

Annual Financial Report 2009-2010



***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, 2010**

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

District Superintendent's Signature

Date

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

Overview of the Financial Statements

The basic financial statements consist of three components:

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

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

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

Major Features of the District-wide and Fund Financial Statements

	District Wide Statements	Fund Financial Statements		
		Governmental	Proprietary	Fiduciary
Scope	Entire district (except fiduciary funds).	The activities of the District that is 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 accounts of the schools.
Required financial statements	Statement of net assets, and statement of activities.	Balance sheet, and statement of revenues, expenditures and changes in fund balance.	Statement of net assets, and statement of revenues, expenses and changes in net assets, and statement of cash flows.	Statement of fiduciary net assets, and statement of changes in fiduciary net assets.
Basis of accounting and measurement focus	Accrual accounting. Economic resources focus.	Modified accrual accounting. Current financial resources focus.	Accrual accounting. Economic resources focus.	Accrual accounting. Economic resources focus.
Type of asset and liability information	All assets and liabilities, both financial and capital, short-term and long-term.	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long-term liabilities included.	All assets and liabilities, both financial and capital; short-term and long-term.	All assets and liabilities, both financial and capital; short-term and long-term. These funds do not currently contain any capital assets, although they can.
Type of inflow and outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability are due and payable.	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions or deductions during the year, regardless of when cash is received and paid.

District-wide Financial Statements

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

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

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

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

Fund Financial Statements

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

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

Governmental Funds

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

Proprietary Fund

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

Fiduciary Funds

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

District-Wide Financial Analysis

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

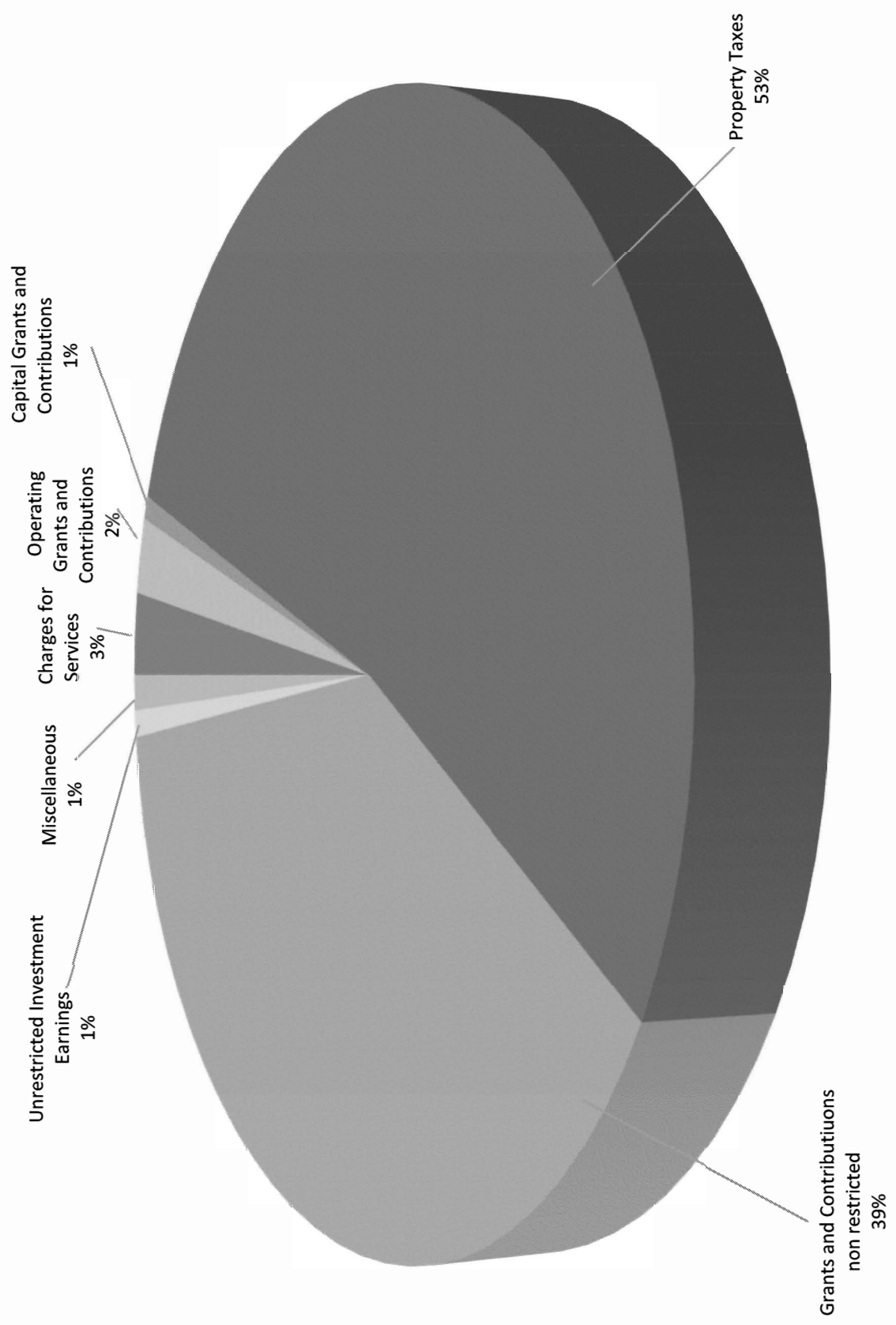
	<u>2009</u>	<u>2010</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Current Assets	\$488,292,256	\$417,395,872	(\$70,896,384)	
Net Capital Assets	<u>1,773,918,858</u>	<u>1,830,059,117</u>	<u>\$56,140,259</u>	
Total Assets	<u>\$2,262,211,114</u>	<u>\$2,247,454,988</u>	<u>(\$14,756,126)</u>	-0.65%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

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

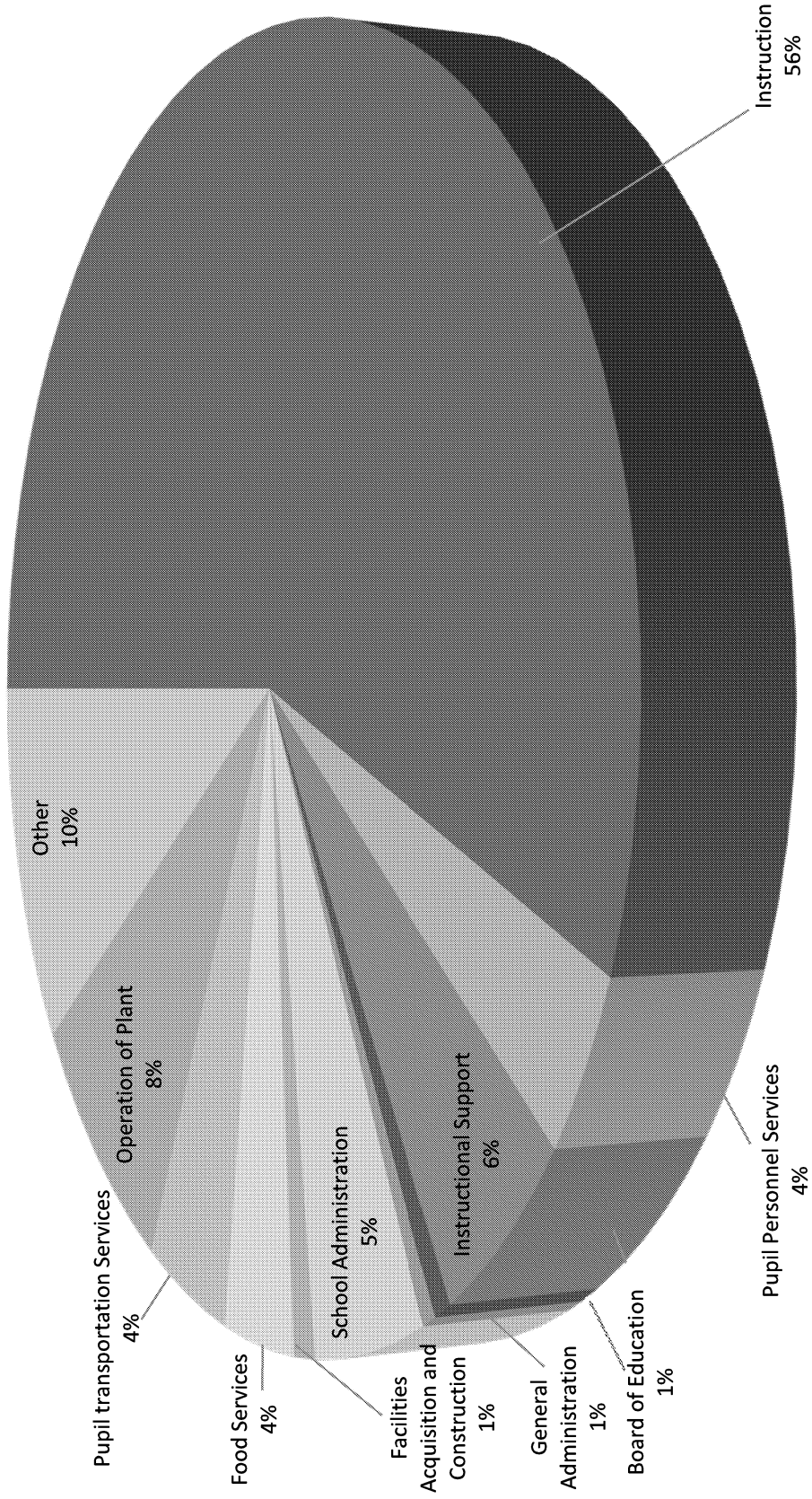
Changes in Net Assets - The table below shows the changes in net assets for 2009 and 2010.

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

Revenue by Source - Governmental Activities



Expense by Source - Governmental Period Ended June 30, 2010



Financial Analysis of Individual Funds

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

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

The other major capital outlay fund changed as follows:

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

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

Budget Variance in the General Fund

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

Capital Assets and Long-Term Debt

Capital Assets

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

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

Capital Assets

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

Long-Term Debt

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

Outstanding Long-Term Obligations

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

Significant Economic Factors

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

Requests for Information

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

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

ASSETS	Account Number	Primary Government			Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
		Governmental Activities	Business-type Activities	Total			
Cash and Cash Equivalents	1110	31,886,049.06		31,886,049.06	0.00	0.00	528,390.36
Investments	1160	349,666,782.82		349,666,782.82	0.00	0.00	0.00
Taxes Receivable, Net	1120	208,124.86		208,124.86	0.00	0.00	0.00
Accounts Receivable, Net	1130	3,342,969.60		3,342,969.60	0.00	0.00	13,441.00
Interest Receivable	1170			0.00	0.00	0.00	0.00
Due from Reinsurer	1180	813,697.58		813,697.58	0.00	0.00	0.00
Deposits Receivable	1210			0.00	0.00	0.00	125,682.00
Due from Other Agencies	1220	21,919,847.02		21,919,847.02	0.00	0.00	14,765.00
Internal Balances				0.00	0.00	0.00	0.00
Inventory	1150	5,076,263.64		5,076,263.64	0.00	0.00	0.00
Prepaid Items	1230	5,527,257.63		5,527,257.63	0.00	0.00	156,526.00
<i>Restricted Assets:</i>							
Cash with Fiscal Agent	1114			0.00	0.00	0.00	0.00
<i>Deferred Charges:</i>							
Issuance Costs				0.00	0.00	0.00	0.00
<i>Noncurrent Assets:</i>							
Other Post-employment Benefits Obligation (asset)	1410			0.00	0.00	0.00	0.00
<i>Capital Assets:</i>							
Land	1310	96,571,016.46		96,571,016.46	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	22,717,599.00		22,717,599.00	0.00	0.00	0.00
Construction in Progress	1360	38,227,934.59		38,227,934.59	0.00	0.00	0.00
Improvements Other Than Buildings	1320	7,686,185.70		7,686,185.70	0.00	0.00	286,892.35
Less Accumulated Depreciation	1329	(1,396,986.54)		(1,396,986.54)	0.00	0.00	(71,802.21)
Buildings and Fixed Equipment	1330	2,097,771,658.47		2,097,771,658.47	0.00	0.00	0.00
Less Accumulated Depreciation	1339	(532,152,518.31)		(532,152,518.31)	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	145,362,859.11		145,362,859.11	0.00	0.00	675,238.29
Less Accumulated Depreciation	1349	(94,379,509.71)		(94,379,509.71)	0.00	0.00	(311,328.31)
Motor Vehicles	1350	58,231,720.36		58,231,720.36	0.00	0.00	7,355.00
Less Accumulated Depreciation	1359	(32,780,345.04)		(32,780,345.04)	0.00	0.00	(7,355.00)
Property Under Capital Leases	1370	33,766,027.33		33,766,027.33	0.00	0.00	0.00
Less Accumulated Depreciation	1379	(12,103,647.95)		(12,103,647.95)	0.00	0.00	0.00
Audio Visual Materials	1381	198,744.35		198,744.35	0.00	0.00	0.00
Less Accumulated Depreciation	1388	(154,473.13)		(154,473.13)	0.00	0.00	0.00
Computer Software	1382	15,083,352.29		15,083,352.29	0.00	0.00	0.00
Less Accumulated Amortization	1389	(12,590,499.82)		(12,590,499.82)	0.00	0.00	0.00
Total Capital Assets net of Accum. Dep'n		1,830,059,117.16	0.00	1,830,059,117.16	0.00	0.00	579,000.12
Total Assets		2,248,500,109.37	0.00	2,248,500,109.37	0.00	0.00	1,417,804.48
LIABILITIES AND NET ASSETS							
LIABILITIES							
Salaries and Wages Payable	2110	6,913,548.93		6,913,548.93	0.00	0.00	160,747.78
Payroll Deductions and Withholdings	2170	37,481,190.36		37,481,190.36	0.00	0.00	0.00
Accounts Payable	2120	22,139,579.49		22,139,579.49	0.00	0.00	219,187.42
Judgments Payable	2130			0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	5,031,135.76		5,031,135.76	0.00	0.00	0.00
Construction Contracts Retainage Payable	2150	5,743,236.28		5,743,236.28	0.00	0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00	0.00	0.00
Accrued Interest Payable	2210			0.00	0.00	0.00	0.00
Deposits Payable	2220			0.00	0.00	0.00	0.00
Due to Other Agencies	2230	9,326,730.05		9,326,730.05	0.00	0.00	0.00
Sales Tax Payable	2260	23,162.04		23,162.04	0.00	0.00	0.00
Deferred Revenue	2410	843,769.60		843,769.60	0.00	0.00	0.00
Estimated Unpaid Claims	2271			0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
<i>Noncurrent Liabilities:</i>							
<i>Portion Due Within One Year:</i>							
Section 1011.13, F.S., Notes Payable	2250			0.00	0.00	0.00	0.00
Notes Payable	2310			0.00	0.00	0.00	60,195.51
Obligations Under Capital Leases	2315	9,168,570.00		9,168,570.00	0.00	0.00	0.00
Bonds Payable	2320	2,530,000.00		2,530,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	10,449,267.00		10,449,267.00	0.00	0.00	0.00
Certificates of Participation Payable	2340			0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360			0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>							
Notes Payable	2310			0.00	0.00	0.00	255,229.89
Obligations Under Capital Leases	2315	6,497,602.00		6,497,602.00	0.00	0.00	0.00
Bonds Payable	2320	27,425,000.00		27,425,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	94,423,574.40		94,423,574.40	0.00	0.00	0.00
Certificates of Participation Payable	2340			0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	7,320,781.00		7,320,781.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Total Liabilities		245,317,146.91	0.00	245,317,146.91	0.00	0.00	695,360.60
NET ASSETS							
Invested in Capital Assets, Net of Related Debt	2770	1,784,437,945.00		1,784,437,945.00	0.00	0.00	241,429.12
<i>Restricted For:</i>							
Categorical Carryover Programs	2780	3,310,566.00		3,310,566.00	0.00	0.00	0.00
Food Service	2780	11,526,524.60		11,526,524.60	0.00	0.00	0.00
Debt Service	2780	1,037,007.08		1,037,007.08	0.00	0.00	0.00
Capital Projects	2780	153,990,204.10		153,990,204.10	0.00	0.00	0.00
Other Purposes	2780	151,868.27		151,868.27	0.00	0.00	8,405.00
Unrestricted	2790	48,728,847.41		48,728,847.41	0.00	0.00	472,609.76
Total Net Assets		2,003,182,962.46	0.00	2,003,182,962.46	0.00	0.00	722,443.88
Total Liabilities and Net Assets		2,248,500,109.37	0.00	2,248,500,109.37	0.00	0.00	1,417,804.48

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

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

General Revenues:

Taxes:

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

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

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

Change in Net Assets

Net Assets - July 1, 2009

Net Assets - June 30, 2010

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

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

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

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

	Account Number	General 100	Food Service 410	Other Federal Programs 420	ARRA Economic Stimulus Funds 430	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. 230	Motor Vehicle Bonds 240
ASSETS										
Cash and Cash Equivalents	1110	26,658,823.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	77,992,248.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	163,234.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	280,632.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable	1170	255,847.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>										
Budgetary Funds	1141	37,704,546.04	0.00	0.00	82,097.64	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	2,390,887.74	0.00	0.00	6,210,971.53	0.00	0.00	0.00	0.00	0.00
Inventory	1150	4,161,713.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	5,527,257.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		155,035,190.74	0.00	0.00	6,293,069.17	0.00	0.00	0.00	0.00	0.00
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Salaries, Benefits and Payroll Taxes Payable	2110	6,913,548.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	31,250,278.13	0.00	0.00	3,035,167.11	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	2,397,439.11	0.00	0.00	118,257.24	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained Percentage	2150	621.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	883.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	22,278.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	7,808,404.98	0.00	0.00	748,957.10	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>										
Budgetary Funds	2161	23,748,774.78	0.00	0.00	2,370,687.72	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	4,420.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenue:</i>										
Unearned Revenue	2410	66,661.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		72,213,311.21	0.00	0.00	6,293,069.17	0.00	0.00	0.00	0.00	0.00
FUND BALANCES										
<i>Reserved For:</i>										
Endowments	2705	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	3,310,566.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Encumbrances	2720	13,181,387.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	2730	4,161,713.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Unreserved:</i>										
<i>Designated for, reported in:</i>										
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Undesignated, reported in:</i>										
General Fund	2760	62,168,212.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	82,821,879.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities and Fund Balances		155,035,190.74	0.00	0.00	6,293,069.17	0.00	0.00	0.00	0.00	0.00

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

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

	Account Number	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash and Cash Equivalents	1110	5,018,678.69	0.00	0.00	0.00	0.00	17,707.51	31,695,209.32
Investments	1160	225,248,821.60	0.00	0.00	0.00	0.00	26,500,716.96	329,741,786.94
Taxes Receivable, Net	1120	44,890.34	0.00	0.00	0.00	0.00	0.00	208,124.86
Accounts Receivable, Net	1130	73,259.00	0.00	0.00	0.00	0.00	2,800,090.59	3,153,981.66
Interest Receivable	1170	464,325.89	0.00	0.00	0.00	0.00	62,458.90	782,632.60
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>								
Budgetary Funds	1141	1,895,683.41	0.00	0.00	0.00	0.00	2,535,950.51	42,218,277.60
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	13,417,987.75	21,919,847.02
Inventory	1150	0.00	0.00	0.00	0.00	0.00	914,550.21	5,076,263.64
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	5,527,257.63
Total Assets		232,745,658.93	0.00	0.00	0.00	0.00	46,249,462.43	440,323,381.27
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00	6,913,548.93
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	3,195,745.12	37,481,190.36
Accounts Payable	2120	916,927.67	0.00	0.00	0.00	0.00	675,317.95	4,127,941.97
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	3,433,024.14	0.00	0.00	0.00	0.00	1,598,111.62	5,031,135.76
Construction Contracts Payable-Retained Percentage	2150	4,278,497.77	0.00	0.00	0.00	0.00	1,464,117.51	5,743,236.28
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	883.75
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	22,278.29
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	769,367.97	9,326,730.05
<i>Due to Other Funds:</i>								
Budgetary Funds	2161	15,425,482.36	0.00	0.00	0.00	0.00	4,246,133.39	45,791,078.25
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	2,886.59	7,307.51
<i>Deferred Revenue:</i>								
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	777,108.28	843,769.60
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		24,053,931.94	0.00	0.00	0.00	0.00	12,728,788.43	115,289,100.75
FUND BALANCES								
<i>Reserved For:</i>								
Endowments	2705	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	0.00	0.00	0.00	0.00	0.00	0.00	3,310,566.00
Encumbrances	2720	66,640,126.79	0.00	0.00	0.00	0.00	7,952,120.56	87,773,634.95
Inventory	2730	0.00	0.00	0.00	0.00	0.00	914,550.21	5,076,263.64
Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Unreserved:</i>								
<i>Designated for, reported in:</i>								
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Undesignated, reported in:</i>								
General Fund	2760	0.00	0.00	0.00	0.00	0.00	0.00	62,168,212.50
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	0.00	11,526,524.60	11,526,524.60
Debt Service Funds	2760	0.00	0.00	0.00	0.00	0.00	1,037,007.08	1,037,007.08
Capital Projects Funds	2760	142,051,600.20	0.00	0.00	0.00	0.00	11,938,603.28	153,990,203.48
Permanent Funds	2760	0.00	0.00	0.00	0.00	0.00	151,868.27	151,868.27
Total Fund Balances	2700	208,691,726.99	0.00	0.00	0.00	0.00	33,520,674.00	325,034,280.52
Total Liabilities and Fund Balances		232,745,658.93	0.00	0.00	0.00	0.00	46,249,462.43	440,323,381.27

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

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

Account Number	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds (CO & DS) 360
ASSETS									
Cash and Cash Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>									
Budgetary Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES AND FUND BALANCES									
Salaries, Benefits and Payroll Taxes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>									
Budgetary Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenue:</i>									
Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES									
<i>Reserved For:</i>									
Endowments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Unreserved:</i>									
Designated for, reported in:									
[Specify]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
[Specify]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Undesignated, reported in:</i>									
General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities and Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Account Number	Capital Improvement Section 101171(2)	Capital Improvement F.S. 370	Improvement Capital 380	Other Projects 390	Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash and Cash Equivalents	1110	5,018,678.69	0.00	0.00	0.00	0.00	17,707.51	31,695,209.22
Investments	1160	225,248,821.60	0.00	0.00	0.00	0.00	26,500,716.96	329,741,786.94
Taxes Receivable, Net	1120	44,890.34	0.00	0.00	0.00	0.00	0.00	208,124.86
Accounts Receivable, Net	1130	73,259.00	0.00	0.00	0.00	0.00	2,800,090.59	3,153,981.66
Interest Receivable	1170	464,325.89	0.00	0.00	0.00	0.00	62,458.90	782,632.60
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Funds:								
Internal Funds	1141	1,895,683.41	0.00	0.00	0.00	0.00	2,535,950.51	42,218,277.60
Due from Other Agencies	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	914,550.21	5,076,263.64
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	5,527,257.63
Total Assets		232,745,658.93	0.00	0.00	0.00	0.00	46,249,462.43	440,323,381.27
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00	6,913,548.93
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	3,195,745.12	37,481,190.56
Accounts Payable	2120	916,927.67	0.00	0.00	0.00	0.00	675,317.95	4,127,941.97
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	3,433,024.14	0.00	0.00	0.00	0.00	1,598,111.62	5,031,135.76
Construction Contracts Payable-Retained Percentage	2150	4,278,497.77	0.00	0.00	0.00	0.00	1,464,117.51	5,743,236.28
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	883.75
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	22,278.29
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	769,367.97	9,326,730.05
Due to Other Funds:								
Budgetary Funds	2161	15,425,482.36	0.00	0.00	0.00	0.00	4,246,133.39	45,791,078.25
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	2,886.59	7,307.51
Deferred Revenue	2410	0.00	0.00	0.00	0.00	0.00	777,108.28	843,769.60
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		24,053,931.94	0.00	0.00	0.00	0.00	12,728,788.43	115,289,100.75
FUND BALANCES								
Reserved For:								
Endowments	2705	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	0.00	0.00	0.00	0.00	0.00	0.00	3,310,566.00
Encumbrances	2720	66,640,126.79	0.00	0.00	0.00	0.00	7,952,120.56	87,773,634.95
Inventory	2730	0.00	0.00	0.00	0.00	0.00	914,550.21	5,076,263.64
Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unreserved:								
Designated for, reported in:								
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Fund	2760	0.00	0.00	0.00	0.00	0.00	0.00	62,168,212.50
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	11,526,524.60
Debt Service Funds	2760	142,051,609.20	0.00	0.00	0.00	0.00	1,037,007.08	153,990,203.48
Capital Projects Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00	151,868.27
Permanent Funds	2760	208,691,726.99	0.00	0.00	0.00	0.00	33,520,674.00	325,034,280.52
Total Fund Balances	2700	232,745,658.93	0.00	0.00	0.00	0.00	46,249,462.43	440,323,381.27
Total Liabilities and Fund Balances								

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS
For the Fiscal Year Ended June 30, 2010

Total Fund Balances - Governmental Funds 325,034,281.14

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

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. 1,830,059,177.00

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. 5,904,359.18

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

Liability for Compensated Absences	(104,872,841.00)	
Bonds Payable	(29,955,000.00)	
Post Employment Health Care Benefits Payable	(7,320,781.00)	
Capital Lease	(15,666,232.80)	(157,814,854.80)
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Total Net Assets - Governmental Activities 2,003,182,962.46

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

ESE 145

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

Account Number	General	Food Services	Other Federal Programs	ARRA Economic Stimulus Funds	Miscellaneous Special Revenue	SBE/COBFI Bonds	Special Act Bonds	Section 1011.14/1011.15 F.S. 230	Motor Vehicle Bonds
100	410	420	430	490	210	220	240		
REVENUES									
Federal Direct	326,704.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	2,217,151.84	0.00	0.00	60,944,402.48	0.00	0.00	0.00	0.00	0.00
State Sources	290,766,638.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>									
Property Taxes Levied for Operational Purposes	461,463,247.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	19,415,902.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	480,879,150.20	0.00	0.00	60,944,402.48	0.00	0.00	0.00	0.00	0.00
Total Revenues	774,689,444.53	0.00	0.00	60,944,402.48	0.00	0.00	0.00	0.00	0.00
EXPENDITURES									
<i>Current:</i>									
Instruction	483,133,346.91	0.00	0.00	53,253,724.69	0.00	0.00	0.00	0.00	0.00
Personnel	32,827,738.46	0.00	0.00	853,919.77	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	11,676,176.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	8,994,305.85	0.00	0.00	423,669.68	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6,083,304.54	0.00	0.00	5,676,706.96	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	2,688,793.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Board	1,893,492.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	3,256,889.89	0.00	0.00	336,544.44	0.00	0.00	0.00	0.00	0.00
School Administration	53,877,326.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	4,741,326.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities	4,855,914.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	14,730.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	12,901,631.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	33,984,107.39	0.00	0.00	268,658.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	83,189,081.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	22,743,144.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	5,419,933.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	1,057,376.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	420,099.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	(14,289.67)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retirement of Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues, Fees and Insurance Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	166,311.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	3,876,039.02	0.00	0.00	131,178.94	0.00	0.00	0.00	0.00	0.00
Total Expenditures	773,679,849.63	0.00	0.00	60,944,402.48	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,009,594.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)									
Long-Term Bonds Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	379.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retaining Bonds Issued	371.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Certificates of Participation (Function 9299)	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Losses Incurred	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	205,911.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bond Arrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	12,295,563.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	12,501,475.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									
EXTRAORDINARY ITEMS									
Net Change in Fund Balances	13,511,070.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances July 1, 2009	69,310,869.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2010	82,821,879.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2010

	Account Number	District Bonds 250	Other Debt Service 290	ABRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.147 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds (CO & DS) 360
REVENUES										
Federal Direct	3100	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>										
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES										
<i>Current:</i>										
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plant Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>										
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues, Fees and Insurance Costs	730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expenditures	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures										
OTHER FINANCING SOURCES (USES)										
Long-Term Bonds Issued	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Certificates of Participation (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans Incurred	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from the Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS										
EXTRAORDINARY ITEMS										
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2009	2800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2010	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this state
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, 2010

Account Number	Section 1011.71(2) F.S. 370	Capital Improvement	380	390	399	000	Governmental Funds	Governmental Funds	Total
REVENUES									
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	4,876,275.43	5,202,979.54	
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	87,170,853.45	150,832,407.77	
State Sources	3300	0.00	0.00	0.00	0.00	0.00	8,351,714.63	299,118,155.01	
Local Sources:									
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00	0.00	0.00	0.00	461,463,247.89	
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Property Taxes Levied for Capital Projects	3413	101,202,505.56	0.00	0.00	0.00	0.00	0.00	101,202,505.56	
Local Sales Taxes	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	12,322,470.12	12,322,470.12	
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue	3400	105,487,467.68	4,284,962.12	0.00	0.00	0.00	4,919,682.97	603,608,770.97	
Total Local Revenues		105,487,467.68	4,284,962.12	0.00	0.00	0.00	17,242,153.09	1,058,762,311.29	
Total Revenues		105,487,467.68	4,284,962.12	0.00	0.00	0.00	117,640,996.60	1,058,762,311.29	
EXPENDITURES									
Current									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	33,890,620.02	570,231,487.79	
Instruction Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	9,832,287.59	43,513,945.82	
Instruction and Curriculum Development Services	6200	0.00	0.00	0.00	0.00	0.00	428,433.99	12,104,610.39	
Instructional Media Services	6300	0.00	0.00	0.00	0.00	0.00	9,868,084.89	19,286,060.42	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	6,341,548.21	18,106,559.71	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	105,238.20	2,794,031.20	
School Board	7100	0.00	0.00	0.00	0.00	0.00	1,500.00	1,896,992.06	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	1,826,293.94	5,419,728.27	
School Administration	7300	0.00	0.00	0.00	0.00	0.00	237,485.02	54,114,811.20	
Facilities Acquisition and Construction	7410	83,891.58	0.00	0.00	0.00	0.00	487,169.23	1,045,387.45	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	43,857.52	4,902,772.25	
Food Services	7600	0.00	0.00	0.00	0.00	0.00	35,736,644.28	35,901,424.71	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	616,427.83	13,518,058.95	
Facilities Acquisition and Construction	7800	0.00	0.00	0.00	0.00	0.00	61,401.41	34,314,167.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	148,373.74	83,337,455.67	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	22,743,144.67	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	93,332.50	5,513,285.72	
Community Services	9100	0.00	0.00	0.00	0.00	0.00	3,097,390.18	4,154,766.31	
Debt Service - (Function 9200)	710	11,639,073.41	0.00	0.00	0.00	0.00	2,405,000.00	14,463,172.48	
Interest	720	980,366.80	0.00	0.00	0.00	0.00	1,619,700.00	2,631,980.96	
Dues, Fees and Issuance Costs	730	0.00	0.00	0.00	0.00	0.00	4,903.76	4,903.76	
Miscellaneous Expenditures	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Outlay:									
Facilities Acquisition and Construction	7420	138,992,848.70	0.00	0.00	0.00	0.00	24,955,954.84	164,115,115.00	
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	963,614.55	4,970,832.51	
Total Expenditures		151,695,180.49	0.00	0.00	0.00	0.00	132,765,261.70	1,119,084,694.30	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(46,207,712.81)	0.00	0.00	0.00	0.00	(15,124,265.10)	(60,322,830.01)	
OTHER FINANCING SOURCES (USES)									
Long-Term Bonds Issued	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Rebonding Bonds Issued	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Premium on Rebonding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Rebonding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Certificates of Participation (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Loans Incurred	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Proceeds from the Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	208,946.00	208,946.00	
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	205,911.90	205,911.90	
Proceeds of Forward Supply Contract	3760	9,241,271.01	0.00	0.00	0.00	0.00	0.00	9,241,271.01	
Special Facilities Construction Advances	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Payment to Refunded Bond Escrow Agent (Function 9299)	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	12,295,563.65	12,295,563.65	
Transfers Out	9700	(11,616,366.65)	0.00	0.00	0.00	0.00	(679,197.00)	(12,295,563.65)	
Total Other Financing Sources (Uses)		(2,375,095.64)	0.00	0.00	0.00	0.00	(470,251.00)	9,656,128.91	
SPECIAL ITEMS									
EXTRAORDINARY ITEMS									
Net Change in Fund Balances	2800	(48,582,808.45)	0.00	0.00	0.00	0.00	(15,594,516.10)	(50,666,254.10)	
Fund Balances July 1, 2009		257,274,535.44	0.00	0.00	0.00	0.00	49,115,190.10	375,700,534.62	
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Fund Balances June 30, 2010	2700	208,691,726.99	0.00	0.00	0.00	0.00	33,520,674.00	325,034,280.52	

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

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

Net Change in Fund Balances - Governmental Funds (50,666,252.92)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over the assets' estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period. 73,221,678.32

The statement of activities reflects only the gain/loss on the sale of assets, whereas the governmental funds include all proceeds from these sales. Thus, the change in net assets differs from the change in fund balances by the cost of assets sold. (15,213,950.00)

Repayment of long term liabilities is an expenditure in the governmental funds, but the repayment reduces long term liabilities on the statement of net assets. 14,463,172.00

In the statement of activities the cost of compensated absences is measured by the amounts earned during the year, while the governmental funds expenditures are recognized based on the amounts actually paid for leave used. This is the amount of vacation and sick leave earned in excess of the amount used in the period 4,675,435.00

The net change in the liability for postemployment health care benefits is reported in the government-wide statements, but not in the governmental funds statements. (2,613,098.00)

Certain capital assets acquired during the current period were financed with a capital lease. The capital lease was reported in the governmental funds as a source of funding. However, in the statement of net assets the capital lease was recorded as a long term liability. (9,241,271.00)

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net revenue of internal service funds is reported with governmental activities. 103,578.06

Change in Net Assets of Governmental Activities 14,729,291.46

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

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

Account Number	Business-type Activities - Enterprise Funds							Totals	Governmental Activities - Internal Service Funds
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	Self-Insurance Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922		
ASSETS									
<i>Current Assets:</i>									
Cash and Cash Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,544.29
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,079,291.13
Accounts Receivable, Net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188,987.54
Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,064.58
Due from Reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,008,511.97
Due from Other Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,344,400.51
<i>Noncurrent Assets:</i>									
Restricted Cash and Cash Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation (asset)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:									
Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets net of Accum. Depr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total ASSETS									
LIABILITIES									
<i>Current Liabilities:</i>									
Shares, Benefits and Payroll Taxes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,405,462.06
Judgments Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds-Budgetary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,579.17
Due to Other Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,440,041.33
<i>Noncurrent Liabilities:</i>									
Liabilities Payable from Restricted Assets:									
Deposits Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Noncurrent Liabilities:									
Obligations Under Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities									
NET ASSETS									
Invested in Capital Assets, Net of Related Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,904,359.18
Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,904,359.18
Total Net Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,904,359.18
Total Liabilities and Net Assets									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,344,400.51

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

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

Account Number	Business-Type Activities - Enterprise Funds							Other Enterprise Programs 922	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	Self-Insurance Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922				
OPERATING REVENUES											
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,164,281.48
Other Operating Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,164,281.48
OPERATING EXPENSES											
Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,424,547.61
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,424,547.61
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)											
Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	363,844.19
Income (Loss) Before Operating Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS											
EXTRAORDINARY ITEMS											
Change In Net Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets - July 1, 2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,578.06
Adjustment to Net Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,800,781.12
Net Assets - June 30, 2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,904,359.18

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

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

	Business-Type Activities - Enterprise Funds							Totals	Governmental Activities - Internal Service Funds
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	Self-Insurance Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922		
CASH FLOWS FROM OPERATING ACTIVITIES									
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,584,865.48
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(994,692.76)
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,637.77
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,607,156.60)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(984,346.11)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES									
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES									
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,379,450.27
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	363,844.19
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,765,193.76)
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	978,098.68
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,247.43)
Cash and cash equivalents - July 1, 2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,791.72
Cash and cash equivalents - June 30, 2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,544.29
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:									
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:									
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:									
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	427,988.02
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,404.02)
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(994,692.76)
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(182,608.99)
(Increase) decrease in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,637.77
(Increase) decrease in deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in estimated unpaid claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in estimated liability for claims adjustment expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(724,079.98)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital, and financing activities:									
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Agency Funds 89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	6,866,934.76
Investments	1160	0.00	0.00	0.00	47,437.93
Accounts Receivable, Net	1130	0.00	0.00	0.00	678,319.20
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00	65,885.73
Inventory	1150				0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	7,658,577.62
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	169,707.25
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	459,710.68
Internal Accounts Payable	2290	0.00	0.00	0.00	7,029,159.69
Total Liabilities		0.00	0.00	0.00	7,658,577.62
NET ASSETS					
Assets Held in Trust for Pension Benefits		0.00	0.00	0.00	
Assets Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	
Total Net Assets		0.00	0.00	0.00	

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS

For the Fiscal Year Ended June 30, 2010

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X
ADDITIONS				
<i>Contributions:</i>				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
<i>Investment Earnings:</i>				
Interest	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00
Total Additions		0.00	0.00	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change In Net Assets		0.00	0.00	0.00
Net Assets - July 1, 2009	2885	0.00	0.00	0.00
Net Assets - June 30, 2010	2785	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF NET ASSETS
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2010

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	528,390.36	528,390.36
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	13,441.00	13,441.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	125,682.00	125,682.00
Due from Other Agencies	1220	0.00	0.00	14,765.00	14,765.00
Internal Balances		0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	156,526.00	156,526.00
<i>Restricted Assets:</i>					
Cash with Fiscal Agent	1114	0.00	0.00	0.00	0.00
<i>Deferred Charges:</i>					
Issuance Costs		0.00	0.00	0.00	0.00
<i>Noncurrent Assets:</i>					
Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	286,892.35	286,892.35
Less Accumulated Depreciation	1329	0.00	0.00	(71,802.21)	(71,802.21)
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	675,238.29	675,238.29
Less Accumulated Depreciation	1349	0.00	0.00	(311,328.31)	(311,328.31)
Motor Vehicles	1350	0.00	0.00	7,355.00	7,355.00
Less Accumulated Depreciation	1359	0.00	0.00	(7,355.00)	(7,355.00)
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audio Visual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Total Capital Assets net of Accum. Dep'n		0.00	0.00	579,000.12	579,000.12
Total Assets		0.00	0.00	1,417,804.48	1,417,804.48
LIABILITIES AND NET ASSETS					
LIABILITIES					
Salaries and Wages Payable	2110	0.00	0.00	160,747.78	160,747.78
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	219,187.42	219,187.42
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Retainage Payable	2150	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Deferred Revenue	2410	0.00	0.00	0.00	0.00
Estimated Unpaid Claims	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
<i>Noncurrent Liabilities:</i>					
<i>Portion Due Within One Year:</i>					
Section 1011.13, F.S., Notes Payable	2250	0.00	0.00	0.00	0.00
Notes Payable	2310	0.00	0.00	60,195.51	60,195.51
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Certificates of Participation Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	255,229.89	255,229.89
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Certificates of Participation Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	695,360.60	695,360.60
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	2770	0.00	0.00	241,429.12	241,429.12
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	8,405.00	8,405.00
Unrestricted	2790	0.00	0.00	472,609.76	472,609.76
Total Net Assets		0.00	0.00	722,443.88	722,443.88
Total Liabilities and Net Assets		0.00	0.00	1,417,804.48	1,417,804.48

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name
For the Fiscal Year Ended June 30, 2010

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions			
Instruction	5000	0.00	0.00	0.00	0.00	0.00	
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	
School Board	7100	0.00	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	0.00	
Interest on Long-term Debt	9200	0.00	0.00	0.00	0.00	0.00	
Unallocated Depreciation/Amortization Expense*		0.00				0.00	
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00	

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	0.00
Change in Net Assets	0.00
Net Assets - July 1, 2009	0.00
Net Assets - June 30, 2010	0.00

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

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

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	3,102,631.38	0.00	91,824.00	0.00	(3,010,807.38)
Pupil Personnel Services	6100	77,696.00	68,487.00	0.00	0.00	(9,209.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	10,304.00	0.00	0.00	0.00	(10,304.00)
Instructional Staff Training Services	6400	12,095.00	0.00	0.00	0.00	(12,095.00)
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	102,043.64	0.00	0.00	0.00	(102,043.64)
General Administration	7200	370,745.00	0.00	0.00	0.00	(370,745.00)
School Administration	7300	836,462.18	0.00	3,200.00	0.00	(833,262.18)
Facilities Acquisition and Construction	7400	426,996.88	0.00	0.00	127,826.00	(299,170.88)
Fiscal Services	7500	60,436.56	0.00	0.00	0.00	(60,436.56)
Food Services	7600	34,705.58	0.00	0.00	0.00	(34,705.58)
Central Services	7700	56,121.00	0.00	0.00	0.00	(56,121.00)
Pupil Transportation Services	7800	95,403.11	0.00	0.00	0.00	(95,403.11)
Operation of Plant	7900	688,778.57	0.00	0.00	207,369.00	(481,409.57)
Maintenance of Plant	8100	41,763.23	0.00	0.00	0.00	(41,763.23)
Administrative Technology Services	8200	8,786.00	0.00	0.00	0.00	(8,786.00)
Community Services	9100	108,296.94	91,024.00	5,927.00	0.00	(11,345.94)
Interest on Long-term Debt	9200	54,343.00	0.00	0.00	0.00	(54,343.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		6,087,608.07	159,511.00	100,951.00	335,195.00	(5,491,951.07)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

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

Change in Net Assets

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

0.00
0.00
0.00
0.00
5,713,985.00
905.00
34,827.98
6,348.16
0.00
22,379.81
5,778,445.95
286,494.88
435,949.00
722,443.88

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

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

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, 2010

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	3,102,631.38	0.00	91,824.00	0.00	(3,010,807.38)
Pupil Personnel Services	6100	77,696.00	68,487.00	0.00	0.00	(9,209.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	10,304.00	0.00	0.00	0.00	(10,304.00)
Instructional Staff Training Services	6400	12,095.00	0.00	0.00	0.00	(12,095.00)
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	102,043.64	0.00	0.00	0.00	(102,043.64)
General Administration	7200	370,745.00	0.00	0.00	0.00	(370,745.00)
School Administration	7300	836,462.18	0.00	3,200.00	0.00	(833,262.18)
Facilities Acquisition and Construction	7400	426,996.88	0.00	0.00	127,826.00	(299,170.88)
Fiscal Services	7500	60,436.56	0.00	0.00	0.00	(60,436.56)
Food Services	7600	34,705.58	0.00	0.00	0.00	(34,705.58)
Central Services	7700	56,121.00	0.00	0.00	0.00	(56,121.00)
Pupil Transportation Services	7800	95,403.11	0.00	0.00	0.00	(95,403.11)
Operation of Plant	7900	688,778.57	0.00	0.00	207,369.00	(481,409.57)
Maintenance of Plant	8100	41,763.23	0.00	0.00	0.00	(41,763.23)
Administrative Technology Services	8200	8,786.00	0.00	0.00	0.00	(8,786.00)
Community Services	9100	108,296.94	91,024.00	5,927.00	0.00	(11,345.94)
Interest on Long-term Debt	9200	54,343.00	0.00	0.00	0.00	(54,343.00)
Unallocated Depreciation/Amortization Expense*		0.00				
Total Component Unit Activities		6,087,608.07	159,511.00	100,951.00	335,195.00	(5,491,951.07)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

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

Change in Net Assets

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

	0.00
	0.00
	0.00
	0.00
	5,713,985.00
	905.00
	34,827.98
	6,348.16
	0.00
	22,379.81
	5,778,445.95
	286,494.88
	435,949.00
	722,443.88

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

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

Note 1 - Summary of Significant Accounting Policies

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

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

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

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

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

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

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

Note 1 - Summary Of Significant Accounting Policies (continued)

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

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

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

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

The District reports the following major governmental funds:

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

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

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

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

Additionally, the District reports the following fund types:

Internal Service Fund – to account for the District's individual self-insurance programs.

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

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

Note 1 - Summary Of Significant Accounting Policies (continued)

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

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

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

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

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

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

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

Note 1 - Summary Of Significant Accounting Policies (continued)

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

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

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

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

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

Capital Assets - Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net assets but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$750. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation.

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

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

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

Note 1 - Summary Of Significant Accounting Policies (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Note 2 - Budgetary Compliance And Accountability

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

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

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

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

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

Note 3 - Investments

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

Investment	Fair Value	Six months or less	Greater than Six months to Two years	Greater Than Two years to Four Years	Greater Than Four Years to Six Years	Greater Than Six Years
Money Market Fund	60,671,762	60,671,762				
Money Market Investments						
SBA Local Govt Investment Pool	129,965	129,965				
SBA Fund B	1,135,623				1,135,623	
Core Fund (Other Pooled Investments)	36,408,758	36,408,758				
Non US Government/GSE Investments						
Corporate Asset Backed Securities	21,136,483	21,136,483				
Corporate Asset Backed Floating Rate Securities	5,504,000			5,504,000		
Obligations of United States Government Agencies and Instrumentalities:						
Federal Agency Securities						
Collateralized Mortgage Obligations Corporate Bonds	219,828,739	14,615,880	202,909,993	2,302,866		
Collateralized Mortgage Obligations - Floating Rate	36,786,465			19,331,339	17,455,125	
Total Investments Primary Government	381,601,795	132,962,848	202,909,993	27,138,206	18,590,749	0

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

Note 3 – Investments (continued)

Interest Rate Risk

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

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

Investment	% of Total	Fair Value	Investment Maturity Groupings				
			6 months or less	Greater than 6 months to 2 years	Greater than 2 years to 4 years	Greater than 4 years to 6 years	Greater than 6 years
Major Governmental Funds:							
General Fund	21.4%	81,559,731	28,418,143	43,367,942	5,800,247	3,973,400	
Capital Improvement Section 1011.71(2)	67.1%	255,900,493	89,164,304	136,070,522	18,198,762	12,466,875	
Other Capital Projects	2.8%	10,634,528	3,705,426	5,654,722	756,291	518,089	
Nonmajor Governmental Funds	2.9%	11,013,921	3,837,619	5,856,457	783,272	536,573	
Proprietary Fund:							
Internal Service Fund	5.9%	22,405,370	7,806,781	11,913,658	1,593,393	1,091,537	
Fiduciary Funds:							
Agency Funds	0.0%	87,752	30,576	46,661	6,241	4,275	
Total Investments Primary Government	100.0%	381,601,795	132,962,849	202,909,963	27,138,206	18,590,749	0

Credit Risk

District policies for investments in:

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

- **Note 3 – Investments (continued)**

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

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

Custodial Credit Risk

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

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

Note 4 - Interfund Receivables, Payables, And Transfers

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

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

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

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

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

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

Note 5 - Property Taxes

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

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

Note 6 - Changes In Capital Assets

Changes in capital assets are presented in the table below

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

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

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

Note 6 - Changes In Capital Assets (continued)

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

Governmental Activities:	
Instruction	4,738,798
Pupil personnel services	69,961
Instructional media services	105,334
Instruction and curriculum development services	155,243
Instructional staff training	62,743
Instructional Related Technology	5,389,040
Board of Education	3,062
General administration	77,470
School administration	59,088
Facilities acquisition and construction	10,261,071
Fiscal services	23,037
Food service	403,409
Central services	78,645
Pupil transportation services	268,771
Operation of plant	81,937
Maintenance of plant	84,675
Administrative Technology	22,086
Community of services	4,548
Unallocated	<u>43,896,131</u>
Total depreciation expense - governmental activities	<u><u>65,785,048</u></u>

Note 7 - Changes In Short-Term Debt

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

	Beginning Balance	Additions	Deletions	Ending Balance
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Governmental Activities:				
Tax anticipated notes	\$ -	\$60,000.00	\$60,000.00	\$ -
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Government				
Activities	\$ -	\$60,000.00	\$60,000.00	\$ -
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

Note 8 - Obligations Under Capital Leases

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

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

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

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

Note 9 – Bonds Payable

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

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

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

Note 9 - Bonds Payable (continued)

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

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

Defeased Debt:

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

Note 10 - Changes In Long-Term Liabilities

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
Governmental Activities:					
Compensated absences payable	\$ 109,548,276	\$ 5,773,832	\$ 10,449,267	\$ 104,872,841	\$ 10,449,267
Estimated insurance claims payable	18,488,653	4,008,512	4,044,485	18,452,680	4,770,694
Bonds payable	32,360,000	-	2,405,000	29,955,000	2,530,000
Post Employment Health Care Benefits	4,707,683	4,843,008	2,229,910	7,320,781	-
Obligations under capital leases	20,350,543	9,241,271	13,925,642	15,666,172	9,168,570
Total	<u>\$ 185,455,155</u>	<u>\$ 23,866,623</u>	<u>\$ 33,054,304</u>	<u>\$ 176,267,474</u>	<u>\$ 26,918,531</u>

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

Note 11 - Reserve For Encumbrances

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

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

Note 12 - Schedule of State Revenue Sources

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

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

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

Note 13 - State Retirement Program

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

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

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

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

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

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

Note 13 - State Retirement Program (continued)

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

Note 14 - Tax Deferral Plans And Other Benefits

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

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

The District makes contributions to employee's health insurance payments based upon elected coverage. The total amount contributed on behalf of the employees, for the year ended June 30, 2010 was \$92,059,640.72.

Note 15 - Construction Contract Commitments

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

Note 16 - Risk Management Programs

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

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

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

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

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

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

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

Note 17 – Post Employment Health Care Benefits

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

Note 17 – Post Employment Health Care Benefits (con’t)

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

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

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

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

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

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

Fiscal Year	AOC	Contribution	Percent of AOC Contributed	NOO
6/30/2009	\$4,585,866	\$4,054,944	88.4%	\$4,707,683
6/30/2010	\$4,843,008	\$2,229,910	46.0%	\$7,320,781

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

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

Note 18 - Litigation

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

Note 19 – Grants and Contracts

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

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

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

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	185,000.00	326,704.00	326,704.11	0.11
Federal Through State	3200	2,000,000.00	2,717,152.00	2,717,151.84	(0.16)
State Sources	3300	300,014,667.00	290,766,438.00	290,766,438.38	0.38
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411	454,259,406.00	461,463,247.00	461,463,247.89	0.89
Property Taxes Levied for Debt Service	3412			0.00	0.00
Property Taxes Levied for Capital Projects	3413			0.00	0.00
Local Sales Taxes	3418			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		25,011,299.00	19,418,637.00	19,415,902.31	(2,734.69)
Total Local Sources	3400	479,270,705.00	480,881,884.00	480,879,150.20	(2,733.80)
Total Revenues		781,470,372.00	774,692,178.00	774,689,444.53	(2,733.47)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	499,327,836.54	492,941,831.54	483,133,346.91	9,808,484.63
Pupil Personnel Services	6100	32,467,319.49	33,069,745.49	32,827,738.46	242,007.03
Instructional Media Services	6200	11,243,467.67	11,786,514.67	11,676,176.40	110,338.27
Instruction and Curriculum Development Services	6300	7,719,433.00	9,026,357.00	8,994,305.85	32,051.15
Instructional Staff Training Services	6400	4,523,780.57	6,107,250.57	6,088,304.54	18,946.03
Instruction Related Technology	6500	2,281,059.62	2,710,921.62	2,688,793.00	22,128.62
School Board	7100	2,980,160.00	1,924,083.00	1,895,492.06	28,590.94
General Administration	7200	3,103,408.68	3,293,501.68	3,256,889.89	36,611.79
School Administration	7300	51,679,278.89	54,200,478.89	53,877,326.18	323,152.71
Facilities Acquisition and Construction	7410	926,805.54	516,486.54	474,326.64	42,159.90
Fiscal Services	7500	4,255,562.28	4,893,957.28	4,858,914.73	35,042.55
Food Services	7600	0.00	164,780.00	164,780.43	(0.43)
Central Services	7700	11,575,652.68	13,117,158.68	12,901,631.12	215,527.56
Pupil Transportation	7800	33,584,983.35	34,077,243.35	33,984,107.59	93,135.76
Operation of Plant	7900	79,024,746.41	83,652,225.41	83,189,081.93	463,143.48
Maintenance of Plant	8100	20,642,769.23	24,185,870.23	22,743,144.67	1,442,725.56
Administrative Technology Services	8200	5,056,813.57	5,654,813.57	5,419,953.22	234,860.35
Community Services	9100	594,954.00	1,057,918.00	1,057,376.13	541.87
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	741,475.00	440,473.00	420,099.07	20,373.93
Interest	720			(14,289.67)	14,289.67
Dues, Fees and Issuance Costs	730			0.00	0.00
Miscellaneous Expenditures	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	166,311.46	166,311.46	166,311.46	0.00
Other Capital Outlay	9300	3,876,039.02	3,876,039.02	3,876,039.02	0.00
Total Expenditures		775,771,857.00	786,863,961.00	773,679,849.63	13,184,111.37
Excess (Deficiency) of Revenues Over (Under) Expenditures		5,698,515.00	(12,171,783.00)	1,009,594.90	13,181,377.90
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Refunding Bonds Issued	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Certificates of Participation Issued	3750			0.00	0.00
Premium on Certificates of Participation	3793			0.00	0.00
Discount on Certificates of Participation	893			0.00	0.00
Loans Incurred	3720			0.00	0.00
Proceeds from the Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740	500,000.00	205,912.00	205,911.90	(0.10)
Proceeds of Forward Supply Contract	3760			0.00	0.00
Special Facilities Construction Advances	3770			0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	14,000,000.00	12,295,564.00	12,295,563.65	(0.35)
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		14,500,000.00	12,501,476.00	12,501,475.55	(0.45)
SPECIAL ITEMS					
				0.00	0.00
EXTRAORDINARY ITEMS					
				0.00	0.00
Net Change in Fund Balances		20,198,515.00	329,693.00	13,511,070.45	13,181,377.45
Fund Balances, July 1, 2009	2800	69,310,809.08	69,310,809.08	69,310,809.08	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2010	2700	89,509,324.08	69,640,502.08	82,821,879.53	13,181,377.45

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411			0.00	0.00
Property Taxes Levied for Debt Service	3412			0.00	0.00
Property Taxes Levied for Capital Projects	3413			0.00	0.00
Local Sales Taxes	3418			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Pupil Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction Related Technology	6500			0.00	0.00
School Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Pupil Transportation	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues, Fees and Issuance Costs	730			0.00	0.00
Miscellaneous Expenditures	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Refunding Bonds Issued	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Certificates of Participation Issued	3750			0.00	0.00
Premium on Certificates of Participation	3793			0.00	0.00
Discount on Certificates of Participation	893			0.00	0.00
Loans Incurred	3720			0.00	0.00
Proceeds from the Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Special Facilities Construction Advances	3770			0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2009	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2010	2700	0.00	0.00	0.00	0.00

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411			0.00	0.00
Property Taxes Levied for Debt Service	3412			0.00	0.00
Property Taxes Levied for Capital Projects	3413			0.00	0.00
Local Sales Taxes	3418			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Pupil Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction Related Technology	6500			0.00	0.00
School Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Pupil Transportation	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues, Fees and Issuance Costs	730			0.00	0.00
Miscellaneous Expenditures	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Refunding Bonds Issued	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Certificates of Participation Issued	3750			0.00	0.00
Premium on Certificates of Participation	3793			0.00	0.00
Discount on Certificates of Participation	893			0.00	0.00
Loans Incurred	3720			0.00	0.00
Proceeds from the Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Special Facilities Construction Advances	3770			0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2009	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2010	2700	0.00	0.00	0.00	0.00

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State	3200	18,481,426.00	87,663,753.00	60,944,402.48	(26,719,350.52)
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411			0.00	0.00
Property Taxes Levied for Debt Service	3412			0.00	0.00
Property Taxes Levied for Capital Projects	3413			0.00	0.00
Local Sales Taxes	3418			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		18,481,426.00	87,663,753.00	60,944,402.48	(26,719,350.52)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	16,201,180.00	75,497,331.00	53,253,724.69	22,243,606.31
Pupil Personnel Services	6100	60,083.00	1,538,225.00	853,919.77	684,305.23
Instructional Media Services	6200	11,208.00		0.00	0.00
Instruction and Curriculum Development Services	6300	59,154.00	653,156.00	423,669.68	229,486.32
Instructional Staff Training Services	6400		6,087,967.00	5,676,706.96	411,260.04
Instruction Related Technology	6500			0.00	0.00
School Board	7100			0.00	0.00
General Administration	7200	3,105.00	1,113,313.00	336,544.44	776,768.56
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600	(131,180.00)	8,738.00	0.00	8,738.00
Central Services	7700			0.00	0.00
Pupil Transportation	7800		480,986.00	268,658.00	212,328.00
Operation of Plant	7900	1,985.00	8,146.00	0.00	8,146.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues, Fees and Issuance Costs	730			0.00	0.00
Miscellaneous Expenditures	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	2,275,891.00	2,275,891.00	131,178.94	2,144,712.06
Total Expenditures		18,481,426.00	87,663,753.00	60,944,402.48	26,719,350.52
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Refunding Bonds Issued	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Certificates of Participation Issued	3750			0.00	0.00
Premium on Certificates of Participation	3793			0.00	0.00
Discount on Certificates of Participation	893			0.00	0.00
Loans Incurred	3720			0.00	0.00
Proceeds from the Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Special Facilities Construction Advances	3770			0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2009	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2010	2700	0.00	0.00	0.00	0.00

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411			0.00	0.00
Property Taxes Levied for Debt Service	3412			0.00	0.00
Property Taxes Levied for Capital Projects	3413			0.00	0.00
Local Sales Taxes	3418			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Pupil Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction Related Technology	6500			0.00	0.00
School Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Pupil Transportation	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues, Fees and Issuance Costs	730			0.00	0.00
Miscellaneous Expenditures	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Refunding Bonds Issued	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Certificates of Participation Issued	3750			0.00	0.00
Premium on Certificates of Participation	3793			0.00	0.00
Discount on Certificates of Participation	893			0.00	0.00
Loans Incurred	3720			0.00	0.00
Proceeds from the Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Special Facilities Construction Advances	3770			0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2009	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2010	2700	0.00	0.00	0.00	0.00

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

	Account Number	Special Revenue Funds				Total Nonmajor Special Revenue Funds
		Food Service 410	Other Federal Programs 420	Miscellaneous Special Revenue 490		
ASSETS						
Cash and Cash Equivalents	1110	10,611.12	7,096.39	0.00	17,707.51	
Investments	1160	12,863,695.30	460,631.28	0.00	13,324,326.58	
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	
Accounts Receivable, Net	1130	13,360.33	4,238.26	0.00	17,598.59	
Interest Receivable	1170	43,511.64	0.00	0.00	43,511.64	
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	
Deposits Receivable	1210	0.00	0.00	0.00	0.00	
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	6,094.60	2,032,969.07	0.00	2,039,063.67	
Internal Funds	1142	0.00	0.00	0.00	0.00	
Due from Other Agencies	1220	1,106,578.63	4,722,818.87	0.00	5,829,397.50	
Inventory	1150	914,550.21	0.00	0.00	914,550.21	
Prepaid Items	1230	0.00	0.00	0.00	0.00	
Total Assets		14,938,401.83	7,227,753.87	0.00	22,186,155.70	
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00	
Payroll Deductions and Withholdings	2170	166,705.94	3,099,039.18	0.00	3,195,745.12	
Accounts Payable	2120	68,592.16	574,157.25	0.00	642,749.41	
Judgments Payable	2130	0.00	0.00	0.00	0.00	
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	
Construction Contracts Payable-Retained Percentage	2150	0.00	0.00	0.00	0.00	
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	
Deposits Payable	2220	0.00	0.00	0.00	0.00	
Due to Other Agencies	2230	91,768.22	677,599.75	0.00	769,367.97	
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	573,742.77	2,361,275.54	0.00	2,935,018.31	
Internal Funds	2162	0.00	0.00	0.00	0.00	
Unearned Revenue	2410	191,426.13	585,682.15	0.00	777,108.28	
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	
Total Liabilities		1,092,235.22	7,227,753.87	0.00	8,319,989.09	
FUND BALANCES						
<i>Reserved For:</i>						
Endowments	2705	0.00	0.00	0.00	0.00	
State Required Carryover Programs	2710	0.00	0.00	0.00	0.00	
Encumbrances	2720	1,425,091.80	0.00	0.00	1,425,091.80	
Inventory	2730	914,550.21	0.00	0.00	914,550.21	
Debt Service		0.00	0.00	0.00	0.00	
Other Purposes		0.00	0.00	0.00	0.00	
<i>Unreserved:</i>						
<i>Designated for, reported in:</i>						
[Specify]	2760	0.00	0.00	0.00	0.00	
[Specify]	2760	0.00	0.00	0.00	0.00	
<i>Undesignated, reported in:</i>						
General Fund	2760	0.00	0.00	0.00	0.00	
Special Revenue Funds	2760	11,526,524.60	0.00	0.00	11,526,524.60	
Debt Service Funds	2760	0.00	0.00	0.00	0.00	
Capital Projects Funds	2760	0.00	0.00	0.00	0.00	
Permanent Funds	2760	0.00	0.00	0.00	0.00	
Total Fund Balances		13,866,166.61	0.00	0.00	13,866,166.61	
Total Liabilities and Fund Balances		14,938,401.83	7,227,753.87	0.00	22,186,155.70	

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2010

Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14715 F.S. 230	Debt Service Funds			Total Nonmajor Debt Service Funds
				Motor Vehicle Bonds 240	District Bonds 250	Other Debt Service 290	
ASSETS							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	1,037,007.08	0.00	0.00	0.00	0.00	1,037,007.08
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>							
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		1,037,007.08	0.00	0.00	0.00	0.00	1,037,007.08
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	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	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>							
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenue:</i>							
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES							
<i>Reserved For:</i>							
Endowments	2705	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2710	0.00	0.00	0.00	0.00	0.00	0.00
Encumbrances	2720	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	2730	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service		0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes		0.00	0.00	0.00	0.00	0.00	0.00
<i>Unreserved:</i>							
<i>Designated for, reported in:</i>							
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00
[Specify]	2760	0.00	0.00	0.00	0.00	0.00	0.00
<i>Undesignated, reported in:</i>							
General Fund	2760	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Funds	2760	1,037,007.08	0.00	0.00	0.00	0.00	1,037,007.08
Capital Projects Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2760	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances		1,037,007.08	0.00	0.00	0.00	0.00	1,037,007.08
Total Liabilities and Fund Balances		1,037,007.08	0.00	0.00	0.00	0.00	1,037,007.08

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING BALANCE SHEET (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS

June 30, 2010

Account Number	Capital Outlay (COBI)	Bond Issues (COBI)	Special Act Bonds	Section 1011.14/ F.S. Loans 330	Public Education (PECO) 340	District Bonds 350	Debt Service Funds (CO & DS) 360	Capital Improvement F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor Capital Funds
1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1160	Investments	370,603.95	0.00	1,475,546.23	0.00	0.00	504,409.17	0.00	9,634,528.50	0.00	11,985,087.85
1120	Taxes Receivable, Net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1130	Accounts Receivable, Net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,782,492.00	0.00	2,782,492.00
1170	Interest Receivable	0.00	0.00	303.61	7,006.46	0.00	2,368.74	0.00	8,809.04	0.00	18,487.85
1180	Due from Reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1210	Deposits Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1210	Due From Other Funds:										
1141	Budgetary Funds	0.00	0.00	0.00	496,886.84	0.00	0.00	0.00	0.00	0.00	496,886.84
1142	Internal Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1220	Due from Other Agencies	0.00	0.00	0.00	6,929,637.00	0.00	0.00	0.00	658,953.25	0.00	7,588,590.25
1150	Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1230	Prepaid Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1230	Total Assets	0.00	370,907.56	0.00	8,909,076.53	0.00	506,777.91	0.00	13,084,782.79	0.00	22,871,544.79
LIABILITIES AND FUND BALANCES											
2110	Salaries, Benefits and Payroll Taxes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2170	Payroll Deductions and Withholdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2120	Accounts Payable	694.78	0.00	31,873.76	0.00	0.00	0.00	0.00	0.00	0.00	32,568.54
2130	Judgments Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2140	Construction Contracts Payable	0.00	0.00	1,596,846.62	0.00	0.00	0.00	0.00	1,265.00	0.00	1,598,111.62
2150	Construction Contracts Payable-Retained Percentage	0.00	0.00	716,087.38	0.00	0.00	482,445.55	0.00	265,584.58	0.00	1,464,117.51
2180	Matured Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2190	Matured Interest Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2240	Due to Fiscal Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2260	Sales Tax Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2210	Accrued Interest Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2220	Deposits Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2230	Due to Other Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2230	Due to Other Funds:										
2161	Budgetary Funds	1,476.58	0.00	172,629.48	0.00	0.00	0.00	0.00	1,137,009.02	0.00	1,311,115.08
2162	Internal Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410	Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410	Deferred Revenue:										
2410	Unearned Revenue	0.00	2,171.36	0.00	2,517,437.24	0.00	482,445.55	0.00	1,403,858.60	0.00	4,405,912.75
2410	Total Liabilities	0.00	2,171.36	0.00	2,517,437.24	0.00	482,445.55	0.00	1,403,858.60	0.00	4,405,912.75
FUND BALANCES											
2705	Reserved for:										
2705	Endowments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2710	State Required Carryover Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2720	Encumbrances	4,499.39	0.00	4,157,493.45	0.00	0.00	0.00	0.00	2,365,035.92	0.00	6,527,028.76
2730	Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2730	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2730	Other Purposes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2760	Designated for reported in:										
2760	[Specify]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2760	[Specify]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2760	Undesignated, reported in:										
2760	General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2760	Special Revenue Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2760	Debt Service Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2760	Capital Projects Funds	364,236.81	0.00	2,234,145.84	0.00	0.00	24,332.36	0.00	9,315,888.27	0.00	11,938,603.28
2760	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2760	Total Fund Balances	368,736.20	0.00	6,391,639.29	0.00	24,332.36	24,332.36	0.00	11,680,924.19	0.00	18,465,632.04
370,907.56					8,909,076.53		506,777.91		13,084,782.79		22,871,544.79

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

ESE 145

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

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS			
Cash and Cash Equivalents	1110	0.00	17,707.51
Investments	1160	154,295.45	26,500,716.96
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	2,800,090.59
Interest Receivable	1170	459.41	62,458.90
Due from Reinsurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
<i>Due From Other Funds:</i>			
Budgetary Funds	1141	0.00	2,535,950.51
Internal Funds	1142	0.00	0.00
Due from Other Agencies	1220	0.00	13,417,987.75
Inventory	1150	0.00	914,550.21
Prepaid Items	1230	0.00	0.00
Total Assets		154,754.86	46,249,462.43
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	3,195,745.12
Accounts Payable	2120	0.00	675,317.95
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	1,598,111.62
Construction Contracts Payable-Retained Percentage	2150	0.00	1,464,117.51
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	769,367.97
<i>Due to Other Funds:</i>			
Budgetary Funds	2161	0.00	4,246,133.39
Internal Funds	2162	2,886.59	2,886.59
<i>Deferred Revenue:</i>			
Unearned Revenue	2410	0.00	777,108.28
Unavailable Revenue	2410	0.00	0.00
Total Liabilities		2,886.59	12,728,788.43
FUND BALANCES			
<i>Reserved For:</i>			
Endowments	2705	0.00	0.00
State Required Carryover Programs	2710	0.00	0.00
Encumbrances	2720	0.00	7,952,120.56
Inventory	2730	0.00	914,550.21
Debt Service		0.00	0.00
Other Purposes		0.00	0.00
<i>Unreserved:</i>			
<i>Designated for, reported in:</i>			
[Specify]	2760	0.00	0.00
[Specify]	2760	0.00	0.00
<i>Undesignated, reported in:</i>			
General Fund	2760	0.00	0.00
Special Revenue Funds	2760	0.00	11,526,524.60
Debt Service Funds	2760	0.00	1,037,007.08
Capital Projects Funds	2760	0.00	11,938,603.28
Permanent Funds	2760	151,868.27	151,868.27
Total Fund Balances	2700	151,868.27	33,520,674.00
Total Liabilities and Fund Balances		154,754.86	46,249,462.43

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

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

	Account Number	Food Service 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
REVENUES					
Federal Direct	3100	0.00	4,876,275.43	0.00	4,876,275.43
Federal Through State and Local	3300	24,944,886.37	62,225,967.08	0.00	87,170,853.45
State Sources	3300	552,652.04	177,137.19	0.00	729,789.23
Local Sources:					
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	0.00
Local Sales Taxes	3418	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	12,322,470.12	0.00	0.00	12,322,470.12
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue	3400	925,543.45	0.00	0.00	925,543.45
Total Local Sources	3400	13,248,013.57	0.00	0.00	13,248,013.57
Total Revenues		38,745,551.98	67,279,379.70	0.00	106,024,931.68
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	0.00	33,887,895.77	0.00	33,887,895.77
Pupil Personnel Services	6100	0.00	9,832,287.59	0.00	9,832,287.59
Instructional Media Services	6200	0.00	428,433.99	0.00	428,433.99
Instruction and Curriculum Development Services	6300	0.00	9,868,084.89	0.00	9,868,084.89
Instructional Staff Training Services	6400	0.00	6,341,548.21	0.00	6,341,548.21
Instruction Related Technology	6500	0.00	105,238.20	0.00	105,238.20
School Board	7100	0.00	1,500.00	0.00	1,500.00
General Administration	7200	0.00	1,826,293.94	0.00	1,826,293.94
School Administration	7300	0.00	237,485.02	0.00	237,485.02
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Pupil Services	7500	0.00	43,857.52	0.00	43,857.52
Food Services	7600	35,736,644.28	0.00	0.00	35,736,644.28
Cental Services	7700	0.00	616,427.83	0.00	616,427.83
Pupil Transportation	7800	0.00	61,401.41	0.00	61,401.41
Operation of Plant	7900	0.00	148,373.74	0.00	148,373.74
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	93,352.50	0.00	93,352.50
Community Services	9100	0.00	3,097,390.18	0.00	3,097,390.18
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues, Fees and Insurance Costs	730	0.00	0.00	0.00	0.00
Miscellaneous Expenditures	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	273,785.64	689,828.91	0.00	963,614.55
Total Expenditures		36,010,429.92	67,279,379.70	0.00	103,289,809.62
Excess (Deficiency) of Revenues Over (Under) Expenditures		2,735,122.06	0.00	0.00	2,735,122.06
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00
Discount on Certificates of Participation	893	0.00	0.00	0.00	0.00
Loans Incurred	3720	0.00	0.00	0.00	0.00
Proceeds from the Sale of Capital Assets	3740	0.00	0.00	0.00	0.00
Loss Recoveries	3760	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3770	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3710	0.00	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		2,735,122.06	0.00	0.00	2,735,122.06
Fund Balances, July 1, 2009	2800	11,131,044.55	0.00	0.00	11,131,044.55
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2010	2700	13,866,166.61	0.00	0.00	13,866,166.61

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2010

	Account Number	SBCOBI Bond 210	Special Act Bonds 220	Section 1011.14115 F.S. 230	Debt Service Funds - Motor Vehicle Bonds 240	District Road Bonds 250	Other Debt Service 290	Total Nonmajor Debt Service Funds
REVENUES								
Federal Direct	3100	0.00	0.00	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	0.00	0.00
State Sources	3300	3,967,592.75	0.00	0.00	0.00	0.00	0.00	3,967,592.75
Local Sources								
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	3,967,592.75	0.00	0.00	0.00	0.00	0.00	3,967,592.75
EXPENDITURES								
Current:								
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)								
Retirement of Principal	710	2,405,000.00	0.00	0.00	0.00	0.00	0.00	2,405,000.00
Interest	720	1,615,700.00	0.00	0.00	0.00	0.00	0.00	1,615,700.00
Dues, Fees and Issuance Costs	730	2,802.90	0.00	0.00	0.00	0.00	0.00	2,802.90
Miscellaneous Expenditures	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:								
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	4,027,802.90	0.00	0.00	0.00	0.00	0.00	4,027,802.90
Total Expenditures		(39,910.15)	0.00	0.00	0.00	0.00	0.00	(39,910.15)
Excess (Deficiency) of Revenues Over (Under) Expenditures								
OTHER FINANCING SOURCES (USES)								
Long-Term Bonds Issued	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retaining Bonds Issued	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Retaining Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Retaining Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Issued	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	3795	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Certificates of Participation	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bonds Issued from Sale of Capital Assets	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less Bonds Retired	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Bonded Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Facilities Contract Advances	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bond Borrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS								
EXTRAORDINARY ITEMS								
Net Change in Fund Balances		(39,910.15)	0.00	0.00	0.00	0.00	0.00	(39,910.15)
Fund Balance, July 1, 2009	2800	1,096,917.23	0.00	0.00	0.00	0.00	0.00	1,096,917.23
Adjustment to Fund Balance	2801	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, June 30, 2010	2700	1,057,007.08	0.00	0.00	0.00	0.00	0.00	1,057,007.08

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2010

	Account Number	Capital Projects Funds									
		Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds (CO & DS) 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor Capital Project Funds
REVENUES											
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	223,250.00	0.00	2,232,246.00	0.00	519,638.65	0.00	0.00	679,198.00	3,654,332.65
<i>Local Sources:</i>											
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	7,342.07	0.00	56,103.36	0.00	20,594.18	0.00	0.00	3,907,366.32	3,991,405.93
Total Local Sources	3400	0.00	7,342.07	0.00	56,103.36	0.00	20,594.18	0.00	0.00	3,907,366.32	3,991,405.93
Total Revenues		0.00	230,592.07	0.00	2,288,349.36	0.00	540,232.83	0.00	0.00	4,586,564.32	7,645,738.58
EXPENDITURES											
<i>Current:</i>											
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	77,169.23	0.00	0.00	0.00	0.00	0.00	0.00	410,000.00	487,169.23
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>											
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues, Fees and Issuance Costs	730	0.00	0.00	0.00	0.00	0.00	2,100.86	0.00	0.00	0.00	2,100.86
Miscellaneous Expenditures	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>											
Facilities Acquisition and Construction	7420	0.00	44,169.98	0.00	9,579,717.54	0.00	1,177,316.98	0.00	0.00	14,154,750.34	24,955,954.84
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	121,339.21	0.00	9,579,717.54	0.00	1,179,417.84	0.00	0.00	14,564,750.34	25,445,224.93
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	109,252.86	0.00	(7,291,368.18)	0.00	(639,185.01)	0.00	0.00	(9,978,186.02)	(17,799,486.35)
OTHER FINANCING SOURCES (USES)											
Long-Term Bonds Issued	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Certificates of Participation	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans Incurred	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from the Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	208,946.00	208,946.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(679,197.00)	(679,197.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(470,251.00)	(470,251.00)
SPECIAL ITEMS											
EXTRAORDINARY ITEMS											
Net Change in Fund Balances		0.00	109,252.86	0.00	(7,291,368.18)	0.00	(639,185.01)	0.00	0.00	(10,448,437.02)	(18,269,737.35)
Fund Balances, July 1, 2009	2800	0.00	259,483.34	0.00	13,683,007.47	0.00	663,517.37	0.00	0.00	22,129,361.21	36,735,369.39
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2010	2700	0.00	368,736.20	0.00	6,391,639.29	0.00	24,332.36	0.00	0.00	11,680,924.19	18,465,632.04

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

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	4,876,275.43
Federal Through State and Local	3200	0.00	87,170,853.45
State Sources	3300	0.00	8,351,714.63
<i>Local Sources:</i>			
Property Taxes Levied for Operational Purposes	3411	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00
Local Sales Taxes	3418	0.00	0.00
Charges for Service - Food Service	345X	0.00	12,322,470.12
Impact Fees	3496	0.00	0.00
Other Local Revenue	2,733.59	2,733.59	4,919,682.97
Total Local Sources	2,733.59	2,733.59	17,242,153.09
Total Revenues		2,733.59	117,640,996.60
EXPENDITURES			
<i>Current:</i>			
Instruction	5000	2,724.25	33,890,620.02
Pupil Personnel Services	6100	0.00	9,832,287.59
Instructional Media Services	6200	0.00	428,433.99
Instruction and Curriculum Development Services	6300	0.00	9,868,094.89
Instructional Staff Training Services	6400	0.00	6,341,548.21
Instruction Related Technology	6500	0.00	105,238.20
School Board	7100	0.00	1,500.00
General Administration	7200	0.00	1,826,293.94
School Administration	7300	0.00	237,485.02
Facilities Acquisition and Construction	7410	0.00	487,169.23
Fiscal Services	7500	0.00	43,857.52
Food Services	7600	0.00	35,736,644.28
Central Services	7700	0.00	616,427.83
Pupil Transportation	7800	0.00	61,401.41
Operation of Plant	7900	0.00	148,373.74
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	93,332.50
Community Services	9100	0.00	3,097,390.18
<i>Debt Service: (Function 9200)</i>			
Retirement of Principal	710	0.00	2,405,000.00
Interest	720	0.00	1,619,700.00
Dues, Fees and Issuance Costs	730	0.00	4,903.76
Miscellaneous Expenditures	790	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	24,955,954.84
Other Capital Outlay	9300	0.00	963,614.55
Total Expenditures		2,724.25	132,765,263.70
Excess (Deficiency) of Revenues Over (Under) Expenditures		9.34	(15,124,265.10)
OTHER FINANCING SOURCES (USES)			
Long-Term Bonds Issued	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00
Discount on Certificates of Participation	893	0.00	0.00
Loans Incurred	3720	0.00	0.00
Proceeds from the Sale of Capital Assets	3730	0.00	208,946.00
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	0.00
Transfers Out	9700	0.00	(679,197.00)
Total Other Financing Sources (Uses)		0.00	(470,251.00)
SPECIAL ITEMS			
EXTRAORDINARY ITEMS			
		0.00	0.00
Net Change in Fund Balances		9.34	(15,594,516.10)
Fund Balances, July 1, 2009	2800	151,858.93	49,115,190.10
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2010	2700	151,868.27	33,520,674.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND _____
For the Fiscal Year Ended June 30, 2010

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	3,212,940.00	6,572,408.00	4,876,275.00	(1,696,133.00)
Federal Through State and Local	3200	95,615,483.00	106,828,286.00	87,170,853.37	(19,657,432.63)
State Sources	3300	595,493.00	552,652.00	729,789.04	177,137.04
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				0.00
Property Taxes Levied for Debt Service	3412				0.00
Property Taxes Levied for Capital Projects	3413				0.00
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue		15,012,843.00	13,248,014.00	13,248,013.57	(0.43)
Total Local Sources	3400	15,012,843.00	13,248,014.00	13,248,013.57	(0.43)
Total Revenues		114,436,759.00	127,201,360.00	106,024,930.98	(21,176,429.02)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	31,471,058.00	43,556,903.00	33,887,896.00	9,669,007.00
Pupil Personnel Services	6100	11,360,866.00	11,640,846.00	9,832,287.00	1,808,559.00
Instructional Media Services	6200	190,067.00	443,539.00	428,434.00	15,105.00
Instruction and Curriculum Development Services	6300	7,827,862.00	10,840,347.00	9,868,085.00	972,262.00
Instructional Staff Training Services	6400	20,438,448.00	11,284,376.00	6,341,548.00	4,942,828.00
Instruction Related Technology	6500	49,549.00	110,219.00	105,238.00	4,981.00
School Board	7100	16,500.00	1,500.00	1,500.00	0.00
General Administration	7200	2,364,517.00	2,552,192.00	1,826,294.00	725,898.00
School Administration	7300	106,233.00	242,665.00	237,485.00	5,180.00
Facilities Acquisition and Construction	7410	155.00	59,555.00	0.00	59,555.00
Fiscal Services	7500	47,750.00	48,750.00	43,858.00	4,892.00
Food Services	7600	40,240,688.36	37,139,106.36	35,736,644.28	1,402,462.08
Central Services	7700	550,543.00	786,442.00	616,428.00	170,014.00
Pupil Transportation	7800	116,478.00	1,524,540.00	61,401.00	1,463,139.00
Operation of Plant	7900	65,980.00	1,118,078.00	148,374.00	969,704.00
Maintenance of Plant	8100	273,785.64	273,785.64	273,785.64	0.00
Administrative Technology Services	8200	112,893.00	99,388.00	93,332.00	6,056.00
Community Services	9100	560,442.00	3,456,639.00	3,097,390.00	359,249.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues, Fees and Issuance Costs	730				0.00
Miscellaneous Expenditures	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300	689,829.00	689,829.00	689,829.00	0.00
Total Expenditures		116,483,644.00	125,868,700.00	103,289,808.92	22,578,891.08
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,046,885.00)	1,332,660.00	2,735,122.06	1,402,462.06
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued	3750				0.00
Premium on Certificates of Participation	3793				0.00
Discount on Certificates of Participation	893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Special Facilities Construction Advances	3770				0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(2,046,885.00)	1,332,660.00	2,735,122.06	1,402,462.06
Fund Balances, July 1, 2009	2800	11,131,044.55	11,131,044.55	11,131,044.55	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2010	2700	9,084,159.55	12,463,704.55	13,866,166.61	1,402,462.06

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	4,046,088.00	3,967,593.00	3,967,593.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				0.00
Property Taxes Levied for Debt Service	3412				0.00
Property Taxes Levied for Capital Projects	3413				0.00
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		4,046,088.00	3,967,593.00	3,967,593.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction Related Technology	6500				0.00
School Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Pupil Transportation	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	2,235,000.00	2,407,802.90	2,407,802.90	0.00
Interest	720	1,811,088.00	1,619,700.00	1,619,700.00	0.00
Dues, Fees and Issuance Costs	730				0.00
Miscellaneous Expenditures	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		4,046,088.00	4,027,502.90	4,027,502.90	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(59,909.90)	(59,909.90)	0.00
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued	3750				0.00
Premium on Certificates of Participation	3793				0.00
Discount on Certificates of Participation	893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Special Facilities Construction Advances	3770				0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	(59,909.90)	(59,909.90)	0.00
Fund Balances, July 1, 2009	2800	1,096,917.00	1,096,917.00	1,096,917.00	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2010	2700	1,096,917.00	1,037,007.10	1,037,007.10	0.00

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	3,000,047.00	3,654,332.00	3,654,332.65	0.65
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				0.00
Property Taxes Levied for Debt Service	3412				0.00
Property Taxes Levied for Capital Projects	3413	99,530,983.00	101,202,506.00	101,202,505.56	(0.44)
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue		2,500,000.00	8,276,369.00	8,276,368.05	(0.95)
Total Local Sources	3400	102,030,983.00	109,478,875.00	109,478,873.61	(1.39)
Total Revenues		105,031,030.00	113,133,207.00	113,133,206.26	(0.74)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction Related Technology	6500				0.00
School Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Pupil Transportation	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	11,862,546.00	14,986,043.00	11,638,073.41	3,347,969.59
Interest	720	974,888.00	994,389.00	980,366.80	14,022.20
Dues, Fees and Issuance Costs	730			2,100.86	(2,100.86)
Miscellaneous Expenditures	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	352,589,743.00	342,619,170.00	156,323,713.34	186,295,456.66
Other Capital Outlay	9300				0.00
Total Expenditures		365,427,177.00	358,599,602.00	168,944,254.41	189,655,347.59
Excess (Deficiency) of Revenues Over (Under) Expenditures		(260,396,147.00)	(245,466,395.00)	(55,811,048.15)	189,655,346.85
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued	3750				0.00
Premium on Certificates of Participation	3793				0.00
Discount on Certificates of Participation	893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3730		208,946.00	208,946.00	0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Special Facilities Construction Advances	3770				0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700	(12,200,000.00)	(12,295,564.00)	(12,295,563.65)	0.35
Total Other Financing Sources (Uses)		(12,200,000.00)	(12,086,618.00)	(12,086,617.65)	0.35
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(272,596,147.00)	(257,553,013.00)	(67,897,665.80)	189,655,347.20
Fund Balances, July 1, 2009	2800	295,055,025.00	295,055,025.00	295,055,024.83	(0.17)
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2010	2700	22,458,878.00	37,502,012.00	227,157,359.03	189,655,347.03

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				0.00
Property Taxes Levied for Debt Service	3412				0.00
Property Taxes Levied for Capital Projects	3413				0.00
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue			2,733.59	2,733.59	0.00
Total Local Sources	3400	0.00	2,733.59	2,733.59	0.00
Total Revenues		0.00	2,733.59	2,733.59	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000		2,724.25	2,724.25	0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction Related Technology	6500				0.00
School Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Pupil Transportation	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues, Fees and Issuance Costs	730				0.00
Miscellaneous Expenditures	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	2,724.25	2,724.25	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	9.34	9.34	0.00
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued	3750				0.00
Premium on Certificates of Participation	3793				0.00
Discount on Certificates of Participation	893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Special Facilities Construction Advances	3770				0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	9.34	9.34	0.00
Fund Balances, July 1, 2009	2800	151,858.93	151,858.93	151,858.93	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2010	2700	151,858.93	151,868.27	151,868.27	0.00

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

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	Self-Insurance Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Total Nonmajor Enterprise Funds
ASSETS									
Current Assets:									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets:									
Restricted Cash and Cash Equivalents		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets net of Accum. Dep'n		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
Current Liabilities:									
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	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	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment Expense	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2480	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabilities:									
Liabilities Payable from Restricted Assets:									
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Noncurrent Liabilities:									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET ASSETS									
Invested in Capital Assets, Net of Related Debt	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities and Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	Self-Insurance Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Total Nonmajor Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/Amortization	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest Revenue	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expense	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									
EXTRAORDINARY ITEMS									
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets - July 1, 2009	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Assets	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets - June 30, 2010	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2010

	911	912	913	914	915	921	922	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deferred revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital, and financing activities:								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2010

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS									
<i>Current Assets:</i>									
Cash and Cash Equivalents	1110	36,544.29	0.00	0.00	0.00	0.00	0.00	0.00	36,544.29
Investments	1160	20,079,291.33	0.00	0.00	0.00	0.00	0.00	0.00	20,079,291.33
Accounts Receivable, Net	1130	188,987.94	0.00	0.00	0.00	0.00	0.00	0.00	188,987.94
Interest Receivable	1170	31,064.98	0.00	0.00	0.00	0.00	0.00	0.00	31,064.98
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	4,008,511.97	0.00	0.00	0.00	0.00	0.00	0.00	4,008,511.97
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets		24,344,400.51	0.00	0.00	0.00	0.00	0.00	0.00	24,344,400.51
<i>Noncurrent Assets:</i>									
Restricted Cash and Cash Equivalents		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets net of Accum. Dep'n		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		24,344,400.51	0.00	0.00	0.00	0.00	0.00	0.00	24,344,400.51
LIABILITIES									
<i>Current Liabilities:</i>									
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	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	0.00	0.00	0.00
Accounts Payable	2120	18,405,462.16	0.00	0.00	0.00	0.00	0.00	0.00	18,405,462.16
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds-Budgetary	2161	34,579.17	0.00	0.00	0.00	0.00	0.00	0.00	34,579.17
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment Expense	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		18,440,041.33	0.00	0.00	0.00	0.00	0.00	0.00	18,440,041.33
<i>Noncurrent Liabilities:</i>									
Liabilities Payable from Restricted Assets:									
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		18,440,041.33	0.00	0.00	0.00	0.00	0.00	0.00	18,440,041.33
NET ASSETS									
Invested in Capital Assets, Net of Related Debt	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	5,904,359.18	0.00	0.00	0.00	0.00	0.00	0.00	5,904,359.18
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Assets		5,904,359.18	0.00	0.00	0.00	0.00	0.00	0.00	5,904,359.18
Total Liabilities and Net Assets		24,344,400.51	0.00	0.00	0.00	0.00	0.00	0.00	24,344,400.51

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

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

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	6,164,281.48	0.00	0.00	0.00	0.00	0.00	0.00	6,164,281.48
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		6,164,281.48	0.00	0.00	0.00	0.00	0.00	0.00	6,164,281.48
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	700	6,424,547.61	0.00	0.00	0.00	0.00	0.00	0.00	6,424,547.61
Depreciation/Amortization	780	6,424,547.61	0.00	0.00	0.00	0.00	0.00	0.00	6,424,547.61
Total Operating Expenses		12,849,095.22	0.00	0.00	0.00	0.00	0.00	0.00	12,849,095.22
Operating Income (Loss)		(260,266.13)	0.00	0.00	0.00	0.00	0.00	0.00	(260,266.13)
NONOPERATING REVENUES (EXPENSES)									
Interest Revenue	3430	363,844.19	0.00	0.00	0.00	0.00	0.00	0.00	363,844.19
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expense	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		363,844.19	0.00	0.00	0.00	0.00	0.00	0.00	363,844.19
Income (Loss) Before Operating Transfers		103,578.06	0.00	0.00	0.00	0.00	0.00	0.00	103,578.06
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
Change In Net Assets		103,578.06	0.00	0.00	0.00	0.00	0.00	0.00	103,578.06
Net Assets - July 1, 2009	2880	5,800,781.12	0.00	0.00	0.00	0.00	0.00	0.00	5,800,781.12
Adjustments to Net Assets	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets - June 30, 2010	2700	5,904,359.18	0.00	0.00	0.00	0.00	0.00	0.00	5,904,359.18

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2010

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	6,584,865.48	0.00	0.00	0.00	0.00	0.00	0.00	6,584,865.48
Receipts from interfund services provided	(994,692.76)	0.00	0.00	0.00	0.00	0.00	0.00	(994,692.76)
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	32,637.77	0.00	0.00	0.00	0.00	0.00	0.00	32,637.77
Other receipts (payments)	(6,607,156.60)	0.00	0.00	0.00	0.00	0.00	0.00	(6,607,156.60)
Net cash provided (used) by operating activities	(984,346.11)	0.00	0.00	0.00	0.00	0.00	0.00	(984,346.11)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	4,379,450.27	0.00	0.00	0.00	0.00	0.00	0.00	4,379,450.27
Interest and dividends received	363,844.19	0.00	0.00	0.00	0.00	0.00	0.00	363,844.19
Purchase of investments	(3,765,195.78)	0.00	0.00	0.00	0.00	0.00	0.00	(3,765,195.78)
Net cash provided (used) by investing activities	978,098.68	0.00	0.00	0.00	0.00	0.00	0.00	978,098.68
Net increase (decrease) in cash and cash equivalents	(6,247.43)	0.00	0.00	0.00	0.00	0.00	0.00	(6,247.43)
Cash and cash equivalents - July 1, 2009	42,791.72	0.00	0.00	0.00	0.00	0.00	0.00	42,791.72
Cash and cash equivalents - June 30, 2010	36,544.29	0.00	0.00	0.00	0.00	0.00	0.00	36,544.29
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable	427,988.02	0.00	0.00	0.00	0.00	0.00	0.00	427,988.02
(Increase) decrease in interest receivable	(7,404.02)	0.00	0.00	0.00	0.00	0.00	0.00	(7,404.02)
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	(994,692.76)	0.00	0.00	0.00	0.00	0.00	0.00	(994,692.76)
(Increase) decrease in due from other agencies	(6,247.43)	0.00	0.00	0.00	0.00	0.00	0.00	(6,247.43)
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts payable	(182,608.99)	0.00	0.00	0.00	0.00	0.00	0.00	(182,608.99)
(Increase) decrease in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due to other funds	32,637.77	0.00	0.00	0.00	0.00	0.00	0.00	32,637.77
(Increase) decrease in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in estimated unpaid claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in estimated liability for claims adjustment expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	(724,079.98)	0.00	0.00	0.00	0.00	0.00	0.00	(724,079.98)
Net cash provided (used) by operating activities	(6,247.43)	0.00	0.00	0.00	0.00	0.00	0.00	(6,247.43)
Noncash investing, capital, and financing activities:								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
INVESTMENT TRUST FUNDS
June 30, 2010

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

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELAS COUNTY
 COMBINING STATEMENT OF CHANGES IN NET ASSETS
 INVESTMENT TRUST FUNDS
 For the Fiscal Year Ended June 30, 2010

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Assets		0.00	0.00	0.00	0.00
Net Assets - July 1, 2009	2885	0.00	0.00	0.00	0.00
Net Assets - June 30, 2010	2785	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2010

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET ASSETS					
Assets Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Assets Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Assets		0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN NET ASSETS
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2010

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Assets		0.00	0.00	0.00	0.00
Net Assets - July 1, 2009	2885	0.00	0.00	0.00	0.00
Net Assets - June 30, 2010	2785	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PENSION TRUST FUNDS
June 30, 2010

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

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

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

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00
Net Assets - July 1, 2009	2885	0.00	0.00	0.00	0.00
Net Assets - June 30, 2010	2785	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2010

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	6,866,934.76	0.00	0.00	6,866,934.76
Investments	1160	0.00	47,437.93	0.00	47,437.93
Accounts Receivable, Net	1130	678,319.20	0.00	0.00	678,319.20
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	60,245.60	5,640.13	0.00	65,885.73
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		7,605,499.56	53,078.06	0.00	7,658,577.62
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	118,234.79	51,472.46	0.00	169,707.25
Due to Other Agencies	2230				
Due to Other Funds-Budgetary	2161	458,105.08	1,605.60	0.00	459,710.68
Internal Accounts Payable	2290	7,029,159.69	0.00	0.00	7,029,159.69
Total Liabilities		7,605,499.56	53,078.06	0.00	7,658,577.62

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS 891
June 30, 2010

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

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

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

	Account Number	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	1,869.98	419,824.07	374,256.12	47,437.93
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable	1170	27.46	0.00	27.46	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	26,592.51	11,103.89	32,056.27	5,640.13
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		28,489.95	430,927.96	406,339.85	53,078.06
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	26,699.59	377,578.46	352,805.59	51,472.46
Due to Other Funds Budgetary	2161	1,790.36	358,999.91	359,184.67	1,605.60
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		28,489.95	736,578.37	711,990.26	53,078.06

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

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

	Account Number	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Funds Budgetary	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00

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

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

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

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
June 30, 2010

	Account Number	Nonmajor Component Unit Athenian Academy	Nonmajor Component Unit Pinellas Preparatory	Nonmajor Component Unit Maverick High	Total Nonmajor Component Units
ASSETS					
Cash and Cash Equivalents	1110	260,640.36	266,125.00	1,625.00	528,390.36
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, net	1130	13,441.00	0.00	0.00	13,441.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	20,000.00	105,682.00	0.00	125,682.00
Due from Other Agencies	1220	0.00	14,765.00	0.00	14,765.00
Internal Balances		0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	7,850.00	8,267.00	140,409.00	156,526.00
<i>Restricted Assets:</i>					
Cash with Fiscal Agent	1114	0.00	0.00	0.00	0.00
<i>Deferred Charges:</i>					
Issuance Costs		0.00	0.00	0.00	0.00
<i>Noncurrent Assets:</i>					
Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	47,473.35	227,918.00	11,501.00	286,892.35
Less Accumulated Depreciation	1329	(15,799.21)	(53,703.00)	(2,300.00)	(71,802.21)
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	59,325.29	380,613.00	235,300.00	675,238.29
Less Accumulated Depreciation	1349	(45,493.31)	(221,075.00)	(44,760.00)	(311,328.31)
Motor Vehicles	1350	7,355.00	0.00	0.00	7,355.00
Less Accumulated Depreciation	1359	(7,355.00)	0.00	0.00	(7,355.00)
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Total Capital Assets net of Accum. Dep'n		45,506.12	333,753.00	199,741.00	579,000.12
Total assets		347,437.48	728,592.00	341,775.00	1,417,804.48
LIABILITIES AND NET ASSETS					
LIABILITIES					
Salaries and Wages Payable	2110	114,678.78	46,069.00	0.00	160,747.78
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	3,825.42	0.00	215,362.00	219,187.42
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Retainage Payable	2150	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Deferred Revenue	2410	0.00	0.00	0.00	0.00
Estimated Unpaid Claims	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
<i>Noncurrent Liabilities:</i>					
<i>Portion Due Within One Year:</i>					
Section 1011.13 Notes Payable	2250	0.00	0.00	0.00	0.00
Notes Payable	2310	32,652.51	27,543.00	0.00	60,195.51
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Certificates of Participation Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	144,942.89	110,287.00	0.00	255,229.89
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Certificates of Participation Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Total Liabilities		296,099.60	183,899.00	215,362.00	695,360.60
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	2770	45,506.12	195,923.00	0.00	241,429.12
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	8,405.00	0.00	8,405.00
Unrestricted	2790	5,831.76	340,365.00	126,413.00	472,609.76
Total Net Assets		51,337.88	544,693.00	126,413.00	722,443.88
Total Liabilities and Net Assets		347,437.48	728,592.00	341,775.00	1,417,804.48

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

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

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,008,185.38	0.00	7,894.00	0.00	(1,000,291.38)
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	858.00	0.00	0.00	0.00	(858.00)
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	102,043.64	0.00	0.00	0.00	(102,043.64)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	204,221.18	0.00	0.00	0.00	(204,221.18)
Facilities Acquisition and Construction	7400	89,491.88	0.00	0.00	127,826.00	38,334.12
Fiscal Services	7500	60,436.56	0.00	0.00	0.00	(60,436.56)
Food Services	7600	34,705.58	0.00	0.00	0.00	(34,705.58)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	16,083.11	0.00	0.00	0.00	(16,083.11)
Operation of Plant	7900	67,643.57	0.00	0.00	0.00	(67,643.57)
Maintenance of Plant	8100	13,312.23	0.00	0.00	0.00	(13,312.23)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	25,468.94	0.00	0.00	0.00	(25,468.94)
Interest on Long-term Debt	9200	42,420.00	0.00	0.00	0.00	(42,420.00)
Unallocated Depreciation/Amortization Expense*		0.00				
Total Component Unit Activities		1,664,870.07	0.00	7,894.00	127,826.00	(1,529,150.07)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2009

Net Assets - June 30, 2010

	0.00
	0.00
	0.00
	0.00
	1,594,281.00
	0.00
	31,820.98
	6,348.16
	0.00
	22,379.81
	1,654,829.95
	125,679.88
	(74,342.00)
	51,337.88

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

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

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,556,665.00	0.00	83,930.00	0.00	(1,472,735.00)
Pupil Personnel Services	6100	44,530.00	68,487.00	0.00	0.00	23,957.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	7,042.00	0.00	0.00	0.00	(7,042.00)
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School 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	386,379.00	0.00	3,200.00	0.00	(383,179.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	514,898.00	0.00	0.00	207,369.00	(307,529.00)
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	82,828.00	91,024.00	5,927.00	0.00	14,123.00
Interest on Long-term Debt	9200	11,923.00	0.00	0.00	0.00	(11,923.00)
Unallocated Depreciation/Amortization Expense*		0.00				
Total Component Unit Activities		2,604,265.00	159,511.00	93,057.00	207,369.00	(2,144,328.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2009

Net Assets - June 30, 2010

	0.00
	0.00
	0.00
	0.00
	2,177,825.00
	905.00
	0.00
	0.00
	0.00
	0.00
	2,178,730.00
	34,402.00
	510,291.00
	544,693.00

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

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

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	537,781.00	0.00	0.00	0.00	(537,781.00)
Pupil Personnel Services	6100	33,166.00	0.00	0.00	0.00	(33,166.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	10,304.00	0.00	0.00	0.00	(10,304.00)
Instructional Staff Training Services	6400	4,195.00	0.00	0.00	0.00	(4,195.00)
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	370,745.00	0.00	0.00	0.00	(370,745.00)
School Administration	7300	245,862.00	0.00	0.00	0.00	(245,862.00)
Facilities Acquisition and Construction	7400	337,505.00	0.00	0.00	0.00	(337,505.00)
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	56,121.00	0.00	0.00	0.00	(56,121.00)
Pupil Transportation Services	7800	79,320.00	0.00	0.00	0.00	(79,320.00)
Operation of Plant	7900	106,237.00	0.00	0.00	0.00	(106,237.00)
Maintenance of Plant	8100	28,451.00	0.00	0.00	0.00	(28,451.00)
Administrative Technology Services	8200	8,786.00	0.00	0.00	0.00	(8,786.00)
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		1,818,473.00	0.00	0.00	0.00	(1,818,473.00)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	1,941,879.00
Investment Earnings	0.00
Miscellaneous	3,007.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,944,886.00
Change in Net Assets	126,413.00
Net Assets - July 1, 2009	0.00
Net Assets - June 30, 2010	126,413.00

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

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
TOTAL NONMAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2010**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	3,102,631.38	0.00	91,824.00	0.00	(3,010,807.38)
Pupil Personnel Services	6100	77,696.00	68,487.00	0.00	0.00	(9,209.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	10,304.00	0.00	0.00	0.00	(10,304.00)
Instructional Staff Training Services	6400	12,095.00	0.00	0.00	0.00	(12,095.00)
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	102,043.64	0.00	0.00	0.00	(102,043.64)
General Administration	7200	370,745.00	0.00	0.00	0.00	(370,745.00)
School Administration	7300	836,462.18	0.00	3,200.00	0.00	(833,262.18)
Facilities Acquisition and Construction	7400	426,996.88	0.00	0.00	127,826.00	(299,170.88)
Fiscal Services	7500	60,436.56	0.00	0.00	0.00	(60,436.56)
Food Services	7600	34,705.58	0.00	0.00	0.00	(34,705.58)
Central Services	7700	56,121.00	0.00	0.00	0.00	(56,121.00)
Pupil Transportation Services	7800	95,403.11	0.00	0.00	0.00	(95,403.11)
Operation of Plant	7900	688,778.57	0.00	0.00	207,369.00	(481,409.57)
Maintenance of Plant	8100	41,763.23	0.00	0.00	0.00	(41,763.23)
Administrative Technology Services	8200	8,786.00	0.00	0.00	0.00	(8,786.00)
Community Services	9100	108,296.94	91,024.00	5,927.00	0.00	(11,345.94)
Interest on Long-term Debt	9200	54,343.00	0.00	0.00	0.00	(54,343.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		6,087,608.07	159,511.00	100,951.00	335,195.00	(5,491,951.07)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	5,713,985.00
Investment Earnings	905.00
Miscellaneous	34,827.98
Special Items	6,348.16
Extraordinary Items	0.00
Transfers	22,379.81
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,778,445.95
Change in Net Assets	286,494.88
Net Assets - July 1, 2009	435,949.00
Net Assets - June 30, 2010	722,443.88

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

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

Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, FL 32399-0400
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2010, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on October 12, 2010.

District Superintendent's Signature

Date

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

Exhibit K-1
DOE Page 1

For the Fiscal Year Ended June 30, 2010

Fund 100

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Federal Impact, Current Operation	3121	17,853.34
Reserve Officers Training Corps (ROTC)	3191	308,850.77
Miscellaneous Federal Direct	3199	0.00
Total Federal Direct	3100	326,704.11
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,707,151.84
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	10,000.00
Total Federal Through State and Local	3200	2,717,151.84
<i>State:</i>		
Florida Education Finance Program	3310	145,838,849.00
Workforce Development	3315	23,376,975.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentive	3317	375,660.00
Adults with Disabilities	3318	528,527.97
CO & DS Withheld for Administrative Expense	3323	67,581.36
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	296,202.00
Class Size Reduction/Operating Funds	3355	113,156,599.00
School Recognition Funds	3361	3,796,279.00
Excellent Teaching Program	3363	8,228.00
Voluntary Prekindergarten Program	3371	1,238,498.39
Preschool Projects	3372	0.00
Reading Programs	3373	0.00
Full Service Schools	3378	0.00
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	0.00
Racing Commission Funds	3341	0.00
State Forest Funds	3342	0.00
State License Tax	3343	566,395.30
Other Miscellaneous State Revenue	3399	1,516,643.36
Total State	3300	290,766,438.38
<i>Local:</i>		
District School Taxes	3411	461,463,247.89
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	8,865.50
Rent	3425	1,735,115.58
Interest on Investments	3431	4,787,296.58
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(750,396.45)
Gifts, Grants and Bequests	3440	0.00
Adult General Education Course Fees	3461	3,334.87
Postsecondary Vocational Course Fees	3462	2,350,721.90
Continuing Workforce Education Course Fees	3463	301,062.97
Capital Improvement Fees	3464	133,552.49
Postsecondary Lab Fees	3465	0.00
Lifelong Learning Fees	3466	0.00
General Education Development (GED) Testing Fees	3467	113,747.34
Financial Aid Fees	3468	241,669.75
Other Student Fees	3469	321,293.79
Preschool Program Fees	3471	0.00
Pre-K Early Intervention Fees	3472	0.00
School Age Child Care Fees	3473	0.00
Other School, Course and Class Fees	3479	0.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	501,509.46
Transportation Services-School Activities	3492	121,675.51
Sale of Junk	3493	39,098.96
Receipt of Federal Indirect Cost Rate	3494	2,128,598.42
Other Miscellaneous Local Sources	3495	5,764,224.77
Impact Fees	3496	0.00
Refunds of Prior Year's Expenditures	3497	1,560,803.08
Collections for Lost, Damaged and Sold Textbooks	3498	53,727.79
Receipt of Food Service Indirect Costs	3499	0.00
Total Local	3400	480,879,150.20
Total Revenues	3000	774,689,444.53

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

Exhibit K-1
DOE Page 3

For the Fiscal Year Ended June 30, 2010

Fund 100

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

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

Exhibit K-2
DOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2010

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

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUND - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2010**

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	12,391,056.64
Employee Benefits	200	4,644,849.96
Purchased Services	300	2,729,338.66
Energy Services	400	1,119,487.63
Materials and Supplies	500	14,589,752.02
Capital Outlay	600	34,566.83
Other Expenses	700	227,592.54
Other Capital Outlay (Function 9300)	600	273,785.64
Total Expenditures		36,010,429.92
Excess (Deficiency) of Revenues Over Expenditures		2,735,122.06
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	
Proceeds from Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		2,735,122.06
Fund Balance, July 1, 2009	2800	11,131,044.55
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2010	2700	13,866,166.61

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

Exhibit K-3
DOE Page 6
Fund 420

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

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

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	18,841,029.06	6,537,993.56	4,404,102.32		1,673,839.36	2,331,897.60	99,033.87	33,887,895.77
Pupil Personnel Services	6100	7,240,189.49	2,255,777.33	59,525.13		257,504.65	14,121.99	1,169.00	9,832,287.59
Instructional Media Services	6200	260,137.13	52,427.60			75,869.26			428,433.99
Instruction and Curriculum Development Services	6300	6,892,192.49	2,101,634.98	715,565.16	301.04	95,902.48	60,118.74	2,370.00	9,868,084.89
Instructional Staff Training Services	6400	3,872,841.29	1,200,629.59	1,080,232.10		76,370.62	69,381.13	42,093.48	6,341,548.21
Instruction Related Technology	6500	74,323.51	30,914.69						105,238.20
Board	7100		1,500.00						1,500.00
General Administration	7200	22,383.15	11,836.81					1,792,053.98	1,826,293.94
School Administration	7300	78,225.33	15,227.71	99,198.91		36,987.32	4,900.00	2,965.75	237,485.02
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	35,957.03	7,900.49						43,857.52
Food Services	7600								0.00
Central Services	7700	259,721.57	73,289.30	170,252.09		48,648.09	20,355.32	44,161.46	616,427.83
Pupil Transportation Services	7800	27,961.51	232.43	29,981.96	1,144.97	2,060.54			61,401.41
Operation of Plant	7900	48,626.46	14,090.95	47,755.56	21,544.27	731.50	15,625.00		148,373.74
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	71,293.16	22,039.34						93,332.50
Community Services	9100			45,129.60		165,800.32	21,348.65	2,865,111.61	3,097,390.18
Capital Outlay:									0.00
Facilities Acquisition and Construction	7420						689,828.91		689,828.91
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									0.00
Interest	710								0.00
	720	37,724,881.18	12,368,034.78	6,653,242.83	22,990.28	2,433,694.14	3,227,571.34	4,848,959.15	67,279,379.70
Total Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									
Fund Balance, July 1, 2009	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2010	2700								

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - AMERICAN RECOVERY AND REINVESTMENT ACT ECONOMIC STIMULUS FUNDS**

Exhibit K-4
DOE Page 8

For the Fiscal Year Ended June 30, 2010

	Account Number	State Fiscal Stabilization Funds (431)	Targeted ARRA Stimulus Funds (432)	Other ARRA Stimulus Grants (433)	Totals
REVENUES					
<i>Federal Direct:</i>					
Workforce Investment Act	3170				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct	3100	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>					
State Fiscal Stabilization Funds - K-12	3210	39,667,057.33			39,667,057.33
State Fiscal Stabilization Funds - Workforce	3211				0.00
State Fiscal Stabilization Funds - VPK	3212				0.00
State Fiscal Stabilization Funds - Excellent Teaching	3213				0.00
Individuals with Disabilities Education Act (IDEA)	3230		7,294,187.84		7,294,187.84
Elementary and Secondary Education Act, Title I	3240		10,189,255.14		10,189,255.14
School Lunch Reimbursement	3261				0.00
School Breakfast Reimbursement	3262				0.00
After School Snack Reimbursement	3263				0.00
Child Care Food Program	3264				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299		3,662,723.23	131,178.94	3,793,902.17
Total Federal Through State	3200	39,667,057.33	21,146,166.21	131,178.94	60,944,402.48
<i>Local:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Refund of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	39,667,057.33	21,146,166.21	131,178.94	60,944,402.48

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

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	31,032,529.70	8,567,555.73						39,600,085.43
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			66,971.90					66,971.90
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		31,032,529.70	8,567,555.73	66,971.90	0.00	0.00	0.00	0.00	39,667,057.33
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								0.00
Loss Recoveries	3740								0.00
<i>Transfers In:</i>									
From Capital Projects Funds	3630								0.00
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To Capital Projects Funds	930								0.00
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2009	2800								0.00
Adjustments to Fund Balance	2891								0.00
Fund Balance, June 30, 2010	2700								0.00

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

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	4,498,148.72	1,070,166.56	3,391,614.59		1,150,094.17	3,526,380.22	17,235.00	13,653,639.26
Pupil Personnel Services	6100	675,275.76	178,610.65			33.36			853,919.77
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	213,316.85	64,967.67	78,413.26					356,697.78
Instructional Staff Training Services	6400	4,324,376.93	1,346,634.98	4,649.00		1,046.05			5,676,706.96
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							336,544.44	336,544.44
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800	268,638.00							268,638.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720	9,979,776.26	2,660,379.86	3,474,676.85	0.00	1,151,173.58	3,526,380.22	353,779.44	21,146,166.21
Total Expenditures									0.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To Capital Projects Funds	930								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2009	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2010	2700								

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

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						131,178.94		0.00
Other Capital Outlay	9300								131,178.94
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	131,178.94	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	131,178.94	0.00	131,178.94
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From Capital Projects Funds	3630								0.00
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To Capital Projects Funds	930								0.00
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2009	2800								0.00
Adjustments to Fund Balance	2891								0.00
Fund Balance, June 30, 2010	2700								0.00

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

Exhibit K-5
 DOE Page 12
Fund 490

For the Fiscal Year Ended June 30, 2010

	Account Number	
REVENUES		
Federal Through Local	3280	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	0.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2009	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2010	2700	

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, 2010

	Account Number	SBB/CORB Bonds (210)	Special Act Bonds (220)	Section 1011.14/1011.15 P.S. (230)	Motor Vehicle Revenue Bonds (240)	Debt Bonds (250)	Other Debt Service (260)	AREA Economic Stimulus Debt Service (299)	Total
REVENUES									
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO & DS Distributed	3321								0.00
CO & DS Withheld for SBB/CORB Bonds	3322	3,965,281.03							3,965,281.03
Cost of Issuing SBB/CORB Bonds	3324								0.00
Interest on Undenominated COGIS	3325								0.00
SBB/CORB Bond Interest	3326	2,311.72							2,311.72
Reading Commission Funds	3341								0.00
Other Miscellaneous State Revenue	3399	3,967,592.75							3,967,592.75
Total State Sources	3300								
Local:									
District Interest and Sinking Taxes	3412								0.00
Local Sales Tax	3418								0.00
Tax Refundations	3421								0.00
Payments in Lieu of Taxes	3422								0.00
Excise Fees	3423								0.00
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Miscellaneous Local Revenues	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year Expenditures	3497								0.00
Total Local Sources	3400	0.00							0.00
Total Revenues	3000	3,967,592.75							3,967,592.75
EXPENDITURES (Function 9200)									
Redemption of Principal	710	2,405,000.00							2,405,000.00
Interest	720	1,619,700.00							1,619,700.00
Dues and Fees	730	2,802.90							2,802.90
Miscellaneous Expenses	790								0.00
Total Expenditures		4,027,502.90							4,027,502.90
Excess (Deficiency) of Revenues Over Expenditures		(59,910.15)							(59,910.15)
OTHER FINANCING SOURCES (USES)									
Sale of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Proceeds of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Proceeds of Loans	3720								0.00
Proceeds of Certificates of Participation	3750								0.00
Premium on Certificates of Participation	3793								0.00
Proceeds of Forward Supply Contract	3760								0.00
Payments to Refunded Bond Borrow Agent (Function 9297)	760								0.00
Discounts on Sale of Bonds (Function 9299)	891								0.00
Discounts on Refunding Bonds (Function 9299)	892								0.00
Discounts on Certificates of Participation (Function 9299)	893								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00							0.00
Transfers Out: (Function 9799)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00							0.00
Total Other Financing Sources (Uses)		(59,910.15)							(59,910.15)
Net Change in Fund Balances		1,096,917.23							1,096,917.23
Fund Balances, July 1, 2009	2800								
Adjustments to Fund Balances	2891								
Fund Balances, June 30, 2010	2700	1,037,007.08							1,037,007.08

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

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)	Capital Outlay and Debt Service Funds (360)
REVENUES							
<i>Federal:</i>							
Miscellaneous Federal Direct	3199						
Miscellaneous Federal Through State	3299						
<i>State:</i>							
CO & DS Distributed	3321						472,561.61
Interest on Undistributed CO & DS	3325						47,077.04
SBE/COBI Bond Interest	3326						
Racing Commission Funds	3341		223,250.00				
Public Education Capital Outlay (PECO)	3391				2,232,246.00		
Classrooms First Program	3392						
School Infrastructure Thrift Program	3393						
Effort Index Grant	3394						
Smart Schools Small County Assistance Program	3395						
Class Size Reduction/Capital Funds	3396						
Charter School Capital Outlay Funding	3397						
Other Miscellaneous State Revenue	3399						
Total State Sources	3300	0.00	223,250.00	0.00	2,232,246.00	0.00	519,638.65
<i>Local:</i>							
District Local Capital Improvement Tax	3413						
Local Sales Tax	3418						
Tax Redemptions	3421						
Interest on Investments	3431		9,407.13		57,241.08		26,894.70
Gain on Sale of Investments	3432						
Net Increase (Decrease) in Fair Value of Investments	3433		(2,065.06)		(1,137.72)		(6,300.52)
Gifts, Grants, and Bequests	3440						
Miscellaneous Local Sources	3495						
Impact Fees	3496						
Total Local Sources	3400	0.00	7,342.07	0.00	56,103.36	0.00	20,594.18
Total Revenues	3000	0.00	230,592.07	0.00	2,288,349.36	0.00	540,232.83
EXPENDITURES (Function 7400)							
Library Books	610		77,169.23				
Audio-Visual Materials (Non-consumable)	620		5,957.31				
Buildings and Fixed Equipment	630				1,329,558.99		1,177,316.98
Furniture, Fixtures and Equipment	640		38,212.67				
Motor Vehicles (Including Buses)	650						
Land	660						
Improvements Other than Buildings	670				9,216.85		
Renodeling and Renovations	680				8,240,941.70		
Computer Software	690						
Debt Service (Function 9200)	710						
Redemption of Principal	720						
Interest	730						
Dues and Fees	740						2,100.86
Miscellaneous Expenses	790						
Total Expenditures		0.00	121,339.21	0.00	9,579,717.54	0.00	1,179,417.84
Excess (Deficiency) of Revenues Over Expenditures		0.00	109,252.86	0.00	(7,291,368.18)	0.00	(639,185.01)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

Exhibit K-7
DOE Page 15

Account	Number	Section 1011.71(2) F.S.	(370)	Voted Capital Improvement	(380)	Other Capital Projects	(390)	ARRA Economic Stimulus Capital Projects	(399)	Totals
REVENUES										
<i>Federal:</i>										
Miscellaneous Federal Direct	3199									0.00
Miscellaneous Federal Through State	3299									0.00
<i>State:</i>										
CO & DS Distributed	3321									472,561.61
Interest on Undistributed CO & DS	3325									47,077.04
SBE/COBI Bond Interest	3326									0.00
Racing Commission Funds	3341									223,250.00
Public Education Capital Outlay (PECO)	3391									2,232,246.00
Classrooms First Program	3392									0.00
School Infrastructure Thrift Program	3393									0.00
Effort Index Grant	3394									0.00
Smart Schools Small County Assistance Program	3395									0.00
Class Size Reduction/Capital Funds	3396									0.00
Charter School Capital Outlay Funding	3397									679,198.00
Other Miscellaneous State Revenue	3399									0.00
Total State Sources	3300		0.00		679,198.00				0.00	3,654,332.65
<i>Local:</i>										
District Local Capital Improvement Tax	3413		101,202,505.56							101,202,505.56
Local Sales Tax	3418									0.00
Tax Redemptions	3421									0.00
Interest on Investments	3431		5,418,360.71				179,147.61			5,691,051.23
Gain on Sale of Investments	3432									0.00
Net Increase (Decrease) in Fair Value of Investments	3433		(1,206,657.59)				(42,668.57)			(1,258,829.46)
Gifts, Grants, and Bequests	3440									0.00
Miscellaneous Local Sources	3495		73,259.00				3,770,887.28			3,844,146.28
Impact Fees	3496									0.00
Total Local Sources	3400		105,487,467.68		3,907,366.32		4,586,564.32			109,478,873.61
Total Revenues	3000		105,487,467.68	0.00	3,907,366.32	4,586,564.32			0.00	113,133,206.26
EXPENDITURES (Function 7400)										
Library Books	610		83,891.58			410,000.00				571,060.81
Audiovisual Materials (Non-consumable)	620		12,256.51							18,213.82
Buildings and Fixed Equipment	630		64,696,508.15		13,987,536.98					81,190,921.10
Furniture, Fixtures and Equipment	640		25,842,635.84			121,301.49				26,002,150.00
Motor Vehicles (Including Buses)	650		492,039.08							492,039.08
Land	660		52,467.46							52,467.46
Improvements Other than Buildings	670		2,280,016.10							2,289,232.95
Remodeling and Renovations	680		45,461,525.15			45,911.87				53,748,378.72
Computer Software	690		155,400.41							155,400.41
Debt Service (Function 9200)	710		11,638,073.41							11,638,073.41
Interest	720		980,366.80							980,366.80
Dues and Fees	730									2,100.86
Miscellaneous Expenses	790									0.00
Total Expenditures			151,695,180.49	0.00	14,564,750.34	410,000.00			0.00	177,140,405.42
Excess (Deficiency) of Revenues Over Expenditures										
			(46,207,712.81)	0.00	(9,978,186.02)				0.00	(64,007,199.16)

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)**

Exhibit K-7
DOE Page 16

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)	Capital Outlay and Debt Service Funds (360)
OTHER FINANCING SOURCES (USES)							
Sale of Bonds	3710						
Premium on Sale of Bonds	3791						
Proceeds of Refunding Bonds	3715						
Premium on Refunding Bonds	3792						
Loans	3720						
Sales of Capital Assets	3730						
Loss Recoveries	3740						
Proceeds of Certificates of Participation	3750						
Premium on Certificates of Participation	3793						
Proceeds of Forward Supply Contract	3760						
Proceeds from Special Facilities Construction Advance	3770						
Payments to Refunded Bond Escrow Agent (Function 9299)	760						
Discounts on Sale of Bonds (Function 9299)	891						
Discounts on Refunding Bonds (Function 9299)	892						
Discounts on Certificates of Participation (Function 9299)	893						
<i>Transfers In:</i>							
From General Fund	3610						
From Debt Service Funds	3620						
From Special Revenue Funds	3640						
Interfund	3650						
From Permanent Funds	3660						
From Internal Service Funds	3670						
From Enterprise Funds	3690						
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>							
To General Fund	910						
To Debt Service Funds	920						
To Special Revenue Funds	940						
Interfund	950						
To Permanent Funds	960						
To Internal Service Funds	970						
To Enterprise Funds	990						
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	109,252.86	0.00	(7,291,368.18)	0.00	(639,185.01)
Fund Balances, July 1, 2009	2800		259,483.34		13,683,007.47		663,517.37
Adjustments to Fund Balances	2891						
Fund Balances, June 30, 2010	2700		368,736.20		6,391,639.29		24,332.36

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

	Account Number	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	ARRA Economic Stimulus Capital Projects (399)	Totals
OTHER FINANCING SOURCES (USES)						
Sale of Bonds	3710					0.00
Premium on Sale of Bonds	3791					0.00
Proceeds of Refunding Bonds	3715					0.00
Premium on Refunding Bonds	3792					0.00
Loans	3720					0.00
Sales of Capital Assets	3730			208,946.00		208,946.00
Loss Recoveries	3740					0.00
Proceeds of Certificates of Participation	3750					0.00
Premium on Certificates of Participation	3793					0.00
Proceeds of Forward Supply Contract	3760	9,241,271.01				9,241,271.01
Proceeds from Special Facilities Construction Advance	3770					0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760					0.00
Discounts on Sale of Bonds (Function 9299)	891					0.00
Discounts on Refunding Bonds (Function 9299)	892					0.00
Discounts on Certificates of Participation (Function 9299)	893					0.00
<i>Transfers In:</i>						
From General Fund	3610					0.00
From Debt Service Funds	3620					0.00
From Special Revenue Funds	3640					0.00
Interfund	3650					0.00
From Permanent Funds	3660					0.00
From Internal Service Funds	3670					0.00
From Enterprise Funds	3690					0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910	(11,616,366.65)		(679,197.00)		(12,295,563.65)
To Debt Service Funds	920					0.00
To Special Revenue Funds	940					0.00
Interfund	950					0.00
To Permanent Funds	960					0.00
To Internal Service Funds	970					0.00
To Enterprise Funds	990					0.00
Total Transfers Out	9700	(11,616,366.65)	0.00	(679,197.00)	0.00	(12,295,563.65)
Total Other Financing Sources (Uses)		(2,375,095.64)	0.00	(470,251.00)	0.00	(2,845,346.64)
Net Change in Fund Balances		(48,582,808.45)	0.00	(10,448,437.02)	0.00	(66,852,545.80)
Fund Balances, July 1, 2009	2800	257,274,535.44		22,129,361.21		294,009,904.83
Adjustments to Fund Balances	2891					0.00
Fund Balances, June 30, 2010	2700	208,691,726.99		11,680,924.19		227,157,359.03

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

Exhibit K-8
DOE Page 18
Fund 000

	Account Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	2,733.59
Total Revenues		2,733.59
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	2,724.25
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	
Interest	720	
Total Expenditures		2,724.25
Excess (Deficiency) of Revenues Over Expenditures		9.34
OTHER FINANCING SOURCES (USES)		
Sales of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		9.34
Fund Balance, July 1, 2009	2800	151,858.93
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2010	2700	151,868.27

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS**

For the Fiscal Year Ended June 30, 2010

Exhibit K-9
DOE Page 19

	Account Number	Self-Insurance Consortium (911)	Self-Insurance Consortium (912)	Self-Insurance Consortium (913)	Self-Insurance Consortium (914)	Self-Insurance Consortium (915)	Other Enterprise Programs (921)	Other Enterprise Programs (922)	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3650								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2009	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2010	2780								0.00

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS**

For the Fiscal Year Ended June 30, 2010

Exhibit K-10
DOE Page 20

	Account Number	Self-Insurance (711)	Self-Insurance (712)	Self-Insurance (713)	Self-Insurance (714)	Self-Insurance (715)	Consortium Programs (731)	Other Internal Service (791)	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Stiles	3482								0.00
Premium Revenue	3484	6,164,281.48							6,164,281.48
Other Operating Revenue	3489								0.00
Total Operating Revenues		6,164,281.48	0.00	0.00	0.00	0.00	0.00	0.00	6,164,281.48
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700	6,424,547.61							6,424,547.61
Depreciation	780								0.00
Total Operating Expenses		6,424,547.61	0.00	0.00	0.00	0.00	0.00	0.00	6,424,547.61
Operating Income (Loss)		(260,266.13)	0.00	0.00	0.00	0.00	0.00	0.00	(260,266.13)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	473,477.42							473,477.42
Gain on Sale of Investments	3432	(109,633.23)							(109,633.23)
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		363,844.19	0.00	0.00	0.00	0.00	0.00	0.00	363,844.19
Income (Loss) before Operating Transfers		103,578.06	0.00	0.00	0.00	0.00	0.00	0.00	103,578.06
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		103,578.06	0.00	0.00	0.00	0.00	0.00	0.00	103,578.06
Net Assets, July 1, 2009	2880	5,800,781.12							5,800,781.12
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2010	2780	5,904,359.18							5,904,359.18

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

Exhibit K-11
 DOE Page 21
Fund 891

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2010

Exhibit K-12
 DOE Page 22
 Fund 601

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

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 SCHEDULE OF CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended June 30, 2010

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2009	Returned To DOE	Revenues [3] 2009-10	Expenditures 2009-10	Flexibility [4] 2009-10	Balance June 30, 2010	
							Encumbered	Unencumbered
Class Size Reduction/Operating Funds (3355)	94740			113,156,599.00	113,156,599.00			
Class Size Reduction/Capital Funds (3396)	91050							
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	165,515.39		3,887,961.00	243,116.39	3,810,360.00		
Excellent Teaching (3213 & 3363)	90570			1,821,020.24	1,821,020.24			
Florida Teacher Lead Program (FEFP Earmark)	97580			1,325,903.00	1,325,903.00			
Instructional Materials (FEFP Earmarked) [1]	90880	1,049,883.02		8,149,576.00	3,561,998.78	690,000.00	4,947,460.24	
Library Media (FEFP Earmarked) [1]	90881			485,038.00	485,038.00			
Preschool Projects (3372)	97950							
Public School Technology	90320							
Safe Schools (FEFP Earmark) [2]	90803			3,166,050.00	3,166,050.00			
Salary Bonus Outstanding Teachers in D and F Schools	94030							
School Recognition Funds (3361)	92040	274,480.72		3,796,279.00	3,849,740.56		26,776.31	194,242.85
Supplemental Academic Instruction (FEFP Earmark)	91280			22,014,362.00	22,014,362.00			
Teacher Recruitment and Retention	93460							
Teacher Training	91290							
Pupil Transportation (FEFP Earmarked)	90830			14,661,394.00	14,661,394.00			
Voluntary Prekindergarten - School Year Program (3371)	96440			862,458.45	862,458.45			
Voluntary Prekindergarten - Summer Program (3371)	96441	647,731.90		376,039.94	306,667.61		707.90	716,396.33

[1] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[2] Combine all programs funded from the Safe Schools allocation on one line "Safe Schools."

[3] Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation.

[4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

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

Exhibit K-14
 DOE Page 24

	Sub-Object	General Fund	Special Revenue Fund Food Service (410)	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
ENERGY EXPENDITURES:						
Natural Gas	410	1,245,068.39	52,540.37			1,297,608.76
Bottled Gas	420	14,603.66	745.48			15,349.14
Electricity	430	27,476,578.84	1,045,822.50	21,544.27		28,543,945.61
Heating Oil	440	1,559.97				1,559.97
Total		28,737,810.86	1,099,108.35	21,544.27	0.00	29,858,463.48
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:						
Gasoline	450	24,807.19				24,807.19
Diesel	460	3,108,939.19		1,144.97		3,110,084.16
Oil & Grease	540	93,885.08				93,885.08
Total		3,227,631.46		1,144.97	0.00	3,228,776.43

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

	Sub-Object	General Fund	Special Revenue Fund Food Service (410)	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
SUBA WARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311					0.00
Subrecipient awards greater than \$25,000	312					0.00
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

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

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

For the Fiscal Year Ended June 30, 2010

Exhibit K-14
DOE Page 25

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

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

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

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND: EXPENDITURES	Account Number	Safe Schools	Pupil Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
<i>Instruction:</i>								
Basic Instruction	5100				3,810,360.00	690,000.00		4,500,360.00
Exceptional Instruction	5200							0.00
Career Instruction	5300							0.00
Adult Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	3,810,360.00	690,000.00	0.00	4,500,360.00

LIFELONG LEARNING: Expenditures:	Account Number	Amount
General Fund	5900	
Special Revenue Fund - Other	5900	
Special Revenue Fund - ARRA	5900	
Total:	5900	0.00

MEDICAID EXPENDITURE REPORT	Unexpended July 1, 2009	Earnings 2009-2010	Expenditures 2009-2010	Unexpended June 30, 2010
Medicaid Expenditures are used in federal reporting	1,973,169.58	2,707,151.84	2,173,291.53	2,507,029.89
Earnings, Expenditures, and Carryforward Amounts:				
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				1,893,386.17
<i>Other: Please limit explanation to 100 characters.</i>				
Pupil Personnel Services				121,927.72
Instruction and Curriculum Development Services				157,977.64