

# ***Annual Financial Report 2010-2011***



***Pinellas County Schools  
Largo, Florida***

# ***Pinellas County School Board***

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Frederick Matz  
Chief Financial Officer



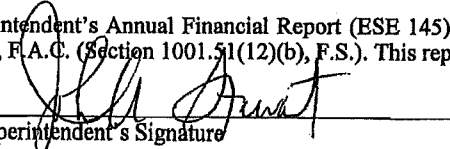
**FLORIDA DEPARTMENT OF EDUCATION  
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
For the Fiscal Year Ended June 30, 2011**

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 Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2011, 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 11, 2011.

District Superintendent's Signature 

Date 09/19/11

## ***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, 2010, as compared to June 30, 2011.

	<u>2010</u>	<u>2011</u>	<u>Increase (Decrease)</u>	<u>Percentage change</u>
Current Assets	\$ 418,436,068.00	\$ 456,581,953.76	\$ 38,145,885.76	
Net Capital Assets	<u>1,866,515,900.00</u>	<u>1,854,680,476.50</u>	<u>(11,835,423.50)</u>	
Total Assets	<u>2,284,951,968.00</u>	<u>2,311,262,430.26</u>	<u>26,310,462.26</u>	1.15%
Other Liabilities	98,311,920.00	151,038,106.00	52,726,186.00	
Long-term Liabilities	<u>148,249,414.00</u>	<u>120,573,242.05</u>	<u>(27,676,171.95)</u>	
Total Liabilities	<u>246,561,334.00</u>	<u>271,611,348.05</u>	<u>25,050,014.05</u>	10.16%
Net Assets:				
Invested in Capital Assets, Net of Related Debt	1,820,894,728.00	1,810,098,621.00	(10,796,107.00)	
Restricted	242,814,589.00	171,335,025.01	(71,479,563.99)	
Unrestricted (Deficit)	<u>(25,318,683.00)</u>	<u>58,217,436.20</u>	<u>83,536,119.20</u>	
Total Net Assets	<u>\$ 2,038,390,634.00</u>	<u>\$ 2,039,651,082.21</u>	<u>\$ 1,260,448.21</u>	0.06%

The District's net assets increased 0.06% 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 \$58.2 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 2010 and 2011.

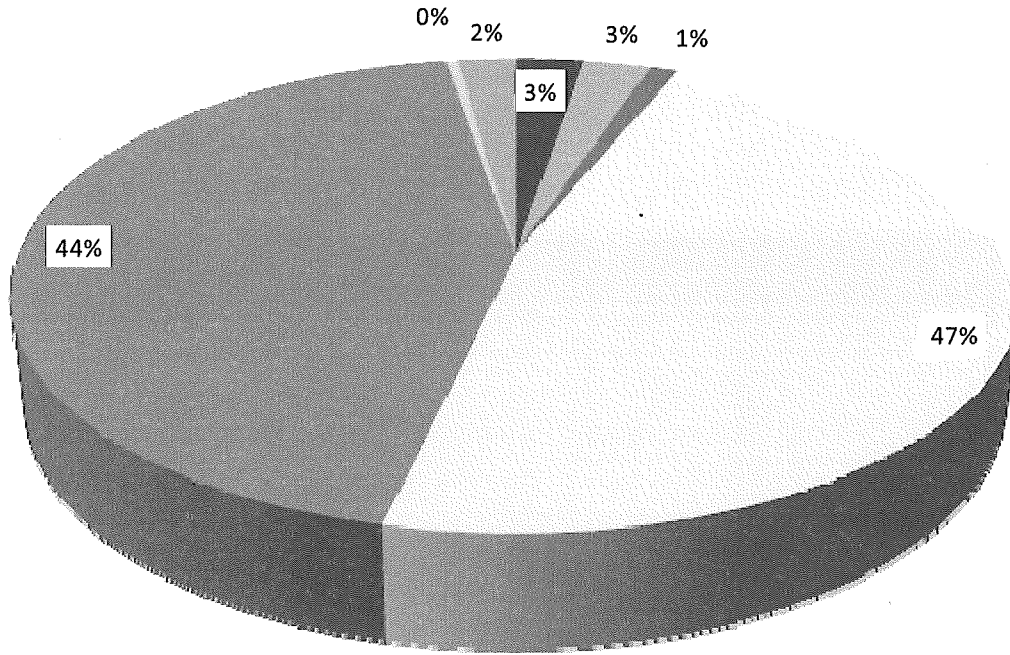
	<u>2010</u>	<u>2011</u>
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$ 28,051,560	\$ 28,056,800
Operating Grants and contributions	25,489,857	27,575,884
Capital Grants and contributions	7,689,507	11,587,556
General Revenues		
Property taxes	562,925,960	510,663,117
Grants and contributions not restricted to specific programs	420,449,852	472,393,559
Unrestricted investment earnings	9,060,453	4,861,666
Miscellaneous	4,377,200	23,927,508
<b>Total Revenues</b>	<u>1,058,044,389</u>	<u>1,079,066,090</u>
<b>Expenses</b>		
Instruction	570,565,135	586,926,082
Pupil personnel services	43,321,534	44,047,689
Instructional media services	12,141,949	11,738,346
Instruction and curriculum development	19,332,910	21,348,821
Instructional staff training	18,067,136	15,339,677
Instruction related technology	8,169,353	11,556,757
School Board	10,930,429	6,935,825
General administration	5,479,689	5,423,789
School administration	53,861,407	54,522,300
Facilities acquisition and construction	11,768,611	36,511,794
Fiscal services	4,901,633	4,571,597
Food services	36,203,313	37,873,676
Central services	13,539,351	13,462,014
Pupil transportation services	34,429,985	33,641,164
Operation of Plant	83,226,247	81,562,875
Maintenance of plant	22,777,697	23,211,812
Administrative technology services	5,508,353	5,653,717
Community services	4,156,390	4,623,740
Interest on long-term debt	3,249,634	2,827,101
Unallocated depreciation	46,476,667	76,026,867
<b>Total Expenses</b>	<u>1,008,107,423</u>	<u>1,077,805,641</u>
Increase in Net assets	49,936,966	1,260,448
Net Assets Beginning	1,988,453,668	2,038,390,634
Net Assets Ending	<u>\$ 2,038,390,634</u>	<u>\$ 2,039,651,082</u>



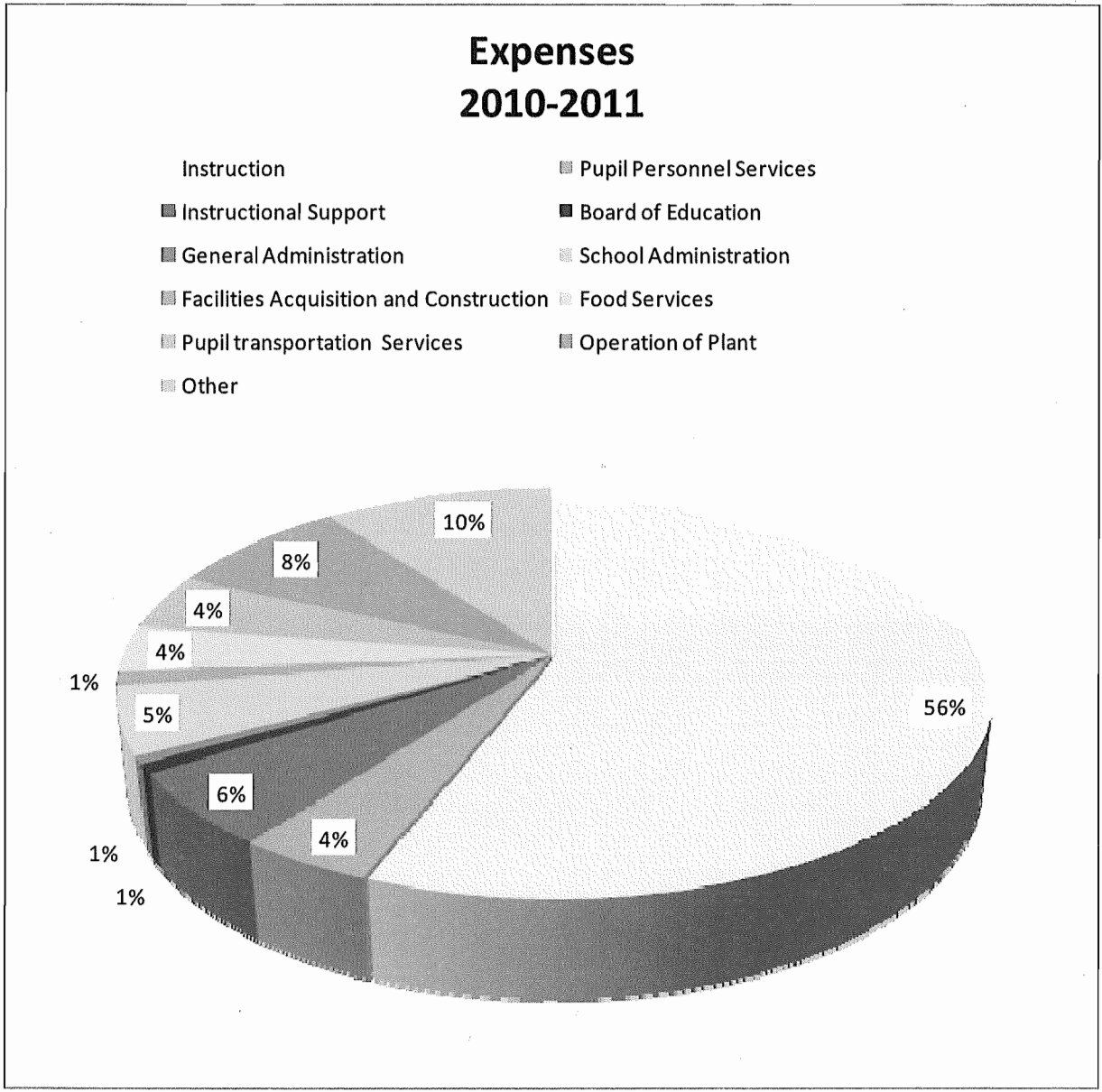
Revenue by Source – Governmental Activities  
Period Ended June 30, 2011

Revenue  
2010-2011

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



**Expenses by Source – Governmental Activities  
Period Ended June 30, 2011**



### ***Financial Analysis of Individual Funds***

The District completed the year with a total governmental fund balance of nearly \$329.6 million, an increase of \$5.3 million over 2010 fund balance of \$324.3 million.

The General Fund had a \$ 9.8 million increase in fund balance to \$92.9 million.

The other major capital outlay fund changed as follows:

- Capital Improvement Section 1011.71(2) Fund decreased \$7.9 million to \$200.8 million. This decrease is a result of reduction of expenditures of construction needs.

Other Governmental Funds also experienced a increase of fund balance from \$32.5 million in 2010 to \$36.1 million in 2011, most of which is attributable to an decrease 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 2011, 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 decrease of \$7.4 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 \$696.7 million.

- Asset acquisitions totaled \$126.2 million.
- The District disposed of \$133.5 million in assets.
- The net change to construction in progress reflected a net decrease of \$2.7 million.
- The District acquired technology assets through capital lease totaling \$14.4 million.
- The District recognized depreciation expense of \$70.4 million for the year.

### Capital Assets

	2010	2011
Land	\$ 96,571,016	\$ 96,590,478
Land Improvement-Non Depreciable	22,717,599	22,717,599
Construction in Progress	38,227,935	35,493,894
Buildings and Fixed Equipment	2,129,516,136	2,123,862,774
Improvements other than Building	7,686,185	8,228,031
Furniture, Fixtures and Equipment	145,362,859	147,866,070
Motor Vehicles	58,231,720	53,918,411
Audio Visual and Computer Software	15,282,097	14,305,911
Property Under Capital Lease	45,125,784	48,387,482
 Total Capital Assets	 2,558,721,331	 2,551,370,650
 Accumulated Depreciation	 (692,205,431)	 (696,690,174)
 Total Net Capital Assets	 <u>\$ 1,866,515,900</u>	 <u>\$ 1,854,680,477</u>

### Long-Term Debt

At year-end, the District had \$167.8 million in general obligation bonds and other long-term debt outstanding – a decrease of 5.0% from fiscal year end 2010. In addition, the district has implemented the requirements for GASB 45, Accounting for Other Post Employment Benefits and as a result has recorded a \$8.3 million liability for June 30, 2011. (More detailed information about the District's long-term liabilities is presented in Note 10 to the financial statements.)

### Outstanding Long-Term Obligations

	2010	2011	Percentage Change
General obligation debt	\$ 29,955,000.00	\$ 27,400,000.00	-8.53%
Compensated absences	104,872,841.00	98,163,233.00	-6.40%
Capital lease	15,666,172.00	17,181,856.00	9.67%
Insurance claims	18,452,450.00	16,747,136.00	-9.24%
Postemployment health benefits	7,796,142.00	8,293,017.00	6.37%
	<u>\$ 176,742,605.00</u>	<u>\$ 167,785,242.00</u>	<u>-5.07%</u>

### ***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 2010-2011. As a result, the district received approximately \$34.6 million dollars additional general fund revenue as well as additional IDEA and Title I funding. This is the final year of this funding.

The Education Jobs Fund (Ed Jobs) program is a new Federal program that provides \$10 billion in assistance to States to save or create education jobs for the 2010-2011 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education. The district's portion was \$21.7 million.

### ***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, 2011

ASSETS	Account Number	Primary Government			Component Units		
		Governmental Activities	Business-type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
Cash and Cash Equivalents	1110	30,900,889.80		30,900,889.80	0.00	0.00	663,487.84
Investments	1160	365,492,495.36		365,492,495.36	0.00	0.00	0.00
Taxes Receivable, Net	1120	290,398.06		290,398.06	0.00	0.00	0.00
Accounts Receivable, Net	1130	38,399,553.85		38,399,553.85	0.00	0.00	342,631.00
Interest Receivable	1170	677,957.05		677,957.05	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	0.00	0.00
Due from Other Agencies	1220	10,902,101.46		10,902,101.46	0.00	0.00	0.00
Internal Balances				0.00	0.00	0.00	0.00
Inventory	1150	4,891,573.62		4,891,573.62	0.00	0.00	0.00
Prepaid Items	1230	5,025,834.22		5,025,834.22	0.00	0.00	28,050.00
<i>Restricted Assets:</i>							
Cash with Fiscal Agent	1114	1,150.34		1,150.34	0.00	0.00	0.00
<i>Deferred Charges:</i>							
Insurance 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	96,590,478.00		96,590,478.00	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	35,493,894.00		35,493,894.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	8,228,031.00		8,228,031.00	0.00	0.00	47,473.35
Less Accumulated Depreciation	1329	(1,945,521.00)		(1,945,521.00)	0.00	0.00	(24,462.64)
Buildings and Fixed Equipment	1330	2,123,862,774.00		2,123,862,774.00	0.00	0.00	420,302.00
Less Accumulated Depreciation	1339	(533,855,561.00)		(533,855,561.00)	0.00	0.00	(411,084.00)
Furniture, Fixtures and Equipment	1340	147,866,070.00		147,866,070.00	0.00	0.00	185,550.43
Less Accumulated Depreciation	1349	(96,286,820.00)		(96,286,820.00)	0.00	0.00	(136,557.77)
Motor Vehicles	1350	53,918,411.00		53,918,411.00	0.00	0.00	7,355.00
Less Accumulated Depreciation	1359	(32,809,168.00)		(32,809,168.00)	0.00	0.00	(7,355.00)
Property Under Capital Leases	1370	48,387,482.00		48,387,482.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	(19,494,182.00)		(19,494,182.00)	0.00	0.00	0.00
Audio Visual Materials	1381	189,683.00		189,683.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	(151,723.99)		(151,723.99)	0.00	0.00	0.00
Computer Software	1382	14,116,228.00		14,116,228.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	(12,147,197.51)		(12,147,197.51)	0.00	0.00	0.00
Total Capital Assets net of Accum. Depreciation		1,854,680,476.50	0.00	1,854,680,476.50	0.00	0.00	81,221.37
<b>Total Assets</b>		<b>2,311,262,430.26</b>	<b>0.00</b>	<b>2,311,262,430.26</b>	<b>0.00</b>	<b>0.00</b>	<b>1,115,390.21</b>
<b>LIABILITIES AND NET ASSETS</b>							
<b>LIABILITIES</b>							
Salaries and Wages Payable	2110	9,129,070.88		9,129,070.88	0.00	0.00	121,666.00
Payroll Deductions and Withholdings	2170	37,785,389.65		37,785,389.65	0.00	0.00	0.00
Accounts Payable	2120	22,857,495.54		22,857,495.54	0.00	0.00	6,173.35
Judgments Payable	2130			0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	5,571,242.31		5,571,242.31	0.00	0.00	0.00
Construction Contracts Retainage Payable	2150	3,899,567.06		3,899,567.06	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	10,217,238.38		10,217,238.38	0.00	0.00	330,147.74
Sales Tax Payable	2260	28,300.35		28,300.35	0.00	0.00	0.00
Deferred Revenue	2410	31,084,937.88		31,084,937.88	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>							
Secolon 1011.13, F.S., Notes Payable	2250			0.00	0.00	0.00	0.00
Notes Payable	2310			0.00	0.00	0.00	110,276.43
Obligations Under Capital Leases	2315	8,394,508.00		8,394,508.00	0.00	0.00	0.00
Bonds Payable	2320	2,640,000.00		2,640,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	11,385,615.00		11,385,615.00	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	0.00
Obligations Under Capital Leases	2315	8,787,348.00		8,787,348.00	0.00	0.00	0.00
Bonds Payable	2320	24,760,000.00		24,760,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	86,777,618.00		86,777,618.00	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	8,293,017.00		8,293,017.00	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
<b>Total Liabilities</b>		<b>271,611,348.05</b>	<b>0.00</b>	<b>271,611,348.05</b>	<b>0.00</b>	<b>0.00</b>	<b>568,263.52</b>
<b>NET ASSETS</b>							
Invested in Capital Assets, Net of Related Debt	2770	1,810,098,621.00		1,810,098,621.00	0.00	0.00	0.00
<i>Restricted For:</i>							
Categorical Carryover Programs	2780	3,472,156.03		3,472,156.03	0.00	0.00	0.00
Food Service	2780	14,836,088.40		14,836,088.40	0.00	0.00	0.00
Debt Service	2780	971,708.69		971,708.69	0.00	0.00	0.00
Capital Projects	2780	151,903,042.45		151,903,042.45	0.00	0.00	41,396.00
Other Purposes	2780	152,029.44		152,029.44	0.00	0.00	14,251.00
Unrestricted	2790	58,217,436.20		58,217,436.20	0.00	0.00	491,479.69
<b>Total Net Assets</b>		<b>2,039,651,082.21</b>	<b>0.00</b>	<b>2,039,651,082.21</b>	<b>0.00</b>	<b>0.00</b>	<b>547,126.69</b>
<b>Total Liabilities and Net Assets</b>		<b>2,311,262,430.26</b>	<b>0.00</b>	<b>2,311,262,430.26</b>	<b>0.00</b>	<b>0.00</b>	<b>1,115,390.21</b>

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2011

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Units
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Business-type Activities	Total	
<i>Governmental Activities:</i>									
Instruction	5000	586,926,081.65	3,549,892.48			(583,376,189.17)		(583,376,189.17)	
Pupil Personnel Services	6100	44,047,688.94				(44,047,688.94)		(44,047,688.94)	
Instructional Media Services	6200	11,738,345.71				(11,738,345.71)		(11,738,345.71)	
Instruction and Curriculum Development Services	6300	21,348,821.04				(21,348,821.04)		(21,348,821.04)	
Instructional Staff Training Services	6400	15,339,677.04				(15,339,677.04)		(15,339,677.04)	
Instruction Related Technology	6500	11,556,757.25				(11,556,757.25)		(11,556,757.25)	
School Board	7100	6,935,825.22	5,697,973.24			(1,237,851.98)		(1,237,851.98)	
General Administration	7200	5,423,788.97				(5,423,788.97)		(5,423,788.97)	
School Administration	7300	54,522,299.68				(54,522,299.68)		(54,522,299.68)	
Facilities Acquisition and Construction	7400	36,511,794.44				(36,511,794.44)		(36,511,794.44)	
Fiscal Services	7500	4,571,597.05				(4,571,597.05)		(4,571,597.05)	
Food Services	7600	37,873,675.50	11,839,717.25	27,575,884.19	1,407,046.94	(4,571,597.05)		(4,571,597.05)	
Central Services	7700	13,462,013.62				(13,462,013.62)		(13,462,013.62)	
Pupil Transportation	7800	33,641,163.61	6,969,217.02			(26,671,946.59)		(26,671,946.59)	
Operation of Plant	7900	81,562,875.14				(81,562,875.14)		(81,562,875.14)	
Maintenance of Plant	8100	23,211,811.60			6,216,692.00	(16,995,119.60)		(16,995,119.60)	
Administrative Technology Services	8200	5,653,717.24				(5,653,717.24)		(5,653,717.24)	
Community Services	9100	2,827,100.51				(2,827,100.51)		(2,827,100.51)	
Interest on Long-term Debt	9200	76,026,866.89			3,963,817.04	(72,063,049.85)		(72,063,049.85)	
Unallocated Depreciation/Amortization Expense*		1,077,805,641.49	28,056,799.99	27,575,884.19	11,587,555.98	(1,010,585,401.33)		(1,010,585,401.33)	
Total Governmental Activities									
<i>Business-type Activities:</i>									
Self Insurance Consortium									
Daycare Operations									
Other Business-type Activity									
Total Business-type Activities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Primary Government		1,077,805,641.49	28,056,799.99	27,575,884.19	11,587,555.98	(1,010,585,401.33)		(1,010,585,401.33)	
<i>Component Units:</i>									
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00	0.00		0.00	0.00
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00	0.00		0.00	0.00
Total Nonmajor Component Units		4,664,869.91	73,592.00	1,009,883.12	154,732.90	(3,416,677.89)		(3,416,677.89)	
Total Component Units		4,664,869.91	73,592.00	1,009,883.12	154,732.90	(3,416,677.89)		(3,416,677.89)	

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	418,817,668.20					418,817,668.20		418,817,668.20	0.00
Property Taxes, Levied for Debt Service	91,845,449.16					91,845,449.16		91,845,449.16	0.00
Local Sales Taxes	472,393,558.76					472,393,558.76		472,393,558.76	0.00
Grants and Contributions Not Restricted to Specific Programs	4,861,665.87					4,861,665.87		4,861,665.87	1,475.00
Investment Earnings	23,927,507.55					23,927,507.55		23,927,507.55	61,826.90
Miscellaneous									411,160.91
Special Items									0.00
Extraordinary Items									0.00
Transfers									0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	1,011,845,849.54					1,011,845,849.54		1,011,845,849.54	3,536,584.91
Change in Net Assets	1,260,448.21					1,260,448.21		1,260,448.21	109,923.02
Net Assets - July 1, 2010	2,038,390,634.00					2,038,390,634.00		2,038,390,634.00	437,203.67
Net Assets - June 30, 2011	2,039,651,082.21					2,039,651,082.21		2,039,651,082.21	547,126.69

\*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, 2011

	Account Number	General 100	Food Service 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	24,668,165.05	0.00	1,122,252.18	8,685.63
Investments	1160	99,842,407.56	0.00	4,609,720.23	6,364,734.66
Taxes Receivable, Net	1120	238,205.33	0.00	0.00	0.00
Accounts Receivable, Net	1130	666,717.43	0.00	6,094,099.86	28,237,253.04
Interest Receivable	1170	(140,585.74)	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	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	6,309,277.91	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	3,848,971.17	0.00	12,571.71	20,852.54
Inventory	1150	3,799,720.84	0.00	0.00	0.00
Prepaid Items	1230	5,025,831.72	0.00	0.00	0.00
<i>Restricted Assets</i>					
Cash with Fiscal/Service Agent	1114	1,150.34	0.00	0.00	0.00
<b>Total Assets</b>		<b>144,259,861.61</b>	<b>0.00</b>	<b>11,838,643.98</b>	<b>34,631,525.87</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Salaries, Benefits and Payroll Taxes Payable	2110	9,128,598.13	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	30,460,716.89	0.00	2,826,085.75	4,462,267.82
Accounts Payable	2120	1,352,602.09	0.00	1,928,333.19	933,436.76
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	621.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	883.75	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	27,416.60	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	8,268,264.08	0.00	680,523.74	1,173,035.63
Section 1011.13 Notes Payable	2250	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>					
Budgetary Funds	2161	2,270,835.58	0.00	186,027.00	3,426,906.13
Internal Funds	2162	4,420.92	0.00	0.00	0.00
<i>Deferred Revenue:</i>					
Unearned Revenue	2410	324.38	0.00	6,217,674.30	24,635,879.53
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>51,514,683.42</b>	<b>0.00</b>	<b>11,838,643.98</b>	<b>34,631,525.87</b>
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	3,799,720.84	0.00	0.00	0.00
Prepaid Amounts	2712	5,025,831.72	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balance</i>	2710	<i>8,825,552.56</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	3,472,156.03	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	4,346,929.64	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for _____	2729	11,886,186.01	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balance</i>	2720	<i>19,705,271.68</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Assigned for _____	2749	39,353,436.03	0.00	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	<i>39,353,436.03</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Total Unassigned Fund Balance</i>	2750	<i>24,860,917.92</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>Total Fund Balances</b>	2700	<b>92,745,178.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities and Fund Balances</b>		<b>144,259,861.61</b>	<b>0.00</b>	<b>11,838,643.98</b>	<b>34,631,525.87</b>

The accompanying notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2011

	Account Number	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. 230
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
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	0.00	0.00
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	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>					
Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
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
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	0.00	0.00	0.00	0.00
Section 1011.13 Notes Payable	2250	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
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Deferred Revenue:</i>					
Unearned Revenue	2410	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balance</b>	<b>2710</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balance</b>	<b>2720</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balance</b>	<b>2730</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balance</b>	<b>2740</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balance</b>	<b>2750</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities and Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2011

	Account Number	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. 230
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
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	0.00	0.00
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	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>					
Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
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
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	0.00	0.00	0.00	0.00
Section 1011.13 Notes Payable	2250	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
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Deferred Revenue:</i>					
Unearned Revenue	2410	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balance</b>	<b>2710</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balance</b>	<b>2720</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balance</b>	<b>2730</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balance</b>	<b>2740</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balance</b>	<b>2750</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities and Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2011

	Account Number	Motor Vehicle Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
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	0.00	0.00
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	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>					
Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
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
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	0.00	0.00	0.00	0.00
Section 1011.13 Notes Payable	2250	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
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Deferred Revenue:</i>					
Unearned Revenue	2410	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balance</b>	<b>2710</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balance</b>	<b>2720</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balance</b>	<b>2730</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balance</b>	<b>2740</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balance</b>	<b>2750</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities and Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2011

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
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	0.00	0.00
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	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>					
Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
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
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	0.00	0.00	0.00	0.00
Section 1011.13 Notes Payable	2250	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
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Deferred Revenue:</i>					
Unearned Revenue	2410	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balance</i>	2710	0.00	0.00	0.00	0.00
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balance</i>	2720	0.00	0.00	0.00	0.00
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00	0.00	0.00
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	<b>2700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities and Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2011

	Account Number	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
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	5,011,320.94	0.00
Investments	1160	0.00	0.00	204,434,464.67	0.00
Taxes Receivable, Net	1120	0.00	0.00	52,192.73	0.00
Accounts Receivable, Net	1130	0.00	0.00	476,560.00	0.00
Interest Receivable	1170	0.00	0.00	735,236.91	0.00
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	0.00	0.00	143,975.62	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>					
Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>210,853,750.87</b>	<b>0.00</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
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	1,320,113.01	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	5,359,920.98	0.00
Construction Contracts Payable-Retained Percentage	2150	0.00	0.00	3,393,966.44	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	0.00	0.00	0.00	0.00
Section 1011.13 Notes Payable	2250	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
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Deferred Revenue:</i>					
Unearned Revenue	2410	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>10,074,000.43</b>	<b>0.00</b>
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balance</b>	<b>2710</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	148,660,449.54	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balance</b>	<b>2720</b>	<b>0.00</b>	<b>0.00</b>	<b>148,660,449.54</b>	<b>0.00</b>
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balance</b>	<b>2730</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	52,119,300.90	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balance</b>	<b>2740</b>	<b>0.00</b>	<b>0.00</b>	<b>52,119,300.90</b>	<b>0.00</b>
<b>Total Unassigned Fund Balance</b>	<b>2750</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>0.00</b>	<b>0.00</b>	<b>200,779,750.44</b>	<b>0.00</b>
<b>Total Liabilities and Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>210,853,750.87</b>	<b>0.00</b>

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, 2011

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	15,443.83
Investments	1160	0.00	0.00	0.00	27,536,853.69
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	2,484,240.73
Interest Receivable	1170	0.00	0.00	0.00	83,305.88
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	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	7,019,706.04
Inventory	1150	0.00	0.00	0.00	1,091,852.78
Prepaid Items	1230	0.00	0.00	0.00	2.50
<i>Restricted Assets</i>					
Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,231,405.45</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	472.75
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	36,319.19
Accounts Payable	2120	0.00	0.00	0.00	1,082,535.58
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	211,321.33
Construction Contracts Payable-Retained Percentage	2150	0.00	0.00	0.00	504,979.62
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	0.00	0.00	0.00	95,414.93
Section 1011.13 Notes Payable	2250	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
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Deferred Revenue:</i>					
Unearned Revenue	2410	0.00	0.00	0.00	231,059.67
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,162,103.07</b>
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	0.00	0.00	0.00	1,091,852.78
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	152,029.44
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balance</b>	<b>2710</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,243,882.22</b>
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	971,708.69
Capital Projects	2726	0.00	0.00	0.00	3,242,592.91
Restricted for _____	2729	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	14,836,088.40
<b>Total Restricted Fund Balance</b>	<b>2720</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,050,390.00</b>
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balance</b>	<b>2730</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	15,775,030.16
Permanent Funds	2744	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balance</b>	<b>2740</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,775,030.16</b>
<b>Total Unassigned Fund Balance</b>	<b>2750</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,069,302.38</b>
<b>Total Liabilities and Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,231,405.45</b>

The accompanying notes to financial statements are an integral part of this statement  
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2011

	Account Number	Total Governmental Funds
<b>ASSETS</b>		
Cash and Cash Equivalents	1110	30,825,867.63
Investments	1160	342,788,180.81
Taxes Receivable, Net	1120	290,398.06
Accounts Receivable, Net	1130	37,958,871.06
Interest Receivable	1170	677,957.05
Due from Reinsurer	1180	0.00
Deposits Receivable	1210	0.00
<i>Due From Other Funds:</i>		
Budgetary Funds	1141	6,453,253.53
Internal Funds	1142	0.00
Due from Other Agencies	1220	10,902,101.46
Inventory	1150	4,891,573.62
Prepaid Items	1230	5,025,834.22
<i>Restricted Assets</i>		
Cash with Fiscal/Service Agent	1114	1,150.34
<b>Total Assets</b>		<b>439,815,187.78</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Salaries, Benefits and Payroll Taxes Payable	2110	9,129,070.88
Payroll Deductions and Withholdings	2170	37,785,389.65
Accounts Payable	2120	6,617,020.63
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	5,571,242.31
Construction Contracts Payable-Retained Percentage	2150	3,899,567.06
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	883.75
Due to Fiscal Agent	2240	0.00
Sales Tax Payable	2260	27,416.60
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	10,217,238.38
Section 1011.13 Notes Payable	2250	0.00
<i>Due to Other Funds:</i>		
Budgetary Funds	2161	5,883,768.71
Internal Funds	2162	4,420.92
<i>Deferred Revenue:</i>		
Unearned Revenue	2410	31,084,937.88
Unavailable Revenue	2410	0.00
<b>Total Liabilities</b>		<b>110,220,956.77</b>
<b>FUND BALANCES</b>		
<i>Nonspendable:</i>		
Inventory	2711	4,891,573.62
Prepaid Amounts	2712	5,025,831.72
Permanent Fund Principal	2713	152,029.44
Other Not in Spendable Form	2719	0.00
<b>Total Nonspendable Fund Balance</b>	<b>2710</b>	<b>10,069,434.78</b>
<i>Restricted for:</i>		
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	3,472,156.03
Local Sales Tax and Other Tax Levy	2724	4,346,929.64
Debt Service	2725	971,708.69
Capital Projects	2726	151,903,042.45
Restricted for _____	2729	11,886,186.01
Restricted for _____	2729	14,836,088.40
<b>Total Restricted Fund Balance</b>	<b>2720</b>	<b>187,416,111.22</b>
<i>Committed to:</i>		
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for _____	2739	0.00
Committed for _____	2739	0.00
<b>Total Committed Fund Balance</b>	<b>2730</b>	<b>0.00</b>
<i>Assigned to:</i>		
Special Revenue	2741	0.00
Debt Service	2742	0.00
Capital Projects	2743	67,894,331.06
Permanent Funds	2744	0.00
Assigned for _____	2749	0.00
Assigned for _____	2749	39,353,436.03
<b>Total Assigned Fund Balance</b>	<b>2740</b>	<b>107,247,767.09</b>
<b>Total Unassigned Fund Balance</b>	<b>2750</b>	<b>24,860,917.92</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>329,594,231.01</b>
<b>Total Liabilities and Fund Balances</b>		<b>439,815,187.78</b>

The accompanying notes to financial statements are an integral part of this statement  
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**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
For the Fiscal Year Ended June 30, 2011**

**Total Fund Balances - Governmental Funds** \$329,594,231.01

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. 1,854,680,477.00

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. 6,414,480.70

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	(98,163,233.50)	
Bonds Payable	(27,400,000.00)	
Post Employment Benefits	(8,293,017.00)	
Capital Lease	(17,181,856.00)	
		(151,038,106.50)

**Total Net Assets - Governmental Activities** \$2,039,651,082.21

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, 2011

	Account Number	General 100	Food Service 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430
<b>REVENUES</b>					
Federal Direct	3100	367,522.37	0.00	4,625,153.03	0.00
Federal Through State and Local	3200	3,732,837.51	0.00	64,554,818.45	79,153,962.38
State Sources	3300	321,747,630.72	0.00	141,790.82	0.00
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411	418,817,668.20	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	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		19,495,092.53	0.00	0.00	0.00
Total Local Sources	3400	438,312,760.73	0.00	0.00	0.00
<b>Total Revenues</b>		<b>764,160,751.33</b>	<b>0.00</b>	<b>69,321,762.30</b>	<b>79,153,962.38</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	486,796,226.05	0.00	32,297,457.48	67,965,078.89
Pupil Personnel Services	6100	33,503,647.45	0.00	9,471,889.59	1,386,630.94
Instructional Media Services	6200	11,289,569.47	0.00	355,193.18	78,710.62
Instruction and Curriculum Development Services	6300	10,296,763.68	0.00	10,567,124.06	542,004.54
Instructional Staff Training Services	6400	4,770,231.20	0.00	9,880,333.06	753,466.05
Instruction Related Technology	6500	2,409,004.19	0.00	166,449.66	5,680.84
School Board	7100	2,268,970.50	0.00	13,500.00	0.00
General Administration	7200	3,181,803.01	0.00	1,599,077.12	599,031.16
School Administration	7300	54,625,130.50	0.00	93,738.21	210,725.42
Facilities Acquisition and Construction	7410	570,255.51	0.00	59,400.00	0.00
Fiscal Services	7500	4,495,618.35	0.00	44,889.58	0.00
Food Services	7600	155,109.36	0.00	20,311.28	0.00
Central Services	7700	12,889,770.07	0.00	469,631.73	113,733.12
Pupil Transportation Services	7800	33,183,479.14	0.00	382,470.86	19,201.90
Operation of Plant	7900	81,643,832.24	0.00	122,500.60	3,986.77
Maintenance of Plant	8100	23,199,139.15	0.00	0.00	0.00
Administrative Technology Services	8200	5,425,514.70	0.00	167,588.59	48,315.50
Community Services	9100	985,874.59	0.00	3,610,207.30	24,253.10
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	181,343.22	0.00	0.00	0.00
Interest	720	242,781.06	0.00	0.00	0.00
Dues, Fees and Issuance 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	242,702.53	0.00	0.00	0.00
Other Capital Outlay	9300	3,127,148.09	0.00	0.00	7,403,143.53
<b>Total Expenditures</b>		<b>775,483,914.06</b>	<b>0.00</b>	<b>69,321,762.30</b>	<b>79,153,962.38</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(11,323,162.73)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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 (Function 9299)	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 (Function 9299)	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 (Function 9299)	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	3730	365,000.00	0.00	0.00	0.00
Loss Recoveries	3740	176,684.51	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	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	20,444,571.34	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>20,986,255.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXTRAORDINARY ITEMS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Change in Fund Balances</b>		<b>9,663,093.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fund Balances, July 1, 2010	2800	83,082,085.07	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2011	2700	92,745,178.19	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUI  
GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. 230
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	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
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	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	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
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	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
Interest	720	0.00	0.00	0.00	0.00
Dues, Fees and Issuance 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	0.00	0.00	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
<b>OTHER FINANCING SOURCES (USES)</b>					
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 (Function 9299)	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 (Function 9299)	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 (Function 9299)	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	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	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
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2010	2800	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2011	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUI  
GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Motor Vehicle Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	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
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	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	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
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	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
Interest	720	0.00	0.00	0.00	0.00
Dues, Fees and Issuance 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	0.00	0.00	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
<b>OTHER FINANCING SOURCES (USES)</b>					
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 (Function 9299)	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 (Function 9299)	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 (Function 9299)	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	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	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					
		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS					
		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2010	2800	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2011	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	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
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	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	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
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	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
Interest	720	0.00	0.00	0.00	0.00
Dues, Fees and Issuance 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	0.00	0.00	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
<b>OTHER FINANCING SOURCES (USES)</b>					
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 (Function 9299)	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 (Function 9299)	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 (Function 9299)	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	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	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
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2010	2800	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2011	2700	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 FUI  
GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	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
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	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
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	91,845,449.16	0.00
Local Sales Taxes	3418	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	2,387,343.06	0.00
Total Local Sources	3400	0.00	0.00	94,232,792.22	0.00
Total Revenues		0.00	0.00	94,232,792.22	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	759,320.41	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	11,788,196.56	0.00
Interest	720	0.00	0.00	834,491.56	0.00
Dues, Fees and Issuance 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	83,259,295.90	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	96,641,304.43	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	(2,408,512.21)	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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 (Function 9299)	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 (Function 9299)	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 (Function 9299)	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	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	14,366,845.00	0.00
Special Facilities Construction Advances	3770	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	(19,870,309.34)	0.00
Total Other Financing Sources (Uses)		0.00	0.00	(5,503,464.34)	0.00
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	(7,911,976.55)	0.00
Fund Balances, July 1, 2010	2800	0.00	0.00	208,691,726.99	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2011	2700	0.00	0.00	200,779,750.44	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 FUND  
GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	27,053,243.23
State Sources	3300	0.00	0.00	0.00	12,049,642.58
<i>Local Sources:</i>					
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	0.00	0.00	0.00	11,839,717.25
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	1,483,707.30
Total Local Sources	3400	0.00	0.00	0.00	13,323,424.55
Total Revenues		0.00	0.00	0.00	52,426,310.36
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	1,498.33
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	152,777.03
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	37,505,813.57
Central Services	7700	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	0.00	2,530,000.00
Interest	720	0.00	0.00	0.00	1,494,228.92
Dues, Fees and Issuance Costs	730	0.00	0.00	0.00	6,343.51
Miscellaneous Expenditures	790	0.00	0.00	0.00	188,485.68
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	6,176,461.63
Other Capital Outlay	9300	0.00	0.00	0.00	780,027.59
Total Expenditures		0.00	0.00	0.00	48,835,636.26
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	3,590,674.10
<b>OTHER FINANCING SOURCES (USES)</b>					
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 (Function 9299)	891	0.00	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	0.00	165,000.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds (Function 9299)	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	22,767.60
Discount on Certificates of Participation (Function 9299)	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	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	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	(574,262.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(386,494.40)
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	3,204,179.70
Fund Balances, July 1, 2010	2800	0.00	0.00	0.00	33,520,674.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	(655,551.32)
Fund Balances, June 30, 2011	2700	0.00	0.00	0.00	36,069,302.38

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Total Governmental Funds
<b>REVENUES</b>		
Federal Direct	3100	4,992,675.40
Federal Through State and Local	3200	174,494,861.57
State Sources	3300	333,939,064.12
<i>Local Sources:</i>		
Property Taxes Levied for Operational Purposes	3411	418,817,668.20
Property Taxes Levied for Debt Service	3412	0.00
Property Taxes Levied for Capital Projects	3413	91,845,449.16
Local Sales Taxes	3418	0.00
Charges for Service - Food Service	345X	11,839,717.25
Impact Fees	3496	0.00
Other Local Revenue		23,366,142.89
Total Local Sources	3400	545,868,977.50
<b>Total Revenues</b>		<b>1,059,295,578.59</b>
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	587,060,260.75
Pupil Personnel Services	6100	44,362,167.98
Instructional Media Services	6200	11,723,473.27
Instruction and Curriculum Development Services	6300	21,405,892.28
Instructional Staff Training Services	6400	15,404,030.31
Instruction Related Technology	6500	2,581,134.69
School Board	7100	2,282,470.50
General Administration	7200	5,379,911.29
School Administration	7300	54,929,594.13
Facilities Acquisition and Construction	7410	1,541,752.95
Fiscal Services	7500	4,540,507.93
Food Services	7600	37,681,234.21
Central Services	7700	13,473,134.92
Pupil Transportation Services	7800	33,585,151.90
Operation of Plant	7900	81,770,319.61
Maintenance of Plant	8100	23,199,139.15
Administrative Technology Services	8200	5,641,418.79
Community Services	9100	4,620,334.99
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	14,499,539.78
Interest	720	2,571,501.54
Dues, Fees and Issuance Costs	730	6,343.51
Miscellaneous Expenditures	790	188,485.68
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	89,678,460.06
Other Capital Outlay	9300	11,310,319.21
<b>Total Expenditures</b>		<b>1,069,436,579.43</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(10,141,000.84)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Long-Term Bonds Issued	3710	0.00
Premium on Sale of Bonds	3791	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00
Refunding Bonds Issued	3715	165,000.00
Premium on Refunding Bonds	3792	0.00
Discount on Refunding Bonds (Function 9299)	892	0.00
Certificates of Participation Issued	3750	0.00
Premium on Certificates of Participation	3793	22,767.60
Discount on Certificates of Participation (Function 9299)	893	0.00
Loans Incurred	3720	0.00
Proceeds from the Sale of Capital Assets	3730	365,000.00
Loss Recoveries	3740	176,684.51
Proceeds of Forward Supply Contract	3760	14,366,845.00
Special Facilities Construction Advances	3770	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00
Transfers In	3600	20,444,571.34
Transfers Out	9700	(20,444,571.34)
<b>Total Other Financing Sources (Uses)</b>		<b>15,096,297.11</b>
<b>SPECIAL ITEMS</b>		<b>0.00</b>
<b>EXTRAORDINARY ITEMS</b>		<b>0.00</b>
<b>Net Change in Fund Balances</b>		<b>4,955,296.27</b>
Fund Balances, July 1, 2010	2800	325,294,486.06
Adjustment to Fund Balances	2891	(655,551.32)
Fund Balances, June 30, 2011	2700	329,594,231.01

**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, 2011**

<b>Net Change in Fund Balances - Governmental Funds</b>	<b>\$4,955,296.27</b>
Audit Adjustment to fund 0420 not done on the books	375,000.00
Food Service Adjustment to fund balance	\$3,404.74
Amounts reported for <i>governmental activities</i> 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 their estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period.	20,320,213.11
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.	(31,188,245.00)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	14,438,770.00
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.	6,709,607.57
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.	(496,875.00)
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 leases were recorded as a long term liability.	(14,366,845.00)
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.	<u>510,121.52</u>
<b>Change in Net Assets of Governmental Activities</b>	<b><u><u>\$1,260,448.21</u></u></b>

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



DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
June 30, 2011

ASSETS	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	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds								
<b>Current Assets:</b>																	
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,023.17
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,704,914.55
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	361,866.82
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,295.97
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,220,019.51
<b>Noncurrent Assets:</b>																	
Restricted Cash and Cash Equivalents		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Capital Assets:</b>																	
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	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	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	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	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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicle	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Capital Assets net of Accum. Dep'n</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,220,019.51
<b>LIABILITIES</b>																	
<b>Current Liabilities:</b>																	
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	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	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	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	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	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	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	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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Lease-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,425,912.81
<b>Noncurrent Liabilities:</b>																	
Liabilities Payable from Restricted Assets:																	
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Noncurrent Liabilities:																	
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Lease-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,379,626.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,379,626.00
<b>Total Noncurrent Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,805,538.81
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,805,538.81
<b>NET ASSETS</b>																	
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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,414,480.70
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,414,480.70
<b>Total Net Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,414,480.70
<b>Total Liabilities and Net Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,220,019.51

The accompanying notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
For the Fiscal Year Ended June 30, 2011

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	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds					
<b>OPERATING REVENUES</b>													
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	0.00	0.00
3481	0.00	0.00	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	0.00	0.00
3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3485	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES</b>													
Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	0.00	0.00	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	0.00	0.00
200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	0.00	0.00	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	0.00	0.00
400	0.00	0.00	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	0.00	0.00
500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>													
Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430	0.00	0.00	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	0.00	0.00
3440	0.00	0.00	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	0.00	0.00
3495	0.00	0.00	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	0.00	0.00
3740	0.00	0.00	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	0.00	0.00
3780	0.00	0.00	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	0.00	0.00
720	0.00	0.00	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	0.00	0.00
790	0.00	0.00	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	0.00	0.00
810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonoperating Revenues (Expenses)</b>	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>													
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	0.00	0.00
2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets - July 1, 2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	510,121.52
Adjustment to Net Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,994,359.18
2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets - June 30, 2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,414,480.70
2780	0.00	0.00	0.00	0.00	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.  
ESS 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Fiscal Year Ended June 30, 2011

	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	ARBA Consortium 915	Other 921	Other 922		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>									
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,229,782.70
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,008,311.57
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	(34,379.17)
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,764,015.83)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,439,699.27
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>									
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
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>									
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
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,182,312.44
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	223,801.83
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,867,335.66)
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,461,221.39)
Cash and cash equivalents - July 1, 2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,477.88
Cash and cash equivalents - June 30, 2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,016.49
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	286,319.69
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	(172,098.48)
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(48,530.99)
(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	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	4,008,311.57
(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	(1,599,923.35)
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	(34,379.17)
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	2,153,379.58
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,439,699.27
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-in	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.  
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
FIDUCIARY FUNDS  
June 30, 2011

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Agency Funds 89X
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	7,240,583.55
Investments	1160	0.00	0.00	0.00	75,599.80
Accounts Receivable, Net	1130	0.00	0.00	0.00	772,768.96
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00	190,610.26
Inventory	1150				0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	8,279,562.57
<b>LIABILITIES</b>					
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	128,485.72
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	755,526.22
Internal Accounts Payable	2290	0.00	0.00	0.00	7,395,550.63
<b>Total Liabilities</b>		0.00	0.00	0.00	8,279,562.57
<b>NET ASSETS</b>					
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	
<b>Total Net Assets</b>		0.00	0.00	0.00	

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

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

For the Fiscal Year Ended June 30, 2011

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X
<b>ADDITIONS</b>				
<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
<b>Total Additions</b>		0.00	0.00	0.00
<b>DEDUCTIONS</b>				
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
<b>Total Deductions</b>		0.00	0.00	0.00
<b>Change in Net Assets</b>		0.00	0.00	0.00
Net Assets - July 1, 2010	2885	0.00	0.00	0.00
Net Assets - June 30, 2011	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, 2011

	Account Number	Major Component Unit Name	Major Component Unit	Total Nonmajor Component Units	Total Component Units
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	663,487.84	663,487.84
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	342,631.00	342,631.00
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	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
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	28,050.00	28,050.00
<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	47,473.35	47,473.35
Less Accumulated Depreciation	1329	0.00	0.00	(24,462.64)	(24,462.64)
Buildings and Fixed Equipment	1330	0.00	0.00	420,302.00	420,302.00
Less Accumulated Depreciation	1339	0.00	0.00	(411,084.00)	(411,084.00)
Furniture, Fixtures and Equipment	1340	0.00	0.00	185,550.43	185,550.43
Less Accumulated Depreciation	1349	0.00	0.00	(136,557.77)	(136,557.77)
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	81,221.37	81,221.37
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>1,115,390.21</b>	<b>1,115,390.21</b>
<b>LIABILITIES AND NET ASSETS</b>					
<b>LIABILITIES</b>					
Salaries and Wages Payable	2110	0.00	0.00	121,666.00	121,666.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	6,173.35	6,173.35
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	330,147.74	330,147.74
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	110,276.43	110,276.43
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	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	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
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>568,263.52</b>	<b>568,263.52</b>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net of Related Debt	2770	0.00	0.00	0.00	0.00
<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	41,396.00	41,396.00
Other Purposes	2780	0.00	0.00	14,251.00	14,251.00
Unrestricted	2790	0.00	0.00	491,479.69	491,479.69
<b>Total Net Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>547,126.69</b>	<b>547,126.69</b>
<b>Total Liabilities and Net Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>1,115,390.21</b>	<b>1,115,390.21</b>







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, 2011

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	2,153,574.28	73,592.00	861,407.62	59,220.00	(1,159,354.66)
Pupil Personnel Services	6100	140,302.90	0.00	85,992.11	0.00	(54,310.79)
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	11,490.32	0.00	0.00	92,126.00	80,635.68
Instruction Related Technology	6500	140,428.27	0.00	3,484.86	0.00	(136,943.41)
School Board	7100	133,190.12	0.00	0.00	0.00	(133,190.12)
General Administration	7200	160,028.00	0.00	0.00	0.00	(160,028.00)
School Administration	7300	770,938.03	0.00	5,861.87	0.00	(765,076.16)
Facilities Acquisition and Construction	7400	530,202.45	0.00	0.00	3,386.90	(526,815.55)
Fiscal Services	7500	56,269.70	0.00	0.00	0.00	(56,269.70)
Food Services	7600	40,647.29	0.00	0.00	0.00	(40,647.29)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	98,503.48	0.00	53,136.66	0.00	(45,366.82)
Operation of Plant	7900	343,880.02	0.00	0.00	0.00	(343,880.02)
Maintenance of Plant	8100	28,060.07	0.00	0.00	0.00	(28,060.07)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	49,601.43	0.00	0.00	0.00	(49,601.43)
Interest on Long-term Debt	9200	7,753.55	0.00	0.00	0.00	(7,753.55)
Unallocated Depreciation/Amortization Expense*		0.00				
<b>Total Component Unit Activities</b>		<b>4,664,869.91</b>	<b>73,592.00</b>	<b>1,009,883.12</b>	<b>154,732.90</b>	<b>(3,426,661.89)</b>

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	3,062,122.10
Investment Earnings	1,475.00
Miscellaneous	61,826.90
Special Items	411,160.91
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items, and Transfers</b>	<b>3,536,584.91</b>
<b>Change in Net Assets</b>	<b>109,923.02</b>
Net Assets - July 1, 2010	437,203.67
Net Assets - June 30, 2011	547,126.69

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
COMBINING STATEMENT OF ACTIVITIES  
MAJOR AND NONMAJOR COMPONENT UNITS  
TOTAL COMPONENT UNITS  
For the Fiscal Year Ended June 30, 2011

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	2,153,574.28	73,592.00	861,407.62	59,220.00	(1,159,354.66)
Pupil Personnel Services	6100	140,302.90	0.00	85,992.11	0.00	(54,310.79)
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	11,490.32	0.00	0.00	92,126.00	80,635.68
Instruction Related Technology	6500	140,428.27	0.00	3,484.86	0.00	(136,943.41)
School Board	7100	133,190.12	0.00	0.00	0.00	(133,190.12)
General Administration	7200	160,028.00	0.00	0.00	0.00	(160,028.00)
School Administration	7300	770,938.03	0.00	5,861.87	0.00	(765,076.16)
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Fiscal Services	7500	56,269.70	0.00	0.00	0.00	(56,269.70)
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Central Services	7700	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	98,503.48	0.00	53,136.66	0.00	(45,366.82)
Operation of Plant	7900	343,880.02	0.00	0.00	0.00	(343,880.02)
Maintenance of Plant	8100	28,060.07	0.00	0.00	0.00	(28,060.07)
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Community Services	9100	49,601.43	0.00	0.00	0.00	(49,601.43)
Interest on Long-term Debt	9200	7,753.55	0.00	0.00	0.00	(7,753.55)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
<b>Total Component Unit Activities</b>		<b>4,664,869.91</b>	<b>73,592.00</b>	<b>1,009,883.12</b>	<b>154,732.90</b>	<b>(3,426,661.89)</b>

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, 2010

Net Assets - June 30, 2011

	0.00
	0.00
	0.00
	0.00
	3,062,122.10
	1,475.00
	61,826.90
	411,160.91
	0.00
	0.00
	3,536,584.91
	109,923.02
	437,203.67
	547,126.69

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

**Note 1 - Summary of Significant Accounting Policies**

*Reporting Entity* - The District School Board of Pinellas County, 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, Imagine Middle School, Life Force Arts & Technology, NewStart, Maverick North (Largo), the Pinellas Preparatory Academy, Inc., Plato Academy, Plato North Academy and Plato South Academy. (At the date of publication, financial information for Athenian Academy, Academie Da Vinci Charter School, Inc. and Life Force Arts & Technology were the schools that provided the necessary information.)

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.

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

*Capital Projects* - 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.

*Other Federal Programs* – to account for funds received from the Federal Government directly or indirectly through the state. These Federal awards are for the enhancement of various programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies.

Additionally, the District reports the following fund types:

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

**Note 1 - Summary of Significant Accounting Policies (continued)**

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 2005-B and Series 2010-A State School Bonds.

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

**Note 1 - Summary of Significant Accounting Policies (continued)**

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.

*New Pronouncements* – The GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54)* effective for reporting periods after June 15, 2010. The statement establishes fund balance classifications, provides for a hierarchy of spending constraints for spendable resources and requires disclosure of nonspendable and spendable resources. The District has disclosed information about fund balance reporting in a subsequent note on fund balance reporting.

*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

**Note 1 - Summary Of Significant Accounting Policies (continued)**

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

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 government-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

**Note 1 - Summary Of Significant Accounting Policies (continued)**

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 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 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 2011 tax levy on September 14, 2010. Tax bills are mailed in October; and taxes are payable between November 1 of the year assessed and March 31 of the following year, at discounts of up to 4 percent for early payment.

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

Property tax revenues are recognized in the government-wide financial statements when the School Board adopts the tax levy. Property tax revenues are recognized in the governmental financial statements when the District receives taxes, except that revenue is accrued for taxes collected by the Pinellas County Tax Collector at fiscal year end but not yet remitted to the



**Note 1 - Summary Of Significant Accounting Policies (continued)**

District. Any delinquent taxes collected after June 30, relating to June of that fiscal year, are accrued and 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.

Notes to Financial Statements  
June 30, 2011

**Note 3 – Investments**

As of June 30, 2011, the School Board had the following investments: (Modified duration is in years)

<u>Investment</u>	<u>Fair Value</u>	<u>Six months or less</u>	<u>Greater than Six months to Two years</u>	<u>Greater Than Two years to Four Years</u>	<u>Greater Than Four Years to Six Years</u>	<u>Greater Than Six Years</u>
Money Market Fund	39,998,200	39,998,200				
Money Market Investments	38,331,372	38,331,372				
SBA Local Govt Investment Pool	98,628	98,628				
SBA Fund B	1,052,622				1,052,622	
Core Fund (Other Pooled Investments)	36,592,607	36,592,607				
<b>Non US Government/GSE Investments</b>						
Corporate Asset Backed Securities	23,665,715	19,509,107	4,156,608			
Corporate Asset Backed Floating Rate Securities	3,664,894		3,664,894			
Corporate Mortgage Backed Securities	31,885,600	10,281,499	21,604,101			
<b>Obligations of United States Government Agencies and Instrumentalities:</b>						
Federal Agency Securities	-					
Collateralized Mortgage Obligations Corporate Bonds	140,997,694	3,565,134	68,443,283	2,302,866	43,502,521	23,183,891
Collateralized Mortgage Obligations - Floating Rate*	49,689,970		46,883,341	2,806,629		
<b>Total Investments Primary Government</b>	<b>365,667,457</b>	<b>148,250,928</b>	<b>144,629,675</b>	<b>5,105,170</b>	<b>44,517,421</b>	<b>23,164,263</b>

**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.

Notes to Financial Statements  
June 30, 2011

**Note 3 – Investments (Con't)**

As of June 30, 2011, 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
<b>Major Governmental Funds:</b>							
General Fund	13.9%	\$ 50,691,619	\$ 20,551,678	\$ 20,049,672	\$ 707,718	\$ 6,171,345	\$ 3,211,207
Capital Project Fund:							
Capital Improvement Section 1011.71(2) Fund	64.6%	236,139,198	95,736,864	93,398,345	3,296,795	28,748,274	14,958,920
Other Capital Projects	2.3%	8,394,022	3,403,151	3,320,024	117,191	1,021,913	531,744
<b>Nonmajor Governmental Funds</b>	11.6%	42,576,263	17,261,505	16,839,867	594,417	5,183,358	2,697,117
<b>Proprietary Fund:</b>							
Internal Service Fund	0.1%	516,267	209,308	204,195	7,208	62,852	32,704
<b>Fiduciary Funds:</b>							
Agency Funds	1.7%	6,364,968	2,580,521	2,517,488	88,863	774,890	403,207
<b>Total Investments Primary Government*</b>	100.0%	365,667,457	148,250,930	144,629,675	5,105,170	44,517,421	23,164,263

**Credit Risk**

District policies for investments in:

- The District's investments totaling \$282,987,614 are reported at fair value. These investments had the top ratings by either Standard and Poor's or Moody's. One security with a fair value of \$4,156,608 was rated BBB+ and one security with a fair value of \$404,879 was rated AA-.
- Money market funds with the highest credit quality rating from a nationally recognized rating agency. As of June 30, 2011, the District had investments of \$16,112,092 in the Evergreen Institutional Prime, Morgan Stanley Prime and Morgan Stanley Government Securities Fund. All funds are rated AAAM by Standard and Poor's and Aaa by Moody's. The district had additional money market investments of \$21,914,588 in funds that did not have top ratings, Federated Municipal obligations (not rated) and Fidelity money market Fund (rated A by Fitch.)
- The District has investments with a fair value of \$36,592,607 in the Core Fund at June 30, 2011. This fund was rated AAAs by Standard and Poor's.

Notes to Financial Statements  
June 30, 2011

The District had \$98,628 invested in the State Board of Administration's Florida Prime fund, which is rated AAAM by Standard and Poor's. The District has \$1,052,622 remaining in State Board of Administration's Fund B. This fund is not rated.

**Custodial Credit Risk**

- Section 218.415(18), Florida Statutes, requires the District to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. All investments of the District are held in the District's name. The District does not have a formal investment policy that addresses custodial credit risk.
- The District's \$289,901,734 of investment securities are held by the District's custodial agent in the name of the District.

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

Notes to Financial Statements  
June 30, 2011

**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	\$ 5,553,766	\$ 2,270,836
Capital Projects:		
Local Capital Improvement tax funds	143,976	
Nonmajor Governmental funds		3,426,906
	\$ 5,697,742	\$ 5,697,742

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	\$ 20,444,571	\$ -
Capital Projects:		
Capital Improvement Section 1011.71(2)		12,326,500
Capital Improvement Section 1011.71(2) for 2 mill relief		7,543,809
Other Capital Projects		574,262
	\$ 20,444,571	\$ 20,444,571

The \$12,326,500 transfer made from the Capital Improvement Section 1011.71(2) Fund was to cover capital outlay expenditures that were incurred in the General Fund. The \$7,543,809 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 \$574,262 transfer from the Other Capital Projects Fund to the General Fund was to cover capital outlay disbursements to the charter schools.

Notes to Financial Statements  
June 30, 2011

**Note 5 - Property Taxes**

The following is a summary of millages and taxes levied on the 2010 tax roll for the 2010-2011 fiscal year:

	Millages	Taxes Levied
General Fund:		
Nonvoted School Tax:		
Required Local Effort	5.348	\$ 338,283,184
Basic Discretionary Local Effort	0.748	47,314,103
Supplement discretionary Local Effort	0.000	0
Discretionary Critical Needs	0.250	15,813,537
		0
Voted School Tax		0
Local Referendum	0.500	31,627,074
		0
Total General Fund:	6.846	433,037,898
Capital Projects Fund:		
Nonvoted Tax:		
Local Capital Improvements	1.500	94,881,222
		0
	8.346	\$ 527,919,120

Notes to Financial Statements  
June 30, 2011

**Note 6 - Changes in Capital Assets**

Changes in capital assets are presented in the table below

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Government Activities:</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 96,571,016	\$ 35,337	\$ 15,875	\$ 96,590,478
Land Improvements	22,717,599			22,717,599
Construction in Progress	38,227,934	33,670,290	36,404,330	35,493,894
<b>Total Capital Assets Not Being Depreciated</b>	<b>157,516,549</b>	<b>33,705,628</b>	<b>36,420,205</b>	<b>154,801,971</b>
<b>Capital Assets Being Depreciated:</b>				
Buildings and Fixed Equipment	2,129,516,136	61,734,117	67,387,479	2,123,862,774
Improvements other than Building	7,686,186	541,845		8,228,031
Furniture, Fixturs and Equipment	145,362,859	14,990,284	12,487,073	147,866,070
Motor Vehicles	58,231,720	490,671	4,803,981	53,918,411
Property Under Capital Lease	45,125,784	14,366,845	11,105,147	48,387,482
Audio Visual and Computer Software	15,282,097	328,191	1,304,378	14,305,911
<b>Total Capital Assets Being Depreciated</b>	<b>2,401,204,782</b>	<b>92,451,954</b>	<b>97,088,057</b>	<b>2,396,568,679</b>
<b>Less Accumulated Depreciation for:</b>				
Buildings and Fixed Equipment	532,152,519	43,207,870	41,504,828	533,855,561
Furniture, Fixtures and Equipment	94,379,509	12,318,302	10,410,991	96,286,820
Improvements other than Building	1,396,986	548,535		1,945,521
Motor Vehicles	32,780,345	4,145,997	4,117,174	32,809,168
Property Under Capital Lease	18,751,100	9,241,059	8,497,977	19,494,182
Audio Visual and Computer Software	12,744,973	922,791	1,368,842	12,298,921
<b>Total Accumulated Depreciation</b>	<b>692,205,432</b>	<b>70,384,554</b>	<b>65,899,813</b>	<b>696,690,173</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>1,708,999,350</b>	<b>22,067,400</b>	<b>31,188,245</b>	<b>1,699,878,506</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 1,866,515,899.00</b>	<b>\$ 55,773,027.94</b>	<b>\$ 67,608,449.98</b>	<b>\$ 1,854,680,476.96</b>

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

**Note 6 - Changes in Capital Assets (continued)**

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

Governmental Activities:	
Instruction	\$ 4,801,143
Pupil personnel services	64,716
Instructional media services	110,205
Instruction and curriculum development services	120,901
Instructional staff training	38,697
Instructional related technology	8,996,741
Board of Education	2,642
General administration	70,715
School administration	55,899
Facilities acquisition and construction	10,338,925
Fiscal services	65,390
Food services	339,398
Central services	70,643
Pupil transportation services	267,107
Operation of plant	74,065
Maintenance of plant	85,420
Administrative technology	52,277
Community services	6,924
Unallocated	44,822,745
	\$ 70,384,554

**Note 7 - Changes in Short-Term Debt**

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

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental Activities:</b>				
Tax Anticipation Notes	\$ -	\$ 85,000,000	\$ 85,000,000	\$ -
<b>Total Governmental Activities</b>	<b>\$ -</b>	<b>\$ 85,000,000</b>	<b>\$ 85,000,000</b>	<b>\$ -</b>

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 \$45,274,632.

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

	Total	Principal	Interest
2012	\$ 9,269,087	\$ 8,394,508	\$ 874,579
2013	4,931,516	4,529,595	401,921
2014	3,651,636	3,454,599	197,037
2015	840,208	803,154	37,054
	<u>\$ 18,692,448</u>	<u>\$ 17,181,856</u>	<u>\$ 1,510,592</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, 2011, were as follows:

	Amount	Interest Rates (Percent)	Maturity
State School Bonds:			
Series 2010-A, Refunding	\$ 165,000	4.5-5	2021
Series 2005-B, Refunding	27,235,000	5	2020
Total Bonds payable	<u>\$ 27,400,000</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.

Notes to Financial Statements  
June 30, 2011

**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>
2012	\$ 4,009,600	\$ 2,640,000	\$ 1,369,600
2013	4,012,850	2,775,000	1,237,850
2014	4,009,100	2,910,000	1,099,100
2015	3,988,600	3,035,000	953,600
2016-2020	18,391,900	16,025,000	2,366,900
2021	15,750	15,000	750
	<u>\$ 34,427,800</u>	<u>\$ 27,400,000</u>	<u>\$ 7,027,800</u>

**Refunded Debt:**

During the year ended June 30, 2011, a portion of the bond proceeds received from the issuance of the State Board of Education (SBE) Capital Outlay Bonds, 2010 Series A, refunded certain callable portions of the SBE Capital Outlay Bonds, 2001 Series A totaling \$190,000. These refunding bonds were issued pursuant to Subsection (d), Section 9, Article XII, Florida Constitution, to effectuate a savings in debt service costs. The refunding bonds are dated and were delivered October 14, 2010.

The maturity structure of the refunding bond series is based upon the school district's level of participation in the original, refunded bonds. As a result, the scheduled principal payment for the refunding portion of the SBE capital Outlay Bonds, 2010 Series A, differs from the previously scheduled principal payment. The par value of the 2010 bonds issued was \$165,000. The bonds were issued at a premium of \$22,768 and issuance costs totaled \$1,573. The net amount deposited with the refunding escrow agent totaled \$186,193.

Notes to Financial Statements  
June 30, 2011

**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>Deletions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
<b>Governmental Activities:</b>					
Compensated absences payable	\$ 104,872,841	\$ 6,528,209	\$ 13,237,816	\$ 98,163,233.43	\$ 11,385,615.48
Estimated insurance claims payable	18,452,450	2,312,182	4,017,496	16,747,136	4,367,510
Bonds payable	29,955,000		2,555,000	27,400,000	2,640,000
Post employment health care benefits	7,796,142	3,521,317	3,024,442	8,293,017	
Obligations under capital leases	15,666,172	14,366,845	12,851,161	17,181,856	8,394,508
Total	<u>\$ 176,742,605</u>	<u>\$ 26,728,553</u>	<u>\$ 35,685,915</u>	<u>\$ 167,785,243</u>	<u>\$ 26,787,633</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 assigned at fiscal year-end to report an amount likely to be expended from the 2010-11 fiscal year budget as a result of purchase orders outstanding at June 30, 2011.

Notes to Financial Statements  
June 30, 2011

**Note 12 - Schedule of State Revenue Sources**

The District's State revenue for the year ended June 30, 2011 follows:

Florida Education Finance Program	\$ 174,002,338
Categorical Education Program	
Excellent teacher	772,905
Class size reduction	114,553,230
Workforce development program	23,232,955
Adults with disabilities	548,886
Motor vehicle license tax (Capital outlay and Debt service)	4,553,906
Food service supplement	522,641
Pari-mutuel tax	223,250
Mobil home license tax	555,391
District discretionary lottery funds	392,574
Florida school recognition	4,284,021
Voluntary Pre-K	1,475,174
Gross receipts tax ( Public Education Capital Outlay)	6,216,692
Charter school capital outlay	593,708
Miscellaneous	2,011,393
	<u>\$ 333,939,064</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 2010-2011 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		10.77
County elected officers		18.64
Senior management service class		14.57
Special risk		23.25
Re-employe retiree		10.77
Teacher's retirement system, plan E	6.25	11.35
State and County officers and employee's Retirement system, plan B	4.00	9.10
Deffered retirement option plan		12.25

**Note 13 - State Retirement Program (continued)**

Note: (A) Employer rates include the post-retirement health insurance supplements of 1.11% and 0.03% administrative educational fee.

The District's liability for participation in the Plan is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions to the Plan (including employee contributions) for the fiscal years ending June 30, 2009, 2010, and 2011 totaled \$57,381,075, \$55,875,700 and \$60,835,543 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 \$10,554,247 for the period ended June 30, 2011.

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, 2011 were \$11,787,778 and \$2,365,605 respectively. In addition, the district has available a Roth 403(b) that employees may elect. Contributions to the Roth 403(b) totaled \$1,168,678 for 2011.

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, 2011 was \$96,607,745.71.

**Note 15 –Construction Contract Commitments**

The following is a summary of major construction contract commitments at fiscal year end:

<u>Project</u>	<u>Contract Amount</u>	<u>Completed To Date</u>	<u>Balance Committed</u>
Boca Ciega High School General Contractor	\$ 13,756,810.69	\$ 12,340,120.41	\$ 1,416,690.28
Clearwater High School General Contractor	258,488.00	242,742.00	15,746.00
Architect	2,936,130.78	2,360,391.88	575,738.90
Total Clearwater High School	3,194,618.78	2,603,133.88	591,484.90
Lynch Elementary School General Contractor	816,654.00	524,095.13	292,558.87
Architect	14,840,510.38	7,287,870.85	7,552,639.53
Total Lynch Elementary School	15,657,164.38	7,811,965.98	7,845,198.40
St. Petersburg High School General Contractor	654,160.00	550,133.00	104,027.00
Architect	4,437,973.84	1,757,063.32	2,680,910.52
Total St. Petersburg High School	5,092,133.84	2,307,196.32	2,784,937.52
Total	<u>\$ 37,700,727.69</u>	<u>\$ 25,062,416.59</u>	<u>\$ 12,638,311.10</u>

**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, 2011, a liability of \$16,747,136 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 discounted 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:

	<u>Beginning of Year</u>	<u>Claims</u>	<u>Claims Payments</u>	<u>End of Year</u>
2010	18,488,653	4,008,512	(4,044,485)	18,452,680
2011	18,452,450	2,312,182	(4,017,496)	16,747,136

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 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 2010-11 fiscal year, retirees and eligible dependants received postemployment health care benefits. The District provided required contributions of \$3,024,442 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 \$6,490,097. 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:

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

		Fiscal Year ending June 30, 2011	
(1)	Normal Cost	\$	2,117,601
(2)	Amortization of Unfunded Accrued Liability		1,236,158
(3)	Interest		134,150
(4)	Annual Required Contribution		3,487,909
(5)	Interest on Net OPEB Obligation (NOO)		311,846
(6)	Amortization of NOO		(278,438)
(7)	Total Expense or Annual OPEB Cost (AOC)		3,521,317
(8)	Actual Contribution Toward OPEB Cost		(3,024,442)
(9)	Increase in NOO		496,875
(10)	NOO Beginning of Year		7,796,142
(11)	NOO End Of Year	\$	8,293,017

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, 2011, was as follows:

Fiscal Year	AOC	Contribution	Percent of AOC Contributed	NOO
2008/2009	\$ 4,585,866	\$ 4,054,944	88.4%	\$4,707,683
2009/2010	4,843,008	1,754,549	36.2%	7,796,142
2010/2011	3,521,317	3,024,442	85.9%	8,293,017

**Funded Status and Funding Progress** – As of June 30, 2011, the actuarial accrued liability for benefits was \$30,367,852, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$30,367,852. The covered payroll (annual payroll for active participating employees) was \$579,119,852 for the fiscal year 2009-10, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 5.2%.

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

**Actuarial Methods and Assumptions**

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

The District's OPEB actuarial valuation as of August 18, 2011, used the entry age normal cost actuarial method to estimate the unfunded actuarial liability as of June 30, 2011, and the 2010-11 fiscal year annual required contribution. Because the OPEB liability is currently unfunded, the actuarial assumptions include a 4 percent rate of return on invested assets, which is the District's long-term expectation of investment returns under its investment policy. The actuarial assumptions also included a payroll growth rate of 3.5 percent per year and an annual healthcare cost trend rate of 10.5 percent for the 2010-2011 fiscal year, and an annual rate of 5.5 percent after six years. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2011 was 26 years.

**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.

**Note 20 – Fund Balance Reporting**

The District has adopted GASB 54 as part of its 2010-2011 fiscal year reporting. Implementation of GASB 54 is required for fiscal years beginning after June 15, 2010. The intention of the

GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the District's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories and principal (corpus) of an endowment fund. The District has nonspendable funds related to an endowment the Blair Estate.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision-making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

The District has classified its fund balances with the following hierarchy:

Nonspendable: The District has classified inventories, pre-paid expenditures and endowments as nonspendable.

**Nonspendable (271X):**

General Fund:	
Inventory	\$ 3,799,720.84
Pre-paid Expenditures	5,025,831.72
Permanent Fund Endowment (Blair Estate)	152,029.44
Food Service Inventory	1,091,852.78
<b>Total Nonspendable</b>	<b>\$ 10,069,434.78</b>

**Note 20 – Fund Balance Reporting (con't)**

Spendable: The District has classified the spendable fund balances as *Restricted*, *Assigned and Unassigned* and considered each to have been spent when expenditures are incurred. The District currently has no funds classified as *Committed*.

- Restricted for State Categorical Programs, Food Service, Debt Service and Capital Projects except for Capital Fund 0391 which is classified as assigned for encumbrances:

Federal Laws, Florida Statutes and local ordinances require that certain revenues be specifically designed for the purposes of state categorical programs, food service, debt service and capital projects.

**Restricted (272X):**

*General Fund:*

Restricted State Carryovers	\$	3,472,156.03
Referendum		4,346,929.64
Workforce Education pTEC's		6,180,816.73
Workforce Education Career Adult		5,705,369.28
<i>Debt Service</i>		971,708.69
<i>Capital Outlay Except Fund 0391</i>		151,903,042.45
<i>Food Service</i>		14,836,088.40
<b>Total Restricted</b>	<b>\$</b>	<b>187,416,111.22</b>

- Assigned for General Fund, Capital Projects and Internal Service:

The School Board has set aside certain spendable fund balances for general fund, capital projects and internal service.

**Assigned (274X):**

*General Fund:*

Encumbrances	\$	8,204,547.50
Central Printing		734,349.52
Carryforwards		12,414,539.01
Cliff Reserve		18,000,000.00
<i>Capital Outlay</i>		
Encumbrances		57,257,106.92
Fund 0391		10,637,224.14
<i>Internal Service</i>		6,414,480.70
<b>Total Assigned</b>	<b>\$</b>	<b>113,662,247.79</b>

**Note 20 – Fund Balance Reporting (con't)**

- Unassigned:

The unassigned fund balance for the General Fund is detailed below:

**Unassigned (275X):**

*General Fund:*

FEFP Variations	\$ 4,000,000.00
FTE Audit Adjusts	800,000.00
McKay Vouchers	6,000,000.00
Contingency	14,060,917.92
<b>Total Unassigned</b>	<b>\$ 24,860,917.92</b>

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<b><i>Total Ending Fund Balance</i></b>	<b>\$336,008,711.71</b>
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION -  
 SCHEDULE OF FUNDING PROGRESS  
 OTHER POSTEMPLOYMENT BENEFITS PLAN  
 June 30, 2011

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]
6/30/2010		43,156,329.00	43,156,329.00		573,422,403.00	7.5%
6/30/2011		30,367,852.00	30,367,852.00		579,119,812.24	5.2%



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, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	185,000.00	367,522.00	367,522.37	0.37
Federal Through State	3200	2,480,836.00	3,732,838.00	3,732,837.51	(0.49)
State Sources	3300	324,274,780.00	321,747,630.00	321,747,630.72	0.72
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411	414,076,835.00	418,817,668.00	418,817,668.20	0.20
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		16,667,559.00	19,496,752.00	19,495,092.53	(1,659.47)
Total Local Sources	3400	430,744,394.00	438,314,420.00	438,312,760.73	(1,659.27)
<b>Total Revenues</b>		<b>757,685,010.00</b>	<b>764,162,410.00</b>	<b>764,160,751.33</b>	<b>(1,658.67)</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	481,191,167.28	491,875,278.28	486,796,226.05	5,079,052.23
Pupil Personnel Services	6100	32,738,756.07	33,634,002.07	33,503,647.45	130,354.62
Instructional Media Services	6200	10,815,211.39	11,531,035.39	11,289,569.47	241,465.92
Instruction and Curriculum Development Services	6300	8,920,283.92	10,331,355.92	10,296,763.68	34,592.24
Instructional Staff Training Services	6400	3,503,059.05	4,821,724.05	4,770,231.20	51,492.85
Instruction Related Technology	6500	2,264,563.00	2,413,442.00	2,409,004.19	4,437.81
School Board	7100	2,749,042.73	2,305,655.73	2,268,970.50	36,685.23
General Administration	7200	2,964,487.19	3,218,107.19	3,181,803.01	36,304.18
School Administration	7300	53,018,157.91	54,980,717.91	54,625,130.50	355,587.41
Facilities Acquisition and Construction	7410	3,317,166.47	583,602.47	570,255.51	13,346.96
Fiscal Services	7500	4,630,334.81	4,526,621.81	4,495,618.35	31,003.46
Food Services	7600	57,855.62	155,109.62	155,109.36	0.26
Central Services	7700	12,721,313.34	13,238,863.34	12,889,770.07	349,093.27
Pupil Transportation	7800	32,180,757.00	33,256,847.00	33,183,479.14	73,367.86
Operation of Plant	7900	83,919,842.18	81,864,325.18	81,643,832.24	220,492.94
Maintenance of Plant	8100	22,842,097.58	24,421,649.58	23,199,139.15	1,222,510.43
Administrative Technology Services	8200	5,786,033.51	5,751,235.51	5,425,514.70	325,720.81
Community Services	9100	446,898.33	986,411.33	985,874.59	536.74
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	2,321,880.00	440,473.00	181,343.22	259,129.78
Interest	720			242,781.06	(242,781.06)
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	242,702.53	242,702.53	242,702.53	0.00
Other Capital Outlay	9300	3,127,148.09	3,127,148.09	3,127,148.09	0.00
<b>Total Expenditures</b>		<b>769,758,758.00</b>	<b>783,706,308.00</b>	<b>775,483,914.06</b>	<b>8,222,393.94</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(12,073,748.00)</b>	<b>(19,543,898.00)</b>	<b>(11,323,162.73)</b>	<b>8,220,735.27</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	#VALUE!
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	365,000.00	365,000.00	0.00
Loss Recoveries	3740	500,000.00	176,686.00	176,684.51	(1.49)
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	20,444,571.00	20,444,571.34	0.34
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>14,500,000.00</b>	<b>20,986,257.00</b>	<b>20,986,255.85</b>	<b>#VALUE!</b>
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		<b>2,426,252.00</b>	<b>1,442,359.00</b>	<b>9,663,093.12</b>	<b>#VALUE!</b>
Fund Balances, July 1, 2010	2800	83,082,085.07	83,082,085.07	83,082,085.07	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2011	2700	85,508,337.07	84,524,444.07	92,745,178.19	8,220,734.12

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, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
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
<b>Total Local Sources</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>					
<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
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>					
				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
				0.00	0.00
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fund Balances, July 1, 2010	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2011	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 - OTHER FEDERAL PROGRAMS FUND  
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	3,234,559.00	10,644,816.00	4,625,153.03	(6,019,662.97)
Federal Through State	3200	77,722,903.00	93,135,869.00	64,554,818.45	(28,581,050.55)
State Sources	3300	0.00	0.00	141,790.82	141,790.82
<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
<b>Total Revenues</b>		<b>80,957,462.00</b>	<b>103,780,685.00</b>	<b>69,321,762.30</b>	<b>(34,458,922.70)</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	34,840,034.00	52,011,051.00	32,297,457.48	19,713,593.52
Pupil Personnel Services	6100	9,730,230.00	11,164,553.00	9,471,889.59	1,692,663.41
Instructional Media Services	6200	43,162.00	362,682.00	355,193.18	7,488.82
Instruction and Curriculum Development Services	6300	6,932,109.00	11,637,330.00	10,567,124.06	1,070,205.94
Instructional Staff Training Services	6400	21,668,645.00	15,138,366.00	9,880,333.06	5,258,032.94
Instruction Related Technology	6500	24,311.00	188,061.00	166,449.66	21,611.34
School Board	7100		15,000.00	13,500.00	1,500.00
General Administration	7200	2,294,765.00	2,419,270.00	1,599,077.12	820,192.88
School Administration	7300	10,162.00	98,767.00	93,738.21	5,028.79
Facilities Acquisition and Construction	7410	0.00	23,914.00	59,400.00	(35,486.00)
Fiscal Services	7500	47,806.00	47,806.00	44,889.58	2,916.42
Food Services	7600	(16,756.00)	29,770.00	20,311.28	9,458.72
Central Services	7700	382,351.00	1,143,252.00	469,631.73	673,620.27
Pupil Transportation	7800	1,353,590.00	2,067,549.00	382,470.86	1,685,078.14
Operation of Plant	7900	41,889.00	176,779.00	122,500.60	54,278.40
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200	87,571.00	799,503.00	167,588.59	631,914.41
Community Services	9100	1,829,677.00	4,769,116.00	3,610,207.30	1,158,908.70
<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	1,687,916.00	1,687,916.00	0.00	1,687,916.00
<b>Total Expenditures</b>		<b>80,957,462.00</b>	<b>103,780,685.00</b>	<b>69,321,762.30</b>	<b>34,458,922.70</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>				<b>0.00</b>	<b>0.00</b>
<b>EXTRAORDINARY ITEMS</b>				<b>0.00</b>	<b>0.00</b>
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fund Balances, July 1, 2010	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2011	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State	3200	28,640,446.00	32,091,784.00	79,153,962.38	47,062,178.38
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
<b>Total Revenues</b>		28,640,446.00	32,091,784.00	79,153,962.38	47,062,178.38
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	18,869,826.00	17,886,375.00	67,965,078.89	(50,078,703.89)
Pupil Personnel Services	6100	231,018.00	1,434,522.00	1,386,630.94	47,891.06
Instructional Media Services	6200		57,205.00	78,710.62	(21,505.62)
Instruction and Curriculum Development Services	6300	173,557.00	1,716,995.00	542,004.54	1,174,990.46
Instructional Staff Training Services	6400	1,204,892.00	1,042,613.00	753,466.05	289,146.95
Instruction Related Technology	6500	8,453.00	395,524.00	5,680.84	389,843.16
School Board	7100			0.00	0.00
General Administration	7200	763,096.00	928,693.00	599,031.16	329,661.84
School Administration	7300		244,121.00	210,725.42	33,395.58
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600	(69,451.00)	6,756.00	0.00	6,756.00
Central Services	7700	37,500.00	376,158.00	113,733.12	262,424.88
Pupil Transportation	7800	2,996.00	48,358.00	19,201.90	29,156.10
Operation of Plant	7900	6,962.00	79,847.00	3,986.77	75,860.23
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200	8,453.00	54,929.00	48,315.50	6,613.50
Community Services	9100		416,544.00	24,253.10	392,290.90
<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	7,403,144.00	7,403,144.00	7,403,143.53	0.47
<b>Total Expenditures</b>		28,640,446.00	32,091,784.00	79,153,962.38	(47,062,178.38)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2010	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2011	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, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
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
<b>EXPENDITURES</b>					
<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
<b>OTHER FINANCING SOURCES (USES)</b>					
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
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>					
<b>Net Change in Fund Balances</b>					
Fund Balances, July 1, 2010	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2011	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2011

	Account Number	Special Revenue Funds			Total Nonmajor Special Revenue Funds
		Food Service 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	15,443.83	0.00	0.00	15,443.83
Investments	1160	15,120,610.77	0.00	0.00	15,120,610.77
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	1,748.73	0.00	0.00	1,748.73
Interest Receivable	1170	42,380.98	0.00	0.00	42,380.98
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	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	1,070,768.04	0.00	0.00	1,070,768.04
Inventory	1150	1,091,852.78	0.00	0.00	1,091,852.78
Prepaid Items	1230	2.50	0.00	0.00	2.50
<i>Restricted Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>17,342,807.63</b>	<b>0.00</b>	<b>0.00</b>	<b>17,342,807.63</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Salaries, Benefits and Payroll Taxes Payable	2110	472.75	0.00	0.00	472.75
Payroll Deductions and Withholdings	2170	36,319.19	0.00	0.00	36,319.19
Accounts Payable	2120	1,051,599.91	0.00	0.00	1,051,599.91
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	95,414.93	0.00	0.00	95,414.93
Section 1011.13 Notes Payable	2250	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
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Deferred Revenue:</i>					
Unearned Revenue	2410	231,059.67	0.00	0.00	231,059.67
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>1,414,866.45</b>	<b>0.00</b>	<b>0.00</b>	<b>1,414,866.45</b>
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	1,091,852.78	0.00	0.00	1,091,852.78
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balance</b>	<b>2710</b>	<b>1,091,852.78</b>	<b>0.00</b>	<b>0.00</b>	<b>1,091,852.78</b>
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00
Restricted for	2729	14,836,088.40	0.00	0.00	14,836,088.40
<b>Total Restricted Fund Balance</b>	<b>2720</b>	<b>14,836,088.40</b>	<b>0.00</b>	<b>0.00</b>	<b>14,836,088.40</b>
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balance</b>	<b>2730</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balance</b>	<b>2740</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balance</b>	<b>2750</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>15,927,941.18</b>	<b>0.00</b>	<b>0.00</b>	<b>15,927,941.18</b>
<b>Total Liabilities and Fund Balances</b>		<b>17,342,807.63</b>	<b>0.00</b>	<b>0.00</b>	<b>17,342,807.63</b>

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, 2011

	Account Number	Debt Service Funds							Total Nonmajor Debt Service Funds
		SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/15 F.S. 230	Motor Vehicle Bonds 240	District Bonds 250	Other Debt Service 290		
<b>FUND BALANCES</b>									
<i>Nonspendable:</i>									
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balance</i>	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>									
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	971,708.69	0.00	0.00	0.00	0.00	0.00	0.00	971,708.69
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balance</i>	2720	971,708.69	0.00	0.00	0.00	0.00	0.00	0.00	971,708.69
<i>Committed to:</i>									
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>									
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	971,708.69	0.00	0.00	0.00	0.00	0.00	0.00	971,708.69
<b>Total Liabilities and Fund Balances</b>		971,708.69	0.00	0.00	0.00	0.00	0.00	0.00	971,708.69

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)  
NON-MAJOR GOVERNMENTAL FUNDS

June 30, 2011

Account Number	Capital Projects Funds										Total Nonmajor 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	Vocad Capital Improvement 380	Other Capital Projects 390																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
ASSETS													Cash and Cash Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Investments	0.00	409,163.14	0.00	2,220,397.23	0.00	510,000.08	0.00	0.00	8,151,826.49	0.00	11,291,387.93	0.00	Taxes Receivable, Net	0.00	0.00	0.00	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	2,482,492.00	0.00	2,482,492.00	0.00	Interest Receivable	0.00	821.98	0.00	7,321.07	0.00	1,885.39	0.00	0.00	30,532.65	0.00	40,361.09	0.00	Due from Reinsurer	0.00	0.00	0.00	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	0.00	0.00	0.00	Due From Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Due from Other Agencies	0.00	0.00	0.00	5,948,938.00	0.00	0.00	0.00	0.00	0.00	0.00	5,948,938.00	0.00	Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00
Cash and Cash Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Investments	0.00	409,163.14	0.00	2,220,397.23	0.00	510,000.08	0.00	0.00	8,151,826.49	0.00	11,291,387.93	0.00	Taxes Receivable, Net	0.00	0.00	0.00	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	2,482,492.00	0.00	2,482,492.00	0.00	Interest Receivable	0.00	821.98	0.00	7,321.07	0.00	1,885.39	0.00	0.00	30,532.65	0.00	40,361.09	0.00	Due from Reinsurer	0.00	0.00	0.00	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	0.00	0.00	0.00	Due From Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Due from Other Agencies	0.00	0.00	0.00	5,948,938.00	0.00	0.00	0.00	0.00	0.00	0.00	5,948,938.00	0.00	Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00													
Investments	0.00	409,163.14	0.00	2,220,397.23	0.00	510,000.08	0.00	0.00	8,151,826.49	0.00	11,291,387.93	0.00	Taxes Receivable, Net	0.00	0.00	0.00	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	2,482,492.00	0.00	2,482,492.00	0.00	Interest Receivable	0.00	821.98	0.00	7,321.07	0.00	1,885.39	0.00	0.00	30,532.65	0.00	40,361.09	0.00	Due from Reinsurer	0.00	0.00	0.00	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	0.00	0.00	0.00	Due From Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Due from Other Agencies	0.00	0.00	0.00	5,948,938.00	0.00	0.00	0.00	0.00	0.00	0.00	5,948,938.00	0.00	Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																										
Taxes Receivable, Net	0.00	0.00	0.00	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	2,482,492.00	0.00	2,482,492.00	0.00	Interest Receivable	0.00	821.98	0.00	7,321.07	0.00	1,885.39	0.00	0.00	30,532.65	0.00	40,361.09	0.00	Due from Reinsurer	0.00	0.00	0.00	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	0.00	0.00	0.00	Due From Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Due from Other Agencies	0.00	0.00	0.00	5,948,938.00	0.00	0.00	0.00	0.00	0.00	0.00	5,948,938.00	0.00	Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																							
Accounts Receivable, Net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,482,492.00	0.00	2,482,492.00	0.00	Interest Receivable	0.00	821.98	0.00	7,321.07	0.00	1,885.39	0.00	0.00	30,532.65	0.00	40,361.09	0.00	Due from Reinsurer	0.00	0.00	0.00	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	0.00	0.00	0.00	Due From Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Due from Other Agencies	0.00	0.00	0.00	5,948,938.00	0.00	0.00	0.00	0.00	0.00	0.00	5,948,938.00	0.00	Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																				
Interest Receivable	0.00	821.98	0.00	7,321.07	0.00	1,885.39	0.00	0.00	30,532.65	0.00	40,361.09	0.00	Due from Reinsurer	0.00	0.00	0.00	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	0.00	0.00	0.00	Due From Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Due from Other Agencies	0.00	0.00	0.00	5,948,938.00	0.00	0.00	0.00	0.00	0.00	0.00	5,948,938.00	0.00	Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																	
Due from Reinsurer	0.00	0.00	0.00	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	0.00	0.00	0.00	Due From Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Due from Other Agencies	0.00	0.00	0.00	5,948,938.00	0.00	0.00	0.00	0.00	0.00	0.00	5,948,938.00	0.00	Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																														
Deposits Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Due from Other Agencies	0.00	0.00	0.00	5,948,938.00	0.00	0.00	0.00	0.00	0.00	0.00	5,948,938.00	0.00	Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																											
Due From Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Due from Other Agencies	0.00	0.00	0.00	5,948,938.00	0.00	0.00	0.00	0.00	0.00	0.00	5,948,938.00	0.00	Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																								
Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Due from Other Agencies	0.00	0.00	0.00	5,948,938.00	0.00	0.00	0.00	0.00	0.00	0.00	5,948,938.00	0.00	Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																					
Internal Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due from Other Agencies	0.00	0.00	0.00	5,948,938.00	0.00	0.00	0.00	0.00	0.00	0.00	5,948,938.00	0.00	Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																		
Due from Other Agencies	0.00	0.00	0.00	5,948,938.00	0.00	0.00	0.00	0.00	0.00	0.00	5,948,938.00	0.00	Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																															
Inventory	0.00	0.00	0.00	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	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																												
Prepaid Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																									
Reclassified Assets:													Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																						
Cash with Fiscal/Service Agents	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																			
Total Asset	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00	LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																
LIABILITIES AND FUND BALANCES													LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																													
LIABILITIES													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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																										
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	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	0.00	0.00	0.00	Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																							
Payroll Deductions and Withholdings	0.00	0.00	0.00	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	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																				
Accounts Payable	0.00	0.00	0.00	29,275.00	0.00	0.00	0.00	0.00	0.00	0.00	29,275.00	0.00	Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																	
Judgments Payable	0.00	0.00	0.00	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	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																														
Construction Contracts Payable	0.00	0.00	0.00	211,321.33	0.00	0.00	0.00	0.00	0.00	0.00	211,321.33	0.00	Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																											
Construction Contracts Payable-Retained Percentage	0.00	0.00	0.00	29,534.07	0.00	482,445.55	0.00	0.00	0.00	0.00	504,979.62	0.00	Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																								
Matured Bonds Payable	0.00	0.00	0.00	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	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	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																					
Matured Interest Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Fiscal Agent	0.00	0.00	0.00	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																		
Due to Fiscal Agent	0.00	0.00	0.00	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	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																															
Sales Tax Payable	0.00	0.00	0.00	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	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																												
Accrued Interest Payable	0.00	0.00	0.00	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	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	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																									
Deposits Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																						
Due to Other Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																			
Section 1011.13 Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																
Due to Other Funds:													Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																													
Budgetary Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Internal Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Deferred Revenue:													Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Unassigned Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Total Liabilities	0.00	0.00	0.00	263,130.40	0.00	482,445.55	0.00	0.00	0.00	0.00	745,575.95	0.00	FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
FUND BALANCES													Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Nonspendable:													Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Prepaid Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Permanent Fund Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Other Not in Spendable Form	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Total Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Reclassified for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Federal Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
State Reimbursement Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Local Sales Tax and Other Tax Levy	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Capital Projects	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Restricted for:													Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Restricted for	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Total Reclassified Fund Balance	0.00	399,026.03	0.00	2,786,686.96	0.00	29,440.92	0.00	0.00	27,447.00	0.00	3,242,592.91	0.00	Committed for:													Economic Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contractual Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for:													Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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Total Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Special Revenue	0.00	0.00	0.00	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	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Capital Projects	0.00	10,949.09	0.00	5,126,856.93	0.00	0.00	0.00	0.00	10,637,234.14	0.00	15,775,030.16	0.00	Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Permanent Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Assigned for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Total Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Total Fund Balance	0.00	469,985.12	0.00	7,913,525.89	0.00	29,440.92	0.00	0.00	10,664,671.14	0.00	19,017,653.07	0.00	Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Total Liabilities and Fund Balances	0.00	469,985.12	0.00	8,176,656.29	0.00	511,886.47	0.00	0.00	10,664,671.14	0.00	19,763,199.02	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 BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2011

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Cash and Cash Equivalents	1110	0.00	15,443.83
Investments	1160	153,146.30	27,536,853.69
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	2,484,240.73
Interest Receivable	1170	543.81	83,305.88
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	0.00
Internal Funds	1142	0.00	0.00
Due from Other Agencies	1220	0.00	7,019,706.04
Inventory	1150	0.00	1,091,852.78
Prepaid Items	1230	0.00	2.50
<i>Restricted Assets:</i>			
Cash with Fiscal/Service Agents	1114	0.00	0.00
<b>Total Assets</b>		<b>153,690.11</b>	<b>38,231,405.45</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	472.75
Payroll Deductions and Withholdings	2170	0.00	36,319.19
Accounts Payable	2120	1,660.67	1,082,535.58
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	211,321.33
Construction Contracts Payable-Retained Percentage	2150	0.00	504,979.62
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	95,414.93
Section 1011.13 Notes Payable	2250	0.00	0.00
<i>Due to Other Funds:</i>			
Budgetary Funds	2161	0.00	0.00
Internal Funds	2162	0.00	0.00
<i>Deferred Revenue:</i>			
Unearned Revenue	2410	0.00	231,059.67
Unavailable Revenue	2410	0.00	0.00
<b>Total Liabilities</b>		<b>1,660.67</b>	<b>2,162,103.07</b>
<b>FUND BALANCES</b>			
<i>Nonspendable:</i>			
Inventory	2711	0.00	1,091,852.78
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	152,029.44	152,029.44
Other Not in Spendable Form	2719	0.00	0.00
<b>Total Nonspendable Fund Balance</b>	<b>2710</b>	<b>152,029.44</b>	<b>1,243,882.22</b>
<i>Restricted for:</i>			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	971,708.69
Capital Projects	2726	0.00	3,242,592.91
Restricted for	2729	0.00	0.00
Restricted for	2729	0.00	14,836,088.40
<b>Total Restricted Fund Balance</b>	<b>2720</b>	<b>0.00</b>	<b>19,050,390.00</b>
<i>Committed to:</i>			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
<b>Total Committed Fund Balance</b>	<b>2730</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>			
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	15,775,030.16
Permanent Funds	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
<b>Total Assigned Fund Balance</b>	<b>2740</b>	<b>0.00</b>	<b>15,775,030.16</b>
<b>Total Unassigned Fund Balance</b>	<b>2750</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>152,029.44</b>	<b>36,069,302.38</b>
<b>Total Liabilities and Fund Balances</b>		<b>153,690.11</b>	<b>38,231,405.45</b>

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  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Special Revenue Funds			Total Nonmajor Special Revenue Funds
		Food Service 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	27,053,243.23	0.00	0.00	27,053,243.23
State Sources	3300	529,667.96	0.00	0.00	529,667.96
<i>Local Sources:</i>					
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	11,839,717.25	0.00	0.00	11,839,717.25
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		921,585.36	0.00	0.00	921,585.36
Total Local Sources	3400	12,761,302.61	0.00	0.00	12,761,302.61
<b>Total Revenues</b>		<b>40,344,213.80</b>	<b>0.00</b>	<b>0.00</b>	<b>40,344,213.80</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	37,505,813.57	0.00	0.00	37,505,813.57
Central Services	7700	0.00	0.00	0.00	0.00
Pupil Transportation	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
<i>Debt Services: (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 Issuance 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	780,027.59	0.00	0.00	780,027.59
<b>Total Expenditures</b>		<b>38,285,841.16</b>	<b>0.00</b>	<b>0.00</b>	<b>38,285,841.16</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>2,058,372.64</b>	<b>0.00</b>	<b>0.00</b>	<b>2,058,372.64</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	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
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		<b>2,058,372.64</b>	<b>0.00</b>	<b>0.00</b>	<b>2,058,372.64</b>
Fund Balances, July 1, 2010	2800	13,866,166.61	0.00	0.00	13,866,166.61
Adjustment to Fund Balances	2891	3,401.93	0.00	0.00	3,401.93
<b>Fund Balances, June 30, 2011</b>	<b>2700</b>	<b>15,927,941.18</b>	<b>0.00</b>	<b>0.00</b>	<b>15,927,941.18</b>

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 (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Debt Service Funds			
		SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/15 F.S. 230	Motor Vehicle Bonds 240
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	3,963,817.04	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
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	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		<b>3,963,817.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Pupil Transportation	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
<i>Debt Services: (Function 9200)</i>					
Retirement of Principal	710	2,530,000.00	0.00	0.00	0.00
Interest	720	1,494,228.92	0.00	0.00	0.00
Dues, Fees and Issuance Costs	730	4,168.43	0.00	0.00	0.00
Miscellaneous Expenditures	790	188,485.68	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	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		<b>4,216,883.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(253,065.99)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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	165,000.00	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	22,767.60	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	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	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
<b>Total Other Financing Sources (Uses)</b>		<b>187,767.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		<b>(65,298.39)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fund Balances, July 1, 2010	2800	1,037,007.08	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2011	2700	971,708.69	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, EXPENDITURES, AND CI  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	District Bonds 250	Other Debt Service 290	Total Nonmajor Debt Service Funds
<b>REVENUES</b>				
Federal Direct	3100	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	0.00	0.00	3,963,817.04
<i>Local Sources:</i>				
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00
Local Sales Taxes	3418	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00
<b>Total Revenues</b>		<b>0.00</b>	<b>0.00</b>	<b>3,963,817.04</b>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Instruction	5000	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Pupil Transportation	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>				
Retirement of Principal	710	0.00	0.00	2,530,000.00
Interest	720	0.00	0.00	1,494,228.92
Dues, Fees and Issuance Costs	730	0.00	0.00	4,168.43
Miscellaneous Expenditures	790	0.00	0.00	188,485.68
<i>Capital Outlay:</i>				
Facilities Acquisition and Construction	7420	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>4,216,883.03</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>(253,065.99)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-Term Bonds Issued	3710	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	165,000.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	22,767.60
Discount on Certificates of Participation	893	0.00	0.00	0.00
Loans Incurred	3720	0.00	0.00	0.00
Proceeds from the Sale of Capital Assets	3730	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>187,767.60</b>
<b>SPECIAL ITEMS</b>				
		0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				
		0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>(65,298.39)</b>
Fund Balances, July 1, 2010	2800	0.00	0.00	1,037,007.08
Adjustment to Fund Balances	2891	0.00	0.00	0.00
Fund Balances, June 30, 2011	2700	0.00	0.00	971,708.69

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	0.00	223,250.00	0.00	6,216,692.00
<i>Local Sources:</i>					
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	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	4,459.04	0.00	7,549.97
Total Local Sources	3400	0.00	4,459.04	0.00	7,549.97
<b>Total Revenues</b>		<b>0.00</b>	<b>227,709.04</b>	<b>0.00</b>	<b>6,224,241.97</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	77,105.68	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Pupil Transportation	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
<i>Debt Services: (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 Issuance 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	109,354.44	0.00	4,702,355.37
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		<b>0.00</b>	<b>186,460.12</b>	<b>0.00</b>	<b>4,702,355.37</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>0.00</b>	<b>41,248.92</b>	<b>0.00</b>	<b>1,521,886.60</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	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
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXTRAORDINARY ITEMS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>41,248.92</b>	<b>0.00</b>	<b>1,521,886.60</b>
Fund Balances, July 1, 2010	2800	0.00	368,736.20	0.00	6,391,639.29
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2011	2700	0.00	409,985.12	0.00	7,913,525.89

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CI  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Capital Projects Funds			
		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
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	0.00	522,507.58	0.00	0.00
<i>Local Sources:</i>					
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	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	4,677.06	0.00	0.00
Total Local Sources	3400	0.00	4,677.06	0.00	0.00
<b>Total Revenues</b>		0.00	527,184.64	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Pupil Transportation	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	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
Interest	720	0.00	0.00	0.00	0.00
Dues, Fees and Issuance Costs	730	0.00	2,175.08	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	519,901.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	522,076.08	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	5,108.56	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	5,108.56	0.00	0.00
Fund Balances, July 1, 2010	2800	0.00	24,332.36	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2011	2700	0.00	29,440.92	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, EXPENDITURES, AND CI  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Other Capital Projects 390	Total Nonmajor Capital Project Funds
<b>REVENUES</b>			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	0.00
State Sources	3300	593,708.00	7,556,157.58
<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		543,776.37	560,462.44
Total Local Sources	3400	543,776.37	560,462.44
Total Revenues		1,137,484.37	8,116,620.02
<b>EXPENDITURES</b>			
<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	75,671.35	152,777.03
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	2,175.08
Miscellaneous Expenditures	790	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	844,850.82	6,176,461.63
Other Capital Outlay	9300	0.00	0.00
Total Expenditures		920,522.17	6,331,413.74
Excess (Deficiency) of Revenues Over (Under) Expenditures		216,962.20	1,785,206.28
<b>OTHER FINANCING SOURCES (USES)</b>			
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	(574,262.00)	(574,262.00)
Total Other Financing Sources (Uses)		(574,262.00)	(574,262.00)
<b>SPECIAL ITEMS</b>			
		0.00	0.00
<b>EXTRAORDINARY ITEMS</b>			
		0.00	0.00
Net Change in Fund Balances		(357,299.80)	1,210,944.28
Fund Balances, July 1, 2010	2800	11,680,924.19	18,465,632.04
Adjustment to Fund Balances	2891	(658,953.25)	(658,953.25)
Fund Balances, June 30, 2011	2700	10,664,671.14	19,017,623.07

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 (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	27,053,243.23
State Sources	3300	0.00	12,049,642.58
<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	11,839,717.25
Impact Fees	3496	0.00	0.00
Other Local Revenue		1,659.50	1,483,707.30
Total Local Sources	3400	1,659.50	13,323,424.55
<b>Total Revenues</b>		<b>1,659.50</b>	<b>52,426,310.36</b>
<b>EXPENDITURES</b>			
<i>Current:</i>			
Instruction	5000	1,498.33	1,498.33
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	152,777.03
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	37,505,813.57
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	2,530,000.00
Interest	720	0.00	1,494,228.92
Dues, Fees and Issuance Costs	730	0.00	6,343.51
Miscellaneous Expenditures	790	0.00	188,485.68
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	6,176,461.63
Other Capital Outlay	9300	0.00	780,027.59
<b>Total Expenditures</b>		<b>1,498.33</b>	<b>48,835,636.26</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>161.17</b>	<b>3,590,674.10</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
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	165,000.00
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	22,767.60
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	(574,262.00)
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>(386,494.40)</b>
<b>SPECIAL ITEMS</b>			
		0.00	0.00
<b>EXTRAORDINARY ITEMS</b>			
		0.00	0.00
<b>Net Change in Fund Balances</b>		<b>161.17</b>	<b>3,204,179.70</b>
Fund Balances, July 1, 2010	2800	151,868.27	33,520,674.00
Adjustment to Fund Balances	2891	0.00	(655,551.32)
Fund Balances, June 30, 2011	2700	152,029.44	36,069,302.38

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  
SPECIAL REVENUE FUND  
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200	25,486,518.00	27,053,244.00	27,053,243.23	(0.77)
State Sources	3300	544,939.00	529,668.00	529,667.96	(0.04)
<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		13,305,364.00	12,761,301.00	12,761,302.61	1.61
Total Local Sources	3400	13,305,364.00	12,761,301.00	12,761,302.61	1.61
<b>Total Revenues</b>		<b>39,336,821.00</b>	<b>40,344,213.00</b>	<b>40,344,213.80</b>	<b>0.80</b>
<b>EXPENDITURES</b>					
<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	41,612,862.00	40,519,483.00	38,285,841.16	2,233,641.84
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
<b>Total Expenditures</b>		<b>41,612,862.00</b>	<b>40,519,483.00</b>	<b>38,285,841.16</b>	<b>2,233,641.84</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(2,276,041.00)</b>	<b>(175,270.00)</b>	<b>2,058,372.64</b>	<b>2,233,642.64</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>					<b>0.00</b>
<b>EXTRAORDINARY ITEMS</b>					<b>0.00</b>
<b>Net Change in Fund Balances</b>		<b>(2,276,041.00)</b>	<b>(175,270.00)</b>	<b>2,058,372.64</b>	<b>2,233,642.64</b>
Fund Balances, July 1, 2010	2800	13,866,166.61	13,866,166.61	13,866,166.61	0.00
Adjustment to Fund Balances	2891	3,401.93	3,401.93	3,401.93	0.00
Fund Balances, June 30, 2011	2700	11,593,527.54	13,694,298.54	15,927,941.18	2,233,642.64

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, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	4,047,026.00	4,151,584.64	4,151,584.64	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
<b>Total Revenues</b>		<b>4,047,026.00</b>	<b>4,151,584.64</b>	<b>4,151,584.64</b>	<b>0.00</b>
<b>EXPENDITURES</b>					
<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	2,541,699.56	2,530,000.00	2,530,000.00	0.00
Interest	720	1,501,138.73	1,494,228.92	1,494,228.92	0.00
Dues, Fees and Issuance Costs	730	4,187.71	4,168.43	4,168.43	0.00
Miscellaneous Expenditures	790		188,485.68	188,485.68	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
<b>Total Expenditures</b>		<b>4,047,026.00</b>	<b>4,216,883.03</b>	<b>4,216,883.03</b>	<b>0.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>0.00</b>	<b>(65,298.39)</b>	<b>(65,298.39)</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>					<b>0.00</b>
<b>EXTRAORDINARY ITEMS</b>					<b>0.00</b>
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>(65,298.39)</b>	<b>(65,298.39)</b>	<b>0.00</b>
Fund Balances, July 1, 2010	2800	1,037,007.00	1,037,007.00	1,037,007.00	0.00
Adjustment to Fund Balances	2891				0.00
<b>Fund Balances, June 30, 2011</b>	<b>2700</b>	<b>1,037,007.00</b>	<b>971,708.61</b>	<b>971,708.61</b>	<b>0.00</b>

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, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	6,959,843.00	7,556,158.00	7,556,157.58	(0.42)
<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	91,085,973.00	91,845,449.00	91,845,449.16	0.16
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	2,947,806.00	2,947,805.50	(0.50)
Total Local Sources	3400	93,585,973.00	94,793,255.00	94,793,254.66	(0.34)
<b>Total Revenues</b>		<b>100,545,816.00</b>	<b>102,349,413.00</b>	<b>102,349,412.24</b>	<b>(0.76)</b>
<b>EXPENDITURES</b>					
<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	16,108,281.00	15,476,950.03	11,788,196.56	3,688,753.47
Interest	720	459,041.72	848,586.02	834,491.56	14,094.46
Dues, Fees and Issuance Costs	730			2,175.08	(2,175.08)
Miscellaneous Expenditures	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	257,159,495.00	225,661,957.00	90,347,854.97	135,314,102.03
Other Capital Outlay	9300				#VALUE!
<b>Total Expenditures</b>		<b>273,726,817.72</b>	<b>241,987,493.05</b>	<b>102,972,718.17</b>	<b>#VALUE!</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(173,181,001.72)</b>	<b>(139,638,080.05)</b>	<b>(623,305.93)</b>	<b>#VALUE!</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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			14,366,845.00	14,366,845.00
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)	(20,444,571.00)	(20,444,571.34)	(0.34)
<b>Total Other Financing Sources (Uses)</b>		<b>(12,200,000.00)</b>	<b>(20,444,571.00)</b>	<b>(6,077,726.34)</b>	<b>14,366,844.66</b>
<b>SPECIAL ITEMS</b>					<b>0.00</b>
<b>EXTRAORDINARY ITEMS</b>					<b>0.00</b>
<b>Net Change in Fund Balances</b>		<b>(185,381,001.72)</b>	<b>(160,082,651.05)</b>	<b>(6,701,032.27)</b>	<b>#VALUE!</b>
Fund Balances, July 1, 2010	2800	226,498,405.78	226,498,405.78	226,498,405.78	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2011	2700	41,117,404.06	66,415,754.73	219,797,373.51	153,381,618.78

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
PERMANENT FUND  
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
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			1,659.50	1,659.50	0.00
Total Local Sources	3400	0.00	1,659.50	1,659.50	0.00
<b>Total Revenues</b>		<b>0.00</b>	<b>1,659.50</b>	<b>1,659.50</b>	<b>0.00</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000		1,498.33	1,498.33	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
<b>Total Expenditures</b>		<b>0.00</b>	<b>1,498.33</b>	<b>1,498.33</b>	<b>0.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>0.00</b>	<b>161.17</b>	<b>161.17</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>					
					0.00
<b>EXTRAORDINARY ITEMS</b>					
					0.00
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>161.17</b>	<b>161.17</b>	<b>0.00</b>
Fund Balances, July 1, 2010	2800	151,868.27	151,868.27	151,868.27	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2011	2700	151,868.27	152,029.44	152,029.44	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
COMBINING STATEMENT OF NET ASSETS  
NONMAJOR ENTERPRISE FUNDS  
June 30, 2011

Account Number	Self Insurance 911	Self Insurance 912	Self Insurance 913	Self Insurance 914	ARRA Commitment 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
<b>ASSETS</b>								
<i>Current Assets:</i>								
Cash and Cash Equivalents	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
Accounts Receivable, Net	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
Due from Reinsurer	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
Due from Other Funds-Budgetary	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
Inventory	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
<b>Total Current Assets</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Capital Assets:</b>								
Land	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
Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments Other Than Buildings	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
Buildings and Fixed Equipment	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
Furniture, Fixtures and Equipment	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
Motor Vehicles	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
Property Under Capital Leases	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
Computer Software	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
<b>Total Capital Assets net of Accum. Dep'n</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>								
<i>Current Liabilities:</i>								
Salaries, Benefits and Payroll Taxes Payable	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
Accounts Payable	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
Sales Tax Payable	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
Deposits Payable	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
Due to Other Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims	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
Liabilities Under Capital Leases	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
Estimated Liability for Long-Term Claims	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
<b>Total Current Liabilities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<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
Other Noncurrent Liabilities:								
Obligations Under Capital Leases	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
Estimated Liability for Long-Term Claims	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
<b>Total Noncurrent Liabilities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NET ASSETS</b>								
Invested in Capital Assets, Net of Related Debt	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
Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Net Assets</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities and Net Assets</b>	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 REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
NONMAJOR ENTERPRISE FUNDS  
For the Fiscal Year Ended June 30, 2011

	Account Number	Self Insurance 911	Self Insurance 912	Self Insurance 913	Self Insurance 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
<b>OPERATING REVENUES</b>									
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
Total Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES</b>									
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
<b>NONOPERATING REVENUES (EXPENSES)</b>									
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
<b>SPECIAL ITEMS</b>									
<b>EXTRAORDINARY ITEMS</b>									
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets - July 1, 2010	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, 2011	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, 2011

	Self Insurance 911	Self Insurance 912	Self Insurance 913	Self Insurance 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from customers and users	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 intangible 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
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
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
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
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
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
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
<b>Net increase (decrease) in cash and cash equivalents</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(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 insurance	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 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	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
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 NET ASSETS  
INTERNAL SERVICE FUNDS  
June 30, 2011

	Account Number	Self-Insurances 711	Self-Insurances 712	Self-Insurances 713	Self-Insurances 714	Self-Insurances 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
<b>ASSETS</b>									
<i>Current Assets:</i>									
Cash and Cash Equivalents	1110	75,022.17	0.00	0.00	0.00	0.00	0.00	0.00	75,022.17
Investments	1160	22,704,314.55	0.00	0.00	0.00	0.00	0.00	0.00	22,704,314.55
Accounts Receivable, Net	1130	361,086.82	0.00	0.00	0.00	0.00	0.00	0.00	361,086.82
Interest Receivable	1170	79,595.97	0.00	0.00	0.00	0.00	0.00	0.00	79,595.97
Due from Revenues	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
<b>Total Current Assets</b>		<b>23,220,019.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,220,019.51</b>
<i>Noncurrent Assets:</i>									
Restricted Cash and Cash Equivalents	1410	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
Capital Asset:									
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
<b>Total Capital Assets net of Accum. Dep'n</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Noncurrent Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets</b>		<b>23,220,019.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,220,019.51</b>
<b>LIABILITIES</b>									
<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	4,425,912.81	0.00	0.00	0.00	0.00	0.00	0.00	4,425,912.81
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	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 Revenues	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
<b>Total Current Liabilities</b>		<b>4,425,912.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,425,912.81</b>
<i>Noncurrent Liabilities:</i>									
Liabilities Payable from Reversed 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	12,379,626.00	0.00	0.00	0.00	0.00	0.00	0.00	12,379,626.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Liabilities</b>		<b>12,379,626.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,379,626.00</b>
<b>Total Liabilities</b>		<b>16,805,538.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,805,538.81</b>
<b>NET ASSETS</b>									
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	6,414,480.70	0.00	0.00	0.00	0.00	0.00	0.00	6,414,480.70
Unrestricted	2790	6,414,480.70	0.00	0.00	0.00	0.00	0.00	0.00	6,414,480.70
<b>Total Net Assets</b>		<b>6,414,480.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,414,480.70</b>
<b>Total Liabilities and Net Assets</b>		<b>23,220,019.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,220,019.51</b>

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, 2011

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
<b>OPERATING REVENUES</b>								
Charges for Services	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
Premium Revenue	4,450,412.17	0.00	0.00	0.00	0.00	0.00	0.00	4,450,412.17
Other Operating Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>	<b>4,450,412.17</b>							<b>4,450,412.17</b>
<b>OPERATING EXPENSES</b>								
Salaries	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
Purchased Services	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
Materials and Supplies	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
Other Expenses	4,164,092.48	0.00	0.00	0.00	0.00	0.00	0.00	4,164,092.48
Depreciation/Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<b>4,164,092.48</b>							<b>4,164,092.48</b>
<b>Operating Income (Loss)</b>	<b>286,319.69</b>							<b>286,319.69</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>								
Interest Revenue	223,801.83	0.00	0.00	0.00	0.00	0.00	0.00	223,801.83
Gifts, Grants and Bequests	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
Loss Recoveries	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
Interest Expense	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
Loss on Disposition of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonoperating Revenues (Expenses)</b>	<b>223,801.83</b>							<b>223,801.83</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>510,121.52</b>							<b>510,121.52</b>
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>								
<b>EXTRAORDINARY ITEMS</b>								
<b>Change in Net Assets</b>	<b>510,121.52</b>							<b>510,121.52</b>
<b>Net Assets - July 1, 2010</b>	<b>5,904,359.18</b>							<b>5,904,359.18</b>
<b>Adjustments to Net Assets</b>								
<b>Net Assets - June 30, 2011</b>	<b>6,414,480.70</b>							<b>6,414,480.70</b>

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, 2011

	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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from customers and users	4,229,782.70	0.00	0.00	0.00	0.00	0.00	0.00	4,229,782.70
Receipts from interfund services provided	4,008,511.57	0.00	0.00	0.00	0.00	0.00	0.00	4,008,511.57
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	(34,579.17)	0.00	0.00	0.00	0.00	0.00	0.00	(34,579.17)
Other receipts (payments)	(5,764,015.83)	0.00	0.00	0.00	0.00	0.00	0.00	(5,764,015.83)
Net cash provided (used) by operating activities	2,439,699.27	0.00	0.00	0.00	0.00	0.00	0.00	2,439,699.27
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
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
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
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
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
Proceeds from sales and maturities of investments	4,182,312.44	0.00	0.00	0.00	0.00	0.00	0.00	4,182,312.44
Interest and dividends received	223,801.83	0.00	0.00	0.00	0.00	0.00	0.00	223,801.83
Purchase of investments	(6,807,335.66)	0.00	0.00	0.00	0.00	0.00	0.00	(6,807,335.66)
Net cash provided (used) by investing activities	(2,401,221.39)	0.00	0.00	0.00	0.00	0.00	0.00	(2,401,221.39)
Net increase (decrease) in cash and cash equivalents	38,477.88	0.00	0.00	0.00	0.00	0.00	0.00	38,477.88
Cash and cash equivalents - July 1, 2010	36,544.29	0.00	0.00	0.00	0.00	0.00	0.00	36,544.29
Cash and cash equivalents - June 30, 2011	75,022.17	0.00	0.00	0.00	0.00	0.00	0.00	75,022.17
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>								
Operating income (loss)	286,319.69	0.00	0.00	0.00	0.00	0.00	0.00	286,319.69
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	(172,098.48)	0.00	0.00	0.00	0.00	0.00	0.00	(172,098.48)
(Increase) decrease in interest receivable	(46,530.99)	0.00	0.00	0.00	0.00	0.00	0.00	(46,530.99)
(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	4,008,511.57	0.00	0.00	0.00	0.00	0.00	0.00	4,008,511.57
(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	(1,599,923.57)	0.00	0.00	0.00	0.00	0.00	0.00	(1,599,923.57)
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	(34,579.17)	0.00	0.00	0.00	0.00	0.00	0.00	(34,579.17)
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
<b>Total adjustments</b>	2,153,379.58	0.00	0.00	0.00	0.00	0.00	0.00	2,153,379.58
Net cash provided (used) by operating activities:	2,439,699.27	0.00	0.00	0.00	0.00	0.00	0.00	2,439,699.27
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-in	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, 2011

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
<b>ASSETS</b>					
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
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>NET ASSETS</b>					
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
<b>Total Net Assets</b>		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  
INVESTMENT TRUST FUNDS  
For the Fiscal Year Ended June 30, 2011**

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
<b>ADDITIONS</b>					
<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
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change in Net Assets</b>		0.00	0.00	0.00	0.00
Net Assets - July 1, 2010	2885	0.00	0.00	0.00	0.00
Net Assets - June 30, 2011	2785	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 FIDUCIARY NET ASSETS  
PRIVATE-PURPOSE TRUST FUNDS  
June 30, 2011

	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
<b>ASSETS</b>					
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
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>NET ASSETS</b>					
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
<b>Total Net Assets</b>		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  
PRIVATE-PURPOSE TRUST FUNDS  
For the Fiscal Year Ended June 30, 2011

	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
<b>ADDITIONS</b>					
<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 Requests	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
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change In Net Assets</b>		0.00	0.00	0.00	0.00
Net Assets - July 1, 2010	2885	0.00	0.00	0.00	0.00
Net Assets - June 30, 2011	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, 2011

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
<b>ASSETS</b>					
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
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>NET ASSETS</b>					
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
<b>Total Net Assets</b>		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, 2011

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
<b>ADDITIONS</b>					
<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
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change In Net Assets</b>		0.00	0.00	0.00	0.00
Net Assets - July 1, 2010	2885	0.00	0.00	0.00	0.00
Net Assets - June 30, 2011	2785	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 FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
June 30, 2011**

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	7,240,568.55	15.00	0.00	7,240,583.55
Investments	1160	0.00	75,599.80	0.00	75,599.80
Accounts Receivable, Net	1130	772,768.96	0.00	0.00	772,768.96
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	190,610.26	0.00	0.00	190,610.26
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>8,203,947.77</b>	<b>75,614.80</b>	<b>0.00</b>	<b>8,279,562.57</b>
<b>LIABILITIES</b>					
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	52,885.32	75,600.40	0.00	128,485.72
Due to Other Agencies	2230				
Due to Other Funds-Budgetary	2161	755,511.82	14.40	0.00	755,526.22
Internal Accounts Payable	2290	7,395,550.63	0.00	0.00	7,395,550.63
<b>Total Liabilities</b>		<b>8,203,947.77</b>	<b>75,614.80</b>	<b>0.00</b>	<b>8,279,562.57</b>

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
SCHOOL INTERNAL FUNDS 891  
June 30, 2011

	Account Number	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	6,866,934.76	14,273,663.85	13,900,030.06	7,240,568.55
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	678,319.20	14,368,113.61	14,273,663.85	772,768.96
Interest Receivable	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	60,245.60	283,606.29	153,241.63	190,610.26
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>7,605,499.56</b>	<b>28,925,383.75</b>	<b>28,326,935.54</b>	<b>8,203,947.77</b>
<b>LIABILITIES</b>					
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	13,900,030.06	13,965,379.53	52,885.32
Due to Other Funds Budgetary	2161	458,105.08	2,766,457.95	2,469,051.21	755,511.82
Internal Accounts Payable	2290	7,029,159.69	13,900,030.06	13,533,639.12	7,395,550.63
<b>Total Liabilities</b>		<b>7,605,499.56</b>	<b>30,566,518.07</b>	<b>29,968,069.86</b>	<b>8,203,947.77</b>

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, 2011

	Account Number	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	15.00	0.00	15.00
Investments	1160	47,437.93	104,190.98	76,029.11	75,599.80
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	5,640.13	11,457.92	17,098.05	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
<b>Total Assets</b>		<b>53,078.06</b>	<b>115,663.90</b>	<b>93,127.16</b>	<b>75,614.80</b>
<b>LIABILITIES</b>					
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	51,458.06	249,702.04	225,559.70	75,600.40
Due to Other Funds Budgetary	2161	1,620.00	101,489.62	103,095.22	14.40
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>53,078.06</b>	<b>351,191.66</b>	<b>328,654.92</b>	<b>75,614.80</b>

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, 2011

	Account Number	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
<b>ASSETS</b>					
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
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>					
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
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2011

	Account Number	Total Agency Fund Balances July 1, 2010	Total Agency Fund Additions	Total Agency Fund Deductions	Total Agency Fund Balances June 30, 2011
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	6,866,934.76	14,273,678.85	13,900,030.06	7,240,583.55
Investments	1160	47,437.93	104,190.98	76,029.11	75,599.80
Accounts Receivable, Net	1130	678,319.20	14,368,113.61	14,273,663.85	772,768.96
Interest Receivable	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	65,885.73	295,064.21	170,339.68	190,610.26
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>7,658,577.62</b>	<b>29,041,047.65</b>	<b>28,420,062.70</b>	<b>8,279,562.57</b>
<b>LIABILITIES</b>					
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	169,692.85	14,149,732.10	14,190,939.23	128,485.72
Due to Other Funds Budgetary	2161	459,725.08	2,867,947.57	2,572,146.43	755,526.22
Internal Accounts Payable	2290	7,029,159.69	13,900,030.06	13,533,639.12	7,395,550.63
<b>Total Liabilities</b>		<b>7,658,577.62</b>	<b>30,917,709.73</b>	<b>30,296,724.78</b>	<b>8,279,562.57</b>

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, 2011

	Account Number	Nonmajor Component Unit Athenian Academy	Nonmajor Component Unit Academy De Vinci	Nonmajor Component Unit Life Skills	Total Nonmajor Component Units
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	311,881.83	320,863.00	30,743.01	663,487.84
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	1,963.00	0.00	340,668.00	342,631.00
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	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Internal Balances		0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	28,050.00	0.00	0.00	28,050.00
<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	0.00	0.00	47,473.35
Less Accumulated Depreciation	1329	(24,462.64)	0.00	0.00	(24,462.64)
Buildings and Fixed Equipment	1330	0.00	420,302.00	0.00	420,302.00
Less Accumulated Depreciation	1339	0.00	(411,084.00)	0.00	(411,084.00)
Furniture, Fixtures and Equipment	1340	76,129.43	109,421.00	0.00	185,550.43
Less Accumulated Depreciation	1349	(59,314.77)	(77,243.00)	0.00	(136,557.77)
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
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		39,825.37	41,396.00	0.00	81,221.37
Total Assets		381,720.20	362,259.00	371,411.01	1,115,390.21
<b>LIABILITIES AND NET ASSETS</b>					
<b>LIABILITIES</b>					
Salaries and Wages Payable	2110	113,862.00	7,804.00	0.00	121,666.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	6,173.35	0.00	0.00	6,173.35
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	330,147.74	330,147.74
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	110,276.43	0.00	0.00	110,276.43
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	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	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		230,311.78	7,804.00	330,147.74	568,263.52
<b>NET ASSETS</b>					
Invested in Capital Assets, Net of Related Debt	2770	0.00	0.00	0.00	0.00
<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	41,396.00	0.00	41,396.00
Other Purposes	2780	0.00	14,251.00	0.00	14,251.00
Unrestricted	2790	151,408.42	298,808.00	41,263.27	491,479.69
Total Net Assets		151,408.42	354,455.00	41,263.27	547,126.69
Total Liabilities and Net Assets		381,720.20	362,259.00	371,411.01	1,115,390.21

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, 2011

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	1,013,483.85	0.00	76,232.74	0.00	(937,251.11)
Pupil Personnel Services	6100	24,912.14	0.00	85,992.11	0.00	61,079.97
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	92,126.00	92,126.00
Instruction Related Technology	6500	6,035.00	0.00	0.00	0.00	(6,035.00)
School Board	7100	95,776.50	0.00	0.00	0.00	(95,776.50)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	220,517.34	0.00	0.00	0.00	(220,517.34)
Facilities Acquisition and Construction	7400	97,564.56	0.00	0.00	0.00	(97,564.56)
Fiscal Services	7500	56,269.70	0.00	0.00	0.00	(56,269.70)
Food Services	7600	39,518.89	0.00	0.00	0.00	(39,518.89)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	22,958.48	0.00	0.00	0.00	(22,958.48)
Operation of Plant	7900	74,322.90	0.00	0.00	0.00	(74,322.90)
Maintenance of Plant	8100	11,519.99	0.00	0.00	0.00	(11,519.99)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	8,811.43	0.00	0.00	0.00	(8,811.43)
Interest on Long-term Debt	9200	7,753.55	0.00	0.00	0.00	(7,753.55)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
<b>Total Component Unit Activities</b>		<b>1,679,444.33</b>	<b>0.00</b>	<b>162,224.85</b>	<b>92,126.00</b>	<b>(1,425,093.48)</b>

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	1,460,017.00
Investment Earnings	0.00
Miscellaneous	32,493.90
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	<b>1,492,510.90</b>
<b>Change in Net Assets</b>	<b>67,417.42</b>
Net Assets - July 1, 2010	83,991.00
Net Assets - June 30, 2011	151,408.42

\*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 Academy De Vinci  
For the Fiscal Year Ended June 30, 2011

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	443,402.00	73,592.00	706,879.00	59,220.00	396,289.00
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	237,896.00	0.00	0.00	0.00	(237,896.00)
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	112,790.00	0.00	0.00	0.00	(112,790.00)
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	40,790.00	0.00	0.00	0.00	(40,790.00)
Interest on Long-term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				
<b>Total Component Unit Activities</b>		<b>834,878.00</b>	<b>73,592.00</b>	<b>706,879.00</b>	<b>59,220.00</b>	<b>4,813.00</b>

**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, 2010

Net Assets - June 30, 2011

0.00
0.00
0.00
0.00
0.00
0.00
1,475.00
29,317.00
0.00
0.00
0.00
30,792.00
35,605.00
318,850.00
354,455.00

\*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 Life Skills  
For the Fiscal Year Ended June 30, 2011

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	696,688.43	0.00	78,295.88	0.00	(618,392.55)
Pupil Personnel Services	6100	115,390.76	0.00	0.00	0.00	(115,390.76)
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	11,490.32	0.00	0.00	0.00	(11,490.32)
Instruction Related Technology	6500	134,393.27	0.00	3,484.86	0.00	(130,908.41)
School Board	7100	37,413.62	0.00	0.00	0.00	(37,413.62)
General Administration	7200	160,028.00	0.00	0.00	0.00	(160,028.00)
School Administration	7300	312,524.69	0.00	5,861.87	0.00	(306,662.82)
Facilities Acquisition and Construction	7400	432,637.89	0.00	0.00	3,386.90	(429,250.99)
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	1,128.40	0.00	0.00	0.00	(1,128.40)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	75,545.00	0.00	53,136.66	0.00	(22,408.34)
Operation of Plant	7900	156,767.12	0.00	0.00	0.00	(156,767.12)
Maintenance of Plant	8100	16,540.08	0.00	0.00	0.00	(16,540.08)
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
<b>Total Component Unit Activities</b>		<b>2,150,547.58</b>	<b>0.00</b>	<b>140,779.27</b>	<b>3,386.90</b>	<b>(2,006,381.41)</b>

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, 2010

Net Assets - June 30, 2011

0.00
0.00
0.00
0.00
1,602,105.10
0.00
16.00
411,160.91
0.00
0.00
2,013,282.01
6,900.60
34,362.67
41,263.27

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)  
NONMAJOR COMPONENT UNITS  
TOTAL NONMAJOR COMPONENT UNITS  
For the Fiscal Year Ended June 30, 2011

FUNCTIONS	Account Number	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
				Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	2,153,574.28	73,592.00	861,407.62	59,220.00	(1,159,354.66)
Pupil Personnel Services	6100	140,302.90	0.00	85,992.11	0.00	(54,310.79)
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	11,490.32	0.00	0.00	92,126.00	80,635.68
Instruction Related Technology	6500	140,428.27	0.00	3,484.86	0.00	(136,943.41)
School Board	7100	133,190.12	0.00	0.00	0.00	(133,190.12)
General Administration	7200	160,028.00	0.00	0.00	0.00	(160,028.00)
School Administration	7300	770,938.03	0.00	5,861.87	0.00	(765,076.16)
Facilities Acquisition and Construction	7400	530,202.45	0.00	0.00	3,386.90	(526,815.55)
Food Services	7500	56,269.70	0.00	0.00	0.00	(56,269.70)
Food Services	7600	40,647.29	0.00	0.00	0.00	(40,647.29)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	98,503.48	0.00	53,136.66	0.00	(45,366.82)
Operation of Plant	7900	343,880.02	0.00	0.00	0.00	(343,880.02)
Maintenance of Plant	8100	28,060.07	0.00	0.00	0.00	(28,060.07)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	49,601.43	0.00	0.00	0.00	(49,601.43)
Interest on Long-term Debt	9200	7,753.55	0.00	0.00	0.00	(7,753.55)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
<b>Total Component Unit Activities</b>		<b>4,664,869.91</b>	<b>73,592.00</b>	<b>1,009,883.12</b>	<b>154,732.90</b>	<b>(3,426,661.89)</b>

General Revenues:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	3,062,122.10
Investment Earnings	1,475.00
Miscellaneous	61,826.90
Special Items	411,160.91
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	<b>3,536,584.91</b>
<b>Change in Net Assets</b>	<b>109,923.02</b>
Net Assets - July 1, 2010	437,203.67
Net Assets - June 30, 2011	547,126.69

\*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, 2011**

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, 2011, 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 11, 2011.

  
 \_\_\_\_\_  
 District Superintendent's Signature

9/15/11  
 \_\_\_\_\_  
 Date

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - GENERAL FUND  
 For the Fiscal Year Ended June 30, 2011

Exhibit K-1  
 DOB Page 1  
 Fund 100

	Account Number	
<b>REVENUES</b>		
<i>Federal Direct:</i>		
Federal Impact, Current Operation	3121	26,902.12
Reserve Officers Training Corps (ROTC)	3191	340,620.25
Miscellaneous Federal Direct	3199	0.00
<b>Total Federal Direct</b>	<b>3100</b>	<b>367,522.37</b>
<i>Federal Through State and Local:</i>		
Medicaid	3202	3,727,881.51
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	4,956.00
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>3,732,837.51</b>
<i>State:</i>		
Florida Education Finance Program	3310	174,002,338.00
Workforce Development	3315	22,854,740.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentive	3317	378,215.00
Adults with Disabilities	3318	548,886.24
CO&DS Withheld for Administrative Expense	3323	67,581.36
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	392,574.00
Class Size Reduction/Operating Funds	3355	114,553,230.00
School Recognition Funds	3361	4,284,021.00
Excellent Teaching Program	3363	772,905.24
Voluntary Prekindergarten Program	3371	1,475,173.74
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	555,390.98
Other Miscellaneous State Revenue	3399	1,862,575.16
<b>Total State</b>	<b>3300</b>	<b>321,747,630.72</b>
<i>Local:</i>		
District School Taxes	3411	418,817,668.20
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	50.00
Rent	3425	1,645,644.82
Interest on Investments	3431	2,798,449.67
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(826,959.66)
Gifts, Grants and Bequests	3440	0.00
Adult General Education Course Fees	3461	942.28
Postsecondary Vocational Course Fees	3462	2,378,012.14
Continuing Workforce Education Course Fees	3463	17,902.07
Capital Improvement Fees	3464	112,698.55
Postsecondary Lab Fees	3465	0.00
Lifelong Learning Fees	3466	0.00
General Education Development (GED) Testing Fees	3467	111,265.49
Financial Aid Fees	3468	232,599.13
Other Student Fees	3469	696,472.82
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	757,187.83
Transportation Services-School Activities	3492	107,432.69
Sale of Junk	3493	80,619.22
Receipt of Federal Indirect Cost Rate	3494	2,095,250.87
Other Miscellaneous Local Sources	3495	7,477,088.77
Impact Fees	3496	0.00
Refunds of Prior Year's Expenditures	3497	1,758,809.86
Collections for Lost, Damaged and Sold Textbooks	3498	51,625.98
Receipt of Food Service Indirect Costs	3499	0.00
<b>Total Local</b>	<b>3400</b>	<b>438,312,760.73</b>
<b>Total Revenues</b>	<b>3000</b>	<b>764,160,751.33</b>

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)  
For the Fiscal Year Ended June 30, 2011

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>									
<i>Current:</i>									
Instruction	5000	329,493,576.89	110,053,535.61	24,021,890.19	24,118.50	17,992,151.44	4,957,016.54	253,936.88	486,796,226.05
Pupil Personnel Services	6100	24,821,280.39	8,291,840.47	208,339.63	0.00	1,47,091.90	31,859.21	3,235.85	33,303,647.45
Instructional Media Services	6200	7,912,965.19	2,481,606.32	84,130.70	2,220.73	119,997.09	686,399.19	2,310.25	11,289,509.47
Instruction and Curriculum Development Services	6300	7,776,513.71	2,177,162.58	143,807.28	0.00	140,924.61	28,387.81	29,967.69	10,996,763.68
Instructional Staff Training Services	6400	3,298,865.24	923,342.54	413,556.21	0.00	107,597.46	25,124.75	1,745.00	4,770,231.20
Instruction Related Technology	6500	1,699,169.31	557,409.84	18,051.09	0.00	111,195.35	23,180.60	0.00	2,409,004.19
School Board	7100	885,109.61	1,102,881.12	146,381.05	0.00	17,296.17	4,724.70	112,577.85	2,268,970.50
General Administration	7200	2,264,657.65	624,995.87	199,169.39	0.00	53,674.73	4,765.92	34,539.45	3,181,803.01
School Administration	7300	39,756,007.40	14,077,852.83	425,207.97	0.00	286,237.71	35,370.48	44,474.11	54,625,130.50
Facilities Acquisition and Construction	7410	333,577.41	152,408.31	42,445.91	789.67	9,629.57	31,404.84	0.00	570,255.51
Fiscal Services	7500	2,923,969.67	1,022,351.13	323,940.50	0.00	33,842.87	6,091.71	185,422.47	4,495,618.35
Food Services	7600	151,689.46	3,419.90	0.00	0.00	0.00	0.00	0.00	155,109.36
Central Services	7700	6,846,819.40	2,502,828.87	1,639,445.65	1,136,437.01	661,361.64	96,056.98	6,820.52	12,889,770.07
Pupil Transportation Services	7800	17,861,502.46	8,685,230.33	1,095,480.00	3,789,098.47	1,720,985.75	5,000.77	26,181.36	33,183,479.14
Operation of Plant	7900	24,248,831.52	12,894,284.69	15,930,161.31	26,912,552.32	1,227,151.54	134,925.70	296,525.16	81,643,892.24
Maintenance of Plant	8100	6,278,989.72	2,964,113.41	5,738,140.77	363,560.74	4,471,211.88	297,833.05	3,085,299.58	23,199,139.15
Administrative Technology Services	8200	3,285,083.77	1,044,989.04	947,907.24	1,415.80	90,237.54	53,965.31	1,916.00	5,625,514.70
Community Services	9100	303,697.31	131,337.80	108,676.22	0.00	64,210.36	2,569.76	375,383.14	983,874.59
Capital Outlay:									
Facilities Acquisition and Construction	7420						242,702.53		242,702.53
Other Capital Outlay	9300						3,127,148.09		3,127,148.09
Debt Service: (Function 9200)									
Redemption of Principal	710							181,343.22	181,343.22
Interest	720							242,781.06	242,781.06
<b>Total Expenditures</b>		480,142,306.11	169,691,570.66	51,486,731.11	32,230,183.24	27,254,735.41	9,793,927.54	4,884,459.59	775,483,914.06
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									(1,323,162.73)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - GENERAL FUND (Continued)  
 For the Fiscal Year Ended June 30, 2011

Exhibit K-1  
 DOE Page 3  
 Fund 100

	Account Number	
<b>OTHER FINANCING SOURCES (USES)</b>		
Loans	3720	
Sales of Capital Assets	3730	365,000.00
Loss Recoveries	3740	176,684.51
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	20,444,571.34
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	20,444,571.34
<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
<b>Total Other Financing Sources (Uses)</b>		<b>20,986,255.85</b>
<b>Net Change In Fund Balance</b>		<b>9,663,093.12</b>
Fund Balance, July 1, 2010	2800	83,082,085.07
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	8,825,552.56
Restricted Fund Balance	2720	19,705,271.68
Committed Fund Balance	2730	39,353,436.03
Assigned Fund Balance	2740	24,860,917.92
Unassigned Fund Balance	2750	
<b>Total Fund Balance, June 30, 2011</b>	<b>2700</b>	<b>92,745,178.19</b>

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE  
 FUNDS - FOOD SERVICES  
 For the Fiscal Year Ended June 30, 2011

Exhibit K-2  
 DOE Page 4  
 Fund 410

	Account Number	
<b>REVENUES</b>		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	19,300,993.70
School Breakfast Reimbursement	3262	4,882,267.88
After School Snack Reimbursement	3263	292,810.27
Child Care Food Program	3264	0.00
USDA Donated Foods	3265	2,340,095.56
Cash in Lieu of Donated Foods	3266	0.00
Fresh Fruits and Vegetables Program	3267	237,075.82
Nutrition Education and Training Program	3268	0.00
Other Food Service Revenues	3269	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	27,053,243.23
<i>State:</i>		
School Breakfast Supplement	3337	227,589.96
School Lunch Supplement	3338	295,051.00
Other Miscellaneous State Revenues	3399	7,027.00
Total State	3300	529,667.96
<i>Local:</i>		
Interest on Investments	3431	506,973.11
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(338,692.82)
Gifts, Grants and Bequests	3440	0.00
Student Lunches	3451	5,425,565.97
Student Breakfasts	3452	327,737.44
Adult Breakfasts/Lunches	3453	410,834.93
Student and Adult a la Carte	3454	5,450,953.09
Student Snacks	3455	154,397.45
Other Food Sales	3456	70,228.37
Other Miscellaneous Local Sources	3495	734,668.81
Refunds of Prior Year's Expenditures	3497	18,636.26
Total Local	3400	12,761,302.61
<b>Total Revenues</b>	<b>3000</b>	<b>40,344,213.80</b>



DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE  
 FUNDS - FOOD SERVICES (Continued)  
 For the Fiscal Year Ended June 30, 2011

Exhibit K-2  
 DOE Page 5  
 Fund 410

	Account Number	
<b>EXPENDITURES (Function 7600/9300)</b>		
Salaries	100	12,532,443.41
Employee Benefits	200	5,162,195.43
Purchased Services	300	2,853,135.81
Energy Services	400	1,047,582.44
Materials and Supplies	500	15,436,047.11
Capital Outlay	600	277,761.78
Other Expenses	700	196,647.59
Other Capital Outlay (Function 9300)	600	780,027.59
<b>Total Expenditures</b>		<b>38,285,841.16</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>2,058,372.64</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
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	
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>
<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	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>2,058,372.64</b>
Fund Balance, July 1, 2010	2800	13,866,166.61
Adjustments to Fund Balance	2891	3,401.93
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,091,852.78
Restricted Fund Balance	2720	14,836,088.40
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balance, June 30, 2011</b>	<b>2700</b>	<b>15,927,941.18</b>

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE  
 FUNDS - OTHER FEDERAL PROGRAMS  
 For the Fiscal Year Ended June 30, 2011

Exhibit K-3  
 DOE Page 6  
 Fund 420

	Account Number	
<b>REVENUES</b>		
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	4,625,153.03
<b>Total Federal Direct</b>	<b>3100</b>	<b>4,625,153.03</b>
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	2,317,461.12
Medicaid	3202	
Workforce Investment Act	3220	
Math and Science Partnerships, Title II Part B	3226	5,803,298.82
Drug Free Schools	3227	81,870.69
Individuals with Disabilities Education Act	3230	26,736,880.87
Elementary and Secondary Education Act, Title I	3240	26,480,153.60
Adult General Education	3251	1,286,090.02
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	
Federal Through Local	3280	
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	115,602.01
Miscellaneous Federal Through State	3299	1,733,461.32
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>64,554,818.45</b>
<i>State:</i>		
Other Miscellaneous State Revenue	3399	141,790.82
<b>Total State</b>	<b>3300</b>	<b>141,790.82</b>
<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	
<b>Total Local</b>	<b>3400</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>69,321,762.30</b>

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)  
For the Fiscal Year Ended June 30, 2011

Account Number	Description	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Printing Services	Materials and Supplies	Capital Outlay	Other Expenses	
6000	Instruction	15,994,179.57	5,695,528.01	5,257,836.14		1,647,110.95	3,594,629.80	179,842.20	32,997,457.44
6100	Fuel/Travel Services	6,857,076.44	2,284,379.87	75,017.46		266,468.25	30,652.45	3,289.00	9,471,883.59
6200	Instructional Media Services	257,240.29	85,761.61			130.00	2,061.34		355,193.18
6300	Instructional and Curriculum Development Services	7,266,699.63	2,352,522.55	68,430.92	73.63	137,841.23	103,026.43	5,100.45	10,567,124.06
6400	Instructional Staff Training Services	3,162,560.23	1,665,699.61	2,760,261.47		207,281.81	54,739.13	44,750.69	9,800,333.06
6500	Instructional Related Technology	111,782.93	47,666.71						166,449.66
7100	Board			13,000.00					13,000.00
7200	General Administration	10,292.28	6,834.14	32,823.25		619.51	18,669.00	1,548,507.94	1,599,070.12
7410	Facilities Acquisition and Construction	55,805.03	12,208.16	2,704.51		3,447.81	59,400.00	923.00	91,728.21
7500	Food Services	36,609.54	1,280.00						37,889.54
7600	Food Services			3,553.67					3,553.67
7700	General Services	164,741.80	54,228.49	162,841.45		10,641.35	27,000.00	50,178.64	469,631.73
7800	Postal Transportation Services	243,352.54		3,682.75	719.01	94,715.52			342,470.86
7900	Operation of Plant	48,297.75	14,799.34	40,587.42	18,530.56	282.53			122,500.60
8100	Maintenance of Plant								
8200	Administrative Technology Services	124,532.31	4,478.21	79.00			499.00		129,588.59
9100	Community Services			21,000.00		160,739.71	8,971.41	3,299,531.18	3,490,201.30
9200	Capital Outlay								
9300	Facilities Acquisition and Construction								
9400	Other Capital Outlay								
9500	Job Service (Position 9100)								
9600	Redemption of Principal								
9700	Interest								
9800	Total Expenditures	36,443,163.93	13,155,817.20	9,062,025.04	19,322.20	2,489,207.88	3,914,374.15	5,256,823.10	69,212,763.30
Balances (Debit/Balance) at 7/1/2010									
OTHER FINANCING SOURCES (USES)									
3720	Loans								
3730	State of Capital Assets								
3740	Lease Revenues								
3610	Transfers In:								
3620	From General Fund								
3630	From Debt Service Fund								
3640	From Capital Projects Fund								
3650	Interfund								
3660	From Permanent Funds								
3670	From Internal Services Fund								
3680	From Enterprise Funds								
3690	Total Transfers In	0.00							0.00
9100	Transfers Out: (Position 9700)								
9200	To the General Fund								
9300	To Debt Service Fund								
9400	To Capital Projects Fund								
9500	Interfund								
9600	To Permanent Funds								
9700	To Internal Services Fund								
9800	To Enterprise Funds								
9900	Total Transfers Out	0.00							0.00
Net Change in Fund Balances									
Fund Balance, July 1, 2010									
Adjustment to Fund Balance									
Beginning Fund Balance									
Nonresponsible Fund Balance									
Restricted Fund Balance									
Committed Fund Balance									
Assigned Fund Balance									
Unassigned Fund Balance									
Total Fund Balance, June 30, 2011		0.00							0.00

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

For the Fiscal Year Ended June 30, 2011

Exhibit K-4  
 DOE Page 8

	Account Number	ARRA State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
<b>REVENUES</b>							
<i>Federal Direct:</i>							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199						0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds - K-12	3210	35,740,234.34					35,740,234.34
State Fiscal Stabilization Funds - Workforce	3211						0.00
State Fiscal Stabilization Funds - VPK	3212						0.00
Excellent Teaching	3213						0.00
Race to the Top	3214				221,616.13		221,616.13
Education Jobs Act	3215					21,713,530.00	21,713,530.00
Individuals with Disabilities Education Act (IDEA)	3230		14,164,059.12				14,164,059.12
Elementary and Secondary Education Act, Title I	3240		6,297,005.92				6,297,005.92
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299		315,945.41	701,571.46			1,017,516.87
Total Federal Through State	3200	35,740,234.34	20,777,010.45	701,571.46	221,616.13	21,713,530.00	79,153,962.38
<i>State:</i>							
Other Miscellaneous State Revenue	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
<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
Gifts, Grants and Bequests	3440						0.00
Other Miscellaneous Local Sources	3495						0.00
Refund of Prior Year's Expenditures	3497						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	35,740,234.34	20,777,010.45	701,571.46	221,616.13	21,713,530.00	79,153,962.38

DISTRICT SCHOOL BOARD OF FINNEY COUNTY  
GENERAL SERVICES, REPAIRS, REPAIRS, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)  
For the Year Ended June 30, 2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	100	200	300	400	500	600	700	TOTAL
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
5000	Instruction	27,028,683.23	6,633,771.58			13,690.13			34,276,145.94
6100	Public Personnel Services								0.00
6200	Instructional Media Services								0.00
6300	Instruction and Curriculum Development Services			63,084.70					63,084.70
6400	Instructional Staff Training Services								0.00
6500	Instructional Related Technology								0.00
7100	Board								0.00
7200	General Administration								0.00
7300	School Administration								0.00
7410	Facilities Acquisition and Construction								0.00
7500	Facilities								0.00
7600	Food Services								0.00
7700	Central Services								0.00
7800	Public Transportation Services								0.00
7900	Operation of Plant								0.00
8100	Maintenance of Plant								0.00
8200	Administrative Technology Services								0.00
9100	Community Services								0.00
9430	Capital Outlay								0.00
9500	Facilities Acquisition and Construction								0.00
9600	Other Capital Outlay								0.00
9700	Depreciation (Function 9160)								0.00
710	Redemption of Principal								0.00
720	Interest								0.00
	Total Expenditures	27,028,683.23	6,633,771.58	63,084.70	0.00	13,690.13	0.00	0.00	34,740,229.64
<b>OTHER FINANCING SOURCES (USES)</b>									
	Transfers								0.00
3720	Transfers								0.00
3730	Transfers								0.00
3740	Transfers								0.00
3810	Transfers In								0.00
3820	Transfers In								0.00
3830	Transfers In								0.00
3840	Transfers In								0.00
3850	Transfers In								0.00
3860	Transfers In								0.00
3870	Transfers In								0.00
3880	Transfers In								0.00
3890	Transfers In								0.00
3900	Transfers In								0.00
3910	Transfers In								0.00
3920	Transfers In								0.00
3930	Transfers In								0.00
3940	Transfers In								0.00
3950	Transfers In								0.00
3960	Transfers In								0.00
3970	Transfers In								0.00
3980	Transfers In								0.00
3990	Transfers In								0.00
4000	Transfers In								0.00
4010	Transfers In								0.00
4020	Transfers In								0.00
4030	Transfers In								0.00
4040	Transfers In								0.00
4050	Transfers In								0.00
4060	Transfers In								0.00
4070	Transfers In								0.00
4080	Transfers In								0.00
4090	Transfers In								0.00
4100	Transfers In								0.00
4110	Transfers In								0.00
4120	Transfers In								0.00
4130	Transfers In								0.00
4140	Transfers In								0.00
4150	Transfers In								0.00
4160	Transfers In								0.00
4170	Transfers In								0.00
4180	Transfers In								0.00
4190	Transfers In								0.00
4200	Transfers In								0.00
4210	Transfers In								0.00
4220	Transfers In								0.00
4230	Transfers In								0.00
4240	Transfers In								0.00
4250	Transfers In								0.00
4260	Transfers In								0.00
4270	Transfers In								0.00
4280	Transfers In								0.00
4290	Transfers In								0.00
4300	Transfers In								0.00
4310	Transfers In								0.00
4320	Transfers In								0.00
4330	Transfers In								0.00
4340	Transfers In								0.00
4350	Transfers In								0.00
4360	Transfers In								0.00
4370	Transfers In								0.00
4380	Transfers In								0.00
4390	Transfers In								0.00
4400	Transfers In								0.00
4410	Transfers In								0.00
4420	Transfers In								0.00
4430	Transfers In								0.00
4440	Transfers In								0.00
4450	Transfers In								0.00
4460	Transfers In								0.00
4470	Transfers In								0.00
4480	Transfers In								0.00
4490	Transfers In								0.00
4500	Transfers In								0.00
4510	Transfers In								0.00
4520	Transfers In								0.00
4530	Transfers In								0.00
4540	Transfers In								0.00
4550	Transfers In								0.00
4560	Transfers In								0.00
4570	Transfers In								0.00
4580	Transfers In								0.00
4590	Transfers In								0.00
4600	Transfers In								0.00
4610	Transfers In								0.00
4620	Transfers In								0.00
4630	Transfers In								0.00
4640	Transfers In								0.00
4650	Transfers In								0.00
4660	Transfers In								0.00
4670	Transfers In								0.00
4680	Transfers In								0.00
4690	Transfers In								0.00
4700	Transfers In								0.00
4710	Transfers In								0.00
4720	Transfers In								0.00
4730	Transfers In								0.00
4740	Transfers In								0.00
4750	Transfers In								0.00
4760	Transfers In								0.00
4770	Transfers In								0.00
4780	Transfers In								0.00
4790	Transfers In								0.00
4800	Transfers In								0.00
4810	Transfers In								0.00
4820	Transfers In								0.00
4830	Transfers In								0.00
4840	Transfers In								0.00
4850	Transfers In								0.00
4860	Transfers In								0.00
4870	Transfers In								0.00
4880	Transfers In								0.00
4890	Transfers In								0.00
4900	Transfers In								0.00
4910	Transfers In								0.00
4920	Transfers In								0.00
4930	Transfers In								0.00
4940	Transfers In								0.00
4950	Transfers In								0.00
4960	Transfers In								0.00
4970	Transfers In								0.00
4980	Transfers In								0.00
4990	Transfers In								0.00
5000	Transfers In								0.00



DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER AREA STATUTE GRANTS (Continued)  
For the Fiscal Year Ended June 30, 2011

	Account Number	100 Salaries	200 Employees Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>									
Current:									
Instruction	5000	24,128 00	803 50	29,441 78		14,177 80	34,995 29		104,246 37
Pupil Personnel Services	6100								0 00
Instructional Materials Services	6200								0 00
Instruction and Curriculum Development Services	6300	47,551 36	15,140 77	171 53					62,863 66
Instructional Staff Training Services	6400	13,842 00	2,630 77	23,852 71					45,725 48
Instruction Related Technology	6500								0 00
Board	7100							6,851 38	6,851 38
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			37,500 00			0 00		37,500 00
Pupil Transportation Services	7800	87 68			13 12	24 31			125 11
Operation of Plant	7900								0 00
Maintenance of Plant	8100								0 00
Administrative Technology Services	8200								0 00
Community Services	9100					153 80		24,099 20	24,253 10
Capital Outlay:									
Facilities Acquisition and Construction	7420								0 00
Other Capital Outlay	9900						420,031 10		420,031 10
Debt Service: (Pension 9240)									
Redemption of Principal	710								0 00
Interest	720								0 00
Total Expenditures		92,294 04	37,975 04	90,966 01	13 12	14,352 08	455,028 99	20,950 78	761,571 46
Net Change in Fund Balance									0 00
<b>OTHER FINANCING SOURCES (USES)</b>									
Loans	3720								
Sales of Capital Assets	3710								
Loan Maturities	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Fund	3620								
From Capital Projects Fund	3630								
Interest	3650								
From Permanent Fund	3660								
From Internal Service Fund	3670								
From Interests Fund	3680								
Total Transfers In	3600								0 00
Transfers Out: (Pension 9700)									
To the General Fund	910								
To Debt Service Fund	920								
To Capital Projects Fund	930								
Interest	950								
To Permanent Fund	960								
To Internal Service Fund	970								
To Interests Fund	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, 2010	2800								
Adjustments to Fund Balance	2831								
Beginning Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2790								0 00





DISTRICT SCHOOL BOARD OF PINEBLISS COUNTY  
 EXPENDITURES BY FUND, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)  
 For the Fiscal Year Ended June 30, 2011

Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>								
Current:								
Instruction:								
5000 Instruction	16,254,692.43	5,359,437.57						21,713,550.00
5100 Part Personnel Services								0.00
5200 Instructional Media Services								0.00
5300 Instructional and Curriculum Development Services								0.00
5400 Instructional Staff Training Services								0.00
5500 Instructional Policies/Technology								0.00
5600 Board								0.00
5700 General Administration								0.00
5800 School Administration								0.00
5900 Facilities Acquisition and Construction								0.00
6000 Food Services								0.00
6100 Counsel Services								0.00
6200 Public Transportation Services								0.00
6300 Operation of Plant								0.00
6400 Maintenance of Plant								0.00
6500 Administrative Technology Services								0.00
6600 Community Services								0.00
6700 Capital Outlay:								0.00
7420 Facilities Acquisition and Construction								0.00
7500 Other Capital Outlay								0.00
7600 Debt Service (Parson's 9/10)								0.00
7700 Redemption of Principal								0.00
7800 Interest								0.00
Total Expenditures	16,254,692.43	5,359,437.57						21,713,550.00
Excess (Deficiency) of Revenues over Expenditures								0.00
<b>OVERFINANCING SOURCES (USES)</b>								
Loans								
2720 Sale of Capital Assets								0.00
2730 Lease Revenues								0.00
2740 Transfers In:								
2810 From General Fund								0.00
2820 From Debt Service Fund								0.00
2830 From Capital Projects Fund								0.00
2840 Interest								0.00
2850 From Common Fund								0.00
2860 From Common Fund								0.00
2870 From Special Services Fund								0.00
2880 From Enterprise Fund								0.00
2890 Total Transfers In								0.00
2900 Transfers Out (Function 9710)								0.00
910 To the General Fund								0.00
920 To Debt Service Fund								0.00
930 To Capital Projects Fund								0.00
940 To Common Fund								0.00
950 To Internal Service Fund								0.00
960 To Enterprise Fund								0.00
970 Total Transfers Out								0.00
Total Other Financing Sources (Uses)								0.00
Net Change in Fund Balance								0.00
Fund Balance, July 1, 2010								0.00
Adjustments to Fund Balance								
2910 Ending Fund Balance								0.00
2920 Noncompetitive Fund Balance								0.00
2930 Restricted Fund Balance								0.00
2940 Committed Fund Balance								0.00
2950 Assigned Fund Balance								0.00
2960 Unassigned Fund Balance								0.00
Total Fund Balance, June 30, 2011								0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND -  
 MISCELLANEOUS  
 For the Fiscal Year Ended June 30, 2011

Exhibit K-5  
 DOE Page 14  
 Fund 490

	Account Number	
<b>REVENUES</b>		
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	
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>
<b>EXPENDITURES</b>		
<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	
<b>Total Expenditures</b>		<b>0.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
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	
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>
<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	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>0.00</b>
Fund Balance, July 1, 2010	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balance, June 30, 2011</b>	<b>2700</b>	<b>0.00</b>



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, 2011

	Account Number	Capital Outlay/Bond Issues (COM) 310	Special Act Bonds (Reserve) 320	Section 1011.14(D)(1) F.S. 320	Public Expenditures Capital (PFECO) 340	District Expenditures 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<b>REVENUES</b>												
Federal:												
Mechanisms Federal Direct	3199											0.00
Mechanisms Federal Through State	3299											0.00
State:												
COADES Disbursed	3321						474,599.00					474,599.00
Interest on Undistributed COADS	3325						47,208.58					47,208.58
SE/COBE Bond Interest	3326											223,250.00
Racing Commission Funds	3341											6,216,692.00
Public Expenditure Capital Outlay (PECO)	3391		221,250.00									221,250.00
Classroom First Program	3392											0.00
School Infrastructure Thru 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											0.00
Other Mechanisms State Revenue	3399											593,706.00
Total State Sources	3390	0.00	221,250.00	0.00	6,216,692.00	0.00	522,507.58	0.00	0.00	593,706.00	0.00	7,556,157.58
Local:												
District Local Capital Improvement Tax	3413							91,845,449.16				91,845,449.16
Local Sales Tax	3418											0.00
Tax Redemptions	3421											0.00
Interest on Investments	3431		12,570.03		31,036.04		15,785.40	7,214,033.68		299,971.54		7,573,216.69
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433		(8,110.97)		(72,465.07)		(11,108.34)	(4,826,880.62)		(297,306.45)		(5,076,892.45)
Gifts, Grants, and Requests	3440											0.00
Mechanisms Local Sources	3495											451,371.26
Impact Fees	3498							220.00				220.00
Total Local Sources	3400	0.00	4,459.04	0.00	7,549.97	0.00	4,677.06	94,232,792.22	0.00	543,776.37	0.00	94,793,254.66
Total Revenues	3000	0.00	227,709.04	0.00	6,224,241.97	0.00	527,184.64	94,232,792.22	0.00	1,137,484.37	0.00	101,349,412.24
EXPENDITURES (Function 7400)												
Library Books	610		71,105.68					759,120.41				912,097.44
Audio-Visual Materials (Non-communally)	620		16,443.99					4,120.78				20,564.77
Buildings and Fixed Equipment	630				104,147.13		519,901.00	22,764,552.24				21,388,600.47
Furniture, Fixtures and Equipment	640		94,910.45		1,200.00			19,075,753.36		519,964.67		19,688,826.48
Motor Vehicles (Including Buses)	650							27,850.00		294,546.45		322,436.45
Land	660							35,337.32				35,337.32
Improvements Other than Buildings	670				8,000.00			1,925,047.57				1,933,047.57
Remodeling and Renovations	680				4,539,086.24			37,616,686.64				42,205,694.88
Computer Software	690							1,809,947.89		31,301.70		1,841,249.59
Debt Service (Function 7200)												
Redemption of Principal	710							11,788,196.56				11,788,196.56
Interest	720							834,491.56				834,491.56
Debt and Fees	730						2,175.08					2,175.08
Mechanisms Expenses	790											0.00
Total Expenditures		0.00	186,460.12	0.00	4,702,352.37	0.00	522,076.08	96,541,304.43	0.00	920,524.17	0.00	101,972,718.17
Excess (Deficiency) of Revenues Over Expenditures		0.00	41,248.92	0.00	1,521,889.60	0.00	5,108.56	(2,468,512.21)	0.00	216,960.20	0.00	(823,305.93)

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, 2011

	Account Number	Capital Outlay/Bond Issues (COBI) 310	Special Act Bonds (Racetrack) 320	Section 1011.14/1011.15 R.S. Loans 330	Parks, Education, Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Services Funds 360	Capital Improvement Section 1011.11(3) R.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ABEA Economic Stimulus Capital Projects 399	Total
<b>OTHER FINANCING SOURCES (USES)</b>												
Sale of Bonds	3710											0.00
Premium on Sale of Bonds	3711											0.00
Proceeds of Refunding Bonds	3715											0.00
Premium on Refunding Bonds	3722											0.00
Losses	3720											0.00
Sale of Capital Assets	3730											0.00
Less Reverses	3740											0.00
Proceeds of Certificates of Participation	3750											0.00
Premium on Certificates of Participation	3783											0.00
Proceeds of Forward Supply Contract	3780							14,366,845.00				14,366,845.00
Proceeds from Special Facilities Construction Advances	3770											0.00
Payments to Refunded Bond Borrow Agent (function 9299)	760											0.00
Discounts on Sale of Bonds (function 9299)	881											0.00
Discounts on Refunding Bonds (function 9299)	882											0.00
Discounts on Certificates of Participation (function 9299)	883											0.00
<b>Transfers In:</b>												
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	3680											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Transfers Out: (function 9700)</b>												
To General Fund	910											0.00
To Debt Service Funds	920							19,870,309.54		(574,262.00)		(29,444,571.54)
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	0.00	0.00	0.00	0.00	(19,870,309.54)	0.00	(574,262.00)	0.00	(20,444,571.54)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(5,503,464.34)	0.00	(574,262.00)	0.00	(6,077,726.34)
Net Change in Fund Balances		0.00	41,248.92	0.00	1,521,886.60	0.00	5,108.56	(7,911,976.55)	0.00	(857,299.80)	0.00	(6,701,032.27)
Fund Balances July 1, 2010	2800		364,736.20		6,391,639.29		24,832.36	206,691,726.99		11,680,974.19		227,157,859.03
Adjustments to Fund Balances	2891									(638,953.25)		(638,953.25)
<b>Ending Fund Balance</b>												
Responsible Fund Balance	2710											0.00
Restricted Fund Balance	2720		399,034.03		2,786,648.96		29,440.92	148,680,449.54		27,442.00		151,903,045.45
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740		10,949.09		5,126,855.93			52,119,300.90		10,637,294.14		67,894,831.06
Unassigned Fund Balance	2750											0.00
Total Fund Balance, June 30, 2011	2700	0.00	409,983.12	0.00	7,913,528.89	0.00	29,440.92	200,779,750.44	0.00	10,664,671.14	0.00	219,797,771.51

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - PERMANENT FUND  
 For the Fiscal Year Ended June 30, 2011

Exhibit K-8  
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 Fund 000

	Account Number	
<b>REVENUES</b>		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	1,659.50
<b>Total Revenues</b>		<b>1,659.50</b>
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	1,498.33
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	
<b>Total Expenditures</b>		<b>1,498.33</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>161.17</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
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
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>161.17</b>
Fund Balance, July 1, 2010	2800	151,868.27
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	152,029.44
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balance, June 30, 2011</b>	<b>2700</b>	<b>152,029.44</b>

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, 2011

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Totals
<b>OPERATING REVENUES</b>									
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
<b>Total Operating Revenues</b>									
<b>OPERATING EXPENSES (Function 9900)</b>									
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
<b>Total Operating Expenses</b>									
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
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
<b>Total Nonoperating Revenues (Expenses)</b>									
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Transfers In:</b>									
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 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
<b>Transfers Out: (Function 9700)</b>									
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
<b>Change in Net Assets</b>									
Net Assets, July 1, 2010	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2011	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, 2011

	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
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	4,450,412.17							4,450,412.17
Other Operating Revenue	3489		0.00	0.00			0.00		0.00
<b>Total Operating Revenues</b>		4,450,412.17	0.00	0.00			0.00		4,450,412.17
<b>OPERATING EXPENSES (Function 9900)</b>									
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	4,164,092.48							4,164,092.48
Depreciation	780								0.00
<b>Total Operating Expenses</b>		4,164,092.48	0.00	0.00			0.00		4,164,092.48
Operating Income (Loss)		286,319.69	0.00	0.00			0.00		286,319.69
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431	223,801.83							223,801.83
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
<b>Total Nonoperating Revenues (Expenses)</b>		223,801.83	0.00	0.00			0.00		223,801.83
<b>Income (Loss) Before Operating Transfers</b>		510,121.52	0.00	0.00			0.00		510,121.52
<b>Transfers In:</b>									
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
<b>Total Transfers In</b>	3600	0.00	0.00	0.00			0.00		0.00
<b>Transfers Out: (Function 9700)</b>									
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
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00			0.00		0.00
<b>Change in Net Assets</b>		510,121.52	0.00	0.00			0.00		510,121.52
Net Assets, July 1, 2010	2880	5,904,359.18							5,904,359.18
Adjustments to Net Assets	2896								0.00
<b>Net Assets, June 30, 2011</b>	2780	6,414,480.70							6,414,480.70



DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
 SCHOOL INTERNAL FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 June 30, 2011

Exhibit K-11  
 DOE Page 21  
 Fund 891

	Account Number	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
<b>ASSETS</b>					
Cash	1110	6,866,934.76	14,273,663.85	13,900,030.06	7,240,568.55
Investments	1160				0.00
Accounts Receivable, Net	1130	678,319.20	14,368,113.61	14,273,663.85	772,768.96
Interest Receivable	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	60,245.60	283,606.29	153,241.63	190,610.26
Inventory	1150				0.00
Due from Other Agencies	1220				0.00
<b>Total Assets</b>		<b>7,605,499.56</b>	<b>28,925,383.75</b>	<b>28,326,935.54</b>	<b>8,203,947.77</b>
<b>LIABILITIES</b>					
Salaries, Benefits, and Payroll Taxes Payable	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	118,234.79	13,900,030.06	13,965,379.53	52,885.32
Due to Budgetary Funds	2161	458,105.08	2,766,457.95	2,469,051.21	755,511.82
Internal Accounts Payable	2290	7,029,159.69	13,900,030.06	13,533,639.12	7,395,550.63
<b>Total Liabilities</b>		<b>7,605,499.56</b>	<b>30,566,518.07</b>	<b>29,968,069.86</b>	<b>8,203,947.77</b>

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
 SCHEDULE OF LONG-TERM LIABILITIES  
 June 30, 2011

Exhibit K-12  
 DOE Page 22  
 Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2011 [1]	Business-type Activities Total Balance June 30, 2011 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315	17,181,856.00		17,181,856.00
Bonds Payable	2320	27,400,000.00		27,400,000.00
Liability for Compensated Absences	2330	98,163,233.00		98,163,233.00
Certificates of Participation Payable	2340			0.00
Estimated Liability for Long-term Claims	2350	16,747,136.00		16,747,136.00
Other Post-employment Benefits Obligation	2360	8,293,017.00		8,293,017.00
Estimated PECCO Advance Payable	2370			0.00
Other Long-term Liabilities	2380			0.00
<b>Total Long-term Liabilities</b>		<b>167,785,243.00</b>	<b>0.00</b>	<b>167,785,243.00</b>

[1] Include total current and noncurrent liability balances at June 30, 2011.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
 SCHEDULE OF CATEGORICAL PROGRAMS  
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS  
 For the Fiscal Year Ended June 30, 2011

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2010	Returned To DOE	Revenues [4] 2010-11	Expenditures 2010-11	Flexibility [5] 2010-11	Unexpended June 30, 2011
Class Size Reduction/Operating Funds (3355)	94740			114,553,230.00	114,553,230.00		
Class Size Reduction/Capital Funds (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800			3,802,719.00	2,583,683.31	1,200,000.00	19,035.69
Excellent Teaching (3363/3213) [1]	90570			772,905.24	772,905.24		
Florida Teachers Lead Program (FEFP Earmark)	97580			1,300,868.00	1,274,256.86		26,611.14
Instructional Materials (FEFP Earmark) [2]	90880	4,947,460.24		7,970,383.00	12,885,486.42		32,356.82
Library Media (FEFP Earmark) [2]	90881			474,937.00	474,937.00		
Preschool Projects (3372)	97950						
Public School Technology (3375)	90320						
Safe Schools (FEFP Earmark) [3]	90803			3,365,494.00	3,365,494.00		
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	221,019.16		4,284,021.00	4,319,167.59		185,872.57
Supplemental Academic Instruction (FEFP Earmark)	91280			21,642,886.00	21,642,886.00		
Teacher Recruitment and Retention (3362)	93460						
Teacher Training (3376)	91290						
Pupil Transportation (FEFP Earmark)	90830			14,044,862.00	14,044,862.00		
Voluntary Prekindergarten - School Year Program (3371)	96440			1,230,957.89	1,230,957.89		
Voluntary Prekindergarten - Summer Program (3371)	96441	717,104.23		244,215.85	535,805.35		425,514.73

[1] Combine both general fund and ARRA funds revenue for Excellent Teaching categorical program.  
 [2] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."  
 [3] Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."  
 [4] Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation.  
 [5] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2011

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>ENERGY EXPENDITURES:</b>						
Natural Gas	410	1,016,887.28	43,891.69			1,060,778.97
Bottled Gas	420	15,312.01	799.39			16,111.40
Electricity	430	24,951,467.35	984,040.70	18,530.56		25,954,038.61
Heating Oil	440					0.00
<b>Total</b>		<b>25,983,666.64</b>	<b>1,028,731.78</b>	<b>18,530.56</b>	<b>0.00</b>	<b>27,030,928.98</b>
<b>ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:</b>						
Gasoline	450	26,344.80		225.00		26,569.80
Diesel	460	3,762,759.67		494.01	1,430.99	3,764,678.67
Oil & Grease	540	90,136.91				90,136.91
<b>Total</b>		<b>3,879,235.38</b>		<b>719.01</b>	<b>1,430.99</b>	<b>3,881,385.38</b>

	Sub-Object	General Fund 100	Special Revenue Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651	33,995.00				33,995.00
<b>EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS:</b>						
Audio Visual Materials	621	100,134.41	2,649.88	2,129.60		104,913.89

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>SUBA WARDS FOR INDIRECT COST RATE:</b>						
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 Food Services 410
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	1,507,263.30
Purchased food to include commodities	570	11,752,203.19

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

Exhibit K-14  
DOE Page 25

For the Fiscal Year Ended June 30, 2011

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Teacher Salaries</b>					
Basic Programs 101, 102, and 103 (Function 5100)	120	206,159,484.35	5,106,417.38	40,873,192.30	252,139,094.03
Basic Programs 101, 102, and 103 (Function 5100)	140	3,797,537.86	76,594.58	522,652.06	4,396,784.50
Basic Programs 101, 102, and 103 (Function 5100)	750	547,491.48	245,692.82	51,891.53	845,075.83
<b>Total Basic Program Salaries</b>		210,504,513.69	5,428,704.78	41,447,735.89	257,380,954.36
Other Programs 130 (ESOL) (Function 5100)	120	9,006,439.33	223,082.82	1,785,617.23	11,015,139.38
Other Programs 130 (ESOL) (Function 5100)	140	165,902.11	3,346.17	22,832.97	192,081.25
Other Programs 130 (ESOL) (Function 5100)	750	23,918.13	10,733.52	2,266.97	36,918.62
<b>Total Other Program Salaries</b>		9,196,259.57	237,162.51	1,810,717.17	11,244,139.25
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	64,020,035.13	1,115,995.80	479,661.50	65,615,692.43
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	588,499.35	8,007.62	2,942.34	599,449.31
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	399,990.18	3,498,934.92	1,117,274.13	5,016,199.23
<b>Total ESE Program Salaries</b>		65,008,524.66	4,622,938.34	1,599,877.97	71,231,340.97
Career Program 300 (Function 5300)	120	14,681,541.38	188,668.58	1,368,274.44	16,238,484.40
Career Program 300 (Function 5300)	140	95,670.00	19,963.88	14,025.00	129,658.88
Career Program 300 (Function 5300)	750	87.50	51,588.00		51,675.50
<b>Total Career Program Salaries</b>		14,777,298.88	260,220.46	1,382,299.44	16,419,818.78

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (used for classroom instruction)	520	11,879,057.32	120,975.17	629,642.54	12,629,675.03
Textbooks (Function 5000)					

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY  
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION  
For the Fiscal Year Ended June 30, 2011

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND:	Account Number	Safe Schools	Pupil Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials Library Media	Totals
<i>Instruction:</i>							
Basic Instruction	5100				1,200,000.00		1,200,000.00
Exceptional Instruction	5200						0.00
Career Instruction	5300						0.00
Adult Instruction	5400						0.00
Prekindergarten	5500						0.00
Other Instruction	5900						0.00
<b>Total Flexible Spending Instructional Expenditures</b>	<b>5000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,200,000.00</b>	<b>0.00</b>	<b>1,200,000.00</b>

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

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2010	Earnings 2010-2011	Expenditures 2010-2011	Unexpended June 30, 2011
Earnings, Expenditures, and Carryforward Amounts:	2,507,029.89	3,727,881.51	2,394,054.20	3,840,857.20
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				2,051,769.43
<i>Other: Please limit explanation to 100 characters.</i>				
Direct Instruction				185.61
Pupil Personnel Services				163,816.92
Instruction and Curriculum Development Services				153,512.24
Pupil Transportation				24,770.00