

Annual Financial Report 2012-2013



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

Pinellas County School Board

Carol J. Cook
Chairperson

Peggy L. O'Shea
Vice Chairperson

Janet R. Clark

Rene Flowers

Terry Krassner

Linda S. Lerner

Robin L. Wikle

Michael A. Grego, Ed.D.
Superintendent

Kevin W. Smith, CPA
Associate Superintendent Finance & Business Services

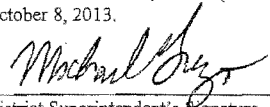


FLORIDA DEPARTMENT OF EDUCATION
 SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
 DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 For the Fiscal Year Ended June 30, 2013

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

CONTENTS:		PAGE NUMBER	
		<u>Minimum</u>	
		Reporting	CAFR
Exhibit A-1	Management's Discussion and Analysis -----	1	1
Exhibit B-1	Statement of Net Position -----	2	2
Exhibit B-2	Statement of Activities -----	3	3
Exhibit C-1	Balance Sheet - Governmental Funds -----	4	4
Exhibit C-2	Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position -----	5	5
Exhibit C-3	Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds -----	6	6
Exhibit C-4	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities -----	7	7
Exhibit C-5	Statement of Net Position - Proprietary Funds -----	8	8
Exhibit C-6	Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds -----	9	9
Exhibit C-7	Statement of Cash Flows - Proprietary Funds -----	10	10
Exhibit C-8	Statement of Fiduciary Net Position -----	11	11
Exhibit C-9	Statement of Changes in Fiduciary Net Position -----	12	12
Exhibit C-10	Combining Statement of Net Position - Major and Nonmajor Component Units -	13	13
Exhibit C-11a-d	Combining Statement of Activities - Major and Nonmajor Component Units -	14-17	14-17
Exhibit D-1	Notes to Financial Statements -----	18	18
Exhibit D-2	Schedule of Funding Progress -----	19-20	19-20
Exhibit E-1	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund -----	21	21
Exhibit E-2a-d	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Special Revenue Funds -----	22-25	22-25
Exhibit F-1a-d	Combining Balance Sheet - Nonmajor Governmental Funds -----	26-29	26-29
Exhibit F-2a-d	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds -----	30-33	30-33
Exhibit G-1	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Nonmajor Special Revenue Funds -----	34	34
Exhibit G-2	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Debt Service Funds -----	35	35
Exhibit G-3	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Capital Projects Funds -----	36	36
Exhibit G-4	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Permanent Fund -----	37	37
Exhibit H-1	Combining Statement of Net Position - Nonmajor Enterprise Funds -----	38	38
Exhibit H-2	Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Nonmajor Enterprise Funds -----	39	39
Exhibit H-3	Combining Statement of Cash Flows - Nonmajor Enterprise Funds -----	40	40
Exhibit H-4	Combining Statement of Net Position - Internal Service Funds -----	41	41
Exhibit H-5	Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds -----	42	42
Exhibit H-6	Combining Statement of Cash Flows - Internal Service Funds -----	43	43
Exhibit I-1	Combining Statement of Fiduciary Net Position - Investment Trust Funds -----	44	44
Exhibit I-2	Combining Statement of Changes in Net Position - Investment Trust Funds -----	45	45
Exhibit I-3	Combining Statement of Fiduciary Net Position - Private-Purpose Trust Funds -	46	46
Exhibit I-4	Combining Statement of Changes in Net Position - Private-Purpose Trust Funds -	47	47
Exhibit I-5	Combining Statement of Fiduciary Net Position - Pension Trust Funds -----	48	48
Exhibit I-6	Combining Statement of Changes in Net Position - Pension Trust Funds -----	49	49
Exhibit I-7	Combining Statement of Fiduciary Assets and Liabilities - Agency Funds -----	50	50
Exhibit I-8a-d	Combining Statement of Changes in Assets and Liabilities - Agency Funds -----	51-54	51-54
Exhibit J-1	Combining Statement of Net Position - Nonmajor Component Units -----	55	55
Exhibit J-2a-d	Combining Statement of Activities - Nonmajor Component Units -----	56-59	56-59

The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2013, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report will be submitted for approval by the school board on October 8, 2013.


 District Superintendent's Signature

9-11-13
 Date

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2012-13 fiscal year are as follows:

- In total, net position decreased \$36.7 million, which represents a 1.8 percent decrease from the 2011-12 fiscal year.
- General revenues total \$875.6 million or 92.9% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$67.2 million or 7.1% of all revenues.
- Governmental activities expenses totaled \$979.4 million or a decrease of \$8.2 million from the prior year.
- At the end of the fiscal year, the fund balance of the General Fund totaled \$57.0 million, or 6.5 percent of total General Fund revenues. These fund balances include \$6.0 million of non-spendable funds, \$24.3 million of restricted funds, \$19.3 million of assigned funds and \$7.4 million of unassigned funds.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

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

In addition, this report presents certain required supplementary information, which includes this MD&A.

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

MAJOR FEATURES OF THE DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS

	District Wide Statements	Fund Financial Statements		
		Governmental	Proprietary	Fiduciary
Scope	Entire District (except fiduciary funds).	The activities of the District that are not proprietary or fiduciary.	Activities the District provides to other funds. The District's self insurance program is the only proprietary operation.	Assets held by the District in a trustee or grant capacity such as the internal accounts of the schools.
Required financial statements	Statement of net position, and statement of activities.	Balance sheet, and statement of revenues, expenditures and changes in fund balance.	Statement of net position, statement of revenues, expenses and changes in net position, and statement of cash flows.	Statement of fiduciary net position, and statement of changes in fiduciary net position.
Basis of accounting and measurement focus	Accrual accounting. Economic resources focus.	Modified accrual 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 liabilities are due and payable.	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions or deductions during the year, regardless of when cash is received and paid.

DISTRICT-WIDE FINANCIAL STATEMENTS

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

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

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

This information should be evaluated in conjunction with other non-financial factors, such as changes in the District's property tax base, student enrollment, and the condition of the District's capital assets including its school buildings and administrative facilities.

FUND FINANCIAL STATEMENTS

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

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

Governmental Funds

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

Proprietary Fund

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

Fiduciary Funds

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

DISTRICT-WIDE FINANCIAL ANALYSIS

Statement of Net Position – Below is a summary of the District's net position for the year ended June 30, 2013, as compared to June 30, 2012.

	<u>Governmental Activities</u>	
	<u>2012</u>	<u>2013</u>
Current Assets	\$ 380,960,150	\$ 363,155,265
Net Capital Assets	1,841,487,963	1,813,431,312
Total Assets	<u>2,222,448,113</u>	<u>2,176,586,577</u>
Other Liabilities	96,826,236	71,553,544
Long-term Liabilities	133,392,850	149,456,959
Total Liabilities	<u>230,219,086</u>	<u>221,010,503</u>
Net Position:		
Net Investment in Capital Assets	1,800,071,994	1,777,556,490
Restricted	222,209,847	216,539,444
Unrestricted (Deficit)	<u>(30,052,814)</u>	<u>(38,519,860)</u>
Total Net Position	<u>\$ 1,992,229,027</u>	<u>\$ 1,955,576,074</u>

The District's net position decreased 1.8% to \$1.96 billion. This was in line with a decrease in total assets and a decrease in total liabilities. The District reported an unrestricted net position deficit of \$38.5 million, due to the accounting methodology required by GASB-34. The calculation of net position uses an historical cost of school buildings that may not accurately reflect the true value. The District's schools and support buildings are in excellent condition as a result of sufficient annual funds appropriated for maintenance and repair. The District's net investment in capital assets decreased by \$22.5 million as depreciation expense was greater than the capital additions made by the District.

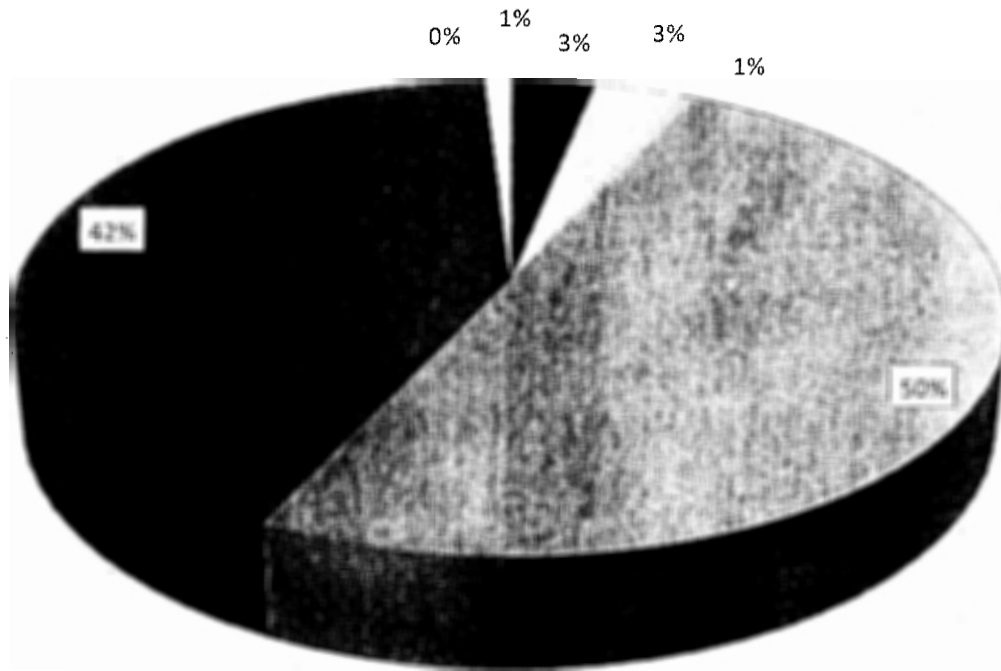
Statement of Changes in Net Position - The table below shows the changes in net position for 2013 and 2012. Expenses exceeded revenues by \$36.7 million, resulting mostly from depreciation expense.

	Governmental Activities	
	2012	2013
Revenues		
Program Revenues:		
Charges for services	\$ 28,897,116	\$ 30,033,162
Operating grants and contributions	28,986,770	31,374,193
Capital grants and contributions	5,453,720	5,766,704
General Revenues:		
Property taxes	490,011,273	471,697,326
Grants and contributions not restricted to specific programs	381,706,894	396,484,820
Unrestricted investment earnings	3,091,917	(1,118,020)
Miscellaneous	8,704,312	8,536,377
Total Revenues	946,852,002	942,774,562
Expenses		
Instruction	549,808,548	554,853,909
Pupil personnel services	38,790,556	39,841,312
Instructional media services	10,167,569	9,863,882
Instruction and curriculum development	21,449,384	17,593,504
Instructional staff training	13,364,134	13,985,950
Instruction related technology	11,970,767	11,798,584
School Board	7,428,807	4,823,638
General administration	5,107,703	5,572,421
School administration	51,025,846	51,155,929
Facilities acquisition and construction	1,675,162	9,984,021
Fiscal services	3,697,294	4,000,481
Food services	41,432,795	47,287,304
Central services	12,727,811	12,420,949
Pupil transportation services	33,953,295	32,236,101
Operation of Plant	74,787,060	76,884,824
Maintenance of plant	21,321,715	21,229,215
Administrative technology services	6,532,661	5,106,634
Community services	5,057,795	4,413,920
Interest on long-term debt	2,195,336	2,180,076
Unallocated depreciation	57,113,068	47,788,917
Loss on disposal of capital assets	17,999,286	6,405,944
Total Expenses	987,606,592	979,427,515
Increase in Net Position	(40,754,590)	(36,652,953)
Net Position Beginning	2,032,983,617	1,992,229,027
Net Position Ending	\$ 1,992,229,027	\$ 1,955,576,074

REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES
Period Ended June 30, 2013

Revenues
2012-2013

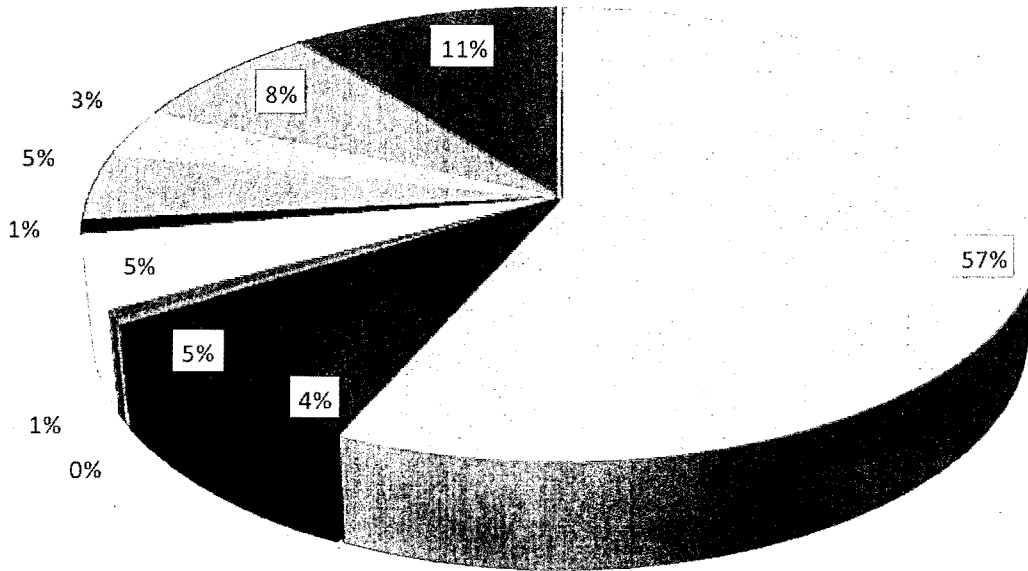
- Charges for Services
- Capital Grants and Contributions
- Grants and Contributions non-restricted
- Operating Grants and Contributions
- Property Taxes
- Unrestricted Investment Earnings (Loss)
- Miscellaneous



EXPENSES BY SOURCE – GOVERNMENTAL ACTIVITIES
 Period Ended June 30, 2013

**Expenses
 2012-2013**

- ☐ Instruction
- Instructional Support
- ▨ General Administration
- Facilities Acquisition and Construction
- ☐ Pupil Transportation Services
- Other
- Pupil Personnel Services
- ▨ Board of Education
- ☐ School Administration
- ☐ Food Services
- ☐ Operation of Plant



FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS

The District completed the year with total governmental fund balances of nearly \$275.6 million, a decrease of \$16.1 million from 2012 total fund balances of \$291.7 million. This results from the use of certain reserves to offset declines in revenue which temporarily outpaced declines in expenditures.

The General Fund reported a \$3.5 million decrease in fund balance to \$57.0 million from 2012 compared to a fund balance decline in fiscal year 2012 of \$32.2 million. The district continues to realign its spending priorities and has proposed a budget for fiscal year 2013/14 which will result in an increase of approximately \$6.2 million in ending fund balance.

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

The Local Capital Improvement Tax Fund, a capital projects fund, reported an increase in fund balance of \$1.2 million. This increase resulted from budgeted capital projects not completed in the current year. These funds will be available to meet future construction needs of the District.

BUDGET VARIANCE IN THE GENERAL FUND

Overall actual revenue was equal to the final budgeted revenue. Total expenditures were less than the final budgeted expenditures by \$7.3 million mostly from decreased costs for instruction and plant maintenance. The final budgeted expenditures were increased by \$23.1 million from the original budgeted amount. The financial model used by the District to predict future needs suggested some realignment resulting in expenditure adjustments. The largest portion of this increase was in cost of instruction which increased by \$13.5 million.

CAPITAL ASSETS AND LONG-TERM DEBT

CAPITAL ASSETS

By the end of fiscal year 2013, the District had invested slightly more than \$1.8 billion in a broad range of capital assets, including buildings, sites and equipment. This amount represents a net decrease of \$28.1 million from 2012. Total capital assets increased by \$38.5 million, mostly in buildings for an increase of \$25.8 million. Accumulated depreciation increased by \$66.5 million, in line with the prior year's increase. More detailed information concerning capital assets can be found in Note 6 of the notes to the financial statements.

CHANGE IN CAPITAL ASSETS

	<u>2012</u>	<u>2013</u>
Land	\$ 97,151,873	\$ 97,213,078
Land Improvement-Non Depreciable	22,717,599	22,717,599
Construction in Progress	9,186,109	12,948,468
Buildings and Fixed Equipment	2,209,545,432	2,235,332,537
Relocatables	13,820,661	13,838,461
Improvements other than Building	8,339,919	8,519,955
Furniture, Fixtures and Equipment	120,475,688	127,534,628
Motor Vehicles	51,942,139	53,207,237
Audio Visual and Computer Software	13,859,470	13,777,490
Property Under Capital Lease	47,443,454	47,883,747
	<hr/>	<hr/>
Total Capital Assets	2,594,482,344	2,632,973,200
	<hr/>	<hr/>
Accumulated Depreciation	(752,994,378)	(819,541,888)
	<hr/>	<hr/>
Total Net Capital Assets	<u>\$ 1,841,487,966</u>	<u>\$ 1,813,431,312</u>

LONG-TERM DEBT

At year-end, the District had \$34.5 million in general obligation bonds and capital leases outstanding – a decrease of \$10.4 million or 23.1% from fiscal year end 2012. More detailed information about the District's long-term debt is presented in Note 10 of the notes to the financial statements.

CHANGE IN LONG-TERM DEBT

	<u>2012</u>	<u>2013</u>
General obligation debt	\$ 24,760,000	\$ 21,985,000
Capital lease	20,126,433	12,546,265
	<hr/>	<hr/>
	<u>\$ 44,886,433</u>	<u>\$ 34,531,265</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 fourth year) in order to supplement declining revenues in 2012-2013. As a result, the District received approximately \$4.9 million dollars of various ARRA Program funding. This is the final year of most ARRA funding. After this year, only the Race to the Top funding program will continue.

REQUESTS FOR INFORMATION

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF NET POSITION
June 30, 2013

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
Current Assets							
Cash and Cash Equivalents	1110	8,788,869.00		8,788,869.00	0.00	0.00	156,149.01
Investments	1160	313,698,146.00		313,698,146.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	23,960,641.00		23,960,641.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	621,057.00		621,057.00	0.00	0.00	124,387.51
Interest Receivable on Investments	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	262,512.86
Due From Other Agencies	1220	8,730,589.00		8,730,589.00	0.00	0.00	6,382.95
Internal Balances				0.00	0.00	0.00	0.00
Inventory	1150	5,359,070.00		5,359,070.00	0.00	0.00	0.00
Prepaid Items	1230	1,721,402.00		1,721,402.00	0.00	0.00	41,762.50
Total Current Assets		362,879,774.00	0.00	362,879,774.00	0.00	0.00	591,194.83
Noncurrent Assets:							
Cash with Fiscal/Service Agents	1114	275,491.00		275,491.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410			0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00	0.00
Investments	1460			0.00	0.00	0.00	0.00
Total Noncurrent Assets		275,491.00	0.00	275,491.00	0.00	0.00	0.00
Capital Assets:							
Land	1310	97,213,078.00		97,213,078.00	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	12,948,468.00		12,948,468.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	8,519,955.00		8,519,955.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329	(92,056,738.00)		(92,056,738.00)	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	2,249,170,998.00		2,249,170,998.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	(640,950,943.00)		(640,950,943.00)	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	127,534,628.00		127,534,628.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	(3,069,513.00)		(3,069,513.00)	0.00	0.00	0.00
Motor Vehicles	1350	53,207,237.00		53,207,237.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	(36,439,676.00)		(36,439,676.00)	0.00	0.00	0.00
Property Under Capital Lease	1370	47,883,747.00		47,883,747.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	(34,538,632.00)		(34,538,632.00)	0.00	0.00	0.00
Audiovisual Materials	1381	103,577.00		103,577.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	(102,719.00)		(102,719.00)	0.00	0.00	0.00
Computer Software	1382	13,673,913.00		13,673,913.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	(12,383,667.00)		(12,383,667.00)	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		1,680,552,167.00	0.00	1,680,552,167.00	0.00	0.00	0.00
Total Capital Assets		1,813,431,312.00	0.00	1,813,431,312.00	0.00	0.00	0.00
Total Assets		2,176,586,577.00	0.00	2,176,586,577.00	0.00	0.00	591,194.83
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES							
Current Liabilities:							
Accrued Salaries and Benefits	2110	11,878,872.00		11,878,872.00	0.00	0.00	127,292.16
Payroll Deductions and Withholdings	2170	37,470,125.00		37,470,125.00	0.00	0.00	0.00
Accounts Payable	2120	9,458,416.00		9,458,416.00	0.00	0.00	55,608.84
Judgments Payable	2130			0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	1,343,557.00		1,343,557.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150			0.00	0.00	0.00	0.00
Sales Tax Payable	2260	22,824.00		22,824.00	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	4,437,536.00		4,437,536.00	0.00	0.00	120,005.02
Current Notes Payable	2250			0.00	0.00	0.00	0.00
Deferred Revenues	2410	6,942,214.00		6,942,214.00	0.00	0.00	231,896.00
Estimated Unpaid Claims - Self-Insurance Program	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
Total Current Liabilities		71,553,544.00	0.00	71,553,544.00	0.00	0.00	534,202.02
Long-Term Liabilities							
Portion Due Within One Year:							
Notes Payable	2310	3,861,911.00		3,861,911.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	7,051,478.00		7,051,478.00	0.00	0.00	0.00
Bonds Payable	2320	2,910,000.00		2,910,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	11,423,063.00		11,423,063.00	0.00	0.00	0.00
Lease-Purchase Agreements 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 Liability	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
Due Within One Year		25,246,452.00	0.00	25,246,452.00	0.00	0.00	0.00
Portion Due After One Year:							
Notes Payable	2310			0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	5,494,787.00		5,494,787.00	0.00	0.00	0.00
Bonds Payable	2320	19,075,000.00		19,075,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	77,978,468.00		77,978,468.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	10,193,663.00		10,193,663.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	11,468,589.00		11,468,589.00	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
Due in More than One Year		124,210,507.00	0.00	124,210,507.00	0.00	0.00	0.00
Total Long-Term Liabilities		149,456,959.00	0.00	149,456,959.00	0.00	0.00	0.00
Total Liabilities		221,010,503.00	0.00	221,010,503.00	0.00	0.00	534,202.02
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION							
Net Investment in Capital Assets	2770	1,777,556,490.00		1,777,556,490.00	0.00	0.00	0.00
Restricted For:							
Categorical Carryover Programs	2780	2,575,386.00		2,575,386.00	0.00	0.00	0.00
Food Service	2780	9,015,846.00		9,015,846.00	0.00	0.00	0.00
Debt Service	2780	704,439.00		704,439.00	0.00	0.00	0.00
Capital Projects	2780	204,092,178.00		204,092,178.00	0.00	0.00	0.00
Other Purposes	2780	151,595.00		151,595.00	0.00	0.00	0.00
Unrestricted	2790	(38,519,866.00)		(38,519,866.00)	0.00	0.00	56,992.81
Total Net Position		1,955,576,074.00	0.00	1,955,576,074.00	0.00	0.00	56,992.81

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, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			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	554,853,909.00	3,828,748.00			(551,025,161.00)			
Student Personnel Services	6100	39,841,312.00			(39,841,312.00)				
Instructional Media Services	6200	9,863,882.00			(9,863,882.00)				
Instruction and Curriculum Development Services	6300	17,593,504.00			(17,593,504.00)				
Instructional Staff Training Services	6400	13,985,950.00			(13,985,950.00)				
Instructional-Related Technology	6500	11,798,584.00			(11,798,584.00)				
Board	7100	4,823,638.00			(4,823,638.00)				
General Administration	7200	5,572,421.00			(5,572,421.00)				
School Administration	7300	51,155,929.00	4,802,201.00		(46,353,728.00)				
Facilities Acquisition and Construction	7400	9,984,021.00			(4,217,317.00)				
Fiscal Services	7500	4,000,481.00			(4,000,481.00)				
Food Services	7600	47,287,304.00	10,737,652.00		(5,175,459.00)				
Central Services	7700	12,420,949.00	31,374,193.00		(12,420,949.00)				
Student Transportation Services	7800	32,236,101.00	10,664,561.00		(21,571,540.00)				
Operation of Plant	7900	76,884,824.00			(76,884,824.00)				
Maintenance of Plant	8100	21,229,215.00			(21,229,215.00)				
Administrative Technology Services	8200	5,106,634.00			(5,106,634.00)				
Community Services	9100	4,413,920.00			(4,413,920.00)				
Interest on Long-Term Debt	9200	2,180,076.00			(2,180,076.00)				
Unallocated Depreciation/Amortization Expense*		54,194,861.00			(54,194,861.00)				
Total Governmental Activities		979,427,515.00	30,033,162.00		(912,253,456.00)				
<i>Business-Type Activities:</i>									
Self-Insurance Consortium									
Daycare Operations									
Other Business-Type Activity									
Total Business-Type Activities		0.00	0.00		0.00				
Total Primary Government		979,427,515.00	30,033,162.00		(912,253,456.00)				
<i>Component Units:</i>									
Major Component Unit Major Component Unit Name									
Major Component Unit Major Component Unit Name									
Total Nonmajor Component Units		3,781,696.44	12,008.38						
Total Component Units		3,781,696.44	12,008.38						

General Revenues:

Taxes:		
Property Taxes, Levied for Operational Purposes	386,470,805.00	0.00
Property Taxes, Levied for Debt Service		0.00
Property Taxes, Levied for Capital Projects	85,226,521.00	0.00
Local Sales Taxes		0.00
Grants and Contributions Not Restricted to Specific Programs		0.00
Investment Earnings	396,484,820.00	3,247,051.52
Miscellaneous	(1,118,020.00)	0.00
Special Items	8,536,377.00	78,959.78
Extraordinary Items		0.00
Transfers		0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	875,600,503.00	3,298,847.91
Change in Net Position	(36,652,953.00)	0.00
Net Position - July 1, 2012	1,992,229,027.00	171,907.20
Net Position - June 30, 2013	1,955,576,074.00	(204,919.43)

*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, 2013

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	8,401,765.89	0.00	32,485.84	0.00	0.00
Investments	1160	68,568,655.18	0.00	246,677.33	1,203,708.78	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	702,688.27	0.00	13,041,589.30	7,599,877.11	0.00
Interest Receivable on Investments	1170	149,805.48	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	20,065,981.09	0.00	46,740.75	1,448.05	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	3,829,457.44	0.00	0.00	0.00	0.00
Inventory	1150	4,319,155.34	0.00	0.00	0.00	0.00
Prepaid Items	1230	1,716,145.26	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	275,490.52	0.00	0.00	0.00	0.00
Total Assets		108,029,144.47	0.00	13,367,493.22	8,805,033.94	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		108,029,144.47	0.00	13,367,493.22	8,805,033.94	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	11,878,871.68	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	32,561,987.48	0.00	3,319,174.10	1,349,396.91	0.00
Accounts Payable	2120	2,545,014.09	0.00	697,421.45	20,017.93	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	22,823.90	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	698.20	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	3,960,315.75	0.00	369,287.31	37,708.79	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	3,365,332.48	6,199,238.98	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	16,902.43	0.00	5,616,277.88	998,671.33	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		50,986,613.53	0.00	13,367,493.22	8,805,033.94	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	4,319,155.34	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	1,716,145.26	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	6,035,300.60	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
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	2,575,386.13	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
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	2,120,132.66	0.00	0.00	0.00	0.00
Restricted for	2729	19,598,984.75	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	24,294,503.54	0.00	0.00	0.00	0.00
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	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
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	19,335,626.68	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	19,335,626.68	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	7,377,100.12	0.00	0.00	0.00	0.00
Total Fund Balances	2700	57,042,530.94	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		108,029,144.47	0.00	13,367,493.22	8,805,033.94	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	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
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balance</i>	2710	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
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balance</i>	2720	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	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
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	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
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	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
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balance</i>	2710	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
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balance</i>	2720	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	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
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	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
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	259,075.74	0.00
Investments	1160	0.00	0.00	0.00	211,220,611.08	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	285,936.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	409,736.24	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	212,166,359.06	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	212,166,359.06	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	6,200,510.60	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	763,169.28	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	2,922,646.93	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	9,886,626.81	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	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
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	202,279,732.25	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	202,279,732.25	0.00
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	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
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	202,279,732.25	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	212,166,359.06	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	29,523.78	8,713,851.25
Investments	1160	0.00	0.00	0.00	18,037,319.37	299,276,971.74
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	1,786,665.96	23,416,756.64
Interest Receivable on Investments	1170	0.00	0.00	0.00	33,593.34	593,135.06
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	667,428.87	20,781,598.76
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	4,865,318.83	8,694,776.27
Inventory	1150	0.00	0.00	0.00	1,039,914.74	5,359,070.08
Prepaid Items	1230	0.00	0.00	0.00	5,257.00	1,721,402.26
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	275,490.52
Total Assets		0.00	0.00	0.00	26,465,021.89	368,833,052.58
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	26,465,021.89	368,833,052.58
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	11,878,871.68
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	39,566.60	37,470,125.09
Accounts Payable	2120	0.00	0.00	0.00	215,211.10	9,678,475.17
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	6.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	580,387.97	1,343,557.25
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	22,823.90
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	698.20
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	70,224.14	4,437,535.99
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	8,958,017.81	21,445,236.20
Internal Funds	2162	0.00	0.00	0.00	162.34	162.34
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	310,362.25	6,942,213.89
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	10,173,932.21	93,219,699.71
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	1,039,914.74	5,359,070.08
Prepaid Amounts	2712	0.00	0.00	0.00	5,257.00	1,721,402.26
Permanent Fund Principal	2713	0.00	0.00	0.00	151,595.49	151,595.49
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	1,196,767.23	7,232,067.83
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	2,575,386.13
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	704,438.98	704,438.98
Capital Projects	2726	0.00	0.00	0.00	1,812,445.76	204,092,178.01
Restricted for	2729	0.00	0.00	0.00	9,015,845.69	11,135,978.35
Restricted for	2729	0.00	0.00	0.00	0.00	19,598,984.75
Total Restricted Fund Balance	2720	0.00	0.00	0.00	11,532,730.43	238,106,966.22
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	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
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	3,561,592.02	3,561,592.02
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	19,335,626.68
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	3,561,592.02	22,897,218.70
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	7,377,100.12
Total Fund Balances	2700	0.00	0.00	0.00	16,291,089.68	275,613,352.87
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	26,465,021.89	368,833,052.58

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
For the Fiscal Year Ended June 30, 2013

Total Fund Balances - Governmental Funds 275,613,353.00

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

Capital assets used in governmental activities are not financial resources and are not reported; the cost of the assets is \$2,632,973,199, and the related accumulated depreciation is \$819,541,888 1,813,431,312.00

Internal service funds are used by management to charge the costs of risk management services to the individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position. 1,932,794.00

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

Bonds Payable	(21,985,000.00)	
Obligations under capital lease	(12,546,265.00)	
Other postemployment benefits	(11,468,589.00)	
Compensated absences	(89,401,531.00)	
		(135,401,385.00)

Total Net Position - Governmental Activities 1,955,576,074.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
REVENUES						
Federal Direct	3100	348,449.89	0.00	4,589,516.40	0.00	0.00
Federal Through State and Local	3200	2,988,940.67	0.00	66,090,362.39	4,858,883.92	0.00
State Sources	3300	317,461,616.38	0.00	214,631.63	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	386,470,805.09	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		20,631,392.93	0.00	0.00	0.00	0.00
Total Local Sources	3400	407,102,198.02	0.00	0.00	0.00	0.00
Total Revenues		727,901,204.96	0.00	70,894,510.42	4,858,883.92	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	512,073,817.59	0.00	36,213,829.99	2,304,957.20	0.00
Student Personnel Services	6100	30,184,234.51	0.00	9,418,038.19	135,511.55	0.00
Instructional Media Services	6200	9,485,372.94	0.00	276,811.62	1,098.23	0.00
Instruction and Curriculum Development Services	6300	9,576,434.26	0.00	7,269,178.19	662,549.56	0.00
Instructional Staff Training Services	6400	4,517,989.60	0.00	8,929,387.12	506,678.04	0.00
Instructional-Related Technology	6500	2,365,406.59	0.00	269,544.00	131,406.34	0.00
Board	7100	1,281,630.79	0.00	1,400.00	0.00	0.00
General Administration	7200	2,375,087.87	0.00	2,858,668.19	273,509.44	0.00
School Administration	7300	50,368,692.23	0.00	422,988.08	201,279.25	0.00
Facilities Acquisition and Construction	7410	493,751.06	0.00	10,500.00	0.00	0.00
Fiscal Services	7500	3,903,147.78	0.00	52,619.12	22,554.40	0.00
Food Services	7600	149,733.48	0.00	11,845.38	0.00	0.00
Central Services	7700	11,593,537.45	0.00	359,568.63	239,097.12	0.00
Student Transportation Services	7800	31,900,128.37	0.00	53,142.74	0.00	0.00
Operation of Plant	7900	76,669,440.23	0.00	131,739.72	113.43	0.00
Maintenance of Plant	8100	21,150,334.52	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	4,726,118.29	0.00	284,956.74	38,815.66	0.00
Community Services	9100	661,246.49	0.00	3,409,155.52	341,313.70	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	184,820.70	0.00	449,914.09	0.00	0.00
Other Capital Outlay	9300	2,131,169.24	0.00	470,723.19	0.00	0.00
Total Expenditures		775,792,093.99	0.00	70,894,510.42	4,858,883.92	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(47,890,889.03)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	315,928.42	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	44,090,000.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		44,405,928.42	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(3,484,960.61)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	60,527,491.54	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	57,042,530.93	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
<i>Issuance of Bonds</i>						
Premium on Sale of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	891	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Loans	893	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3730	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3770	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	892	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00	0.00	0.00	0.00
Transfers In	760	0.00	0.00	0.00	0.00	0.00
Transfers Out	3600	0.00	0.00	0.00	0.00	0.00
9700	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	85,226,521.15	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	(930,032.39)	0.00
Total Local Sources	3400	0.00	0.00	0.00	84,296,488.76	0.00
Total Revenues		0.00	0.00	0.00	84,296,488.76	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	11,757.61	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	8,115,253.54	0.00
Interest	720	0.00	0.00	0.00	799,422.72	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	41,034,481.93	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	49,960,915.80	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	34,335,572.96	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	440,292.54	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(33,583,978.88)	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(33,143,686.34)	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	1,191,886.62	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	201,087,845.63	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	202,279,732.25	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	4,937,966.29
Federal Through State and Local	3200	0.00	0.00	0.00	30,847,965.17	104,786,152.15
State Sources	3300	0.00	0.00	0.00	6,225,350.63	323,901,598.64
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	386,470,805.09
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	85,226,521.15
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	10,737,652.15	10,737,652.15
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	2,063,481.30	21,764,841.74
Total Local Sources	3400	0.00	0.00	0.00	12,801,133.35	504,199,820.13
Total Revenues		0.00	0.00	0.00	49,874,449.15	937,825,537.21
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	550,592,604.78
Student Personnel Services	6100	0.00	0.00	0.00	0.00	39,737,784.25
Instructional Media Services	6200	0.00	0.00	0.00	0.00	9,763,282.79
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	17,508,161.92
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	13,954,554.76
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	2,766,356.93
Board	7100	0.00	0.00	0.00	0.00	1,283,030.79
General Administration	7200	0.00	0.00	0.00	0.00	5,507,265.50
School Administration	7300	0.00	0.00	0.00	0.00	50,992,959.56
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	71,136.09	587,144.76
Fiscal Services	7500	0.00	0.00	0.00	5,051.23	3,983,372.53
Food Services	7600	0.00	0.00	0.00	46,520,528.22	46,682,107.08
Central Services	7700	0.00	0.00	0.00	0.00	12,192,203.20
Student Transportation Services	7800	0.00	0.00	0.00	0.00	31,953,271.11
Operation of Plant	7900	0.00	0.00	0.00	0.00	76,801,293.38
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	21,150,334.52
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	5,049,890.69
Community Services	9100	0.00	0.00	0.00	0.00	4,411,715.71
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	2,775,000.00	10,890,253.54
Interest	720	0.00	0.00	0.00	1,237,850.00	2,037,272.72
Dues and Fees	730	0.00	0.00	0.00	142,803.34	142,803.34
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	2,717,756.51	44,386,973.23
Other Capital Outlay	9300	0.00	0.00	0.00	3,059,879.32	5,661,771.75
Total Expenditures		0.00	0.00	0.00	56,530,004.71	958,036,408.84
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	(6,655,555.56)	(20,210,871.63)
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	1,086,100.50	1,086,100.50
Loss Recoveries	3740	0.00	0.00	0.00	0.00	315,928.42
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	440,292.54
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	44,090,000.00
Transfers Out	9700	0.00	0.00	0.00	(8,206,021.12)	(41,790,000.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(7,119,920.62)	4,142,321.46
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	(13,775,476.18)	(16,068,550.17)
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	30,066,565.86	291,681,903.03
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	16,291,089.68	275,613,352.86

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

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013**

Net Change in Fund Balances - Governmental Funds (16,068,548)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period. Depreciation expense = \$70,450,266, Capital purchases = \$48,799,558 (21,650,707)

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

Principal repayments:			
Bonds		2,775,000.00	
Capital leases		8,020,460.00	
Issuance of debt:			
Capital leases		(440,293.00)	10,355,167

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

These adjustments are as follows:

Compensated absences		2,542,824.00	
Other post-employment benefits		(3,134,857.00)	(592,033)

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

(6,405,944)

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

(2,290,888)

Change in Net Position of Governmental Activities (36,652,953)

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

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2013**

	Account Number	Business-Type Activities - Enterprise Funds							Other 921	Other 922	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ASRA Consortium 915	Other 921	Other 922					
ASSETS													
<i>Current Assets:</i>													
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	75,017.99
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,491,173.77
Accounts Receivable, Net	1190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	543,983.96
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,912.11
Due From Reinsurance	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,912.11
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
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,383,095.82
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	35,817.98
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
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
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,486,997.01
<i>Noncurrent Assets:</i>													
Cash with Fiscal/Service Agents	1114	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 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
Investments	1460	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 Noncurrent 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
Capital Assets:													
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
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
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
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
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
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
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
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
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
Motor Vehicles	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
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
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
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
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
Other Capital Assets, Net of 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
Total Capital 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
Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,486,997.01
DEFERRED OUTFLOWS OF RESOURCES													
Accumulated Decrease in Fair Value of Hedging Derivatives		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 Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES													
<i>Current Liabilities:</i>													
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
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
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
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
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
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
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	498,339.40
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
Deferred Revenues	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
Estimated Unpaid Claims - Self-Insurance Program	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
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	498,339.40
<i>Long-Term Liabilities</i>													
Portion Due Within One Year:													
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
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
Estimated Liability for Long-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	3,861,911.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,861,911.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due After One Year:													
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
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
Estimated Liability for Long-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	16,193,662.25
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,193,662.25
Due in More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,193,662.25
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,055,574.25
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,553,913.65
DEFERRED INFLOWS OF RESOURCES													
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION													
Net Investment in Capital Assets	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
Reserves for Unvested	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,932,723.88
Total Net Position	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,932,723.88

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2013

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	ABRA Consortium 915	Other 921	Other 922	Other Enterprise Funds		
OPERATING REVENUES										
3481	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
3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,588,689.70
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	0.00	0.00	0.00	0.00	0.00	0.00	3,588,689.70
OPERATING EXPENSES										
100	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
300	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
500	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
700	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	3,537,890.24
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,537,890.24
NONOPERATING REVENUES (EXPENSES)										
3430	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
3495	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
3780	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
790	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(41,697.44)
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,112.02
3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,300,000.00)
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	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	(2,290,887.98)
2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,213,681.86
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	0.00	0.00	0.00	0.00	1,932,793.88

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2013

	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	Other Enterprise Funds					
CASH FLOWS FROM OPERATING ACTIVITIES													
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,655,389.61
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,418,908.83)
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,501,505.44)
Payments to employees	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	(6,106,633.29)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,171,647.95)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES													0.00
Subsidies from operating grants	0.00	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 from other 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	(2,300,000.00)
Transfers to other 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	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	0.00	0.00	0.00	(2,300,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES													0.00
Proceeds from capital debt	0.00	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 contributions	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES													9,086,301.77
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(41,697.44)
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(573,182.87)
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,471,621.46
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(76,482.00)
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,044.48
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,017.99
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:													50,809.46
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
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:													0.00
Depreciation/Amortization 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
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:													15,618.56
(Increase) decrease in accounts 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	51,281.55
(Increase) decrease in interest 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	0.00
(Increase) decrease in 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	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	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	0.00	0.00	0.00	(1,418,908.83)
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	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	0.00	0.00	0.00	(2,568,743.03)
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	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	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	0.00	0.00	0.00	0.00	(2,301,505.44)
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,222,457.41)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,171,647.95)
Noncash investing, capital, and financing activities:													0.00
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
ESE 143

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2013

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Agency Funds 89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	8,189,024.01
Investments	1160	0.00	0.00	0.00	96,027.94
Accounts Receivable, Net	1130	0.00	0.00	0.00	960,963.38
Interest Receivable on Investments	1170	0.00	0.00	0.00	186.93
Due From Budgetary Funds	1141	0.00	0.00	0.00	195,581.68
Inventory	1150				0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	9,441,783.94
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	6,218.98
Accounts Payable	2120	0.00	0.00	0.00	102,984.60
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	410,119.73
Internal Accounts Payable	2290	0.00	0.00	0.00	8,922,460.63
Total Liabilities		0.00	0.00	0.00	9,441,783.94
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	
Total Net Position		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 POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X
ADDITIONS				
<i>Contributions:</i>				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00
<i>Investment Earnings:</i>				
Interest on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00
Total Additions		0.00	0.00	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00
Net Position - June 30, 2013	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 POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2013

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Units	Total Component Units
ASSETS					
<i>Current Assets:</i>					
Cash and Cash Equivalents	1110	0.00	0.00	156,149.01	156,149.01
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	124,387.31	124,387.31
Interest Receivable on Investments	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	262,512.86	262,512.86
Due from Other Agencies	1220	0.00	0.00	6,382.95	6,382.95
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	41,762.50	41,762.50
Total Current Assets		0.00	0.00	591,194.83	591,194.83
<i>Noncurrent Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00
Total Noncurrent Assets		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	0.00	0.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	591,194.83	591,194.83
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
<i>Current Liabilities:</i>					
Accrued Salaries and Benefits	2110	0.00	0.00	127,292.16	127,292.16
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	55,008.84	55,008.84
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
Sales Tax Payable	2260	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	120,005.02	120,005.02
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	231,896.00	231,896.00
Estimated Unpaid Claims - Self-Insurance Program	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
Total Current Liabilities		0.00	0.00	534,202.02	534,202.02
<i>Long-Term Liabilities</i>					
<i>Portion Due Within 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
Lease-Purchase Agreements 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 Liability	2360	0.00	0.00	0.00	0.00
Estimated PECCO 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
Due within One Year		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
Lease-Purchase Agreements 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 Liability	2360	0.00	0.00	0.00	0.00
Estimated PECCO 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
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	534,202.02	534,202.02
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	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	0.00	0.00
Other Purposes	2780	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	56,992.81	56,992.81
Total Net Position		0.00	0.00	56,992.81	56,992.81

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS
Major Component Unit Name
For the Fiscal Year Ended June 30, 2013

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

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	0.00
Change in Net Position	0.00
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
TOTAL NONMAJOR COMPONENT UNITS
for the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Charges for Services	Program Revenues			Net (Expense) Revenue and Changes in Net Position
				Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities	
Instruction	5000	1,727,490.52	9,171.44	5,950.00	0.00	(1,712,369.08)	
Student Personnel Services	6100	40,367.68	2,836.94	0.00	0.00	(37,530.74)	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	
Instruction and Curriculum Development Services	6300	1,275.00	0.00	0.00	0.00	(1,275.00)	
Instructional Staff Training Services	6400	2,912.11	0.00	0.00	0.00	(2,912.11)	
Instructional-Related Technology	6500	23,508.49	0.00	0.00	0.00	(23,508.49)	
Board	7100	489,312.96	0.00	0.00	0.00	(489,312.96)	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	
School Administration	7300	618,977.25	0.00	0.00	0.00	(618,977.25)	
Facilities Acquisition and Construction	7400	405,756.19	0.00	84,865.95	0.00	(320,890.24)	
Fiscal Services	7500	97,931.84	0.00	3,197.57	0.00	(94,734.27)	
Food Services	7600	4,761.40	0.00	0.00	0.00	(4,761.40)	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	45,888.71	0.00	0.00	0.00	(45,888.71)	
Operation of Plant	7900	280,740.90	0.00	0.00	0.00	(280,740.90)	
Maintenance of Plant	8100	33,959.52	0.00	0.00	0.00	(33,959.52)	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	5,468.51	0.00	0.00	0.00	(5,468.51)	
Interest on Long-Term Debt	9200	3,345.36	0.00	0.00	0.00	(3,345.36)	
Unallocated Depreciation/Amortization Expense*		0.00				0.00	
Total Component Unit Activities		3,781,696.44	12,008.38	94,013.52	0.00	(3,675,674.54)	

General Revenues:

Taxes:

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

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

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

0.00
0.00
0.00
0.00
3,247,051.52
0.00
78,959.78
0.00
0.00
(27,163.39)
3,298,847.91
(376,826.63)
171,907.20
(204,919.43)

*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, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	1,727,490.52	9,171.44	5,950.00	0.00	(1,712,369.08)
Student Personnel Services	6100	40,367.68	2,836.94	0.00	0.00	(37,530.74)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	1,275.00	0.00	0.00	0.00	(1,275.00)
Instructional Staff Training Services	6400	2,912.11	0.00	0.00	0.00	(2,912.11)
Instructional-Related Technology	6500	23,508.49	0.00	0.00	0.00	(23,508.49)
Board	7100	489,312.96	0.00	0.00	0.00	(489,312.96)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	618,977.25	0.00	0.00	0.00	(618,977.25)
Facilities Acquisition and Construction	7400	405,756.19	0.00	84,865.95	0.00	(320,890.24)
Fiscal Services	7500	97,931.84	0.00	3,197.57	0.00	(94,734.27)
Food Services	7600	4,761.40	0.00	0.00	0.00	(4,761.40)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	45,888.71	0.00	0.00	0.00	(45,888.71)
Operation of Plant	7900	280,740.90	0.00	0.00	0.00	(280,740.90)
Maintenance of Plant	8100	33,959.52	0.00	0.00	0.00	(33,959.52)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	5,468.51	0.00	0.00	0.00	(5,468.51)
Interest on Long-Term Debt	9200	3,345.36	0.00	0.00	0.00	(3,345.36)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		3,781,696.44	12,008.38	94,013.52	0.00	(3,675,674.54)

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	3,247,051.52
Investment Earnings	0.00
Miscellaneous	78,959.78
Special Items	0.00
Extraordinary Items	0.00
Transfers	(27,163.39)

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

Change in Net Position

Net Position - July 1, 2012	3,298,847.91
Net Position - June 30, 2013	(376,826.63)
	171,907.20
	(204,919.43)

*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 Pinellas County District School Board (the Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The Pinellas County School District (District) is considered part of the Florida system of public education. The governing body of the District is the Board, which is composed of seven elected members. The appointed Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Pinellas County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the 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 government-wide financial statements include the financial data of the District's component units.

- The Academie Da Vinci Charter School, Inc.
- Alfred Adler
- The Athenian Academy
- Ben Gamla
- Discovery Academy of Science
- Imagine Charter
- Imagine Middle School at St. Petersburg
- Mavericks (North) High of Pinellas County (Largo)
- Mavericks (South) High of Pinellas County (St. Petersburg)
- MYcroSchool
- Newpoint Charter School
- NewStart High School
- Pinellas Academy of Math & Science
- Pinellas Preparatory Academy, Inc
- Pinellas Primary
- Plato Academy Charter School (Clearwater)
- Plato Academy of Tarpon Springs
- Plato Academy (Seminole)
- Plato North Academy K-8 Charter School
- Plato Academy South K-8
- Windsor Preparatory Academy

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The charter schools are considered to be component units of the District, since they are fiscally dependent on the District to levy taxes for their support.

The financial data reported on the accompanying statements was derived from the charter schools' audited financial statements for the fiscal year ended June 30, 2013. The audit reports are filed in the District's administrative offices.

➤ **Basis of Presentation**

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

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

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

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, reconciliations are presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- ARRA Economic Stimulus Fund – to account for funds received under the American Recovery and Reinvestment Act (ARRA) that are used for specific purposes.
- 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 – a proprietary fund used to account for the District's individual self-insurance program which is a different type of fund.
 - 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.
 - Capital Projects Funds – to account for sale of property, special act bonds and charter school capital outlay.
 - Agency Funds – a fiduciary fund, which is a different type of fund, used to account for resources of the school internal funds, which are used to administer monies collected at several schools in connection with school, student, athletic, class, and club activities, in addition to accounting for resources held by the District as custodian for others.
- **Basis of Accounting**

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

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

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Governmental Accounting Standards Board. The proprietary fund distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services. The principal operating revenues of the District's internal service fund are charges for workers' compensation, general liability, and auto liability self-insurance and claims. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

➤ **New Pronouncements**

The GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* effective for reporting periods beginning after December 15, 2011. The statements establish accounting and financial reporting standards, and provide guidance for the statement of net position to include deferred outflows of resources, deferred inflows of resources, and the elements of net position as introduced and defined in GASB Concepts Statement No. 4, *Elements of Financial Statements*.

➤ **Deposits and Investments**

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. These funds are reported at fair value. Types and amounts of investments held at fiscal year-end are described in a subsequent note on investments.

➤ **Inventories**

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

➤ **Use of Estimates**

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

➤ **Capital Assets**

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Interest costs incurred during construction of capital assets are not considered 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 capital assets is described in a subsequent note.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

➤ **Long Term Liabilities**

Long-term liabilities that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. In the governmental financial statements, bonds and other long-term liabilities 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 liabilities for the current year are reported in a subsequent note.

➤ **State Revenue Sources**

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

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

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay (PECO) money, to the District on an annual basis. The District 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 PECO 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.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

➤ **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 tax levy, for the 2012-13 fiscal year on September 11, 2012. Tax bills are mailed in October; and taxes are payable between November 1 of the year assessed and March 31 of the following year, at discounts of up to 4 percent for early payment.

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

Property tax revenues are recognized in the government-wide financial statements when the School Board adopts the tax levy. Property tax revenues are recognized in the governmental financial statements when the District receives taxes, except that revenue is accrued for taxes collected by the Pinellas County Tax Collector at fiscal year-end but not yet remitted to the District. Any delinquent taxes collected after June 30, relating to June of that fiscal year, are accrued and delinquent tax revenue deferral is recorded. Millages 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.

Note 2 – BUDGETARY COMPLIANCE AND ACCOUNTABILITY (Continued)

Budgetary Information (Continued)

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

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

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

Note 3 – INVESTMENTS

As of June 30, 2013, the School Board had the following investments: (Modified duration is in years)

Pinellas County School Board
Investment Maturities Schedule
Disclosure by TYPE
30-Jun-13

<u>Investment</u>	<u>Fair Value</u>	<u>6 months or less</u>	<u>Greater than 6 months to 2 years</u>	<u>Greater than 2 years to 4 years</u>	<u>Greater than 4 years to 6 years</u>
Deposits in Bank	\$9,064,360	\$9,064,360			
Money Market Fund	35,493,138	35,493,138			
SBA Local Govt Investment Pool	167,549	167,549			
SBA Fund B	589,726			589,726	
Core Fund (Other Pooled Investments)	26,319,979		26,319,979		
Non US Government/GSE Investments					
Corporate Asset Backed Securities	52,153,776	19,645,343	32,508,433		
Corporate Asset Backed Securities Floating Rate	13,663,860		13,663,860		
Corporate Mortgage Backed Securities	57,617,333	31,949,069	25,668,264		
United States Government, Agencies and Instrumentalities:					
Collateralized Mortgage Obligations Corporate Bonds	124,477,724	597,188	100,127,978	19,078,481	4,674,078
Collateralized Mortgage Obligations Floating Rate ^a	2,000,020			2,000,020	
Total Investments Primary Government	<u>\$321,547,464</u>	<u>\$96,916,646</u>	<u>\$198,288,514</u>	<u>\$21,668,226</u>	<u>\$4,674,078</u>

➤ **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 all investments that are not money market investments, i.e. highly liquid.

Note 3 – INVESTMENTS (Continued)

As of June 30, 2013, the District had the following interest rate risk by Fund:

Pinellas County School Board
Investment Maturities Schedule
Disclosure by FUND
30-Jun-13

Investment	% of Total	Fair Value	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
Major Governmental Funds:						
General Funds	24.07%	\$77,397,376	\$23,323,108	\$47,728,601	\$5,215,603	\$1,125,064
<i>Capital Project Fund (Section 1011.71(2)):</i>						
Capital Improvement Funds	66.19%	212,825,931	64,147,219	131,243,261	14,341,772	3,093,680
Non Major Government Funds						
Other Capital Funds	2.54%	8,166,654	2,461,486	5,036,126	550,329	118,712
	2.66%	8,565,284	2,581,636	5,281,950	577,192	124,507
Proprietary Fund:						
Internal Service Fund	4.51%	14,496,192	4,369,253	8,939,359	976,860	210,720
Fiduciary Funds:						
Agency Fund	0.03%	96,028	28,943	59,218	6,471	1,396
Total Investments Primary Government*	100.00%	<u>\$321,547,464</u>	<u>\$96,916,646</u>	<u>\$198,288,514</u>	<u>\$21,668,226</u>	<u>\$4,674,078</u>

➤ **Credit Risk**

District policy allows for investments in US government, Government Sponsored Entities (GSEs) and securities that are collateralized. Investments that are not backed by the US government must have a top rating from a Nationally Recognized Statistical Rating Organization (NRSRO). District policies for investments in:

- The District's investment securities held at a custodian total \$249,912,713 and are reported at fair value. These investments had the top ratings by either Standard and Poor's or Moody's.
- Money market funds with the highest credit quality rating from a nationally recognized rating agency. As of June 30, 2013, the District had investments of \$43,907,990 in the First American Government Obligations, Federated Money Market Prime Obligations, Western Asset Institutional Cash Reserve, Morgan Stanley Prime, Government and Government Securities, Goldman Sachs Financial Square and Bank of America Money Market Reserves funds. All funds are rated AAAM by Standard and Poor's and Aaa-mf by Moody's.

Note 3 – INVESTMENTS (Continued)

- The District has investments with a fair value of \$26,319,979 in the Core Fund as of June 30, 2013. This fund was rated AAA-f by Moody's.

The District had \$167,549 invested in the State Board of Administration's Florida Prime fund, which is rated AAAM by Standard and Poor's. The District has \$527,266 book value, with a market value of \$589,726, remaining in State Board of Administration's Fund B. This fund is not rated. These funds are not accessible and are only released by the State Board of Administration when principal is returned on the underlying investments.

➤ **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.
- \$265,355,715 of the District's investment securities and money market funds are held by the District's custodial agent in the name of the District.

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	\$ 26,074,808	\$ 4,824,744
Capital Projects:		
Local Capital Improvement Section 1011.71(2)		2,979,543
Major Governmental funds		
Federal Funds	46,741	4,215,254
Federal Funds (ARRA)	1,448	6,278,508
Nonmajor Governmental Funds		
Capital Outlay		6,727,679
Food Service	666,559	2,646,945
Internal Service	1,383,096	500,000
Fiduciary funds	3,776	3,754
	\$ 28,176,427	\$ 28,176,427

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	\$ 44,090,000	\$ -
Capital Projects:		
Capital Improvement Section 1011.71(2)		25,391,557
Capital Improvement Section 1011.71(2) for 2 mill relief		8,192,422
Nonmajor Funds		
Sale of Property		6,727,679
Special Acts Bond		500,000
Charter School Capital Outlay		978,342
Internal Service		2,300,000
	\$ 44,090,000	\$ 44,090,000

Note 4 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (Continued)

The \$33,583,979 transfer made from the Capital Improvement Section 1011.71(2) Fund was to cover capital outlay expenditures that were incurred in the General Fund. Of that amount, \$8,192,422 was transferred to cover property liability insurance expenditures that were incurred in the General Fund. The \$6,727,679 transfer made from the sale of property and \$500,000 from the special acts bond was to fund property liability insurance expenditures that were incurred in the General Fund. The \$978,342 transfer from the Other Capital Projects Fund to the General Fund was to cover capital outlay disbursements to the charter schools. There was an Internal Funds transfer of \$2,300,000 to cover expenditures in the Operating Fund.

Note 5 – PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2013 tax roll for the 2012-2013 fiscal year.

	<u>Millages</u>	<u>Taxes Levied</u>
General Fund:		
Non-voted School Tax:		
Required Local Effort	5.554	\$ 327,081,132
Basic Discretionary Local Effort	0.748	44,050,538
		0
Voted School Tax		0
Local Referendum	0.500	29,445,547
Total General Fund:	<u>6.802</u>	<u>400,577,217</u>
Capital Projects Fund:		
Non-voted Tax:		
Local Capital Improvements	1.500	88,336,640
	<u>8.302</u>	<u>488,913,857</u>

Note 6 – CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the table below:

	Beginning Balance	Additions	Deletions	Ending Balance
Government Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 97,151,873	61,205		\$ 97,213,078
Land Improvements	22,717,599			22,717,599
Construction in Progress	9,186,110	12,244,239	8,481,880	12,948,468
Total Capital Assets Not Being Depreciated	129,055,582	12,305,443	8,481,880	132,879,145
Capital Assets Being Depreciated:				
Buildings and Fixed Equipment	2,209,545,431	29,596,385	3,809,279	2,235,332,537
Relocatables	13,820,661	17,800		13,838,461
Improvements other than Building	8,339,919	180,036		8,519,955
Furniture, Fixtures and Equipment	120,475,688	13,180,333	6,121,393	127,534,628
Motor Vehicles	51,942,139	1,311,533	46,435	53,207,237
Property Under Capital Lease	47,443,454	440,293		47,883,747
Audio Visual and Computer Software	13,859,469	249,616	331,596	13,777,490
Total Capital Assets Being Depreciated	2,465,426,761	44,975,995	10,308,702	2,500,094,054
Less Accumulated Depreciation for:				
Buildings and Fixed Equipment	586,505,446	45,162,491	1,978,381	629,689,556
Relocatables	10,761,033	500,354		11,261,387
Furniture, Fixtures and Equipment	82,954,004	10,455,749	1,353,015	92,056,738
Improvements other than Building	2,501,516	567,997		3,069,513
Motor Vehicles	33,082,894	3,735,742	378,960	36,439,676
Property Under Capital Lease	25,265,913	9,272,719		34,538,632
Audio Visual and Computer Software	11,923,573	755,214	192,401	12,486,386
Total Accumulated Depreciation	752,994,379	70,450,266	3,902,757	819,541,888
Total Capital Assets Being Depreciated, Net	1,712,432,382	(25,474,270)	6,405,945	1,680,552,168
Governmental Activities Capital Assets, Net	\$ 1,841,487,964	\$ (13,168,827)	\$ 14,887,825	\$ 1,813,431,312

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	\$ 3,859,438
Pupil personnel services	71,219
Instructional media services	93,087
Instruction and curriculum development services	71,503
Instructional staff training	21,105
Instructional related technology	9,030,206
Board of Education	1,954
General administration	63,068
School administration	27,441
Facilities acquisition and construction	8,147,334
Fiscal services	14,295
Food services	588,452
Central services	221,294
Pupil transportation services	264,572
Operation of plant	59,066
Maintenance of plant	72,337
Administrative technology	53,110
Community services	1,869
Unallocated	47,788,917
	<hr/>
	\$ 70,450,266

Note 7 – CHANGES IN SHORT TERM DEBT

There were no Tax anticipation notes sold in the 2012-2013 fiscal year.

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 \$44,770,897.

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

	Total	Principal	Interest
2014	\$ 7,532,272	\$ 7,051,478	\$ 480,794
2015	4,720,844	4,523,185	197,659
2016	956,818	923,862	32,956
2017	49,170	47,739	1,430
	<u>\$ 13,259,104</u>	<u>\$ 12,546,264</u>	<u>\$ 712,840</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

Annual debt service requirements for the bonds payable as of June 30, 2013, are as follows:

	Amount	Interest Rates (Percent)	Maturity
State School Bonds:			
Series 2010-A, Refunding	\$ 120,000	4.5-5	2021
Series 2005-B, Refunding	21,865,000	5	2020
Total Bonds payable	<u>\$ 21,985,000</u>		

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

Note 9 – BONDS PAYABLE (Continued)

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

	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 4,009,100	\$ 2,910,000	\$ 1,099,100
2015	3,988,600	3,035,000	953,600
2016	4,001,850	3,200,000	801,850
2017	4,011,850	3,370,000	641,850
2018	3,993,350	3,520,000	473,350
2019-2021	6,400,600	5,950,000	450,600
	<u>\$ 26,405,350</u>	<u>\$ 21,985,000</u>	<u>\$ 4,420,350</u>

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>
Governmental Activities:					
Compensated absences payable	\$ 91,944,355	\$ 8,376,918	\$ 10,919,742	\$ 89,401,531	\$ 11,423,063
Estimated insurance claims payable	16,656,199	1,383,096	3,983,721	14,055,574	3,861,911
Bonds payable	24,760,000		2,775,000	21,985,000	2,910,000
Post employment health care benefits	8,333,732	5,410,299	2,275,442	11,468,589	
Obligations under capital leases	20,126,432	440,293	8,020,460	12,546,265	7,051,478
Total	<u>\$ 161,820,718</u>	<u>\$ 15,610,606</u>	<u>\$ 27,974,365</u>	<u>\$ 149,456,959</u>	<u>\$ 25,246,452</u>

For the governmental activities, compensated absences and other post-employment health care benefits 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 2012-13 fiscal year budget as a result of purchase orders outstanding as of June 30, 2013. This amount is disclosed in Note 20.

Note 12 - SCHEDULE OF STATE REVENUE SOURCES

The District's State revenue for the year ended June 30, 2013 was as follows:

Florida Education Finance Program	\$ 168,918,585
Categorical Education Program	
Excellent Teacher	-
Class size reduction	114,099,979
Workforce development program	25,514,460
Adults with disabilities	281,303
Motor vehicle license tax (Capital outlay and Debt service)	4,565,111
Food service supplement	507,246
Pari-mutuel tax	223,250
Mobile home license tax	541,101
District discretionary lottery funds	-
Florida school recognition	4,979,132
Voluntary Pre-K	1,447,876
Gross receipts tax (Public Education Capital Outlay)	-
Charter school capital outlay	978,342
Miscellaneous	1,845,212
	<u>\$ 323,901,598</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, (FRS), a State administered cost-sharing multiple-employer defined benefit retirement plan (Plan). Plan provisions are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code, wherein Plan eligibility, contributions, and benefits are described in detail.

Essentially all regular employees of participating employers are eligible and must enroll as members of the Plan. Benefits vest at specified number of years of service depending on the employee's classification. Generally, members are eligible for normal retirement benefits at age 62 with six years of service or at any age after 30 years of service, which may include up to four years of credit for military service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of service. The Plan also includes an early retirement provision, but imposes a penalty for each year a member retires before the specified retirement age. The Plan provides retirement, disability, and death benefits and annual cost of living adjustments, as well as supplements for certain employees to cover social security benefits lost by virtue of retirement system membership.

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

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

Note 13 - STATE RETIREMENT PROGRAM (Continued)

➤ **Funding Policy**

The contribution rates for Plan members are established, and may be amended, by the State of Florida. During the 2012-2013 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	3.00	5.18
County elected officers	3.00	10.23
Senior management service class	3.00	6.30
Special risk	3.00	14.90
Re-employed retiree	3.00	5.18
Teachers' retirement system, plan E	6.25	11.35
State and County officers and employee's Retirement system, plan B	4.00	9.10
Differed retirement option plan	0.00	5.44

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

The District's liability for participation in the Plan is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions to the Plan (including employee contributions) for the fiscal years ended June 30, 2011, 2012, and 2013 totaled \$60,835,543, \$40,131,586 and \$41,940,208 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) / 403(b) qualified retirement plan. Participation is required for employees that are retiring, terminating or entering DROP and have accumulated at least \$2,500 of eligible terminal leave benefits. Contributions to the plan are made on a pre-tax basis. The maximum plan contribution cannot exceed 100% of plan year compensation or \$49,000, whichever is less. Federal income taxes on this compensation are deferred until distributions are taken. Employee contributions to the 401(a) plan were \$10,507,246 and employee contributions to the 403(b) were \$699,886 for the period ended June 30, 2013.

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, 2013 were \$10,182,455 and \$2,118,539 respectively.

Note 14 - TAX DEFERRAL PLANS AND OTHER BENEFITS (Continued)

In addition, the District has available a Roth 403(b) that employees may elect. Contributions to the Roth 403(b) totaled \$1,387,753 for 2013.

The District makes contributions to employees' health insurance payments based upon elected coverage. The total amount contributed on behalf of the employees, for the year ended June 30, 2013 was \$93,781,718.

Note 15 – CONSTRUCTION CONTRACT COMMITMENTS

There were no major construction contract commitments as of fiscal year-end 2012-2013. Student enrollment has been declining over the past several years and the State has not allocated any money for “new construction”. The Capital Outlay dollars that were spent were on Minor Capital Outlay projects, Maintenance projects and Infrastructure projects. Some examples would include roof replacements, chiller installations, replacement of ceilings, lights, and various other undertakings.

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.

As of June 30, 2013, a liability of \$14,055,574 was recorded for estimated insurance claims payable for claims incurred, but not reported for worker’s compensation, general liability, and vehicle liability. The estimated insurance claims payable were recorded using the gross method, which was actuarially determined.

Note 16 - RISK MANAGEMENT PROGRAMS (Continued)

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

	<u>Beginning of Year</u>	<u>Claims</u>	<u>Claims Payments</u>	<u>End of Year</u>
2012	16,747,136	3,491,720	(3,582,887)	16,655,969
2013	16,655,969	1,383,096	(3,983,491)	14,055,574

Property protection, boiler and machinery, errors and omissions, employment practices liabilities, employee dishonesty, and other coverages deemed necessary by the Board are provided through purchased commercial insurance with deductibles for each line of coverage. In addition, health, dental, life and income protection coverage for District employees were offered through purchased commercial insurance. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

Note 17 – POST EMPLOYMENT HEALTH CARE BENEFITS

➤ **Plan Description**

The Post-employment 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 Post-employment Health Care Benefits Plan does not issue a stand-alone report, and is not included in the report of a Public Employee Retirement System (PERS) or another entity.

➤ **Funding Policy**

For the Post-employment 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 Post-employment Benefit (OPEB) costs or the net OPEB obligation.

For the 2012-13 fiscal year, retirees and eligible dependents received post-employment health care benefits. The District provided required contributions of \$2,275,442 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 \$5,729,788. Required contributions are based on projected pay-as-you-go financing.

Note 17 – POST EMPLOYMENT HEALTH CARE BENEFITS (Continued)

➤ **Annual OPEB Cost and Net OPEB Obligation**

The following table shows the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

		Fiscal Year ending June 30, 2013	
(1)	Normal Cost	\$	3,202,832
(2)	Amortization of Unfunded Accrued Liability		1,965,041
(3)	Interest		206,715
(4)	Annual Required Contribution		5,374,588
(5)	Interest on Net OPEB Obligation (NOO)		333,349
(6)	Amortization of NOO		(297,638)
(7)	Total Expense or Annual OPEB Cost (AOC)		5,410,299
(8)	Actual Contribution Toward OPEB Cost		(2,275,442)
(9)	Increase in NOO		3,134,857
(10)	NOO Beginning of Year		8,333,732
(11)	NOO End Of Year	\$	11,468,589

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, 2013 and the two preceding years, are as follows:

Fiscal Year	AOC	Contribution	Contributed	NOO
2010/2011	\$ 3,521,317.00	\$ 3,024,442.00	\$ 0.86	\$ 8,293,017.00
2011/2012	3,528,870	3,488,155	98.8%	8,333,732
2012-2013	\$ 5,410,299.00	\$ 2,275,442.00	\$ 0.42	\$ 11,468,589.00

➤ **Funded Status and Funding Progress**

As of June 30, 2013, the actuarial accrued liability for benefits was \$49,237,265, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$49,237,265 and funded ratio of 0%. The covered payroll (annual payroll for active participating employees) was \$548,933,598 for the 2012-13 fiscal year and the ratio of the unfunded actuarial accrued liability to the covered payroll was 9.0%.

Note 17 – POST EMPLOYMENT HEALTH CARE BENEFITS (Continued)

➤ Actuarial Methods and Assumptions

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

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

The actuarial assumptions also included a payroll growth rate of 3.5 percent per year, general inflation of 2.5 percent, and an annual healthcare cost trend rate of 8.5 percent pre-Medicare and 7.0 percent post-Medicare initially for the 2012-13 fiscal year, reduced to an ultimate rate of 5.5 percent for the fiscal year ending June 30, 2022.

The initial unfunded actuarial accrued liability and gains/losses are being amortized as a level percentage of the projected payroll on a closed basis over 30 years. The remaining amortization period on the initial unfunded actuarial accrued liability as of June 30, 2013 was 24 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. The District does not believe that any significant liabilities would result from any review of its expenditures of Federal programs.

Note 20 – FUND BALANCE REPORTING

The District follows GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, for fund balance reporting.

The District reports its governmental fund balances in the following categories, as applicable:

- **Nonspendable** – The net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash. Examples of items that are not in spendable form include inventory, prepaid amounts, long-term amounts of loans and notes receivable, and property acquired for resale. The District classifies its amounts reported as inventories, prepaid amounts and the fund balance for the permanent fund as nonspendable.
- **Restricted** – The portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance. The District classifies most of its fund balances other than General Fund as restricted, as well as unspent State categorical and earmarked educational funding reported in the General Fund, that are legally or otherwise restricted.
- **Committed** – The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority (i.e., the district school board). These amounts cannot be used for any other purpose unless the district school board removes or changes the specified use by taking the same action it employed to previously commit the amounts. The District did not have any committed fund balances as of June 30, 2013.
- **Assigned** – The portion of fund balance that is intended to be used for specific purposes, but is neither restricted nor committed. Assigned amounts include those that have been set aside for a specific purpose by an authorized government body or official, but the constraint imposed does not satisfy the criteria to be classified as restricted or committed. This category includes any remaining positive amounts, for governmental funds other than the General Fund, not classified as nonspendable, restricted, or committed. The District also classifies amounts as assigned that are constrained to be used for specific purposes based on action of the Superintendent and Chief Financial Officer and not included in other categories.
- **Unassigned** – The portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

Note 20 – FUND BALANCE REPORTING

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

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

<u>Nonspendable (271X):</u>	
General Fund:	
Inventory	\$ 4,319,155.34
Pre-paid Expenditures	1,716,145.26
Permanent Fund Endowment (Blair Estate)	151,595.49
Food Service:	
Inventory	1,039,914.74
Pre-paid Expenditures	5,257.00
Total Nonspendable	\$ 7,232,067.83

- 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.
- Committed: The District currently has no funds classified as *Committed*.
- Restricted: 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.

<u>Restricted (272X):</u>	
General Fund:	
Restricted State Carryovers	\$ 2,575,386.13
Referendum	2,120,132.66
Workforce Education pTEC's	10,191,472.07
Workforce Education Career Adult	9,407,512.68
Debt Service	704,438.98
Capital Outlay Except Fund 0391	204,092,178.01
Food Service	9,015,845.69
Total Restricted	\$ 238,106,966.22

Note 20 – FUND BALANCE REPORTING (Continued)

- Assigned for General Fund and Capital Projects:

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

Assigned (274X):

<i>General Fund:</i>	
Encumbrances	\$ 7,260,202.19
Central Printing	817,556.62
Carryforwards	11,257,867.87
<i>Capital Outlay</i>	
Fund 0391	<u>3,561,592.02</u>
Total Assigned	\$ 22,897,218.70

- Unassigned:

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

Unassigned (275X):

<i>General Fund:</i>	
Contingency	<u>7,377,100.12</u>
Total Unassigned	\$ 7,377,100.12
<hr/>	
<i>Total Ending Fund Balance</i>	<u>\$275,613,352.87</u>

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION -
 SCHEDULE OF FUNDING PROGRESS
 OTHER POST-EMPLOYMENT BENEFITS PLAN
 June 30, 2013

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	0.00	43,156,329.00	43,156,329.00		573,422,403.00	7.53%
6/30/2011	0.00	30,367,852.00	30,367,852.00		579,119,812.00	5.24%
6/30/2012	0.00	31,732,418.00	31,732,418.00		555,740,505.56	5.71%
6/30/2013	0.00	49,237,265.00	49,237,265.00		557,282,119.39	8.84%

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, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	320,000.00	348,450.00	348,449.89	(0.11)
Federal Through State and Local	3200	2,766,870.00	2,988,941.00	2,988,940.67	(0.33)
State Sources	3300	322,209,154.00	317,461,616.00	317,461,616.38	0.38
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	384,554,127.00	386,470,805.00	386,470,805.09	0.09
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		15,770,522.00	20,630,853.00	20,631,392.93	539.93
Total Local Sources	3400	400,324,649.00	407,101,658.00	407,102,198.02	540.02
Total Revenues		725,620,673.00	727,900,665.00	727,901,204.96	539.96
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	501,996,962.23	515,533,207.23	512,073,817.59	3,459,389.64
Student Personnel Services	6100	29,459,168.48	30,364,546.48	30,184,234.51	180,311.97
Instructional Media Services	6200	8,896,160.95	9,582,694.95	9,485,372.94	97,322.01
Instruction and Curriculum Development Services	6300	8,709,795.91	9,619,806.91	9,576,434.26	43,372.65
Instructional Staff Training Services	6400	4,311,916.48	4,550,098.48	4,517,989.60	32,108.88
Instructional-Related Technology	6500	2,209,320.00	2,425,734.00	2,365,406.59	60,327.41
Board	7100	2,860,515.63	1,313,738.63	1,281,630.79	32,107.84
General Administration	7200	2,548,443.29	2,440,447.29	2,375,087.87	65,359.42
School Administration	7300	48,657,815.89	50,925,517.89	50,368,692.23	556,825.66
Facilities Acquisition and Construction	7410	1,740,035.30	538,641.30	493,751.06	44,890.24
Fiscal Services	7500	3,864,544.63	3,981,959.63	3,903,147.78	78,811.85
Food Services	7600	60,400.00	149,734.00	149,733.48	0.52
Central Services	7700	11,345,610.00	12,125,932.00	11,593,537.45	532,394.55
Student Transportation Services	7800	30,689,041.39	31,925,159.39	31,900,128.37	25,031.02
Operation of Plant	7900	73,289,232.41	76,922,205.41	76,669,440.23	252,765.18
Maintenance of Plant	8100	20,306,936.77	22,371,038.77	21,150,334.52	1,220,704.25
Administrative Technology Services	8200	6,310,151.70	5,304,195.70	4,726,118.29	578,077.41
Community Services	9100	424,959.00	661,647.00	661,246.49	400.51
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720	3,000.00		0.00	0.00
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	184,820.70	184,820.70	184,820.70	0.00
Other Capital Outlay	9300	2,131,169.24	2,131,169.24	2,131,169.24	0.00
Total Expenditures		760,000,000.00	783,052,295.00	775,792,093.99	7,260,201.01
Excess (Deficiency) of Revenues Over (Under) Expenditures		(34,379,327.00)	(55,151,630.00)	(47,890,889.03)	7,260,740.97
OTHER FINANCING SOURCES (USES)					
<i>Issuance of Bonds</i>					
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740	300,000.00	315,928.00	315,928.42	0.42
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	25,500,000.00	44,090,000.00	44,090,000.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		25,800,000.00	44,405,928.00	44,405,928.42	0.42
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
				0.00	0.00
Net Change in Fund Balances		(8,579,327.00)	(10,745,702.00)	(3,484,960.61)	7,260,741.39
Fund Balances, July 1, 2012	2800	60,527,491.55	60,527,491.55	60,527,491.54	(0.01)
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	51,948,164.55	49,781,789.55	57,042,530.93	7,260,741.38

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, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student 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
Instructional-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	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 and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	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, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	8,655,317.00	11,245,215.00	4,589,516.40	(6,655,698.60)
Federal Through State	3200	63,514,846.00	100,175,816.00	66,090,362.39	(34,085,453.61)
State Sources	3300	0.00	0.00	214,631.63	214,631.63
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	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		72,170,163.00	111,421,031.00	70,894,510.42	(40,526,520.58)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	39,839,255.00	60,061,613.00	36,213,829.99	23,847,783.01
Student Personnel Services	6100	9,490,083.00	10,696,281.00	9,418,038.19	1,278,242.81
Instructional Media Services	6200	19,587.00	292,019.00	276,811.62	15,207.38
Instruction and Curriculum Development Services	6300	6,866,340.00	10,208,674.00	7,269,178.10	2,939,495.90
Instructional Staff Training Services	6400	6,427,055.00	16,065,700.00	8,929,887.12	7,135,812.88
Instructional-Related Technology	6500	62,692.00	290,283.00	269,544.00	20,739.00
Board	7100	0.00	3,315.00	1,400.00	1,915.00
General Administration	7200	1,402,495.00	3,050,867.00	2,858,668.19	192,198.81
School Administration	7300	125,209.00	480,475.00	422,988.08	57,486.92
Facilities Acquisition and Construction	7410	18,772.00	533,772.00	10,500.00	523,272.00
Fiscal Services	7500	51,273.00	55,973.00	52,619.12	3,353.88
Food Services	7600	13,891.00	13,882.00	11,845.38	2,036.62
Central Services	7700	848,337.00	1,015,948.00	359,568.63	656,379.37
Student Transportation Services	7800	45,163.00	924,967.00	53,142.74	871,824.26
Operation of Plant	7900	101,777.00	161,312.00	131,739.72	29,572.28
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	790,581.00	825,850.00	284,956.74	540,893.26
Community Services	9100	5,146,933.00	5,819,380.00	3,409,155.52	2,410,224.48
<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 and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	449,914.00	449,914.00	449,914.09	(0.09)
Other Capital Outlay	9300	470,806.00	470,806.00	470,723.19	82.81
Total Expenditures		72,170,163.00	111,421,031.00	70,894,510.42	40,526,520.58
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
				0.00	0.00
EXTRAORDINARY ITEMS					
				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	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, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State	3200	9,654,129.00	12,299,068.00	4,858,883.92	(7,440,184.08)
State Sources	3300	0.00	0.00	0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	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		9,654,129.00	12,299,068.00	4,858,883.92	(7,440,184.08)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	1,970,503.00	4,471,336.00	2,304,957.20	2,166,378.80
Student Personnel Services	6100	78,983.00	230,513.00	135,511.55	95,001.45
Instructional Media Services	6200	1,016.00	1,500.00	1,098.23	401.77
Instruction and Curriculum Development Services	6300	3,176,665.00	2,987,680.00	662,549.56	2,325,130.44
Instructional Staff Training Services	6400	1,871,195.00	1,883,801.00	506,678.04	1,377,122.96
Instructional-Related Technology	6500	536,936.00	680,960.00	131,406.34	549,553.66
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	779,966.00	813,823.00	273,509.44	540,313.56
School Administration	7300	194,269.00	338,828.00	201,279.25	137,548.75
Facilities Acquisition and Construction	7410	0.00	3,084.00	0.00	3,084.00
Fiscal Services	7500	23,482.00	25,372.00	22,554.40	2,817.60
Food Services	7600	37,597.00	37,597.00	0.00	37,597.00
Central Services	7700	321,789.00	322,457.00	239,097.12	83,359.88
Student Transportation Services	7800	29,290.00	0.00	0.00	0.00
Operation of Plant	7900	1,411.00	114.00	113.43	0.57
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	170,139.00	41,115.00	38,815.66	2,299.34
Community Services	9100	144,762.00	144,762.00	341,313.70	(196,551.70)
<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 and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	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	316,126.00	316,126.00	0.00	316,126.00
Total Expenditures		9,654,129.00	12,299,068.00	4,858,883.92	7,440,184.08
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	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, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student 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
Instructional-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	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 and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances					
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Special Revenue Funds			Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	29,523.78	0.00	0.00	29,523.78
Investments	1160	6,654,257.86	0.00	0.00	6,654,257.86
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	54,173.96	0.00	0.00	54,173.96
Interest Receivable on Investments	1170	12,877.35	0.00	0.00	12,877.35
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	666,841.72	0.00	0.00	666,841.72
Internal Funds	1142	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	4,419,213.40	0.00	0.00	4,419,213.40
Inventory	1150	1,039,914.74	0.00	0.00	1,039,914.74
Prepaid Items	1230	5,257.00	0.00	0.00	5,257.00
<i>Restricted Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Total Assets		12,882,059.81	0.00	0.00	12,882,059.81
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		12,882,059.81	0.00	0.00	12,882,059.81
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	39,566.60	0.00	0.00	39,566.60
Accounts Payable	2120	188,729.69	0.00	0.00	188,729.69
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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	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	70,224.14	0.00	0.00	70,224.14
Current Notes Payable	2250	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>					
Budgetary Funds	2161	2,212,159.70	0.00	0.00	2,212,159.70
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>					
Unearned Revenue	2410	310,362.25	0.00	0.00	310,362.25
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
Total Liabilities		2,821,042.38	0.00	0.00	2,821,042.38
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
<i>Nonspendable:</i>					
Inventory	2711	1,039,914.74	0.00	0.00	1,039,914.74
Prepaid Amounts	2712	5,257.00	0.00	0.00	5,257.00
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
Total Nonspendable Fund Balance	2710	1,045,171.74	0.00	0.00	1,045,171.74
<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	9,015,845.69	0.00	0.00	9,015,845.69
Restricted for	2729	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	9,015,845.69	0.00	0.00	9,015,845.69
<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
Total Committed Fund Balance	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 Fund	2744	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00
Total Fund Balances	2700	10,061,017.43	0.00	0.00	10,061,017.43
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		12,882,059.81	0.00	0.00	12,882,059.81

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Capital Projects Funds				
		Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	3,165.75	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	5.43	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	587.15	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	446,105.43	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets:</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	3,758.33	0.00	446,105.43	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	3,758.33	0.00	446,105.43	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	97,942.42	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	19,545.58	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	117,488.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	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
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	3,758.33	0.00	328,617.43	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	3,758.33	0.00	328,617.43	0.00
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	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
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	3,758.33	0.00	328,617.43	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	3,758.33	0.00	446,105.43	0.00

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, 2013

	Account Number	Capital Projects Funds				Total Nonmajor Capital Projects Funds
		Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	1,958,708.52	0.00	0.00	0.00	1,961,874.27
Investments	1160	0.00	0.00	0.00	8,565,284.16	8,565,284.16
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	1,732,492.00	1,732,492.00
Interest Receivable on Investments	1170	3,807.01	0.00	0.00	16,609.80	20,422.26
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	587.15
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	446,105.43
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets:</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		1,962,515.55	0.00	0.00	10,314,385.96	12,726,765.27
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		1,962,515.55	0.00	0.00	10,314,385.96	12,726,765.27
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	26,481.41	26,481.41
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	482,445.55	0.00	0.00	0.00	580,387.97
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	6,726,312.53	6,745,858.11
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		482,445.55	0.00	0.00	6,752,793.94	7,352,727.49
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	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
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	1,480,070.00	0.00	0.00	0.00	1,812,445.76
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	1,480,070.00	0.00	0.00	0.00	1,812,445.76
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	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
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	3,561,592.02	3,561,592.02
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	3,561,592.02	3,561,592.02
<i>Total Unassigned Fund Balance</i>						
	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	1,480,070.00	0.00	0.00	3,561,592.02	5,374,037.78
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		1,962,515.55	0.00	0.00	10,314,385.96	12,726,765.27

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, 2013

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	0.00	1,991,398.05
Investments	1160	151,464.10	16,075,445.10
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	1,786,665.96
Interest Receivable on Investments	1170	293.73	33,593.34
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	667,428.87
Internal Funds	1142	0.00	0.00
Due from Other Agencies	1220	0.00	4,855,318.83
Inventory	1150	0.00	1,039,914.74
Prepaid Items	1230	0.00	5,257.00
<i>Restricted Assets:</i>			
Cash with Fiscal/Service Agents	1114	0.00	0.00
Total Assets		151,757.83	26,465,021.89
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		151,757.83	26,465,021.89
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	39,566.60
Accounts Payable	2120	0.00	215,211.10
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	580,387.97
Sales Tax Payable	2260	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	70,224.14
Current Notes Payable	2250	0.00	0.00
<i>Due to Other Funds:</i>			
Budgetary Funds	2161	0.00	8,958,017.81
Internal Funds	2162	162.34	162.34
<i>Deferred Revenues:</i>			
Unearned Revenue	2410	0.00	310,362.25
Unavailable Revenue	2410	0.00	0.00
Total Liabilities		162.34	10,173,932.21
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	0.00	1,039,914.74
Prepaid Amounts	2712	0.00	5,257.00
Permanent Fund Principal	2713	151,595.49	151,595.49
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balance	2710	151,595.49	1,196,767.23
<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	704,438.98
Capital Projects	2726	0.00	1,812,445.76
Restricted for	2729	0.00	9,015,845.69
Restricted for	2729	0.00	0.00
Total Restricted Fund Balance	2720	0.00	11,532,730.43
<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
Total Committed Fund Balance	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	3,561,592.02
Permanent Funds	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
Total Assigned Fund Balance	2740	0.00	3,561,592.02
Total Unassigned Fund Balance	2750	0.00	0.00
Total Fund Balances	2700	151,595.49	16,291,089.68
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		151,757.83	26,465,021.89

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Special Revenue Funds			Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	30,847,965.17	0.00	0.00	30,847,965.17
State Sources	3300	526,228.00	0.00	0.00	526,228.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	10,737,652.15	0.00	0.00	10,737,652.15
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		1,966,718.49	0.00	0.00	1,966,718.49
Total Local Sources	3400	12,704,370.64	0.00	0.00	12,704,370.64
Total Revenues		44,078,563.81	0.00	0.00	44,078,563.81
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Student 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
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00
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	46,520,528.22	0.00	0.00	46,520,528.22
Central Services	7700	0.00	0.00	0.00	0.00
Student 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 and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	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	3,059,879.32	0.00	0.00	3,059,879.32
Total Expenditures		49,580,407.54	0.00	0.00	49,580,407.54
Excess (Deficiency) of Revenues Over (Under) Expenditures		(5,501,843.73)	0.00	0.00	(5,501,843.73)
OTHER FINANCING SOURCES (USES)					
<i>Issuance of Bonds</i>					
Premium on Sale of Bonds	3710	0.00	0.00	0.00	0.00
Discount 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
<i>Proceeds of Lease-Purchase Agreements</i>					
Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
<i>Loans</i>					
Sale of Capital Assets	3720	0.00	0.00	0.00	0.00
Loss Recoveries	3730	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3770	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00
Discount 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
<i>Refunding Lease-Purchase Agreements</i>					
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	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		(5,501,843.73)	0.00	0.00	(5,501,843.73)
Fund Balances, July 1, 2012	2800	15,562,861.16	0.00	0.00	15,562,861.16
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	10,061,017.43	0.00	0.00	10,061,017.43

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

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013**

	Account Number	SBE/COSI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Debt Service Funds			Total Nonmajor Debt Service Funds
					Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	
REVENUES								
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	3,951,846.24	0.00	0.00	0.00	0.00	3,951,846.24	0.00
<i>Local Sources:</i>								
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		3,951,846.24	0.00	0.00	0.00	0.00	3,951,846.24	0.00
EXPENDITURES								
<i>Current:</i>								
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Centers Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>								
Retirement of Principal	710	2,775,000.00	0.00	0.00	0.00	0.00	2,775,000.00	0.00
Interest	720	1,237,850.00	0.00	0.00	0.00	0.00	1,237,850.00	0.00
Dues and Fees	730	140,390.95	0.00	0.00	0.00	0.00	140,390.95	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		4,153,240.95	0.00	0.00	0.00	0.00	4,153,240.95	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(201,394.71)					(201,394.71)	
OTHER FINANCING SOURCES (USES)								
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Reserves	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9229)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS								
EXTRAORDINARY ITEMS								
Net Change in Fund Balances		(201,394.71)	0.00	0.00	0.00	0.00	(201,394.71)	0.00
Fund Balances, July 1, 2012	2800	905,833.69	0.00	0.00	0.00	0.00	905,833.69	0.00
Adjustment to Fund Balances	2881	6.00	0.00	0.00	0.00	0.00	6.00	0.00
Fund Balances, June 30, 2013	2700	704,438.98	0.00	0.00	0.00	0.00	704,438.98	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 CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Capital Projects Funds				
		Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	223,250.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	(2,001.61)	0.00	2,661.57	0.00
Total Local Sources	3400	0.00	(2,001.61)	0.00	2,661.57	0.00
Total Revenues		0.00	221,248.39	0.00	2,661.57	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	71,136.09	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	41,333.43	0.00	2,274,005.52	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	112,469.52	0.00	2,274,005.52	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	108,778.87	0.00	(2,271,343.95)	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	(500,000.00)	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	(500,000.00)	0.00	0.00	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	(391,221.13)	0.00	(2,271,343.95)	0.00
Fund Balances, July 1, 2012	2800	0.00	394,979.46	0.00	2,599,961.38	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	3,758.33	0.00	328,617.43	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 CHANGES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Capital Projects Funds				
		Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor Capital Projects Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	545,684.39	0.00	0.00	978,342.00	1,747,276.39
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		(5,148.29)	0.00	0.00	96,739.84	92,251.51
Total Local Sources	3400	(5,148.29)	0.00	0.00	96,739.84	92,251.51
Total Revenues		540,536.10	0.00	0.00	1,075,081.84	1,839,527.90
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	71,136.09
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	2,412.39	0.00	0.00	0.00	2,412.39
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	169,203.14	0.00	0.00	233,214.42	2,717,756.51
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		171,615.53	0.00	0.00	233,214.42	2,791,304.99
Excess (Deficiency) of Revenues Over (Under) Expenditures		368,920.57	0.00	0.00	841,867.42	(951,777.09)
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	1,086,100.50	1,086,100.50
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(7,706,021.12)	(8,206,021.12)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(6,619,920.62)	(7,119,920.62)
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		368,920.57	0.00	0.00	(5,778,053.20)	(8,071,697.71)
Fund Balances, July 1, 2012	2800	1,111,149.43	0.00	0.00	9,339,645.22	13,445,735.49
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	1,480,070.00	0.00	0.00	3,561,592.02	5,374,037.78

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, 2013

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	30,847,965.17
State Sources	3300	0.00	6,225,350.63
<i>Local Sources:</i>			
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	10,737,652.15
Impact Fees	3496	0.00	0.00
Other Local Revenue		4,511.20	2,063,481.20
Total Local Sources	3400	4,511.20	12,801,133.35
Total Revenues		4,511.20	49,874,449.15
EXPENDITURES			
<i>Current:</i>			
Instruction	5000	0.00	0.00
Student 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
Instructional-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administration	7200	0.00	0.00
School Administration	7300	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	71,136.09
Fiscal Services	7500	5,051.23	5,051.23
Food Services	7600	0.00	46,520,528.22
Central Services	7700	0.00	0.00
Student Transportation Services	7800	0.00	0.00
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	0.00
<i>Debt Service: (Function 9200)</i>			
Retirement of Principal	710	0.00	2,775,000.00
Interest	720	0.00	1,237,850.00
Dues and Fees	730	0.00	142,803.34
Miscellaneous	790	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	2,717,756.51
Other Capital Outlay	9300	0.00	3,059,879.32
Total Expenditures		5,051.23	56,530,004.71
Excess (Deficiency) of Revenues Over (Under) Expenditures		(540.03)	(6,655,555.56)
OTHER FINANCING SOURCES (USES)			
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans	3720	0.00	0.00
Sale of Capital Assets	3730	0.00	1,086,100.50
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	0.00
Transfers Out	9700	0.00	(8,206,021.12)
Total Other Financing Sources (Uses)		0.00	(7,119,920.62)
SPECIAL ITEMS			
		0.00	0.00
EXTRAORDINARY ITEMS			
		0.00	0.00
Net Change in Fund Balances		(540.03)	(13,775,476.18)
Fund Balances, July 1, 2012	2800	152,135.52	30,066,565.86
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2013	2700	151,595.49	16,291,089.68

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - FOOD SERVICE
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200	29,090,288.00	30,847,966.00	30,847,965.17	(0.83)
State Sources	3300	517,632.00	526,228.00	526,228.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue		14,446,176.00	12,704,370.00	12,704,370.64	0.64
Total Local Sources	3400	14,446,176.00	12,704,370.00	12,704,370.64	0.64
Total Revenues		44,054,096.00	44,078,564.00	44,078,563.81	(0.19)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600	51,784,989.00	51,535,142.00	49,580,407.54	1,954,734.46
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		51,784,989.00	51,535,142.00	49,580,407.54	1,954,734.46
Excess (Deficiency) of Revenues Over (Under) Expenditures		(7,730,893.00)	(7,456,578.00)	(5,501,843.73)	1,954,734.27
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(7,730,893.00)	(7,456,578.00)	(5,501,843.73)	1,954,734.27
Fund Balances, July 1, 2012	2800	15,562,861.16	15,562,861.16	15,562,861.16	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	7,831,968.16	8,106,283.16	10,061,017.43	1,954,734.27

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, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	4,009,600.00	3,951,846.24	3,951,846.24	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		4,009,600.00	3,951,846.24	3,951,846.24	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	2,679,025.88	2,775,000.00	2,775,000.00	0.00
Interest	720	1,195,038.63	1,237,850.00	1,237,850.00	0.00
Dues and Fees	730	135,535.49	140,390.95	140,390.95	0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		4,009,600.00	4,153,240.95	4,153,240.95	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(201,394.71)	(201,394.71)	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
					0.00
EXTRAORDINARY ITEMS					
					0.00
Net Change in Fund Balances		0.00	(201,394.71)	(201,394.71)	0.00
Fund Balances, July 1, 2012	2800	905,833.69	905,833.69	905,833.69	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	905,833.69	704,438.98	704,438.98	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	813,576.00	1,747,276.00	1,747,276.39	0.39
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	86,603,174.00	84,388,740.00	84,388,740.27	0.27
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	86,603,174.00	84,388,740.00	84,388,740.27	0.27
Total Revenues		87,416,750.00	86,136,016.00	86,136,016.66	0.66
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	19,731,730.04	11,129,690.81	8,115,253.54	3,014,437.27
Interest	720	902,910.71	1,115,784.27	799,422.72	316,361.55
Dues and Fees	730	(1,337.94)	0.00	2,412.39	(2,412.39)
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	165,310,897.00	164,756,566.00	43,835,132.14	120,921,433.86
Other Capital Outlay	9300				0.00
Total Expenditures		185,944,199.81	177,002,041.08	52,752,220.79	124,249,820.29
Excess (Deficiency) of Revenues Over (Under) Expenditures		(98,527,449.81)	(90,866,025.08)	33,383,795.87	124,249,820.95
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730		1,086,101.00	1,086,101.50	0.50
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760			440,292.54	440,292.54
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700	(23,255,318.00)	(41,790,000.00)	(41,790,000.00)	0.00
Total Other Financing Sources (Uses)		(23,255,318.00)	(40,703,899.00)	(40,263,605.96)	440,293.04
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(121,782,767.81)	(131,569,924.08)	(6,879,810.09)	124,690,113.99
Fund Balances, July 1, 2012	2800	214,533,581.12	214,533,581.12	214,533,581.12	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	92,750,813.31	82,963,657.04	207,653,771.03	124,690,113.99

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, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400		4,511.20	4,511.20	0.00
Total Revenues		0.00	4,511.20	4,511.20	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500		5,051.23	5,051.23	0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	5,051.23	5,051.23	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(540.03)	(540.03)	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)			0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	(540.03)	(540.03)	0.00
Fund Balances, July 1, 2012	2800		152,135.52	152,135.52	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	0.00	151,595.49	151,595.49	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2013

Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ABRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
ASSETS								
<i>Current Assets:</i>								
1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1211	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Noncurrent Assets:</i>								
1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets								
<i>Capital Assets:</i>								
1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets								
Total Assets								
DEFERRED OUTFLOWS OF RESOURCES								
1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources								
LIABILITIES								
<i>Current Liabilities:</i>								
2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities								
<i>Long-Term Liabilities:</i>								
<i>Portion Due Within One Year:</i>								
2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities								
Total Liabilities								
DEFERRED INFLOWS OF RESOURCES								
2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources								
NET POSITION								
2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position								

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
for the Fiscal Year Ended June 30, 2013

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
OPERATING REVENUES								
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	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
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES								
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)								
Investment Income	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
Other 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	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
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	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
SPECIAL ITEMS								
EXTRAORDINARY ITEMS								
Change In Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	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.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2013

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2013	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
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 reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	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.
ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2013

Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consentation Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS								
<i>Current Assets:</i>								
1110	75,017.39	0.00	0.00	0.00	0.00	0.00	0.00	75,017.39
1160	14,421,173.77	0.00	0.00	0.00	0.00	0.00	0.00	14,421,173.77
1130	54,883.99	0.00	0.00	0.00	0.00	0.00	0.00	54,883.99
1170	27,922.43	0.00	0.00	0.00	0.00	0.00	0.00	27,922.43
1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1141	1,353,095.85	0.00	0.00	0.00	0.00	0.00	0.00	1,353,095.85
1220	35,812.98	0.00	0.00	0.00	0.00	0.00	0.00	35,812.98
1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	16,486,907.01	0.00	0.00	0.00	0.00	0.00	0.00	16,486,907.01
<i>Noncurrent Assets:</i>								
1144	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>								
1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	16,486,907.01	0.00	0.00	0.00	0.00	0.00	0.00	16,486,907.01
DEFERRED OUTFLOWS OF RESOURCES								
1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciate in Fair Value of Hedging Derivatives	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES								
<i>Current Liabilities:</i>								
2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2176	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2161	498,539.40	0.00	0.00	0.00	0.00	0.00	0.00	498,539.40
2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2272	498,539.40	0.00	0.00	0.00	0.00	0.00	0.00	498,539.40
Total Current Liabilities	498,539.40	0.00	0.00	0.00	0.00	0.00	0.00	498,539.40
<i>Long-Term Liabilities:</i>								
2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2350	3,861,911.00	0.00	0.00	0.00	0.00	0.00	0.00	3,861,911.00
2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year	3,861,911.00	0.00	0.00	0.00	0.00	0.00	0.00	3,861,911.00
<i>Portion Due After One Year:</i>								
2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2350	10,193,663.25	0.00	0.00	0.00	0.00	0.00	0.00	10,193,663.25
2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due In More Than One Year	10,193,663.25	0.00	0.00	0.00	0.00	0.00	0.00	10,193,663.25
Total Long-Term Liabilities	14,554,113.65	0.00	0.00	0.00	0.00	0.00	0.00	14,554,113.65
Total Liabilities	14,554,113.65	0.00	0.00	0.00	0.00	0.00	0.00	14,554,113.65
Accumulated Increase in Fair Value of Hedging Derivatives	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION								
2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2780	1,932,793.88	0.00	0.00	0.00	0.00	0.00	0.00	1,932,793.88
2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	1,932,793.88	0.00	0.00	0.00	0.00	0.00	0.00	1,932,793.88
Total Net Position	1,932,793.88	0.00	0.00	0.00	0.00	0.00	0.00	1,932,793.88

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 POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2013

Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
OPERATING REVENUES								
3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services								
3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales								
3484	3,588,689.70	0.00	0.00	0.00	0.00	0.00	0.00	3,588,689.70
Premium Revenue								
3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues								
Total Operating Revenues	3,588,689.70	0.00	0.00	0.00	0.00	0.00	0.00	3,588,689.70
OPERATING EXPENSES								
100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries								
200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits								
300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services								
400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services								
500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies								
600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay								
700	3,537,880.24	0.00	0.00	0.00	0.00	0.00	0.00	3,537,880.24
Other								
780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/Amortization Expense								
Total Operating Expenses	3,537,880.24	0.00	0.00	0.00	0.00	0.00	0.00	3,537,880.24
Operating Income (Loss)	50,809.46	0.00	0.00	0.00	0.00	0.00	0.00	50,809.46
NONOPERATING REVENUES (EXPENSES)								
3430	(41,697.44)	0.00	0.00	0.00	0.00	0.00	0.00	(41,697.44)
Investment Income								
3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests								
3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources								
3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries								
3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets								
720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest								
790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous								
810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets								
Total Nonoperating Revenues (Expenses)	(41,697.44)	0.00	0.00	0.00	0.00	0.00	0.00	(41,697.44)
Income (Loss) Before Operating Transfers	9,112.02	0.00	0.00	0.00	0.00	0.00	0.00	9,112.02
Transfers In								
3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out								
9700	(2,300,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,300,000.00)
SPECIAL ITEMS								
EXTRAORDINARY ITEMS								
Change In Net Position								
2880	(2,290,887.98)	0.00	0.00	0.00	0.00	0.00	0.00	(2,290,887.98)
Net Position - July 1, 2012								
2896	4,223,681.86	0.00	0.00	0.00	0.00	0.00	0.00	4,223,681.86
Adjustment to Net Position								
2780	1,932,793.88	0.00	0.00	0.00	0.00	0.00	0.00	1,932,793.88
Net Position - June 30, 2013								

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2013

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	3,655,389.61	0.00	0.00	0.00	0.00	0.00	0.00	3,655,389.61
Receipts from interfund services provided	(1,418,908.83)	0.00	0.00	0.00	0.00	0.00	0.00	(1,418,908.83)
Payments to suppliers	(2,301,505.44)	0.00	0.00	0.00	0.00	0.00	0.00	(2,301,505.44)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	(6,106,623.29)	0.00	0.00	0.00	0.00	0.00	0.00	(6,106,623.29)
Net cash provided (used) by operating activities	(6,171,647.95)	0.00	0.00	0.00	0.00	0.00	0.00	(6,171,647.95)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	(2,300,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,300,000.00)
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	(2,300,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,300,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	9,086,501.77	0.00	0.00	0.00	0.00	0.00	0.00	9,086,501.77
Interest and dividends received	(41,697.44)	0.00	0.00	0.00	0.00	0.00	0.00	(41,697.44)
Purchase of investments	(573,182.87)	0.00	0.00	0.00	0.00	0.00	0.00	(573,182.87)
Net cash provided (used) by investing activities	8,471,621.46	0.00	0.00	0.00	0.00	0.00	0.00	8,471,621.46
Net increase (decrease) in cash and cash equivalents	(76,49)	0.00	0.00	0.00	0.00	0.00	0.00	(76,49)
Cash and cash equivalents - July 1, 2012	75,044.48	0.00	0.00	0.00	0.00	0.00	0.00	75,044.48
Cash and cash equivalents - June 30, 2013	75,017.99	0.00	0.00	0.00	0.00	0.00	0.00	75,017.99
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	50,809.46	0.00	0.00	0.00	0.00	0.00	0.00	50,809.46
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	15,618.56	0.00	0.00	0.00	0.00	0.00	0.00	15,618.56
(Increase) decrease in interest receivable	51,081.35	0.00	0.00	0.00	0.00	0.00	0.00	51,081.35
(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	(1,418,908.83)	0.00	0.00	0.00	0.00	0.00	0.00	(1,418,908.83)
(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	(2,568,743.05)	0.00	0.00	0.00	0.00	0.00	0.00	(2,568,743.05)
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	(2,301,505.44)	0.00	0.00	0.00	0.00	0.00	0.00	(2,301,505.44)
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	(6,222,457.41)	0.00	0.00	0.00	0.00	0.00	0.00	(6,222,457.41)
Net cash provided (used) by operating activities	(6,171,647.95)	0.00	0.00	0.00	0.00	0.00	0.00	(6,171,647.95)
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.
ESSE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
INVESTMENT TRUST FUNDS
June 30, 2013

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1159				
Due From Other Agencies	1229	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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 POSITION
INVESTMENT TRUST FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	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 POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2013

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Inventory	1150					
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
NET POSITION						
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00	0.00

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

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2013**

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	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 POSITION
PENSION TRUST FUNDS
June 30, 2013

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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 POSITION
PENSION TRUST FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	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, 2013

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS						
Cash and Cash Equivalents	1110	8,189,024.01	0.00	0.00	0.00	8,189,024.01
Investments	1160	0.00	96,027.94	0.00	0.00	96,027.94
Accounts Receivable, Net	1130	960,963.38	0.00	0.00	0.00	960,963.38
Interest Receivable on Investments	1170	0.00	186.93	0.00	0.00	186.93
Due From Budgetary Funds	1141	191,805.26	3,776.42	0.00	0.00	195,581.68
Inventory	1150	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
Total Assets		9,341,792.65	99,991.29	0.00	0.00	9,441,783.94
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	6,218.98	0.00	0.00	6,218.98
Accounts Payable	2120	102,984.60	0.00	0.00	0.00	102,984.60
Due to Other Agencies	2230					
Due to Budgetary Funds	2161	410,119.73	0.00	0.00	0.00	410,119.73
Internal Accounts Payable	2290	8,828,688.32	95,772.31	0.00	0.00	8,922,460.63
Total Liabilities		9,341,792.65	99,991.29	0.00	0.00	9,441,783.94

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, 2013

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	7,861,937.86	13,616,845.15	13,289,759.00	8,189,024.01
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	761,789.08	13,816,019.45	13,616,845.15	960,963.38
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	192,758.42	0.00	953.16	191,805.26
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		8,816,485.36	27,432,864.60	26,907,537.31	9,341,792.65
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	139,372.31	13,289,759.00	13,326,146.71	102,984.60
Due to Budgetary Funds	2161	676,261.76	2,091,440.81	2,357,582.84	410,119.73
Internal Accounts Payable	2290	8,000,851.29	13,815,066.29	12,987,229.26	8,828,688.32
Total Liabilities		8,816,485.36	29,196,266.10	28,670,938.81	9,341,792.65

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
June 30, 2013

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	174,469.54	64,967.92	143,409.52	96,027.94
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	24.73	592.14	429.94	186.93
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	100.00	3,776.47	100.05	3,776.42
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		174,594.27	69,336.53	143,939.51	99,991.29
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	276.80	0.00	276.80	0.00
Due to Budgetary Funds	2161	50.00	147,955.96	141,786.98	6,218.98
Internal Accounts Payable	2290	174,267.47	61,525.34	142,020.50	93,772.31
Total Liabilities		174,594.27	209,481.30	284,984.28	99,991.29

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, 2013

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00

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, 2013

	Account Number	Total Agency Fund Balances July 1, 2012	Total Agency Fund Additions	Total Agency Fund Deductions	Total Agency Fund Balances June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	7,861,937.86	13,616,845.15	13,289,759.00	8,189,024.01
Investments	1160	174,469.54	64,967.92	143,409.52	96,027.94
Accounts Receivable, Net	1130	761,789.08	13,816,019.45	13,616,845.15	960,963.38
Interest Receivable on Investments	1170	24.73	592.14	429.94	186.93
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	192,858.42	3,776.47	1,053.21	195,581.68
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		8,991,079.63	27,502,201.13	27,051,496.82	9,441,783.94
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	139,649.11	13,289,759.00	13,326,423.51	102,984.60
Due to Budgetary Funds	2161	676,311.76	2,239,396.77	2,499,369.82	416,338.71
Internal Accounts Payable	2290	8,175,118.76	13,876,591.63	13,129,249.76	8,922,460.63
Total Liabilities		8,991,079.63	29,405,747.40	28,955,043.09	9,441,783.94

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 POSITION
NONMAJOR COMPONENT UNITS
June 30, 2013

	Account Number	Nonmajor Component Unit The Athenian Academy	Nonmajor Component Unit Newpoint Pinellas High	Nonmajor Component Unit Windsor Preparatory Academy	Total Nonmajor Component Units
ASSETS					
<i>Current Assets:</i>					
Cash and Cash Equivalents	1110	153,362.92	1,553.38	1,232.71	156,149.01
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	4,259.00	35.15	120,093.36	124,387.51
Interest Receivable on Investments	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	12,062.50	250,450.36	262,512.86
Due From Other Agencies	1220	0.00	0.00	6,382.95	6,382.95
Internal Balances		0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	29,700.00	12,062.50	0.00	41,762.50
Total Current Assets		187,321.92	25,713.53	378,159.38	591,194.83
<i>Noncurrent assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1416	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00
Total Noncurrent Assets		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	0.00	0.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Capital Lease	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
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00
Total Assets		187,321.92	25,713.53	378,159.38	591,194.83
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
<i>Current Liabilities:</i>					
Accrued Salaries and Benefits	2110	127,292.16	0.00	0.00	127,292.16
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	3,578.02	25,489.41	25,941.41	55,008.84
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
Sales Tax Payable	2260	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	120,005.02	120,005.02
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Deferred Revenue	2410	0.00	0.00	231,896.00	231,896.00
Estimated Unpaid Claims - Self-Insurance Program	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
Total Current Liabilities		130,870.18	25,489.41	377,842.43	534,202.02
<i>Long-Term Liabilities:</i>					
<i>Portion Due Within 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
Lease-Purchase Agreements 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 Liability	2360	0.00	0.00	0.00	0.00
Estimated PECCO 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
Due Within One Year		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
Lease-Purchase Agreements 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 Liability	2360	0.00	0.00	0.00	0.00
Estimated PECCO 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
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
Total Liabilities		130,870.18	25,489.41	377,842.43	534,202.02
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	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	0.00	0.00
Other Purposes	2780	0.00	0.00	0.00	0.00
Unrestricted	2790	56,451.74	224.12	316.95	56,992.81
Total Net Position		56,451.74	224.12	316.95	56,992.81

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
Nonmajor Component Unit The Athenian Academy
For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,038,240.62	9,171.44	3,570.00	0.00	(1,025,499.18)
Student Personnel Services	6100	0.00	2,836.94	0.00	0.00	2,836.94
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	10,423.74	0.00	0.00	0.00	(10,423.74)
Board	7100	98,383.03	0.00	0.00	0.00	(98,383.03)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	225,119.70	0.00	0.00	0.00	(225,119.70)
Facilities Acquisition and Construction	7400	109,667.28	0.00	84,865.95	0.00	(24,801.33)
Fiscal Services	7500	62,890.23	0.00	0.00	0.00	(62,890.23)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	42,489.82	0.00	0.00	0.00	(42,489.82)
Operation of Plant	7900	83,870.34	0.00	0.00	0.00	(83,870.34)
Maintenance of Plant	8100	16,185.36	0.00	0.00	0.00	(16,185.36)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	5,468.51	0.00	0.00	0.00	(5,468.51)
Interest on Long-Term Debt	9200	3,345.36	0.00	0.00	0.00	(3,345.36)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		1,696,083.99	12,008.38	88,435.95	0.00	(1,595,639.66)

General Revenues:

Taxes:

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

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position - July 1, 2012
Net Position - June 30, 2013

0.00
0.00
0.00
0.00
1,639,752.53
0.00
15,013.67
0.00
0.00
(27,163.39)
1,627,602.81
31,963.15
4,453.77
36,416.92

*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 Newpoint Pinellas High
For the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position
				Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	207,874.80	0.00	680.00	0.00	(207,194.80)
Student Personnel Services	6100	40,367.68	0.00	0.00	0.00	(40,367.68)
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	450.01	0.00	0.00	0.00	(450.01)
Instructional-Related Technology	6500	11,108.00	0.00	0.00	0.00	(11,108.00)
Board	7100	104,801.53	0.00	0.00	0.00	(104,801.53)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	141,883.08	0.00	0.00	0.00	(141,883.08)
Facilities Acquisition and Construction	7400	124,413.91	0.00	0.00	0.00	(124,413.91)
Fiscal Services	7500	9,553.91	0.00	3,197.57	0.00	(6,356.34)
Food Services	7600	269.50	0.00	0.00	0.00	(269.50)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	3,203.00	0.00	0.00	0.00	(3,203.00)
Operation of Plant	7900	81,877.12	0.00	0.00	0.00	(81,877.12)
Maintenance of Plant	8100	1,574.64	0.00	0.00	0.00	(1,574.64)
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				
Total Component Unit Activities		727,377.18	0.00	3,877.57	0.00	(723,499.61)

General Revenues:

Taxes:

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

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

	0.00
	0.00
	0.00
	0.00
	487,593.00
	0.00
	2,799.81
	0.00
	0.00
	0.00
	490,392.81
	(233,106.80)
	167,453.43
	(65,653.37)

*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 Windsor Preparatory Academy
For the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	481,375.10	0.00	1,700.00	0.00	(479,675.10)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	1,275.00	0.00	0.00	0.00	(1,275.00)
Instructional Staff Training Services	6400	2,462.10	0.00	0.00	0.00	(2,462.10)
Instructional-Related Technology	6500	1,976.75	0.00	0.00	0.00	(1,976.75)
Board	7100	286,128.40	0.00	0.00	0.00	(286,128.40)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	251,974.47	0.00	0.00	0.00	(251,974.47)
Facilities Acquisition and Construction	7400	171,675.00	0.00	0.00	0.00	(171,675.00)
Fiscal Services	7500	25,487.70	0.00	0.00	0.00	(25,487.70)
Food Services	7600	4,491.90	0.00	0.00	0.00	(4,491.90)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	195.89	0.00	0.00	0.00	(195.89)
Operation of Plant	7900	114,993.44	0.00	0.00	0.00	(114,993.44)
Maintenance of Plant	8100	16,199.52	0.00	0.00	0.00	(16,199.52)
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				
Total Component Unit Activities		1,358,235.27	0.00	1,700.00	0.00	(1,356,535.27)

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

	0.00
	0.00
	0.00
	0.00
	1,119,705.99
	0.00
	61,146.30
	0.00
	0.00
	0.00
	1,180,852.29
	(175,682.98)
	0.00
	(175,682.98)

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

*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, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	1,727,490.52	9,171.44	5,950.00	0.00	(1,712,369.08)
Student Personnel Services	6100	40,367.68	2,836.94	0.00	0.00	(37,530.74)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	1,275.00	0.00	0.00	0.00	(1,275.00)
Instructional Staff Training Services	6400	2,912.11	0.00	0.00	0.00	(2,912.11)
Instructional-Related Technology	6500	23,508.49	0.00	0.00	0.00	(23,508.49)
Board	7100	489,312.96	0.00	0.00	0.00	(489,312.96)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	618,977.25	0.00	0.00	0.00	(618,977.25)
Facilities Acquisition and Construction	7400	405,756.19	0.00	84,865.95	0.00	(320,890.24)
Fiscal Services	7500	97,931.84	0.00	3,197.57	0.00	(94,734.27)
Food Services	7600	4,761.40	0.00	0.00	0.00	(4,761.40)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	45,888.71	0.00	0.00	0.00	(45,888.71)
Operation of Plant	7900	280,740.90	0.00	0.00	0.00	(280,740.90)
Maintenance of Plant	8100	33,959.52	0.00	0.00	0.00	(33,959.52)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	5,468.51	0.00	0.00	0.00	(5,468.51)
Interest on Long-Term Debt	9200	3,345.36	0.00	0.00	0.00	(3,345.36)
Unallocated Depreciation/Amortization Expense*		0.00				
Total Component Unit Activities		3,781,696.44	12,008.38	94,013.52	0.00	(3,675,674.54)

General Revenues:

Taxes:

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

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

	0.00
	0.00
	0.00
	0.00
	3,247,051.52
	0.00
	78,959.78
	0.00
	0.00
	(27,163.39)
	3,298,847.91
	(376,826.63)
	171,907.20
	(204,919.43)

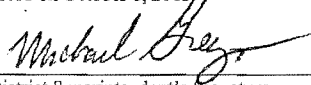
*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

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, 2013

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

CONTENTS:	<u>PAGE NUMBER</u> <u>DOE</u>
Exhibit K-1 Statement of Revenues, Expenditures, and Changes in Fund Balance -- General Fund -----	1-3
Exhibit K-2 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Special Revenue Funds -- Food Services-----	4-5
Exhibit K-3 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Special Revenue Funds -- Other Federal Programs-----	6-7
Exhibit K-4 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -- Special Revenue Funds - Federal Economic Stimulus Programs-----	8-13
Exhibit K-5 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Special Revenue Funds -- Miscellaneous-----	14
Exhibit K-6 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -- Debt Service Funds ---	15
Exhibit K-7 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -- Capital Projects Funds-----	16-17
Exhibit K-8 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Permanent Fund-----	18
Exhibit K-9 Combining Statement of Revenues, Expenses, and Changes in Fund Net Position -- Enterprise Funds -----	19
Exhibit K-10 Combining Statement of Revenues, Expenses, and Changes in Fund Net Position -- Internal Service Funds-----	20
Exhibit K-11 Combining Statement of Changes in Assets and Liabilities -- School Internal Funds -----	21
Exhibit K-12 Schedule of Long-Term Liabilities-----	22
Exhibit K-13 Schedule of Categorical Programs -- Report of Expenditures and Available Funds-----	23
Exhibit K-14 Schedules of Selected Subobject Expenditures and Other Data Collection-----	24-26
Exhibit K-15 Supplemental Schedule -- Voluntary Prekindergarten (VPK) Program, General Fund Expenditures-----	27
Exhibit K-16 Schedule 3, School Program Cost Report, General Fund/Special Revenue Funds-----	28
Exhibit K-17 Schedule 4, District Aggregate Program Cost Report, General Fund/Special Revenue Funds-----	29
Exhibit K-18 Schedule 5, Supplementary Schedule of Federal Financial Assistance Program Expenditures-----	30

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2013, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report will be submitted for approval by the school board on October 8, 2013.



 District Superintendent's Signature

9-11-13

 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, 2013

Exhibit K-1
 DOE Page 1
 Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	32,799.62
Reserve Officers Training Corps (ROTC)	3191	315,650.27
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	348,449.89
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,988,940.67
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,988,940.67
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	168,918,585.00
Workforce Development	3315	25,095,633.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentive	3317	418,827.00
Adults with Disabilities	3318	281,302.65
CO&DS Withheld for Administrative Expenditure	3323	67,581.36
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	0.00
Class Size Reduction Operating Funds	3355	114,099,979.00
School Recognition Funds	3361	4,979,132.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,447,876.30
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	541,101.41
Other Miscellaneous State Revenues	3399	1,611,598.66
Total State	3300	317,461,616.38
<i>Local:</i>		
District School Taxes	3411	386,470,805.09
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	35,948.20
Rent	3425	1,718,724.52
Interest on Investments	3431	507,592.18
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(594,208.55)
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	316,403.75
Postsecondary Vocational Course Fees	3462	2,347,568.78
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	114,749.50
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	113,982.70
Financial Aid Fees	3468	230,821.78
Other Student Fees	3469	705,221.02
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	683,129.88
Transportation Services Rendered for School Activities	3492	117,220.14
Sale of Junk	3493	0.00
Receipt of Federal Indirect Cost Rate	3494	2,810,936.61
Other Miscellaneous Local Sources	3495	9,235,289.78
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	2,229,414.44
Collections for Lost, Damaged, and Sold Textbooks	3498	58,598.20
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	407,102,198.02
Total Revenues	3000	727,901,204.96

Exhibit K-1
DOE Page 2
Fund 100

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, 2013

EXPENDITURES	Account Number	700							Totals
		100	200	300	400	500	600	Other	
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay		
<i>Current:</i>									
Instruction	5000	357,537,286.79	100,813,980.03	35,732,218.46	28,082.35	11,703,815.99	5,039,833.78	218,598.19	512,073,817.59
Student Personnel Services	6100	23,179,819.94	6,525,247.80	183,132.15	0.00	117,484.33	169,476.57	9,073.72	30,184,234.51
Instructional Media Services	6200	6,870,613.23	1,844,722.77	75,860.67	1,092.32	110,634.49	581,179.46	1,270.00	9,485,372.94
Instruction and Curriculum Development Services	6300	7,344,095.47	1,796,809.11	200,440.70	0.00	125,572.15	80,907.01	28,609.82	9,576,434.26
Instructional Staff Training Services	6400	3,233,176.88	751,085.39	392,365.39	0.00	135,516.88	5,268.06	577.00	4,317,989.60
Instructional-Related Technology	6500	1,685,163.43	457,817.76	6,905.28	0.00	135,295.37	80,224.75	0.00	2,365,406.59
Board	7100	727,890.89	376,195.37	154,136.38	0.00	12,689.19	2,266.01	8,452.95	1,281,630.79
General Administration	7200	1,742,846.21	403,118.23	146,707.94	0.00	41,604.89	12,856.60	27,954.00	2,375,087.87
School Administration	7300	37,865,683.98	11,717,154.14	530,376.03	0.00	176,055.05	36,693.60	22,729.43	50,368,692.23
Facilities Acquisition and Construction	7410	334,596.94	110,591.81	25,456.17	10,284.33	6,838.79	5,893.02	90.00	493,751.06
Fiscal Services	7500	2,597,295.15	775,017.37	261,545.48	0.00	30,052.85	17,079.83	222,157.10	3,903,147.78
Food Services	7600	148,350.67	1,382.81	0.00	0.00	0.00	0.00	0.00	149,733.48
Central Services	7700	6,619,879.27	2,116,882.36	1,601,306.31	36,799.68	1,085,311.35	91,847.05	41,511.43	11,595,537.45
Student Transportation Services	7800	17,174,785.38	6,853,332.83	982,005.25	5,025,572.32	1,823,213.96	9,582.38	31,636.25	31,900,128.37
Operation of Plant	7900	22,980,344.31	11,553,928.61	17,357,706.43	22,773,002.34	1,512,823.92	356,288.43	133,346.19	76,669,440.23
Maintenance of Plant	8100	6,159,650.00	2,553,982.21	4,526,939.13	654,702.12	4,264,740.31	131,122.11	2,859,208.64	21,150,334.52
Administrative Technology Services	8200	3,184,337.35	848,232.82	554,258.56	5,876.29	84,178.10	48,542.17	693.00	4,726,118.29
Community Services	9100	315,368.41	109,597.66	112,363.93	0.00	15,836.74	790.45	107,289.30	661,246.49
Capital Outlay:									
Facilities Acquisition and Construction	7420						184,820.70		184,820.70
Other Capital Outlay	9300						2,131,169.24		2,131,169.24
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		499,701,184.30	149,609,079.08	62,863,714.26	28,535,411.75	21,381,664.36	9,985,843.22	3,715,197.02	775,792,093.99
Excess (Deficiency) of Revenues Over Expenditures									(47,890,883.03)

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, 2013

Exhibit K-1
 DOE Page 3
 Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	315,928.42
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	41,790,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	2,300,000.00
From Enterprise Funds	3690	
Total Transfers In	3600	44,090,000.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		44,405,928.42
Net Change In Fund Balance		(3,484,960.61)
Fund Balance, July 1, 2012	2800	60,527,491.54
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	6,035,300.60
Restricted Fund Balance	2720	24,294,503.54
Committed Fund Balance	2730	
Assigned Fund Balance	2740	19,335,626.68
Unassigned Fund Balance	2750	7,377,100.12
Total Fund Balance, June 30, 2013	2700	57,042,530.94

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

Exhibit K-2
 DOE Page 4
 Fund 410

For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	21,243,586.18
School Breakfast Reimbursement	3262	6,281,598.73
Afterschool Snack Reimbursement	3263	613,505.82
Child Care Food Program	3264	0.00
USDA Donated Commodities	3265	2,149,626.62
Cash in Lieu of Donated Foods	3266	0.00
Summer Food Service Program	3267	559,647.82
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	30,847,965.17
<i>State:</i>		
School Breakfast Supplement	3337	222,622.00
School Lunch Supplement	3338	284,624.00
Other Miscellaneous State Revenues	3399	18,982.00
Total State	3300	526,228.00
<i>Local:</i>		
Interest on Investments	3431	382,390.07
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(409,538.43)
Gifts, Grants, and Bequests	3440	
Student Lunches	3451	4,997,381.48
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	280,163.70
Student and Adult a la Carte Fees	3454	5,211,132.99
Student Snacks	3455	153,154.50
Other Food Sales	3456	95,819.48
Other Miscellaneous Local Sources	3495	1,983,167.20
Refunds of Prior Year's Expenditures	3497	10,699.65
Total Local	3400	12,704,370.64
Total Revenues	3000	44,078,563.81

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, 2013

Exhibit K-2
 DOE Page 5
 Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	15,613,352.41
Employee Benefits	200	4,571,329.98
Purchased Services	300	2,840,962.63
Energy Services	400	1,739,642.12
Materials and Supplies	500	20,839,232.57
Capital Outlay	600	286,442.75
Other	700	629,565.76
Other Capital Outlay (Function 9300)	600	3,059,879.32
Total Expenditures		49,580,407.54
Excess (Deficiency) of Revenues Over Expenditures		(5,501,843.73)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(5,501,843.73)
Fund Balance, July 1, 2012	2800	15,562,861.16
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,045,171.74
Restricted Fund Balance	2720	9,015,845.69
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	10,061,017.43

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, 2013

Exhibit K-3
 DOE Page 6
 Fund 420

REVENUES	Account Number	
<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	4,589,516.40
Total Federal Direct	3100	4,589,516.40
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	1,769,461.61
Medicaid	3202	0.00
Workforce Investment Act	3220	0.00
Teacher and Principal Training and Recruiting, Title II, Part A	3225	0.00
Math and Science Partnerships, Title II Part B	3226	3,840,821.80
Drug-Free Schools	3227	0.00
Individuals with Disabilities Education Act (IDEA)	3230	30,349,721.61
Elementary and Secondary Education Act, Title I	3240	25,714,728.07
Adult General Education	3251	1,572,891.92
Vocational Rehabilitation	3253	0.00
Federal Through Local	3280	0.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	2,842,737.38
Total Federal Through State and Local	3200	66,090,362.39
<i>State:</i>		
Other Miscellaneous State Revenues	3399	214,631.63
Total State	3300	214,631.63
<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
Adult General Education Course Fees	3461	0.00
Sale of Junk	3493	0.00
Other Miscellaneous Local Sources	3495	0.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	0.00
Total Revenues	3000	70,894,510.42

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, 2013

Exhibit K-3
 DOE Page 7
 Fund 470

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
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	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2860	
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	
Total Fund Balance, June 30, 2013	2700	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, 2013

Exhibit K-4
 DOE Page 8

REVENUES	Account Number	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
<i>Federal Direct:</i>							
Workforce Investment Act	3170	0.00	0.00	0.00			0.00
Community Action Programs	3180	0.00	0.00	0.00			0.00
Reserve Officers Training Corps (ROTC)	3191	0.00	0.00	0.00			0.00
Miscellaneous Federal Direct	3199	0.00	0.00	0.00			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	0.00	89756.24			89,756.24
State Fiscal Stabilization Funds - K-12	3210	0.00					0.00
State Fiscal Stabilization Funds - Workforce	3211	0.00					0.00
State Fiscal Stabilization Funds - VPK Program	3212	0.00					0.00
Race to the Top	3214			2,033,432.93			2,033,432.93
Education Jobs Act	3215						0.00
Individuals with Disabilities Education Act (IDEA)	3230	0.00	156,125.36	0.00	0.00	0.00	156,125.36
Elementary and Secondary Education Act, Title I	3240	0.00	2,597,725.78	0.00	0.00	0.00	2,597,725.78
Adult General Education	3251	0.00	0.00	0.00	0.00	0.00	0.00
Other Food Services	3269	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	43380.00	0.00	118473.61	0.00	161,853.61
Total Federal Through State	3200	0.00	2,597,231.14	89,756.24	2,171,896.54	0.00	4,858,883.92
<i>State:</i>							
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	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
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	2,597,231.14	89,756.24	2,171,896.54	0.00	4,858,883.92

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)
For the Fiscal Year Ended June 30, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
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	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	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	
Total Fund Balance, June 30, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fiscal Year Ended June 30, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			
Loans		3720	
Sales of Capital Assets		3730	
Loss Recoveries		3740	
Transfers In:			
From General Fund		3610	
From Debt Service Funds		3620	
From Capital Projects Funds		3630	
Interfund		3650	
From Permanent Funds		3660	
From Internal Service Funds		3670	
From Enterprise Funds		3690	
Total Transfers In		3600	0.00
Transfers Out: (Fraction 9700)			
To the General Fund		910	
To Debt Service Funds		920	
To Capital Projects Funds		930	
Interfund		950	
To Permanent Funds		960	
To Internal Service Funds		970	
To Enterprise Funds		990	
Total Transfers Out		9700	0.00
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance			0.00
Fund Balance, July 1, 2012		2800	
Adjustments to Fund Balance		2891	
Ending Fund Balance:			
Nonspendable Fund Balance		2710	
Restricted Fund Balance		2720	
Committed Fund Balance		2730	
Assigned Fund Balance		2740	
Unassigned Fund Balance		2750	
Total Fund Balance, June 30, 2013		2700	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sales of Capital Assets	3730	
Less Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nongendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT (Continued)
For the Fiscal Year Ended June 30, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			
Loans		3720	
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	
Interfund		3650	
From Permanent Funds		3660	
From Internal Service Funds		3670	
From Enterprise Funds		3690	
Total Transfers In		3600	0.00
<i>Transfers Out: (Function 9709)</i>			
To the General Fund		910	
To Debt Service Funds		920	
To Capital Projects Funds		930	
Interfund		950	
To Permanent Funds		960	
To Internal Service Funds		970	
To Enterprise Funds		990	
Total Transfers Out		9700	0.00
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance			0.00
Fund Balance, July 1, 2012		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	
Total Fund Balance, June 30, 2013		2700	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			
Loss Recoveries		3740	
Transfers In:			
From General Fund		3610	
From Debt Service Funds		3620	
From Capital Projects Funds		3630	
Interfund		3650	
From Permanent Funds		3660	
From Internal Service Funds		3670	
From Enterprise Funds		3690	
Total Transfers In		3600	0.00
Transfers Out: (Paralel 9700)			
To General Fund		910	
To Debt Service Funds		920	
To Capital Projects Funds		930	
Interfund		950	
To Permanent Funds		960	
To Internal Service Funds		970	
To Enterprise Funds		990	
Total Transfers Out		9700	0.00
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance			0.00
Fund Balance, July 1, 2012		2800	
Adjustments to Fund Balance		2891	
Ending Fund Balance:			
Nonspendable Fund Balance		2710	
Restricted Fund Balance		2720	
Committed Fund Balance		2730	
Assigned Fund Balance		2740	
Unassigned Fund Balance		2750	
Total Fund Balance, June 30, 2013		2700	0.00

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

For the Fiscal Year Ended June 30, 2013

	Account Number	SBE/CODI Bonds 210	Special Act Bonds 220	Section 101.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00		0.00	0.00			0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00		0.00	0.00			0.00	0.00
Total Other Financing Sources (Uses)		0.00		0.00	0.00			0.00	0.00
Net Change in Fund Balances		(201,394.71)		0.00	0.00			0.00	(201,394.71)
Fund Balances, July 1, 2012	2800	905,833.69							905,833.69
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	704,438.98							704,438.98
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2013	2700	704,438.98	0.00	0.00	0.00	0.00	0.00	0.00	704,438.98

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, 2013

REVENUES	Account Number	Capital Outlay Bond Issues	Special Act Bonds	Section 1011.14 & 1011.15 Loans	Public Education Capital (PECO)	Florida Bond	Capital Outlay and Debt Service Program	Newstead Cap. Impmt. Section 1011.17(2) P.S.	Voted Capital Improvement	Other Capital Projects	ARMA Economic Stimulus Capital Projects	Totals
Federal:												
Miscellaneous Federal Direct	3199											
Miscellaneous Federal Through State	3299											
State:												
CO&DS Displacmnt	3321											
Interest on Unallocated CO&DS	3325											
Rising Commission Funds	3341											
Public Education Capital Outlay (PECO)	3391		223,250.00									
Classroom First Program	3392											
School Maintenance Thrift Program Act	3393											
Effort Incls Grmng	3394											
Smart Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3395											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	0.00	223,250.00	0.00	0.00		545,684.39	0.00	0.00	978,342.00	0.00	1,747,276.39
Local:												
District Local Capital Improvement Tax	3413											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Payment in Lieu of Taxes	3422											
Excess Fees	3423											
Interest on Investments	3432		12,814.88		8,863.40		46,543.63	6,322,927.80		250,610.23		6,511,761.54
Gain on Sale of Investments	3433		(14,816.09)		(6,201.33)		(11,693.92)	(7,132,966.19)		(233,138.64)		(7,478,831.07)
Net Interest (Decrease) in Fair Value of Investments	3433											
Gifts, Grants, and Bequests	3440											
Other Miscellaneous Local Sources	3495											
Impact Fees	3496											
Total Local Sources	3400	0.00	(2,001.61)	0.00	2,661.57		(5,148.29)	84,296,488.76	0.00	96,739.84	0.00	84,388,740.27
Total Revenues	3000	0.00	221,248.39	0.00	2,661.57		540,536.10	84,296,488.76	0.00	1,075,081.84	0.00	86,136,016.66
EXPENDITURES												
Capital Outlay (Function 109)												
Library Books	610		61,501.10									61,501.10
Audiovisual Materials	620		9,644.99									9,644.99
Buildings and Fixed Equipment	630											
Furniture, Fixtures, and Equipment	640		41,333.43									41,333.43
Motor Vehicles (including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Renovating and Renovation	680											
Computer Software	690											
Out-of-Service (Function 200)												
Relocation of Principal	710											
Interest	720											
Debt and Fees	730											
Miscellaneous	790		112,469.52	0.00	2,274,005.52	0.00	171,613.53	49,960,915.80	0.00	233,214.42	0.00	52,752,230.79
Total Expenditures		0.00	108,778.87	0.00	(2,271,343.95)	0.00	368,820.57	49,960,915.80	0.00	841,867.42	0.00	33,385,795.87
Excess (Deficiency) of Revenues Over Expenditures												

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, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Only Bond Issue (County)	Special Act Bonds	Section 1011.14 & 1011.15 P.S. Grant	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Issuance Program	Revised Cap- Improvement Section 1011.100 P.S.	Yield Capital Improvement	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	400	
Interest on Bonds	3710											0.00
Premium on Sale of Bonds	3751											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3720											0.00
Premium on Lease-Purchase Agreements	3723											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3750									1,088,100.50		1,088,100.50
Loss Recoveries	3760											0.00
Proceeds of Forward Supply Contract	3760							440,202.54				440,202.54
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
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 Intergovernmental Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In:	3600		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9199)												
To General Fund	910		(500,000.00)					(33,383,978.88)		(7,706,021.12)		(41,792,000.00)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Intergovernmental Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out:	9700		(500,000.00)					(33,383,978.88)		(7,706,021.12)		(41,792,000.00)
Total Other Financing Sources (Uses)			(500,000.00)					(33,383,978.88)		(7,706,021.12)		(41,792,000.00)
Net Change in Fund Balances			(39,121.13)				366,926.37	1,491,886.62		(5,778,052.20)		(6,879,411.09)
Fund Balances, July 1, 2012	2800		391,979.46		3,599,961.38		1,111,452.43	301,087,843.03		9,239,652.22		214,531,481.12
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Reassigned Fund Balance	2720		3,758.33		338,617.43		1,480,070.00	502,270,212.25				204,092,178.01
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740									1,561,305.02		3,561,305.02
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2013	2700		3,758.33	0.00	338,617.43	0.00	1,480,070.00	202,270,732.25	0.00	3,561,305.02	0.00	207,653,770.01

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			
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	
From Special Revenue Funds		3640	
From Internal Service Funds		3670	
From Enterprise Funds		3690	
Total Transfers In		3600	0.00
<i>Transfers Out: (Function 9700)</i>			
To General Fund		910	
To Debt Service Funds		920	
To Capital Projects Funds		930	
To Special Revenue Funds		940	
To Internal Service Funds		970	
To Enterprise Funds		990	
Total Transfers Out		9700	0.00
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance			(540.03)
Fund Balance, July 1, 2012		2860	152,135.52
Adjustments to Fund Balance		2891	
<i>Ending Fund Balance:</i>			
Nonspendable Fund Balance		2710	151,595.49
Restricted Fund Balance		2720	
Committed Fund Balance		2730	
Assigned Fund Balance		2740	
Unassigned Fund Balance		2750	
Total Fund Balance, June 30, 2013		2700	151,595.49

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2013

Exhibit K-9
 DOE Page 19

	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expenses	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)									
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810	0.00	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
Net Income (Loss) Before Operating Transfers									
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position	2880								0.00
Net Position, July 1, 2012									0.00
Adjustments to Net Position	2895								0.00
Net Position, June 30, 2013	2780								0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Services 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	3,588,689.70							3,588,689.70
Other Operating Revenues	3489								0.00
Total Operating Revenues		3,588,689.70	0.00	0.00	0.00	0.00	0.00	0.00	3,588,689.70
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700	3,537,880.24							3,537,880.24
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		3,537,880.24	0.00	0.00	0.00	0.00	0.00	0.00	3,537,880.24
Operating Income (Loss)		50,809.46							50,809.46
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431		575,959.14						575,959.14
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433		(617,656.58)						(617,656.58)
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		(41,697.44)	0.00	0.00	0.00	0.00	0.00	0.00	(41,697.44)
Income (Loss) Before Operating Transfers		9,112.02							9,112.02
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	910		(2,300,000.00)						(2,300,000.00)
To Capital Projects Funds	920								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Retirement Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	(2,300,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,300,000.00)
Change in Net Position	2880	4,223,681.86	0.00	0.00	0.00	0.00	0.00	0.00	4,223,681.86
Net Position, July 1, 2012	2896								
Adjustments to Net Position	2780	1,932,793.83							1,932,793.83
Net Position, June 30, 2013									

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 SCHOOL INTERNAL FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 June 30, 2013

Exhibit K-11
 DOE Page 21
 Fund 891

ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	7,861,937.86	13,616,845.15	13,289,759.00	8,189,024.01
Investments	1160				0.00
Accounts Receivable, Net	1130	761,789.08	13,816,019.45	13,616,845.15	960,963.38
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	192,758.42		953.16	191,805.26
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
Total Assets		8,816,485.36	27,432,864.60	26,907,557.31	9,341,792.65
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	139,372.31	13,289,759.00	13,326,146.71	102,984.60
Due to Budgetary Funds	2161	676,261.76	2,091,440.81	2,357,582.84	410,119.73
Internal Accounts Payable	2290	8,000,851.29	13,815,066.29	12,987,229.26	8,828,688.32
Total Liabilities		8,816,485.36	29,196,266.10	28,670,958.81	9,341,792.65

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

June 30, 2013

Exhibit K-12
 DOE Page 22

Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	12,546,264.00		12,546,264.00	8,020,460.00	7,051,478.00		
Bonds Payable								
SEF/COBI Bonds Payable	2321	21,985,000.00		21,985,000.00	2,775,000.00	2,910,000.00		
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	21,985,000.00	0.00	21,985,000.00	2,775,000.00	2,910,000.00	0.00	0.00
Liability for Compensated Absences	2330	89,401,531.00		89,401,531.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	14,055,574.00		14,055,574.00				
Other Post-Employment Benefits Liability	2360	11,468,589.00		11,468,589.00				
Estimated PECCO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Total Long-Term Liabilities		149,456,958.00	0.00	149,456,958.00	10,795,460.00	9,961,478.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2013, including discounts and premiums.

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS**
For the Fiscal Year Ended June 30, 2013

Exhibit K-13
DOE Page 23

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740			114,099,979.00	114,099,979.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						0.00
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800	355,418.65		4,702,238.00	4,473,025.82		584,630.83
Excellent Teaching (3363)	90570						0.00
Florida Teachers Lead Program (FEFP Earmark)	97580	63,036.85		1,212,609.00	1,236,527.31		39,118.54
Instructional Materials (FEFP Earmark) [1]	90880			7,344,737.00	6,485,949.23		858,787.77
Library Media (FEFP Earmark) [1]	90881			444,455.00	444,455.00		0.00
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Safe Schools (FEFP Earmark) [2]	90803			3,092,434.00	3,092,434.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
School Recognition Funds (3361)	92040	128,080.05		4,979,132.00	4,937,176.61		170,035.44
Supplemental Academic Instruction (FEFP Earmark) [5]	91280			20,692,967.00	20,692,967.00		0.00
Teacher Recruitment and Retention	93460						0.00
Teacher Training	91290						0.00
Student Transportation (FEFP Earmark)	90830			12,939,354.00	12,939,354.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			1,162,742.65	1,162,742.65		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	438,127.82		285,133.65	289,667.32		433,594.15

- [1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
- [2] Combine all programs funded from the Safe Schools allocation under one line, "Safe Schools."
- [3] Include both state and local revenue sources. Revenue should agree to the FEFP Fourth Calculation allocation.
- [4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
- [5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2013

Exhibit K-14
 DOE Page 24

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	814,566.38	33,892.32			848,458.70
Bottled Gas	421	8,554.26	434.14			8,988.40
Electricity	430	21,880,115.04	1,648,773.82	13,821.39		23,542,710.25
Heating Oil	440					0.00
Total		22,703,225.68	1,683,100.28	13,821.39	0.00	24,400,157.35
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	13,967.01		1,067.20		15,034.21
Diesel Fuel	460	5,011,605.31				5,011,605.31
Oil and Grease	540					0.00
Total		5,025,572.32		1,067.20	0.00	5,026,639.52

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00
EXPENDITURES FOR AUDIOVISUAL MATERIALS:						
Audiovisual Materials	621		4,355.82			4,355.82

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311					0.00
Subrecipient awards greater than \$25,000	312					0.00
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	914,939.42
Food	570	16,971,180.83
Commodities	580	1,602,888.99

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

For the Fiscal Year Ended June 30, 2013

Exhibit K-14
DOE Page 25

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	234,387,844.41	6,843,878.90	955,714.54	242,187,437.85
Basic Programs 101, 102, and 103 (Function 5100)	140	4,518,862.19	17,676.28	3,973.51	4,540,511.98
Basic Programs 101, 102, and 103 (Function 5100)	750	524,505.68	1,011,720.79	748.95	1,536,975.42
Total Basic Program Salaries		239,431,212.28	7,873,275.97	960,437.00	248,264,925.25
Other Programs 130 (ESOL) (Function 5100)	120	11,148,006.02	325,510.07	45,455.90	11,518,971.99
Other Programs 130 (ESOL) (Function 5100)	140	214,927.11	840.72	188.99	215,956.82
Other Programs 130 (ESOL) (Function 5100)	750	24,946.65	48,119.69	35.62	73,101.96
Total Other Program Salaries		11,387,879.78	374,470.48	45,680.51	11,808,030.77
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	60,436,260.97	1,707,027.67		62,143,288.64
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	508,940.54	4,465.00		513,405.54
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	692,207.92	3,141,082.83		3,833,290.75
Total ESE Program Salaries		61,637,409.43	4,852,575.50	0.00	66,489,984.93
Career Program 300 (Function 5300)	120	13,806,675.54	102,711.57	42,471.06	13,951,858.17
Career Program 300 (Function 5300)	140	116,623.56	22,316.00	1,330.00	140,269.56
Career Program 300 (Function 5300)	750		52,346.83		52,346.83
Total Career Program Salaries		13,923,299.10	177,374.40	43,801.06	14,144,474.56
TOTAL		326,379,800.59	13,277,696.35	1,049,918.57	340,707,415.51
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	5,664,001.79	574,495.23	81,831.35	6,320,328.37

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2013

Exhibit K-14
 DOE Page 26

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

Charter School Distributions - Object 390 (Distributions to charter schools are used in federal reporting)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	978,342.00
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	1,652,919.71
Federal Economic Stimulus Special Revenue Funds	390	
Total Charter School Distributions		2,631,261.71

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

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013
Earnings, Expenditures, and Carryforward Amounts:	4,604,388.92	2,988,940.67	3,382,914.77	4,210,414.82
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			2,990,917.62	
School Nurses and Health Care Services			218,769.53	
Occupational Therapy, Physical Therapy, and Other Therapy Services			172,945.96	
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other			281.66	
Total Expenditures			3,382,914.77	

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
	5500	1,541,348.11	650,473.43	452.40		53,532.82	11,367.59		2,257,174.35
	6100								0.00
	6200								0.00
	6300	35,283.80	7,757.39	569.78					43,610.97
	6400	57,144.01	13,956.07	1,009.55					72,109.63
	6500								0.00
	7100								0.00
	7200								0.00
	7300								0.00
	7410								0.00
	7500								0.00
	7600								0.00
	7700								0.00
	7800								0.00
	7900								0.00
	8100								0.00
	8200								0.00
	9100								0.00
	7420								0.00
	9300								0.00
	710								0.00
	720	1,633,775.92	672,186.89	2,031.73	0.00	53,532.82	11,367.59	0.00	2,372,894.95

[1] Include expenditures for the summer program (Section 1002.61, F.S.) and the school-year program (Section 1002.63, F.S.).

**PINELLAS COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Agriculture:				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Education:				
School Breakfast Program	10.553	321	\$ 6,281,599	\$
National School Lunch Program	10.555	300, 350	21,857,092	
Summer Food Service Program for Children	10.559	323	559,648	
Florida Department of Agriculture and Consumer Services:				
National School Lunch Program	10.555 (2)	N/A	2,149,627	
Total Child Nutrition Cluster			<u>30,847,966</u>	
Total United States Department of Agriculture			<u>30,847,966</u>	
United States Department of Energy:				
Indirect:				
WorkNet Pinellas, Inc.:				
Weatherization Assistance for Low-Income Persons	81.042	N/A	40,023	
Total United States Department of Energy			<u>40,023</u>	
United States Department of Education:				
Direct:				
Impact Aid	84.041	N/A	32,800	
Federal Pell Grant Program	84.063	N/A	3,121,858	
Fund for the Improvement of Education	84.215	N/A	333,679	
Foreign Language Assistance	84.293	N/A	30,824	
Teacher Incentive Fund	84.374	N/A	653,242	
Total Direct			<u>4,172,403</u>	
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	29,545,451	724,679
Special Education - Preschool Grants	84.173	266, 267	772,836	
North East Florida Education Consortium				
State Personnel Development	84.027	0750-13-001-71613	31,434	
Total Special Education Cluster			<u>30,349,721</u>	<u>724,679</u>
Title I, Part A Cluster:				
Florida Department of Education:				
Title I Grants to Local Educational Agencies	84.010	212, 222, 223, 226, 228	22,039,646	91,168
Total Title I, Part A Cluster			<u>22,039,646</u>	<u>91,168</u>
Education for Homeless Children and Youth Cluster:				
Florida Department of Education:				
Education for Homeless Children and Youth	84.196	127	102,581	
Total Education for Homeless Children and Youth Cluster			<u>102,581</u>	
Educational Technology State Grants Cluster:				
Florida Department of Education:				
ARRA - Education Technology State Grants, Recovery Act	84.386	121, 122	93,114	
Total Educational Technology State Grants Cluster			<u>93,114</u>	
School Improvement Grants Cluster:				
Florida Department of Education:				
School Improvement Grants	84.377	126	3,675,083	
ARRA - School Improvement Grants, Recovery Act	84.388	126	2,553,851	
Total School Improvement Grants Cluster			<u>6,228,934</u>	

**PINELLAS COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	1,572,892	
Career and Technical Education - Basic Grants to States	84.048	161	1,360,586	
Safe and Drug-Free Schools and Communities - State Grants	84.186	103	(3,127)	
Charter Schools	84.282	298	1,560,194	1,560,194
Title IV - B Twenty-First Century Community Learning Centers	84.287	244	230	
English Language Acquisition Grants	84.365	102	752,285	
Improving Teacher Quality State Grants	84.367	224	3,838,622	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	R1	2,171,897	
Total Florida Department of Education			11,253,579	1,560,194
Total Indirect			70,067,575	2,376,041
Total United States Department of Education			74,239,978	2,376,041
United States Department of Health and Human Services:				
Direct:				
Health Resources and Services Administration - ACA Grants for School Based Health Centers	93.501	N/A	449,914	
Indirect:				
Pinellas County Health Department:				
Centers for Disease Control and Prevention - Affordable Care Act (ACA) - Communities Putting Prevention to Work	93.520	PSA32, 40, and 54	453,231	
Florida Department of Education:				
Refugee and Entrant Assistance - Discretionary Grants	93.576	LK135	30,157	
Florida Department of Children and Families:				
Refugee and Entrant Assistance - State Administered Programs	93.566	LK112, 138, & 164	445,262	
Total United States Department of Health and Human Services			1,378,564	
United States Department of Defense:				
Direct:				
Army Junior Reserve Officers Training Corps	None	N/A	221,244	
Navy Junior Reserve Officers Training Corps	None	N/A	29,398	
Marine Corps Junior Reserve Officers Training Corps	None	N/A	65,008	
Total United States Department of Defense			315,650	
Total Expenditures of Federal Awards			\$ 106,822,181	\$ 2,376,041

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

(2) Noncash Assistance.

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