemployment Benefits Total Deferred Inflows of Resources	2650	0.00	0.00	0.00 00.0	0
NET POSITION				. 4	(210,699)
Net Investment in Capital Assets Restricted For:	2770	0.00	0.630	(2)(0)(00) 76	
Categorical Carryover Programs	2780	0.00	0.00	0.00	0
Food Service	2780 2780	0.00	00.00 00.00	9.00	()
Debt Service	2.00				
Debt Service Capital Projects Other Purposes	2780 2780	0.00	0,00	0.00 485.465.51	485.465.

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, 2016

				Program Revenues		Revenue and Changes
			,	Operating	Capital	in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Grants and Contributions	Grants and Contributions	Component Unit Activities
Component Unit Activities:	da. despera					And the second s
Instruction	2000	00.00	00'00	00:00	00'0	00.00
Student Support Services	6100	00.0	00:00	00.00	00:00	00:00
Instructional Media Services	6200	00.00	00.00	00:00	00'0	00'0
Instruction and Curriculum Development Services	6300	00'0	00:00	0.00	00.00	00'0
Instructional Staff Training Services	6400	00'0	00:0	0.00	00'0	00:00
Instruction-Related Technology	0059	00'0	00:00	0.00	00.00	00:00
Board	7100	00:00	00:0	0.00	00:00	00:00
General Administration	7200	00'0	00:0	0.00	00.00	00.00
School Administration	7300	00:00	00:00	0.00	00:0	00.00
Facilities Aequisition and Construction	7400	00.0	00:0	0.00	00'0	00:0
Fiscal Services	7500	00:00	0.00	0.00	0.00	0.00
Food Services	7600	00.0	00:0	00'0	00.0	00'0
Central Services	7700	00.0	00.0	00.0	00.00	00'0
Student Transportation Services	7800	00.00	00:0	00.0	00:0	00:00
Operation of Plant	7900	00.00	00'0	00.0	00.0	00:0
Maintenance of Plant	8100	00.00	00.0	00.00	00'0	00:0
Administrative Technology Services	8200	00:00	00'0	00.00	00.0	00'0
Community Services	9100	00:00	0.00	0.00	00'0	00:00
Interest on Long-Term Debt	9200	00:0	00.00	00.00	00.0	00.0
Unallocated Depreciation/Amortization Expense		00'0				00:00
Total Component Unit Activities		00.00	00:0	00.0	00:0	00.00

nues:		
Reve		
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

Miscellancous

Special Items
Extraordinary Items
Transfers

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

Net Position, July 1, 2015 Adjustments to Net Position Net Position, June 30, 2016

00.00 0.00 0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS Major Component Unit Name For the Fiscal Year Ended June 30, 2016

				Program Revenues		Revenue and Changes
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
('omponent l'init Activities;						
Instruction	5000	0.00	0.00	00'0	0.00	0.00
Student Support Services	0019	0.00	0.00	00.00	00'0	00.00
Instructional Media Services	6200	00.0	00'0	00.00	0.00	00'0
Instruction and Curriculum Development Services	6300	00.00	00'0	00.00	00.00	0.00
Instructional Staff Training Services	6400	00:0	00'0	00.00	00.00	00.00
Instruction-Related Technology	6500	00.00	00'0	00.00	00.00	00.00
Board	7100	0.00	00'0	0.00	00:0	0.00
General Administration	7200	00.0	0.00	00.00	0.00	00.00
School Administration	7300	00.00	00'0	00.00	00:00	00.00
Facilities Acquisition and Construction	7400	0.00	00'0	00.00	0.00	0.00
Fiscal Services	7500	0.00	00:0	00.00	00'0	00.00
Food Services	7600	0.00	00:00	00:00	00:00	00.00
Central Services	7700	0.00	00'0	00'0	0.00	00.0
Student Transportation Services	7800	00.00	0.00	00:0	0.00	00.00
Operation of Plant	7900	00.00	00'0	00'0	0.00	00.00
Maintenance of Plant	8100	00.0	00'0	00:00	00.0	0.00
Administrative Technology Services	8200	00.0	00'0	00'0	0.00	00.00
Community Services	0016	0.00	00'0	00.0	0.00	00.00
Interest on Long-Term Debt	9200	0.00	00'0	00:0	00'0	00.00
Unallocated Depreciation/Amortization Expense		0.00				00.00
Total Component Unit Activities		00.0	00'0	00.00	0.00	0.00

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

Local Sales Taxes

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, 2015

Adjustments to Net Position Net Position, June 30, 2016

00.00	00.00	00.00	00.00	00.00	00.00	00.00	0.00	00.00	0.00	00.0	00'0	00.0	00.00	00.00

COMBINING STATEMENT OF ACTIVITIES (CONTINUED) DISTRICT SCHOOL BOARD OF PINELLAS COUNTY MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2016

				Program Revenues		Revenue and Changes
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	2000	4,509,399.62	00:00	57,646.00	0.00	(4,451,753.62)
Student Support Services	6100	00:00	00:0	00.0	0.00	00.0
Instructional Media Services	6200	00:00	00:0	00'0	00.0	00.0
Instruction and Curriculum Development Services	6300	287.00	00:00	00:00	00'0	(287.00)
Instructional Staff Training Services	6400	2,909.36	00:0	00.00	00.00	(2,909.36)
Instruction-Related Technology	9299	87,117.74	00.00	6,335.51	00'0	(80,782.23)
Board	7100	711,022.02	00:0	00.00	00'0	(711,022.02)
General Administration	7200	00.00	00:0	00.0	00'0	0.00
School Administration	7300	861,598.99	00.00	00:00	0.00	(861,598,99)
Facilities Acquisition and Construction	7400	685,432.66	00.00	227,364.24	00'0	(458,068.42)
Fiscal Services	7500	16.696,791	00:00	00.0	00:00	(167,969.91)
Food Services	0092	47,975.26	00:00	00:00	0.00	(47,975.26)
Central Services	7700	0.00	00.0	00.0	0.00	00.0
Student Transportation Services	7800	88,663.10	00.0	00.0	0.00	(88.663.10)
Operation of Plant	7900	566,925.01	00.0	00:0	108,197.00	(458.728.01)
Maintenance of Plant	8100	230,251.49	00.00	00:0	00.00	(230,251.49)
Administrative Technology Services	8200	00:0	00.00	00:00	0.00	00.0
Community Services	0016	75,584.00	209,507.23	00:00	00'0	133,923.23
Interest on Long-Term Debt	9200	352,102.45	00:00	00.0	0.00	(352,102.45)
Unallocated Depreciation/Amortization Expense		43,886.46				(43,886.46)
Total Component Unit Activities		8,431,125.07	209,507.23	291,345.75	108,197.00	(7,822,075.09)

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

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

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7.745.922.03

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00.0 0.00 8,001,365.79

973,830.43

794,539.73 179,290.70

255,351.19

Investment Earnings

Miscellaneous

Extraordinary Items Special Items

Fransfers

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

Net Position, July 1, 2015

Adjustments to Net Position Net Position, June 30, 2016

The notes to financial statements are an integral part of this statement. For $148\,$

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, 2016

				Program Revenues		Revenue and Changes
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	2000	4,509,399.62	00'0	57,646.00	00.00	(4,451,753.62)
Student Support Services	0019	00.0	00'0	00.00	00.0	0.00
Instructional Media Services	6200	00.00	00.0	00.00	00.00	0.00
Instruction and Curriculum Development Services	6300	287.00	0.00	00.00	00.00	(287.00)
Instructional Staff Training Services	6400	2,909.36	00.0	00'0	00.00	(2,909.36)
Instruction-Related Technology	0200	87,117.74	00'0	6,335.51	00.00	(80,782,23)
Board	7100	711,022.02	00.0	00.00	00.0	(711,022.02)
General Administration	7200	00.0	00.0	00.00	00.0	0.00
School Administration	7300	861,598.99	00'0	00.0	00.0	(861,598.99)
Facilities Acquisition and Construction	7400	685,432.66	00.0	227,364,24	00.00	(458.068.42)
Fiscal Services	7500	16,96,791	00.0	00.0	00.00	(167,969.91)
Food Services	2600	47,975.26	00'0	00.00	00.00	(47,975.26)
Central Services	7700	00.00	00'0	00.0	00.0	0.00
Student Transportation Services	7800	88,663.10	00'0	00.00	00.0	(88,663.10)
Operation of Plant	7900	566,925.01	00.0	00.0	108,197.00	(458,728.01)
Maintenance of Plant	8100	230,251.49	00'0	00.00	00.0	(230,251.49)
Administrative Technology Services	8200	0.00	00'0	00.00	00'0	0.00
Community Services	9100	75,584.00	209,507.23	00.00	00.0	133,923.23
Interest on Long-Term Debt	9200	352,102.45	00'0	00.00	00'0	(352,102.45)
Unallocated Depreciation/Amortization Expense		43,886.46				(43,886.46)
Total Component Unit Activities		8,431,125.07	209,507.23	291,345.75	108,197,00	(7,822,075,09)

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

Grants and Contributions Not Restricted to Specific Programs

Local Sales Taxes

Investment Earnings

Miscellaneous

Special Items Extraordinary Items

Transfers

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

Net Position, July 1, 2015

Adjustments to Net Position Net Position, June 30, 2016

00.00 0.00 00.0 0.00 0.00 255,351,19 8,001,365.79 973,830,43 7,745,922.03 92.57 179,290.70 794,539,73

District No. 52 Page 18 Exhibit D-1

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2016

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.

- Blended Component Unit The Pinellas School Board Leasing Corporation (the Leasing Corp.) was formed in February 2016 to facilitate financing for the acquisition of facilities and equipment. The governing board of the Leasing Corp. is the District. Due to the substantive economic relationship between the District and the Leasing Corp., the financial activities are included in the accompanying basic financial statements. There was no financial activity in the current fiscal year. Separate financial statements for the Leasing Corp. are not published.
- Discretely Presented Component Units 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 Pinellas Park, 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.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2016

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. 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, 2016. 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:

- <u>General Fund</u> 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, 2016

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Additionally, the District reports the following fund types:

- <u>Proprietary Funds (Internal Service Funds)</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, 2016

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 are similar to money market funds in which units are owned in the fund rather than the underlying investments. These investments are reported at amortized cost and meet the requirements of GASB Statement No. 31, as amended by Statement No. 79, which establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. There are no limitations or restrictions on withdrawals from Florida Prime; although in the occurrence of an event that has a material impact on liquidity or operations of the trust fund, the fund's executive director may limit contributions to or withdrawals from the trust fund for a period of 48 hours.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2016

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 of these investments 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 acquisition 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:

<u>Description</u>	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, 2016

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.

Deferred Outflows and Deferred Inflows of Resources

The District reports the financial statement elements of deferred outflows of resources and deferred inflows of resources. Deferred outflows represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expenditure or expense) until that applicable time. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not recognized as an inflow of resources (revenue) until that applicable time. The District reports deferred outflows and deferred inflows of resources for its pensions.

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 School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2016

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

The Board adopted the tax levy for the 2015-16 fiscal year on September 8, 2015. 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 Pronouncements

The GASB issued Statements No. 72, *Fair Value Measurement and Application* and No. 79, *Certain External Investment Pools and Pool Participants* effective for reporting periods beginning after June 15, 2015. The statements address accounting and financial reporting issues related to fair value measurements; provide guidance in determining a fair value measurement with accepted valuation techniques to enhance comparability; and establish accounting and financial reporting standards for external investment pools valued at amortized cost.

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, 2016 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

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. As of June 30, 2016, the District had the following investments and maturities:

Investment		Fair Value		Six Months or Less		Greater Than Six Months to Two Years				Greater Than Four Years to Six Years	
Cash Held in Investment Accounts	\$	259,017	\$	259.017	\$	-	\$	-	\$	-	
Money Market Funds		25,267,953		25,267,953		-		-		-	
Pooled Investments (includes Florida Fixed Income Trust)		58,969,291		33,830,958		25,138,333		-		-	
Non US Government/GSE Investments:											
Corporate Asset Backed Securities		44,917,744		11,296,132		33,621,612		-		-	
Corporate Asset Backed Securities Floating Rate		68,779,442		68,779,442		-		-		-	
Corporate Mortgage Backed Securities		1,911,899		1,911,899		-		-		-	
Obligations of United States Government :											
Treasury Bonds		20,363,200		-		•		-		20,363,200	
Agencies and Instrumentalities:											
Collateralized Mortgage Obligations - Floating Rate		25,344,497		5,714,137		19,630,360		-			
Total Investments Primary Government	s	245 813 043		147 059 538	\$	78 390 305	\$	_	\$	20.363.200	

Note 3 – INVESTMENTS (Continued)

The District has the following recurring fair value measurements as of June 30, 2016:

Investment	Level 1 Pricing	Level 2 Pricing
Cash Held in Investment Accounts	\$ 259,017	\$ -
Money Market Fund	25,267,953	-
Pooled Investment Funds	-	58,969,291
Non US Government Obligations:		
Corporate Asset Backed Securities	-	44,917,744
Corporate Asset Backed Securities Floating Rate	-	68,779,442
Corporate Mortgage Backed Securities	-	1,911,899
Obligations of United States Government:		
Treasury Bonds	20,363,200	-
Agencies and Instrumentalities:		
Collateralized Mortgage Obligations Floating Rate	 -	25,344,497
Total Investment Securities by Level	\$ 45,890,170	\$ 199,922,873

Equity securities classified in Level 1 are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 are valued using a matrix pricing model.

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 2.18 years at June 30, 2016. A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments.

Credit Risk

- The District's investments in obligations of the U.S. Government agencies and instrumentalities totaling \$45,707,697 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, 2016, 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, 2016, the District had investments of \$25,267,953 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.

Note 3 – INVESTMENTS (Continued)

- The District has investments with a fair value of \$58,969,291 in the Florida Fixed Income Trust Fund on June 30, 2016. This fund was rated AAf 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 \$115,609,085. All securities have at least one AAA rating from a nationally recognized statistical rating organization (NRSRO).

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 \$161,709,588 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, 2016, as follows:

		Percentage of
		Total Investments
Issuer	Fair Value	Primary Government
Non US Government/GSE Investments:		
CHAIT 13-A8 A8	\$ 18,612,462	8%
CHAIT 12-A10A10	17,600,000	7%
GEDFT 14-1 A	15,962,560	6%
COMET 13-A3 A3	15,009,150	6%
AMOT 15-2 A1	14,989,050	6%
Obligations of U.S. Instrumentalities:		
UST 1.375%	20,363,200	8%
SBA 522203	11,376,822	5%
SBA 522179	8,253,538	3%

Note 4 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

	Interfund				
	F	Receivables	Payables		
Major Funds:					
General	\$	9,676,129	\$	2,119,730	
Other Federal Programs		731,454		6,790,523	
Capital Projects:					
Local Capital Improvement Section 1011.71(2)		21,679		-	
Nonmajor Funds:					
Special Revenue		425,750		5,132,284	
Capital Projects		-		114,504	
Internal Service		3,551,114		-	
Agency		2,227		251,312	
	\$	14,408,353	\$	14,408,353	

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; and short-term cash flow borrowing. All balances are expected to be repaid within one year.

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

	Interfund			
	7	ransfers In	Т	ransfers Out
Major Funds:				
General	\$	35,921,548	\$	-
Capital Projects:				
Local Capital Improvement Section 1011.71(2)		-		35,776,500
Nonmajor Funds:				
Special Revenue		970,458		-
Capital Projects		-		1,115,506
	\$	36,892,006	\$	36,892,006

The \$35,776,500 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 \$1,115,506 transfer made from the Capital Projects Funds 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			Ending Balance
Government Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 97,335,477	\$ -	\$ -	\$ 97,335,477
Land Improvements	22,717,599	-	-	22,717,599
Construction in Progress	62,629,864	41,656,791	37,336,537	66,950,118
Total Capital Assets Not Being Depreciated	182,682,940	41,656,791	37,336,537	187,003,194
Capital Assets Being Depreciated:				
Buildings and Fixed Equipment	2,307,833,229	72,311,780	-	2,380,145,009
Relocatables	16,544,418	-	-	16,544,418
Improvements other than Building	10,774,938	543,554	-	11,318,492
Furniture, Fixtures and Equipment	128,711,313	10,364,487	2,822,012	136,253,788
Motor Vehicles	55,401,987	670,022	462,132	55,609,877
Property Under Capital Lease	16,472,409	6,417,790	7,149,097	15,741,102
Audio Visual and Computer Software	10,023,666	417,375	134,510	10,306,531
Total Capital Assets Being Depreciated	2,545,761,960	90,725,008	10,567,751	2,625,919,217
Less Accumulated Depreciation for:				
Buildings and Fixed Equipment	720,806,050	47,767,939	-	768,573,989
Relocatables	12,961,253	636,709	-	13,597,962
Improvements other than Building	4,358,371	754,566	-	5,112,937
Furniture, Fixtures and Equipment	96,856,601	7,517,271	(1,086,200)	' '
Motor Vehicles	43,496,700	2,805,831	3,537,935	42,764,596
Property Under Capital Lease	11,802,276	4,226,810	7,149,097	8,879,989
Audio Visual and Computer Software	9,174,738	375,024	122,414	9,427,348
Total Accumulated Depreciation	899,455,989	64,084,150	9,723,246	953,816,893
Total Capital Assets Being Depreciated, Net	1,646,305,971	26,640,858	844,505	1,672,102,324
Governmental Activities Capital Assets, Net	\$ 1,828,988,911	\$ 68,297,649	\$ 38,181,042	\$1,859,105,518

The beginning balance of property under capital lease was reduced by \$29,956,597 and its associated accumulated depreciation was reduced by \$29,956,597 to correct an overstatement of the prior period. The correction for the fully depreciated assets had no effect on net position.

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	\$ 3,063,861
Pupil personnel services	32,790
Instructional media services	61,289
Instruction and curriculum development services	32,815
Instructional staff training	72,242
Instructional related technology	3,588,129
Board of Education	771
General administration	9,492
School administration	17,025
Facilities acquisition and construction	6,063,542
Fiscal services	3,860
Food services	1,050,781
Central services	205,295
Pupil transportation services	646,777
Operation of plant	76,975
Maintenance of plant	58,491
Administrative technology	16,349
Community services	758
Unallocated	 49,082,908
	\$ 64,084,150

Note 6 - CHANGES IN SHORT TERM DEBT

The District issued tax anticipation notes in the 2015-2016 fiscal year as follows:

	Beginning Balance			Additions		Deletions		Ending Balance	
Governmental Activities: Tax Anticipation Notes	\$	-	\$	90,000,000	\$	90,000,000	\$	-	
Total Governmental Activities	\$	-	\$	90,000,000	\$	90,000,000	\$	-	

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 two percent (2%).

Note 7 – OBLIGATIONS UNDER CAPITAL LEASES

The assets acquired through capital lease for governmental activities were for technology in the amount of \$46,429,006, and transportation in the amount of \$6,417,790.

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

	Total	Total Principal In		Interest	
2017	\$ 1,024,465	\$	867,445	\$	157,020
2018	976,864		840,025		136,839
2019	976,865		859,234		117,631
2020	976,865		878,913		97,952
2021	976,864		899,074		77,790
2022-25	3,100,600		2,974,406		126,194
	\$ 8,032,523	\$	7,319,097	\$	713,426

The imputed interest rate is 3.28% to 7.69% on the technology purchases and 3.28% on the transportation.

Note 8 - BONDS PAYABLE

Annual debt service requirements for the bonds payable as of June 30, 2016, are as follows:

			Interest Rates	
	Amount		(Percent)	Maturity
State School Bonds:				
Series 2010-A, Refunding	\$	75,000	4.5-5	2021
Series 2014-B, Refunding		10,559,000	5	2020
Total Bonds payable	\$	10,634,000		

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.

Note 8 – BONDS PAYABLE (Continued)

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

	 Total	Principal		•	Interest
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
	\$ 11,488,440	\$	10,634,000	\$	854,440

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	\$ 88,925,214	\$ 10,531,324	\$ 8,765,295	\$ 90,691,243	\$ 10,549,655
Estimated insurance claims payable	13,880,049	63,600,439	52,099,429	25,381,059	7,088,833
Bonds payable Add: Bond Refunding Premium	14,884,000 1,172,399	-	4,250,000 234,479	10,634,000 937,920	4,589,000
Post employment health care benefits	17,257,132	7,529,178	3,798,715	20,987,595	-
Net pension liability	262,858,684	105,979,697	-	368,838,381	-
Obligations under capital leases	2,629,710	6,417,790	1,728,403	7,319,097	867,445
Total	\$401,607,188	\$ 194,058,428	\$ 70,876,321	\$ 524,789,295	\$ 23,094,933

For the governmental activities, compensated absences and other postemployment benefits are generally liquidated with resources of the General Fund. The net pension liability will be reduced by pension contributions made to the Florida Retirement System.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2016

Note 10 - MINIMUM FUND BALANCE POLICY

The District has adopted Board Policy No. 6210 which provides that the General Fund assigned fund balance accounts represent those that are constrained by the District's intent to be used for specific purposes, but not restricted, committed, or nonspendable. By the end of the 2015-16 fiscal year, a contingency balance shall be maintained equal to a minimum of five percent (5%) of General Fund revenues.

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:

- Nonspendable The net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. 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.
- <u>Restricted</u> 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 decision-making 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. The District did not have any committed fund balances at June 30, 2016.
- 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 2015-16 fiscal year budget as a result of purchase orders outstanding as of June 30, 2016.
- <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)

Nonspendable for:	
General Fund:	
Inventory	\$ 3,810,577
Prepaid Items	4,500
Nonmajor Permanent Fund	150,420
Nonmajor Special Revenue Funds	
Inventory	 1,245,171
Total Nonspendable	\$ 5,210,668
Restricted for:	
General Fund:	
Restricted State Carryovers	\$ 2,384,832
Referendum	1,220,188
Workforce Education	21,309,681
Capital Projects Local Capital	113,317,777
Improvement Section 1011.71(2)	
Nonmajor Debt Service Funds	259,017
Nonmajor Capital Projects Funds	 3,090,618
Total Restricted	\$ 141,582,113
Assigned:	
General Fund:	
Encumbrances	\$ 6,663,590
Central Printing	943,236
Carryforwards	16,529,017
Nonmajor Capital Projects Funds	 117,993
Total Assigned	\$ 24,253,836
<u>Unassigned</u> :	
General Fund	\$ 15,419,420
Nonmajor Special Revenue Funds	(3,973,757)
Total Unassigned	\$ 11,445,663
Total Ending Fund Balance	\$ 182,492,280

Encumbrances are reported in restricted and assigned fund balance. The following is a schedule of encumbrances at June 30, 2016:

Majo	r Fu	nds						
	Ca	pital Projects -	.	Nonmajor		Total		
General Local Cap		ocal Capital	Go	vernmental	G	overnmental		
Fund	Improvement			Funds		Funds		
\$ 6.663.590	\$	35.567.066	\$	1.706.793	\$	43.937.449		

Note 12 - SCHEDULE OF STATE REVENUE SOURCES

The District's State revenue for the year ended June 30, 2016 was as follows:

Florida Education Finance Program	\$ 212,157,666
Categorical Education Program - class size reduction	112,969,934
Workforce development program	25,996,754
Motor vehicle license tax (capital outlay and debt service)	5,263,897
Food service supplement	594,501
Pari-mutuel tax	223,250
Mobile home license tax	545,082
Florida school recognition program	4,939,581
Voluntary Pre-K	2,358,736
Gross receipts tax (Public Education Capital Outlay)	2,372,102
Charter school capital outlay funding	927,256
Miscellaneous	2,754,063
	\$ 371,102,822

Note 13 – PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2015 tax roll for the 2015-2016 fiscal year.

	Millages	Taxes Levied
General Fund:		
Nonvoted School Tax:		
Required Local Effort	5.022	\$ 350,758,634
Basic Discretionary Local Effort	0.748	52,243,620
Voted School Tax:		
Local Referendum	0.500	34,922,206
Total General Fund:	6.270	437,924,459
Capital Projects Fund:		
Nonvoted Tax:		
Local Capital Improvements	1.500	 104,766,617
	7.770	\$ 542,691,076

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2016

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, or the Florida Retirement System Investment Plan (INV).

> Plan Descriptions, Membership and Plan Benefits, and Contribution Requirements

Plan Descriptions

The Florida Retirement System (FRS) is a cost-sharing, multiple-employer, contributory retirement system. The FRS was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan, and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan (INV). Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan to assist retired members of any state-administered retirement system in paying the costs of health insurance.

The FRS, HIS, and INV are administered by the Florida Department of Management Services, Division of Retirement. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code. 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.

The FRS, HIS, and INV financial information is included in the Florida Retirement System (System) Pension Plan and Other State-Administered Systems' Comprehensive Annual Financial Report (CAFR). 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 by mail or phone at:

Department of Management Services
Division of Retirement
Bureau of Research and Member Contributions
P.O. Box 9000
Tallahassee, FL 32315-9000
850-907-6500 or toll-free 844-377-1888

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2016

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

Membership and Plan Benefits - FRS

FRS membership is compulsory for employers filling regularly established positions in a 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. The FRS has several classes of membership applicable to the District, including regular class, senior management and DROP. Employees enrolled in the FRS vested after six years of creditable service and are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. Retirees receive a lifetime pension benefit with joint and survivor payment options. The FRS provides retirement, disability, death benefits and annual cost-of-living adjustments. The FRS also includes an early retirement provision, but imposes a penalty for each year a member retires before the normal retirement date. Benefits are computed on the basis of age, average final compensation, creditable years of service, and accrual value by membership class. Pension benefits of retirees and annuitants are increased each July 1 by a cost of living adjustment of 3% per year.

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.

Membership and Plan Benefits - HIS

HIS membership is available to all members within the FRS and INV plans. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. 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.

Contribution Requirements

The contribution rates for FRS and HIS members are established, and may be amended, by the State of Florida. Employer contributions rates are actuarially recommended but set by the Legislature. These rates are a percentage of covered payroll. The FRS and HIS contribution rates were as follows:

FRS Class:	7/14 - 06/15	07/15 - 06/16
Regular	7.37%	7.26%
Special Risk	19.82%	22.04%
Elected Officers	43.24%	42.27%
Senior Management	21.14%	21.43%
DROP	12.28%	12.88%

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2016

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

Employer rates include 1.26% from 7/14 - 6/15 and 1.66% from 07/15 - 06/16 for the HIS program. In addition, other than for the DROP, rates include .04% for administrative costs. As of July 1, 2011, members contribute 3% of their salary as retirement contributions. Members participating in DROP are not required to make 3% contributions.

The District's contributions recognized during the fiscal year ended June 30, 2015 by the FRS and HIS were \$34,311,339 and \$7,011,689 respectively.

FRS and HIS Significant Assumptions and Rate of Return

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, 2015 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 3.80% was used to determine its total pension liability. In October 2015, 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, 2015, the municipal rate used by HIS decreased from 4.29% to 3.80%.

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 October 2015 the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's Capital Markets assumption team and Aon Hewitt Investment Consulting. 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
Allocation	Return
1.00%	3.20%
18.00%	4.80%
53.00%	8.50%
10.00%	6.80%
6.00%	11.90%
12.00%	6.70%
100.00%	
	Allocation 1.00% 18.00% 53.00% 10.00% 6.00% 12.00%

The HIS is essentially funded on a pay-as-you-go basis. As such, there is no assumption for a long-term expected rate of return on a portfolio, no assumptions for cash flows into and out of the plan, or assumed asset allocation.

> 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), deferred outflows of resources, deferred inflows of resources, and pension expense at measurement date June 30, 2015. The underlying financial information used to prepare the pension allocation schedules is based on the same basis as mentioned previously.

At June 30, 2016, the District reported a net pension liability of \$368,838,381 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, 2015, and the total pension liability used to calculate the net pension liability was determined by actuarial valuations dated July 1, 2015.

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

The District's proportionate share was calculated using the retirement contributions for employees that were members of the FRS and HIS during the measurement year ended June 30, 2015. The aggregate employer contribution amounts for the fiscal year ended June 30, 2015 in the pension allocation schedules agree to the total employer contribution amounts reported in the System CAFR.

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, 2015	\$	181,772,569	\$	187,065,812	\$	368,838,381	
District's proportion at June 30, 2015		0.0140731		0.0183426			
District's proportion at June 30, 2014		0.0145928		0.0185900			
Change in proportion during current year		-0.0005198		-0.0002474			

For the year ended June 30, 2016, the District recognized pension expense of \$26,501,780. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

					District Total
	FRS		HIS		Deferred Outflow
	Def Outfl	Def Infl	Def Outfl	Def Infl	(Deferred Inflow
Differences between expected and	\$ 19,189,801		\$ -		\$ 19,189,801
actual experience		\$ (4,311,092)		\$ -	(4,311,092)
Changes of assumptions	12,064,855		14,717,197		26,782,052
Net difference between projected and	-		101,264		101,264
actual investment earnings		(43,404,247)		-	(43,404,247)
Changes in proportion	4,245,703		931,289		5,176,992
		(6,821,615)		(1,919,916)	(8,741,531)
District contributions subsequent to the measurement date	31,942,720		9,294,884		41,237,604
Total Deferred Outflows	\$ 67,443,079		\$ 25,044,634		92,487,713
Total Deferred (Inflows)		\$ (54,536,954)		\$ (1,919,916)	\$ (56,456,870)

Deferred outflows of resources of \$41,237,604 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, 2017.

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

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

				[District Total
Reporting Year				De	ferred Outflow
Ending June 30,	FRS		HIS		eferred Inflow)
2017	\$ (15,935,318)	\$	2,445,951	\$	(13,489,367)
2018	(15,935,318)		2,445,951		(13,489,367)
2019	(11,967,567)		2,445,117		(9,522,450)
2020	21,197,128		2,425,093		23,622,221
2021	2,904,394		2,415,212		5,319,606
Thereafter	700,086		1,652,510		2,352,596
Totals	(19,036,595)	,	13,829,834	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(5,206,761)

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, 2015.

	FRS Net Pension Liability						HIS Net Pension Liability					
Current						Current						
	1% Decrease	Dis	scount Rate	1	% Increase	19	6 Decrease	Di	scount Rate	1	% Increase	
_	6.65%		7.65%		8.65%		2.80%		3.80%		4.80%	
	\$ 471,013,836	\$	181,772,569	\$	(58,923,675)	\$	213,152,785	\$	187,065,812	\$	165,313,193	

> Defined Contribution Retirement Plan

The District contributes to the Florida Retirement System Investment Plan (INV), the integrated defined contribution investment plan described above. Benefit terms, including contribution requirements, for the INV are established and may be amended by the Florida Legislature. For each employee in the INV, the District must contribute at the blended uniform rate structure as previously disclosed for the FRS Plan. Employees are required to contribute 3% of salary. For the year ended June 30, 2016, the District recognized pension expense of \$2,462,628. Employer contributions and earnings on those contributions are vested according to the same schedule as disclosed for the FRS Plan. Non-vested District contributions are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the INV's administrative expenses.

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 \$53,000, whichever is less. Federal income taxes on this compensation are deferred until distributions are taken. Employee contributions to the 401(a) plan were \$8,582,991 and employee contributions to the 403(b) were \$1,535,719 for the period ended June 30, 2016.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2016

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

The District offers eligible employees participation in an optional tax deferred annuity and 457 program. The Internal Revenue Service, under code section 403(b), allows employees of School Boards to defer a portion of their income from Federal income tax. The deferred earnings are placed in an investment vehicle selected by the employee, with the principal and interest tax deferred until withdrawn. The contributions for the tax deferred annuity 403(b) and 457 for the fiscal year ended June 30, 2016 were \$8,694,628 and \$1,764,974 respectively.

In addition, the District has available a Roth 403(b) that employees may elect. Contributions to the Roth 403(b) totaled \$1,480,545 for the fiscal year ended June 30, 2016.

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, 2016 was \$87,159,985.

Note 16 – CONSTRUCTION CONTRACT COMMITMENTS

The District had the following construction contract commitments at June 30, 2016:

Project	Contract Amount	Encumbered Amount	Completed To Date	Balance Committed	
Azalea Middle School - Building Envelope	\$ 10,067,045		\$ 6,052,026	\$ 2,533,464	
Largo High School - Replacement Facility	56,042,897	10,910,373	37,807,053	7,325,471	
Subtotal	66,109,942	12,391,928	43,859,079	9,858,935	
Other Projects (1)	20,435,881	3,462,018	16,096,188	877,675	
Total	\$ 86,545,823	\$ 15,853,946	\$ 59,955,267	\$ 10,736,610	

Note: (1) Individual projects with current commitment balances under \$600,000 at June 30, 2016.

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. In fiscal year 2015-16, the District added an employee health care and prescription medication program to its self-insurance programs.

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, 2016, a liability of \$14,312,059 was recorded for estimated insurance claims payable for *claims incurred, but not reported* for worker's compensation, general liability, and vehicle liability. A liability of \$11,069,000 was recorded for estimated insurance claims payable for its self-funded employee health care and prescription program. The estimated insurance claims payables were recorded using the discounted method, which were actuarially determined.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2016

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		Claims	End
	Year	Claims	Payments	of Year
2015	\$ 13,600,518	\$6,823,071	\$ (6,543,540)	\$13,880,049
2016	13,880,049	63,600,439	(52,099,429)	25,381,059

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, 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 2015-16 fiscal year, retirees and eligible dependents received postemployment health care benefits. The District provided required contributions of \$3,798,715 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 \$5,032,589. 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 une 30, 2016
Normal Cost Amortization of Unfunded Accrued Liability Interest	\$ 4,117,626 3,050,863 286,740
Annual Required Contribution Interest on Net OPEB Obligation (NOO) Amortization of NOO	7,455,229 690,285 (616,336)
Total Expense or Annual OPEB Cost (AOC) Actual Contribution Toward OPEB Cost	7,529,178 (3,798,715)
Increase in NOO NOO Beginning of Year	3,730,463 17,257,132
NOO End Of Year	\$ 20,987,595

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, 2016 were as follows:

				Percent of AOC	•
Fiscal Year	 AOC	Co	ontribution	Contributed	NOO
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
2015/2016	7,529,178		3,798,715	50.5%	20,987,595

Funded Status and Funding Progress

As of June 30, 2016, the actuarial accrued liability for benefits was \$74,062,831, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$74,062,831. The covered payroll (annual payroll for active participating employees) was \$587,765,418 for the 2015-16 fiscal year and the ratio of the unfunded actuarial accrued liability to the covered payroll was 12.6%.

District School Board of Pinellas County, Florida Notes to Financial Statements June 30, 2016

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 7.5 percent initially for the 2015-16 fiscal year, reduced to an ultimate rate of 4.5 percent for the fiscal year ending June 30, 2026.

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, 2016 was 21 years.

Note 19 - LITIGATION

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

Note 20 - GRANTS AND CONTRACTS

The District participates in various Federally-assisted grant programs that are subject to review and audit by the grantor agencies. Entitlement of these resources is generally conditional upon compliance with the terms and conditions of grant agreements and applicable Federal regulations, including the expenditure of resources for allowable purposes. Any disallowances resulting from a Federal audit may become a liability of the District. The District does not believe that any significant liabilities would result from any review of its expenditures of Federal programs.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFITS PLAN June 30, 2016

Exhibit D-2a Page 19

		Actuarial Accrued Liability				UAAL as a Percent
Actuarial	Actuarial Value	(AAL) Projected Unit			Covered	of Covered
Valuation	of Assets	Credit	Unfunded AAL (UAAL)	Funded Ratio	Payroll	Payroll
Date	(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
7/1/2013	0	\$48,500,382.00	\$48,500,382.00	0.00%	\$570,224,300.00	8 5%
7/1/2014	0	\$54,742,166.00	\$54,742,166.00	0.00%	\$578,437,319.00	9.5%
7/1/2015	0	\$74,062,831.00	\$74,062,831.00	0.00%	\$587,765,418.00	12.6%

Exhibit D-2b Page 20

District School Board of Pinellas County, Florida Schedule of Proportionate Share of Net Pension Liability Florida Retirement System (FRS) Last 10 Fiscal Years⁴

	2015	2014	2013
District's proportion of the net pension liability (asset)	1.407306963%	1.459283755%	1.423148715%
District's proportionate share of the net pension liability (asset)	\$ 181,772,569	\$ 89,037,769	\$ 244,987,234
District's covered-employee payroll	\$ 556,796,985	\$ 552,513,870	\$ 535,884,802
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	32.65%	16.12%	45.72%
Plan fiduciary net position as a percentage of the total pension liability (Note 2)	92.00%	96.09%	N/A

^{*} 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 District 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.

District School Board of Pinelias County, Florida Schedule of Contributions Florida Retirement System (FRS) Last 10 Fiscal Years*

	2016	2015	2014
Contractually required contribution	\$ 31,942,720	\$ 34,311,339	\$ 31,964,507
Contributions in relation to the contractually required contribution	\$ (31,942,720)	\$ (34,311,33 9)	\$ (31,964,507)
Contribution deficiency (excess)	\$ NA.	\$ -	\$
District's covered-employee payroll	\$ 559,932,769	\$ 556,796,9 8 5	\$ 552,513,870
Contributions as a percentage of covered-employee payroll	5.70%	6.16%	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 District is presenting information for only those years for which information is available.

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

	2015	2014	2013
District's proportion of the net pension liability (asset)	1.834261429%	1.858998708%	1.844187882%
District's proportionate share of the net pension liability (asset)	\$ 187,065,812	\$ 173,820,915	\$ 160,560,803
District's covered-employee payroll	\$ 556,796,985	\$ 552,513,870	\$ 535,884,802
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	33,60%	31.46%	29.96%
Plan fiduciary net position as a percentage of the total pension liability (Note 2)	0.50%	0.99%	N/A

^{*} 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 District 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.

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

	2016	2015	2014
Contractually required contribution	\$ 9,294,884	\$ 7,011,689	\$ 6,368,304
Contributions in relation to the contractually required contribution	\$ (9,294,884)	\$ (7,011,689)	\$ (6,368,304)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 559,932,769	\$ 556,796,985	\$ 552,513,870
Contributions as a percentage of covered-employee payroll	1.66%	1.26%	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 District is presenting information for only those years for which information is available.

	1	Budgeted Amo	ounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100	320,000.00	364,707.00	364,707.45	0.45
Federal Through State and Local	3200	3,300,000.00	5,591,897.00	5,591,896.78	(0.22
State Sources	3300	367,139,977.00	361,406,949.00	361,406,948.97	(0.03
Local Sources:	2411 2421				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	419,871,076.00	423,137,619.00	423,137,618.53	(0.47
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	419,671,070.00	423,137,019.00	423,137,018.33	(0.47
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			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		17,497,980.00	24,095,564.00	24,095,564.03	0.03
Total Local Sources	3400	437,369,056.00	447,233,183.00	447,233,182.56	(0.44
Total Revenues		808,129,033.00	814,596,736.00	814,596,735.76	(0.24
EXPENDITURES					
Current:	4000	5 40 0 40 40 00	540.343.031.00	557 105 757 00	2 1 47 272 10
Instruction	5000	548,242,487.00	560,343,031.00	557,195,757.90	3,147,273.10
Student Support Services	6100	31,814,381.00	33,000,212.00 6,631,384.00	32,940,386.47	59,825.53 51,223.44
Instructional Media Services	6200	6,356,927.00	11,499,011.00	6,580,160.56 11,409,693.10	51,223.44 89.317.90
Instruction and Curriculum Development Services	6400	10,921,092.00	11,499,011.00	11,409,693.10	149,998.37
Instructional Staff Training Services Instruction-Related Technology	6500	6,149,729.00	6,866,194.00	6,866,194.79	149,998.37
Instruction-Related Technology Board	7100	1,973,426.00	1,278,780.00	1,270,449.26	8,330.74
General Administration	7200	2,530,636.00	2,988,977.00	2,926,915.75	62,061.25
School Administration	7300	55,162,743.00	56,401,844.00	56,005,468.83	396,375.17
Facilities Acquisition and Construction	7410	431,150.00	766,863.00	662,254,59	104,608.41
Fiscal Services	7500	4,385,475.00	4,089,769.00	4,013,038.30	76,730.70
Food Services	7600	282,807,00	335,225.00	335,224.51	0.49
Central Services	7700	12,157,106.00	13,504,683.00	12,853,974.63	650,708.37
Student Transportation Services	7800	33,525,036.00	32,105,878 00	32,061,484 42	44,393.58
Operation of Plant	7900	74,275,488.00	77,108,054.00	76,728,938.99	379,115.01
Maintenance of Plant	8100	21,644,375 00	22,624,121.00	21,320,739.02	1,303,381.98
Administrative Technology Services	8200	4,777,841.00	4,871,893.00	4,731,835.57	140,057.43
Community Services	9100	787,819.00	764,656.00	764,465.19	190.81
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest	720	67,500.00	113,200.00	113,200.00	0.00
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0,00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	3,774,910 00	3,774,910.00	3,774,910.55	(0.55
Total Expenditures		831,800,000.00	850,427,541.00	843,763,950.06	6,663,590,94
Excess (Deficiency) of Revenues Over (Under) Expenditures		(23,670,967.00)	(35,830,805.00)	(29,167,214.30)	6,663,590.70
OTHER FINANCING SOURCES (USES)	3710			0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	-		0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0,00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740	300,000.00	259,740 00	259,739 94	(0.06)
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			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	32 900 000 00	25 021 549 00	0.00 35,921,547.60	0.00
Transfers In	3600	32,800,000.00	35,921,548 00	35,921,547.60	(0.40)
Transfers Out Total Other Financias Sources (L'eas)	9700	33,100,000.00	36 101 200 00	36,181,287.54	(0.46)
Total Other Financing Sources (Uses)	+ +	33,100,000.00	36,181,288.00	30,181,287.34	(0.46
SPECIAL ITEMS				0.00	0 00
EXTRAORDINARY ITEMS	+ +			0.00	0.00
LATR/MARCHANCE TITEMS				0.00	0.00
		9,429,033,00	350,483.00	7,014,073.24	6,663,590.24
Net Change in Fund Balances					
Net Change in Fund Balances Fund Balances July 1, 2015	2800	61,270,967,00	61.270.967.00	61.270.967.10 L	0.10
Fund Balances Fund Balances, July 1, 2015 Adjustments to Fund Balances	2800 2891	61,270,967 00	61,270,967.00	61,270,967.10	0.10

		Budgeted Amounts			Variance with
	Account			Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00
Capital Projects	3423			0.00	0.00
Local Sales Taxes	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	0.00
Total Local Sources Total Revenues	3400	0.00	0.00	0.00	0.00
EXPENDITURES		0.00	0.00	0.00	0.00
Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500 7100			0.00	0.00
Board General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800 7900			0.00	0.00
Operation of Plant 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 Capital Outlay:	790			0.00	0.00
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)					0.00
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	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 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	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)	7700	0.00	0 00	0.00	0.00
SPECIAL ITEMS		0.00	3 3 3		7,00
				0,00	0.00
EXTRAORDINARY ITEMS					
	ļ			0.00	0 00
Net Change in Fund Balances	7000	0.00	0.00	0 00	0.00
Fund Balances, July 1, 2015	2800 2891			0.00	0.00
Adjustments to Fund Balances Fund Balances, June 30, 2016	2700	0,00	0.00	0.00	0.00
r und omances, june no, zono	2700	V, V(I	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, 2016

		Budgeted Amounts			Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES						
Federal Direct	3100	7,752,122.00	8,340,542 00	5,884,629.18	(2,455,912.82)	
Federal Through State and Local State Sources	3200 3300	46,929,570.00	77,789,516 00	65,172,217.29	(12,617,298.71)	
Local Sources:	3300			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423		***	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			242	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	3496			0.00	0.00	
Other Local Revenue	2400	0.00	0.00	0.00	0.00	
Total Local Sources Total Revenues	3400	0.00 54,681,692.00	0.00 86,130,058.00	0.00 71,056,846.47	(15,073,211.53)	
EXPENDITURES		34,001,072.00	80,130,028,00	71,050,040,47	(15,675,211.55)	
Current:						
Instruction	5000	25,957,166.00	39,670,429 00	33,074,350.25	6,596,078.75	
Student Support Services	6100	9,134,521,00	10,130.459.00	9,226,224 43	904,234.57	
Instructional Media Services	6200		3,481.00	467.05	3,013.95	
Instruction and Curriculum Development Services	6300	7.188.138.00	10,879,116,00	9,565,134,33	1,313,981.67	
Instructional Staff Training Services Instruction-Related Technology	6400	4,562,785 00 134,094,00	12.846,344 00 793,459.00	9,990,1 8 0.06 751,203-63	2,856,163,94 42,255,37	
Board	7100	750 00	1951,439.00	0.00	42,233,37	
General Administration	7200	1,615,014 00	2,981,111.00	2,637,278 59	343,832.41	
School Administration	7300	50,775.00	38,000 00	9,535.02	28,464.98	
Facilities Acquisition and Construction	7410			0.00	0,00	
Fiscal Services	7500	47,987.00	47,987 00	49,508 57	(1,521.57)	
Food Services	7600	AL: 000 (0	2.017.001.00	0.00	0.00	
Central Services Student Transportation Services	7700 7800	216,800 00 138,914,00	2,847,991.00 164,522.00	1,253,596.22 67,320.38	1,594,394.78 97,201.62	
Operation of Plant	7900	82,889.00	149,241 00	94,899.06	54,341.94	
Maintenance of Plant	8100	02,00 1.00	147,24000	0.00	0.00	
Administrative Technology Services	8200		11,805 00	11,035.90	769.01	
Community Services	9100	5,551,859,00	5,566,113.00	3,984,649.75	1,581,463.25	
Debt Service: (Function 9200)						
Redemption of Principal	710			0.00	0.00	
Interest Dues and Fees	720			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			341,463-14	(341.463.14)	
Total Expenditures		54,681,692.00	86,130,058.00	71,056,846.47	15,073,211.53	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		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	3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans Sala of Capital Avests	3720 3730			0.00	0.00	
Sale of Capital Assets 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			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894			0,00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600			0 00	0.00	
Transfers Out	9700			0.00	0.00	
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	
SPECIAL ITEMS						
EXTRAORDINARY ITEMS				0000	0.00	
				()()()	0.00	
Net Change in Fund Balances Fund Balances, July 1, 2015	2800	0.00	0,00	0,00	0.00	
	2891			0.00	0.00	
Adjustments to Fund Balances	1 4091	1				

	Budgeted Amounts				Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100 3200			0.00	0.00
Federal Through State and Local 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 Debt Service	3412, 3421, 3423			0 00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00
Capital Projects	3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees Other Local Revenue	3496			0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES				•	
Current	5000		i	0.00	0,00
Instruction Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0,00	0,00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology Board	6500 7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0,00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500 7600			0.00	0.00
Food Services Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0,00
Administrative Technology Services	9100			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	730			0.00	0.00
Miscellaneous Capital Outlay:	790			0.00	0.00
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 OTHER FINANCING SOURCES (USES)		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 3793			0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	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	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			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
	<u> </u>			0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2015	2800	-		0.00	0.00
Adjustments to Fund Balances Fund Balances, June 30, 2016	2891 2700	0,00	0.00	0.00	0.00
r and randrees, rank 20, 2010	2700	0,00	0 00]	0.00	0.00

	T	Budgeted A	mounts		Variance with
	Account	Budgeted A	imounts	Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			0.00	0.00
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	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				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	 	0.00	0.00	0.00	0.00
EXPENDITURES Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0,00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services Instruction-Related Technology	6400 6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500 7600			0.00	0.00
Food Services Central Services	7700			0.00	0.00
Student Transportation Services	7800	-	***	0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services Debt Service: (Function 9200)	9100			0 00	0.00
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous Capital Outlay:	790			0.00	0.00
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	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 893			0.00	0.00
Discount on Lease-Purchase Agreements 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) Transfers In	760 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				-	
EVTR A ORDINARY 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, 2015	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2016	2700	0.00	0.00	0.00	0.00

			04-51	Special Revenue Funds	Minocli	Total Monresias
	Account	Food Services	Other Federal Programs	Federal Economic Stimulus Programs	Miscellaneous Special Revenue	Total Nonmajor Special Revenue
	Number	410	420	430	490	Funds
SSETS AND DEFERRED OUTFLOWS OF RESOURCES						
SSETS ash and Cash Equivalents	1110	4,872.39	0.00	0.00	0.00	4,872.3
vestments	1160	0.00	0.00	0.00	0.00	0.0
axes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.0 150.0
ccounts Receivable, Net	1131	1,016.83	0.00	0.00	0.00	1,016.8
ue From Other Agencies	1220	1,509,169.94	0.00	0.00	0.00	1,509,169.9
ue From Budgetary Funds	1141	425,749.94	0.00	0.00	0.00	425,749.9
ue From Insurer	1180	0.00	0.00	0,00	0.00	0.0
eposits Receivable ue From Internal Funds	1210	0.00	0.00	0.00	0.00	0.
ash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.
ventory	1150	1,245,171.49	0.00	0.00	0.00	1,245,171
epaid Items	1230	0.00	0.00	0.00	0.00	0.
ong-Term Investments	1460	3,186,130.59	0.00	0.00	0.00	3,186,130
EFERRED OUTFLOWS OF RESOURCES		3,100,130.37	*****			
ccumulated Decrease in Fair Value of Hedging Derivatives	1910	0,00	0.00	0,00	0.00	0
otal Deferred Outflows of Resources	_	0.00	0.00	0.00	0.00	3,186,130
otal Assets and Deferred Outflows of Resources IABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		3,186,130.59	0.00	0.00	0,00	3,100,130.
IABILITIES	1					_
ash Overdraft	2125	0.00	0.00	0.00	0.00	0.
ccrued Salaries and Benefits syroll Deductions and Withholdings	2110	0.00 80,953.35	0.00	0.00	0.00	80,953
counts Payable	2170	281,116.19	0.00	0.00	0.00	281,116
ales Tax Payable	2260	0.00	0.00	0.00	0,00	0
urrent Notes Payable	2250	0.00	0.00	0.00	0.00	0
ccrued Interest Payable eposits Payable	2210	0.00	0.00	0.00	0.00	<u>-</u>
ue to Other Agencies	2230	123,841.53	0.00	0.00	0.00	123,841
ue to Budgetary Funds	2161	5,131,792.10	0.00	0.00	0,00	5,131,792
ue to Internal Funds	2162	0.00	0.00	0.00	0.00	(
ue to Fiscal Agent ension Liability	2240	0.00	0.00	0.00	0.00	
ther Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	
idgments Payable	2130	0.00	0.00	0.00	0.00	0
onstruction Contracts Payable	2140	0.00	0.00	0.00	0.00	0
onstruction Contracts Payable - Retained Percentage latured Bonds Payable	2180	0.00	0.00	0.00	0.00	C
latured Interest Payable	2190	0.00	0.00	0.00	0.00	(
nearned Revenues	2410	297,012.86	0.00	0.00	0.00	297,012
navailable Revenues	2410	5,914,716.03	0.00	0.00	0.00	5,914,716
otal Liabilities EFERRED INFLOWS OF RESOURCES	+	3,514,710.03	0.00			
accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	<u>C</u>
Peferred Revenues	2630	0.00	0.00	0.00	0.00	C
otal Deferred Inflows of Resources		0.00	0.00	0.00	0.00	
UND BALANCES onspendable:						
Inventory	2711	1,245,171.49	0.00	0.00	0.00	1,245,171
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	(
Permanent Fund Principal Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00	
Total Nonspendable Fund Balances	2710	1,245,171.49	0.00	0.00	0.00	1,245,17
Restricted for:					0.00	(
Economic Stabilization	2721	0.00	0.00	0.00	0.00	(
Federal Required Carryover Programs State Required Carryover Programs	2722	0.00	0.00	0.00	0.00	(
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0,00	0.00	
Debt Service	2725	0.00	0.00	0.00	0.00	
Capital Projects	2726 2729	0.00	0.00	0.00	0.00	
Restricted for Restricted for	2729	0.00	0.00	0.00	0.00	
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	
Committed to:				000	0.00	
Economic Stabilization	2731	0.00	0.00	0.00	0.00	
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	
Committed for	2739	0.00	0.00	0.00	0.00	
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	
ssigned to:	374.	0.00	0.00	0.00	0.00	
Special Revenue	2741 2742	0.00	0.00	0.00	0.00	
Debt Service Capital Projects	2743	0.00	0.00	0.00	0.00	
Permanent Fund	2744	0.00	0.00	0,00	0.00	
Assigned for	2749	0.00	0.00	0.00	0.00	
Assigned for	2749	0.00	0.00	0.00	0.00	
Total Assigned Fund Balances	2740 2750	(3,973,756.93)	0.00	0.00	0.00	(3,973,75
Total Unassigned Fund Balances Total Fund Balances	2700	(2,728,585.44)	0.00	0.00	0.00	(2,728,58
Total Liabilities, Deferred Inflows of						* 100.00
Resources and Fund Balances	1	3,186,130.59	0.00	0.00	0.00	3,186,13

		ARRA	Total Nonmajor
	Account	Debt Service	Debt Service
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	299	Funds
ASSETS		•	
ash and Cash Equivalents	1110	0,00	0.00
[avestments axes Receivable, Net	1160	0.00	259,016.8 0.0
Laxes Receivable, Net Accounts Receivable, Net	1131	0,00	6.0
Interest Receivable on Investments	1170	0.00	0.0
Due From Other Agencies	1220	0,00	0,0
Due From Budgetary Funds	1141	0.00	0.0
Due From Insurer Deposits Receivable	1210	9.00	0,0
Due From Internal Funds	1142	9.00	0,0
Cash with Fiscal/Service Agents	1114	0.00	0,0
Inventory	1150 1230	0.00).0 1.0
Prepaid Items Long-Term Investments	1460	0,00	0.0
Total Assets		0.00	259,016.8
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	t) ()(1	0.0
Total Deferred Outflows of Resources Fotal Assets and Deferred Outflows of Resources		00.0	259,016 8
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		A 17 (17)	2073,701
AND FUND BALANCES			
LIABILITIES			
Cash Overdraft	2125	G (III)	0.0
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2170	0.00	0 (
Accounts Payable	2120	0.00	0.0
Sales Tax Payable	2260	0.00	0.0
Current Notes Payable	2250 2210	0.00	0.0
Accrued Interest Payable Deposits Payable	2220	0.00	0.0
Due to Other Agencies	2230	0.00	0.0
Due to Budgetary Funds	2161	0.00	0.0
Due to Internal Funds	2162 2240	0.00	0.0
Due to Fiscal Agent Pension Liability	2115	0.00	0.0
Other Postemployment Benefits Limbility	2116	0.00	0.0
hidgments Payable	2130	0.00	0.0
Construction Contracts Payable	2140 2150	00,0	0.0
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2180	0.00	0.0
Matured Interest Payable	2190	0.00	0.0
Them ned Revenues	2410	0.00	0.0
Unavailable Revenues	2410	00.00	0.0
Total Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	17,1
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.0
Deferred Revenues	2630	0.00	0.0
Total Deferred Inflows of Resources		0.00	0.0
FUND BALANCES Nonspendable:			
Inventory	2711	G/(N)	0.0
Prepaid Amounts	2712	0.00	0.0
Permanent Fund Principal	2713	0,00	0.4
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00	0.6
Restricted for:	2710	OAA	
Economic Stabilization	2721	(i.00	0.0
Federal Required Carryover Programs	2722	0.00	0.0
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.0
Local Safes Tax and Other Tax Levy Debt Service	2725	0,00	259,016.3
Capital Projects	2726	0,00	0.0
Restricted for	2729	0.00	01
Restricted for	2729	(00) (00)	259.016
Total Restricted Fund Balances Committed to	2720	UARI	239,016
Economic Stabilization	2731	0.00	0.
Contractual Agreements	2732	0,00	0
Committed for	2739	0.00	(),
Committed for Total Committed Fund Balances	2730	00,0	9. 0.
Assigned to:	27,70	50,574	V.
Special Revenue	2741	0.00	0.
Debt Service	2742	(E00)	0.
Capital Projects	2743 2744	0.00	0.
Permanent Fund Assigned for	2749	(0.00	0.
Assigned for	2749	0,00	0.
Total Assigned Fund Balances	2740	0.00	0
Total Unassigned Fund Balances	2750	0,00	250.016
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	259,016.
	1	0.00	259,016.

		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District
	Account	(COBI)	Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds
	Number	310	320	330	340	350
SSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
nvestments	1160	0.00	93,408.49	0.00	357,471.11	0.00
axes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00 202.80	0,00	373.65	0.00
nterest Receivable on Investments	1170	0.00	0.00	0.00	1,972,102.00	0.00
Oue From Other Agencies Oue 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
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
nventory	1230	0.00	0.00	0.00	0.00	0.00
Prepaid Items ong-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Fotal Assets		0.00	93,611.29	0.00	2,329,946.76	0.00
DEFERRED OUTFLOWS OF RESOURCES			2.22	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	 	0.00	93,611.29	0.00	2,329,946.76	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES	 	3.00				
AND FUND BALANCES			ļ			
LIABILITIES					0.00	00,0
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	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable 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
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0,00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds 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	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	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable 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	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities	ļ	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2630	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	1	0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:	İ		0.00	0.00	0,00	0.00
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 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	0.0
Restricted for:					0.00	0.0
Economic Stabilization	2721	0.00	0.00	0.00		0.0
Federal Required Carryover Programs	2722	0.00	0.00	0.00		0.0
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.0
Local Sales Tax and Other Tax Levy Debt Service	2725	0.00	0.00	0.00	0.00	0.0
Capital Projects	2726	0.00	93,611.29	0.00		0.0
Restricted for	2729	0.00	0.00	0.00		0.0
Restricted for	2729	0.00	0.00	0.00		0.0
Total Restricted Fund Balances	2720	0,00	93,611.29	0.00	2,323,340.70	0.0
Committed to:	2731	0.00	0.00	0.00		0.0
Economic Stabilization Contractual Aureaments	2732	0,00	0.00	0.00	0.00	0.0
Contractual Agreements Committed for	2739	0.00	0,00	0.00		0.0
Committed for	2739	0.00	0.00			0.0
Total Committed Fund Balances	2730	0.00	0,00	0.00	0.00	
Assigned to:		0.00	0.00	0.00	0,00	0.0
Special Revenue	2741	0.00	0.00			0.0
Debt Service	2742	0.00	0.00	0,00	0.00	0.0
Capital Projects Permanent Fund	2744	0.00	0.00	0.00	0.00	0.0
Assigned for	2749	0.00	0.00	0.00		0.0
Assigned for	2749	0.00	0.00			0.0
Total Assigned Fund Balances	2740	0.00	0.00			0.1
Total Unassigned Fund Balances	2750	0.00	93,611.29			0.0
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0,00	93,011.29	0.00		
Treat Liabilities Deferred Intlows of	1	0.00	93,611.29	0.00	2,329,946.76	0.0

		Capital Projects Funds			, , , , , , , , , , , , , , , , , , , ,	
	Account	Capital Outlay and Debt Service	Nonvoted Capital Improvement Fund	Voted Capital Improvement Fund	Other Capital Projects	ARRA Capital Projects
	Number	360	370	380	390	399
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	1,311,174.74	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120	0.00	0.00	0.00	232,492.00	0.00
Interest Receivable on Investments	1170	665.84	0.00	0.00	4.08	0.00
Due From Other Agencies	1220	36,277.03	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 1210	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	1400	1,348,117.61	0.00	0.00	232,496.08	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		1,348,117.61	0.00	0.00	232,496.08	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		1,340,117.01	0,00			
AND FUND BALANCES						
LIABILITIES				0.00	0.00	0.00
Cash Overdraft	2125 2110	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	162,334.74	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 2210	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	114,503.19	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	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	0.00 482,445,55	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2150 2180	482,443.33	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	2410	0.00	0.00	0.00	0.00 114,503.19	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		644,780.29	0,00	0.00	114,303.19	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	36,277.03	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		36,277.03	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00	0.00	0.00	0.00	0.00
Restricted for:	27.10	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
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	667,060.29	0.00	0.00	0.00	0.00
Restricted for	2729 2729	0.00	0.00	0.00	0,00	0.00
Restricted for Total Restricted Fund Balances	2729	667,060.29	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 Committed for	2739 2739	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 2743	0.00	0.00	0.00	117,992.89	0.00
Capital Projects Permanent Fund	2744	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
Total Assigned Fund Balances	2740	0.00	0.00		117,992.89	0.00
Total Unassigned Fund Balances Total Fund Balances	2750 2700	667,060.29	0.00		117,992.89	0.00
Total Liabilities, Deferred Inflows of	2,00	1				
Resources and Fund Balances		1,348,117.61	0.00	0.00	232,496.08	0,00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2016

	<u> </u>	Total Nonmajor
	Account	Capital Projects
	Number	Funds
SSETS AND DEFERRED OUTFLOWS OF RESOURCES		
SSETS		0.00
ash and Cash Equivalents	1110	1,762,054.34
ivestments	1120	0.00
axes Receivable, Net	1131	232,492.00
ccounts Receivable, Net hterest Receivable on Investments	1170	1,246.37
Due From Other Agencies	1220	2,008,379.03
Due From Budgetary Funds	1141	0.00
Oue From Insurer	1180	0.00
Deposits Receivable	1210	0.00
due From Internal Funds	1142	0.00
ash with Fiscal/Service Agents	1114	0.00
ventory	1150	0.00
repaid Items	1230	0.00
ong-Term Investments	1460	4,004,171.74
otal Assets DEFERRED OUTFLOWS OF RESOURCES	 	4,004,171.74
accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
otal Deferred Outflows of Resources	17.1	0.00
otal Assets and Deferred Outflows of Resources	1	4,004,171.74
IABILITIES, DEFERRED INFLOWS OF RESOURCES		W. 3-3-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1
AND FUND BALANCES		
JABILITIES	1	
ash Overdraft	2125	0.00
ccrued Salaries and Benefits	2110	0.0
ayroll Deductions and Withholdings	2170	0.0
ccounts Payable	2120	162,334.7
ales Tax Payable	2260	0.0
urrent Notes Payable	2250	0.0
occrued Interest Payable	2210 2220	0.0
Deposits Payable	2230	0.0
Due to Other Agencies	2161	114,503.1
Due to Budgetary Funds Due to Internal Funds	2162	0.0
Oue to Fiscal Agent	2240	0.0
Pension Liability	2115	0.0
Other Postemployment Benefits Liability	2116	0.0
udgments Payable	2130	0.0
Construction Contracts Payable	2140	0.0
Construction Contracts Payable - Retained Percentage	2150	482,445.5
Matured Bonds Payable	2180	0.0
Matured Interest Payable	2190	0.0
Jnearned Revenues	2410	0.0
Unavailable Revenues	24117	759,283.4
Total Liabilities DEFERRED INFLOWS OF RESOURCES		
	2610	0.0
Accumulated Increase in Fair Value of Hedging Derivatives	2630	36,277.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues		
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources		
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES		36,277.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES	2630	36,277.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts	2630 2711 2712	36,277.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Fortal Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory	2630 2711 2712 2713	36,277.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES Vonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form	2711 2712 2713 2719	36,277.0 0,0 0,0 0,0 0,0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances	2630 2711 2712 2713	36,277.0 0,0 0,0 0,0 0,0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances Restricted for:	2630 2711 2712 2713 2719 2710	36,277.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Fortal Deferred Inflows of Resources FUND BALANCES Vonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization	2630 2711 2712 2713 2719 2710 2721	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Foral Deferred Inflows of Resources FUND BALANCES Vonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs	2630 2711 2712 2713 2719 2710 2721 2721	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Fotal Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs	2630 2711 2712 2713 2719 2710 2721 2722 2723	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Fotal Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Foral Deferred Inflows of Resources FUND BALANCES Vonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Foral Deferred Inflows of Resources FUND BALANCES Vonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Restricted for Restricted for Restricted for	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729	36,277.0 36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Foral Deferred Inflows of Resources FUND BALANCES Vonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Restricted Fund Balances	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2729	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Foral Deferred Inflows of Resources FUND BALANCES Vonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Restricted Fund Balances	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2720 2731	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Foral Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Restricted for Restricted for Restricted Fund Balances Committed to:	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2729 2720 2731 2732	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Forat Deferred Inflows of Resources FUND BALANCES Vonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Form Total Nonspendable Form Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2720 2731 2732 2732 2739	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Foral Deferred Inflows of Resources FUND BALANCES Vonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Committed for Committed for	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2720 2731 2732 2739 2739 2739	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FIND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Form Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Restricted for Restricted for Restricted for Committed to: Economic Stabilization Economic Stabilization Contractual Agreements Committed for	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2720 2731 2732 2732 2739	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Form Total Nonspendable Form Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Assigned to.	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2720 2731 2732 2739 2739 2730	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Fortal Peterred Inflows of Resources FUND BALANCES Vonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Restricted for Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739 2730 2741	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Foral Deferred Inflows of Resources FUND BALANCES Vonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Find Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed for Total Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2720 2731 2732 2739 2739 2730 2741 2742	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Form Total Nonspendable Form Total Nonspendable Form State Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Contractual Agreements Committed for Committed for Committed for Committed for Special Revenue Debt Service Capital Projects	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2720 2731 2732 2739 2739 2730 2741 2742 2743	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Fortal Peterred Inflows of Resources FUND BALANCES Vonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Restricted for Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739 2730 2741 2742 2743 2744	36,277.0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed for Total Committed for Special Revenue Debt Service Capital Projects Permanent Fund Assigned for	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2720 2731 2732 2739 2739 2730 2741 2742 2743 2744 2749	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Assigned for Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Assigned for Assigned for Assigned for Assigned for	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739 2730 2741 2742 2744 2749 2749	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Restricted for Committed to: Economic Stabilization Contractual Agreements Committed for Total Restricted Fund Balances Committed for Committed for Sender Sales Sale	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739 2730 2741 2742 2743 2744 2749 2749 2740	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Total Deferred Inflows of Resources FUND BALANCES Nonspendable: Inventory Prepaid Amounts Permanent Fund Principal Other Not in Spendable Form Total Nonspendable Form Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Assigned for Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Assigned for Assigned for Assigned for Assigned for	2630 2711 2712 2713 2719 2710 2721 2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739 2730 2741 2742 2744 2749 2749	36,277.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0

	Account	Permanent Fund
ACCEPTE AND RECEDERS OF THE OWE OF BESOUDERS	Number	000
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS		
Cash and Cash Equivalents	1110	0.0
nvestments	1160	150,812.5
axes Receivable, Net	1120	0,0
accounts Receivable, Net	1131	0.0
nterest Receivable on Investments Due From Other Agencies	1170	100
Due From Budgetary Funds	1141	0.0
Due From Insurer	1180	0.0
Deposits Receivable	1210	0.0
Due From Internal Funds	1142	0.0
ash with Fiscal/Service Agents	1114	0.0
nventory	1150	0.0
repaid Items	1230 1460	0.0
ong-Term Investments Otal Assets	1460	150,912.6
DEFERRED OUTFLOWS OF RESOURCES		11.0(712.0
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.0
otal Deferred Outflows of Resources		0.0
otal Assets and Deferred Outflows of Resources		150,912.0
JABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
JABILITIES	3125	-
ash Overdraft	2125	0.0
avroll Deductions and Withholdings	2110 2170	0.0
ayroll Deductions and Withholdings	2170	0.1
ales Tax Payable	2260	0.6
urrent 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	0.0
Due to Internal Funds	2162	492.1
Oue to Fiscal Agent	2240	0.0
ension Liability Other Postemployment Benefits Liability	2115 2116	0.0
udgments Payable	2130	0.0
Construction Contracts Payable	2140	0.0
Onstruction Contracts Payable - Retained Percentage	2150	0 (
Aatured Bonds Payable	2180	0.0
Matured Interest Payable	2190	0.0
Jnearned Revenues	2410	0.0
Inavailable Revenues Fotal Liabilities	2410	9.0 492,3
DEFERRED INFLOWS OF RESOURCES		472.
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.0
Deferred Revenues	2630	0.0
Total Deferred Inflows of Resources		0.0
FUND BALANCES		
Nonspendable:		
Inventory	2711	0.0
Prepaid Amounts	2712	150,420.1
Permanent Fund Principal Other Not in Spendable Form	2719	0.0
Total Nonspendable Fund Balances	2710	150,420.3
Restricted for:		
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
Capital Projects Restricted for	2726 2729	0.0
Restricted for Restricted for	2729	0.0
Total Restricted Fund Balances	2720	0.0
Committed to: Economic Stabilization	2731	0 (
Contractual Agreements	2732	0.0
	2739	0 (
Committed for	2739	0.0
		0.0
Committed for Committed for Total Committed Fund Balances	2730	
Committed for Committed for Total Committed Fund Bakinees Issigned to	2730	0.6
Committed for Committed for Total Committed Fund Balances Assigned to Special Revenue	2730 2741	
Committed for Committed for Total Committed Fund Balances sugged to: Special Revenue Debt Service	2730	0.0
Committed for Committed for Total Committed Fund Balances Issigned to Special Revenue	2730 2741 2742 2743 2744	0.0 0.0 0.0
Committed for Committed for Total Committed Fund Balances sssgned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for	2730 2741 2742 2743 2744 2749	0.0 0.0 0.0 0.0
Committed for Committed for Total Committed Fund Balances Essigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2730 2741 2742 2743 2744 2749 2749	0.0 0.0 0.0 0.0
Committed for Committed for Total Committed Fund Balances issigned to Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Total Assigned for Total Assigned Fund Balances	2730 2741 2742 2743 2744 2749 2749 2740	0.0 0.0 0.0 0.0 0.0 0.0
Committed for Committed for Total Committed Fund Balances Essigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2730 2741 2742 2743 2744 2749 2749	0.4 0.4 0.4 0.4

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, 2016

	-	Food	Other Federal	Special Revenue Funds Federal Economic	Miscellaneous	Total Nonmajor
	Account Number	Services 410	Programs 420	Stimulus Programs 430	Special Revenue 490	Special Revenue Funds
REVENUES	Number			0.00	0.00	0.00
ederal Direct	3100	0.00	0.00	0.00 468,367.30	0.00	43,295,891.14
ederal Through State and Local	3200	42,827,523.84 991,187.22	0.00	0.00	0.00	991,187.22
State Sources	3300	991,187.22	0,00			
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					0.00
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	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	,
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	0.00	0.00	0.00
Capital Projects	3423 3418, 3419	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes Charges for Service - Food Service	345X	7,212,648.89	0.00	0.00	0.00	7,212,648.89
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00 485,680.58
Other Local Revenue		485,680.58	0.00	0.00	0.00	7,698,329.47
Total Local Sources	3400	7,698,329.47 51,517,040.53	0.00	468,367.30	0.00	51,985,407.83
Total Revenues		31,317,040.33	0.00	100,507.00		
EXPENDITURES	1			1		
Current: Instruction	5000	0.00	0.00	8,460.00	0.00	8,460.00
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	283,319.3
Instruction and Curriculum Development Services	6300	0.00	0.00	283,319.31 172,190.47	0.00	172,190.4
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 Control Administration	7200	0.00	0.00	4,397.52	0.00	4,397.5
General Administration 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	0.0
Fiscal Services	7500	0.00	0.00	0.00	0.00	49,586,423.3
Food Services	7600	49,586,423.34	0.00	0.00	0.00	0.0
Central Services	7700 7800	0.00	0.00	0.00	0.00	0.0
Student Transportation Services	7900	0.00	0.00	0.00	0.00	0,0
Operation of Plant Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
Community Services	9100	0,00	0.00	0.00	0.00	0.0
Debt Service: (Function 9200)		2.20	0.00	0,00	0.00	0.0
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.0
Interest	720 730	0.00	0.00	0.00	0.00	0.0
Dues and Fees Miscellaneous	790	0.00	0.00	0.00	0.00	0.0
Capital Outlay:					0.00	0.0
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	863,251.9
Other Capital Outlay	9300	863,251.96	0.00	468,367.30	0.00	50,918,042.6
Total Expenditures		50,449,675.30 1,067,365.23	0.00	0.00	0.00	1,067,365.2
Excess (Deficiency) of Revenues Over (Under) Expenditures	 	1,067,363.23	0.00			
OTHER FINANCING SOURCES (USES)	3710	0.00	0.00	0.00	0.00	0.0
Issuance of Bonds Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.0
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.0
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.0
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.0
Discount on Lease-Purchase Agreements	893 3720	0.00	0.00	0.00	0.00	0.0
Loans	3730	0.00	0.00	0.00	0.00	0.0
Sale of Capital Assets	3740	0.00	0.00	0,00	0.00	0,0
Loss Recoveries Proceeds of Forward Supply Contract	3760	0.00	0.00		0.00	0.
Proceeds from Special Facility Construction Account	3770	0.00	0.00		0.00	0.
Face Value of Refunding Bonds	3715	0,00	0.00		0.00	0.
Premium on Refunding Bonds	3792	0.00	0.00		0.00	0.
Discount on Refunding Bonds	892 3755	0.00	0.00		0.00	0.
Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.
Premium on Refunding Lease-Purchase Agreements	894	0.00	0.00		0.00	0
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0,00		0.00	970,458
Transfers In	3600	970,458.46	0.00		0.00	970,430
Transfers Out	9700	0.00	0.00		0.00	970,458
Total Other Financing Sources (Uses)		970,458.46	0.00	0.00		
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0
EXTRAORDINARY ITEMS	 		0.00	0.00	0.00	0
		2.037,823.69	0.00	0.00	0.00	2,037,823
Net Change in Fund Balances	2800	(4,766,409.13)	0.00	0.00	0,00	(4,766,409.
Fund Balances, July 1, 2015	2891	0.00	0.00		0.00	(2,728,585
Adjustments to Fund Balances Fund Balances, June 30, 2016	2700	(2,728,585,44)	0.00	0.00	0.00	(4,146,383.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS
For the Fixel Year Ended June 30, 2016

		RINGS INTO		3 14 1100	Debt Servic	e Eunds	2		
	Account	Sonds 210	Special Act Bends 220	Sections 1011.14 & 1011.15. F.S. Loans 230	Motor vehicle Revenue Bonds 240	Souds 250	Other Debt Service 238)	AMCA Debi Service	Jetal Nemasjur Debt Nervice Funds
REVENUES Federal Direct	3160	838	0010		(80'0)		0115	000	0000
Federal Through State and Local	1200	10.00	000	0000	0,130	00'0	000	000	00.0
State Someex	3300	4,870,13991	000		(0.00)	00.0	000	0110	4.870.129.91
recar solution. Property Taxes Levicel. Fax Redemptions and Excess Fees for Operational Parasses.	3411, 3421.	200	189.00	100 100	8.5	39.0		0,00	9
Property Taxes Levied, Fax Redemptions and Excess Fees for Deb		9000	30.00	000	QUITE STATE OF THE	00.00	3		
Property Taxes Levied, Fax Redemptions and Excess Fees for	3413,3421.	0.00							
Uncal Sales Taxes	MIN. MIN	00%	0000	0.00	0000	1800 1800	1990	000	000
Chagges for Service - Food Service	XSF.	000	(NiO		0008	0.00	0000	000	3.00
Impact Fees	34%	00.0	(877)		904	3010	180'0	(8) (:	00.6
Usal Local Sources	3400	000	000		0000	900	9336	1300	080
Total Revenues		16.601.028.01	000		000	00'0	00'0	000	4.870.129.91
EXPENDITURES Current									
Instruction Sinderal Surveyor Serricov	9079	080	0000		0000	000	31,000	000	000
Instructional Media Services	00009	000	1820		000	080	00%	000	0.000
Instruction and Carriedam Development Services	6,300	000	4870		000	0850	100 (1	0000	0000
Instructional Staff Training Services	6400	900	0.09		000	080	03.0	000	000
Instruction-Related Lectinology	2100	900	800		000	18:00	0100	0000	000
General Administration	7200	0000	0.00		000	00'0	06.0	0.00	000
School Administration	7300	0000	00'0		0.00	(800)	0.00	000	000
Facilities Acquisition and Construction	7410	0000	000		000	00.00	XF0	0000	0.00
Food Services	7600	0.00	0000		1904	0.00	000	3870	1900
Central Services	7300	000	000		000	00.00	00,00	0000	0.00
Stadent Transportation Services	7800	000	000	000	9974	(610)	000	0000	000
Maintenance of Plant	8100	960	8 8		1877	000	0000	000	10000
Administrative Technology Services	8200	000	000		040	0000	0000	0000	390
Community Services	9108	000	000	0110	(8)()	00.0	0000	0000	300
Debt Service d'anction 9200. Redemption of Principal	730	4,250,000,00	0000		10,131	00.0	000	0000	4.250.000.20
Interest Dame and Econo	130	784,000 PK	00'0	000	90'0	0000	0000	000	784,606,86
Mixedlaneaus	98.	963	000	The state of the s	800	90'0	0000	00.0	‡ (8)
Cupital Outher									
Freehhes Aequistion and Construction	2420	6.00			0.00	0070	00.0	0000	000
Other Capital Outlay	9,40	0000	900	000	810	0000	0000	000	0,00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(65.886.341)			0.00	000	0.00	000	1165.988.39
OTHER FINANCING SOURCES (USES)									
Examine of Bonds	3730	(0)00	(0)		000	(81.0)	0,280	1904	000
Discount on Sale of Bonds	89.1	(00)	0.00		000	180'0	189.0	1000	000
Proceeds of Lease-Purchase Agreements	3750	000	(8) (1		000	(A)(X)	0.033	13030	0.00
Premain on Lease-Purchase Agreements	3793	00.0	(0.00)		4100	(8)(0)	1831.0	1900	000
Discount on Lease-Parchase Agreements	2000	000	000	0.19	004	80.0	1300	1863	38.0
Sale of Capital Assets	37.00	00'0	(6)()		000	000	000	900	0000
Loss Recoveries	3740	0.00	0.00		8.00	90'0		18310	00:0
Proceeds of Forward Supply Contract	37(4)	0000	000		000	(KTO	6870	0.00	0,00
Proceeds from Special Facility Construction Account	3715	000	(8)()		1830	0.00	60.0	(3)(3)	13000
Premium on Refunding Bonds	3792	000	000		1880	(0.0)	(8)'0	16030	000
Discount on Refiniding Bonds	81.2	000	0.00		D(0)	0000	000	9000	0.00
Refunding Lease-Purchase Agreements	3755	000	000		000	00:0	000	000	18761
Discount on Relinding Lease-Purchase Agreements	894	000	000		0.081	0000	0000	000	0800
Pryments to Relunding Escrow Agent (Function 9299)	760	00.6	0.00		0.081	00'0	00.0	0.10	0.00
Transfers In	3600	0000	000	The second secon	0.00	00'0	0.00	0.00	0.00
Total Other Financing Sources (Lises)	9700	000	0000	000	800	0000	0000	0300	(8)(0)
SPICIAL ITEMS			AND THE REAL PROPERTY AND THE PROPERTY A						
NAME OF STREET OF STREET		0.00	0.00	0.130	000	1810	0890	15.00	000
I.A.I.A.A.A.A.I.A.A.A.A.A.A.A.A.A.A.A.A		000	00'0	00:00	10041	0.00	8000	18331	004
Net Change in Fund Balances		(165.988.39)	0.00		000	00.0	00.00	0.00	(165.988.30)
Fund Balances, July 1, 2015	2800	425,005 24	00'0		0.00	00'0	(8010)	000	425,005.24
Adjustments to Fund Balances Fand Balances, June 30, 2016	2891	0.00	0.00	0000	0.00	0000	0.00	0000	0.00
Louist Policitica, come, pp. period	÷ (1)11	2323000	2007		Torra	Love	ann	Loren	

The notes to linamend statements are an integral port of this statement, [58]: 145

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, 2016

	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
REVENUES						
Federal Direct	3100	0,00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0,00 223,250,00	0.00	2,372,102.00	0.00
State Sources Local Sources:	3300	0.00	223,230.00	0.00	2,372,102.00	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 Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0,00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00 1,111.88	0.00	0.00	0.00
Other Local Revenue Total Local Sources	3400	0,00	1,111.88	0.00	1,174.91	0.00
Total Revenues	3400	0.00	224,361.88	0.00	2,373,276.91	0.00
EXPENDITURES Current:						
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 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	7410	0.00	13,352.23	0.00	0.00	00,00
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	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)	710	0.00	0,00	0.00	0.00	0.00
Redemption of Principal	710	0,00	0.00	0.00	0.00	0.00
Interest 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	0.00	8,918.88	0.00	641,775.40	0.00
Other Capital Outlay	9300	0.00	0.00 22,271.11	0.00	641,775.40	0.00
Total Expenditures	+	0.00	202,090.77	0.00	1,731,501.51	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINACING SOURCES (USES)	3710	0.00	0.00	0.00	0.00	0,00
Issuance of Bonds 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	893	0.00	0.00	0.00	0.00	0.00
Loans	3720 3730	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets Loss Recoveries	3740	0,00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00		0.00
Refunding Lease-Purchase Agreements	3755 3794	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
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	(188,250.00)	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	(188,250.00)		0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
		0.00	13,840.77	0.00		0,00
Net Change in Fund Balances	2800	0.00	79,770.52	0.00		0.00
Fund Balances, July 1, 2015 Adjustments to Fund Balances	2891	0.00	0.00	0.00		0.00
Fund Balances, June 30, 2016	2700	0.00	93,611.29	0.00		0.00

	1	Capital Projects Funds	Nanuated Capital	Voted Capital	Other	ARRA
	Account	Capital Outlay and Debt Service	Nonvoted Capital Improvement Fund 370	Improvement Fund	Capital Projects	Capital Projects 399
REVENUES	Number	360	370	380	390	399
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	311,948.26	0.00	0.00	927,256.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00	0.00
Capital Projects	3423 3418, 3419	0.00	0.00	0.00	0.00	0,00
Local Sales Taxes	3418, 3419 345X	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	1	2,414.43	0.00	0.00	113,983.28	0.00
Total Local Sources	3400	2,414.43	0.00	0.00	113,983.28	0.00
Total Revenues		314,362.69	0.00	0.00	1,041,239.28	0.00
EXPENDITURES	1					
Current:		200	0.00	0.00	0.00	0.00
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	6300	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development 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	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500 7600	0.00	0.00	0.00	0.00	0.00
Food Services 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)			0.00	0.00	0.00	0.00
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720 730	0.00 3,934.66	0.00	0.00	0.00	0.00
Dues and Fees	790	0.00	0.00	0.00	0.00	0.00
Miscellaneous Capital Outlay:	1 /90 1	0.00	0.00			
Facilities Acquisition and Construction	7420	2,489,983.69	0.00	0.00	89,567.00	0.00
Other Capital Outlay	9300	0.00	0,00	0.00	0.00	0.00
Total Expenditures		2,493,918.35	0.00	0.00	89,567.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,179,555.66)	0.00	0.00	951,672.28	0.00
OTHER FINANCING SOURCES (USES)	7710	0.00	0.00	0,00	0.00	0.00
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	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 3770	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account 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	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 9700	0.00	0.00	0.00	(927,256.00)	0.00
Transfers Out Total Other Financing Sources (Uses)	1 3700	0.00	0.00	0.00	(927,256.00)	0.00
SPECIAL ITEMS						
		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	 	(2,179,555.66)	0.00	0.00	24,416.28	0.00
Fund Balances, July 1, 2015	2800	2,846,615.95	0.00	0.00	93,576.61	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2016	2700	667,060.29	0.00	0.00	117,992.89	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, 2016

	Account Number	Total Nonmajor Capital Projects Funds
REVENUES	2100	0.00
Federal Direct Federal Through State and Local	3100 3200	0.00
State Sources	3300	3,834,556.26
Local Sources:		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	0.00
Operational Purposes	3423 3412, 3421,	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for 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	0.00
Charges for Service - Food Service	345X 3496	0.00
Impact Fees Other Local Revenue	3490	118,684.50
Total Local Sources	3400	118,684.50
Total Revenues		3,953,240.76
EXPENDITURES		
Current:	5000	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	7100 7200	0.00
General Administration	7300	0.00
School Administration Facilities Acquisition and Construction	7410	13,352.23
Fiscal Services	7500	0.00
Food Services	7600	0.00
Central Services	7700	0.00
Student Transportation Services	7800 7900	0.00
Operation of Plant	8100	0.00
Maintenance of Plant Administrative Technology Services	8200	0.00
Community Services	9100	0.00
Debt Service: (Function 9200)		
Redemption of Principal	710	0.00
Interest	720	3,934.60
Dues and Fees Miscellaneous	790	0.00
Capital Outlay:		
Facilities Acquisition and Construction	7420	3,230,244.9
Other Capital Outlay	9300	0.00
Total Expenditures		3,247,531.86 705,708.96
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		
Issuance of Bonds	3710	0.00
Premium on Sale of Bonds	3791 891	0.0
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	3750	0.0
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3793	0.0
Discount on Lease-Purchase Agreements	893	0.0
Loans	3720	0.0
Sale of Capital Assets	3730	0.0
Loss Recoveries	3740 3760	0.0
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3770	0.0
Face Value of Refunding Bonds	3715	0.0
Premium on Refunding Bonds	3792	0.0
Discount on Refunding Bonds	892	0.0
Refunding Lease-Purchase Agreements	3755 3794	0.0
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	894	0.0
Payments to Refunding Escrow Agent (Function 9299)	760	0.0
Transfers In	3600	0.0
Transfers Out	9700	(1,115,506.0
Total Other Financing Sources (Uses) SPECIAL ITEMS		(1,115,506.0
EXTRAORDINARY ITEMS	-	0.0
Net Change in Fund Balances		(409,797.
Fund Balances, July 1, 2015	2800	3,618,408.3
Adjustments to Fund Balances	2891),0
	2700	3,208,611.2

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, 2016

			Total
		Permanent	Nonmajor
	Account Number	Funds 000	Governmental Funds
REVENUES	Number	000	runus
Federal Direct	3100	0.00	5,884,629.18
Federal Through State and Local	3200	0,00	108,468,108.43
State Sources	3300	0.00	10,641,866.41
Local Sources:	2411 2421		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421, 3423	0.00	0,00
Operational Purposes 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,		
Capital Projects	3423	0.00	0,00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	7,212,648.89
Impact Fees	3496	0.00	0.00
Other Local Revenue Total Local Sources	3400	500.28 500.28	604,865.36 7,817,514.25
Total Revenues	3400	500.28	132,812,118.27
EXPENDITURES			,,
Current:			
Instruction	5000	492.35	33,083,302.60
Student Support Services	6100	0.00	9,226,224.43
Instructional Media Services	6200	0.00	467.05
Instruction and Curriculum Development Services	6300	0.00	9,848,453.64 10,162,370.53
Instructional Staff Training Services Instruction-Related Technology	6500	0.00	751,203.63
Board	7100	0.00	0.00
General Administration	7200	0.00	2,641,676.11
School Administration	7300	0.00	9,535.02
Facilities Acquisition and Construction	7410	0 00	13,352.23
Fiscal Services	7500	0.00	49,508.57
Food Services	7600	0.00	49,586,423.34
Central Services Student Transportation Services	7700 7800	0.00	1,253,596.22 67,320.38
Operation of Plant	7900	0.00	94,899.06
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	11,035.99
Community Services	9100	0.00	3,984,649.75
Deht Service: (Function 9200)	i		
Redemption of Principal	710	0.00	4,250,000.00
Interest	720	0.00	784,606.86
Dues and Fees	730	0.00	1,511.44
Miscellaneous Capital Outlay:	7.90	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	3,230,244.97
Other Capital Outlay	9300	0.00	1,204,715.10
Total Expenditures		492.35	130,255,096.92
Excess (Deficiency) of Revenues Over (Under) Expenditures		7.93	2,557,021.35
OTHER FINANCING SOURCES (USES)	1		
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds	3791 891	0.00	0.00
Discount on Sale of Bonds 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	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 3770	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770	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	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	970,458.46
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	(1,115,506.00)
SPECIAL ITEMS		0.00	0.00
EXTRAORDINARY ITEMS			
Net Change in Fund Balances	+	0.00 7.93	0.00 2,411,973,81
Fund Balances, July 1, 2015	2800	150,412.41	(572,583.15)
Adjustments to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2016	2700	150,420.34	1,839,390.66

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, 2016

	Account Number	Budgeted A	mounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100	13.151.110.00	10.007.503.00		0.00
Federal Through State and Local State Sources	3200	43,454,669.00 666,846,90	42.827,523.00 991,187.00	42,827,523.84 991,187.22	0.84
Local Sources:	3,700	000,84070	271,107.00	391,767 ==	0.22
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X	8,157 950 00	7,698,331,00	7,698,329.47	(1.53)
Impact Fees Other Local Revenue	3496				0.00
Total Local Sources	3400	8,157,950.00	7,698,331.00	7,698,329.47	(1.53)
Total Revenues		52,279,465.00	51,517,041.00	51,517,040.53	(0.47)
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 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	47,512,764-00	51,125,857 00	49,586,423-34	1,539,433.66
Central Services Student Transportation Services	7700 7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100	· ·			0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)	710				0.00
Redemption of Principal Interest	710 720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0/2.00/	0.00
Other Capital Outlay Total Expenditures	9300	47,512,764.00	51,125,857,00	863,251 96 50,449,675.30	(863,251.96) 676,181.70
Excess (Deficiency) of Revenues Over (Under) Expenditures		4,766,701.00	391,184.00	1,067,365.23	676,181.23
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 Face Value of Refunding Bonds	3760 3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0,00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	760			-	0.00
Transfers In	3600		970,458 00	970,458 46	0.46
Transfers Out	9700		,		0.00
Total Other Financing Sources (Uses)		0.00	970,458 00	970,458.46	0.46
SPECIAL ITEMS				T	
EXTRAORDINARY ITEMS					0.00
		4,766,701.00	1,361,642.00	2,037,823.69	676,181.69
Net Change in Fund Balances					
Net Change in Fund Balances Fund Balances, July 1, 2015	2800 2891	(4,766,409.13)	(4,766,409.13)	(4,766,409.13)	0.00

		Budgeted	Amounts		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	4,994,050.00	4,870,129.91	4,870,129.91	0.00
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 Debt	3423 3412, 3421,				0.00
Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0,00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0,00
Impact Fees	3496				0.00
Other Local Revenue			0.00		0.00
Total Local Sources	3400	0.00 4,994,050.00	0.00 4,870,129.91	0.00 4,870,129.91	0.00
Total Revenues EXPENDITURES		4,994,030,00	4,670,129.91	4,870,129.91	0,00
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00
Instructional Start Training Services Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410 7500				0.00
Fiscal Services 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)	9100				0.00
Redemption of Principal	710	4,250,000,00	4,251,511.30	4,250,000.00	1,511.30
Interest	720	744,050.00	784,607 00	784,606.86	0.14
Dues and Fees	730			1,511.44	(1,511.44)
Miscellaneous	790				0.00
Capital Outlay: Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		4.994,050.00	5,036,118.30	5,036,118.30	(0.00)
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	(165,988.39)	(165,988,39)	(0.00)
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0,00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract Face Value of Refunding Bonds	3760 3715				0.00
Premium on Refunding Bonds	3713				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	894 760				0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	(165,988,39)	(165,988.39)	(0.00)
Fund Balances, July 1, 2015	2800	92,713.57	92,713.57	425,005.24	332,291.67
Adjustments to Fund Balances	2891		332,291.67		(332,291.67)
Fund Balances, June 30, 2016	2700	92,713 57	259,016.85	259,016,85	(0.00)

		Budgeted Am	nounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					-
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300	3,545,279.00	4,780,549,00	4,780.549.28	0.00
Local Sources:				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00
Capital Projects	3413, 3421,	100,575,953 00	101,226,309,00	101,226,308.76	(0.24
Local Sales Taxes	3418, 3419			7.1.(1-1.(1-1.11-1.11-1.11-1.11-1.11-1.1	0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496		*******		0.00
Other Local Revenue Total Local Sources	3400	1,200,000.00	840,401.00 102,066,710.00	840,401.10 102,066,709.86	0.10
Total Revenues	3400	105,321,232.00	106,847,259.00	106,847,259.14	0.14
EXPENDITURES		100,021,202.00	100,047,257.00	100,047,237.14	0.14
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services Instruction and Curriculum Development Services	6200				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	7300 7410	100,621,055.00	94,750,141.00	9,682,425.79	0.00 85,067,715.21
Fiscal Services	7500	100,021,033.00	94,730,141.00	7,082,423.77	0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant Maintenance of Plant	7900 8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			1,741,836.47	(1,741,836.47)
Interest	720	3,037,112.00	3,067,221.00	207,023 74	2,860,197.26 0.00
Dues and Fees Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	80,392,024.00	80,392,024.00	80,392,023.61	0.39
Other Capital Outlay	9300				0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		184,050,191.00 (78,728,959.00)	178,209,386,00 (71,362,127.00)	92,023,309.61 14,823,949.53	86,186,076.39 86,186,076.53
OTHER FINANCING SOURCES (USES)		(78,728,737.00)	(71,302,127.00)	14,623,949.33	80,180,070.33
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 3770				0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0,00
Discount on Refunding Lease-Purchase Agreements	894 760				0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	3600				0.00
Transfers Out	9700	(32,800,000.00)	(37,126,363.00)	(36,892,006.06)	234,356.94
Total Other Financing Sources (Uses)		(32,800,000.00)	(37,126,363.00)	(36,892,006.06)	234,356.94
SPECIAL ITEMS					0 00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(111,528,959.00)	(108,488,490.00)	(22,068,056.53)	86,420,433.47
Fund Balances, July 1, 2015	2800	139,544,372 00	139,544,372.00	139,544,372.01	0.01
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2016	2700	28,015,413.00	31,055,882.00	117,476,315.48	86,420,433.48

	T 1	Budgeted A	mounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					•
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	3412, 3421 3423				0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue Total Local Sources	3400	0.00	500.28	500.28	0.00
Total Revenues	2.400	0.00	500.28	500.28	0.00
EXPENDITURES					
Current:					
Instruction	5000		492.35	492.35	0.00
Student Support Services	6100				0,00
Instructional Media Services Instruction and Curriculum Development Services	6200				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0,00
Facilities Acquisition and Construction Fiscal Services	7410 7500				0.00
Food Services	7600				0.00
Central Services	7700				0,00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0,00
Administrative Technology Services	8200				0.00
Community Services 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				0.00
Total Expenditures		0.00	492.35	492 35	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0 00	7.93	7.93	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	3730				0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 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				0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0,00
SPECIAL ITEMS					
EXTRAORDINARY ITEMS	 				0.00
LATRAGRIPHAKT ITEMS					0.00
Net Change in Fund Balances		0 00	7.93	7.93	0.00
Fund Balances, July 1, 2015	2800				0.00
Adjustments to Fund Balances	2891	0.00	7.02	7 02	0.00
Fund Balances, June 30, 2016	2700	0.00	7,93	7 93	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2016

		Account	Set-Insurance Consortium 911	Self-Instrance Consection 912	Self-haurance Consortium 913	Self-insurance Consertium 914	ARRA Cot sortium 915	Other	Other	Total Normajor Enterprise Pands
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ASSETS Cash and Cash Equivalents	1516		06.0			i		00111	
1 1 1 1 1 1 1 1 1 1	hydelments	1166	000	0000	000	00.0	000	00'0	00.0	0.00
1, 12,	Accounts Receivable, Not	E31	900	000	90.0	000	0.10	D00 C	0010	Girin
1 1 1 1 1 1 1 1 1 1	Interest Recovable on Investments The Front Other Areacres	8 2	000	00 0	9000	000	0.00	DCC DOTH	000	0000
1 1 1 1 1 1 1 1 1 1	Day From Insurer	1180	086	Date	000	00'0	0.00	DOT	6.00	6.00
NAN MATCH 11 12 12 12 12 12 12 1	Date From Budgetary Funds	= ==	000	00.00	000	000	0300	31	00'0	000
1 1 1 1 1 1 1 1 1 1	Cash with Fixeal Service Agents	1111	000	000	06.6	0.00	00.0	COTO	800	0.50
1 1 1 1 1 1 1 1 1 1	Section [01], [3, F.S., Losat Proceeds formations	1420	000	90'0	00'0	0000	000	00'0	0.00	6230
1	Prepara frens	1230	0000	0000	00.0	00'0	000	0011	0.00	00'0
11 1 1 1 1 1 1 1 1	Long-Term Investments	1460	00°C	000	0.00	000	00'0	000	000	0.30
Here to the control of the control o	Other Postemployment Benefits Asset	25.	00°C	2000	00.0	00'0	0000	9110	000	086
1	Pension Asset	1415	00'0	90111	DG G	000	000	0000	00'0	000
TOTAL 1014 <t< td=""><td>Capara area is Land</td><td>1310</td><td>901.0</td><td>00.00</td><td>60.0</td><td>000</td><td>00.0</td><td>000</td><td>0.0</td><td>9117</td></t<>	Capara area is Land	1310	901.0	00.00	60.0	000	00.0	000	0.0	9117
THE THE TOTAL TH	Land Improvements - Nondepreciable	1315	Qiù ii	000	000	000	000	0.00	0000	000
1875 1875	Nonkpreciable Capital Asets.	0001	00.0	000	000	830	0.00	90'6	999	900
HTMS	Improvements Other Than Buildings	1320	00:0	0.00	0.00	00:0	000	0000	0000	(0.0)
11 11 11 11 11 11 11 1	Accountsted Depreciation Raddings and Fixed Fourtowert	1330	00.6	0000	000	030	0000	0.00	0.00	0 0 0
Here (12) (13) (13) (14) (15) (15) (15) (15) (15) (15) (15) (15	Accumulated Depreciation	1339	0.00	000	000	00'0	0.00	0.00	6000	0.10
WW. W. Charles (1972) 1972 1972 1973	Funding, Exteres and Equipment	1340	00m	000	000	(0.00)	000	0.01	0000	0.00
1,14, 1,14	Noter Vehicles	1350	90'0	00.0	000	0000	00'0	000	1000	0.00
(F) 5. (1) 6.<	Accumilated Degreeriation	1359	00.0	0.00	20'0	00.0	0.00	000	88	0.00
1, 12, 1	Property Under Capital Leases	1470	00.0	950	2010	90.0	98 8	0000	00.0	0.00
REAL PROPERTY (CLASE) 119 0.00<	Computer Software	1382	9.60	0.00	000	0000	06.0	00.0	0,00	000
REFERENCE 110 0.00	Accumulated Americation	1380	00:0	000	000	90.0	000	0.00	000	(0)()
RTATE TOTAL STATE AND LANGE STATE AND	Total Capital Assets		00.8	080	00.0	090	0000	0.09	(80.9)	09.2
HERDALISMA (10)	Total Assets		0.00	000	00:0	0.430	0000	0.00	00.0	0.00
1,10, 1,10	DEFERRED OF THEOWS OF RESOURCES	100		5	8	9000	911		8	99
149 149 150	Nel Charlette Amount of Debt Relunding	1920	000	900	0.00	0000	20.0	50/0	000	0.000
1.1 1.2	Persion	0561	00.0	000	(10.0)	000	9000	900	900	0.00
1,15 1,15	Other Coxemptex ment Renefits Total Deferred Outflows of Resources	(%)	08:0	RCD ROW	935	000	000	0.00	000	080
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	LIABILITIES									
17.0 17.0 10.0	Cash (Newfraf) Vernsel Salaries and Benefits	3125	000	7000	000	0000	30.00	200	0.00	10.0
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Percel Detections and Withholdings	2130	0070	000	000	000	00'0	000	000	000
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Accounts Payable	2120	000	00.0	00'0	00.00	000	000	00.00	0.00
1,20	Notes Lay Payable Accord Interest Payable	2210	0.00	000	0000	800	900	2000	800	000
citch Color Color <th< td=""><td>Deposits Pavalibe</td><td>2220</td><td>(8.0)</td><td>000</td><td>000</td><td>000</td><td>9(1)</td><td>0000</td><td>100</td><td>(8) (9)</td></th<>	Deposits Pavalibe	2220	(8.0)	000	000	000	9(1)	0000	100	(8) (9)
The color back back back back back back back back	Due to Other Agencies	2230	000	000	00.0	000	200.0	000	030	000
The first public publ	Pension Lightlits	2115	035	90'0	0000	800	888	200	800	000
Libra Self-surance Drops 2.21 0.00 0	Other Postemphysment Benefits Liability	3116	0.00	000	1000	0000	900	0.00	0.00	030
Control Cont	Estimated Unavil China. Caf Invariant December	2130	00.0	0000	0000	910	000	0000	000	900
Company of the company of th	Estimated Liability for Chims Adjustment	2272	0000	000	000	0.50	9000	000	100	0000
York National Activations 2315 Date of the control of	Uncomed Revenues	2480	00:0	0000	0.00	0.00	00/0	0.00	0.00	(3)(0)
Columnia Lasest 213 104 109	Concentration for Billian Conc.									
Part State Librations 2340 bits 0.10 bits <td>Obligations Under Capital Leases</td> <td>2315</td> <td>00'0</td> <td>000</td> <td>000</td> <td>0000</td> <td>00'0</td> <td>90'0</td> <td>1800</td> <td>0000</td>	Obligations Under Capital Leases	2315	00'0	000	000	0000	00'0	90'0	1800	0000
Open State of Body (color) 1544 0.00 <th< td=""><td>Liability for Compensated Absunces Termonol Cololins for Long Torne Chaine</td><td>2330</td><td>9070</td><td>900</td><td>000</td><td>0000</td><td>800</td><td>0.00</td><td>B) (0</td><td>900</td></th<>	Liability for Compensated Absunces Termonol Cololins for Long Torne Chaine	2330	9070	900	000	0000	800	0.00	B) (0	900
1,000 1,00	Net Other Postemployment Benefits Obligation	3360	000	00'0	000	0000	0.00	000	0300	0.00
Total Statestistics 111 0.00 <td>mois!</td> <td>2365</td> <td>00'0</td> <td>000</td> <td>000</td> <td>00:00</td> <td>9000</td> <td>0.00</td> <td>0000</td> <td>90'0</td>	mois!	2365	00'0	000	000	00:00	9000	0.00	0000	90'0
One State Sta	Due Within One Year		00.0	00'0	000	00'0	000	00.0	0.00	00'0
Permittability Standard S	Distroit Day (Inc. One Four) Oblivations Cinker Cardial Lance	2315	90.00	0111	199 0	000	100	910	0	190 0
We find the first of this first claims 2545 0.0	Liability for Compensated Absences	2330	0000	00'0	000	990	000	000	000	(000)
Proceedings 2554 1,200	Estimated Liability for Long-Torn Claims	2350	00'0	116'0	00.0	00'0	00.0	000	00.0	00'0
Comparison Com	Net Pension Liability	2365	00.00	2000	0.00	0.00	880	0.00	0.00	0000
Part	Other Lang-Tenn Labilities	2380	00.0	90'0	000	00:00	000	gn (t	000	0000
ONY OF RESOLNY ISA DEAD AND AND AND AND AND AND AND AND AND A	Dite In More Than One Year Total Long-Dorn Gabilities		0000	900	0.00	00:00	000	0000	0000	90'6
ONY OF CAR PLAN STANDING MERITAL S	Total Liabilities		00.0	0.00	0.00	00:0	000	0.00	00.0	00.00
Americal Particularies (27) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	DEFERRED INFLOWS OF RESOURCES	36.16	200 01	3000	9	100.00	00%	1000	å	9
Section 100	Deficit Net Carrying Amount of Debt Refunding	26.20	000	0.00	000	000	0076	00.0	0.00	0000
and Results 2600 0.00 0.00 0.00 0.00 0.00 0.00 wave of Results 2700 0.00 0.00 0.00 0.00 0.00 0.00 opinal As-set 2750 0.00 0.00 0.00 0.00 0.00 0.00 opinal As-set 2750 0.00 0.00 0.00 0.00 0.00 opinal As-set 2750 0.00 0.00 0.00 0.00 0.00 opinal As-set 0.00 0.00 0.00 0.00 0.00	Deferred Revenues	2630	00.0	00'10	000	00.00	0000	200	90'0	90'0
Op/En Op/En <th< td=""><td>Other Postemples ment Henelits</td><td>2650</td><td>0.00</td><td>(0.0)</td><td>0.00</td><td>080</td><td>0.00</td><td>000</td><td>0.00</td><td>00.00</td></th<>	Other Postemples ment Henelits	2650	0.00	(0.0)	0.00	080	0.00	000	0.00	00.00
op/abil No-set 2770 0.00	Total Deferred Inflows of Resources NET POSITION		0.00	0000	0.00	(I)(N)	000	0)(0)	0.00	00:00
2.784) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Net Investment in Capital Assets	2770	000	00'0	0.00	0.00	00.0	0.00	0.00	0.00
00.0 00.0 00.0 00.0 00.0 00.0 00.0	Restricted for I prestricted	2780	000	0000	000	090	9000	00.0	000	9000
	Total Net Position		00:0	00'0	000	000	000	00.0	900	0000

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NOMALIDER EYTERPRIES FUNDS
For the Fiscal Year Ended June 30, 2016

		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Total Nonmajor
	Number	911	912	616	914	915	921	922	Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	00.0	00'0	0.00	00.00	0.00	00'0
Charges for Sales	3482	00.0	00'0	00.0	00:0	00'0	00.00	000	00.00
Premium Revenue	3484	0.00	00'0	00'0	0.00	0.00	0.00	00.00	00'0
Other Operating Revenues	3489	000	00.00	00'0	0.00	00.00	0.00	0.00	00.0
Total Operating Revenues		000	00.0	00'0	00 0	0.00	0.00	00.0	000
OPERATING EXPENSES									
Salaries	100	0000	00.00	0.00	00:0	0000	0.00	0000	00'0
Employee Benefits	200	0.00	00'0	00'0	00:0	00.0	00'0	00'0	000
Purchased Services	300	000	00.00	0.00	00:0	00'0	00'0	00.0	00'0
Energy Services	004	00.0	0000	00'0	00:0	00.0	900	00.0	00'0
Materials and Supplies	500	00'0	00.00	0.00	0.00	00.00	0.00	00'0	00:00
Capital Outlay	009	00.0	00'0	00'0	00:0	00.0	00.00	00.0	00'0
Other	200	0.00	00.0	00:0	0.00	00'0	0.00	00 0	00.00
Depreciation and Amortization Expense	780	00.0	00'0	00.0	0.00	00.00	00.00	0.00	00'0
Total Operating Expenses		00.00	00:0	00:0	0000	00.00	00'0	0.00	00'0
Operating Income (Loss)		0.00	00.00	00.00	0.00	0.00	00.00	0.00	90'0
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	00:00	00'0	00.00	00.00	00.00	0,00	00'0
Gifts. Grants and Bequests	3440	0.00	00'0	00'0	000	00.00	00:00	00.00	00:00
Other Miscellaneous Local Sources	3495	0.03	00.0	00.0	00.0	00:00	00:00	00.00	00'0
Loss Recoveries	3740	00.0	00.0	00.0	00.0	00.00	00'0	00.00	90'0
Gain on Disposition of Assets	3780	0.00	00 0	00:0	0.00	00.00	00.0	00.0	00'0
Interest	720	0.00	00 0	00:0	000	000	00.00	00.0	00.00
Miscellancous	790	0.00	00'0	00.00	00.0	00'0	00.0	00'0	00'0
Loss on Disposition of Assets	810	0.00	00'0	00:0	0.00	0.00	00'0	00.0	00.0
(Fotal Nonoperating Revenues (Expenses)		0.00	00.0	00:00	00:00	00 0	00.00	00'0	00:0
Income (Loss) Before Operating Transfers		0.00	00.0	00'0	00'0	00.0	00.00	00.00	00'0
Transfers In	3600	00.00	00 0	00.00	00:00	00:00	00:00	00:00	00.0
Transfers Out	9700	0.00	00'0	00:0	00.0	00'0	0.00	00:0	000
SPECIAL ITEMS		9	99.77	00 0	8	90 0	89 6	100.00	107.07
EXTRAORDINARY (TEMS			AND THE RESERVE OF THE PERSON	0.00	00.0	200.00	O. CO.	O. W.	DAG
		00'00	00:00	0.00	00'0	00'0	0.00	000	90.0
Change In Net Position		0,00	00.0	00:00	00:00	00'0	00.0	00'0	000
Net Position, July 1, 2015	2880	00.00	00'0	00:00	00'0	00'0	00.00	0.00	000
Adjustments to Net Position	2896	00 0	00'0	00:00	00:00	0.00	0.00	0.00	000
Net Position, June 30, 2016	2780	00.00	00'0	00:00	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2016

CASH FLOWS FROM OPERATING ACTIVITIES	• • • • • • • • • • • • • • • • • • • •			+16	_	106	933	Friemes Funds
Receipts from customers and users	000	1800	00'0	0000	000	00.0	0000	000
Pay ments to suppliers	00.00	00'00	0.00	00:0	00.0	00.00	0.0	
Payments to employees	00.0	00'0	00.0	00'0	00'0	00'0	0.0	
Payments for jaterfund services used	00:00	00:00	00.0	00'0	000	00.0	0.0	
Other receipts (payments)	00:00	00.00	0.00	0.00	00.0	000	00.0	0.00
Net cash provided (used) by operating activities CASH ELOWS EROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	00:0	DI DI	0000	0.0	
Subsidies from operating grants	0.00	0.00	00:00	0.00	00.00	00.00	0.0	
Transfers from other funds	000	00'0	00'0	00'0	0.00	000	000	0.00
Transfers to other funds	00'0	0000	0.00	0.00	00.00	0.00	0.0	
Net cash provided (used) by aoneapital financing activities	0000	0.00	00'00	00.00	00:00	000	0.0	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		_						
Proceeds from capital debt	00'0	0.00	0.00	00'0	0.00	0.00	00.0	0000
Capital contributions	0.00	00'0	00'0	000	00'0	0.00	00'0	
Proceeds from disposition of capital assets	000	00'0	0.00	00:00	00.00	000	0.0	
Aequisition and construction of capital assets	00'0	000	00.0	000	00'0	0.00	0:0	
Principal paid on capital debt	0.00	00'0	000	0000	00.00	00'0	0.0	
Interest paid on capital debt	00.0	0.00	000	00'0	00.0	00'0	000	0000
Net cash provided (used) by capital and related linancing activities	(N) (n)	0.00	U.U	000	nn'n	000	o'o	
CASH FLOWS FROM LAVES LING ACTIVITIES Precords from calce and maturities of investments	90.0	DUG	98.11	000	000	000	(10.0	
Touceus from sales and mattrines of investments	000	00.0	00.0	000	000	000	0.0	
Purchase of investments	000	000	0.00	000	00.0	000	00	
Net cash arrayided (used) by investing activities	00'0	000	0.00	00:0	00 0	00'0	0.0	
Net increase (decrease) in eash and eash equivalents	00.0	00.0	00.0	00.00	00.00	00'0	0.0	
Cash and cash equivalents - July 1, 2015	00'0	0.00	0.00	00'0	00.0	000	000	
Cash and cash equivalents - June 30, 2016	00'0	00'0	0.00	00:00	00.0	000	0.0	
Reconciliations of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	00:0	00'0	0.00	00'0	0.00	0.00	000	0.00
Adjustments to reconcile operating income thosa) to net cash								
pysyided (used) by operating activities: Demociption(Amortication symmes	1000	00.0	1930	90.00	(80.1)	5	(8) (3)	, C
Commodities used from USDA program	0000	000	000	00.0	000	000	90.0	
Change in assets and habilities:								
(Increase) decrease in accounts receivable	0.00	000	00'0	00'0	00'0	0,00	00.0	
(Increase) decrease in interest receivable	000	00'0	00'0	000	00.0	000	00.00	
(Increase) decrease in due from mearer	000	000	000	00.00	0.00	00:0	000	86
(Therease) docrease in due from other funds	000	000	0.00	000	0000	000	00	
(herease) decrease in due from other agencies	00.0	00'0	0000	00'0	00'0	00'0	00:0	
(Increase) decrease in inventory	0.00	00:00	0.00	00.00	0.00	00'0	0.00	
(Increase) decrease in prepaid items	00:00	0.00	0.00	00:0	00'0	00'0	0.0	
(Increase) decrease in pension	000	0.00	00'0	00.0	00:0	00:0	0.0	0.00
Increase (decrease) in salaries and benefits payable	00.0	000	0000	00.0	0.00	000	0.00	
Increase (decrease) in payroll lax habitates	00'0	000	000	00'0	000	00.0	00:0	
Increase (decrease) in easil or endraft	00'0	00.0	90'0	60.0	00'0	00'0	3'0	000
Increase (decrease) in judgments payable	0.00	00:00	0.00	0.00	00:0	00'0	00'0	
Increase (decrease) in sales tax payable	000	0.00	00'0	00'0	0.00	00'0	0.0	
Increase (decrease) in accused interest payable	000	00'0	00:0	00'0	00'0	00:0	0.0	
Increase (decrease) in deposits payable	0.00	0000	00'0	00.00	0000	0000	000	
Increase (decrease) in due to other agencies	000	90.0	00.0	00.0	00:0	000	0	
Increase (decrease) in unearned revenues	00'0	00.0	00'0	0.00	00.0	00.00	00'0	000
Increase (decrease) in pension	00'0	00.0	00.0	00'0	00.0	00'0	00'0	
Increase (decrease) in postemployment benefits	000	00:00	00:00	0.00	0.00	00.0	0.00	
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	00:0	0.00	00'0	00.0	00'0	00.00	0.00	
Increase (decrease) in estimated liability for claims adjustment	0000	0000	000	00:0	00'0	00:00	0.00	
Cotal ad justification (most) by concreting activities	00'0	0000	000	000	00.0	0.00	0.00	0000
Noncash investing, capital and financing activities:								:
Borrowing under capital lease	00:0	0.00	00:00	00:00	00.0	00:00	00.0	
Contributions of capital assets	00'0	0.00	00'0	00'0	00'0	00:00	0.00	t
Purchase of equipment on account	0.00	00:0	00:0	00.00	0.00	00.0	000	000
Capitat asset trace-tas Not horsesed the four-chie of invertments	0000	0000	000	00.0	0000	00.0	00.0	
act meteory (periods) in the Jan value of investments	00.0	O.O.	V.CO.	(V) (V)	2022	00.0	20	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF NET POSITION INTERNAL
SERVICE FUNDS
June 30, 2016

		Account	Self-Insurance 711	Self-basarance 712	Self-Insurance 713	Self-Insurance 714	Self-instrance 753	Censurium Programs 731	Other Internal Service 791	Fetal faternal Service Finals
1 1 1 1 1 1 1 1 1 1	XXXE18 Cish and Cish Faniyalents	=	75.880.00	92 600 267			=		900	1,572,099 76
1 1 1 1 1 1 1 1 1 1	Investments	1160	13,357,085,66		0.00	000	0000		THE	25.767.543.00
1 1 1 1 1 1 1 1 1 1	Accounts Receivable. Net	1131	334,805,08	00.0	000	0.00	900		I)IIII	334.805.08
1 1 1 1 1 1 1 1 1 1	Interest Receivable on Investments One From Other Associates	170	77 507	2.248.33		1991	900		802	00:0 /C 708:0
1	Duc Frim Insurer	1180	980	1900	(0.0)	19(1)	00.0			91
1 1 1 1 1 1 1 1 1 1		ř.	8,551,114,18	000	10.0	1150	900		H	3551 11418
1 1 1 1 1 1 1 1 1 1	Deposits Receivable Cash with Fiscal Service Agents	1 111		9 9 9		GI'II	990			800
10 10 10 10 10 10 10 10	Section 1011.13, F.S., Loun Proceeds	1420	ullio	000	IN O	000	000		000	000
1 1 1 1 1 1 1 1 1 1	Inventory Pennid from	130		0.00	0,030	88	000		510	0.00
1 1 1 1 1 1 1 1 1 1	Long-Term investments	1460	ogo	000	000	000	0.00		000	300
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Prepaid Instrume Costs	087	900	Ē.	0.00	0000			0.00	960
11 11 11 11 11 11 11 1	Other Performance Denotits Asset	1 2 2	000		000	900			0000	9000
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	apital Assets.					3			0000	
15.5 15.5	and lumicovements - Nondepreciable	1315	000			000	3		800	0.00
150 150	Construction in Progress	1,4%)	- Filler			11011	000		0.00	(0)
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Nondepreciable Capital Assets	17.0	000			001	000		0000	000
1 1 1 1 1 1 1 1 1 1	Improvements Ober Than Buildings Accumulated Depreciation	687	Ē.			900	000		0000	80
11 11 11 11 11 11 11 1	buildings and fixed Equipment	1330	000			000	000		0.00	000
1,100	Accumulated Depreciation	1339	000			030	8 8		0.00	000
1,197 1,19	Accumulated Deprecation	348	0000			00%		COMPANY OF THE PARTY OF THE PAR	9000	990
1975 1975	Motor Vehieles	1,30	0.00			000	TEL O		000	000
1, 1971 1, 1	Accomplated Deprecation	1359	000			900	- Gran	\$10.00 Company of the	88.0	0.00
1867 1862 1862 1864	Accumulated Deprecation	1379	1950			000	0.00		000	0.00
TOTAL DESIGNATION OF THE COLOR OF	Computer Software	1382	000			000	0000		1001	990
The content of the	Accumulated Americation Denorable Control Acode Not	688	0000			000	0.00		900	
The part Total Capital Assets		000			00.0	000		000	0.0	
December Part Par	ital Assets		14 322 059 16	655 61		Unu	000		90 0	33.581 664.50
Control Cont	EFFERENCE OF FERMINS OF RESOL RUES commissed Decrease in Fair Value of Hedging Derivatives	1930	36,10	19610	1870	18	(90%		0000	Ø.
The Africanistic Afri	of Carying Amount of Debt Refunding	0261	81	(0)	00/0	m.	90'0		0000	800
Total Reports 100 100 0.00	nston her Postemblewment Benefits	200	898	0.00	900	18	000		000	90
Page	dal Deferred Outflows of Resources		D 00	000	000	0.00	000	0.00	000	0.0
Highlight 1972 19	ABBLITES	7	100.00	9	10.00	0.00	OD C		9000	Đ CI
with playing billions 137 of cold 107 of cold	Accrued Salanes and Benefits	213	188	OH C	000	198	000	!	000	100
1. 1. 1. 1. 1. 1. 1. 1.	Payroll Deductions and Withholdings	2176	000	900	0,510	000	90.4		00.0	I S
1979 1970 1970	Acounts Payable	2120	000	195,165.00	000	0000	THE REAL PROPERTY.		0.00	195 In5.00
cs. Self-billables 2.37 0.00 0.01 0.00 <td></td> <td>310</td> <td>000</td> <td>90</td> <td>080</td> <td>000</td> <td>10.0</td> <td></td> <td>000</td> <td></td>		310	000	90	080	000	10.0		000	
times times times (v) (2220	000	0.03	000	000	16.04		COFE	000
The Market Mar	Sue to Other Agencies	2230	0.00	0.00	0/10	0000	10,01		0.00	0.0
Classes Statement Lighton 2116 G/G0 C/G1 G/G0 C/G1 G/G0 C/G1 G/G0	And to make the mass and the state of the st	2315	900	689	000	00°C	10,0		060	100
Inter-Stick Internative Program 2273 COVO DOI TOO COVO	Wher Postemployment Benefits Liability	2116	000	1000	0,00	000	10.0	A	3100	90,0
Control Cont	adgments Pavable	2130	0000	900	000	000	8 8 8		0000	000
Open Earth Carbon Car	Stimated Liability for Claims Adjustment	2272	(60)	100	0000	000	0011		000	00
Open Each Control 313 10.00	Insured Revenues	2410	000	000	00'0	000	il Bi		000	o'o
Cigned Lenex 2315 Cots	occurrent Liabilities Seemo Due Within One Year									
K i Long Territoriam 2340 3140 1101<	ONligations Under Capital Leases	2315	9000	0.00	900	00'0			(60)	0.0
Comparison Com	Enabling for Compensated Absences	2330	2050 THI 61	1001	000	0000			0000	O.G.
Head-time 256 676 6	Net Other Posternployment Benefits (Migation	2,360	990	OU D	00:0	909	To the second		000	0.0
Table Tabl	Net Pension Ludshty	2365	030	000	00'0	000	III.U		000	800
Conjugat Lasest 315 \$100	Oher Long-Ferm Labibities Due Within One Year	2380		3 1 30 191 00	000	000			000	7.088.932.6
Value of Market 2145 2145 2145 2144 2144 2144 1144	Portion Due After One Year:							1		
Very Long Exercises 250 Control 100	Obligations Under Capital Leases	2315	000	000		0611	000		1000	0.0
Application (Application) 2,660 (1404) 0.00 (1404)	Listantic for configuration of John Chams	2850	10.353.317.39	7.938,809.00		0011	000		000	18 292 126-3
1,000 1,00	Net Other Postemployment Benefits Obligation	2360	000	000		00'11	000		000	81
1.00 1.00	Other Lone-Term Labilities	2380	000	0000		040	000		ma'()	18
The Principle The Principl	Due In More Hear One Year		10.353.317.39	7,938,809,00		000	600		000	18 292 126 %
rin Fair Optiging Registrations 2500 onto 0.00	lotal Long-Lerm Labilities	ļ	14,312,059,00	11.264,105.00		0000	(0.0)		00.0	25.576.164.00
A compared to the Rectionary 2,200 1,000	EFERRED INFLOWS OF RESOURCES		1000	9000		00.0			1000	3
2504 1100	committed increase in Farr Value of Bedging Derivatives foot Not Caracine Amount of Dobi Belinding	2610	010	98.0	000	00/0	8 8		000	00
Metallist 2640 1010 0.00	derred Revenues	2630	BUR	0.00	000	0.00	000		000	0.0
Name of Section 1 COM	nesen	3640	00.0	000	00'0	0670	000		00'0	0'0
pid Assets 2.770 0.00 0.00 0.00 0.00 0.00 2.780 0.00 7.995.50g.43 0.00 0.00 0.00 0.00 2.790 0.00 0.00 0.00 0.00 0.00 0.00	lier Postemptovanent Benefits Ital Deferred Inflows of Resources	2650	600	0000	000	000	000		000	000
paid Aveets 2770 0.00 7.995 (0.43) 0.00 0.00 0.00 0.00 2 280 0.00 0.00 0.00 0.00 0.00 0.00 2 390 0.00 0.00 0.00 0.00 0.00 0.00	ET POSITION									
2750 0.640 0.00 0.00 0.00 0.00 0.00 0.00 0.	et Investment in Capital Assets	2770	0000	1 995 50013	000	000	300		000	8.005.5004
	mestricted	2790	000	000	000	000	00'n		000	80
	The second secon	-	TO THE REST OF THE PARKET OF T	THE RESIDENCE OF THE PARTY OF T	The second secon		The same of the sa			

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, 2016

	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	00:0	000	00:00	00'0	00.00	000	0.00	00.00
Charges for Sales	3482	0.00	00'0	00.0	00'0	00 0	00.0	00 0	00:00
Premium Revenue	3484	9,172,770.22	66,922,431 89	00 0	00'0	00:00	00.0	00.00	76,095,202,11
Other Operating Revenues	3489	0.00	00.0	00:00	00'0	00:0	00:0	00.0	000
Total Operating Revenues		9,172,770.22	66,922,431,89	00.00	00.0	0.00	00.0	00.0	76,095,202.11
OPERATING EXPENSES									
Salaries	100	00:00	00.0	00.00	00.00	0.00	00:00	00.00	00:0
Employee Benefits	200	00:00	00'0	00.00	00.0	0.00		00.00	00.00
Purchased Services	300	00.0	00'0	00'0	00'0	00.0	00'0	00.0	00:00
Energy Services	400	00.0	00'0	00.0	00.0	00.0	000	000	000
Materials and Supplies	200	00:0	00.0	00'0	00'0	00.00	00'0	00 0	00.0
Capital Outlay	009	00 0	00.0	00.00	00'0	00.00	00.00	00 0	00.0
Other	700	5,582,986.31	58,966,517.03	00.0	00'0	00:0	00'0	00.0	64,549,503.34
Depreciation/Amortization Expense	780	00:00	00:0	00.00	00:00	00.00	00:0	00.0	00.0
Total Operating Expenses		5.582,986.31	58.966,517.03	00.00	00'0	00:00	00.0	00.00	64,549,503.34
Operating Income (Loss)		3,589,783.91	7,955,914.86	00.00	00.0	00.0		00.00	11.545.698.77
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	21,790.62	39,585,57	0.00	0.00	0.00	00:00	00.00	61,376,19
Gifts. Grants and Bequests	3440	0.00	0.00	0.00	000	00'0	00.0	00.0	00.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	00'0	00:0	000	00 0	00'0
Loss Recoveries	3740	0.00	0.00	0.00	00'0	00.0	00 0	00'0	00'0
Gain on Disposition of Assets	3780	0.00	0.00	00'00	00'0	00:0	00'0	00 0	00.0
Interest	720	0.00	00:00	00.0	00'0	00:0	00.0	00'0	00'0
Miscellaneous	790	0.00	00.0	0.00	00.0	0.00	00'0	00:0	00.0
Loss on Disposition of Assets	810	00'0	00:0	0.00	0.00	0.00	00'0	00.0	00'0
Total Nonoperating Revenues (Expenses)		21,790.62	39,585.57	00.00	00:00	0.00	00:0	00'0	61,376,19
Income (Loss) Before Operating Transfers		3,611,574.53	7,995,500 43	0.00	00:0	00.0	00.0	00:00	11,607,074.96
Transfers In	3600	0.00	00.00	00:0	00.0	00.0	00'0	00.0	00'0
Transfers Out	9700	0.00	0.00	0.00	00'0	00.0	00'0	00 0	00.0
SPECIAL ITEMS		00.0	00.0	00.0	00 0	00 0	000	00.0	QS) U
EXTRAORDINARY ITEMS									
		00:00		00.00	00'0	0.00	0.00	00.0	00:00
Change In Net Position		3,611,574.53	7,995,500.43	00.00	00'0	00:00	00.0	00.00	11,607,074,96
Net Position, July 1, 2015	2880	(3.601,574.53)	00'0	0.00	0.00	0.00	00.00	00 0	(3,601,574,53)
Adjustments to Net Position	2896	00.0	00.0	0.00	0.00	0.00	000	00:00	00.0
Net Position, June 30, 2016	2780	10,000.00	7,995,500.43	00.0	00.00	00.00	00.0	00 0	8,005,500.43

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMEN OF CASH FLOWS INTERAL, SERVICE FUNDS For the Fixed Year Ended June 30, 2016

	Self-Insurance	Self-Insurance	Self-Insurance 713	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
CACH FLOWS FROM OPERATING ACTIVITIES	/11	71/	617	+1-				Schiller 1 unus
Receipts from customers and users	5,771,503.14	66,920,183,56	00.00	00'0	0.00		00.00	72.691.686.70
Receipts from interfund services provided	00.00	00'0	00.00	00:0	00:00		000	00.00
Payments to suppliers	00.0	0.00	0.00	0.00	00.0	0.00	00:0	00.00
Payments to employees	000	00 0	0000	00.0	00.0		00:00	0000
Distriction for internal sets tees used.	(\$ 150.976.39)	(50.052.412.03)	0.00	00.0	08.0	000	000	(55.203.388.42)
Net cash provided (used) by onerating activities	620.526.75	16.867.771.53	0.00	0.00	00'0		00'0	17,488,298.28
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		500	800	500	S. C.	477.47	(82.6	30 0
Substates from operating grants Transfers from other finals	0000	00.0	00.0	000	00.0		000	000
Transfers to other funds	00.0	60.0	000	060	00.0	000	00.0	0,00
Net cash provided (used) by noncapital financing activities	00.0	00'0	00'0	0.00	00.00		00.0	0.00
CASH FLOWS FROM CAPITAL AND RELATED								
FINANCING ACTIVITIES	1		000	0.00	10000	1000		O. C. C.
Proceeds from capital debt	000	00.00	00:0	00'0	0000	60.0	00.0	0.00
Capital contributions	0.00	0.00	90'0	00.00	00.0		18.0	00.0
Proceeds from disposition of capital assets Acquiention and contemption of capital assets	0.00	0000	90'0	00.0	00.0		0000	96.80
Arquistion and constituental to capital assets Principal paid on capital dala	0.00	000	00.0	000	000		0000	00'0
Interest naid on capital debt	00:0	0.00	00:00	00.0	00:0		00.0	00.0
Not eash provided (used) by capital and related financing activities	000	900	0.00	0000	00.0		00'0	(H)(I)
CASH FLOWS FROM INVESTING ACTIVITIES	A THE REAL PROPERTY OF THE PERTY OF THE PERT							
Proceeds from sales and maturities of investments	8,525,786,32	47.049,962.88	00'0	0,00	0.00	00'0	00.0	55,575,749.20
Interest and dividends received	21.790.62	39,585,57	00'0	00:00	0.00	00'0	00'0)	61.376.19
Purchase of investments	(9.168.119.69)	(62,460,220,22)	00:00	00:00	0.00		00'0	(71.628,339.91)
Net eash provided (used) by investing activities	(620,542,75)	(15.370,671,77)	0.00	00:00	00.0		00'0	(15,991,214.52)
Net increase (decrease) in eash and eash equivalents	(16.00)	1.497.099.76	00'0	00'0	0.04		00'0	1,497,083.76
Cash and cash equivalents - July 1, 2015	75,016,00	00.0	00:00	00:0	00:0		0,00	75.016.00
Cash and cash counsilents - June 30, 2016	75,000,00	92'660'26*1	00.0	60'0	00'0		000	1,572,099.76
Reconciliation of operating income (loss) to net cash provided			THE CONTRACT OF THE CONTRACT O					
(used) by operating activities:								CT 000 24 2 1 1
Operating meome (loss)	3.589,783.91	7,955,914,86	00.00	000	000	non	1000	17.849.646.11
Adjustments to reconcile operating income (toxs) to net cash								
provident fiscal of aperators actions	0.00	90.0	000	90 0	00.0	00.0	90.0	0.00
Commodities used from 11SDA arousam	000	(N) (P)	90 0	000	00.0	***************************************	000	00'0
Change in assets and liabilities								
(Increase) decrease in accounts receivable	136,437.62	00:0	00.0	00'0	00'0		00.0	136,437.62
(Increase) decrease in interest receivable	13,409.48	(2.248.33)	00.0	00.00	00'0	0.00	00:0	11.161.15
(Increase) decrease in due from insurer	00.0	000	00.0	0.00	00.0		000	00.00
(Increase) decrease in deposits receivable		00'0	00.00	00.00	00'0	0.00	00.00	00'0
(Increase) decrease in due from other funds	(3,551,114.18)	0.00	00.0	0.00	00'0		D0:0	(3,551,114,18)
(fncrease) decrease in due from other agencies	0.00	00'0	00'0	0,00	0.00		00:00	0.00
(increase) decrease in inventory	0.00		00'0	0.00	00'0		0.00	0.00
(fnerease) decrease in prepaid items	00.00	(2,350,000.00)	00.0	0.00	00.0		0.00	(2.350.000.00)
(herease) decrease in pension	00:00	0.00	0.00	0.00	000		00'0	0.00
Increase (decrease) in salaries and benefits payable	00'0	00'0	00.0	0.00	00'0		10.00	0.00
increase (decrease) in payroll fax habitities	0.00	- 1 -	1000	0.00	00.0		0000	Original Paris
Increase (decrease) in accounts payable	000	00.001.000	000	(N) (N)	000	00.0	00.00	0.00
Increase (decrease) in indements navable	000	00 0	000	90.0	00.0		00.0	0.00
Increase (decrease) in sales tax payable	00.0	0.00	00'0	00:00	0.00		00.00	0.00
Increase (decrease) in accrued interest payable	0.00	00.00	0.00	00'0	0.00		0.00	0.00
Increase (decrease) in deposits payable	0.00	00'0	0.00	0.00	00.0		00:00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00		00.00	0.00
Increase (decrease) in due to other agencies	0.00	00'0	0.00	0.00	00'0		00.0	0.00
Increase (decrease) in uncarned revenues	0.00	00'0	0000	0000	0.00		00.00	00.00
Increase (decrease) in pension	0.00	00.0	0.(9)	0.00	0.00		000	00.0
Increase (decrease) in postemptoyment benefits	00.0	00.00	000	0000	0.00		000	0.00
Increase (decrease) in estimated impain claims - Scheinstrance riogram	13.5 000 05	11 069 600 00	0.00	80.0	00.0		000	11 501 009 92
Total adjustments	15	8 911 856.67	880	0.00	00 0		00 0	15 665 CF6 5
Net cash provided (used) by operation activities	620 526 75	16.867.771.53	00 0	000	0.00		00'0	17,488,298,28
Noncash investing, capital and financing activities:				The second secon				
Borrowing under capital lease	00.00	00'0	00:00	00.0	00.00	00'0	(9,04)	0.00
Contributions of capital assets	0.00	00:00	00'0	00'0	00'0		00.0	000
Purchase of equipment on account	00'0	00:0	00.00	0.00	0.00		000	00.00
Capital asset trade-ins	0.00	00:0	00.00	0000	000		0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0000	00:0	8:0	00.0	90.0	000	000	0.00
Commodities received through UNDA program	W.We I	WAN	Tonn	N'ssa I	200.00		1 4000	Transfer of the second

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2016

		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	00.00	0.00	0.00	0.00
Investments	1160	00.00	0.00	00'0	00:0
Accounts Receivable, Net	1131	00.0	00'0	00'0	00.0
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	00.0	00'0	00'0	0.00
Due From Budgetary Funds	1141	00.0	0.00	00.00	0.00
Due From Other Agencies	1220	0.00	00:0	00'0	00.00
Inventory	1150				
Total Assets		00'0	0.00	00'0	00.0
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	00.0
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	00.00	00'0	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	00.0	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	00:00
Internal Accounts Payable	2290	0.00	0.00	00'0	00.00
Due to Other Agencies	2230	0.00	0.00	0.00	00.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	00.00
Total Liabilities		0.00	0.00	00:0	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	00.0	00.0
Pension	2640				
Other Postemployment Benefits	2650	00.00	0.00	00.00	0.00
Total Deferred Inflows of Resources		00'0	0.00	00.0	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	00.00	00:00	0.00	00.00
Held in Trust for Other Purposes	2785	00.00	0.00	0.00	0.00
Total Net Position		00:0	0.00	00:00	00.00
Manual Control of the				The state of the s	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
INVESTMENT TRUST FUNDS
For the Fiscal Year Ended June 30, 2016

		Investment Trust Fund	Investment Trust Fund	Investment Trust Fund	
	Account	Name	Name	Name	Total Investment Trust
	Number	84X	84X	84X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	00.00
Plan Members		0.00	0.00	0.00	00:00
Giffs, Grants and Bequests	3440	00'0	00.0	00:0	00.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	00.00
Gain on Sale of Investments	3432	00.0	00'0	00'0	00:0
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	00'0	00'0	0.00
Less Investment Expense		0.00	0.00	0.00	00.00
Net Investment Income		0.00	0.00	0.00	00.00
Total Additions		00.00	0.00	0.00	00.0
DEDUCTIONS					
Salaries	100	00.00	0.00	0.00	00.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	00.0	0.00	00'0	0.00
Refunds of Contributions		00.0	0.00	0.00	0.00
Administrative Expenses		00.00	0.00	0.00	0.00
Fotal Deductions		0.00	0.00	0.00	0.00
Change In Net Position		00.0	0.00	0.00	00.0
Net Position Held In Trust, July 1, 2015	2885	00:00	0.00	0.00	0.00
Adjustments to Net Position	2896	00.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes. June 30, 2016	2785	0.00	00'0	00'0	00'0

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2016

MARTIN ALL LANGEST ALL THE STATE OF THE STAT		Private-Purpose Trust Fund	Private-Purpose Trust Fund 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	00.00	00'0	00:00
Investments	1160	0.00	00'0	00.00	00'0
Accounts Receivable, Net	1131	00:0	00'0	00'0	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	00'0	00:0	00.00	0.00
Due From Budgetary Funds	1141	00:0	00'0	00.00	0.00
Due From Other Agencies	1220	00:0	00'0	00.00	0.00
Inventory	1150				
Total Assets		00:0	00.0	00.0	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	00.00	00'0	00.00
Pension	1940				
Other Postemployment Benefits	1950	00:0	00:0	0.00	00'00
Total Deferred Outflows of Resources		00:0	00.0	00.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	00.00	00'0	00.00
Accrued Salaries and Benefits	2110	00.0	00.0	0.00	00.00
Payroll Deductions and Withholdings	2170	00.0	00.0	00'0	00.00
Accounts Payable	2120	0.00	00.00	00'0	0.00
Internal Accounts Payable	2290	00:0	00:0	0.00	0.00
Due to Other Agencies	2230	00:0	00.0	00.00	0.00
Due to Budgetary Funds	2161	0.00	20.0	00'0	0.00
Total Liabilities		00:0	0.00	00'0	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	00.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	00.0	00'0	00:00
Total Deferred Inflows of Resources		0.00	20.0	00.0	00.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	00:0	00.0
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	00.00
Total Net Position		0.00	0.00	00.0	00.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST PUNDS
For the Fiscal Year Ended June 30, 2016

		Private-Purpose Trust Fund	Private-Purpose Trust Fund 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:			A. A		
Employer		00.0	00.0	00'0	00:00
Plan Members		00.0	00.0	00.00	00.00
Gifts, Grants and Bequests	3440	00.0	00.0	00.00	00.00
Іпуемтен Інсоте;					
Interest on Investments	3431	00'0	00.0	00.0	00.00
Gain on Sale of Investments	3432	00.0	00'0	00.00	00.00
Net Increase (Decrease) in the Fair Value of Investments	3433	00'0	00'0	00.00	00'0
Total Investment Income		00.0	00.00	00.00	00.00
Loss Investment Expense		00.0	00:0	0.00	00'0
Net Investment Income		00.0	00.0	0.00	00:00
Total Additions		00.0	00'0	0.00	00'0
DEDUCTIONS					
Salaries	100	00.00	00'0	00'0	00.00
Employee Benefits	200	00'0	00.0	00'0	00:0
Purchased Services	300	00.0	00:00	0.00	00.00
Other	700	00.0	00.0	00.00	00'0
Refunds of Contributions		00.00	0.00	0.00	00'0
Administrative Expenses		00.00	0.00	0.00	00'0
Total Deductions		00'0	00'0	00.0	00'0
Change In Net Position		00.0	00:0	0.00	00'0
Net Position Held In Trust, July 1, 2015	2885	00.00	00.00	00'0	00'0
Adjustments to Net Position	2896	00'0	00.0	00'0	00.0
Net Position Held in Trust for Pension Benefits	5826	00 0	000	W 0	000
and Other Laposes, June 20, 2010	20/=	0.00	00.0	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST EUNDS
June 30, 2016

	Account	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	00.00	00:00	0.00	0.00
Investments	1160	00.0	00'0	00'0	0.00
Accounts Receivable, Net	1131	00'0	00.0	0.00	0.00
Pension Contributions Receivable	1132	00'0	00:0	00.0	0.00
Interest Receivable on Investments	1170	00.0	00'0	0.00	0.00
Due From Budgetary Funds	1141	00'0	00'0	00.0	0.00
Due From Other Agencies	1220	00'0	00'0	00.0	0.00
Inventory	1150				
Total Assets		00'0	00'0	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	00.00	00.00	0.00	0.00
Pension	1940	00'0	00'0	00:0	0.00
Other Postemployment Benefits	1950	00'0	00'0	00.0	00:00
Total Deferred Outflows of Resources		00'0	00'0	00'0	0.00
LIABILITIES			and the control of the first of the control of the		
Cash Overdraft	2125	00.0	0.00	00:00	0.00
Accrued Salaries and Benefits	2110	0.00	00:00	0.00	0.00
Payroll Deductions and Withholdings	2170	00'0	00'0	00.0	00.00
Accounts Payable	2120	00.00	00'0	00.0	0.00
Internal Accounts Payable	2290	00'0	00:0	00.0	00:0
Due to Other Agencies	2230	00.00	00'0	00.0	00'00
Due to Budgetary Funds	2161	00'0	00'0	00'0	00.00
Total Liabilities		00'0	00:0	00:00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	00.0	00:00	0.00	0.00
Pension	2640	00'0	00'0	00:00	00:00
Other Postemployment Benefits	2650	00'0	00:0	00:0	00.00
Total Deferred Inflows of Resources		00'0	00'0	00.0	00.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	00'0	00.00	00:00
Held in Trust for Other Purposes	2785	00.00	00.0	00:0	0.00
Total Net Position		00:0	00.0	00:0	00:00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS
For the Fiscal Year Ended June 30, 2016

	Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ADDITIONS					
(ontributions:	,				
Employer		0.00	0.00	00:00	00:00
Plan Members		00'0	00:00	0.00	00'00
Giffs, Grants and Bequests	3440	00'0	00.00	0.00	0.00
Тичемтет Тисоте:					
Interest on Investments	3431	00.00	0.00	0.00	00:00
Gain on Sale of Investments	3432	00'0	00.0	0.00	00:00
Net Increase (Decrease) in the Fair Value of Investments	3433	00'0	00'0	00'0	00:00
Total Investment Income		0.00	00'0	00:00	00'0
Less Investment Expense		00'0	00.00	0.00	00'0
Net Investment Income		00.00	00'0	00'0	00.0
Total Additions		00.0	00.0	00'0	00'0
DEDUCTIONS					
Salaries	100	00.00	0.00	00.00	00.00
Employee Benefits	200	00.00	00'0	00.0	00.00
Purchased Services	300	00.00	00'0	00'0	00.00
Other	700	00'0	00'0	00'0	00.0
Refunds of Contributions		00'0	00'0	00'0	00.00
Administrative Expenses		00'0	00:0	00'0	00'0
Total Deductions		00'0	00'0	00.0	00.0
Change In Net Position		00.0	00'0	00'0	00.00
Net Position Held In Trust, July 1, 2015	2885	00'0	00'0	00'0	00.00
Adjustments to Net Position	3896	00:0	00'0	0.00	00.00
ion Benefits		:			
and Other Purposes, June 30, 2016	2785	0.00	00.00	00.0	0.00

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

DISTRICT SCHOOL, BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2016

	Account	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	8.269.227.52	0.00	0.00	8,269,227.52
Investments	1160	00.0	98,731.38	0.00	98,731.38
Accounts Receivable, Net	11131	1.196,778.55	00.0	00.0	1,196,778.55
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	00.0	0.00	00.00	00'0
Due From Budgetary Funds	1141	3.277.09	0.00	00:00	2,277.09
Due From Other Agencies	1220	0.00	0.00	00.00	00:00
Inventory	1150	255,375,79	0.00	00:00	255,375.79
Total Assets		9,723,658.95	98,731.38	00'0	9,822,390.33
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	0161				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
UABILITIES					
Cash Overdraft	2125	0.00	0.00	00'00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	00'0	00.0	00:00	0.00
Accounts Payable	2120	125,453,95	00'0	00.0	125,453.95
Internal Accounts Payable	2290	9,346,892,67	76,671.39	00.00	9,423,564.06
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	251,312,33	22,059 99	0.00	273,372.32
Total Liabilities		9,723,658.95	98,731.38	00:00	9,822,390.33
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS 891
June 30, 2016

ASSETS Cash and Cash Equivalents Unvestments Account Receivable, Net Pension Contributions Receivable Interest Receivable on Investments Incress Receivable on Investments In	July 1	Additions 21.703.710.20 45.063.91 22.090.349.26	Deductions 21.837.520.33 152.944.91	Balance June 30, 2016
s cevable estiments	3uly 1, 2015 8,403,03 107,88 174,56	티워링제	Deductions 21,837,520,33 152,944,91	June 30, 2016
s ceivable estments	8.403.037.65 107.881.00 774,562.47 187.14 191,805.26 0.00	21.703.710.20 45.063.91 22.090.309.26 0.00	21.837.520.33	
s ceivable estments	8,403,037,65 107,881,00 774,562,47 187,14 191,805,26 0,00	21.703.710.20 45.063.91 22.090.309.26 0.00	21.837.520.33	
ceivable estments	107,881.00 774,562.47 187.14 191,805.26 0.00	15.063.91 22.090,309,26 0.00	152,944,91	8,269,227.52
civable estments	174,562,47 187,14 191,805,26 0.00	22,090,309,26	01 500 033 15	0.00
	187.14 191,805.26 0.00	0.00	21,000,000,000,10	1,196,778.55
	187.14 191,805.26 0.00	00:0		
	191,805 <u>26</u> 0.00 0.00		187.14	0.00
	0.00	192,074,42	381.602.59	2,277.09
Due From Other Agencies	00'0	00:0	0.00	0.00
Inventory		705,577,87	450,202.08	255,375.79
Total Assets	9,477,473.52	44,736,735.66	44,490,550.23	9,723,658.95
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated Decrease in Fair Value of Hedging Derivatives				
Pension 1940				
Other Postemployment Benefits				
Total Deferred Outflows of Resources				
LIABILITIES				
Cash Overdraft	0.00	00.00	0.00	00:0
Accrued Salaries and Benefits 2110	0.00	00.0	0.00	0.00
Payroll Deductions and Withholdings	0.00	00.0	0.00	00:0
Accounts Payable 2120	61,398.78	21,837,520.33	21,773,465.16	125,453.95
Internal Accounts Payable 2290	9,118,463.31	22.118.928.96	21,890,499.60	9,346,892.67
Due to Other Agencies 2230				
Due to Budgetary Funds	297,611.43	2,699,998,40	2,746,297.50	251,312.33
Total Liabilities	9,477,473.52	46,656,447.69	46,410,262.26	9,723,658.95
DEFERRED INFLOWS OF RESOURCES			The state of the s	
Accumulated Increase in Fair Value of Hedging Derivatives				
Pension 2640				
Other Postemployment Benefits 2650				
Total Deferred Inflows of Resources				

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
Agency Fund Name
June 30, 2016

	Account	Balance		4	Balance
ASSETS	IMILIDEL	July 1, 2013	Addinons	Deductions	June 30, 2010
Cash and Cash Equivalents	1110	00.00	110.588.59	110,588,59	00:00
Investments	1160	152,944.91	39,293,87	93,507,40	98,731.38
Accounts Receivable, Net	1131	00'0	00'0	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	00'0	0.00	0.00	0.00
Due From Budgetary Funds	1141	186.93	373.86	560.79	0.00
Due From Other Agencies	1220	0.00	00.00	0.00	0.00
Inventory	1150	00.00	00'0	0.00	00.0
Total Assets		153,131.84	150,256.32	204,656.78	98,731.38
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	00'0	0.00	00'0	0.00
Payroll Deductions and Withholdings	2170	00.0	00:0	0.00	00.0
Accounts Payable	2120	85.28	0.00	85.28	0.00
Internal Accounts Payable	2290	108,784.66	39,470.03	71,583.30	76,671.39
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	44,261.90	71,668.58	93,870,49	22,059.99
Total Liabilities		153,131.84	111,138.61	165,539.07	98,731.38
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

The notes to financial statements are an integral part of this statement. ${\rm ESE}/45$

DISTRICT SCHOOL, BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name June 30, 2016

	Account	Balance			Balance
	Number	July 1, 2015	Additions	Deductions	June 30, 2016
ASSETS					
Cash and Cash Equivalents	1110	00.00	0.00	00.00	00:00
Investments	1160	00'0	00.0	00.00	00.00
Accounts Receivable, Net	1131	00'0	90.0	00'0	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	00'0	00.0	00'0	00:00
Due From Budgetary Funds	1141	00'0	00'0	00:00	00.00
Due From Other Agencies	1220	00.00	0.00	00:00	00:00
Inventory	1150	00.0	0.00	00:0	00'0
Total Assets		00'0	0.00	00.00	00'0
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	00'0	0.00	00.00	00:00
Accrued Salaries and Benefits	2110	00'0	00:0	00.00	00.00
Payroll Deductions and Withholdings	2170	00:0	00.0	00.00	00.00
Accounts Payable	2120	00'0	00'0	00'0	00'0
Internal Accounts Payable	2290	00'0	00'0	00.0	00'0
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	00'0	00'0	00:00	00'0
Total Liabilities		00'0	00:0	00.0	00:00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
TOTAL AGENCY FUNDS
June 39, 2016

		Total Agency Funds			Total Agency Funds
	Account	Balances	Total Agency Funds	Total Agency Funds	Balances
	Number	July 1, 2015	Additions	Deductions	June 30, 2016
ASSETS					
Cash and Cash Equivalents	0111	8,403,037.65	21,814,298,79	21,948,108,92	8,269,227.52
Investments	1160	260,825.91	84,357,78	246,452.31	98,731.38
Accounts Receivable, Net	1131	774,562.47	22,090,309,26	21,668,093.18	1,196,778.55
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	187.14	000	187.14	00'0
Due From Budgetary Funds	1141	191,992.19	192,448.28	382,163.38	2,277.09
Due From Other Agencies	1220	00:0	00.0	0.00	00'0
Inventory	1150	00.00	705,577,87	450,202,08	255,375.79
Total Assets		9,630,605.36	44,886,991.98	44,695,207.01	9,822,390.33
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	00'0
Accrued Salaries and Benefits	2110	00.00	00.00	00:0	00'0
Payroll Deductions and Withholdings	2170	00.0	00.0	0.00	00.0
Accounts Payable	2120	61,484.06	21,837,520.33	21,773,550.44	125,453.95
Internal Accounts Payable	2290	9,227.247.97	22,158,398,99	21,962,082,90	9,423,564.06
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	341,873,33	2,771,666.98	2,840,167.99	273,372.32
Total Liabilities		9,630,605.36	46,767,586.30	46,575,801.33	9,822,390.33
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS June 30, 2016

	Account Number	Pinellas PrepatoryAcademy	Enterprise High School	Athenian Academy	Total Nonmajor Component Units
ASSETS Cash and Cash Equivalents	1110	775,800 39	207,482 18	\$8,971.75	1,022,254 3
Investments	1160	504,605.51	0.00	() (81	504,605.5 0.0
Tinces Receivable, net Accounts Receivable, net	1120 1131	0 (K) 38 183.27	9.00 8.138.00	7,856-87	54,178.1
Interest Receivable on Investments Due From Other Agencies	1220	00,0 0,00	0,00	0.00 0.00	0.0 0.0
Due From Insurer Deposits Receivable	1180	00.0	0.00 32,913.96	9,00 70,100.00	0.0
Internal Balances		0.00	0.00	0.00	0.0
Cash with Fiscal/Service Agents Section 1011.13, F.S., Loan Proceeds	1114	0,00 0,00	0,00	0.00	0.0
Inventory Propaid Items	1150	504.22	0.00 26,163,96	0,00 4,510.65	31,178.8
Long-Term Investments Prepaid Insurance Costs	1460	0.00 13.031,31	0.00	3,00 0.00	0.0 13,031.3
Other Postemployment Benefits Asset	1410	0.00	00.0 00.0	0.00	0.0
Pension Asset Capital Assets:					
Land Land Improvements - Nondepreciable	1310 1315	050,200 36 0,00	0,90 0.00	0.00 0.00	656,200.3 0.0
Construction in Progress Nondepreciable Capital Assets	1360	0.00 656,200,36	0.60	0.00	656.200.3
Improvements Other Than Buildings	1320 1329	233,050 84	16,113.25 (1,819.50)	69,308 93 (9,379,58)	318,473 ((11,199 C
Less Accumulated Depreciation Buildings and Fixed Equipment	1330	4,287,773 40	0,00	0.00	4,287,773.4
Less Accumulated Depreciation Furniture, Fixtures and Equipment	1339	(588.041.85) 499.468.71	0,00 37,352.72	0.00 1r0,292,02	(588,041.8 697,113.4
Less Accumulated Depreciation Motor Vehicles	1349	(433.047.96)	(10,308,71)	(95.240.81) 10,150,00	(538,597.4 10,150.0
Less Accumulated Depreciation	1359	0.00	0.00 0.00	(362.50) 0.00	(362.5
Property Under Capital Leases Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.0
Audiovisual Materials Less Accumulated Depreciation	1381	0,00 0.00	0.00	0.00 0.00	0.0 0.0
Computer Software Less Accumulated Amortization	1382	0,00 (55.129.78)	0.00	9.00 0.00	0.0 (55,129.7
Depreciable Capital Assets, Net	1	3,944,073,36 4,600,273,72	41.337.76 41,337.76	134.768.06 134.768.06	4.120,179.1 4.776,379.5
Fotal Capital Assets Total Assets		5 932,398.42	316.035.86	256,207.33	6,504,641,6
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	_0.0
Net Carrying Amount of Debt Refunding Pension	1920	0.00 0.00	0,00	0.00	0.0
Other Postemployment Benefits	1950	0.00	0,00 0,00	0.00	0.0
Total Deferred Outflows of Resources LIABILITIES	+				
Cash Overdraft Accrued Salaries and Benefits	2125	125,028,59 0.00	0,00	23,653 94	125,028.5 23,653.9
Payroll Deductions and Withholdings Accounts Payable	2170	0.00 6,200.29	9.00 24,850,72	0.00 7,973.08	0.0 39,024.0
Sales Tax Pavable	2260	0,00	0.00	0.00	0.0
Current Notes Payable Accrised Interest Payable	2250 2210	0.00 0.00	0.00	0.00 0.00	0.0
Deposits Payable Due to Other Agencies	2220	0.00 9.00	0,00 9,00	9.00	0.0
Due to Fiscal Agent Pension Liability	2240 2115	00.0 00.0	0.00	0.00	0.0
Other Postemployment Benefits Liability	2116	00.00	0.00	0.00	0.0
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0,00	0.0
Construction Contracts Payable - Retained Percentage Lstimated Unpaid Claims - Self-Insurance Program	2150 2271	0.00	0.00	0.00 0.00	0.0 0.0
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebute	2272 2280	0.00	0.00	0.00	6.0 0.0
Uncarned Revenues	2410	0,00	0.00	0(0,0	(1.0)
Noncurrent Liabilities: Portion Due Within One Year:					
Notes Payable Obligations Under Capital Leases	2310 2315	00.0 D0.0	0.00 a'u0	72,128 80 43,087.13	72,128.8 43,087.1
Bonds Payable Liability for Compensated Absences	2320 2330	5.031,258.37	0,00	0.00	5.031,258.3
Lease-Purchase Agreements Pavable	2340	0.00	0.00 00.0	0.00	0.0
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2350 2360	0.00	0.00	0.00	0.0
Net Pension Liability Estimated PECO Advance Payable	2365 2370	00.00	0.00	00.0	0.0
Other Long-Term Liabilities Derivative Instrument	2380	00.0	0.00	9.00	0.0
Estimated Liability for Arbitrage Rebate	2280	0.00 5.031,258.37	9.00 9.00	0.00 115.215.93	5.146,474,3
Due Within One Year Portion Due After One Year					
Notes Pavable Obligations Under Capital Leases	2310 2315	9,00 00.0	0.00	102.586.97 94,043.29	102,586.9 94,043.2
Bonds Payable Liability for Compensated Absences	2320 2330	00,0 00 0	0.00	0.00	0.0
Lease-Purchase Agreements Pavable	2340	0.00	0.00	0.00	0.0
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2350	0.00	0.00	0.00	0.0
Net Pension Liability Estimated PECO Advance Pavable	2365 2370	00.00	0.00	0.00	0.0
Other Long-Term Liabilities Derivative Instrument	2380 2390	0.00	0,00 0,00	00.0	0.0
Estimated Liability for Arbitrage Rebate	2280	0.00	9,00	0.00	0,0
Due in More than One Year Total Long-Term Liabilities		5,031,258 37	0.00	196,630,26 311,846,19	196,630.2 5,343,104.5
Fotal Liabilities DEFERRED INFLOWS OF RESOURCES	+	5.162.487.25	24,850.72	343,473,21	5,530.811.1
Accumulated Increase in Fair Value of Hedging Derivatives	2610 2620	0,00	0.00 0.00	9.00 0.00	0.0
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue	2630	0.00	0 (8)	0,00	0.0
	2640 2650	0.00 0.00	0.00 9.00	0.00	0.0 0.0
Pension			0.00	0.00	0.0
Pension Other Postemployment Benefits Fotal Deferred Inflows of Resources	2000	(81,0			
Cension Hiter Postamplesment Hendrits Fotal Deferred Inflows of Resources VET POSITION Vet Investment in Capital Assets	2770	(386,805,58)	41,337.76	134,768.06	(210.699.5
Pension Ther Postcoplewment Benefits Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets Reserved For:	2770		0.00	0.00	0.0
Pension Other Postamplovment Henefits Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets Restricted For: Categorical Carrosce Programs Food Service	2770 2780 2780	(386,865,58) 0,00 0,00	0.00	0.00 0.00	(210,699.7 6.0 0.0
Pension Dither Postsamployment Hendrits Total Deferred Inflows of Resources NET POSITION Vet Investment in Capital Assets Rescribed For: Categorical Capyonet Programs	2770	(386,865,58)	0.00	0.00	0.0

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Pinellas PrepatoryAcademy For the Fiscal Year Ended June 30, 2016

		Cathard and a second a second and a second and a second and a second and a second a		Program Revenues		Revenue and Changes
		1		Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	2,012,870.20	00:00	50,541.00	0.00	(1,962,329.20)
Student Support Services	6100	00:0	00:0	00'0	00.00	0.00
Instructional Media Services	6200	00:00	00.00	00.00	0.00	00.00
Instruction and Curriculum Development Services	9300	00.00	00:0	00:00	0.00	0.00
Instructional Staff Training Services	6400	00:00	00:00	00.00	0.00	0.00
Instruction-Related Technology	9059	00:00	00:0	00.00	00:00	0.00
Board	7100	00:0	00:0	00.00	0.00	0.00
General Administration	7200	00:00	00.0	00:0	00.0	0.00
School Administration	7300	267,770.80	00:0	00:00	0.00	(267,770.80)
Facilities Acquisition and Construction	7400	00:0	00:0	00:00	00:00	0.00
Fiscal Services	7500	24,113.10	00:0	00:00	00'0	(24,113.10)
Food Services	0092	00.00	00:0	00:00	00:00	00'0
Central Services	00 <i>LL</i>	0.00	0.00	00:00	00'0	0.00
Student Transportation Services	7800	00:0	00:0	00'0	00'0	0.00
Operation of Plant	7900	239,338.00	00:0	00:00	108,197.00	(131,141.00)
Maintenance of Plant	8100	197,923.16	0.00	00:00	00:00	(197,923.16)
Administrative Technology Services	8200	00:0	00:0	00:00	00:00	0.00
Community Services	9100	74,584.00	209,507.23	00:00	00:00	134,923.23
Interest on Long-Term Debt	9200	333,496.44	00:0	00:0	0.00	(333,496.44)
Unallocated Depreciation/Amortization Expense		00:0				00'0
Total Component Unit Activities		3,150,095.70	209,507.23	50,541.00	108,197.00	(2,781,850.47)

Revenues:	
General	1.

Property Taxes, Levied for Operational Purposes

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

0.00 0.00 0.00

126,668.83

2,656,267.33 86.82

Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellancous Special Items Extraordinary Items

Transfers

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

Net Position, July 1, 2015

Adjustments to Net Position Net Position, June 30, 2016

		200				_
00.00	00.00	2,783,022.98	1,172.51	768,738.66	00.00	71.116,697

COMBINING STATEMENT OF ACTIVITIES (CONTINUED) DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

NONMAJOR COMPONENT UNITS

Enterprise High School For the Fiscal Year Ended June 30, 2016

				Program Revenues		Revenue and Changes
		L	,	Operating	Capital	in Net Position
FUNCTIONS	Account	Expenses	Charges for Services	Grants and Contributions	Grants and Contributions	Component Unit Activities
Component Unit Activities:		-				
Instruction	2000	1,125,563.53	00.0	00:00	00:00	(1,125,563.53)
Student Support Services	6100	00.00	00.0	00.0	00:0	0.00
Instructional Media Services	6200	00.0	00.0	00:00	00:0	00:00
Instruction and Curriculum Development Services	6300	287.00	0.00	00.00	0.00	(287.00)
Instructional Staff Training Services	6400	2,297.36	00.00	00:0	0.00	(2,297.36)
Instruction-Related Technology	0059	61,704.00	00.00	6,335.51	0.00	(55,368,49)
Board	7100	436,036.33	0.00	00.00	0.00	(436,036.33)
General Administration	7200	00'0	00.0	00:00	00'0	00'0
School Administration	7300	263,610.55	00.0	0.00	00:00	(263,610.55)
Facilities Acquisition and Construction	7400	313,119.03	00.0	131,461.43	00:0	(181,657.60)
Fiscal Services	7500	66,876.50	00.0	0.00	00:0	(66,876.50)
Food Services	7600	3,540.26	00:0	00.00	00:0	(3,540.26)
Central Services	7700	00:00	00:0	0.00	0.00	00.00
Student Transportation Services	7800	35,067.50	00.00	0.00	0.00	(35.067.50)
Operation of Plant	7900	165,210.57	00:0	0.00	0.00	(165,210.57)
Maintenance of Plant	8100	21,791.44	0.00	00'0	0.00	(21,791.44)
Administrative Technology Services	8200	00'0	00.00	00'0	0.00	00.00
Community Services	0016	00:00	00:00	00'0	00:00	0.00
Interest on Long-Term Debt	9200	00.0	00:00	00'0	0.00	00:00
Unallocated Depreciation/Amortization Expense		24,316.32				(24,316.32)
Total Component Unit Activities		2,519,420.39	0.00	137,796.94	00.0	(2,381,623.45)

General Revenues:

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

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings Miscellaneous

Extraordinary Items Special Items

Fransfers

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

Net Position, July 1, 2015

Adjustments to Net Position Net Position, June 30, 2016

COMBINING STATEMENT OF ACTIVITIES (CONTINUED) DISTRICT SCHOOL BOARD OF PINELLAS COUNTY Athenian Academy For the Fiscal Year Ended June 30, 2016 NONMAJOR COMPONENT UNITS

				Program Revenues		Revenue and Changes
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	2000	1,370,965.89	00:00	7,105.00	00:00	(1,363,860.89)
Student Support Services	0019	00'0	00:0	00:00	00:0	0.00
Instructional Media Services	6200	00:0	00:00	0.00	00:0	00.0
Instruction and Curriculum Development Services	6300	00:00	00:00	00:00	0.00	0.00
Instructional Staff Training Services	6400	612.00	00:0	00'0	00:0	(612.00)
Instruction-Related Technology	6500	25,413.74	00:0	00:00	00.00	(25.413.74)
Board	7100	274,985.69	00'0	00'0	0.00	(274,985.69)
General Administration	7200	00:00	00:0	0.00	00:0	00.00
School Administration	7300	330,217.64	00:0	0.00	00:0	(330,217.64)
Facilities Acquisition and Construction	7400	372,313.63	00'0	95,902.81	00.0	(276,410.82)
Fiscal Services	7500	76,980.31	00'0	0.00	00.0	(76,980.31)
Food Services	7600	44,435.00	00.0	0.00	0.00	(44,435.00)
Central Services	7700	00:00	00:0	00'0	00.0	00.0
Student Transportation Services	7800	53,595.60	0.00	0.00	0.00	(53,595.60)
Operation of Plant	0062	162,376.44	00.0	00'0	00.0	(162,376.44)
Maintenance of Plant	8100	10,536.89	0.00	00:00	00'0	(10.536.89)
Administrative Technology Services	8200	00:00	0.00	00'0	00'0	00.0
Community Services	9100	1,000.00	00.0	00'0	00.0	(1,000.00)
Interest on Long-Term Debt	9200	18,606.01	0.00	00.0	00.0	(18,606.01)
Unallocated Depreciation/Amortization Expense		19,570.14				(19,570.14)
Total Component Unit Activities		2,761,608.98	00:0	103,007.81	00:0	(2,658,601.17)

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

Property Taxes, Levied for Capital Projects

Local Sales Taxes

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, 2015

Adjustments to Net Position Net Position, June 30, 2016

2,734,105.47 75,504,30 (162,770,18) 0.00
2,734,105.47
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2,648,346.01
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00'0
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2016 NONMAJOR COMPONENT UNITS

				Program Revenues		Revenue and Changes
		ı		Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	2000	4,509,399.62	00:00	57,646.00	00:00	(4,451,753.62)
Student Support Services	6100	00:0	0.00	00:0	00.0	00.0
Instructional Media Services	6200	00:00	00:00	00:0	00:0	00.0
Instruction and Curriculum Development Services	6300	287.00	00'0	00.00	00:0	(287.00)
Instructional Staff Training Services	6400	2,909.36	00:00	00.0	00.0	(2,909.36)
Instruction-Related Technology	9059	87,117.74	0.00	6,335.51	00.0	(80,782.23)
Board	7100	711,022.02	00.00	00'0	00.0	(711,022.02)
General Administration	7200	00:0	0.00	0.00	00.0	00.00
School Administration	7300	66.865,198	00.0	00'0	00.0	(861,598.99)
Facilities Acquisition and Construction	7400	685,432.56	0.00	227,364.24	00.0	(458,068.42)
Fiscal Services	7500	167,969.91	0.00	00:0	00'0	(167,969,91)
Food Services	0092	47,975.26	00:00	00.00	00'0	(47,975.26)
Central Services	7700	00.00	00'0	00:00	00'0	00:0
Student Transportation Services	7800	88,663.10	0000	00.00	00.00	(88,663.10)
Operation of Plant	7900	566,925.01	00.0	00:0	108,197.00	(458,728.01)
Maintenance of Plant	8100	230,251.49	0.00	00'0	00.00	(230,251.49)
Administrative Technology Services	8200	00:00	0.00	00.00	00.0	00.00
Community Services	0016	75,584.00	209,507.23	00.00	00'0	133,923.23
Interest on Long-Term Debt	9200	352,102.45	00.00	0.00	0.00	(352,102.45)
Unallocated Depreciation/Amortization Expense		43,886.46				(43,886.46)
Total Component Unit Activities		8,431,125.07	209,507.23	291,345.75	108,197.00	(7,822,075.09)

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

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs Investment Earnings

Special Items

Miscellaneous

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers Net Position, July 1, 2015 Change in Net Position

Adjustments to Net Position Net Position, June 30, 2016

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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, 2016

Return completed form to.
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room \$14
Tallahassee, Florida 32399-0400

PAGE

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2016, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report will be approved by the school board on October 25, 2016.

1 1/1	
Michael June	9/12/16
Signature of District School Superintendent	Signature Date

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2016

Exhibit K-1 FDOE Page 1

For the Fiscal Year Ended June 30, 2016		Fund 100
REVENUES	Account Number	
Federal Direct:	. 100000	
Federal Impact, Current Operations	3121	9,926.97
Reserve Officers Training Corps (ROTC)	3191	354,780.48
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	364,707.45
Federal Through State and Local:	2202	5 501 906 79
Medicaid	3202 3255	5,591,896.78
National Forest Funds	3280	
Federal Through Local Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	5,591,896.78
State:		
Florida Education Finance Program (FEFP)	3310	212,157,666.00
Workforce Development	3315	25,808,527.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	188,227.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	81,818.69
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.)	3341	
State Forest Funds	3342	545,000,04
State License Tax	3343	545,082.06
District Discretionary Lottery Funds Categorical Programs:	3344	
Class Size Reduction Operating Funds	3355	112,969,934.00
Florida School Recognition Funds	3361	4,939,581.00
Voluntary Prekindergarten Program	3371	2,358,735,98
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	2,357,377.24
Total State Local:	3300	361,406,948.97
District School Taxes	3411	423,137,618.53
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	1,528,344.12
Interest on Investments	3431	1,615,249.47
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(324,905.64)
Gifts, Grants and Bequests	3440	500,000,00
Student Fees:	24/1	450 242 44
Adult General Education Course Fees	3461 3462	452,343.44 2,951,661.97
Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees	3463	2,731,001.97
Capital Improvement Fees	3464	151,131.52
Postsecondary Lab Fees	3465	(31,101.32
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	151,123.41
Financial Aid Fees	3468	304,207.36
Other Student Fees	3469	559,017.65
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:	3491	629,658.99
Bus Fees Transportation Services Rendered for School Activities	3492	116,050.59
Sale of Junk	3493	110,000.07
Receipt of Federal Indirect Cost Rate	3494	2,638,980.97
Other Miscellaneous Local Sources	3495	11,213,836.94
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	1,571,746.90
Collections for Lost, Damaged and Sold Textbooks	3498	37,116.34
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	447,233,182.56
Total Revenues	3000	814,596,735.76

Exhibit Kell SOOF Page 3

DISTRICT SCHOOL BOAND OF PINELLAS COUNTY
TALEMENT OF SPEVENLES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Confined)
For the George Asset Fields International Confined Statement (Confined Statement)

For the Fixeal Year Ended June 30, 2016			•						Fund 100
	Account	100	200	300	400	500	(40)	700	
EXPENDITURES	Number	Salaries	Employ ee Senefits	Purchased Services	Energy Services	Materials and Supplies	Capital Ontjax	Olle	Lutals
Carrent									
Instruction	5400	369,734,677,86	11.1.298.902.09	51,526,544.82	14.975.52	12.189.021.87	7,665,638.59	1.765.997.15	557.195,757.90
Student Support Services	0019	24,740,067.30	7.528.08n t9	239.245.67		165,342.12	210,443,19	7.198.00	32 040,386-17
Instructional Media Services	6200	4,703.089.69	1,352,689 63	64.875.53	226.94	104.123.74	352,302.15	(.952.88	6.589,160,56
Instruction and Curriculum Development Services	0300	8.281.884.07	2.253.957.73	480.295.95		202.457.78	71.281.19	110.813.38	(11.8(5)(6(9+1))
Instructional Staff Traming Services	5400	7,312,513,81	1.928.930.83	1,704 915.36		193,983,50	67.731.33	782.30	11.208.857.63
Instruction-Related Fechnology	0.500	1,665.829.58	1,355,147,57	124,999.07		271,963,57	147,895.00	300008	6, 461, 908, 9
Board	7100	795.012.73	294,448.94	143.226.93		15 156,9	3.185.00	27,624.13	1.270,449.26
General Administration	7200	2,044,732.91	\$47,115.41	230,658.11		44.894.08	9 224 94	\$0,290.00	2.936.915.75
School Administration	7300	41.584.155.02	13,503,341,22	543,316.99		245.387.53	11931479	9,953.28	56,005,168.83
Facilities Acquisition and Construction	7410	278,749,72	90.061.29	203,908,31	0.352.72	7,991.67	74.018.88	1.(72.00	002.251.59
Escal Services	7500	2,700;064,68	909,353,84	352.287.49		37,828.59	02.808.51		0.13.038.30
Food Services	7600	332,048.17	3,173,03			3.31			135,224.51
Central Survices	7700	7,385,891,77	2,437,629 56	1.669.840.30	18.808.96	1,264,615,36	35,219,04	41,969.64	32,883,034,68
Student Transportation Services	7800	18,001,128,83	7.118.367.56	1,946,134,47	2.546.919.62	2.387.139.69	28.157.71	33,036,54	32380 484.42
Operation of Plant	7900	25,365,107,32	11.753,046.10	15.237.112.69	22.273.412.36	1.509,940.65	422,306.18	172,083,78	76,728,938 99
Maintenance of Plant	8300	6.816.513-17	2,803,140,53	4,657,550,60	217,101,87	1,006,138.95	28.105.12	2.002.128 78	21,320,735.02
Administrative Technology Services	8200	2,753.626.24	733,469,30	980 285 20	3,888,34	11, 778,30	160,700 38	2,989,08	4.731.835-57
Community Services	9100	274,027,17	109,369,32	117,020.49		42,700.56	1,033,67	215,315 58	764,465 19
Capini Outh;: Eachtes Acquistion and Construction	7420								00.0
Other Cagnial Outby	9300						3,774,910.55		ss Plo fill t
Debr Nevice: d'imean 9200 Redempton of Principal	730								0.00
Interest	720							113,200 000	113,200 (0)
Total Expenditures		527,790,920.04	169,020,230,14	86,228,218.19	25.211.716.33	22,837,661.62	13.518,336.81	5.156.866.93	843 763.950,00
Excess (Deficiency) of Revenues Over Expenditures									(29,167,214,36)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND

FDOE Page 3 CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2016

Exhibit K-1

Fund 100 OTHER FINANCING SOURCES (USES) Account and CHANGES IN FUND BALANCES Number 3720 Loans 3730 Sale of Capital Assets 3740 259,739.94 Loss Recoveries Transfers In: 3620 From Debt Service Funds 3630 35,921,547.60 From Capital Projects Funds 3640 From Special Revenue Funds 3660 From Permanent Funds 3670 From Internal Service Funds 3690 From Enterprise Funds 35,921,547.60 3600 Total Transfers In Transfers Out: (Function 9700) 920 To Debt Service Funds 930 To Capital Projects Funds 940 To Special Revenue Funds To Permanent Funds 960 970 To Internal Service Funds 990 To Enterprise Funds 9700 0.00 Total Transfers Out 36,181,287.54 Total Other Financing Sources (Uses) 7,014,073.24 Net Change In Fund Balance 61,270,967.10 Fund Balance, July 1, 2015 2800 2891 Adjustments to Fund Balance Ending Fund Balance: 2710 3,815,076.70 Nonspendable Fund Balance 24,914,701.15 Restricted Fund Balance 2720 Committed Fund Balance 2730 Assigned Fund Balance 2740 24,135,842.62 15,419,419.87 2750 Unassigned Fund Balance 2700 68,285,040.34 Total Fund Balances, June 30, 2016

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

Exhibit K-2 FDOE Page 4 Fund 410

For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	
Federal Through State and Local:	. (411)	
School Lunch Reimbursement	3261	26,123,219.99
School Breakfast Reimbursement	3262	8,796,321.39
Afterschool Snack Reimbursement	3263	706,340.81
Child Care Food Program	3264	1,860,921.04
USDA-Donated Commodities	3265	3,584,678.72
Cash in Lieu of Donated Foods	3266	143,610.46
Summer Food Service Program	3267	1,612,431.43
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellancous Federal Through State	3299	
Total Federal Through State and Local	3200	42,827,523.84
State:		
School Breakfast Supplement	3337	269,768.00
School Lunch Supplement	3338	324,733.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	396,686.22
Total State	3300	991,187.22
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	5,986.82
Gifts, Grants and Bequests	3440	
Student Lunches	3451	3.625,492.70
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	287,957.50
Student and Adult á la Carte Fees	3454	3,130,748.94
Student Snacks	3455	124,332.67
Other Food Sales	3456	44,117.08
Other Miscellaneous Local Sources	3495	479,596.08
Refunds of Prior Year's Expenditures	3497	97.68
Total Local	3400	7,698,329.47
Total Revenues	3000	51,517,040.53

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, 2016 Exhibit K-2 FDOE Page 5 **Fund 410**

For the Fiscal Year Ended June 30, 2016		Fund 410
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	17,522,573.43
Employee Benefits	200	5,751,006.04
Purchased Services	300	1,819,702.30
Energy Services	400	1,823,306.86
Materials and Supplies	500	22,358,600.23
Capital Outlay	600	141,468.89
Other	700	169,765.59
Other Capital Outlay (Function 9300)	600	863,251.96
Total Expenditures		50,449,675.30
Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	44.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4	1,067,365.23
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	970,458.46
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In Transfers Out: (Function 9700)	3600	970,458.46
	910	
To General Fund		
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	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		970,458.46
Net Change in Fund Balance	2000	2,037,823.69
Fund Balance, July 1, 2015	2800	(4,766,409.13)
Adjustments to Fund Balance Ending Fund Balance:	2891	
Nonspendable Fund Balance	2710	1,245,171.49
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	(3,973.756.93)
Total Fund Balances, June 30, 2016	2700	(2,728,585.44)

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

Exhibit K-3 FDOE Page 6 Fund 420

For the Fiscal Year Ended June 30, 2016	Account	Fund 42
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	3,896,090.22
Miscellaneous Federal Direct	3199	1,988,538.96
Total Federal Direct	3100	5,884,629.18
Federal Through State and Local:		
Career and Technical Education	3201	1,407,922.73
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA) Workforce Innovation and Opportunity Act:	3230	29,342,660.97
Adult General Education	3221	997,799.04
English Literacy and Civics Education	3222	140,313.83
Adult Migrant Education	3223	
Other WIOA Programs	3224	
NCLB - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	26,408,660.07
Teacher and Principal Training and Recruiting - Title II, Part A	3225	4,109,874.76
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	324!	620,127.75
Twenty-First Century Schools - Title IV	3242	768,994.19
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	1,375,863.95
Total Federal Through State and Local	3200	65,172,217.29
State: State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:	3300	0.00
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	71,056,846.47



9.236.224.43 4.236.224.43 467.08

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the Fiscal Year Ended June 30, 2016

Othe 467.05 75.822.30 0.193 19 341,463,14 6.891.40 Capital Conto 170,465.08 213,699,72 8 1,598,164,76 135,536.88 H 00 0 00.0 11,437,61 400 Energy Service 11.83 0.00 65.010.88 5.778.084.26 17,996 59 2.857.895.24 158.261 04 0.00 13.677.14 0.00 1,719,573,48 1,623,446,73 186,870,82 0.00 8 8 000 11,743.79 0.00 726.88 6.022.854.70 2,025,642,44 112.598.73 200 Employ ee Benefii 6.208.284.68 558.232.81 0.00 0.00 34.764.78 6,980,292.67 958,557.96 Salaric Account 7200 2418 2500 2600 2700 7800 2420 3720 3730 3740 36.85 36.20 3660 2800 6](11 6500 3670 3698 3400 9700 1682 0029 930 990 7908 8100 8 xees (Deficiency) of Revenues over Espenditures
OTHER FINANCING SOURCES (USES)
and CHANGES IN FUND BALANCES EXPENDITURES Facilities Acquisition and Construction lines Acquisition and Construction Fotal Other Financing Sources (Uses) Instructional Staff Training Services mistrative Feehnology Service Student Transportation Services Tetal Transfers In unsfers Our Ariantion 9730) From Capatal Projects Fands et Change in Fund Balance Nonspendable Fund Balanca From Internal Service Fund Adjustments to Fund Balance ending Front Balance; From Debt Service Funds To Capital Projects Funds and Balance, July 1, 2015 From Permanent Funds General Administration Restricted Fund Balance From Enterprise Funds School Administration lo Pemanent Funds Community Services apital Outlay: To the General Fraid Maintenance of Plant To Enterprise Funds Other Capital Oatlay ale of Capital Asset From General Fund Operation of Plant Central Services oss Recoveries renofers In Food Services Sutertund

41.15.41.12.

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Fotal Fund Balances, June 30, 2016

Unassigned Fund Balance

Committed Fund Balance

Assigned Fund Balance

2720 2730 2740 2730 2700

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
FEDERAL ECONOMIC STIMULUS PROGRAMS
FOr the Fiscal Year Ended June 30, 2016

CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS FEDERAL ECONOMIC STIMULUS PROGRAMS For the Fiscal Year Ended June 30, 2016					Exhibit K-4 FDOE Page 8 Funds 430
REVENUES	Account	Targered ARRA Stimulus Funds	Other ARRA Stimulus Grants	ARRA Race to the Top	Totals
	Number	432	433	434	
Federal Direct:	C				
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	00.0	00'0	00'0	0.00
Federal Through State and Local:					
Career and Technical Education	3201				0.00
Race to the Top	3214			468,367.30	468,367,30
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				00'0
Other Food Services	3269				00'0
Federal Through Local	3280				00'0
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	00:00	0.00	468,367.30	468.367.30
State:					
State Through Local	3380			:	0.00
Other Miscellaneous State Revenues	3399				00.0
Total State	3300	00'0	0.00	00:00	00.00
Local:					
Interest on Investments	3431				00.00
Gain on Sale of Investments	3432				00.00
Net Increase (Decrease) in Fair Value of Investments	3433				00'0
Gifts, Grants and Bequests	3440				00'0
Other Miscellaneous Local Sources	3495				00:00
Refunds of Prior Year's Expenditures	3497				00'0
Total Local	3400	00:00	0.00	0.00	00'0
Total Revenues	3000	0.00	0.00	468,367.30	468,367,30

Totals

Other

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS TARGETED ARRA STIMULUS FUNDS (Continued) For the Fiscal Year Ended June 30, 2016

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From Capital Proyects Funds 8630							
From Permanent Flunds 3660							
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS OTHER ARRA STIMULUS GRANTS (Continued) For the Fiscal Year Ended June 30, 2016

Marie Mari	ALL VICTOR OF THE PROPERTY OF	Account	100	200	300	100	300)	64.8)	200
1	ENFEMITIGES	Number	Salaries	Employee Benefits	Parchased Services	Energy Services	Materials and Supplies	Copital Outlay	Other
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1	upwar sevices	(A) (A)							
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chalce by the part of the part	histrictional Staft Treming Services	nnt-s							
19 19 19 19 19 19 19 19	Instruction-Related Technology	6500							
1 1 1 1 1 1 1 1 1 1		7]00							
1970 1970	General Administration	7200							
1919 1919	dmnistration	230							
15 15 15 15 15 15 15 15	Eaclifies Acquisition and Construction	2496							
Part	TV:ces	780							
15 15 15 15 15 15 15 15	Vices	7600							
Processor Proc	kin ices	7780							
1	Frinsportation Services	7880							
1902 1902	n ef Plant	79(8)							
Proceedings Page	ative of Plant	811)0							
Proceedings 2010	strative Technology Services	8200							
100 100	nty Services	93110							300000
1910 1910	Sylventen and Construction	7420							
Part	aratal Quthay	9300							
Storage Stor	endilures		0.0		30.0	000	DOTT) III U	
THER FLACE IN G. SAN RETEST (24 Kb) and Account Claves	distinct) of Recentee over Expenditures								
N220	OTHER FIVANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account	, , , , , , , , , , , , , , , , , , ,						
National Page National Pag		4720		Т					
1349 1349	atal Assets	3730	MARINE - December - De	1					
1447 1447	Anna	3740							
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10,20 2,40,20	crearal Fund	3630		1					
7. (A.A.) 2. (A.A.) 3. (A.A.)	ebt Service Funds	3620							
28.60 28.60 28.60 28.60 28.60 29.0 29	qaint Projects Funds	3630							
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	ge in Fund Balance		000						
	nee, July 1, 2015	2800							
Balance Interest of the Control of t	nts to Fund Balance	1687							
	па Вакаже:								
	John Friedrich	2770							
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	ted Finnd Balance	2730							
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ADAL OF	ned Fund Batance	7200	700	Τ.					

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued) For the Fiscal Year Ended June 30, 2016

		gov.	0.00	Sout.	001	150	500	000	
EVPENDITURES	Account	Salanes	Finployee	Perchased	Finergy	Materials and Sunalics	Capital	Other	Fearis
Ciurcat.	0005						181021 0		2
Student Support Services	6100						S.400,(01		N, 484,010
Instructional Media Services	6200								11.8
Instruction and Curriculum Development Services	6300	2,019.51	308.34	119,000,011		152,473.36	9,518,10		283.319.31
Instructional Staft Training Services	(949)	06 169 (91	9,098.57						172,190.47
Instruction-Related Technology	0.500								000
Beand	7150								(Bod)
General Administration	7310		19.86				WALLES TO SELECT THE PROPERTY OF THE PROPERTY	4,377,66	4,347.52
School Administration	73081								0.0
Fueilthes Aequisition and Construction	7410				And desired the sound of the so				070
Fiscal Services	7500			A11-17-17-17-17-17-17-17-17-17-17-17-17-1					0,30
Fand Nervices	76011								0)101
Called Schrees	7700								100
Student Transportation Services.	2800								THE C
Operation of Plant	2906								BD)
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Administrative Technology Services	8200				Annual Control of the				3000
Commenty Services	9100							20 20 20 20 market 25 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	37(31
Ugrant County. Finallines Assuriation and Construction	7430						×2.3		300
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Total Exmenditures	AL VIII	AT III syl	71 WCF to	00.000.014	WO II	26.2.01.6.51	01 950 51	207.05	0 (82 303 30)
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and CHANGES IN PURILANCES	Number								
Locals	07/3								
Suite (3, C.8) Just Avacts	3210								
Transfers In.	37.60								
From Concern Fand	3610								
From Deet Service Funds	3620								
From Capitul Projects Funds	3630								
hartand	3650								
From Pennanent Funds	3660								
Trem internal Service Fands	3670								
From Fitterprise Funds	0698								
Total Transfers in	00%	000							
Fransfers Our - Watering 9200;									
To the General Fund	910								
To Debt Service Funds	920	A CONTRACTOR OF THE CONTRACTOR							
To Capital Projects Fands	930								
merhad	950								
To Permanent Funds	096								
To Internal Service Funds	0/6								
To Filter Piles	ryd.								
Total Other University Comment of Control	9700	00'0							
COLOR CURS FIRMING SOURCE (CARS)		080							
Final Balance fult 1 2015	Ouac	000							
Advistments to Fund Balance	1882	Transferance Land							
Ending Fund Bahawee									
Nonspendable Fund Balance	2710								
Restricted Fand Bulance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Find Balance	2750	00.0							
Total Pulid Balances, June 50, 2010	2100	00%							

Exhibit K-5

FDOE Page 12

9

Fund 490

Š F £ REVENUES

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS MISCELLANEOUS
For the Fiscal Year Ended June 30, 2016

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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS

For the Fiscal Year Ended June 30, 2016

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Total Other Phenodig Source (15e)	+	W.7	26.0	gil	ette.	3.5	160	1-11-1	
		26,688.90	77.00	930	101	(6)	100	900	164 988 PATE
Podifidan 561 245	ī.	12 HONGE			THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO	-			KE advosely
The second secon	10								145
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Vecposable / unit folleger	5			E SE	AND THE PERSON SHAPE OF TH				2.5
	5.1	20,010,00							William
	9 9								
A 100 P OF THE PROPERTY OF THE		To be seen to	4.7					200	to extend
		20000000	. P						2000



Exhibit K-7 FDOE Page 14 Funds 300

DISTRICT SCHOOL, BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Fiscal Year Ended June 30, 2016

		And the state of t		0.000			-	
REVENUES	Number	(COBI)	Special Act Bonds	F.S. Loans	Capital Outlay (PECO)	Bonds	Debt Nervice Program (COMDN)	Section 1011 71(2), F.S.
'ederal'		016	370	330	340	liks.	360	570
Miscellaneous Federa, Duect	3199							
Miscellaneous Federai Through State	3299							
Mater (O&DS Deerlants)	3321						100, 511 57	
Interest on Undertributed CO&DS	13.25						33.00	
Sales Tax Distribution 1s. 212,20(6)(d)6 a F S.)	lfsa		133,230 up					
State Through Local	3380							
Public Education Capital Outlay (PECO)	3391				23/23/200			
Classrooms First Program	3392							
SMART Schools Small County Assistance Program	3395							
Class Size Reduction Capital Outlay	3396							
Charter School Capital Outlay Funding	3307							
Other Miscellaneous State Reverates	13919							
Total State Sources	3300	0.00	223,250.00	9670	2,372,102.00	0,00	311.948.26	900
over District Lozal Cental Improvencer Fax	3413							
Centily Local Sales Tay	3418							
School District Local Sales Tax	3119							
Tax Redemptions	3421							
Payment in Lieu of Tirces	3422							
Excess Fees	3423							
Interest on Investments	3431		2015103		36 F F S		15.445.99	27.55
Gain on Sale of Investments	1452							
Net Increase (Decrease) in Pair Value of Investments	3433		45.016		38838		32,030,000	
Giffs, Grants and Bequests	3440							
Other Miscellaneous Local Sources	3495							
Impact Fees	3496							
Refunds of Prior Year's Expenditures	1497							11.3.7
Total Local Sources	3400	00'0	1.111.88	9000	1,174.91	D070	2.414.43	101,948,025 38
Total Revenues Examinations	3000	00.0	224,361.88	000	2,373,276,91	0.00	314,362.69	101.948,025.36
opsial Outley: (Financia) 200). Filmore Books	Ę		2					
Audiovisual Materials	620							
Bublings and Fixed Equipment	630							Sec. 198
Furniture, Fixtures and Equipment	640		8.918.88					5 x 45(8 - 38 a ()
Motor Vehicles (Including Buses)	650							50,000 Bullet 25th Bu
լ.ավ	660							€ 1680 e
Improvements Other Than Buildings	670							156756361
Remodeling and Renovations	680				01752 IT9		0.1880.084.0	1 THE CO. LEWIS CO.
Computer Software	690							40-G-42
oen septee: trinionn vzuu Redemption of Principal	710							15 #38 CH. H
Interest	720							
Dues and Fees	730						3,934,06	
Miscellaneous	790							
Total Expenditures		0.00	22.271.11	0.00	041,775.40	000	2,493.918.35	95,197,502.41

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Fiscal Year Ended June 39, 2016

Exhibit K-7 FDOE Page 14 Funds 300

State State State State Assistance Program that tursling nues treat Tax	Capital Outlan Basad Issues Sin Sin COBI	330 330 330 330 330 333 250 150	Voted Captal Improvement Fund	Other Capital Protects 394	ARRA Esonome Shandas Capula Prejects 399	Forals Programme
Almenus Aedenl Direct columenus Aedenl Through State ON Dienbaud Sei en Undernbaud En Trachburden (2012 Direction F. S. i. E. Howaph Lead E. Brough Lead E. Brough Lead WE Schools Small County Assistance Program Science Redaction Capital Onliny Furding In Mescalimenus State Reventues 1 Saloe Sources 1 Saloe States Capital Onliny Furding In Mescalimenus State Reventues 1 Saloe Sources 1 Saloe States State Reventues 1 Saloe States Capital Onliny Furding In Mescalimenus State Reventues 1 Saloe States States Reventues 1 Saloe States States Reventues 1 Saloe States	OH O	223 256/60	ADD O			0000
reflaments bedenf Direct collinearis bedenf Through State collinearis bedenf Through State EDS Dien bracks Est op Underforded CORDS Est op Underforden Capital Only, OPECO Est op Underforden Capital Only, OPECO Est brack Program MXT Schools Small County Assistance Program As Size Reduction Capital Only, Furding Est School Capital Only, Furding Est Capital Only, Furding	DH ()	233 250 (4)	THE CONTRACT OF THE CONTRACT O			000
columents Federal Humph State EDN Distributed Set on LindsonNacid CCREDS For Distributeous CCREDS For Distributeous Capital For Education Capital Dudos (FECO) Excessive For Dispersion Capital Dudos Size Reduction Capital Outlay Size Reduction Capital Outlay For School Capital Outlay For ding New School Capital Outlay For School Capital Outlay For School Capital Outlay Size School Capital Outlay Size School Capital Courte Size School Capital Size Strong	. 10.10	233 25677-	THE CONTRACT OF THE CONTRACT O			0.0
EDS Distributed Set on Ludstributed COREDS For Distribution 2.12 20(Octobe a. F.S.) Shrough Local is Elmattom Capital Onliny (PECO) SERVED Statemary Assistance Program NRT Schools Small Coulte, Assistance Program Sive Reduction Capital Outlay As seed amount State Revenues May seed amount State Revenues State Sources State State State Revenues State State State State Statemary State Statemary State Statemary State Statemary State Statemary St	OH ()	232 250 750	ημα			
Serva Undernburded CORDS Tax Distribution v. 212 20(challo, a. F.S.) Uniquella cond e islamation angulat Ondoy, (PECO) e islamation angulat Ondoy, (PECO) R. Schools Small Condoy, Servanoe R. Schools Small Condoy, Funding, Saye Robokston Captual Ondoy, Funding, M. scell micross State Revenues State Sources State State of Supraed Ingrovement Tix, N. Local State of Supraed Ingrovement Tix, N. Local State of Supraed Ingrovement Tix, N. Local State of Supraed Ingrovement Tix,	- DA 19	223 25674	0.000			ES 61% 90 L
Tay Dostribution et 212 2000 (alof a. F.S.) Humph L well stoods Free Program RF Schoods Small Gening Assistance Program SPE Rechastion Capital Online Ext. Schood Capital Online Ext. School Cap	OH ()	223 250 (4)	D1000			(5,465,69)
Humph I went severe First Program RF Schoods Small Gening Assistance Program RF Schoods Small Gening Assistance Program SAPE Rechection Capital Outlan Extra Schood Capital Outlan State Sources State Sources Extra Capital Ingrovement Tax Extra Capital Ingrovement Tax	ON ()	223.259.00	100 (1)			00082.802
cereins Fred Program RT Schools Small Cernity Assistance Program SE Schools Small Cernity Assistance Program SE Recheckon Capital Onliny Funding Let School Capital Onliny Funding Myscullineous State Revenues State Sources State Sources Seal Sares Surveant Tax	ON 0	233.250(6)	DEA			2010
georgas Fixed Program RT Schoods Small Geomy Assistance Program Size Rechection Capital Outlas ter Schood Capital Outlas Fuzzing My scullmenus State Revenus State Sources State Sou	ON 0	223.259.(6)	Date			2.372,102.00
RT Schools Small Centry Assistance Program Size Reduction Capetal Online ter School Capital Online Furding A scellineaus State Revenues State Sources State Sources State Sources State Sources State Sources State Sources	on o	223.250(6)	1) (10			00.0
Size Reduction Capital Outlax rer School Capital Outlay Funding. M scellineous State Revenues State Sources State Sources State Sources State Sources State Sources	ph ()	223.250(6)	11/40			ONO
ter Scheol Capulat Ondas Funding. Mescellaneous State Revenues. State Statuces ted Local Capual Improvement Try. In Local Soles Tax	90.9	223.250(4)	AD O	2 142		00.0
M seel linewas State Revenues State Sources ted Local Capital Improvement Tax ty Local Capital improvement	910	223.250.00	DON	2000		927.256 (4)
-Safe Sources te Local Capital Improvement Tax ty Local Capital Improvement Tax	900	223.250.(4)	DOM			ome
te Local Capital Improvement Tax In Local Soles Tax				927 256 00	90.0	3,834,556.26
NAT WEST AND A STATE OF THE STA						25 000 200 10 H
						02 100000000000000000000000000000000000
School District Local Sales Tax						1000
						1000
Chans						1000
Westments		OPE V				59 E00 E1 C C
cols						000
air Value of Investments		17, 714		(3) x9C)		(517.076.95)
						000
Other Miscellamous Local Nonces				8: Typ (5)		SE 198 HT
Input Fees						900
tor Year's Expenditures						25,853,00
Total Local Sources Students	000	1,111.88	000	113.983.28	(371)	102,866,709 86
Total Resenues 3000	00:0	224.361.88	00.0	1.041.239.28	0.00	105.901,266.12
EXPENDITURES (Apital Onlay: Praction 2400)				:		
Library Brooks		13,352,23				13,352.23
Androxical Meterals 620						7,493.50
Buildings and Fixed Equipment 630						881,210.53
Furniture, Fixtures and Equipment		X,r,ix KX				11.695,773.72
Motor Vchicles (hechading Buses)						6,655,296,39
[-ark]						9,089.24
Improvements Other Than Buildings 670						1.562.563.61
Remodeling and Removatuens						75 288,473.13
Computer Software				No. 56.7181		385,987,05
Delti Nervice: 0 traction 9200) Referention of Principal 710						200
***************************************						45 529 TuE
Pees						3 934 66
						30.6
Total Expenditures	000	22.271.11	000	99.567.00	000	23 445 474 27
Excess (Deficiency) of Revenues Over Expenditures	900	202 090 77	UDD	82 (29 150		58 187 07£ F

FDOE Page 16

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-PERMANENT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Exhibit K-8

REVENTES	Account								Fund 000
John Duct	Stoo								
Sectoral Phones) State and Local	3200								
Nate Sources	3300								
l neal Sentres	3400	800.28							
Fotal Revenues	3000								
SAB LLINEAU		160	2003 Firmhissee	300 Prehasal	400 Factor	Sign	(910)	200	Totals
	Number	Salance	Beachts	Sarvecs	Services	- and Supplet	- Commence of the Commence of		9000
hotmaton	2000	35 001							900
Streled Survey Course	6100								900
Instructional Media Scrates	6.200								000
Instruction and Curie than Development Services	6,300								G) (I)
Instructional Staff Training Services	0015								(I) (I)
Instruction: Related Technology	9899			***************************************					(111)
Sward	3300								0.00
General Administration	7210								0000
School Administration	3300								02.0
Facilities Aequisitiem and Construction)	3110								DIV.C
Fiscal Savices	7500								0000
Central Nervaces	7700								0000
Student Dansportation Savices	7800								0.00
Operation of Plant	7900								2070
Maintenance of Plant	8100								
Administrative Technology Services	#5#								OII O
Community Novices	1017								000
									(810)
- Factifiles Sequisations and Constitution	76 to								880
Other Capital Online Factories of the Capital	(K)+						AND THE PARTY OF THE LONG THE LAND OF THE CONTROL OF T		102.43
Reference of Processal	210								1.63
bilduest	720								
Total Expenditures	984.30	492.35	e .	0.00	DEG	DOD	(II) (I)	00.0	
Exerss (Delichment of Resenues Over Expenditures			800%		日子的 1. 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10 M 1 M 1 M 1 M 1 M 1 M 1 M 1 M 1 M 1 M	20 - 20 - 20 - 20 - 20 - 20 - 20 - 20 -		
OTHER FINANCING SOURCES (USES)	Account								
Neison from the Angeles Ly Fland Balland Est	1730								
Sale of Capital Assets	0.71								
Luss Recoveres Drangers for	GF/F								
From Govern Fron	6919								
From Debt Survice Funds	3620								
From Castal Projects Fluids	16.39								
Pron Special Recenter Finals	3640								
Presu Internal Service Funds	46.70								
From Enterprise Fands	46:30								
Tinh Translers in	3600	00.0							
Denstere Gat: Genetres P'90	* 1								
To Ordinate Public	olk e								
To Cardal Projects Films	026								
To Special Revenue Funds	096								
To Internal Service Funds	970								
To Enter prise Funds	066								
Total Transfers Out	007.6	00.0							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		1.93							
Find Balance, July 1, 2015	2800	150,412,41							
Adjustments to Pand Balance	2893								
Friedrigg Friend Balantee: Novementalsky Balance	2010	11 00 1 00 1							
D. steep of Deal Delayers	1000	T. Company							
Committed find Balance	2730								
Assigned Failer Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	2700	150, 420,34							

Exhibit K-9 FDOE Page 17 Funds 900

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS for the Fiscal Year Linded June 30, 2016

	Account	Soll-Insurance Concomputer	Soft-Incorporate Commencing	Salf-Transment 1 - monament Alex	Sold Immunitary	A D DA Commerciano	Abbert Learneries Decrees	Obline Consession Democratic	
INCOME OR (LOSS)	Number	911	912	913	116	916	921	922	Jotals
OPERATING REVENUES									
Charges for Services	348]								0.00
Charges for Sales	3482								010
Premium Revenue	3484						Ţ		0.00
Other Operating Revenues	681:2								20.00
Total Operating Revenues		000	000	0.1.0	00'0	90.6	(814)	010	0000
OPERATING EXPENSES (Function 9906)	į								
National Date of the	900								0.00
Employee (sencints	300								900
Puchased Savices	908								3800
ineign services	704								2
Waterials and Supplies	200								(1(4)
Capatal Outlay	000								9711
Office	700								W.
Expectation and Amortization Expense	119/	(40)			8	100.00	122		(3)))
Onerating Income (Lose)		00.0	5500	000	OKEO O	900	0000	970	2000
NONOPERATING REVENUES (EXPENSES)		O.V.O.			2000		100		The second secon
Interest on Investments	3431							•	000.0
Gain on Sale of Arvestments	3432								000
Net increase (Decrease) in Fair Value of Investments	3433								ing a
Cirifs, Grants and Bequests	3440								3.00
Other Miscellaneous Logal Sources	3495								0,70
Loss Recoveries	3740								1000
Gam on Disposition of Assets	3780						1		0.00
Interest (Finerion 9960)	720								(68)1
Miscellaneous Prinction 9200)	790								0.00
Loss on Disposition of Assets (Punction 9900)	810								0.80
Total Nonoperating Resenues (Expenses)		01310	900	0000	0.00	0.00(0	UMU	3300	0000
Net Income (Loss) Before Operating Transfers		00.0	000	00'0	030	00:00	0970	0000	0.00
TRANSFERS and CHANGES IN NET POSITION						_			
Transfers In:									
From General Fund	3610								(815)
From Debt Service Funds	3620								(31.0)
From Capital Projects Funds	3630								5,00
From Special Revenue Fands	3640								000
Interfund	3650								das
From Permanent Funds	3660								000
From Internal Service Funds	3670								0.000
Total Transfers In	3600	000	0.00	000	000	00.0	900	90'0	000
Prinsfers Out: (Principal Vella) To General Final	016								18) ()
To Debt Service Funds	920								0000
To Cupital Projects Funds	930								3380
Jo Special Revenue Punds	940								000 c
Interfund	950								900
To Permanent Funds	960								0000
To Internal Service Funds	970								0.50
Tiotal Transfers Out	9700	0.00			000	00.0	0)(0	90'0	000
Change in Net Position	:	0.00	(8)()	00.0	00'0	0.00	000	0.00	060
Net Position, July 1, 2015	2880								0.000
Adjustments to Net Position	2896								P-9711
Net Position, June 30, 2016	2780								3870

Exhibit K-10 FDOE Page 18 Funds 700

18131136 64,549,503.3. 11,007,074.90 64 549 505 Setal Other Internal Service 791 Consertium Programs 731 Self-Insurance 715 Self-Insurance 714 Self-lusmance 713 58.966,517.03 7.955.914.86 39,888,37 39.585.57 7.995.500.43 7,995,500,43 58,966,517,03 Self-Insurance 712 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, 2016 141,422.99 3.582.986.31 Self-Insurance 711 Account 3433 3433 3433 3433 3495 3780 720 720 3610 3620 3630 3640 3660 3660 3600 3600 3600 2850 2780 940 950 990 9700 3.183 3484 920 Total Operating Expenses
Operating Income (Loss)
NONOPERATING REVENUES (EXPENSES) (teker Operating Recount)
Trad Operating Recounts
OPERATING EXPENSES (Function 9910) Total Numpressing Recentes (Expenses) Income (Loss) Before Operating Transfers TRANSFERS and CHANGES IN NET POSITION OPERATING REVENUES INCOME OR (LOSS) From Enterprise Funds

Fotal Transfers In

Transfers Our. Winerion 9700)

To General Fund Other Miscellaneous Local Sources From Debt Service Funds From Capital Projects Funds From Special Revenue Funds Fotal Franciers Out Change in Net Position Met Position Aily 1, 2015 Adjustments to Net Position Net Position, June 30, 2016 To Special Revenue Funds Interfand
To Permanent Punds
To Enterpuse Funds Materials and Supplies Capital Oadlay rrsm General Fund hachased Nervices

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, 2016 DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS June 30, 2016	ES IN PUND NET PO	SITION - INTERNAL SERVICE F	SQUA		Exhibit K-11 FDOE Page 19 Fund 891
ASSETS	Account	Beginning Balance July 1, 2015	Additions	Deductions	Ending Balance June 30, 2016
Cash	1110	8,403,037 65	21,703,710,20	21.837.520.33	8,269,227.52
Investments	1160	107,881.00	45,063.91	152,944.91	00:00
Accounts Receivable, Net	1131	774,562,47	22,090,309,26	21.668,093.18	1,196,778.55
Interest Receivable on Investments	1170	187.14		187 14	00:00
Due From Budgetary Funds	1141	191,805,26	192,074.42	381,602.59	2,277.09
Due From Other Agencies	1220				0.00
Inventory	1150		705,577.87	450,202.08	255,375.79
Total Assets		9,477,473,52	44,736,735.66	44,490,550,23	9,723,658.95
LIABILITIES					
Cash Overdraft	2125		:		0.00
Accrued Sataries and Benefits	2110				00:00
Payroll Deductions and Withholdings	2170				00:00
Accounts Payable	2120	61,398.78	21,837,520,33	21,773,465.16	125,453.95
Internal Accounts Payable	2290	9,118,463.31	22,118,928.96	21.890,499,60	9,346,892.67
Due to Budgetary Funds	2161	297,611.43	2,699,998-40	2,746,297,50	251,312.33
Total Liabilities		9,477,473.52	46,656,447.69	46,410,262.26	9,723,658.95

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
FOT THE FISSEL YOUR FEACH LINES OF 1016
BUTSHCT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF LONG-TERM LIABILITIES

Jung 30, 2016

For the Fiscal Year Ended June 30, 2036 DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF LONG-TERM LABILITIES June 30, 2016								Exhibit K-12 FDOE Page 20 Fund 601
	Account	Governmental Activities Total Balance [1] June 30, 2016	Business-Type Activities Total Balance [1] June 30, 2016	Fotal	Governmental Activities - Debt Principal Payments 2015-16	Governmental Activities - Principal Due Within One Year 2016-17	Governmental Activities - Debt Interest Payments 2015-16	Governmental Activities - Debt Governmental Activities - Interest Interest Payments Due Within One Year 2015-16
N-4-1.	9166			0000				
Obligations Under Capital Leases	2315	7,320,667,00		7.320.667.00	1 726.832 98	869 (1) 4 24	208 023 71	157.020.38
Bonds Payable								
SBE/COB1 Bonds Payable	2321	11,571,918.99		11.571.918.99	4 250,000.00	1.589,000,00	784,606.86	513,910.00
District Bonds Payable	2322			0,90				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtan Bonds Payable	2326			0.00				
Total Bonds Payable	2320	11,571,918.99	0.00	11.571,918.99	4,250,000,00	4,589,000,00	784,606.86	513,910.60
Liability for Compensated Absences	2330	90,691.243.17		90,691,243.17				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	1341			0.00				
Qualified Zone Academy, Bonds (QZ/AB) Payable	2342			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				
Total Lease-Purchase Agreements Payable	2340	0.00	1,00	0.00	00:00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	25,381,059,00		25,381,059,00				
Net Other Postemployment Benefits Obligation	2360	20,987,595.00		20.987,595.00				
Net Pension Liability	2365	368,838,381.00		368,838,381.00				
Estimated PECO Advance Payable	2370			00'0				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		524,790,864.16	0.00.0	524,790,864.16	5,976,832,98	15,458,014,24	992,630,57	670,930,38

^[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2016, including discounts and premiums.

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, 2016

SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2016
CATEGORICAL PROGRAMS DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

Exhibit K-13
FDOE Page 21
Unexpended
June 30, 2016 1,610,743,00 Flexibility [2] 2015-16 112,969,934.00 1,797,746.00 4.932,452.02 5,920,587,56 467,924.06 4,586,759.00 3,131,779,00 12,304,067.00 20,852,900.00 Expenditures 112,969,934.00 1,797,746.00 4,939,581.00 7,706,253.00 435,165.00 4,586,759.00 3,131,779.00 12,304,067.00 20,852,900.00 Revenues [1] Returned To FDOE 80.976.19 161,453.27 Unexpended June 30, 2015 90320 00806 90830 91290 94740 90570 98250 92040 08806 90881 97950 90803 94030 91280 Grant Number Research-Based Reading Instruction (FEFP Earmark) [4] (Revenue Number) [Footnote] Supplemental Academic Instruction (FEFP Earmark) [4] Salary Bonus Outstanding Teachers in D and F Schools Class Size Reduction Operating Funds (3355) Florida Digital Classrooms (FEFP Earmark) structional Materials (FEFP Earmark) [3] Florida School Recognition Funds (3361) Student Transportation (FEFP Earmack) Excellent Teaching Program (3363) ibrary Media (FEFP Earmark) [3] Safe Schools (FEFP Earmark) [5] 2ublic School Technology Preschool Projects (3372) eacher Training

0.00

88,105,17 174,922,44 0.00 00.0 0.00 00.0 0.00 0.00

128,694,21

0.00 62,423.83

1,669,469.38

1,686,062.00 2,118,445.91

2,118,445.91

470,541,21

240,290,07

753,418.67

96440

96441

97580

45,831,21

523,167.53

Voluntary Prekindergarten - School Year Program (3371)

Voluntary Prekindergarten - Summer Program (3371)

'eachers Classroom Supply Assistance (FEFP Farmark)

Include both state and local revenue sources.

Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction. Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

Expenditures for designated low-performing elementary schools should be included in expenditures.

Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

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, 2016
DISTRICT SCHOOL, BOARD OF PINELLAS COUNTY
SCHEDULE OF SELECTED SUBOBLECT EXPENDITURES
For the Fiscal Year Ended June 30, 2016

For the Fixed Year Ended June 30, 2016						Exhibit K-14 FDOE Page 22
	Subobject	General Fund	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	722,883.77	29,622.28			752,506.05
Bottled Gas	421	5,661.93	198.36			5.860.29
Electricity	430	21.503,319.18	1,757,683.58	10,725.17		23.271.727.93
Heating Oil	440					00.00
Total		22,231,864.88	1,787,504.22	10,725.17	00.0	24,030,094,27
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					00.00
Liqueffed Petroleum Gas	422					0.00
Gasoline	450	8.327.59		1.309.50		9,637.09
Diesel Fuel	460	2,373,431.49				2.373,431,49
Oil and Grease	540	103,457.85				103,457.85
Total		2,485,216.93		1.309.50	00:00	2,486,526.43

			Special Revenue Other Federal	Special Revenue Federal			_
	•	General Fund	Programs		Capital Projects Funds		_
	Subobject	100	420	430	3XX	Total	_
EXPENDITURES FOR SCHOOL BUSES							_
AND SCHOOL BUS REPLACEMENTS:							-
Buses	651	200,000.00	256.64			200,256.64	-
			Special Revenue	Special Revenue Other Federal Special Revenue Federal	Special Revenue Federal		-
				•			

			Special Revenue	Special Revenue Other Federal	Special Revenue Federal	
		General Fund	Food Services	Programs	Economic Stimulus Programs	
	Subobject	100	410	420	130	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					00.00

		Special Revenue
		Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	818,820.22
Food	570	20,127,868.49
Donated Foods	580	3,873.76

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, 2016
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2016

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2016					Exhibit K-14 FDOE Page 23
	Subobject	General Fund	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs	Total
TEACHER SALARIES				001	
Basic Programs 101, 102 and 103 (Function 5100)	120	241,022,203.89	6,662,468.83		247,684,672,72
Basic Programs 101, 102 and 103 (Function 5100)	140	6.482,327.40	8,090.70		6.490,418.10
Basic Programs 101, 102 and 103 (Function 5100)	750	269,312.02	1,012,948.48		1,282,260.50
Total Basic Program Salaries		247,773,843.31	7,683,508.01	0.00	255,457,351.32
Other Programs 130 (ESOL) (Function 5100)	120	11,820,620.23	326,752.11		12,147,372.34
Other Programs 130 (ESOL) (Function 5100)	140	317,917.31	396.80		318,314,11
Other Programs 130 (ESOL) (Function 5100)	750	13,208.06	49,678.74		62,886.80
Total Other Program Salaries		12,151,745.60	376,827.65	0.00	12,528,573.25
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	62,897,618.95	2,837,982.52		65,735,601.47
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	506,903.60	1,775.00		508.678.60
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	1,072,465.00	2,370,934.36		3,443,399.36
Total ESE Program Salaries		64,476,987.55	5,210,691.88	0.00	69,687,679,43
Career Program 300 (Function 5300)	120	14,529,953.60	160,728.54		14,690,682,14
Career Program 300 (Function 5300)	140	124,440.00	22,095.00		146,535.00
Career Program 300 (Function 5300)	750		63,526.00		63,526,00
Total Career Program Salaries		14,654,393.60	246,349,54	0.00	14,900,743.14
Total		339,056,970.06	13,517,377.08	00.0	352,574,347.14
			Smooth Designation Officer Endored	Constant Designation	
		General Fund	Special Kevenue Other Federal Programs	Special Revenue Federal Economic Stimulus Programs	

34,427.67 Programs 420 5,506,862,59 General Fund 100 Subobject 520 TEXTBOOKS (used for classroom instruction) Textbooks (Function 5000)

5.541,290,26

Total

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fresh Yor Ended June 30, 2016
BISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Your Ended June 30, 2016

Exhibit K-14 FDOE Page 24

Totals

1,610,743.00

1,610,743.00

0.00

FOR The Fiscal Year Ended June 39, 2015				-	i c		
CATEGORICAL FLEXIBLE SPENDING- GENERAL FUND EXPENDITURES	Account	Safe Schools	Student Transportation	Academic	Research-Based Reading Instruction	Instructional Materials	Materials / Tibras Media
Інмічисноп;							
Basic	5100					1,610,743.00	
Exceptional	5200						
Cureer Education	5300						
Adult General	5400						
Prokindorganten	5500						
Other Instruction	5900						
Total Flevible Spending Instructional Expenditures	\$000	00'00	00'0	00'00	0.00	1,610,743,00	
DISTRIBUTIONS TO CHARTER SCHOOLS (Charter pulse) information to mad in Calculation	Fund	Direct Payment	lor	Payments and Services on Behalf	Total Amount		
Expendiures.	SAUTHON:	(colors 222)	Administration	of Charter Schools			
General Fund	100	11,598,494,15	1.138.076.70		45,736,570,85		
Food Service Special Revenue Fund	410				D0'0		
Other Federal Programs Special Revenue Fund	420	658,013,49			658.013.49		
Federal Economic Stimulus Special Revenue Funds	430				00'0		
Capital Projects Funds	эхх				00'0		
Total Charter School Distributions		45.226.507.64	1,138,076,70	0.00	46.364.584.34		
LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting	Account Number	Amount					
Expenditures							
General Fund	\$900						
Other Federal Programs Special Revenue Fund	\$900						
Federal Economic Stimulus Special Revenue Funds	\$900						
Total	\$900	0000					
MEDICAID EXPENDITURE REPORT		Unexpended	Earnings	Expenditures	Unexpended		
(Medicaid expenditures are used in federal reporting		June 30, 2015	2015-16	2015-16	June 30, 2016		
Earnings. Expenditures and Carryforward Amounts:		3,904,077.18	3,497,975,41	3,716,665,76	3.685,386.83		
Expenditure Program or Activity:							
Exceptional Student Education				2,596,638.95			
School Nurses and Health Care Services				898.083.13			
Occupational Therapy, Physical Therapy and Other Therapy Services							
ESE Professional and Technical Services							
Gifted Student Education							
Staff Training and Curriculum Development				221.86934			
Medicaid Administration and Billing Services							
Student Services							
Consultants							
Other				74.34			
Total Expenditures				3.716.665.76			
General Fund Balance Sheet Information (This information is used in stan propriate	Fund	Amount					
(1 as information is used in state reporting Balance Sheet Amount, June 30, 2016:	DOUBLE.						

Total Assets and Deferred Outflows of Resources

125,022,921.38 56,737,881.04

100

FIXOE Page 18
Fonds 700
Exhibit K-15
FIXOE Page 25

DISTRICT SCHOOL BOAND OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
FOR the Frest Year Inside hours to: 1016
DISTRICT SCHOOL GOAND OF PINELLAS COUNTY
VOLLCATARY PREKINDERGARTEN (PRG) PROGRAM
FOR THE Fixed Year Inside hour 80: 2016

For the Euseal Year Ended June 30, 2016								ns	Supplemental Schedule - Fund 100
VOLUMEARY PREKINDERGARTEN PROGRAM III		ton	200	300	100	200	60.0	300	
GENERAL FUND EXPENDITURES	Account Number	Salanes	Employee Benefits	Purchased Services	linergy Services	Materials and Supplies	Capital Outlay	Okher	shins.
Current									
Pickmiki garten	5500	2,210,356,24	845.872.41	40.319.02		87.415.73	136 356 40		3 294 313 80
Student Support Services	6300								pion)
bataschonal Media Services	6200								2620
historetien and Contention Development Services	9300	43,915.09	9.733.81	2,706.99					56.355.89
Instructional Staff Training Services	6400	13.929.32	12,774,48	904.47					57,608.27
Instruction-Related Technology	0059								0.160
Board	7100								(41)
General Administration	7210								1860
Selecol Administration	7300								ugio?
Pacifities Aequisition and Construction	7410								0.00
Fiscal Services	7500								B-11
Food Services	7(000								363
Central Services	7700								0, 81
Student Transportation Services	7800								1150;
Operation of Plant	7500								0000
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								(416)
Community Services	9100								000
Capital Outlay:									
Facilities Aegtasition and Construction	7420								dig
Other Capital Outlay	9300								2018
Deb Nevras, demetion 9200) Relengtion of Principal	710								10.948
Interest	720								167.0
Fotal Expenditures		2,298,200,65	868,380.70	43,930,48	000	87.415.73	110.350 40	0.00	3,468,277.96

[1] Suchide expenditures for the summer program (section 1902-6). F.S.) and the sebsool-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. 2016

	Catalog of Federal Domestic Assistance	Pass - Through Grantor	Amount of Expenditures	Amount Provided to
Federal Grantor/Pass-Through Grantor/Program Title	Number	Number	(Note 1)	Subrecipients
United States Department of Agriculture: Indirect				
Child Nutrition Cluster:				
Florida Department of Education: School Breakfast Program	10.553	321	\$ 8,796,321	\$ -
National School Lunch Program	10.555	300, 350	26,829.561	-
Summer Food Service Program for Children Florida Department of Agriculture and Consumer Services:	10.559	323	1,612,431	-
National School Lunch Program (Note 2)	10.555	N/A	3,584,679	
Total Child Nutrition Cluster			40,822,992	
Florida Department of Health, Bureau of Child Care Food Programs:				
Child and Adult Care Food Program	10.558	none	2,004,531	
Total United States Department of Agriculture			42,827,523	
United States Department of Education: Direct:				
Impact Aid	84.041	N/A	9,927	-
Federal Pell Grant Program Fund for the Improvement of Education	84.063 84.215	N/A N/A	3,896,090 477,108	-
Teacher Incentive Fund	84.374	N/A	1,289,366	-
Arts in Education	84.351	N/A	201,821	
Total Direct			5,874,312	
Indirect: Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States Special Education - Preschool Grants	84.027 84.173	262, 263 266, 267	27,882,866 850,333	1,269,834
Total Special Education Cluster			28,733,199	1,269,834
Florida Department of Education:	84 010	212, 222, 223, 226	26.408.660	624 080
Title I Grants to Local Educational Agencies Education for Homeless Children and Youth	84.196	127	126,255	631,982
Adult Education - Basic Grants to States	84.002 84.048	191, 193 161	1,138,113 1,407,923	- 17,572
Career and Technical Education - Basic Grants to States Charter Schools	84.282	298	69,536	69,536
Title IV - B Twenty-First Century Community Learning Centers English Language Acquisition Grants	84.287 84.365	244 102	768,994 620,128	-
Improving Teacher Quality State Grants	84.367	224	4,045,840	-
Improving Teacher Quality State Grants. Subagreement with St. Petersburg College	84.367	225	330,294	-
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top	84.395	RA,RG, RL	23,619	-
Incentive Grants, Recovery Act	84.395	111-311 1735-1005-01-B	79,207	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act, Subagreement with U.S.F.	04.393	1733-1003-01-6	19,201	*
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act, Subagreement with St. Petersburg College	84.395	PI 111-5	365,541	-
Total Florida Department of Education			35,384,110	719.090
North East Florida Education Consortium		AL	000 400	
Speical Education - State Personnel Development Grants	84.323	(Note 3)	609,462	1,988,924
Total Indirect			64,726,771	
Total United States Department of Education			70,601,083	1,988,924
United States Department of Health and Human Services: Direct:				
Health Resources and Services Administration - Substance Abuse and	93.243	N/A	388.401	-
Mental Health Services Projects of Regional and National Significance Partnerships to Improve Community Health	93.331	N/A	45,466_	=
	33.33	1971		
Total Direct			433,867	-
Indirect:				
Pinellas County Health Department: Florida Department of Education:				
Child Care and Development Block Grant Florida Department of Children and Families:	93.575	LC 938	124,916	-
Florida Departificiti of Gradici Flancis,				

PINELLAS COUNTY DISTRICT SCHOOL BOARD SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30. 2016

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (Note 1)	Amount Provided to Subrecipients
Refugee and Entrant Assistance - State Administered Programs	93.566	LK 164 &178	375,276	
Total Indirect			500,192	-
Total United States Department of Health and Human Services			934,059	
United States Department of Defense: Direct:				
Army Junior Reserve Officers Training Corps	None	N/A	242,275	=
Navy Junior Reserve Officers Training Corps	None	N/A	64,013	-
Marine Corps Junior Reserve Officers Training Corps	None	N/A	48,493	
Total United States Department of Defense			354,781	
Total Expenditures of Federal Awards			\$ <u>114.717.446</u>	\$ <u>1.988.924</u>

- 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.
 - (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.
 - (3) Special Education State Personnel Development Grants
 The pass thorugh grantor numbers for the State Personnel Development Grants are as follows:
 0750-15-001-71615. ORSP-12041-26556-B: 0750-16-001-71616