

ANNUAL FINANCIAL REPORT

District School Board of Pinellas County

FISCAL YEAR ENDED JUNE 30, 2024

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

For the Fiscal Year Ended June 30, 2024

Email completed form to:

OFFRSubmissions@fldoe.org

or

Return completed form to:

Florida Department of Education

Office of Funding and Financial Reporting
325 West Gaines Street, Room 814

Tallahassee, Florida 32399-0400

		PAGE NU	IMRER
INDEX:	-	Minimum Reporting	ACFR
			ACTA
Exhibit A-1	Management's Discussion and Analysis		1
Exhibit B-1	Statement of Net Position		2
Exhibit B-2	Statement of Activities	_	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	. 0	U
Exilion C-4	Balances of Governmental Funds to the Government-wide Statement of Activities	- 7	7
Exhibit C-5	Statement of Net Position – Proprietary Funds		8
Exhibit C-6	Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary	- 0	0
Exilibit C-0	Funds	. 9	9
Exhibit C-7	Statement of Cash Flows – Proprietary Funds	-	-
Exhibit C-8	Statement of Fiduciary Net Position		10
			11
Exhibit C-9	Statement of Changes in Fiduciary Net Position		12
Exhibit C-10	Combining Statement of Net Position – Major and Nonmajor Component Units		13
Exhibit C-11a-d	Combining Statement of Activities – Major and Nonmajor Component Units		14-17
Exhibit D-1	Notes to Financial Statements		18
Exhibit D-2a	Other Required Supplementary Information		19
Exhibit D-2b	Notes to Required Supplementary Information	20	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		22-24
Exhibit F-1a-d	Combining Balance Sheet - Nonmajor Governmental Funds		25-28
Exhibit F-2a-d	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds		29-32
Exhibit G-1a-b	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and		29-32
Exilloit G-1a-0	Actual – Norunajor Special Revenue Funds		33-34
Exhibit G-2			33-34
EXIIIOII G-2	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Debt Service Funds		25
Enhilit C 2			35
Exhibit G-3a-e	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Capital Projects Funds		36
Exhibit G-4	Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and		
	Actual - Permanent Funds		37
Exhibit H-1	Combining Statement of Net Position – Nonmajor Enterprise Funds		38
Exhibit H-2	Combining Statement of Revenues, Expenses and Changes in Fund Net Position –		
	Nonmajor Enterprise Funds		39
Exhibit H-3	Combining Statement of Cash Flows – Nonmajor Enterprise Funds		40
Exhibit H-4	Combining Statement of Net Position – Internal Service Funds		41
Exhibit H-5	Combining Statement of Revenues, Expenses and Changes in Fund Net Position –		• •
Zimion II J	Internal Service Funds		42
Exhibit H-6	Combining Statement of Cash Flows – Internal Service Funds		43
Exhibit I-1	Combining Statement of Fiduciary Net Position – Investment Trust Funds		44
Exhibit I-2	Combining Statement of Platelary Net Position – Investment Trust Funds		45
Exhibit I-3	Combining Statement of Changes in Net Position – Investment Trust Funds Combining Statement of Fiduciary Net Position – Private-Purpose Trust Funds		46
Exhibit I-4			46
	Combining Statement of Changes In Net Position – Private-Purpose Trust Funds		
Exhibit I-5	Combining Statement of Fiduciary Net Position – Pension Trust Funds		48
Exhibit I-6	Combining Statement of Changes In Net Position – Pension Trust Funds		49
Exhibit I-7	Combining Statement of Fiduciary Net Position – Custodial Funds		50
ECE 145			

ESE 145

FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF PINELLAS COUNTY For the Fiscal Year Ended June 30, 2024

Signature of District School Superintendent

Email completed form to:

OFFRSubmissions@fldoe.org

or

Return completed form to:

Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814

Tallahassee, Florida 32399-0400

PAGE NUMBER

INDEX:		Minimum	
		Reporting	ACFR
Exhibit I-8	Combining Statement of Changes in Net Position – Custodial Funds	-	51
Exhibit J-1	Combining Statement of Net Position - Nonmajor Component Units	_	52
Exhibit J-2a-d	Combining Statement of Activities - Nonmajor Component Units	-6	53-56
with rule 6A-1.0	ent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2024, was s 071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report chool board on November 12, 2024.		
	chool board on November 12, 2024.	t will be sul	omitted for

Signature Date

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY MANAGEMENT'S DISCUSSION AND ANALYSIS FISCAL YEAR ENDED JUNE 30, 2024

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 2023-24 fiscal year are as follows:

- In total, the District's net position decreased by \$(78.4) million during the current fiscal year from operations. Unrestricted net position decreased by \$136.1 million primarily due to the change in the District's proportionate share in the State pension plans.
- General revenues total \$1.3 billion. Program-specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$106.6 million.
- Governmental activities expenses were \$1.5 billion, which was a change of \$151.8 million from the prior year.
- The District's capital assets increased by \$54.4 million from the prior year. This increase is mainly attributed to building additions and improvements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

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

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

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

MAJOR FEATURES OF THE DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS

	District-Wide		Fund Financial Statements	
	Statements	Governmental	Proprietary	Fiduciary
Scope	Entire District (except fiduciary funds).	The activities of the District that are not proprietary or fiduciary.	Activities the District provides to other funds. The District's self Insurance program is the only proprietary operation.	Assets held by the District in a trustee or grant capacity.
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 revenues, expenses and changes in 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, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, short-term and long-term.	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long- term liabilities included.	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both finacial and capital, short-term and long-term.	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both finacial and capital, short-term and long-term.
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	All additions or deductions during the year, regardless of when cash is received and paid.

DISTRICT-WIDE FINANCIAL STATEMENTS

The District-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position—and its assets, deferred outflows of resources (deferred outflows), liabilities, and deferred inflows of resources (deferred inflows)—using an economic resources measurement focus. The net position is the difference between the assets, deferred outflows, liabilities, and deferred inflows; it 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 category 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 15 separate legal entities in this report. Although legally separate organizations, the discretely presented component units are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. In addition, the Pinellas School Board Leasing Corporation (Corporation) was formed to facilitate financing for the acquisition of facilities and equipment. Due to the substantive economic relationship between the District and the Corporation, the financial activities of the Corporation are included in the accompanying basic financial statements as part of debt service and capital projects funds.

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

FUND FINANCIAL STATEMENTS

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

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

Governmental Funds

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

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

Proprietary Funds

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

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties. The District uses a custodial fund to account for these resources. 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 this fund are used only for their intended purposes.

NOTES TO THE FINANCIAL STATEMENTS

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

OTHER SUPPLEMENTARY INFORMATION

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

DISTRICT-WIDE FINANCIAL ANALYSIS

Net Position. Below is a summary of the District's net position as of June 30, 2024, as compared to June 30, 2023:

	Governme	ental Activities
	2024	2023
Other Assets Net Capital Assets	\$ 326,721,887 2,249,520,855	
Total Assets	2,576,242,742	2,553,496,957
Deferred Outflows of Resources	206,379,555	227,093,105
Other Liabilities Long-term Liabilities	78,041,042 1,043,367,934	
Total Liabilities	1,121,408,976	1,056,308,027
Deferred Inflows of Resources	104,917,705	89,563,159
Net Position: Net investment in Capital Assets Restricted Unrestricted (Deficit)	2,117,939,573 186,037,450 (747,681,407	191,183,947
Total Net Position	\$ 1,556,295,616	\$ 1,634,718,876

The largest portion of the District's net position is investment in capital assets (e.g. land, buildings, equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the capital assets are reported net of related debt, the resources used to repay the debt must be provided from other sources since the capital assets cannot be liquidated to pay these liabilities. The District's net investment in capital assets changed by \$63.7 million from the prior year as a result of several building improvement projects during the year. The calculation of net investment in capital assets uses the historical cost of school buildings that may not accurately reflect the true value. The District's schools and support buildings are in excellent condition as a result of sufficient annual funds appropriated for maintenance and repair. This increase is in line with the increase of \$54.4 million from the prior year in the District's capital assets.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The District's restricted net position changed by \$(5.1) million from the prior year as more capital expenses used up available restricted resources in the current year.

The unrestricted portion of the District's net position may be used to meet the District's ongoing obligation to students, employees, and creditors. The unrestricted net position changed by \$(136.9) million from the prior year. The District's deficit unrestricted net position was, in part, the result of accruing longer-term liabilities of \$101.3 million in compensated absences payable, net pension liability of \$723.9 million, and \$64.1 million in other postemployment benefits payable (OPEB). These long-term liabilities will be funded on a pay-as-you-go basis.

Deferred outflows changed by \$(20.7) million due to the effects of recording pension-related activity for the District's proportionate share in the State FRS and HIS plans, and OPEB activity. Deferred inflows changed by \$15.4 million, due to effects of recording those same pension and OPEB activities. Deferred inflows and outflows will be recognized as revenues or expenses of the District's pension and OPEB plans in future periods. Long-term liabilities changed by \$70.8 million. This increase was primarily due to changes in the District's actuarially determined net pension liability from the prior year (an increase of \$70.2 million).

Changes in Net Position. Revenues exceeded expenses by \$(78.4) million for the current year. The significant causes for this change are described below:

Overall revenues for the District were in line with the prior year. Revenue is divided into two main categories: general and program-specific.

General revenues changed by \$24.9 million from the prior year. The majority of this increase was from investment earnings that changed \$5.8 million along with the change in property taxes levied for general purposes of \$61.6 million and capital projects of \$21.8 million. Property taxes account for 58.3% of the total revenues of the District and increased due to the rise in property values. Investment earnings increased in the year due to favorable market conditions after pandemic recovery. The second-largest component of revenues is unrestricted grants and contributions, which account for 31.7% of the total revenues. These revenues decreased by \$ million for post-Covid relief funding that was spent in the prior year. These revenues are mostly received from the State of Florida through the Florida Education Finance Program (FEFP) funding formula. The FEFP utilizes student enrollment data and is designed to maintain equity in funding across all Florida districts, taking into consideration the District's funding ability based on the local property tax base.

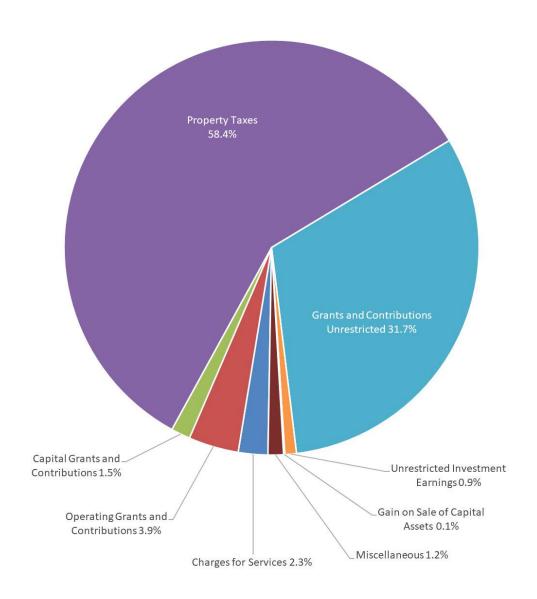
Program-specific revenues decreased overall by \$(15.3) million. Capital grants and contributions decreased by \$18.4 million and operating grants and contributions increased by \$2.6 million to offset. This shift in operating from capital grants aligns with the shift from provision of post-pandemic capital support for educational facility improvements to normal operational support.

Instructional activities represent the majority of the District's expenses, representing 53.5% of total expenses of governmental activities for 2023-24. District-wide expenses changed by \$151.8 million from the prior year. The overall increase in expenses is primarily attributed to the change in instruction of \$72.3 million and the change in School Board of \$14.6 million. These increased expenses resulted from the annual changes from pension related activities and the settlement agreement with the charter schools as discussed further in the notes to the financial statements.

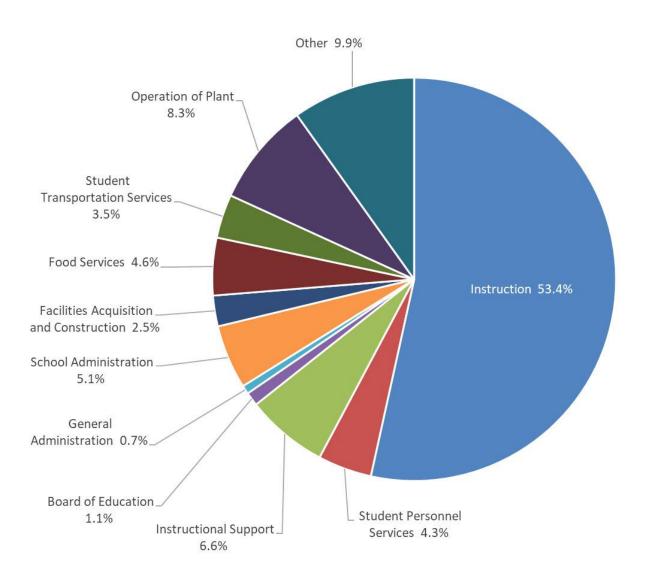
The table below shows the changes in the District's net position for 2024 and 2023.

	Government	tal A	ctivities
	 2024		2023
Revenues			
Program Revenues:			
Charges for services	\$ 31,927,994	\$	31,455,042
Operating grants and contributions	54,157,282		51,548,118
Capital grants and contributions	20,465,207		38,839,270
General Revenues:			
Property taxes, levied for operational purposes	600,263,087		538,652,973
Property taxes, levied for capital projects	202,833,047		181,024,195
Grants and contributions not restricted			
to specific programs	436,677,585		504,721,385
Unrestricted investment earnings (loss)	12,826,366		6,999,262
Gain on sale of capital assets	1,884,325		-
Miscellaneous	15,953,508		14,158,064
Total Revenues	 1,376,988,401		1,367,398,309
Expenses			
Instruction	777,973,619		705,660,471
Student support services	62,834,462		56,458,849
Instructional media services	8,702,951		7,638,955
Instruction and curriculum development services	38,665,719		33,520,061
Instructional staff training services	34,339,919		32,391,578
Instruction-related technology	13,847,673		10,756,263
School Board	16,020,598		1,426,970
General administration	10,019,622		10,914,521
School administration	74,613,950		71,744,759
Facilities services	35,819,881		28,638,324
Fiscal services	6,829,772		5,641,715
Food services	67,190,415		61,111,069
Central services	19,600,668		18,901,853
Student transportation services	50,940,901		39,188,033
Operation of plant	120,940,085		108,925,080
Maintenace of plant	27,520,579		25,294,378
Administration technology services	8,568,035		5,995,388
Community services	15,853,454		13,970,179
Interest and fiscal charges	5,739,335		5,956,937
Unallocated depreciation	59,390,023		59,448,197
Total Expenses	 1,455,411,661		1,303,583,580
Change in Net Position	(78,423,260)		63,814,729
Net Position, Beginning, Originally Stated	 1,634,718,876		1,570,904,147
Adjustments to Beginning, Net Position	 -		-
Net Position, Beginning of Year, Restated	1,634,718,876		1,570,904,147
Net Position, Ending	\$ 1,556,295,616	\$	1,634,718,876

REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES Year Ended June 30, 2024



EXPENSES BY FUNCTIONAL GROUP – GOVERNMENTAL ACTIVITIES Year Ended June 30, 2024



FUND FINANCIAL STATEMENTS ANALYSIS

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

The District completed the 2024 fiscal year with total governmental fund balances of nearly \$213.5 million, a change of \$(6.6) million from 2023's total fund balances of \$220.1 million. Of the 2024 total, \$5.7 million is unassigned fund balance, which is available for spending at the District's discretion. The remainder of fund balance is nonspendable, \$8.8 million; restricted, \$175.3 million; and assigned, \$23.6 million. Restricted fund balance changed by \$4.3 million, due to decreased spending of Certificates of Participation proceeds issued in a prior year. Assigned fund balance changed by \$(12.3) million; as available funds were used to assist the District in meeting the needs of students in the year.

FINANCIAL ANALYSIS OF MAJOR FUNDS

The General Fund is the District's chief operating fund. At the end of the current fiscal year, the General Fund unassigned fund balance is \$5.7 million, a change of \$1.7 million from the prior year. Unassigned fund balance increased from reduced expenditures in the current year related to post-Covid expenditures. Total fund balance is \$61.6 million, a change of \$(5.1) million from the prior year. Fund balance decreased minimally due to spending of prior carryover funds for education-related expenditures.

As a measure of the General Fund's liquidity, it may be useful to compare the total unassigned fund balance to total expenditures. Unassigned fund balance represents 0.6% of total expenditures, while unassigned fund balance represented 0.4% of total expenditures in the prior year. The ratio appears in line with the prior year.

The Special Revenue - Federal Education Stabilization Fund had no ending fund balance. In most years, the fund's reported revenues and expenditures equally offset each other. These funds were provided by grants to support ongoing educational efforts. Expenditures were incurred in many areas including for student technology, nursing support, enhancement to the air-quality systems, and programs to help those students suffering from learning setbacks resulting from the pandemic. Revenues and expenditures decreased by \$56.9 million and \$41.2 million, respectively, from the prior year due to decreased spending in federal assistance programs. The prior year included spending in many post-Covid assistance projects.

The Capital Project - Local Capital Improvement Tax Fund has a total fund balance of \$122.0 million, a change of \$3.4 million from the prior year. The total fund balance is restricted for the acquisition, construction, and maintenance of capital assets. The fund balance decreased due to expenditures (for new construction and renovation of school sites) that were more than restricted revenue received in the current fiscal year. The remaining funds are carried forward for use on future construction costs.

GENERAL FUND BUDGET HIGHLIGHTS

During the 2023-24 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted expenditures of \$62.2 million or 6.3%. Budget revisions occurred primarily in instruction and student support services to adjust for available carryforward funds.

Actual revenues were in line with the amended budgeted revenues. Actual expenditures were less than final budgeted expenditures by \$17.1 million. Expenditures in Instruction were \$12.2 million less than budgeted for provision of classroom teacher salaries. The positive variance in expenditures was primarily due to the continued cost containment measures implemented by the District.

CAPITAL ASSETS AND LONG-TERM DEBT

CAPITAL ASSETS

By the end of fiscal year 2024, the District had invested \$2.2 billion (net of accumulated depreciation) in a broad range of capital assets, including land, buildings, improvements and equipment. This amount represents a net increase of \$54.4 million from the prior fiscal year.

Total capital assets increased by \$137.5 million, mostly in Buildings and Fixed Equipment (\$8.7 million) offset by changes in Construction in Progress (\$102.5 million). Buildings and major improvements that were placed into service this year were at several campuses in the District.

Overall accumulated depreciation increased by \$83.2 million, which is primarily the result of current year depreciation expense (\$73.0 million). More detailed information concerning capital assets can be found in Note 5 of the notes to the financial statements. The following table summarizes the changes in capital assets:

 2024		2023
\$ 97,612,347	\$	97,568,925
22,717,599		22,717,599
189,560,998		87,109,517
22,315,835		21,041,381
3,047,249,169		3,038,586,055
16,615,323		15,430,939
146,308,336		133,002,059
80,154,096		68,688,644
7,329,839		7,883,520
6,858,055		7,170,492
3,636,721,597		3,499,199,131
 (1,387,200,742)		(1,304,032,613)
\$ 2,249,520,855	\$	2,195,166,518
\$	\$ 97,612,347 22,717,599 189,560,998 22,315,835 3,047,249,169 16,615,323 146,308,336 80,154,096 7,329,839 6,858,055 3,636,721,597 (1,387,200,742)	\$ 97,612,347 \$ 22,717,599 189,560,998 22,315,835 3,047,249,169 16,615,323 146,308,336 80,154,096 7,329,839 6,858,055 3,636,721,597 (1,387,200,742)

LONG-TERM DEBT

At June 30, 2024, the District had \$124.4 million in outstanding long-term debt from leases payable and Certificates of Participation. The total outstanding long-term debt changed by \$(6.5) million. There were no significant long term debt events during the fiscal year. More detailed information about the District's long-term debt is presented in Notes 7 through 10 of the notes to the financial statements.

The following summarizes the changes in long-term debt:

		2024	_	2023
Certificates of Participation - 2017A	\$	48,495,000	\$	48,880,000
Add: Premium		5,784,393		6,105,748
Certificates of Participation - 2021A		53,560,000		56,745,000
Add: Premium		13,332,419		14,116,679
Leases Payable		3,225,958		5,093,401
**	\$	124,397,770	\$	130,940,828
	.0.			

SIGNIFICANT ECONOMIC FACTORS

The District reduced the millage rate in FY2025 to 5.822 from 5.938 in FY2024 due to the increased tax base. A voter-approved one-half millage referendum for operating expenditures, reapproved in 2020, will continue to assist in funding costs to provide quality instruction.

REQUESTS FOR INFORMATION

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

			Primary Government			Component Units	
	Account				Major Component Unit	Component Units Major Component Unit	Total Nonmajor
ASSETS	Number	Governmental Activities	Business-Type Activities	Total	Name	Name	Component Units
Cash and Cash Equivalents	1110	31,871,983 00		31,871,983.00	0.00	0,00	0.
Taxes Receivable, Net	1160 1120	251,618,858.00		251,618,858.00	0.00	0.00	0.0
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	2,289,331.00		2,289,331.(X)	0.00	0.00	0.0
Due From Other Agencies	1220	2,427,795.00 24,640,511.00		2,427,795,00 24,640,511.00	0.00	0.00	0.6
Due From Insurer Deposits Receivable	1180 1210			0.00	0.00	0,00	0.0
Internal Bolances				0,00	0.00	0.00	0.0
Cash with Fiscal/Service Agents Section 1011.13, F.S. Loan Proceeds	1114	2,928,656,00		2,928,656,00	0.00	0.00	0.0
Leases Receivable Inventory	1425	2,180,342.00		2,180,342.00	0.00	0.00	0.0
Prepaid Items	1150 1230	7,756,112.00		7,756.112.00 1.008,299.00	0.00	0.00	0.0
Long-Term Investments Prepaid Insurance Costs	1460			0.00	0.00	(3.00)	0,0
Other Postemployment Benefits Asset	1410			0.00	0.00	0.00	0.0
Pension Asset Capital Assets	1415			0.00	0.00	0.00	0,0
Land	1310	97,612,347.00		97,612,347.00	0.00	0.00	0.0
Land Improvements - Nondepreciable Construction in Progress	1315	22,717,599.00 189,560,998.00		22,717,599.00 189,560,998.00	0,00	0.00	0.0
Nondepreciable Capital Assets		309,890,944.00	0.00	309,890,944.00	0,00	0.00	0.0
Improvements Other Than Buildings Less Accumulated Depreciation	1320 1329	22,315,835.00 (13,357,018.00)		22,315,835.00 (13,357,018,00)	0.00	0,00	0.0
Buildings and Fixed Equipment	1330	3,063,864,492.00		3,063,864,492.00	0,00	0.00	0.0
Less Accumulated Depreciation Furniture, Fistures and Equipment	1339	(1,198,017,443.00)		(1.198,017,443.00) 146,308,336.00	0.00	0.00	0.0
Less Accumulated Depreciation	1349	(108,497,034.00)		(108,497,034.00)	0.00	0.00	0.0
Motor Vehicles Less Accumulated Depreciation	1350 1359	80,154,096.00 (55,829,035.00)		80,154,096,00 (55,829,035,00)	0.00	0.00	0.0
Property Under Leases and SBITA	1370 1379	7,329,839.00 (4.121,164.00)		7,329,839.00	0.00	0.00	0,0
Less Accumulated Americation Audiovistal Materials	1381	42,428.00		(4.121,164,00) 42,428.00	0.00	0.00	0,0
Less Accumulated Depreciation Computer Software	1388 1382	(42,428,00) 6,815,627,00		(42,428,00)	0.00	0.00	0.0
Less Accumulated Amerization	1389	(7,336,620.00)		6,815,627,00 (7,336,620,00)	0.00	0.00	D.00 D.00
Depreciable Capital Assets, Net Total Capital Assets		1,939,629,911.00 2,249,520,855.00	0.00	1,939,629,911.00	0.00	0.00	0.00
Total Assets		2,576,242,742.(H)	0.00	2,249,520,855.00 2,576,242,742.00	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
Net Carrying Amount of Debt Refunding	1920			0.00	0.00	0.60	0.00
Pension Other Postemployment Benefits	1940 1950	194,410,443.00		194,410,443.00	0,00	0.00	0.00
Asset Retirement Obligation	1960	and the second of		0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		206,379,555,00	0.00	206,379,555,00	0.00	0.00	9.00
Cash Overdraft	2125			0,00	0,00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdines	2110 2170	8,639,621.00 32,580,842.00		8,639,621.00 32,580,842.00	0.00	0.00	0.00
Accounts Payable	2120	7,906,586.00		7,906,586.00	0.00	0.00	0.00
Sales Tax Payable Current Notes Payable	2260 2250	4,975.00		4,975.00	0.00	0.00	0.00
Accrued Interest Payable	2210	2,418,463.00		2,418,463.00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	14,001,634.00		0.00 14,001,634,00	0,00	0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115			0.00	0.00	0.00	0.00
Judgments Payable	2130	5.703.315.00		0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140	5,783,215.00 3,852,779.00		5,783,215.00 3,852,779.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271			0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2272			0,00	0.00	0.00	0.00
Unearned Revenues Long-Term Liabilities:	2410	2.852,927.00		2,852,927,00	0.00	0,00	0.00
Portion Due Within One Year:							
Notes Payable Obligations Under Leases and SBITA	2310 2315	1,591,939,00		0,00	0.00	0.00	0,00
Bonds Payable	2320			1,591,939.00	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	7,817,783,00		7,817,783,00 3,745,000,00	0.00	0.00	0,00
Estimated Lubrity for Long-Term Chims	2350	7,871,549,00		7,871,549.00	0,00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365			0.00	0.00	0.00	0.00
Estamated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Other Long-Term Liabilities Derivative Instrument	2380	4,352,504.00		4,352,504.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0,00	0.00	0.00	0.00
Parties One Year Parties Due After One Year:		25,378,775.00	0.00	25,378,775.00	0,00	0.00	0.00
Notes Payable	2310	1282		0.00	0.00	0.00	0.00
Obligations Under Leases Bonds Payable	2315 2320	1,634,019.00		1,634,019.00	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330	93,454,749.00 117,426,812.00		93,454,749.00	0,00	0,00	0.00
Estinated Liability for Long-Term Claims	2340 2350	8,825,373.00		117,426,812.00 8,825,373.00	0,00	0,00	0.00
Net Other Postemplovment Benefits Obligation Net Pension Liability	2360 2365	64,059,478.00 723,883,720.00		64,059,478.00	0.00	0,00	0.00
Estimated PECO Advance Payable	2370			723,883,720.00 0.00	0.00	0.00	0.00
Other Long-Term Liabilities Derivative Instrument	2380 2390	8,705,008,00		8,705,008.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	6.00
Due in More than One Year Total Long-Term Liabilities		1,017,989,159.00	0.00	1,017,989,159.00	0.00	0.00	0.00
otal Linbilities		1,121,408,976.00	0.00	1,121,408,976.00	0.00	0.00	6.00
EFERRED INFLOWS OF RESOURCES commutated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00
effeit Net Carrying Amount of Debt Refunding	2620	2.07		0.00	0.00	0.00	0,00
eferred Revenue	2630 2640	2,021,975.00		2.021,975.00 61,211,967.00	0.00	0.00	0.00
ther Postemployment Benefits	2650	41,683,763.00		41,683,763.00	0.00	0.00	0.00
otal Deferred Inflows of Resources ET POSITION		104,917,705.00	0.00	104,917,705.00	0.00	0.00	0.00
et Investment in Capital Assets	2770	2,417,939,573.00		2,117,939,573,00	0.00	0.00	0.00
estricted For: Categorical Carryover Programs	2780	4,996,805,00		4.996,805.00	0.00	0.00	0.00
Food Service	2780	11,175,122.00		11,175,122.00	0.00	0.00	0.00
Debt Service Capital Projects	2780 2780	13.00		139,321,742.00	0.00	0.00	0.00
Other Purposes	2780	30,543,768.00		30,543,768,00 (747,681,407.00)	0.00	0.00	0.00
nrestricted	2790	(747,681,407,00)					

DISTRICT SCHOOL BOARD OF FINELLAS COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2024

				Frogram Kevenues			Net (Expense) Revenue and Changes in Net Position	hanges in Net Pocition	
	Account			Operating	Capital		Primary Government		
FUNCTIONS	Number	Expenses	Charges for	Grants and	Grants and	Governmental	Business-Type		Component
Governmental Activities:			CALLEGO	Collegements	Contributions	Activities	Activities	Total	Units
Instruction	2000	777,973,619.00	4.175.947.00			Coo and non their		***************************************	
Student Support Services	6100	62.834.462.00				(113,197,672.00)		(773,797,672.00)	
Instructional Media Services	6200	8 707 951 00				(62,834,462.00)		(62,834,462.00)	
Instruction and Curriculum Development Services	6300	38 665 719 00				(8,702,951.00)		(8,702,951.00)	
Instructional Staff Training Services	6400	34 330 010 00				(38,665,719.00)		(38,665,719.00)	
Instruction-Related Technology	6500	13 847 673 00				(34,339,919.00)		(34,339,919.00)	
Board	2100	00 805 000 91	00 335 000			(13,847,673.00)		(13,847,673.00)	
General Administration	7200	10.019 622 00	UV, CC 1, 24-U, 2			(13,977,843.00)		(13,977,843.00)	
School Administration	7300	74 613 950 00				(10,019,622.00)		(10,019,622.00)	
Facilities Acquisition and Construction	7400	35.819.881.00		00 070 665	20. 100. 200. 20	(74,613,950.00)		(74,613,950.00)	
Fiscal Services	7500	6 829 772 00		324,309.00	20,402,207,00	(14,831,705.00)		(14,831,705.00)	
Food Services	7600	67.190.415.00	3 770 604 00	43 634 213 00		(6,829,772.00)		(6,829,772.00)	
Central Services	7700	19.600.668.00		00.010.400.00		(9,785,498.00)		(9,785,498.00)	
Student Transportation Services	7800	50.940.901.00	8 746 477 00			(19,600,668.00)		(19,600,668.00)	
Operation of Plant	7900	120.940.085.00	CO CONTRACTOR OF THE CONTRACTO			(42,194,479.00)		(42, 194, 479,00)	
Maintenance of Plant	8100	27 520 579 00				(120,940,085.00)		(120,940,085.00)	
Administrative Technology Services	8200	8.568.035.00				(27,520,579,00)		(27,520,579.00)	
Community Services	0100	15 853 454 00	13 192 266 00			(8,568,035.00)		(8,568,035.00)	
Interest on Long-Term Debt	9200	5 739 335 00	And Control of the Co			(2,661,188.00)		(2,661,188.00)	
Unallocated Depreciation/Amortization Expense		\$9 390 023 00				(5,739,335.00)		(5,739,335.00)	
Total Governmental Activities		145541166100	31 027 004 00	00 000 000 000	00 101 001 001	(59,390,023,00)		(59,390,023.00)	
Business-type Activities: Self-Insurance Consortium			ACCULATION OF THE PARTY OF THE	04,101,666,00	707.707.707	(1,348,861,178.00)		(1,348,861,178.00)	
Daycare Operations							0.00	00:0	
Other Business-Type Activity							00:00	00:00	
Total Business-Type Activities		000	000	4			00'0	000	
Total Primary Government		1 455 411 661 00	31 027 004 00	0.00	000		00'0	0.00	
Component Units:		200000000000000000000000000000000000000	21,724,724,00	24,157,282,00	20,465,207.00	(1,348,861,178.00)	00:0	(1,348,861,178.00)	
Major Component Unit Name		0000	0.00	00.0	000				
Major Component Unit Name		00'0	0.00	000	0000				000
Total Nonmajor Component Units		00:00	000	000	550				0.00
Total Component Units		000	800	000	00.0				00'0

5	
٠.	
=	
=	
G.	
>	
Q.	
×	
-	
=	
**	- 6
~	
=	ಾ
v	
PS.	-2
_	

Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellancous
Special Items
Extraordinary Items
Total Central Revenues, Special Items, Extraordinary Items and Transfers
Total Central Revenues, Special Items, Extraordinary Items and Transfers
Adjustments to Net Position
Net Position, July 1, 2023
Adjustments to Net Position
Net Position, June 30, 2024

600,263,087.00		600,263,087,00	000
0000		00'0	000
202,833,047.00		202,833,047.00	000
		00:0	0000
436,677,585.00		436,677,585.00	000
14,710,691.00		14,710,691.00	000
15,953,508.00		15,953,508.00	0000
		0.00	0000
		00:00	00'0
		0.00	0000
,270,437,918.00	00'0	1,270,437,918.00	00:00
(78,423,260.00)	00.00	(78,423,260.00)	00:0
634,718,876.00		1,634,718,876.00	00'0
		0.00	00'0
1,556,295,616.00	00.00	1.556 295 616 00	000

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

	Account Number	General 100	Federal Education Stabilization Fund 440	Nonvoted Capital Improvement Fund 370	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS						
Cash and Cash Equivalents	1110	12.956.270.15	237,678.92	1,216,682.97	11,393,848.42	25,804,480.46
Investments	1160	58,542,364.08	783,065.82	135,434,217.70	17,709,232.20	212.468.879.80
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	3,569,618.90	0.00	308,206,09	339,987.44	4,217,812.4
Interest Receivable on Investments	1170	684,198.29	0.00	1,346,800.50	44,337.81	2,075,336.60
Due From Other Agencies Due From Budgetary Funds	1220	3,926,030.03	11,046,422.40	0,00	9,668,060.26	24,640,512.69
Due From Insurer	1141	30,152,210.41	225,483.46	275,192.58	6,816,850.01	37,469,736.46
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	1,521,011.70	0.00	0.00	0.00	1,521,011.70
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	1,711,972.28	1,711,972.20
Inventory	1150	5,440,020.20	0.00	0.00	2,316,092.44	7,756,112.64
Prepaid Items	1230	1,008,298.50	0,00	0.00	0.00	1,008,298.50
Long-Term Investments	1460	0.00	0,00	0.00	0.00	0.00
Total Assets		117,800,022.26	12,292,650.60	138,581,099,84	50,000,380.86	318,674,153.56
DEFERRED OUTFLOWS OF RESOURCES		244	100000	2022	2.2	
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		117,800,022.26	12,292,650.60	138,581,099.84	50,000,380.86	318,674,153.56
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	8,639,620.69	0.00	0.00	0.00	8,639,620.69
Payroll Deductions and Withholdings	2170	29,212,652.54	487,634.54	0.00	2,880,553.52	32,580,840.60
Accounts Payable	2120	4,185,820.52	728,713.17	1,332,184.61	1,574,086.25	7,820,804.55
Sales Tax Payable Current Notes Payable	2260	4,975.10	0.00	0.00	0.00	4,975.10
Accrued Interest Payable	2250 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	11,999,852.78	660,546.54	0.00	1,086,747.15	0.00
Due to Budgetary Funds	2161	0.00	8,526,297.61	6,593,990.66	12,700,540,94	27,820,829,21
Due to Internal Funds	2162	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
Pension Liability	2115	0,00	0.00	0.00	0,00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0,00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	539.15	0.00	4,974,782.22	807,894.15	5,783,215.52
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2150 2180	0.00	0.00	3,681,684.65	171,094.71	3,852,779.36
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Jnearned Revenue	2410	183,724.90	1,889,458.74	0.00	779,743.29	2,852,926.93
Jnavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		54,227,185.68	12,292,650,60	16,582,642.14	20,000,660.01	103,103,138.43
DEFERRED INFLOWS OF RESOURCES	****	100	turner-		70	
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2630	2,021,975.10 2,021,975.10	0.00	0.00	10,027.99	2,032,003.09
TUND BALANCES		2,021,973.10	0,00	0,00	10,027.99	2,032,003.09
lonspendable:						
Inventory	2711	5,440,020.20	0.00	0.00	2,316,092.44	7,756,112.64
Prepaid Amounts	2712	1,008,298.50	0.00	0.00	0.00	1,008,298.50
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	149,067.84	149,067.84
Total Nonspendable Fund Balances	2710	6,448,318.70	0.00	0.00	2,465,160.28	8,913,478.98
estricted for: Economic Stabilization	0.701	0.00			202	
Federal Required Carryover Programs	2721	0.00	0.00	0.00	0,00	0.00
State Required Carryover Programs	2722	4,996,804.70	0.00	0.00	0.00	4,996,804.70
Local Sales Tax and Other Tax Levy	2724	5,320,569.96	0.00	0.00	0.00	5,320,569.96
Debt Service	2725	0.00	0.00	0.00	13,32	13,32
Capital Projects	2726	0.00	0.00	0.00	0.00	0,00
Restricted for	2729	0.00	0.00	0.00	8,906,840.30	8,906,840,30
Restricted for	2729	15,434,034.60	0.00	121,998,457.70	18,617,678.96	156,050,171.26
Total Restricted Fund Balances onwitted to:	2720	25,751,409.26	0.00	121,998,457.70	27,524,532.58	175,274,399.54
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 Total Committed Fund Balances	2739	0.00	0.00	0.00	0.00	0.00
Folai Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	23,642,140,59	0.00	0,00	0.00	23,642,140.59
Assigned for Total Assigned Fund Balances	2749	0.00	0.00	0.00	0,00	0.00
Total Unassigned Fund Balances	2740 2750	23,642,140,59 5,708,992,93	0.00	0.00	0,00	23,642,140.59
otal Fund Balances	2700	61,550,861.48	0.00	121,998,457.70	29,989,692,86	5,708,992.93 213,539,012.04
otal Liabilities, Deferred Inflows of		01,000,001.10	0.00	.2.,2.20,437.70	27,207,072,00	213,332,012.04
esources and Fund Balances	1	117,800,022.26	12,292,650.60	138,581,099.84	50,000,380.86	318,674,153.56

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, 2024

Total Fund Balances - Governmental Funds

\$213,539,012

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

Capital assets, net of accumulated depreciation, used in governmental activities are not resources and, therefore, are not reported in the funds. The cost of the assets is \$3,636,721,597, and the accumulated depreciation and amortization is \$1,387,200,742.

2,249,520,855

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

18,831,371

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

Assembly of the statement of their bankon.		
Accrued interest payable	2,418,463	
Legal Settlement Liability	13,057,512	
Leases payable	3,225,958	
Certificates of participation payable	102,055,000	
Certificates of participation premium	19,116,812	
Finance purchase		
Other postemployment benefits	64,059,478	
Net pension liability	723,883,720	
Compensated absences	101,272,532	(1,029,089,475)

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

Deferred outflows of resources OPEB	11,969,112	
Deferred inflows of resources OPEB	(41,683,763)	
Deferred outflows of resources pensions	194,410,443	
Deferred inflows of resources pensions	(61,211,967)	103,483,825

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

10,028

Total net position of governmental activities

\$1,556,295,616

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

		0	Federal Education	Nonvoted Capital	Other	Total
	Account Number	General 100	Stabilization Fund 440	Improvement Fund 370	Governmental Funds	Governmental Funds
REVENUES Federal Direct	3100	575.223.47	0.00	0.00	£ 746 4£4 02	6 201 627 F
Federal Through State and Local	3200	7,872,091.57	55,221,139.58	0.00	5,746,454.03 134,764,762.84	6,321,677.50
State Sources	3300	291,502,661.66	0.00	0.00	9,877,605.15	301,380,266.8
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,					
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3421, 3423	600,263,087.06	0.00	0.00	0.00	600,263,087.0
Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,	0.00	0.00	0,00	0,00	0,0
Capital Projects	3421, 3423	0.00	0.00	202,833,046.99	0.00	202,833,046.99
Local Sales Taxes	3418, 3419	0.00	0.00	0,00	0.00	0.00
Charges for Service - Food Service Impact Fees	345X	0.00	0.00	0.00	3,305,932.26	3,305,932.20
Other Local Revenue	3496	40,069,320.59	0.00	0.00	13,995,672.34	66,570,911,75
Total Local Sources	3400	640,332,407.65	0.00	215,338,965.81	17,301,604.60	872,972,978.06
Total Revenues		940,282,384.35	55,221,139.58	215,338,965.81	167,690,426.62	1,378,532,916.36
EXPENDITURES						
Current:	12000	7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		200	2000 CONTRACTOR (1987)	
Instruction Student Support Services	5000	642,415,630.60	25,802,525.97	0.00	38,856,233.57	707,074,390.14
Instructional Media Services	6100 6200	44,046,118.64 7,732,483.45	6,815,135.48 62,747.09	0.00	5,665,110.91	56,526,365.03 7,795,230,54
Instruction and Curriculum Development Services	6300	18,327,634.91	785,270.63	0.00	15,648,297.51	7,795,230.54 34,761,203.05
Instructional Staff Training Services	6400	9,990,023.11	2,606,598,78	0.00	18,201,489.71	30,798,111.60
Instruction-Related Technology	6500	12,356,802.25	123,946.12	0.00	221,635.23	12,702,383.60
Board	7100	2,808,044.14	0.00	0.00	0.00	2,808,044.14
General Administration School Administration	7200 7300	3,931,429,34	2,575,059,41	0.00	3,056,614.41	9,563,103.16
Facilities Acquisition and Construction	7410	62,185,796,94 7,025,323,73	151,336.09 100,140.00	0.00 917.24	167,973.73 6,431.00	62,505,106.76 7,132,811.97
Fiscal Services	7500	5,821,964.13	149,232.88	0.00	227.238.79	6,198,435.80
Food Services	7600	727,164.02	0.00	0.00	62,363,679.64	63,090,843.66
Central Services	7700	17,181,873.37	189,464.94	0.00	604,492.02	17,975,830.33
Student Transportation Services Operation of Plant	7800	44,995,313.62	540,165.32	0.00	1,130,165.50	46,665,644.44
Maintenance of Plant	7900 8100	114,217,640.76 26,038,372.94	197,378.89 9,015.78	0.00	28,997.28	114,444,016.93
Administrative Technology Services	8200	5,913,137.67	2,134,919.97	0.00	0.00	26,047,388.72 8,048,057.64
Community Services	9100	872,087.54	0.00	0.00	14,729,150,96	15,601,238.50
Deht Service: (Function 9200)					.,,	,,
Redemption of Principal	710	865,999.80	0.00	833,487.70	3,598,766.01	5,298,253.51
Interest Dues and Fees	720	1,979,491.22	0.00	24,268.11	4,926,208.99	6,929,968.32
Other Debt Service	730 791	0.00	0.00	0.00	4,231.99	4,231.99
Capital Outlay:	151	0.00	0.00	0,00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	129,343,965.84	9,289,554 28	138,633,520.12
Charter School Local Capital Improvement	7430	0.00	0.00	2,418,393.00	0.00	2,418,393.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay Fotal Expenditures	9300	5,542,335.00	0.00	0.00	0.00	5,542,335.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,034,974,667.18 (94,692,282.83)	42,242,937.35 12,978,202.23	132,621,031.89 82,717,933.92	178,726,271.53 (11,035,844.91)	1,388,564,907.95
OTHER FINANCING SOURCES (USES)		(74,072,202.03)	12,710,202.23	62,717,733.72	(11,033,044.91)	(10,031,991.59)
ssuance 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 Premium on Lease-Purchase Agreements	3750 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
oans	3720	13,122.64	0.00	0.00	0.00	13,122.64
ale of Capital Assets	3730	0.00	0.00	0.00	1,798,577.50	1,798,577.50
oss Recoveries	3740	1,643,028.32	0.00	0.00	865,35	1,643,893.67
roceeds of Forward Supply Contract roceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	0,00
ace Value of Refunding Bonds	3770 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
efunding 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
ayments to Refunding Escrow Agent (Function 9299) ransfers In	760 3600	0.00	0,00	0.00	0.00	0.00
ransfers Out	9700	87,982,921.82 0.00	(12,978,202.23)	(79,352,026.93)	8,473,268.90 (4,125,961.56)	96,456,190.72
otal Other Financing Sources (Uses)	2700	89,639,072.78	(12,978,202.23)	(79,352,026.93)	6,146,750.19	(96,456,190.72) 3,455,593.81
PECIAL ITEMS			((1.2)	03.10,120.12	2,102,252,01
XTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
ATRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
et Change in Fund Balances		(5,053,210.05)	0.00	3,365,906.99	(4,889,094.72)	(6,576,397.78)
and Balances, July 1, 2023	2800	66,604,071.53	0.00	118,632,550.71	34,878,787.58	220,115,409.82
djustments to Fund Balances	2891	0,00	0.00	0.00	0.00	0.00
and Balances, June 30, 2024	2700	61,550,861.48	0.00	121,998,457.70	29,989,692,86	213,539,012.04

The 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, 2024

Net Change in Fund Balances - Governmental Funds

(\$6,576,398)

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

Net change in fund balances - total governmental funds

Governmental funds report capital purchases as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital purchases (\$154,139,475) and transfers of construction in progress (\$27,275,516) exceeds depreciation (\$72,994,709).

53,869,250

The issuance of bonds and similar long-term debt provides current financial

resources to governmental funds and thus contributes to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the 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:

 Leases payable
 \$1,804,862

 Leases modification gain/loss
 75,904

 Certificates of participation
 3,570,000

Issuance of debt:

 Issuance of leases
 (13,123)

 Amortization of COP premium
 1,105,615

 Legal settlement
 (13,057,512)
 (6,514,454)

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

Compensated absences 61,229
Changes in accrued interest on long-term debt 89,250

150,479

Continued

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES.

EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

TO THE STATEMENT OF ACTIVITIES - Continued

For The Year Ended June 30, 2024

In the statement of activities, only the loss on the sale/disposal of capital assets

is reported. The change in net position differs from the change in fund balance by the cost of the capital assets sold/disposed or adjusted in value.

\$485,087

Under the modified accrual basis of accounting, revenues are recognized when both

the measureable and available criteria have been met. Some revenues earned in the current year were not recognized since the availability criteria was not met. Under full accrual accounting, all revenues would be recognized.

(5,790,145)

Governmental funds report District pension contributions as expenditures. However, in

the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense. In the government-wide financial statements, the District reports changes in other postemployment benefit liability and related deferred inflows and outflows; however, this is not reported in the governmental funds.

District OPEB benefit payment

Changes in other postemployment benefit liability

District pension contributions

Cost of benefits earned net of employee contributions

\$2,210,674 (2,526,064)

75,610,330

(186,404,254) (111,109,314)

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

(2,937,765)

Change in net position of governmental activities

(\$78,423,260)

The notes to the 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, 2024

	W 20000000	Governmental Activities -
	Account Number	Internal Service Funds
ASSETS	Isumber	runds
Current assets:		
Cash and Cash Equivalents	1110	7,284,184.0
Investments	1160	39,149,978.0
Accounts Receivable, Net	1131	251,860.5
Interest Receivable on Investments	1170	352,457.7
Due From Other Agencies	1220 1180	0.0
Due From Insurer Due From Budgetary Funds	1141	158,339.40
Deposits Receivable	1210	0.00
Cash with Fiscal/Service Agents	1114	0.00
Inventory	1150	0.0
Prepaid Items	1230	0.0
Total current assets		47,196,819.8
Noncurrent assets:		
Section 1011.13, F.S., Loan Proceeds	1420	0.0
Leases Receivable	1425	0.0
Long-Term Investments Prepaid Insurance Costs	1460	0.00
Other Postemployment Benefits Asset	1430	0.00
Pension Asset	1415	0.00
Capital Assets:	1913	0.00
Land	1310	0.00
Land Improvements - Nondepreciable	1315	0.00
Construction in Progress	1360	0.00
Nondepreciable Capital Assets		0.00
Improvements Other Than Buildings	1320	0.00
Accumulated Depreciation	1329	0.00
Buildings and Fixed Equipment	1330	0.00
Accumulated Depreciation	1339	0.00
Furniture, Fixtures and Equipment	1340	0.00
Accumulated Depreciation Motor Vehicles	1349 1350	0.00
Accumulated Depreciation	1359	0.00
Property Under Leases and SBITA	1370	0.00
Accumulated Amortization	1379	0.00
Computer Software	1382	0.00
Accumulated Amortization	1389	0.00
Depreciable Capital Assets, Net		0.00
Total Capital Assets		0,00
Total noncurrent assets		0.00
Total Assets		47,196,819.87
DEFERRED OUTFLOWS OF RESOURCES	1010	
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910	0.00
Pension	1940	0.00
Other Postemployment Benefits	1950	0.00
Asset Retirement Obligation	1960	0.00
Total Deferred Outflows of Resources		0,00
LIABILITIES		
Current liabilities:		
Cash Overdraft	2125	0,00
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable Sales Tax Payable	2120	85,781.75
Accrued Interest Pavable	2260	0.00
Deposits Payable	2210	0.00
Due to Other Agencies	2230	254,486.79
Due to Budgetary Funds	2161	11,328,258.61
Pension Liability	2115	0.00
Other Postemployment Benefits Liability	2116	0.00
Judgments Payable	2130	0.00
Patients J. Handid Chains C. 181	2271	0.00
Estimated Unpaid Claims - Self-Insurance Program		0.00
Estimated Liability for Claims Adjustment	2272	
Estimated Liability for Claims Adjustment Total current liabilities		
Estimated Liability for Claims Adjustment Total current liabilities ong-term liabilities:	2272	11,668,527,15
Estimated Liability for Claims Adjustment Total current liabilities ong-term liabilities: Unearned Revenues	2272	11,668,527.15
Estimated Liability for Claims Adjustment Total current liabilities ong-term liabilities: Unearned Revenues Obligations Under Leases and SBITA	2272 2410 2315	11,668,527.15 0.00 0.00
Estimated Liability for Claims Adjustment Total current liabilities ong-term liabilities: Unearned Revenues Obligations Under Leases and SBITA Liability for Compensated Absences	2272 2410 2315 2330	11,668,527,15 0.00 0.00 0.00
Estimated Liability for Claims Adjustment Total current liabilities Ong-term liabilities: Unearned Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims	2272 2410 2315 2330 2350	11,668,527.15 0.00 0.00 0.00 16,696,922.00
Estimated Liability for Claims Adjustment Total current liabilities ong-term liabilities: Unearned Revenues Obligations Under Lenses and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2272 2410 2315 2330 2350 2360	11,668,527.15 0.00 0.00 0.00 16,696,922.00 0.00
Estimated Liability for Claims Adjustment Total current liabilities ong-term liabilities: Uneamed Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Penson Liability	2410 2315 2330 2350 2360 2365	11,668,527.15 0.00 0.00 0.00 16,696,922.00 0.00 0.00
Estimated Liability for Claims Adjustment Total current liabilities Ong-term liabilities: Unearned Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities	2272 2410 2315 2330 2350 2360	11,668,527.15 0.00 0.00 0.00 16,696,922.00 0.00 0.00 0.00
Estimated Liability for Claims Adjustment Total current liabilities Ong-term liabilities: Unearned Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term-liabilities	2410 2315 2330 2350 2360 2365	11,668,527.15 0.00 0.00 0.00 16,696,922.00 0.00 0.00
Estimated Liability for Claims Adjustment Total current liabilities Ong-term liabilities: Unearned Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities	2410 2315 2330 2350 2360 2365	11,668,527.15 0.00 0.00 0.00 16,696,922.00 0.00 0.00 16,696,922.00
Estimated Liability for Claims Adjustment Total current liabilities Ong-term liabilities: Unearned Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term-liabilities otal Liabilities EFERRED INFLOWS OF RESOURCES ccumulated Increase in Fair Value of Hedging Derivatives	2410 2315 2330 2350 2360 2365	11,668,527.15 0.00 0.00 0.00 16,696,922.00 0.00 0.00 16,696,922.00
Estimated Liability for Claims Adjustment Total current liabilities ong-term liabilities: Uneamed Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total long-term-liabilities Total long-term-liabilities effect RED INFLOWS OF RESOURCES ecumulated Increase in Fair Value of Hedging Derivatives efficit Net Carrying Amount of Debt Refunding	2410 2315 2315 2330 2350 2360 2365 2365 2380	11,668,527.15 0.00 0.00 16,696,922.00 0.00 0.00 0.00 16,696,922.00 28,365,449.15
Estimated Liability for Claims Adjustment Total current liabilities Ong-term liabilities: Unearmed Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term-liabilities total Liabilities EFERRED INFLOWS OF RESOURCES ccumulated Increase in Fair Value of Hedging Derivatives effectit Net Carrying Amount of Debt Refunding eferred Revenues	2410 2315 2315 2330 2350 2360 2365 2385 2380 2610 2620 2630	11,668,527.15 0.00 0.00 0.00 16,696,922.00 0.00 0.00 16,696,922.00 28,365,449.15 0.00 0.00
Estimated Liability for Claims Adjustment Total current liabilities Ong-term liabilities: Unearned Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term-liabilities otal Liabilities EFERRED INFLOWS OF RESOURCES commulated Increase in Fair Value of Hedging Derivatives efficit Net Carrying Amount of Debt Refunding eferred Revenues	2410 2315 2315 2330 2350 2360 2365 2380 2610 2620 2630 2640	11,668,527.15 0.00 0.00 0.00 16,696,922.00 0.00 16,696,922.00 28,365,449.15 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Estimated Liability for Claims Adjustment Total current liabilities ong-term liabilities: Uneamed Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term-liabilities total Liabilities EFERRED INFLOWS OF RESOURCES commutated Increase in Fair Value of Hedging Derivatives efficit Net Carrying Amount of Debt Refunding eferred Revenues Institute Interest Interes	2410 2315 2315 2330 2350 2360 2365 2385 2380 2610 2620 2630	11,668,527.15 0.00 0.00 16,696,922.00 0.00 16,696,922.00 28,365,449.15 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Estimated Liability for Claims Adjustment Total current liabilities Ong-term liabilities: Unearmed Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term-liabilities total Liabilities EFERRED INFLOWS OF RESOURCES commulated Increase in Fair Value of Hedging Derivatives efficit Net Carrying Amount of Debt Refunding eferred Revenues insion United States of Servery States	2410 2315 2315 2330 2350 2360 2365 2380 2610 2620 2630 2640	11,668,527.15 0.00 0.00 0.00 16,696,922.00 0.00 16,696,922.00 28,365,449.15 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Estimated Liability for Claims Adjustment Total current liabilities Ong-term liabilities: Unearned Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term-liabilities othal Liabilities EFFERRED INFLOWS OF RESOURCES ccumulated Increase in Fair Value of Hedging Derivatives efficit Net Carrying Amount of Debt Refunding eferred Revenues ension ther Postemployment Benefits otal Deferred Inflows of Resources ET POSITION	2410 2315 2315 2330 2350 2360 2365 2380 2610 2620 2630 2640 2650	11,668,527.15 0.00 0.00 0.00 16,696,922.00 0.00 15,696,922.00 28,365,449.15 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Estimated Liability for Claims Adjustment Total current liabilities ong-term liabilities: Unearmed Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Penson Liability Other Long-Term Liabilities Total long-term-liabilities total Liabilities EFERRD INFLOWS OF RESOURCES ocumulated Increase in Fair Value of Hedging Derivatives efficit Net Carrying Amount of Debt Refunding eferred Revenues unsion her Postemployment Benefits tatal Deferred Inflows of Resources ET POSITION ET Investment in Capital Assets	2410 2410 2315 2330 2350 2360 2365 2380 2610 2620 2630 2640 2650	11,668,527.15 0.00 0.00 16,696,922.00 0.00 16,696,922.00 28,365,449.15 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Estimated Liability for Claims Adjustment Total current liabilities Ong-term liabilities: Unearmed Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term-liabilities total Liabilities EFERRED INFLOWS OF RESOURCES commulated Increase in Fair Value of Hedging Derivatives efficit Net Carrying Amount of Debt Refunding eferred Revenues insion United States of Servery States	2410 2315 2315 2330 2350 2360 2365 2380 2610 2620 2630 2640 2650	11,668,527.15 0.00 0.00 0.00 16,696,922.00 0.00 15,696,922.00 28,365,449.15 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0

The 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, 2024

		Governmental Activities -
	Account	Internal Service
	Number	Funds
OPERATING REVENUES	7,4,4,7	T WITHO
Charges for Services	3481	0.00
Charges for Sales	3482	0.00
Premium Revenue	3484	149,831,445.88
Other Operating Revenues	3489	0.00
Total Operating Revenues		149,831,445.88
OPERATING EXPENSES		
Salaries	100	0.00
Employee Benefits	200	147,333,285.66
Purchased Services	300	0.00
Energy Services	400	0.00
Materials and Supplies	500	0.00
Capital Outlay	600	0.00
Other	700	6,239,083.83
Depreciation and Amortization Expense	780	0.00
Total Operating Expenses		153,572,369.49
Operating Income (Loss)		(3,740,923.61)
NONOPERATING REVENUES (EXPENSES)		
Investment Income	3430	(324,142.68)
Gifts, Grants and Bequests	3440	0.00
Other Miscellaneous Local Sources	3495	1,127,300.94
Loss Recoveries	3740	0.00
Gain on Disposition of Assets	3780	0.00
Interest	720	0.00
Miscellaneous	790	0.00
Loss on Disposition of Assets	810	0.00
Total Nonoperating Revenues (Expenses)		803,158.26
Income (Loss) Before Operating Transfers		(2,937,765.35)
Transfers In	3600	0.00
Transfers Out	9700	0.00
SPECIAL ITEMS		
		0.00
EXTRAORDINARY ITEMS		
		0.00
Change In Net Position		(2,937,765.35)
Net Position, July 1, 2023	2880	21,769,136.07
Adjustments to Net Position	2896	0.00
Net Position, June 30, 2024	2780	18,831,370.72

The 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, 2024

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	1 mids
Receipts from customers and users	0.00
Receipts from interfund services provided	153,864,580.00
Payments to suppliers Payments to employees	0.00
Payments for interfund services used	0.00
Other receipts (payments)	(152,778,030.00)
Net cash provided (used) by operating activities	1,086,550.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Subsidies from operating grants	0,00
Transfers from other funds Transfers to other funds	0.00
Net cash provided (used) by noncapital financing activities	0,00
CASH FLOWS FROM CAPITAL AND RELATED	0,00
FINANCING ACTIVITIES	
Proceeds from capital debt	0.00
Capital contributions	0.00
Proceeds from disposition of capital assets	0.00
Acquisition and construction of capital assets	0.00
Principal paid on capital debt	0.00
Interest paid on capital debt Net cash provided (used) by capital and related financing activities	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	0.00
Proceeds from sales and maturities of investments	17,374,692.00
Interest and dividends received	(676,127.00)
Purchase of investments	(15,310,066.00)
Net cash provided (used) by investing activities	1,388,499.00
Net increase (decrease) in cash and cash equivalents	2,475,049.00
Cash and cash equivalents - July 1, 2023	4,809,135.00
Cash and cash equivalents - June 30, 2024	7,284,184.00
Reconciliation of operating income (loss) to net cash provided	
(used) by operating activities: Operating income (loss)	(2,613,622.00)
Adjustments to reconcile operating income (loss) to net cash	(2,013,022.00)
provided (used) by operating activities:	
Depreciation/Amortization expense	0.00
Depreciation/Amortization expense Commodities used from USDA program	0.00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities:	0.00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable	0.00 6,156.00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable	0.00 6,156.00 0.00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer	0.00 6,156.00 0.00 0.00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in deposits receivable	0.00 6,156.00 0.00 0.00 0.00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in deposits receivable (Increase) decrease in deposits receivable	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in deposits receivable (Increase) decrease in deposits receivable (Increase) decrease in due from other funds (Increase) decrease in due from other funds	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in deposits receivable (Increase) decrease in deposits receivable	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in inventory	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in deposits receivable (Increase) decrease in deposits receivable (Increase) decrease in due from other funds (Increase) decrease in the from other agencies (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in pension Increase (decrease) in salaries and benefits payable	0,00 6,156.00 0,00 0,00 0,00 2,899,677.00 0,00 0,00 0,00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in deposits receivable (Increase) decrease in deposits receivable (Increase) decrease in due from other funds (Increase) decrease in the from other agencies (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in pension Increase (decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable	0,00 6,156,00 0,00 0,00 0,00 2,899,677,00 0,00 0,00 0,00 0,00 0,00 0,00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in cash overdraft	0,00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in inventory (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in cash overdraft Increase (decrease) in judgments payable	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 27,937.00 0.00
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease in pension Increase (decrease) in salaries and benefits payable Increase (decrease) in accounts payable Increase (decrease) in cash overdraft Increase (decrease) in judgments payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease) in salaries and benefits payable Increase (decrease) in accounts payable Increase (decrease) in accounts payable Increase (decrease) in judgments payable Increase (decrease) in judgments payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in accrued interest payable	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease) in salaries and benefits payable Increase (decrease) in accounts payable Increase (decrease) in accounts payable Increase (decrease) in judgments payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in account interest payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in accrued interest payable	0,00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in pension Increase (decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in cash overdraft Increase (decrease) in cash overdraft Increase (decrease) in sales tax payable Increase (decrease) in accrued interest payable Increase (decrease) in accrued interest payable Increase (decrease) in deposits payable	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in cash overdraft Increase (decrease) in sales tax payable Increase (decrease) in accounts interest payable Increase (decrease) in accrued interest payable Increase (decrease) in deposits payable Increase (decrease) in due to other funds Increase (decrease) in due to other funds Increase (decrease) in due to other funds	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in pension Increase (decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in cash overdraft Increase (decrease) in cash overdraft Increase (decrease) in sales tax payable Increase (decrease) in accrued interest payable Increase (decrease) in accrued interest payable Increase (decrease) in deposits payable	0,00 6,156,00 0,00 0,00 0,00 2,899,677,00 0,00 0,00 0,00 0,00 0,00 0,00 0,
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in prepaid items (Increase) decrease) in salaries and benefits payable Increase (decrease) in accounts payable Increase (decrease) in accounts payable Increase (decrease) in judgments payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in accound interest payable Increase (decrease) in due to other funds Increase (decrease) in due to other agencies Increase (decrease) in uneamed revenues	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in inventory (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in pension Increase (decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in accounts payable Increase (decrease) in sales tax payable Increase (decrease) in acrease tax payable Increase (decrease) in acrease tax payable Increase (decrease) in deposits payable Increase (decrease) in deposits payable Increase (decrease) in deto other funds Increase (decrease) in due to other funds Increase (decrease) in due to other funds Increase (decrease) in unearmed revenues Increase (decrease) in pension Increase (decrease) in other postemployment benefits Increase (decrease) in other postemployment benefits	0,00 6,156,00 0,00 0,00 0,00 2,899,677,00 0,00 0,00 0,00 0,00 0,00 0,00 0,
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease in passion Increase (decrease) in payroll tax liabilities Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in accounts payable Increase (decrease) in sales tax payable Increase (decrease) in accrued interest payable Increase (decrease) in deposits payable Increase (decrease) in deposits payable Increase (decrease) in deposits payable Increase (decrease) in due to other funds Increase (decrease) in pension Increase (decrease) in pension Increase (decrease) in other postemployment benefits	0,00 6,156,00 0,00 0,00 0,00 2,899,677,00 0,00 0,00 0,00 0,00 0,00 0,00 0,
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in due from other agencies (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in cash overdraft Increase (decrease) in judgments payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in due to other funds Increase (decrease) in due to other funds Increase (decrease) in due to other funds Increase (decrease) in due to other agencies Increase (decrease) in unearmed revenues Increase (decrease) in pension Increase (decrease) in other postemployment benefits Increase (decrease) in estimated unpaid claims - Self-Insurance Prog. Increase (decrease) in estimated liability for claims adjustment	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in acash overdraft Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in deposits payable Increase (decrease) in due to other funds Increase (decrease) in due to other agencies Increase (decrease) in uneamed revenues Increase (decrease) in uneamed revenues Increase (decrease) in other postemployment benefits Increase (decrease) in estimated liability for claims adjustment otal adjustments	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in increase and benefits payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in deposits payable Increase (decrease) in deposits payable Increase (decrease) in deposits payable Increase (decrease) in due to other funds Increase (decrease) in une amed revenues Increase (decrease) in uneamed revenues Increase (decrease) in pension Increase (decrease) in pension Increase (decrease) in estimated unpaid claims - Self-Insurance Prog. Increase (decrease) in estimated liability for claims adjustment Total adjustments Let cash provided (used) by operating activities	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in inventory (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in cash overdraft Increase (decrease) in sales tax payable Increase (decrease) in accrued interest payable Increase (decrease) in accrued interest payable Increase (decrease) in deposits payable Increase (decrease) in deposits payable Increase (decrease) in deposits payable Increase (decrease) in due to other funds Increase (decrease) in due to other funds Increase (decrease) in one to other funds Increase (decrease) in one position payable Increase (decrease) in one to other funds Increase (decrease) in one to other funds Increase (decrease) in enemed revenues Increase (decrease) in one to other sugaricase Increase (decrease) in estimated unpaid claims - Self-Insurance Prog. Increase (decrease) in estimated liability for claims adjustments of tal adjustments Interest payable and financing activities: Increase investing, capital and financing activities: Increase investing, capital and financing activities:	0,00 6,156,00 0,00 0,00 0,00 2,899,677,00 0,00 0,00 0,00 0,00 0,00 0,00 0,
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease in pension Increase (decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in independent payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in accrued interest payable Increase (decrease) in due to other funds Increase (decrease) in uneamed revenues Increase (decrease) in uneamed revenues Increase (decrease) in estimated unpaid claims - Self-Insurance Prog. Increase (decrease) in estimated unpaid claims - Self-Insurance Prog. Increase (decrease) in estimated liability for claims adjustment Outal adjustments let cash provided (used) by operating activities Incrowing under capital lease Intributions of capital assets	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in inventory (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in accounts payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in deposits payab	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Depreciation/Amortization expense Commodities used from USDA program Change in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in interest receivable (Increase) decrease in due from insurer (Increase) decrease in due from insurer (Increase) decrease in due from other funds (Increase) decrease in due from other funds (Increase) decrease in due from other agencies (Increase) decrease in prepaid items (Increase) decrease in prepaid items (Increase) decrease in pension Increase (decrease) in salaries and benefits payable Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable Increase (decrease) in independent payable Increase (decrease) in sales tax payable Increase (decrease) in sales tax payable Increase (decrease) in accrued interest payable Increase (decrease) in due to other funds Increase (decrease) in uneamed revenues Increase (decrease) in uneamed revenues Increase (decrease) in estimated unpaid claims - Self-Insurance Prog. Increase (decrease) in estimated unpaid claims - Self-Insurance Prog. Increase (decrease) in estimated liability for claims adjustment Outal adjustments let cash provided (used) by operating activities Incrowing under capital lease Intributions of capital assets	0.00 6,156.00 0.00 0.00 0.00 2,899,677.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS June 30, 2024

	Account Number	Total Custodial Funds 89X
ASSETS		
Cash and Cash Equivalents	1110	100.00
Investments	1160	135,892.03
Accounts Receivable, Net	1131	0.00
Pension Contributions Receivable	1132	
Interest Receivable on Investments	1170	259.76
Due From Budgetary Funds	1141	0.00
Due From Other Agencies	1220	0.00
Inventory	1150	0.00
Total Assets		136,251.79
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	
Pension	1940	
Other Postemployment Benefits	1950	
Total Deferred Outflows of Resources		
LIABILITIES		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	40,397.20
Internal Accounts Payable	2290	95,854.59
Due to Other Agencies	2230	
Due to Budgetary Funds	2161	0.00
Total Liabilities		136,251.79
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	
Pension	2640	
Other Postemployment Benefits	2650	
Total Deferred Inflows of Resources		
NET POSITION		
Restricted for:		
Pensions	2785	0.00
Postemployment benefits other than pensions	2785	0.00
Other purposes	2785	0.00
Individuals, organizations and other governments	2785	0.00
Total Net Position		0.00

The 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, 2024

	Account Number	Total Custodial Funds 89X
ADDITIONS		
Miscellaneous	3495	31,192.63
Contributions:		
Employer		0.00
Plan Members		0.00
Gifts, Grants and Bequests	3440	0.00
Total Contributions		0.00
Investment Income:		
Interest on Investments	3431	0.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00
Total Investment Income		0.00
Less Investment Expense		0.00
Net Investment Income		0.00
Total Additions		31,192.63
DEDUCTIONS		
Salaries	100	0.00
Employee Benefits	200	0.00
Purchased Services	300	0.00
Other	700	31,192.63
Refunds of Contributions		0.00
Administrative Expenses		0.00
Total Deductions		31,192.63
Change In Net Position		0.00
Net position-beginning	2885	0.00
Adjustments to Net Position	2896	0.00
Net position-ending	2785	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF NET POSITION MAJOR AND NONNAIOR COMPONENT UNITS June 38, 2827

	Account Number	Total Composent Uni
ASSETS Cash and Cash Emirolens	1130	tu.
investments	1160	0.
Taxes Receivable, Net Accounts Receivable, Net	1120	6.
Interest Receivable on lavestaneaus	1170	0.
Die From Other Agencies Die From Insurer	1220	0. 0
Deposits Receivable Internal Balances	1210	0.
Cash with Fise of Service Agents	1114	0.
Section 1011.13, F.S. Luan Proceeds	1420	0.
Leases Rocciveble Inventory	1425 1150	0:
Prepaid items	1230	9.0
Long-Term Investments Prepaid Insurance Costs	1480	6.0 0.1
Other Postemployment Benefils Asset	1410	0.4
Pension Asset Capital Asset:	Idis	0.1
Land	1310	0.4
Land Improvements - Negdeprecialite Construction in Progress	1315 1360	0.0
Mondepreciable Copital Assets		0.0
lisprovenents Other Than Buildings Less Accumulated Depreciation	1320	6.0
Buildings and Fixed Equipment	13341	0.6
Less Accumulated Depreciation Furniture, Fictures and Equipment	1339	0.6
Less Accumulated Depresistion	1319	0.0
Motor Vehicles	1350	0.1
Less Accumulated Depter istim Property Under Losses and SHITA	1359	0.0
Less Accumulated Agroptization	1379	0.0
Andiovieuel Materiele Less Accumulated Depreciation	1381 1388	0.0
Computer Software	1382	(E)
Less Accumulated Amortization Depreciable Capital Assets, Net	1389	0.4 0.4
Total Ceptat Assets		U,i
Fotal Assets		0.0
DEFERRED OUTFLOWS OF RESOURCES Communitied Decrease in Fair Value of Hodging Derivatives	1910	13.0
fel Correing Amount of Debt Refunding	1929	40.0
Pension Other Postemployment Hersefits	1940	8.0 0.0
Asset Retirement Obligation	1960	0.0
Table Deferred Outflows of Resources		0.0
Cash Overdroft	2125	0.0
Accraed Salaries and Benefits	21H)	0.0
Payroll Deductions and Wathpoldings Accounts Payable	2170	9.0
Sales Tax Payable	2260	0.0
Current Notes Payable Accrused Interest Payable	2250 2210	0.0 0.0
Deposits Payable	2220	0.0
Due to Other Agencies	223D 224B	0.0 0.0
Due to Fiscal Agent Fension Liability	2115	0.0
Other Postemployment Beseffus Lishility	2116	0.0
Judgments Payable Construction Contracts Payable	2130	18.0 18.0
Construction Contracts Payable - Retained Percentage	2150	0.0
Retinated Union Chines - Self-Insurance Program Estimated Liability for Civins Adjustment	227)	0.0
Estimated Liabitiv for Arbitrage Rebete	2280	0.0
Unexped Revenues omg-Term Linbillides:	2410	0.00
Portion Day Within One Year:		
Notes Provide	2318	0.5
Obligations Under Lasses and SS(TA) Bends Premise	2315 2320	6.9 0.0
Listility for Compensated Absences	2330	0.00
Lesse Procluse Agreements Payable Estamated Liability for Long-Term Chinas	2340 2350	O.00
Net Other Posteraphyment Benefits Obligation	2360	0.00
Net Pereion Liabilay Estimated PECO Advance Payable	2365 2370	0,48
Other Long-Tena Limbütes	2380	0,66
Derivative Instrument	2390	0,60 5,00
Estimated Liability for Arbitrage Rebate Due Within One Year	7,280	15.00
Portion Due After One Year:		
Notes Payable Obligations Under Leases	2315	0.00 0.00
Bonds Payable	2320	KF.0
Lease-Punchase Agreements Payable	2330	0,00
Estinated Liability for Long-Term Claims	2.351)	0.00
Net Other Postemphyment Benefits Obligation Net Fension Ethility	2360 2365	0.00
Estmated PECO Advance Pavable	2376	0.00
Other Long-Term Liabilities	2380	0.00
Derjentive Instrument Estémated Liability for Arbitrage Rebate	2390 2280	0.00
Dae in More than One Year		0.60
Total Long-Tenn Liabilities dal Linbilities	1	0.00
EFERRED INFLOWS OF RESOURCES	200000	
committee Increase in Frir Value of Hedging Derivatives	2610	0.00
ficit Net Crarying Anomast of Debt Refunding formed Revenues	2620 2630	0.00 0.00
RioR	26-10	0.00
her Postemplevment Benefits tal Deferred Inflows of Resources	2650	0.00 0.00
T POSITION	320x-c	
Univertinent in Capital Assets stricted For:	2770	0.00
Categorical Carryover Programs	2780	0,00
Fond Service	2780	0.00
Debt Service Copilal Parjects	2780 2780	8.00 8.00
	2780	6.00
Other Primouss restricted	2790	0.00

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, 2024

				Program Revenues		Net (Exnense)
FUNCTIONS	Account	Therese	Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
Component Unit Activities:			SCI VICES	Contributions	Contributions	Component Unit
Instruction	2000	00.00	00 0	00 0	000	000
Student Support Services	6100	00.00	000	0000	0.00	0.00
Instructional Media Services	6200	0.00	000	0000	00.0	0.00
Instruction and Curriculum Development Services	6300	00.0	000	0000	00.0	0.00
Instructional Staff Training Services	6400	000	0000	00.0	00.0	0.00
Instruction-Related Technology	9290	00.0	0000	00.0	0.00	0.00
Board	7100	000	0000	00.0	0.00	0.00
General Administration	7200	0000	9000	00.0	0.00	0.00
School Administration	7300	0000	0000	00.0	0.00	0.00
Facilities Acquisition and Construction	7400	00.0	00.0	00.00	0.00	0.00
Fiscal Services	7500	0000	0000	00.0	0.00	0.00
Food Services	7600	0000	00.0	0.00	0.00	00.00
Central Services	0027	00:0	00.0	0.00	0.00	00.00
Student Transportation Services	7600	0.00	0.00	0.00	0.00	00.00
Operation of Plant	7000	0.00	0.00	0.00	0.00	00.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	0010	00.00	0.00	0.00	0.00	00.00
Community Services	0070	0.00	0.00	0.00	0.00	00.00
Interest on I am The Party	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-1 erm Debt	9200	0.00	0.00	00.00	0.00	000
Unallocated Depreciation/Amortization Expense		00.00				00'0
Lotal Component Unit Activities		0.00	0.00	0.00	00.00	000
		- ECUTION	2012	no.v		2.00

	0.00	00.00	00.0	00.0	0.00	00:0	0.00	0.00	00.0	00.00	0.00	0.00	0.00	0.00	
General Revenues: T α es:	Property Taxes, Levied for Operational Purposes	rioperly Taxes, Levied for Debt Service	Froperty Taxes, Levied for Capital Projects Local Sales Taxes	Grants and Contributions Not Restricted to Specific Programs	Investment Earnings	Miscellaneous	Special Items	Extraordinary Items	Iransters	Total General Revenues, Special Items, Extraordinary Items and Transfers	Change in Net Position	Net Position, July 1, 2023	Adjustments to Net Position	Net Position, June 30, 2024	

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS Major Component Unit Name Fiscal Year Ended June 30, 2024

				Program Revenues		Net (Expense)
FUNCTIONS	Account	Expenses	Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
Component Unit Activities:			200	Conditionalis	Contributions	Component Unit
Instruction	2000	00:00	00 0	00 0	00.0	000
Student Support Services	6100	0.00	00 0	0000	0000	0.00
Instructional Media Services	6200	00.00	00 0	00.0	0.00	0.00
Instruction and Curriculum Development Services	6300	00.0	000	0000	00.0	0.00
Instructional Staff Training Services	6400	000	0000	00.0	0.00	0.00
Instruction-Related Technology	6500	000	0000	00.0	0.00	0.00
Board	7100	0000	00.0	0.00	0.00	0.00
General Administration	2007	0.00	0.00	0.00	0.00	0.00
Cohool Administration	007/	0.00	00.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	00.00	0.00	000
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	000	0000
Fiscal Services	7500	0.00	00.00	00 0	000	90.0
Food Services	0092	0.00	00.0	000	0000	0.00
Central Services	7700	000	000	00.0	0.00	0.00
Student Transportation Services	7800	000	000	00.0	0.00	0.00
Operation of Plant	2900	000	000	00.0	00.0	0.00
Maintenance of Plant	8100	000	0000	0.00	0.00	0.00
Administrative Technology Services	8200	0000	00.00	0.00	0.00	0.00
Community Sonivas	0070	00.0	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	00.00	0.00	00.0
Interest on Long-1 erm Debt	9200	0.00	00.00	0.00	00.0	00 0
Unallocated Depreciation/Amortization Expense		0.00				0000
Total Component Unit Activities		0.00	0.00	00 0	00 0	000

General Revenues: Taxes: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service 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 Change in Net Position Net Position Adjustments to Net Position
--

0.00

0.00 0.00 0.00

0.00

0.00

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

COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
TOTAL NONMAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2024 DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

FUNCTIONS Component Unit Activities: Instruction		_		Frogram Revenues		Net (Frnense)
Component Unit Activities: Instruction	Account	Expenses	Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
Instruction				College	Court Danous	Component Unit
	2000	0.00	00.0	00.0	000	000
Student Support Services	6100	0.00	00'0	0000	0.00	0.00
Instructional Media Services	6200	0.00	00:00	000	0000	0.00
Instruction and Curriculum Development Services	6300	0.00	00.0	0000	00.0	00.0
Instructional Staff Training Services	6400	0.00	000	00.0	00.0	0.00
Instruction-Related Technology	9200	00:00	000	000	0000	0.00
Board	7100	0.00	000	00.0	00.0	0.00
General Administration	7200	00 0	0000	00.0	0.00	0.00
School Administration	7300	00 0	00.0	00.0	0.00	0.00
Facilities Acquisition and Construction	7400	00 0	0000	00.0	0.00	0.00
Fiscal Services	7500	000	0000	00.00	0.00	0.00
Food Services	7600	00.0	0.00	0.00	0.00	0.00
Central Services	7700	00.0	0.00	0.00	0.00	0.00
Student Transmontation Common	7000	0.00	00.00	0.00	0.00	0.00
Onerotion of Diant	7000	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	006/	0.00	00.00	0.00	0.00	0.00
ivalifichance of Fiant	8100	0.00	0.00	0.00	00.00	000
Administrative Technology Services	8200	0.00	0.00	000	000	00.0
Community Services	9100	0.00	00.00	000	0000	0.00
Interest on Long-Term Debt	9200	000	00 0	00.0	00.0	0.00
Unallocated Depreciation/Amortization Expense		0000	00.0	00.00	0.00	00.00
Total Component Unit Activities		00.0				0.00
		0.00	0.00	0.00	0.00	0.00

		Operational Purposes					0000	00.0	00.0	000	000		000	0000	0000	0.00
General Revenues:	Taxes:	Property Taxes, Levied for Operational Purposes	Property Taxes, Levied for Debt Service	Property Taxes, Levied for Capital Projects	Local Sales Taxes	Grants and Contributions Not Restricted to Specific Programs	Investment Earnings	Miscellaneous	Special Items	Extraordinary Items	Transfers	Total General Revenues, Special Items, Extraordinary Items and Transfers	Change in Net Position	Net Position, July 1, 2023	Adjustments to Net Position	Net Position, June 30, 2024

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2024 COMBINING STATEMENT OF ACTIVITIES

FUNCTIONS Account Component Unit Activities: 5000 Instruction 5000 Student Support Services 6100 Instructional Media Services 6200 Instructional Curriculum Development Services 6300 Instructional Staff Training Services 6400 Instruction-Related Technology 6500 Board 7100 General Administration 7200 School Administration 7400 Fiscal Services 7500 Fiscal Services 7600	ber Expenses 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00	Charges for	Operating	Capital	ter (wybeller)
ices In Development Services In Ology In Construction		Services	Grants and	Grants and	Revenue and Changes in Net Position
tion 1 Support Services tional Media Services tion and Curriculum Development Services tional Staff Training Services tion-Related Technology 1 Administration Ser Acquisition and Construction Services ervices			CHARLOGUE	Comminganons	Component Unit
t Support Services tional Media Services tion and Curriculum Development Services tional Staff Training Services tion-Related Technology I Administration Administration es Acquisition and Construction Services ervices		0.00	000	000	90
tional Media Services tion and Curriculum Development Services tional Staff Training Services tion-Related Technology I Administration Administration es Acquisition and Construction Services ervices			00.0	00.0	0.00
tion and Curriculum Development Services tional Staff Training Services tion-Related Technology I Administration Administration es Acquisition and Construction Services ervices			000	00.0	0.00
tional Staff Training Services tion-Related Technology I Administration Administration es Acquisition and Construction Services ervices			00.0	00.0	0.00
tion-Related Technology I Administration Administration es Acquisition and Construction Services ervices	0.00		00.0	0.00	0.00
I Administration Administration es Acquisition and Construction Services ervices			00.0	0.00	0.00
istration stration istition and Construction			00.0	0.00	0.00
stration isition and Construction			00.0	0.00	0.00
isition and Construction			00.0	0.00	0.00
			00.00	0.00	0.00
			0.00	0.00	0.00
			0.00	00.0	00.00
Central Services			0.00	0.00	0.00
dation Carrioss			0.00	0.00	0.00
			0.00	00.00	0.00
1			0.00	00.00	0.00
	0.00	0.00	0.00	00.00	0.00
Administrative Technology Services 8200	0.00	0.00	0.00	00.0	000
Community Services 9100	0.00		00 0	0000	00.0
Interest on Long-Term Debt 9200	00.00		0000	00.0	0.00
ization Expense			00.0	0.00	0.00
Total Component Unit Activities	0.00	00.00	00 0	00.0	00.0

	00'0	0.00	00 0	0.00	000	0.00	0.00	00 0	000	000	000	0000	000	0.00	0.00	0.00	
laxes:	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, 2023	Adjustments to Net Position	Mark Darletter Transfer	ivet rosition, June 30, 2024	

General Revenues:

Taxes:

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

- Blended Component Unit The Pinellas School Board Leasing Corporation (the Leasing Corp.) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in a subsequent note. The governing board of the Leasing Corp. is the District. Due to the substantive economic relationship between the District and the Leasing Corp., the financial activities are included in the accompanying basic financial statements as part of debt service and capital projects funds. In September 2017 and February 2021, Certificates of Participation, Series 2017A and 2021A were issued to finance the acquisition, construction and equipping of several new educational and administrative facilities. Separate financial statements for the Leasing Corp. are not published.
- <u>Discretely Presented Component Units</u> The component units columns in the government-wide financial statements include the financial data of the District's other component units. A separate column is used to emphasize they are legally separate from the District. These component units consist of the following charter schools: The Academie Da Vinci Charter School, Inc., The Athenian Academy, Discovery Academy of Science, Enterprise High Charter School, MYcroSchool, Pinellas Academy of Math & Science, Pinellas Preparatory Academy, Inc., Plato Academy Charter School (Clearwater), Plato Academy of Tarpon Springs, Plato Academy (Seminole), Plato North Academy (Palm Harbor), Plato South Academy (Largo), Plato Academy (St. Petersburg), and Plato Academy (Pinellas Park).

The charter schools listed above are separate not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, The Florida Not-For-Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter schools operate under charters approved by their sponsor, the School Board.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The charter schools are considered to be component units of the District because the District is financially accountable for the charter schools as the District established the charter schools by approval of the charter, which is tantamount to the initial appointment of the charter schools, and there is the potential for the charter schools to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter schools are public schools and the District is responsible for the operation, control, and supervision of public schools within the District. The financial data reported on the government-wide and combining statements was derived from the charter schools' audited financial statements for the fiscal year ended June 30, 2024. Separate financial statements for the charter schools can be obtained from accounting offices of each school.

> Basis of Presentation

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

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expenses, which can be associated with a specific program or activity, are allocated to the related function. The remaining depreciation expense is reported as unallocated. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District. The effects of interfund activity have been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

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

The District reports the following major governmental funds:

- General Fund to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue Federal Education Stabilization Funds to account for federal funds received from the Coronavirus Aid Relief and Economic Security Act (CARES Act) and the American Rescue Plan to address the emergency needs of the District, students, and staff, and to mitigate the effects of the pandemic.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

 <u>Capital Projects - Local Capital Improvement Tax Fund</u> — to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects.

Additionally, the District reports the following fund types:

- Proprietary Funds (Internal Service Funds) to account for the District's self-insurance programs.
- Special Revenue Funds to account for the financial resources of the school food service program and for resources of the school internal funds, which are used to administer monies collected at several schools in connection with school activities.
- <u>Debt Service Funds</u> to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs for State School Bonds and certificates of participation.
- <u>Capital Projects Funds</u> to account for the financial resources used for educational capital outlay needs, including new construction, renovation and remodeling projects.
- <u>Fiduciary Fund (Custodial Fund)</u> to account for resources held by the District as custodian for others (escheat).
- <u>Permanent Fund</u> to account for nonexpendable resources and the expendable resources generated by them for District use.

Basis of Accounting, Measurement Focus, and Resource Flow Assumptions

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide, proprietary fund and custodial fund financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. The charter schools are accounted for as governmental organizations and follow the same accounting as the District's governmental activities. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows.

Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied. Governmental fund financial statements are prepared using the current financial resources measurement focus and modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year with exception of grants. Grant revenues are deemed available if collected within 180 days of fiscal year-end. 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Property taxes, sales taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

Expenditures are generally recognized when the related fund liability is incurred. The principal exceptions to this general rule are: (1) prepaid items are generally not accrued; (2) interest on long-term debt is recognized as expenditures when due; and (3) expenditures related to liabilities reported as long-term liabilities are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The proprietary fund distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services. The principal operating revenues of the District's internal service funds are charges for workers' compensation, general liability, auto liability and employee health 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.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

> Deposits and Investments

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. Earnings are allocated monthly to each fund based on average daily balances. The statement of cash flows considers cash as those accounts used as demand deposit accounts.

The FL PALM investment pool is reported at amortized cost, and the reported value of other investments are stated at fair value, based on quoted market prices, or recognized pricing sources. Investments consist of investment pools and investments made locally.

Amounts placed for participation in the Florida Fixed Income Trust (FL FIT) and Florida Public Assets for Liquidity Management (FL PALM) investment pools were created by Section 218.405, Florida Statutes. These investment pools operate under investment guidelines established by Section 215.47, Florida Statutes.

The District's investment in FL PALM which is a Securities and Exchange Commission Rule 2a7-like external investment pool, as of June 30, 2024, is similar to money market funds in which shares are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is amortized cost.

Investments made locally consist of obligations of U.S. Government Agencies and Instrumentalities, and corporate asset backed securities. All of these investments are reported at fair value. Types and amounts of investments held at fiscal year end are described in a subsequent note.

> Inventories and Prepaid Items

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on a moving average basis, except that the United States Department of Agriculture donated foods 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 Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than when purchased.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

> Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. For leases, the District capitalizes intangible right-to-use lease assets when the lease liability is \$5,000 or greater. Donated assets are recorded at acquisition value at the date of donation. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Estimated Lives
Buildings and fixed equipment	20 - 50 years
Relocatables	10 years
Improvements other than buildings	15 years
Furniture, fixtures and equipment	4 – 20 years
Motor vehicles	5 - 15 years
Audio visual and computer software	5 - 10 years
Right-to-use lease assets	3 - 20 years

> Long Term Liabilities

Long-term liabilities that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. In the governmental fund financial statements, leases 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. Liabilities are reported in the governmental fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

▶ Leases

The District enters into many noncancelable leases for the right to use equipment and facilities throughout its operations. When the District is the lessee, the contracts result in recognition of a right-to-use intangible asset that is offset by a corresponding lease liability. When the District is the lessor, the contracts result in recognition of a lease receivable and corresponding deferred inflows of resources. Lease intangible assets are reported with capital assets and lease liabilities are reported with long term liabilities on the government-wide statements.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

At commencement of a lease when the District is the lessee, the District initially measures the lease liability at the present value of total payments over the lease term. The lease asset is measured as the value of the lease liability, adjusted for any prepayments, plus certain initial direct costs. At commencement of a lease when the District is the lessor, the District measures the lease receivable at the present value of expected rental receipts over the lease term. The deferred inflow of resources is measured as the initial amount of the lease receivable, adjusted for prepayments received prior to lease commencement.

Estimates and judgments are sometimes made when determining the discount rate and overall term for leases. The District monitors its leases for significant changes in circumstances that warrant a remeasurement of the lease liability and associated intangible asset, and/or lease receivable and associated deferred inflow of resources.

> Pensions

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions and pension expenses; information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the net position have been determined on the same basis as they are reported by those plans. Additional information regarding the District's net pension liability, related deferred inflows and outflows of resources, and pension expense can be found in Note 15.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

> Other Postemployment Benefits

In the government-wide statement of net position, activities of the District's postemployment benefits other than pensions (OPEB) plan are recognized in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. This statement addresses accounting and financial reporting for OPEB including the recognition and measurement of liabilities, deferred outflows of resources, deferred inflows of resources and expense. Additional information regarding the District's OPEB Plan can be found in Note 19.

> Deferred Outflows and Deferred Inflows of Resources

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

> 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 (FDOE), under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a specified time period following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The FDOE 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 (SBE) rules require that revenue earmarked for certain 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 fiscal year to be expended for the same educational programs. The FDOE generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

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 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 property taxes are collected by the Pinellas County Tax Collector.

The Board adopted the 2023 tax levy on September 12, 2023. 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 a lien on the property on January 1 and are delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Pinellas County Tax Collector at fiscal year-end but not yet remitted to the District. Because any delinquent taxes collected after June 30 would not be significant, delinquent taxes receivable are not accrued.

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. The FDOE may require adjustments to subsequent fiscal period expenditures and related revenues based upon an audit of the District's compliance with applicable Federal awards requirements. Normally, such adjustments are treated as reductions of expenditures and related revenues in the fiscal year when the adjustments are made.

<u>Use of Estimates</u> 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.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

> Upcoming Significant Pronouncement

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement will become effective for fiscal year ended June 30, 2025. This statement will update the recognition and measurement guidance for compensated absences resulting in a liability that more accurately reflects the District's obligation. The District will evaluate the statement for impacts to future financial reporting periods.

Note 2 - BUDGETARY COMPLIANCE AND ACCOUNTABILITY

The District follows procedures established by State statutes and SBE rules in establishing budget balances for governmental funds as described below.

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

Appropriations are controlled at the major object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student personnel services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report. Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.

Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations. However, certain State categorical funds and other designated projects carry forward. Encumbrances are reported as restricted and assigned fund balance, and a detail of outstanding encumbrances at June 30, 2024, is listed in Note 12.

Note 3 - INVESTMENTS

As of June 30, 2024, the District had the following investments and maturities:

investment		Fair Value	_	6 months or less	-	Freater than months to 2 years		Greater than 2 years to 4 years	 Greater than 4 years to 6 years	Greater than 6 years	i
Money Market Funds	\$	106,323,694	\$	106,323,694	\$	-	\$	~	\$ -	\$	-
Pooled Investment Funds: Non US Government Obligations:		89,898,963		59,544,050		30,354,913		-	-		-
Corporate Asset Backed Securities - Fixed Rate Corporate Asset Backed Securities - Floating Rate		11,289,289		11,289,289		-			-		_
Obligations of U.S. Government Agencies and Instrumentalities:											
Collateralized Mortgage Obligation - Fixed Rate Collateralized Mortgage Obligation - Floating Rate	_	44,243,064		10,285,675		17,142,003	_	16,815,386	 -	 	_
Total Investments	\$	251,755,010	\$	187,442,708	\$	47,496,916	\$	16,815,386	\$ 	\$	_

⁽¹⁾ These investments are reported as restricted cash and cash equivalents for financial statement reporting purposes.

Note 3 - INVESTMENTS (Continued)

Fair Value Measurement

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

The District has the following recurring fair value measurements as of June 30, 2024:

Investments by Fair Values		Amount		Level 1 Pricing	Level 2 Pricing
Money Market Funds	\$	106,323,694	\$	106,323,694	
Pooled Investment Funds		89,898,963		44,350,156	45,548,807
Non US Government Obligations:					
Corporate Asset Backed Securities - Fixed Rate		11,289,289		-	11,289,289
Corporate Asset Backed Securities - Floating Rate		** ***********************************		2	•
Obligations of the U.S. Government Agencies and Instrumentalities:					
Collateralized Mortgage Obligations - Fixed Rate		44,243,064		2	44,243,064
Collateralized Mortgage Obligations - Floating Rate	_		_		 -
Total Investments by Fair Value	\$	251,755,010	\$	150,673,850	\$ 101,081,160

Note 3 - INVESTMENTS (Continued)

Interest Rate Risk

- Interest rate risk is the risk that changes in interest rate will adversely affect the fair value of an investment. Section 218.415(17), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. District policies limit the length of investments (1) to the weighted average duration of the investment portfolio shall not exceed 5 years and (2) the maximum duration of any security purchased shall not exceed 8 years. The District uses modified duration to determine the maturity of its investments that are not money market investments.
- A portfolio's WAL reflects the weighted average life in days based on final maturity or reset date, in the case of floating rate instruments. The District had \$76,071,466 in money market funds that had a WAL of 57 days at June 30, 2024. A portfolio's weighted average days to maturity (WAM) reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes. The District had \$120,293,452 in money market funds that had a WAM of 177 days at June 30, 2024.

Credit Risk

- The District's investments in obligations of the U.S. Government agencies and instrumentalities totaling \$44,243,064 are reported at fair value. An implied rating based on the sovereign rating of the U.S. government-issued debt is used. As of June 30, 2024, this rating is AAA.
- The District has cash, money market funds, and pooled investments of \$205,468,408. Of that total, \$11,673,535 is in qualified public depository bank accounts. The remaining \$193,794,873 is in money market funds and pooled investments with AAA ratings by either Moody's or Standard & Poor's (S&P).
- The District's non-governmental investments consisting of corporate asset backed fixed rate securities, and corporate asset backed floating rate securities, are recorded at fair value of \$11,289,289 rated AAA by S&P and/or Aaa by Moody's.

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.

Note 3 – INVESTMENTS (Continued)

The District's investment policy addresses custodial credit risk in that all securities shall be properly designated as an asset of the District and held in safekeeping by a third-party custodian. The District has \$58,096,181 in investment securities and money market funds held by its custodial agent in the name of the District on June 30, 2024.

Concentrations of Credit Risk

The District's investment policy does not limit the amount the District may invest in any one issuer. The District had investments that represent 5 percent or more of total investments (excluding obligations with explicit guarantees of the U.S. government, investment pools, and money market funds) as of June 30, 2024, as follows:

Issuer	 Fair Value	Percentage of Total Investments Primary Government		
Obligations of U.S. Instrumentalities:	\$ 27,427.677	10.5%		

Note 4 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

	Interfund								
Funds	F	Receivables	Payables						
Major:									
General	\$	31,673,222	\$	-					
Special Revenue:									
Federal Education Stabilization		225,484		8,526,298					
Capital Projects:									
Local Capital Improvement Tax		275,192		6,593,990					
Nonmajor Governmental:									
Special Revenue		733,739		3,867,668					
Capital Projects		5,403		1,395,792					
Debt Service		6,077,710		7,428,184					
Permanent Fund		=		8,899					
Internal Service		158,340	-	11,328,259					
Total	\$	39,149,090	\$	39,149,090					

Interfund balances are a result of: June charges for warehouse deliveries, central printing services and maintenance work orders; adjustment of self-insurance restricted 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									
Funds	Т	ransfers In	Transfers Out							
Major:			,							
General	\$	87,982,921	\$	-						
Special Revenue:										
Federal Education Stabilization		-		12,978,202						
Capital Projects:										
Local Capital Improvement Tax		-		79,352,027						
Nonmajor:										
Special Revenue		-		-						
Debt Service		8,473,270		=						
Capital Projects				4,125,962						
Total	\$	96,456,191	\$	96,456,191						

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

The transfer from the Special Revenue Federal Education Stabilization Fund to the General Fund was to reimburse the General Fund for allowable expenditures, primarily for salaries paid in prior years related to the District COVID-19 response. The transfer from the Local Capital Improvement Tax Fund was primarily to cover capital outlay, debt service, and property liability insurance expenditures that were paid by the General Fund.

Note 5 - CHANGES IN CAPITAL ASSETS

Changes in capital assets for the fiscal year 2023-2024 are presented in the table below:

		Beginning Balance		Additions		ransfers and Adjustments		Deletions	En	ding Balance
Government Activities:			Action to							
Capital Assets Not Being Depreciated:										
Land	\$	97,568,925	\$	63,580	\$	-	\$	(20, 158)	\$	97,612,347
Land Improvements		22,717,599		-		70		-		22,717,599
Work In Progress - Internal Software		1,661,953		390,636				9		2,052,589
Construction in Progress		85,447,564	1	129,336,361		(27,275,516)		_		187,508,409
Total Capital Assets Not Being Depreciated		207,396,041	1	129,790,577		(27,275,516)		(20,158)	-	309,890,944
Capital Assets Being Depreciated:										
Buildings and Fixed Equipment	3	,038,586,055		4		8,663,114		_	;	3,047,249,169
Relocatables		15,430,939		1,184,384		-		-		16,615,323
Improvements other than Building		21,041,381		1,274,454		72		2		22,315,835
Furniture, Fixtures and Equipment		133,002,059		12,099,552		1,206,725				146,308,336
Motor Vehicles		68,688,644		9,700,976		1,764,476		2		80,154,096
Audio Visual and Computer Software Right-to-Use Lease Assets:		7,170,492		27		-		(312,437)		6,858,055
Right-to-Use Lease - Buildings		672,252		-				(643,213)		29,039
Right-to-Use Lease - Equipment		7,211,268		89.532		-		(0.0,0.0)		7,300,800
Total Capital Assets Being Depreciated	3	.291,803,090	********	24,348,898	93-00-	11,634,315		(955,650)	- 1	3,326,830,653
Total Capital Models Being Depresented		,201,000,000	-	2 40 10,000		11,001,010	_	(200,000)		,
Less Accumulated Depreciation for:										
Buildings and Fixed Equipment	1	,123,561,608		57,854,963		-		=		1,181,416,571
Relocatables		15,363,413		73,757		1,163,702		-		16,600,872
Improvements other than Building		12,383,180		973,838				5.50		13,357,018
Furniture, Fixtures and Equipment		94,993,021		8,755,178		4,748,835		-		108,497,034
Motor Vehicles		48,101,741		3,436,638		4,290,656		-		55,829,035
Audio Visual and Computer Software Right-to-Use Lease Assets:		6,814,554		116,174		-		448,320		7,379,048
Right-to-Use Lease - Buildings		393,142		111,711		-		(478,093)		26,760
Right-to-Use Lease - Equipment		2,421,954		1,672,450		¥				4,094,404
Total Accumulated Depreciation	1	304,032,613		72,994,709		10,203,193	-	(29,773)	1	,387,200,742
Total Capital Assets Being Depreciated, Net	1	987,770,477		48,645,811)		1,431,122		(925,877)	1	,939,629,911
Governmental Activities Capital Assets, Net	\$ 2	195,166,518	\$	81,144,766	\$	(25,844,394)	\$	(946,035)	\$ 2	,249,520,855

The classes of lease assets are presented in Note 8.

Note 5 - CHANGES IN CAPITAL ASSETS (Continued)

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

Governmental Activities:	
Instruction	\$ 2,383,358
Pupil personnel services	17,259
Instructional media services	11,245
Instruction and curriculum development services	31,350
Instructional staff training	7,980
Instructional related technology	97
School Board	92
General administration	2,232
School administration	22,812
Facilities acquisition and construction	8,885,404
Fiscal services	3,528
Food services	844,783
Central services	53,090
Pupil transportation services	864,933
Operation of plant	177,560
Maintenance of plant	94,130
Administrative technology	2,522
Community services	202,311
Unallocated	59,390,023
	\$ 72,994,709

Note 6 - CHANGES IN SHORT-TERM LIABILITIES

The District issued tax anticipation notes in the 2023-2024 fiscal year as follows:

	Beginning Balance		Additions			Deletions	Ending Balance	
Governmental Activities: Tax Anticipation Notes	\$	*	\$	100,000,000	\$	100,000,000	\$	
Total Governmental Activities	\$	-	\$	100,000,000	\$	100,000,000	\$	-

Tax anticipation notes were sold for the payment of operating expenses incurred prior to the receipt of the ad valorem taxes levied and collected for operating purposes. The notes carried an interest rate of 5.0 percent.

Note 7 - CHANGES IN LONG-TERM LIABILITIES

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

	Beginning Balance		Additions Deletions			_	Ending Balance	Due in One Year		
Compensated absences payable	\$	101,333,761	\$	8,602,864	\$	8,664,093	\$	101,272,532	\$	7,817,783
Certificates of participation 2017		48,880,000		-		385,000		48,495,000		395,000
Add: premium		6,105,748				321,355		5,784,393		-
Certificates of participation 2021		56,745,000		2		3,185,000		53,560,000		3,350,000
Add: premium		14,116,679		(-)		784,260		13,332,419		-
Leases liability		5,093,401		89,532		1,956,975		3,225,958		1,591,939
Legal settlement liability		÷		13,057,512				13,057,512		4,352,504
Net pension liability		653,696,568		345,978,776		275,791,624		723,883,720		3=1
Estimated insurance claims payable		27,258,779		151,863,914		162,425,771		16,696,922		7,871,549
Postemployment benefit liability		59,339,197		7,266,101	_	2,545,820	_	64,059,478		2
Total Governmental Activities	\$	972,569,133	\$	526,858,699	\$	456,059,898	\$	1,043,367,934	\$	25,378,775

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

Note 8 - LEASES LIABILITY

The District is the lessee of equipment and buildings in several departments of its operation. Much of the equipment is leased utilitizing master agreements to streamline leasing terms. Details of the District's significant leases are outlined in the table below.

Description of Leased Item	n of Leased Item Asset Balance Lease Term Payments		ayments	Payment Frequency	Interest Rate		
Driver's Education Vehicles	\$	258,470	27 months	\$	7,200	Monthly	0.32%
Next Generation Firewall		251,900	49 months		63,450	Annual	0.46%
School Buses		2,713,996	44 months		353,956	Semi-annual	1.91%
Ricoh Copiers		4,069,795	60 months		69,294	Monthly	0.19%
Buildings RELO		35,680	12 - 48 months		15,787	Monthly	.19 - 1.71%

The District's lease liability at June 30, 2024 is \$3,225,958. Future debt service payments at June 30 are as follows:

Fiscal Year Ending	g:	Total	Principal	1	nterest
	2025	\$ 1,606,087	\$ 1,591,939	\$	14,148
	2026	818,526	816,191		2,335
	2027	818,647	817,828		819
Total Minimum					5. 34. W 64. 34. 34. 34. 34. 34. 34. 34. 34. 34. 3
Debt Payments		\$ 3,243,260	\$ 3,225,958	\$	17,302

Note 9 - LEASE RECEIVABLE AND LEASE REVENUE

The District is the lessor in contracts with outside parties for the right to use several of its facilities and equipment. The lease for facility space is for an 83 month term with monthly payments of \$3,483 at an interest rate of .83 percent. The leases for communication towers are for 95 to 310 month terms with aggregate annual payments of \$103,735 at an interest rate range of .97 to 1.66 percent. The District has \$2,180,342 in outstanding lease receivables at June 30, 2024. During the fiscal year, the District recognized \$133,785 in lease revenue and \$33,769 in lease interest.

Note 10 - CERTIFICATES OF PARTICIPATION

The District entered into financing arrangements in September 2017 and in February 2021, which were characterized as lease-purchase agreements with Pinellas County School Board Leasing Inc. Certificates of Participation, Series 2017A for \$60,930,000 and Series 2021A for \$59,780,000 were issued for the acquisition, construction and equipping of several new educational and administration facilities. The financing was accomplished through the issuance of Certificates of Participation (direct placement) to be repaid from the proceeds of rents paid by the District and are secured by a portion of the discretionary 1.5 mil local capital outlay levy.

The agreements contain a provision that in an event of default, the Pinellas County School Board Leasing, Inc. can take possession of the projects, or any portion thereof, other than designated facilities, and exclude the Board from using the same until the default is cured. Under certain conditions, the Pinellas County School Board Leasing, Inc., after taking possession, may sell or lease the property and hold the District liable for the difference in the current amount payable.

Series 2017A

Certificate of Participation Series 2017A were issued in September 2017, with a par amount of \$60,930,000 and a premium of \$7,712,523. These proceeds were offset by cost of issuance and other related expenses totaling \$351,647.

The lease payments are payable by the District semiannually, on July 1 and January 1, at interest rates ranging from 3 to 5 percent and matures in 2041. The payment of principal and interest on the bonds underlying the lease agreements are due on July 1 and January 1 of each year.

The following is a schedule by years of future minimum lease payments under the lease agreements together with the present value of minimum lease payments as of June 30.

Note 10 - CERTIFICATES OF PARTICIPATION (Continued)

Fiscal Year Ending	3330W9009000 -			
June 30:	Total		Principal	Interest
2025	\$ 2,680,350	\$	395,000	\$ 2,285,350
2026	2,684,975		420,000	2,264,975
2027	2,683,475		440,000	2,243,475
2028	2,680,975		460,000	2,220,975
2029	2,682,350		485,000	2,197,350
2030-2034	15,554,050		4,935,000	10,619,050
2035-2039	30,686,712		23,425,000	7,261,712
2040-2042	19,309,125		17,935,000	1,374,125
Total Minimum	2. 200 2.00	1		X - 20 - 20 - 20 - 20 - 20 - 20 - 20 - 2
Lease Payments	\$ 78,962,012	\$	48,495,000	\$ 30,467,012

Series 2021A

Certificate of Participation Series 2021A were issued in February 2021, with a par amount of \$59,780,000 and a premium of \$15,685,199. These proceeds were offset by costs of issuance and other related expenses totaling \$450,439.

The lease payments are payable by the District semiannually, on July 1 and January 1, at interest rates ranging from 4 to 5 percent and matures in 2040. The payment of principal and interest on the bonds underlying the lease agreements are due on July 1 and January 1 of each year.

The following is a schedule by years of future minimum lease payments under the lease agreements together with the present value of minimum lease payments as of June 30:

Fiscal Year Ending June 30:		Total		Principal	110000000000000000000000000000000000000	Interest
2025	\$	5,807,950	\$	3,350,000	\$	2,457,950
2026		5,801,325		3,515,000		2,286,325
2027		5,796,200		3,690,000		2,106,200
2028		5,796,950		3,880,000		1,916,950
2029		5,788,200		4,070,000		1,718,200
2030-2034		26,725,625		21,425,000		5,300,625
2035-2039		11,499,300		9,865,000		1,634,300
2040-2041		3,917,100		3,765,000		152,100
Total Minimum	£		100			
Lease Payments	\$	71,132,650	\$	53,560,000	\$	17,572,650

Note 11 - MINIMUM FUND BALANCE POLICY

The District has adopted Board Policy No. 6120 which provides that the General Fund assigned fund balance accounts represent those that are constrained by the District's intent to be used for specific purposes, but not restricted, committed, or nonspendable. For the fund balance calculation, the Workforce Development Fund, Referendum funding, and required flow-through funding provided to the District's charter schools are all excluded funding sources. By the end of the 2023-24 fiscal year, a contingency balance shall be maintained equal to a minimum of five percent (5%) of General Fund revenues.

Note 12 - FUND BALANCE REPORTING

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

- Nonspendable The net current financial resources that cannot be spent because they are either not
 in spendable form or are legally or contractually required to be maintained intact. Examples of items
 that are not in spendable form include inventories, prepaid items, and property acquired for resale.
 The District classifies its amounts reported as inventories, prepaid items, and the fund balance of the
 permanent fund as nonspendable.
- Restricted The portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation.
 Restricted fund balance places the most binding level of constraint on the use of fund balance.
- <u>Committed</u> The portion of fund balance that can only be used for specific purposes pursuant to
 constraints imposed by resolution adoption of the highest level of decision-making authority, the Board.
 These amounts cannot be used for any other purpose unless the Board removes or changes the
 specified use by adoption of a resolution. The District did not have any committed fund balances at
 June 30, 2024.
- Assigned The portion of fund balance that is intended to be used for specific purposes, but is neither restricted nor committed. Assigned amounts include those that have been set aside for a specific purpose by an authorized government body or official, but the constraint imposed does not satisfy the criteria to be classified as restricted or committed. This category includes any residual positive fund balances of governmental funds (other than the General Fund) not classified as nonspendable, restricted, or committed. Board Policy No. 6120 authorizes the Superintendent to assign fund balance. The Department of Education requires that fund balances be assigned at fiscal year-end to report an amount likely to be expended from the 2024-2025 fiscal year budget as a result of purchase orders outstanding as of June 30, 2024.
- <u>Unassigned</u> The portion of fund balance that is the residual balance of the General Fund. Negative residual fund balances of other governmental funds are also classified as unassigned.

Note 12 - FUND BALANCE REPORTING (Continued)

Fund Balances are reported at June 30, 2024 as follows:

	Major Funds							
		General	Lo	Capital Projects - ical Capital provement Tax	Nonmajor Governmental Funds		Total Governmental Funds	
Nonspendable:						2000		
Inventories	\$	5,440,020	\$	4	\$ 2,316,092	\$	7,756,112	
Prepaids		1,008,299		7			1,008,299	
Permanent Funds	*140000000			-	 149,068		149,068	
Total Nonspendable		6,448,319		-	2,465,160		8,913,479	
Restricted:								
Categorical Carryover Programs		4,996,805		-			4,996,805	
Debt Service		-		<u>-</u>	13		13	
Food Service		3. - 0			8,906,840		8,906,840	
Capital Projects				121,998,457	9,025,398		131,023,855	
Tax Levy		5,320,570		-	7		5,320,570	
Workforce Development		15,434,035		-			15,434,035	
Student Activities	10				 9,592,284		9,592,284	
Total Restricted		25,751,410		121,998,457	27,524,535		175,274,402	
Assigned:								
Capital Projects		1		-	•		2 202 725	
Carryforwards		5,092,159		-	-		5,092,159	
Central Printing		1,433,273					1,433,273	
Encumbrances:								
Capital Project		2,539,822		0.7	9. 5 .		2,539,822	
Technology Rental		2,035,973		1343	-		2,035,973	
Maintenance/Repair		2,509,752		-	-		2,509,752	
Supplies and Support		10,031,162		-	 		10,031,162	
Total Assigned		23,642,141		-	-		23,642,141	
Unassigned		5,708,990		198	 		5,708,990	
Total Fund Balances	\$	61,550,860	\$	121,998,457	\$ 29,989,695	\$	213,539,012	

Encumbrances are reported in restricted and assigned fund balance. The following is a schedule of encumbrances at June 30, 2024.

166600	Majo	r Funds				
		Capital Projects -	Nonmajor	Total		
General Local Capital		Governmental	Governmental			
	Fund Improvement Tax		Funds	Funds		
\$	17,116,709	\$ 45,592,284	\$ 15,126,359	\$ 77,835,352		

Note 13 - SCHEDULE OF STATE REVENUE SOURCES

The District's State revenue for the year ended June 30, 2024 was as follows:

Source	Amount			
Florida Education Finance Program	\$	156,074,290		
Categorical Education Program - Class Size Reduction		85,971,447		
Workforce Development Program		28,333,437		
School Recognition		7,519,966		
Voluntary Prekindergarten Program		6,722,193		
Motor Vehicle License Tax (Capital Outlay and Debt Service)		3,646,928		
Charter School Capital Outlay		4,088,023		
Food Service Supplement		575,430		
Mobile Home License Tax		571,682		
Pari-Mutuel Tax		223,250		
Miscellaneous	000000000000000000000000000000000000000	7,653,621		
	\$	301,380,267		

Note 14 - PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2023 tax roll for the 2023-2024 fiscal year:

	Millages	•	Taxes Levied
General Fund:		2. (a.w.) (a.	
Nonvoted School Tax:			
Required Local Effort	3,190	\$	447,629,293
Basic Discretionary Local Effort	0.748		104,961,352
Voted School Tax:			
Local Referendum	0.500	19 (19)	70,161,331
Total General Fund:	4.438		622,751,976
Capital Projects Fund: Nonvoted Tax:			
Local Capital Improvements	1.500		210,483,994
Total	5.938	\$	833,235,970

Note 15 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY

All regular employees of the District are covered by the Florida Retirement System (FRS) Pension Plan and Retiree Health Insurance Subsidy (HIS) Program, or the Florida Retirement System Investment Plan (INV).

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

Plan Descriptions

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

The FRS and HIS are administered by the Florida Department of Management Services, Division of Retirement, while the INV is administered by the SBA. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code. The Florida legislature has the authority to establish and amend retirement legislation and related bills of significance to members of the FRS and HIS plans (including benefit terms and contribution rates). Passed bills are presented to the Governor of Florida and approved before they may be enacted into law.

The FRS and HIS financial information is included in the Florida Retirement System Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report (FRS ACFR). The FRS ACFR, including audited financial information to support the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer, are available online at:

https://www.dms.myflorida.com/workforce_operations/retirement/publications/annual_reports

The FRS ACFR and actuarial reports may also be obtained by contacting the Division of Retirement by mail or phone at:

Department of Management Services
Division of Retirement
Research and Education Section
P.O. Box 9000
Tallahassee, FL 32315-9000
850-488-5706 or toll-free 844-377-1888

Note 15 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

FRS Pension Plan

<u>Plan Description</u>. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are:

- Regular Members of the FRS who do not qualify for membership in the other classes.
- Elected County Officers Members who hold specified elective offices in local government.
- Senior Management Service Members in senior management level positions.
- Special Risk Members who are employed as law enforcement officers and meet the criteria to qualify for this class.

Employees enrolled in the Plan vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members are eligible for normal retirement benefits at age 62 or at any age after 30 years of service except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at age 52 after 25 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at age 52 after 25 years of service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with a FRS participating employer. An employee may participate in the DROP for a period not to exceed 96 months after electing to participate, except that certain instructional personnel may participate for up to 120 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

<u>Benefits Provided.</u> Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

Note 15 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

The following table shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and Retirement Age/Years of Service	Percent Value
Regular Members Initially Enrolled Before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Members Initially Enrolled On or After July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Elected County Officers	3.00
Senior Management Service	2.00
Special Risk	3.00

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

<u>Contributions</u>. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2023-24 fiscal year were as follows:

Note 15 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

Percent of Gross Salary

Class	Employee	Employer (1)
FRS, Regular	3.00	13.57
FRS, Elected County Officers	3.00	58.68
FRS, Senior Management Service	3.00	34.52
FRS, Special Risk	3.00	32.67
FRS, Special Risk Administrative	3.00	39,82
DROP - Applicable to		
Members from All of the Above Classes	0.00	21.13
FRS, Reemployed Retiree	(2)	(2)

Notes: (1) Employer rates include 2.00 percent for the postemployment health insurance subsidy. Also, employer rates, (other than for DROP participants) include 0.06 percent for administrative costs of the Investment Plan.

The District's contributions recognized during the fiscal year ended June 30, 2024, by the Plan were \$62,509,739.

HIS Pension Plan

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

<u>Benefits Provided</u>. For the fiscal year ended June 30, 2024, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$7.50. The minimum payment is \$45 and the maximum payment is \$225 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the State-administered retirement systems must provide proof of eligible health insurance coverage, which can include Federal Medicare.

<u>Contributions</u>. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2024, the contribution rate was 2.00 percent of payroll pursuant to Section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions recognized during the fiscal year ended June 30, 2024, by the HIS were \$13,100,591.

⁽²⁾ Contribution rates are dependent upon retirement class in which reemployed.

Note 15 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

> FRS and HIS Significant Assumptions and Rate of Return

Basis of Accounting

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

Actuarial Methods and Assumptions

Actuarial assumptions for both the FRS and HIS are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually and the HIS has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was for the period July 1, 2013, through June 30, 2018.

The total pension liability for the FRS was determined by an actuarial valuation as of July 1, 2023, and HIS by actuarial valuation as of July 1, 2022 rolled forward to the measurement date, both using the individual entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.40 percent. Payroll growth for both plans is assumed at 3.25 percent. Benefits received by retirees and beneficiaries of the FRS Plan are increased by a cost of living adjustment (COLA) each year based on their previous year benefit amount. Retirements prior to August 2011 receive a 3 percent COLA adjustment, and retirees after August 2011 received a formula-structured COLA. Mortality assumptions for the FRS were based on the PUB2010 base table varied by member category and sex, projected generationally with scale MP-2018; and on the Generational RP-2000 with projection scale MP-2018 for the HIS.

Both the discount rate and long-term expected rate of return used for FRS investments is 6.7 percent which is not changed from the prior year. The FRS fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees; therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because the HIS program uses a pay-as-you-go funding structure, a municipal bond rate of 3.65 percent was used to determine its total pension liability (the Bond Buyer General Obligation 20-Bond Municipal Bond Index as the applicable municipal bond index). As of June 30, 2023, the municipal rate used by HIS increased from 3.54 percent to 3.65 percent.

Note 15 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

Long-Term Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption. In October 2023, the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's Capital Markets Assumption team. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.9%	2.9%	1.1%
Fixed Income	19.8%	4.5%	4.4%	3.4%
Global Equity	54.0%	8.7%	7.1%	18.1%
Real Estate (Property)	10.3%	7.6%	6.6%	14.8%
Private Equity	11.1%	11.9%	8.8%	26.3%
Strategic Investments	3.8%	6.3%	6.1%	7.7%
Total	100%			
Assumed inflation - Mean			2.4%	1.4%

⁽¹⁾ As outlined in the Plan's investment policy.

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

> District's Share of Net Pension Liability

Employers participating in the FRS and HIS were provided pension allocation schedules for use in recording their proportionate share of the FRS and HIS net pension liability (NPL), deferred outflows of resources, deferred inflows of resources, and pension expense at measurement date June 30, 2023. The underlying financial information used to prepare the pension allocation schedules is based on the same basis as mentioned previously.

At June 30, 2024, the District reported a net pension liability of \$723,883,720 for its proportionate share of the collective net pension liability of the FRS and HIS. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated July 1, 2023 for the FRS and July 1, 2022 rolled forward for the HIS.

The District's proportionate share was calculated using the retirement contributions for employees that were members of the FRS and HIS during the measurement year ended June 30, 2023. The aggregate employer contribution amounts for the fiscal year ended June 30, 2023, in the pension allocation schedules agree to the total employer contribution amounts reported in the FRS ACFR.

Note 15 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

The following table presents information on the District's proportionate share of the FRS and HIS:

					District
	64565,867510	FRS	1000000000	HIS	 Total
Proportionate Share of Net Pension Liability at June 30, 2023	\$	468,442,513	\$	255,441,207	\$ 723,883,720
District's proportion at June 30, 2023		0.0117561		0.0160844	
District's proportion at June 30, 2022		0.0127175		0.0170421	
Change in proportion during current year		(1.0009614)		(0.0009577)	

For the year ended June 30, 2024, the District recognized pension expense of \$186,404,254 (\$93,838,542 related to the FRS and \$92,565,712 related to the HIS). At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

			2.00				District Total
	FRS FRS			 HIS	Deferred Outflow		
	I	Def Outflows	Def Inflows	Def Outflows	Def Inflows	_ / (0	eferred inflow)
Differences between expected and	\$	43,982,710	OFFICE OF THE STATE OF THE STAT	\$ 3,739,484	verstelleren ande.	\$	47,722,194
actual experienced			if .		(599,559)		(599,559)
Changes of assumptions		30,536,969		6,715,472			37,252,441
			•		(22,134,841)		(22,134,841)
Net difference between projected and		19,563,427		131,914			19,695,341
actual investment earnings			-		1.00 M		8
Changes in proportion		14,130,137		•			14,130,137
			(26,523,271)		(11,954,296)		(38,477,567)
District contributions subsequent to		62,509,739		13,100,591			75,610,330
the measurement date			-				
Total Deferred Outflows	\$	170,722,982		\$ 23,687,461		\$	194,410,443
Total Deferred (Inflows)		\$	(26,523,271)		(34,688,696)	\$	(61,211,967)

Deferred outflows of resources of \$75,610,330 are reported by the District for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

Note 15 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

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

Reporting Year Ending June 30:	FRS	HIS	District Total Deferred Outflow / (Deferred Inflow)		
2025	\$ 10,338,032	\$ (5,131,122)	\$	5,206,910	
2026	(6,563,975)	(3,884,180)		(10,448,155)	
2027	75,292,102	(4,332,659)		70,959,443	
2028	2,077,008	(6,087,336)		(4,010,328)	
2029	546,805	(3,976,800)		(3,429,995)	
Thereafter		(689,729)		(689,729)	
Totals	\$ 81,689,972	\$ (24,101,826)	\$	57,588,146	

Discount Rate Sensitivity Analysis

The following tables demonstrate the sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact if the discount rate was 1.0 percent higher or 1.0 percent lower than the current discount rate at June 30, 2023.

	FRS Net Pension Liability					HIS Net Pension Liability						
Current				Current								
1	1% Decrease		Discount Rate		1% Increase		1% Decrease		Discount Rate		1% Increase	
	5.70%		6.70%		7.70%	-	2.65%	,	3.65%		4.65%	
\$	800.195.199	\$	468.442.513	\$	190.891.697	\$	291,418,551	\$	255,441,207	\$	225,618,406	

Defined Contribution Retirement Plan

The District contributes to the Florida Retirement System Investment Plan (INV), the integrated defined contribution investment plan described above. Benefit terms, including contribution requirements, for the INV are established and may be amended by the Florida Legislature. Allocations to the Investment Plan member accounts during the 2023-24 fiscal year were as follows:

	Percent of Gross
Class	Compensation
FRS, Regular	11.30
FRS, Special Risk	19.00
FRS, Elected County Officers	16.34

Employees are required to contribute 3 percent of salary. For the year ended June 30, 2024, the District recognized pension expense of \$14,659,531. Employees are immediately vested in their own contributions and employer contributions and earnings on those contributions are vested after one year of service. Non-vested District contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee regains control of the account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. Such forfeitures are used to cover a portion of the INV's administrative expenses.

Note 16 - TAX DEFERRAL PLANS AND OTHER BENEFIT PLANS

The District allows employees to participate in an employer-sponsored 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 for 2023-24 cannot exceed 100 percent of plan year compensation or \$69,000, whichever is less.

Federal income taxes on this compensation are deferred until distributions are taken. Employee contributions to the 401(a) plan were \$6,673,559, employee contributions to the 403(b) were \$1,033,659, and FICA alternative contributions were \$1,017,932, for the period ended June 30, 2024.

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 employees contributions for the tax deferred annuity 403(b) and 457 for the fiscal year ended June 30, 2024, were \$6,679,619 and \$1,736,784 respectively.

In addition, the District has available a Roth 403(b) that employees may elect. Contributions to the Roth 403(b) totaled \$4,872,473 for the fiscal year ended June 30, 2024.

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, 2024, was \$111,464,974.

Note 17 - CONSTRUCTION CONTRACT COMMITMENTS

The District had the following construction contract commitments at June 30, 2024:

Project	 Contract Amount	_	Completed To Date		Balance Committed
Leadership Center	\$ 1,915,132	\$	286,086	\$	1,629,046
Gibbs High School	4,597,900		4,010,550		587,350
Lakewood High School	22,821,448		22,440,279		381,169
Pinellas Technical College - St. Pete	5,762,309		4,883,987		878,322
Sandy Lane Elementary School	20,907,059		15,002,232		5,904,827
Pinellas Technical College - Clearwater	239,959		163,233		76,726
Gulf Beaches Elementary Magnet	382,740		363,862		18,878
YMCA Middle School Partnership	46,485,894		45,811,153	************	674,741
Total	\$ 103,112,441	\$	92,961,382	\$	10,151,059

Note 18 - RISK MANAGEMENT PROGRAMS

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; school board and employment practices, crime, cyber liability and injuries to employees, students, or visitors; and natural disasters. The District established a Risk Management internal service fund designated to finance its loss claims related to workers' compensation, automobile liability, general liability, health and prescription drug benefits. The District entered into agreements with various insurance companies to provide excess coverage for claim amounts above the individual deductibles.

For automobile and general liability claims the deductible is \$500,000, with aggregate coverage of \$5,000,000 for automobile and \$5,000,000 for general liability. Under this program, the Risk Management Fund provides unlimited coverage for each workers compensation claims and does not carry excess insurance. The District has contracted with a third-party administrator for workers compensation and liability claims for processing, investigating, and payment of claims

The District carries excess health insurance stop loss coverage, with a deductible of \$750,000 specific. The District has contracted with a health-insurance third party administrator for medical and pharmacy claims, including management, processing and payment of claims.

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

	Beginning of Fiscal Year Liability	19	Current Year Claims and Changes in Estimates	106	Claims Payments	Balance at Fiscal Year End		
2023 \$	24,854,372	\$	143,343,917	\$	(140,939,510)	\$	27,258,779	
2024	27,258,779		151,863,914		(162,425,771)		16,696,922	

Note 18 - RISK MANAGEMENT PROGRAMS (Continued)

Property protection, boiler and machinery, 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, dental, vision, life and income protection coverage for District employees were offered through purchased commercial insurance.

Settled claims resulting from the District's risks described above have not exceeded commercial coverage in any of the past three fiscal years.

Note 19 - OTHER POSTEMPLOYMENT BENEFITS LIABILITY

Plan Description. The Other Postemployment Benefits Plan (OPEB 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 OPEB 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 assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The OPEB Plan does not issue a stand-alone report and is not included in the report of a public employee retirement system or entity. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

At July 1, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	236
Active Employees	9,968
Total	10,204

> Plan Benefit Terms

Former employees and beneficiaries satisfy retirement eligibility similar to guidelines established by the State FRS Plan (discussed in Note 15). Eligible retirees are generally covered by one of four fully insured comprehensive medical programs. Benefit terms for the District are established and may be amended through action by the Board.

> Contributions/Benefit Payment Reductions

Contributions (benefit payment reductions) to the OPEB Plan are shared by the retiree and the District. OPEB Plan participants must reimburse the District for the District's average blended cost (the District provides the implicit subsidy). Thus, retirees can continue medical coverage into retirement on the District's plans on a retiree-pay-all basis, including spouse and dependents. Contribution requirements of the District are established and may be amended through action by the Board.

Note 19 - OTHER POSTEMPLOYMENT BENEFITS LIABILITY (Continued)

> Total OPEB Liability and Changes in Total OPEB Liability

The District's total OPEB liability of \$59,339,197 was measured as of June 30, 2023 and rolled forward to June 30, 2024. The components of the changes in the total OPEB liability is as follows:

	Fiscal Year 2024			
Total OPEB Liability	AND OFFICERS			
Service cost	\$	4,984,563		
Interest		2,242,702		
Difference between expected and actual				
experience		604,609		
Change of assumptions and other inputs		(565,773)		
Benefit payments		(2,545,820)		
Other changes		-		
Net change in total OPEB liability		4,720,281		
Total OPEB liability, beginning		59,339,197		
Total OPEB liability, ending	\$	64,059,478		

> Actuarial Assumptions and Other inputs

Healthcare Trend

The total OPEB liability reported at June 30, 2024, was based on an actuarial valuation dated June 30. 2023, using the entry age normal cost method and the following actuarial assumptions:

Inflation 2.50% per annum

3.65% (Bond Buyer GO 20-year municipal bond index)

Salary Increases 3.25%

Mortality Rates Pub-2010 headcount weighted base mortality table projected generationally using Scale MP-2021

The health care cost trend assumptions shown were based on current Healthcare Analytics Consulting trend study. The expected retiree claim costs were developed using 24 months of historical claim experience through June 2023.

6.75% for Pre-65 and 5.75% for Post-65 grading down by

0.25% per year until reaching the ultimate rate of 4.00%.

Significant changes of assumptions and other inputs include a change in the discount rate from 3.54 percent in 2022 to 3.65 percent in 2023.

Note 19 - OTHER POSTEMPLOYMENT BENEFITS LIABILITY (Continued)

> Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage-point lower or one percentage-point higher than the current trend rate:

	Current						
	1% Decrease		Trend Rate		1% Increase		
Total OPEB liability	\$	56,692,000	\$	64,059,478	\$	70,721,000	

> Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower (2.65 percent) or one percentage-point higher (4.65 percent) than the current discount rate:

				Current				
		% Decrease		Trend Rate		1% Increase		
	'2.65%		-	'3.65%	'4.65%			
Total OPEB liability	\$	69,696,000	\$	64,059,478	\$	57,973,000		

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of \$2,546,880. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description		Deferred Outflows of Resources	Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$	561.881	¢	18,614,569
	Þ		Φ	
Changes in Assumptions		9,196,557		23,069,194
Transactions after Measurement Date		2,210,674		-
	\$	11,969,112	\$	41,683,763

Deferred outflows of resources of \$2,210,674 are reported by the District for employer benefit payments subsequent to the measurement date, and will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2025.

Note 19 - OTHER POSTEMPLOYMENT BENEFITS LIABILITY (Continued)

Net deferred inflows of resources shown above will be recognized in OPEB expense in the following years:

Fiscal Year Ending: June 30	Net Inflows
2025	\$ (4,680,386)
2026	(4,680,386)
2027	(4,680,386)
2028	(4,680,386)
2029	(4,680,386)
Thereafter	(8,523,395)
	\$ (31,925,325)

Note 20 - 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, with exception of the following disclosed legal settlement, management believes the final outcome of all current litigation will not have a material adverse effect on the District's financial position.

In fiscal year 2024, the District entered into several legal settlements with their charter schools for undistributed funds from a 2016 voter-approved referendum. The settlement agreements outline payment terms over three years to the various charter schools for a total liability of \$13,057,512. This liability is recorded on the statement of net position with repayment to begin in fiscal year ended June 30, 2025. The payment schedule is as follows:

Payment date	Principal	Interest	Total	
July 2024	\$ 4,352,504 \$	- \$	4,352,504	
July 2025	4,352,504	1,104,014	5,456,518	
July 2026	4,352,504	552,006	4,904,510	
	\$ 13,057,512 \$	1,656,020 \$	14,713,532	

Note 21 - GRANTS AND CONTRACTS

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

District School Board of Pinellas County, Florida Schedule of Proportionate Share of Net Pension Liability Last 10 Measurement Years*

Florida Retirement System (FRS)

	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	D	istrict's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Note 1)
2024	1.175607832%	468,442,513	\$	637,917,101	73.43%	82.38%
2023	1.271751895%	473,193,905	\$	621,567,556	76.13%	82.89%
2022	1.274936617%	96,306,971	\$	604,773,077	15.92%	96.40%
2021	1.179497798%	511,211,728	\$	595,979,581	85.78%	78.85%
2020	1.204139267%	414,677,473	\$	578,232,895	71.71%	82.61%
2019	1.239757791% \$	373,421,474	\$	574,096,753	65.05%	84.26%
2018	1.259616807%	372,586,200	\$	570,395,270	65.32%	83.89%
2017	1.297430078% \$	383,771,112	\$	559,932,769	68.54%	84.88%
2016	1.407306963%	181,772,569	\$	556,796,985	32.65%	92.00%
2015	1.459283755% \$	89,037,769	\$	552,513,870	16.12%	96.09%

Health Insurance Subsidy (HIS)

	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered Payroli	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Note 1)
2024	1.608436742% \$	255,441,207	\$ 637,917,101	40.04%	4.12%
2023	1.704206259% \$	180,502,663	\$ 621,567,556	29.04%	4.81%
2022	1.708347133% \$	209,554,460	\$ 604,773,077	34.65%	3.56%
2021	1.716468866% \$	209,578,053	\$ 595,979,581	35.17%	3.00%
2020	1.728236662% \$	193,372,388	\$ 578,232,895	33.44%	2.63%
2019	1.755869069% \$	185,843,153	\$ 574,096,753	32.37%	2.15%
2018	1.786850031% \$	191,058,249	\$ 570,395,270	33.50%	1,64%
2017	1.809734201% \$	193,505,130	\$ 559,932,769	34.56%	0.97%
2016	1.834261429% \$	187,065,812	\$ 556,796,985	33.60%	0.50%
2015	1.858998708% \$	173,820,915	\$ 552,513,870	31.46%	0.99%

^{*} The amounts presented for each fiscal year were determined based on the measurement year (the preceding year ended June 30). Example: Fiscal year 2015 presents information on the Plan's measurement year ended June 30, 2014.

Note 1: The Plan's fiduciary net position as a percentage of the total pension liability is published in Note 4 of the Plan's Annual Comprehensive Financial Report.

District School Board of Pinellas County, Florida Schedule of Contributions Last 10 Years

Florida Retirement System (FRS)

Contributions In Relation to the

	Contractually Required Contribution	Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Cove	ered	Contributions as a Percentage of Covered Payroll
2024	\$ 62,509,739	\$ (62,509,739) \$	- \$	654,98	87,192	9.54%
2023	\$ 56,554,298	\$ (56,554,298) \$	- \$	637,9	17,101	8.87%
2022	\$ 54,267,967	\$ (54,267,967) \$	- \$	621,56	67,556	8.73%
2021	\$ 48,569,577	\$ (48,569,577) \$	- \$	604,77	73,077	8.03%
2020	\$ 39,189,485	\$ (39,189,485) \$	- \$	595,97	79,581	6.58%
2019	\$ 37,337,006	\$ (37,337,006) \$	- \$	578,23	32,895	6.46%
2018	\$ 35,332,101	\$ (35,332,101) \$	- \$	574,09	96,753	6.15%
2017	\$ 32,790,927	\$ (32,790,927) \$	- \$	570,39	95,270	5.75%
2016	\$ 31,639,901	\$ (31,639,901) \$	- \$	559,93	32,769	5.65%
2015	\$ 34,311,339	\$ (34,311,339) \$	- \$	556,79	96,985	6.16%

Health Insurance Subsidy (HIS)

Contributions In

	Contractually Required Contribution	Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	1	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 13,100,591	\$ (13,100,591) \$	- \$	5	654,987,192	2.00%
2023	\$ 10,580,581	\$ (10,580,581) \$	- \$	5	637,917,101	1.66%
2022	\$ 10,311,883	\$ (10,311,883) \$	- \$	5	621,567,556	1,66%
2021	\$ 10,041,679	\$ (10,041,679) \$	- \$	5	604,773,077	1.66%
2020	\$ 9,891,206	\$ (9,891,206) \$	- \$	3	595,979,581	1.66%
2019	\$ 9,596,731	\$ (9,596,731) \$	- \$	6	578,232,895	1.66%
2018	\$ 9,522,122	\$ (9,522,122) \$	- \$	6	574,096,753	1.66%
2017	\$ 9,456,526	\$ (9,456,526) \$	- \$	5	570,395,270	1.66%
2016	\$ 9,276,041	\$ (9,276,041) \$	- \$	3	559,932,769	1.66%
2015	\$ 7,011,689	\$ (7,011,689)\$	- \$	3	556,796,985	1.26%

The following change in actuarial assumptions occurred in 2023:

HIS: The municipal rate used to determine total pension liability increased from 3.54% to 3.65%.

The demographic assumptions for the Special Risk class were updated to reflect plan changes.

The election assumption for vested terminated members was updated from 20 percent to 50 percent to reflect recent experience.

District School Board of Pinellas County, Florida Schedule of Changes in the District's Total OPEB Liability and Related Ratios Last 10 Measurement Years*

	_	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service cost	\$	4,984,563 \$	4,424,403 \$	4,332,976 \$	3,219,833 \$	2,933,847 \$	5,428,160 \$	6,164,563
Interest		2,242,702	1,403,279	1,358,128	1,897,759	1,927,974	3,447,174	2,908,811
Difference between expected and actual								
experience		604,609	(2,896,102)	*	(4,288,902)	(998,392)	(22,018,922)	(794,471)
Change of assumptions and other inputs		(565,773)	(3,003,552)	(62,901)	10,036,785	2,520,616	(28,430,704)	(10,100,127)
Benefit payments		(2,545,820)	(1,847,573)	(2,980,466)	(4,536,185)	(1,955,329)	(2,843,638)	(3,588,470)
Net change in total OPEB liability		4,720,281	(1,919,545)	2,647,737	6,329,290	4,428,716	(44,417,930)	(5,409,694)
Total OPEB liability - beginning		59,339,197	61,258,742	58,611,005	52,281,715	47,852,999	92,270,929	97,680,823
Total OPEB liability - ending	\$	64,059,478 \$	59,339,197 \$	61,258,742 \$	58,611,005 \$	52,281,715 \$	47,852,999 \$	92,270,929
Covered employee payroll	\$	515,443,000 \$	498,012,461 \$	518,686,799 \$	503,579,416 \$	607,439,898 \$	603,896,098 \$	593,569,321
Total OPEB liability as a percentage of								
covered employee payroll		12.43%	11.92%	11.81%	11,64%	8,61%	7.92%	15,55%

^{*}Fiscal year 2018 presents information on the Plan's measurement date June 30, 2017.

Notes to the Schedule:

Note 1: GASB 75 requires information for 10 years. However, until a full 10-year trend is compiled, the District is presenting information for only those years for which information is available.

Note 2: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Note 3: Significant change in actuarial assumption for fiscal year ended 2024:

- Change in the discount rate from 3.54% to 3.65%.

		Budgeted An	nounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)	
REVENUES Federal Direct	2100					
Federal Through State and Local	3100 3200	350,000.00 4,000,000.00	575,223.47 7,872,091.57	575,223.47	0.	
State Sources	3300	289,821,620.00	291,502,661.66	7,872,091.57 291,502,661.66	0.	
Local Sources:	3300	207,021,020.00	291,302,001.00	291,302,001,00	0,	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	597,841,897.00	600,263,087.06	600,263,087.06	0.	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,			0.00	V	
Capital Projects Local Sales Taxes	3421, 3423 3418, 3419			0.00	0,	
Charges for Service - Food Service	345X			0.00	0.	
Impact Fees	3496			0.00	0.	
Other Local Revenue		35,846,483.00	39,954,574.03	40,069,320.59	114,746.	
Total Local Sources	3400	633,688,380.00	640,217,661.09	640,332,407.65	114,746.	
Total Revenues EXPENDITURES		927,860,000.00	940,167,637.79	940,282,384.35	114,746.	
Current:						
Instruction	5000	611,099,370.00	654,652,623.56	642,415,630.60	12,236,992.	
Student Support Services Instructional Media Services	6100	47,209,043.00	44,246,257.14	44,046,118.64	200,138.	
Instruction and Curriculum Development Services	6200	7,427,419.00 17,113,165.00	7,735,891.77	7,732,483.45	3,408.	
Instructional Staff Training Services	6400	8,113,143.00	10,326,966.07	18,327,634.91 9.990,023.11	110,500.: 336,942.	
Instruction-Related Technology	6500	10,355,089.00	12,443,778.84	12,356,802.25	86,976.	
Board	7100	1,429,900.00	2,815,174.59	2,808,044.14	7,130.4	
General Administration	7200	3,984,833.00	4,015,476.19	3,931,429.34	84,046.8	
School Administration	7300	71,352,972.00	62,685,514.29	62,185,796.94	499,717.3	
Facilities Acquisition and Construction Fiscal Services	7410	4,924,192.00	7,145,650.20	7,025,323.73	120,326.4	
Food Services	7500 7600	5,386,254.00	5,903,586.32	5,821,964.13	81,622.	
Central Services	7700	781,371.00 17,682,311.00	727,164.02 17,525,714.26	727,164.02 17,181,873.37	0.0	
Student Transportation Services	7800	39,570,106.00	50,608,804.10	44,995,313.62	343,840.8 5,613,490,4	
Operation of Plant	7900	111,535,370.00	115,121,129.10	114,217,640.76	903,488.3	
Maintenance of Plant	8100	24,644,278.00	27,942,253.42	26,038,372.94	1,903,880.4	
Administrative Technology Services	8200	5,750,484.00	6,595,533.78	5,913,137.67	682,396,1	
Community Services Debt Service: (Function 9200)	9100	762,922.00	1,175,310.57	872,087.54	303,223.0	
Redemption of Principal	710		0.00	BCC 000.00	(0/5,000.0	
Interest	720	777,778.00	1,974,283.33	865,999,80 1,979,491.22	(865,999.8	
Due and Fees	730	777,770.00	1,774,407,07	0.00	0.0	
Other Debt Service	791			0.00	0.0	
Capital Outlay:	10000				3,00	
Facilities Acquisition and Construction Other Capital Outlay	7420			0.00	0.0	
Total Expenditures	9300	000 000 000 00	1 252 250 244 50	5,542,335.00	(5,542,335.0	
Excess (Deficiency) of Revenues Over (Under) Expenditures		989,900,000.00	1,052,079,246.73	1,034,974,667.18	17,104,579.5	
OTHER FINANCING SOURCES (USES)		(02,040,000.00)	(111,911,008.94)	(94,092,282.83)	17,219,326.1	
ssuance of Bonds	3710			0.00	0.0	
Premium on Sale of Bonds	3791			0.00	0,0	
Discount on Sale of Bonds	891			0.00	0.0	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.0	
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793			0.00	0.0	
oans	3720			13,122.64	13,122.64	
ale of Capital Assets	3730			0.00	0.00	
oss Recoveries	3740	40,000.00	1,643,028.32	1,643,028.32	0.00	
roceeds of Forward Supply Contract	3760			0.00	0.00	
ace Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds efunding Lease-Purchase Agreements	892			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3755 3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00	
ayments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
ransfers In	3600	63,800,000.00	87,982,921.82	87,982,921.82	0,00	
ransfers Out	9700			0.00	0.00	
otal Other Financing Sources (Uses) PECIAL ITEMS		63,840,000.00	89,625,950.14	89,639,072.78	13,122.64	
XTRAORDINARY ITEMS				0.00	0.00	
et Change in Fund Balances		1 800 000 00	(22.295.450.00)	0.00	0.00	
and Balances, July 1, 2023	2800	1,800,000.00	(22,285,658.80) 66,604,071.00	(5,053,210.05) 66,604,071.53	17,232,448.75 0.53	
djustments to Fund Balances	2891	03,300,000,00	00,004,071.00	0.00	0.53	
nd Balances, June 30, 2024	2700	65,700,000.00	44,318,412.20	61,550,861.48	17,232,449.28	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - FOOD SERVICES, IF MAJOR For the Fiscal Year Ended June 30, 2024

		Budgeted An	Budgeted Amounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES Federal Direct					
Federal Through State and Local	3100 3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					7,00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,				
Operational Purposes	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	3413, 3415,			0.00	0.00
Capital Projects	3421, 3423			0.00	0,00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496			0.00	0.00
Other Local Revenue	3490			0.00	0.00
Total Local Sources	3400	0,00	0.00	0.00	0.00
Total Revenues		0.00	0,00	0.00	0.00
EXPENDITURES					
Current: Instruction	5000				
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0,00	0,00
Instruction-Related Technology Board	6500			0.00	0.00
General Administration	7100 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 Student Transportation Services	7700 7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200) Redemption of Principal	710				
Interest	710 720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction Other Capital Outlay	7420			0.00	0.00
Total Expenditures	9300	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)			3,00	0.00	0.00
ssuance of Bonds	3710			0,00	0.00
Premium on Sale of Bonds	3791			0,00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 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
oans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740			0.00	0.00
face Value of Refunding Bonds	3760 3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894			0,00	0.00
ayments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
ransfers In	3600			0.00	0.00
ransfers Out	9700			0.00	0.00
otal Other Financing Sources (Uses)		0.00	0,00	0.00	0.00
PECIAL ITEMS				0.00	0.00
XTRAORDINARY ITEMS				0.00	0.00
let Change in Fund Balances		0.00	0.00	0.00	0.00
und Balances, July 1, 2023	2800			0.00	0.00
djustments to Fund Balances	2891			0.00	0.00
und Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND
For the Fiscal Year Ended June 30, 2024

	Account Number	Budgeted Am Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES	7120000	O T garan	7.11.01	711104113	1 out to the species
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	69,578.535 00	68.859.108 65	55,221,139,58	(13,637,969.07
State Sources Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,				
Operational Purposes	3421, 3423			0 00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423			0.00	0.00
Capital Projects	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 Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	3400	69,578,535.00	68,859,108.65	55,221,139.58	(13,637,969.07)
EXPENDITURES		05,570,555,00	00,039,100.03	33,221,139.30	(15,057,707,07)
Current:					
Instruction	5000	31,696,647 00	34,511,780 70	25,802,525 97	8,709,254.73
Student Support Services	6100	2,734,187.00	7,059,525 02	6,815, 135.48	244,389.54
Instructional Media Services	6200	122,474 00	59,528 99	62,747.09	(3,218.10)
Instruction and Curriculum Development Services Instructional Staff Training Services	6300	771,36000 5,701,174 00	1,081,659 25 3,343,003 00	785,270.63 2,606.598.78	296,388.62 736,404.22
Instruction-Related Technology	6500	125,496 00	123,946 12	123.946 12	0.00
Board	7100	123,430.00	1,25,770,12	0.00	0.00
General Administration	7200	5,918,143 00	3,698.090 85	2,575.059 41	1,123,031.44
School Administration	7300	229.327 00	66,535 26	151,336 09	(84,800.83)
Facilities Acquisition and Construction	7410	33,505 00	126.140.00	100,140 00	26,000.00
Fiscal Services	7500	262,088 00	172,755_98	149,232 88	23,523.10
Food Services Central Services	7600	706,298 00	196,926 73	0 00	0.00
Student Transportation Services	7800	4,512,636.00	1,931,770 50	540,165 32	7,461.79 1,391,605.18
Operation of Plant	7900	644,848.00	202.662 20	197,378 89	5,283,31
Maintenance of Plant	8100	7.851.00	9,149 83	9,015.78	134,05
Administrative Technology Services	8200	4,557,394 00	3,242,324 24	2,134,919 97	1,107,404.27
Community Services	9100	55,107.00	55,107.75	0.00	55,107.75
Debt Service: (Function 9200)					
Redemption of Principal Interest	710			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0,00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Fotal Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		58,078,535.00	55,880,906.42	42,242,937.35	13,637,969.07
OTHER FINANCING SOURCES (USES)		1,500,000.00	12,978,202.23	12,978,20223	0.00
ssuance of Bonds	3710			0 00	0.00
Premium on Sale of Bonds	3791	1	T T	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 Aureements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans Sale of Capital Assets	3720 3730		-	0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
ace Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0 00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894			0 00	0.00
ayments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
ransfers In	3600			0.00	0.00
ransfers Out	9700	(11,500,000 00)	(12.978,202.23)	(12,978,202 23)	0.00
otal Other Financing Sources (Uses)		(11,500,000.00)	(12,978,202.23)	(12,978,202.23)	0.00
PECIAL ITEMS				0 00	0.00
XTRAORDINARY ITEMS				0 00	0,00
let Change in Fund Balances		0.00	0.00	0.00	0.00
und Balances, July 1, 2023	2800			0 00	0.00
diustments to Fund Balances	2891	0.00	0.00	000	0,00
und Balances, June 30, 2€24	2700	0.00	0.00	0.00	0.00

-A			Special Rever		m	
	Account Number	Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	ramoer	410			- 241.472	
ASSETS		64.600.0	770 473 46	10.010.017.73	11,316,410.	
Cash and Cash Equivalents nvestments	1110	65.690 91 8,107,881 44	339,773.25 532.78	10,910,946,52	8,108,414.	
Faxes Receivable, Net	1120	0.00	0.00	0.00	0,100,414.	
Accounts Receivable, Net	1131	8.854 01	0.00	283,856 94	292,710	
nterest Receivable on Investments	1170	16,934 55	0.00	000	16,934,	
Due From Other Agencies	1220	1,306,21812	6.913.494.05	000	8,219,712.	
Oue From Budgetary Funds	1141	472 271 95	261 466 86	000	733,738.	
Due From Insurer Deposits Receivable	1180	0 00	000	000	0,	
Due From Internal Funds	1142	0.00	0.00	0.00	0.	
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.	
nventozv	1150	2 268.281 21	0.00	47.811 23	2,316,092	
Preoaid Items	1230	0.00	0.00	0 00	0.	
.ong-Term Investments Fotal Assets	1460	12,246,13219	7,515,266,94	11,242,614.69	31,004,013.	
DEFERRED OUTFLOWS OF RESOURCES		12,240,13219	7,313,200.94	11,242,014.09	31,004,013,	
Accumulated Decrease in Fair Value of Hedging Der vatives	1910	0.00	0.00	000	0.0	
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.	
otal Assets and Deferred Outflows of Resources		12,246,132.19	7,515,266.94	11,242,614,69	31,004,013.	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
JABILITES ash Overdraft	2125	0.00	0.40	000	0.0	
ash Overdraft	2125	0.00	0.00	0.00	0.	
ayroll Deductions and Withholdings	2170	119.539.90	2,761,013 62	0.00	2,880,553.	
Accounts Payable	2120	84.993 34	1,445.886.79	43,206.12	1,574,086	
ales Tax Payable	2260	0.00	0.00	0.00	0.	
Current Notes Payable	2250	0.00	0.00	0.00	0.	
Accrued Interest Pavable	2210	0 00	0.00	0.00	0.	
eoosits Pavable	2220	0.00	0.00	000	0,0	
ue to Other Agencies	2230	191.039 71	895,707 44 2 308 3 53 53	1,559,313 60	1,086747. 3,867,667.	
ue to Internal Funds	2161	0.00	0.00	0.00	3,807,867.	
ue to Fiscal Agent	2240	0.00	0.00	0.00	0.0	
ension Liability	2115	0 00	0.00	0 00	0.0	
ther Postemoloyment Benefits Liability	2116	0.00	0 00	0.00	0.4	
udgments Payable	2130	0.00	0.00	y 00	0.0	
onstruction Contracts Payable	2140	0.00	0.00	0.00	0.0	
onstruction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.0	
fatured Bonds Payable	2180	0 00	0.00	0 00	0.0	
fatured Interest Payable	2190	0.00	104,305.56	000	779,743,2	
Ineamed Revenues	2410 2410	675,437 73	0.00	0.00	779,743,2	
otal Liabilities	2410	1,071,010.68	7,515,266.94	1,602,519.72	10,188,797.3	
EFERRED INFLOWS OF RESOURCES		1,011,010,0		.,		
accumulated Increase in Fair Value of Hedging Derivatives	2610	0 00	000	0.00	0.0	
eferred Revenues	2630	0 00	0.00	0.00	0.0	
otal Deferred inflows of Resources		0.00	0.00	0.00	0.0	
UND BALANCES						
onspendable:				47.81.02	2.717.002	
Inventory Preoaid Amounts	2711	2.268.281.21	0.00	47,8 23	2,316,092.4	
Permanent Fund Principal	2712	0.00	0.00	000	0.0	
Other Not in Spendable Form	2719	000	0.00	0.00	0.0	
Total Nonspendable Fund Balances	2710	2.268.281.21	0.00	47,811.23	2,316,092 4	
estricted for:						
Economic Stabilization	2721	0 00	0.00	0 00	0.0	
Federal Required Carryover Programs	2722	0.00	0.00	0 00	0.0	
State Required Carryover Programs	2723	0.00	0.00	000	0.0	
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.0	
Capital Projects	2726	0.00	0.00	0.00	0.0	
Restricted for	2729	8.906,84030	0.00	0.00	8,906,840,3	
Restricted for	2729	000	0.00	9 592 283 74	9,592,283.7	
Total Restricted Fund Balances	2720	8,906,840.30	0.00	9,592.283 74	18,499,124.0	
ommitted to:						
Economic Stabilization	2731	000	0,00	000	0,0	
Contractual Agreements Committed for	2732 2739	000	0 00	000 J	0.0	
Committed for Committed for	2739	0.00	0.00	0.00	0.0	
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.0	
signed to:		0,00	0.00		0,0	
Special Revenue	2741	0.00	0.00	0.00	0,0	
Debt Service	2742	0 00	0 00	0.00	0.0	
Caoital Projects	2743	0.00	0 00	0.00	0,0	
Permanent Fund	2744	0.00	0.00	0.00	0.0	
Assigned for	2749	0 00	0.00	0.00	0,0	
Assigned for	2749	0.00	0 00	0_00	0,0	
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.0	
Total Unassigned Fund Balances	2750	0 00	0.00	0.00	0.0	
tal Fund Balances tal Liabilities, Deferred Inflows of	2700	11,175,121.51	0.00	9,640,094 97	20,815,216.4	
sources and Fund Balances		12,246,132.19	7,515,266.94	11,242,614.69	31,004,013.8	
zon, tos and 1 mid putmites		144-10,134.17	1,513,200,74	114442,014.07	21,000,013.0	

		Debt Service Funds		
	Ассовпі	Other Debt Service	Total Nonmajor	
	Number	290	Debt Service Funds	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS Cash and Cash Equivalents	1110	0.00		
Investments	1160	1,350 449 71	1.350,44	
Taxes Receivable, Net	1120	0.00		
Accounts Receivable. Net	1131	0 00		
Interest Receivable on Investments	1170	0.00		
Due From Other Agencies Due From Budgetary Funds	1141	6.077.708.40	6,077,70	
Due From Insurer	1180	000	0,077,170	
Deposits Receivable	1210	0.00		
Due From Internal Funds	1142	0 00		
Cash with Fiscal/Service Agents	1114	38.61	3	
Inventory Prepaid Items	1150	0 00		
Long-Term Investments	1460	0 00		
Total Assets		7,428,196.72	7,428,19	
DEFERRED OIITFLOWS OF RESOURCES				
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00		
Total Deferred Outflows of Resources		0.00	7 428 10	
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		7,428,196.72	7.428,19	
AND FUND BALANCES				
LIABILITIES				
Cash Overdraft	2125	0 00		
Accrued Salaries and Benefits	2110	0.00	(
Payroll Deductions and Withholdings Accounts Payable	2170	0 00	(
ales Tax Pavable	2120	0.00		
Current Notes Payable	2250	0.00	(
Accrued Interest Payable	2210	0.00	(
Deposits Payable	2220	0 00	(
Due to Other Agencies	2230	0 00		
Due to Budgetary Funds Due to Internal Funds	2161	7,428.183.40	7,428,183	
Oue to Fiscal Agent	2240	0.00	0	
ension Liability	2115	0 00	0	
Other Postemployment Benefits Liability	2116	0 00	0	
udgmen Is Pavable	2130	0 00	0	
onstruction Contracts Payable	2140	0,00	0	
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2150	0.00	0	
Matured Bonds Payable Matured Interest Payable	2190	0.00	0	
neamed Revenues	2410	0 00	0	
lnavailable Revenues	2410	0.00		
otal Liabilities		7,428,183.40	7,428,183	
EFERRED INFLOWS OF RESOURCES	2610	000	0	
ccumulated Increase in Fair Value of Hedging Derivatives	2630	000	0	
otal Deferred Inflows of Resources	2030	0.00	0	
UND BALANCES				
onspendahle:				
Inventory	2711	000	0	
Prepaid Amounts	2712	0.00	0.	
Permanent Fund Principal Other Not in Spendable Fonn	2713	0 00	0	
Total Newspendal-le Fund Balances	2710	0.00	0	
estricted for:				
Economic Stabilization	2721	0 00	0.	
Federal Required Carryover Programs	2722	0.00	0.	
State Required Canyover Programs Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.	
Debt Service	2725	13_32	13.	
Capital Projects	2726	0.00	0.	
Restricted for	2729	0.00	0.	
B 1 f	2729	0.00	0.	
Restricted for	2720	13.32	13.	
Total Restricted Fund Balances			0	
Total Restricted Fund Bulances mmitted to:	2731	0.00		
Total Restricted Fund Balances	273 I 2732	0.00		
Total Restricted Fund Balances minited to: Economic Stabilization	2731 2732 2739	0.00	0.	
Total Restricted Final Balances annilited to: Economic Stabilization Contractual Agreements Committed for Committed for	2732	0 00	0. 0.	
Total Restricted Frand Balances Decommitted to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Frand Balances	2732 2739	0.00	0. 0. 0.	
Total Restricted Fund Balances ommitted to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances signed to:	2732 2739 2739 2730	0 00 0 00 0 00 0 00	0. 0. 0. 0.	
Total Restricted Final Balances minited to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Final Balances signed to: Special Revenue	2732 2739 2739 2730 2741	0,00 0,00 0,00 0,00	0. 0. 0. 0.	
Total Restricted Find Balances minited to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Frind Balances signed to: Special Revenue Debt Service	2732 2739 2739 2730 2741 2742	0,00 0,00 0,00 0,00 0,00	0. 0. 0. 0.	
Total Restricted Fund Balances ommitted ta: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances signed to: Special Revenue Debt Service Caoital Proiects	2732 2739 2739 2730 2741 2742 2743	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0. 0. 0. 0. 0.	
Total Restricted Fund Balances Description Contractual Agreements Committed for Committed for Committed for Total Committed for Total Committed Fund Balances Signed to: Special Revenue Debt Service	2732 2739 2739 2730 2741 2742	0,00 0,00 0,00 0,00 0,00	0. 0. 0. 0. 0. 0.	
Total Restricted Fund Balances onmitted to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances signed to: Special Revenue Debt Service Coatial Projects Permanent Fund	2732 2739 2739 2730 2741 2742 2743 2744	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0. 0. 0. 0. 0. 0. 0. 0.	
Total Restricted Fund Balances ommitted ta: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances signed to: Special Revenue Debt Service Caoital Proiects Permanent Fund Assigned for Total Assigned for Total Assigned Fund Balances	2732 2739 2739 2730 2741 2742 2743 2744 2749 2749 2749	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0.	
Total Restricted Fund Balances milited to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances signed to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Assigned for	2732 2739 2739 2730 2741 2742 2743 2744 2749 2749	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0.	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2024

June 30, 2024						
	1	Special Act	Public Education	Capital Projects Funds Capital Outlay and	Other	Total Nonmajor
	Account Number	Bonds 320	Capital Outlay (PECO)	Debt Service	Capital Projects 390	Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	ivumber	320	340	360	390	runus
ASSETS Cash and Cash Equivalents	1110	0.00	50,0 00 00	0.00	27,437 74	77437.74
Investments	1160	190071 50	1,296.28	5 898 842 89	2 003,180 72	8,093,391.3
Taxes Receivable, Net	1120	0 00	0.00	0 00	0 00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131	0.00	0.00	0 00	47,276 49 14 509 76	47.276.4 26,413.6
Due From Other Agencies	1220	000	1,315,00000	130,984 65	2,363.44	1,448,348.0
Due From Budgetary Funds	1141	0 00	0.00	2_434_89	2,967 91	5,402.8
Due From Insurer Deoosits Receivable	1180	0.00	0.00	0.00	0.00	0.0
Due From Internal Funds	1142	0 00	0.00	0.00	0 00	0.0
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	1,711,933.67	1,711,933.6
Inventory Prepaid Items	1150	0.00	0 00	0.00	0.00	0.0
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.0
Total Assets		190,071.50	1,366,296.28	6,044,166.32	3,809,669.73	11.410,203.8
DEFERRED OUTFLOWS OF RESOURCES	1910	0 00	000	0.00	0.00	0.0
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0,00	0.00	0.0
Total Assets and Deferred Outflows of Resources		190,071.50	1,366,296.28	6,044,166.32	3,809,669.73	11410,203.8
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft Accrued Salaries and Benefits	2125	0.00	0.00	0.00	0.00	0.0
Payroll Deductions and Withholdings	2170	0.00	0 00	0.00	0.00	0.00
Accounts Pavable	2120	0 00	0 00	0.00	0 00	0.00
Sales Tax Pavable	2260	0 00	0 00	0 00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250	000	0 00	0 00	0.00	0,00
Degosits Payable	2220	000	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 Due to Internal Funds	2161	1,555.70	1 285.896 95	000	108,339 11	1,395,791.76
Due to Fiscal Agent	2240	0 00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemolovment Benefits Liability	2116	0.00	0.00	0 00	0.00	0,00
Judgments Payable Construction Contracts Payable	2130	0.00	0.00	410,044,00	397 850 15	0 00 807,894.15
Construction Contracts Payable - Retained Percentage	2150	0.00	73,779 26	0.00	97 315 45	171,094.71
Matured Bonds Payable	2180	0 00	0 00	000	0.00	0.00
Matured Interest Payable Jnearned Revenues	2190	0.00	0.00	0.00	0 00	0.00
Unavailable Revenues	2410	0.00	000	0.00	0 00	0.00
Total Liabilities		1,555,70	1,359,676,21	410.044.00	603,504.71	2,374,780.62
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0 00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	10,027 99	0.00	10,027.99
Total Deferred Inflows of Resources		0.00	0, 00	10,027.99	0.00	10,027.99
FUND BALANCES						
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	000	0.00	0.00
Other Not in Spendable Form Total Nonspendal le Fund Balances	2719	0.00	0.00	0.00	000	0.00
estricted for:	2710	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0 00	0.00	000	0.00	0.00
Federal Required Carryover Programs State Required Carryover Programs	2722	0 00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2723	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 Construction	2729	188,515.80	6,62007	5,624,094 33	3.206,165 02	9,025,395.22
Total Restricted Fund Balances	2720	188,515.80	6,620.07	5,624,094,33	3,206,165.02	9,025,395.22
Committed to:	2733	2.05	222	0.00	0.00	0.00
Economic Stabilization Contractual Agreements	2731	0.00	0.00	0.00	0 00	0.00
Committed for	2739	0.00	0.00	000	0.00	0.00
Committed for	2739	0,00	0 00	0.00	0.00	0.00
Total Committed Fund Balances ssigned to:	2730	0.00	0.00	0.00	0.00	0,00
Special Revenue	2741	0,00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0 00	0.00	0.00
Capital Projects	2743	0 00	0 00	0 00	0 00	0.00
Permanent Fund Assigned for	2744	0 00	000	0.00	0 00	0.00
Assigned for	2749	0 00	0 00	0 00	000	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0,00	0.00
Total Unassigned Fund Balances	2750	0 00	0.00	0 00	0 00	0.00
	2000	100 010 0-				
otal Fund Balances otal Liabilities, Deferred Inflows of	2700	188,515.80	6,620.07	5,624,094.33	3 206 165.02	9,025,395.22

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COM BINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2024

		Permanent	Total Nonmajor
	Account	Funds	Governmental
	Number	000	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS			
Cash and Cash Equivalents	1110	000	11,393,848.4
investments	1160	156,976 88	17,709,232.
Taxes Receivable, Net	1120	0.00	0.0
Accounts Receivable, Net	1131	0.00	339,987.4
Interest Receivable on Investments	1170	989 61	44,337.8
Due From Other Agencies Due From Budgetary Funds	1220	000	9 668.060.2 6 816 850.0
Due From Insurer	1180	0 00	0.0
Deposits Receivable	1210	0.00	0.0
Due From Internal Funds	1142	0.00	0.0
Cash with Fiscal/Service Agents	1114	0.00	1,711,972.
nventory	1150	000	2,316,092.4
Prepaid Items Long-Term Investments	1230 1460	0.00	0.0
Total Assets	1400	157,966.49	50,000,380.
DEFERRED OUTFLOWS OF RESOURCES		157,500.45	30,000,300.0
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.0
Total Deferred Outflows of Resources		0.00	0. (
Total Assets and Deferred Outllows of Resources		157,966.49	50,000,380,8
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES			
Cash Overdraft	2125	0 00	0.0
Accrued Salaries and Benefits	2110	000	0.0
Payroll Deductions and Withholdings	2170	0.00	2,880,553.5
Accounts Payable	2120	0.00	1,574,086.2
Sales Tax Payable	2260	0 00	0.0
Current Notes Pavable	2250	0.00	0.0
Accrued Interest Payable Deoosits Payable	2210	0.00	0.0
Due to Other Agencies	2230	0 00	1,086747.1
ue to Budgetary Funds	2161	8.898 65	12,700,540,9
Due to Internal Funds	2162	0 00	0.0
Due to Fiscal Agent	2240	0.00	0.0
ension Liability	2115	0.00	0.0
Other Postemployment Benefits Liability	2116	0.00	0.0
udenents Payable Construction Contracts Payable	2140	000	807,894.1
Construction Contracts Payable - Retained Percentage	2150	0.00	171,094.7
Matured Bonds Payable	2180	0.00	0.0
Natured Interest Payable	2190	0.00	0.0
Jnearned Revenues	2410	0 00	779,743.2
havailable Revenues otal Liabilities	2410	0 00 8.898 65	20,000,660.0
DEFERRED INFLOWS OF RESOURCES		0.070.03	20,0 00,000.0
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.0
Deferred Revenues	2630	0 00	10,027.9
Total Deferred Inflows of Resources		0.00	10,027.9
UND BALANCES			
lonspendable: Inventory	2711	0 00	2,316,092.44
Prepaid Amounts	2712	0 00	2,310,092.44
Permanent Fund Principal	2713	000	0.00
Other Not in Soendable Form	2719	149 067 84	149,067.84
Total Nonspendable Fund Balonces	2710	149,067.84	2,465,160.28
estricted for:	2721	222	
Economic Stabilization Federal Required Carryover Programs	2721	000	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	13.32
Capital Projects	2726	0.00	0.00
Restricted for	2729	0 00	8,906,840.30
Restricted for	2729	0.00	18.617.678.96
Total Restricted Fund Balances	2720	0.00	27,524,532.58
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 Balances	2730	0.00	0.00
Signed to:	2741	0.00	0.00
Special Revenue Debt Service	2741	0 00	0.00
Capital Projects	2743	0.00	0.00
Permanent Fund	2744	0 00	0.00
Assimed for	2749	0 00	0.00
Assigned for	2749	000	0.00
Total Assigned Fund Bulances	2740	0.00	0.00
Total Unassigned Fund Balances	2750	000	0.00
		140 067 04	29,989,692.86
otal Fund Balances otal Liabilities, Deferred Inflows of	2700	149,067.84	27,707,072.00

	L -	P 1	Special Rever		m - 131
		Food	Other Federal	Miscellaneous	Total Nonmajor
	Account Number	Services 410	Programs 420	Special Revenue 490	Special Revenue Funds
REVENUES					
Federal Direct	3100	0.00	5,746,454 03	0 00	5,746,454.0
Federal Through State and Local	32 00	53 058,883 2}	79,402,862.94	0.00	132,461,746.1
State Sources	33 00	575,430 00	0 00	0.00	575,430.0
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,	0.00	0.00	0.00	0.0
Operational Purposes	3421,3423	0.00	0.00	0,00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	000	0.00	0.00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,	000	0.00	0.00	0.0
Capital Projects	3421, 3423	0 00	0.00	0.00	0.0
Local Sales Taxes	3418, 3419	0 00	0.00	0.00	0.0
Charges for Service - Food Service	345X	3,305.932 26	0.00	0.00	3,305,932.2
Impact Fees	3496	0.00	0.00	0 00	0.0
Other Local Revenue		549,337 18	0.00	13,192,266.23	13,741,603.4
Total Local Sources	3400	3,855,269.44	0.00	13,192,266.23	17,047,535.6
Total Revenues		57,489,582.65	85,149,316.97	13,192,266,23	155,831,165.8
EXPENDITURES					
Current:					
Instruction	5000	0.00	35,927,489 90	2,919,642 60	38,847,132 5
Student Support Services	6100	0 00	5,665,11091	0 00	5,665,110.9
Instructional Media Services	6200	0.00	0.00	0.00	0.0
Instruction and Curriculum Development Services	6300	0 00	15,648,297 51	000	15,648,297.5
Instructional Staff Training Services	6400	0 00	18,201,4897	0 00	18,201,489.7
Instruction-Related Technology	6500	0.00	221.635 23	0.00	221,635.2
Board General Administration	7100 7200	0.00	0.00	0 00	0.00
			3.056,614 41		3,056,614.4
School Administration	73 00	0.00	167.973 73	0.00	167,973.73
Facilities Acquisition and Construction	7410		203,900 60	0.00	227,238.79
Fiscal Services Food Services	7500	0.00		23,338 19	
	7600	62,363,679,64	0 00	0.00	62,363,679.6
Central Services Student Transportation Services	7700 7800	0,00	604,492 02	0.00	
Operation of Plant	7900	0 00	1,130,165.50		1,130,165.50
Maintenance of Plant	8100		28.997 28	0.00	28,997.28
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	4,293,150 17	10,436,000.79	14,729,150.90
Deht Service: (Function 9200)	9100	000	4,293,130-17	10,430,000_79	14,729,130.90
Redemption of Principal	710	0.00	0.00	000	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:	- //	000		0,00	0.00
Facilities Acquisition and Construction	7420	0.00	0 00	000	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Fotal Expenditures		62,363,679.64	85,149,316.97	13,378,981.58	160,891,978.19
Excess (Deficiency) of Revenues Over (Under) Expenditures		(4,874,096.99)	0.00	(186,715.35)	(5,060,812.34
OTHER FINANCING SOURCES (USES)	i	(44		(124)	()(
ssuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0 00	0.00	0.00	0.00
roceeds of Lease-Purchase Agreements	3750	0 00	0.00	0 00	0.00
Premium 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
oans	3720	0.00	0.00	0.00	0.00
					0.00
ale of Caoital Assets	3730	0.00	0 00	0.00	
ale of Capital Assets oss Recoveries	3740	0 00 865 35	0.00	0.00	865,35
ale of Caoital Assets oss Recoveries roceeds of Forward Supply Contract	3740 3760	0 00 865 35 0 00	0.00 0.00 0.00	0.00	865,35 0,00
ale of Capital Assets oss Recoveries roceeds of Forward Supply Contract roceeds from Special Facility Construction Account	3740 3760 3770	0 00 865.35 0 00 0 00	0 00 0 00 0 00 0 00	0.00 0.00 0.00	865,35 0,00 0.00
ale of Capital Assets oss Recoveries roceeds of Forward Supply Contract roceeds from Special Facility Construction Account ace Value of Refunding Bonds	3740 3760 3770 3715	0 00 865.35 0 00 0 00 0 00	0 00 0 00 0 00 0 00 0 00	0.00 0.00 0.00	865.35 0,00 0.00 0,00
ale of Capital Assets oss Recoveries roceeds of Forward Supply Contract roceeds from Special Facility Construction Account ace Value of Refunding Bonds Premium on Refunding Bonds	3740 3760 3770 3715 3792	0 00 865.35 0 00 0 00 0 00 0 00	0 00 0 00 0 00 0 00 0 00 0 00	0,00 0,00 0,00 0,00 0,00	865,35 0,00 0,00 0,00 0,00
ale of Capital Assets oss Recoveries roceeds of Forward Supply Contract roceeds from Special Facility Construction Account ace Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds	3740 3760 3770 3715 3792 892	0 00 865,35 0 00 0 00 0 00 0 00 0 00 0 00	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 0,00 0,00 0,00 0,00 0,00	865.35 0.00 0.00 0.00 0.00 0.00
ale of Capital Assets Description of Capital Assets Troceeds of Forward Supply Contract Troceeds from Special Facility Construction Account Description of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Edunding Lease-Purchase Agreements	3740 3760 3770 3715 3792 892 3755	0 00 865 35 0.00 0 00 0 00 0 00 0 00 0 00 0 00	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0.00 0.00 0.00 0.00 0.00 0.00	865.35 0,00 0,00 0,00 0,00 0,00 0,00 0,00
ale of Capital Assets oss Recoveries roceeds of Forward Supply Contract roceeds from Special Facility Construction Account ace Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds etinding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3740 3760 3770 3715 3792 892 3755 3794	0 00 86535 0 00 0 00 0 00 0 00 0 00 0 00 0 00	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	865.35 0,000 0,000 0,000 0,000 0,000 0,000
ale of Capital Assets oss Recoveries roceeds of Forward Supply Contract roceeds from Special Facility Construction Account ace Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3740 3760 3770 3715 3792 892 3755 3794 894	0 00 86535 0 00 0 00 0 00 0 00 0 00 0 00 0 00 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	865.35 0.00 0.00 0.00 0.00 0.00 0.00 0.00
ale of Capital Assets Description of Capital Assets Troceeds of Forward Supply Contract Troceeds from Soccial Facility Construction Account Description of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Effunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Secrow Agent (Function 9299)	3740 3760 3770 3715 3715 3792 892 3755 3794 894 760	0.00 865.35 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	865.35 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
ale of Capital Assets oss Recoveries roceeds of Forward Supply Contract roceeds form Special Facility Construction Account ace Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements awments to Refunding Lease-Purchase Agreements ansfers In	3740 3760 3770 3715 3792 892 3755 3794 894 760 3600	0 00 865 35 0.00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 0 00 0,00 0,00 0,00 0,00 0,00 0,00	865.35 0.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
ale of Capital Assets oss Recoveries roceeds of Forward Supply Contract roceeds form Special Facility Construction Account ace Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299) ansfers In ansfers Out	3740 3760 3770 3715 3715 3792 892 3755 3794 894 760	0 00 86535 0 00 0 00 0 00 0 00 0 00 0 00 0 00 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	865.35 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
ale of Capital Assets oss Recoveries proceeds of Forward Supply Contract roceeds from Soccial Facility Construction Account ace Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299) ansfers In ansfers Out total Other Financing Sources (Uses)	3740 3760 3770 3715 3792 892 3755 3794 894 760 3600	0 00 865 35 0.00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 0 00 0,00 0,00 0,00 0,00 0,00 0,00	865.31 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
ale of Capital Assets Des Recoveries Troceeds of Forward Supply Contract Toceeds from Soccial Facility Construction Account Description Soccial Facility Construction Account Description Secretary Description on Refunding Bonds Discount on Refunding Bonds Premium on Refunding Bonds Elimiting Lease-Purchase Agreements Discount on Refunding Escrow Agent (Function 9299) Description Secretary Description Secretary	3740 3760 3770 3715 3792 892 3755 3794 894 760 3600	0 00 86535 0.00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 0 00 0,00 0,00 0,00 0,00 0,00 0,00	865.31 0.00
ale of Capital Assets oss Recoveries roceeds of Forward Supply Contract roceeds form Special Facility Construction Account ace Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds etinding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements premium on Refunding Lease-Purchase Agreements asyments to Refunding Escrow Agent (Function 9299) ansfers In ansfers Out otal Other Financing Sources (Uses)	3740 3760 3770 3715 3792 892 3755 3794 894 760 3600	0 00 86535 0 00 0 00 0 00 0 00 0 00 0 00 0 00 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	865.35 0.00
ale of Capital Assets Description Discount on Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Discount on Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Premium on Refunding Bonds Premium on Refunding Lease-Purchase Agreements Discount on Refunding Secrow Agent (Function 9299)	3740 3760 3770 3715 3792 892 3755 3794 894 760 3600	0.00 865.35 0.00	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	865.35 0.00
ale of Capital Assets oss Recoveries roceeds of Forward Supply Contract roceeds form Special Facility Construction Account ace Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements agreements on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements agreements on Refunding Lease-Purchase Agreements ansfers out on Sefunding Lease-Purchase Agreements DeCIAL HEMS ATRAORDINARY HEMS	3740 3760 3770 3715 3792 892 3755 3794 894 760 3600	0.00 865,35 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	865.35 0.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
ale of Capital Assets oss Recoveries roceeds of Forward Supply Contract roceeds of Forward Supply Contract roceeds form Special Facility Construction Account ace Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Ease-Purchase Agreements Discount on Refunding Ease-Pur	3740 3760 3770 3715 3792 892 3755 3794 894 760 3600 9700	0 00 86535 0.00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 000 0,00 0,00 0,00 0,00 0,00 0,00	865.35 0.00 0.00 0.00 0.00 0.00 0.00 0.00
ale of Capital Assets oss Recoveries roceeds of Forward Supply Contract roceeds from Special Facility Construction Account ace Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds etinding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3740 3760 3770 3715 3792 892 3755 3794 894 760 3600	0.00 865,35 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	865.35 0.00 0.00 0.00 0.00 0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2024

		Debt Service Funds		
	Account Number	Other Debt Service 290	Total Nonmajor Debt Service Funds	
REVENUES	Number	250	1 0/103	
Federal Direct	3100	000	0.00	
Federal Through State and Local	3200	0.00	0.00	
State Sources	3300	0 00	0.00	
Local Sources:				
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,	0.00	0.00	
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3421,3423	0.00.]	0,00	
Debt Service	3423	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,	0.00	0.00	
Capital Projects	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		841	8,41	
Total Local Sources	3400	8.41	8.41	
Total Revenues		8.41	8.41	
EXPENDITURES				
Current:	5000	0.00	0.00	
Instruction Student Support Services	5000	0.00	0.00	
Student Support Services Instructional Media Services	6100	0.00	0.00	
Instructional Media Services Instruction and Curriculum Development Services	6300	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0,00	
Instruction-Related Technology	6500	0.00	0.00	
Board	7100	0.00	0,00	
General Administration	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	000	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	000	0,00	
Community Services	9100	0.00	0.00	
Debt Service: (Function 9200)				
Redemption of Principal	710	3,570,000 00	3,570,000.00	
Interest Dues and Fees	720	4,926,175 00	4,926,17500	
Other Debt Service	730	000	0.00	
Capital Outlay:	/91	0 00	0.00	
Facilities Acquisition and Construction	7420	0.00	0.00	
Other Capital Outlay	9300	0.00	0.00	
Total Expenditures	9300	8,496,175,00	8,496,175.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(8,496,166.59)	(8,496,16659)	
OTHER FINANCING SOURCES (USES)		1041704100177	(0) 170, 100, 2	
ssuance 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	
oans	3720	0 0 0	0.00	
ale of Capital Assets	3730	0.00	0.00	
oss Recoveries	3740	0 00	0.00	
Proceeds of Forward Supply Contract	3760	0.00	0.00	
roceeds from Special Facility Construction Account	3770	0.00	0,00	
ace Value of Refunding Bonds Premium on Refunding Bonds	3715	0.00	0.00	
Discount on Refunding Bonds	3792 892	000	0.00	
Lefinding 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	
ayments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	
ransfers In	3600	8,473,268.90	8,473,268.90	
ransfers Out	9700	0.00	0.00	
otat Other Financing Sources (Uses) PECIAL ITEMS		8,473,268.90	8,473,268.90	
XTRAORDINARY FIEMS	-	000	0.00	
et Change in Fund Balances		0.00	0.00	
		(22,897.69)	(22,89769)	
und Balances, July 1, 2023	2800	22,91 1 01	22,911.01	
djustments to Fund Balances	2891	0.00	0,00	
und Balances, June 30, 2024	2700	13.32	13.32	

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, 2024

	1			Capital Projects Funds		
	1 [Special Act	Public Education	Capital Outlay and	Other	Total Nonmajor
	Account Number	Bonds 320	Capital Outlay (PECO) 340	Debt Service 360	Capital Projects 390	Capital Projects Funds
REVENUES						
Federal Direct	31 00	0.00	0.00	0.00	0.00	0.0
Federal Through State and Local	32 00	000	2,303,01669	0.00	0.00	2,303,016 69
State Sources	3300	223,250 00	0 00	3,593.647 72	5,485,277.43	9,302,175,15
Lacal Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,	0 00	0.00	0.00	0.00	0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3421, 3423	0.00	0 00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0 00	0,00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,	0.00	0.00	0.00	000	0,00
Capital Projects	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	00.0	0,00
Other Local Revenue		(33,309 64)	0.00	(113,257.71)	387,008 53	240,441.18
Total Local Sources	34 00	(33,309.64)	0.00	(113,257.71)	387,008.53	240,441.18
Total Revenues		189,940,36	2,303,016.69	3,480,390.01	5,872,285.96	11,845,63302
EXPENDITURES						
Current:					0.00	0.00
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services Instructional Media Services	61 00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0 00	0.00	000	0.00
Board	71 00	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	6,431.00	0.00	0.00	0.00	6,43100
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 Maintenance of Plant	7900	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	91 00	000	9.00	0.00	400	0.00
Deht Service: (Function 9200)	2100	W00 1	100	9,00	4,00	0.00
Redemption of Principal	710	0.00	0.00	0.00	28,766.01	28,766.01
Interest	720	0.00	0.00	(00)	33 99	33.99
Dues and Fees	730	000	0.00	4 231 99	0.00	4,231 99
Other Debt Service	791	0.00	0.00	0.00	0.00	0,00
'apital Outlay:					T	
Facilities Acquisition and Construction	7420	190312 52	2,296,396 62	1,523,857.56	5 278 987 58	9,289,554 28
Charter School Local Capital Improvement	7430	0.00	0,00	0.00	0,00	0.00
Charter School Caoital Outlav Sales Tax	7440	0.00	0.00	0/00	0.00	0.00
Other Capital Outlay	93 00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures	-	196,743.52	2,296,396.62	1,528,089.55 1,952,300.46	5,307,78758	9,329017.27
OTHER FINANCING SOURCES (USES)		(6,803.16)	6,620.07	1,932,300,46	564,49838	2,516.615.75
ssuance of Bonds	3710	0.00	000	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	000	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Aureements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Aureements	893	0 00	0.00	0.00	0.00	0.00
oans	3720	0.00	0.00	0.00	0.00	0.00
ale of Capital Assets	3730	0.00	0.00	0.00	1,798,577.50	1,798,577.50
oss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
roceeds 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
ace Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	0.00	000	0.00	000	0.00
efunding 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	000	0.00	0.00	0.00	0.00
ayments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0 00	0.00	0.00
ransfers In	3600	0.00	0.00	0.00	0.00	0.00
ransfers Out	97 00	0.00	0.00	0.00	(4,125,961.56)	(4.125,961.56)
otal Other Financing Sources (Uses)		0.00	0.00	0.00	(2327,384.06)	(2,327,384 06)
PECIAL ITEMS	İ					
		0.00	0.00	0.00	0.00	0,00
XTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
et Change in Fund Balances		(6,803.16)	6,62007	1,952,300,46	(1,762,885.68)	18923169
und Balances, July 1, 2023	2800	195 318 96	0.00	3.671793 87	4,969,05070	8,836,163.53
djustments to Fund Balances	2891	0.00	0.00	0.00	0.00	000
und Balances, June 30, 2024	2700	188,515.80	6,620.07	5,624,09433	3,206,165 02	9,025,395.22

		Portnanent	Total Nonmajor
	Account	Funds	Governmental
REVENUES	Number	000	Funds
Federal Direct	3100	0.00	5,746,454
Federal Through State and Local	3200	0.00	134,764,762
State Sources	3300	0 00	9,877,605
Local Sources:			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411,3414,		
Operational Purposes	3421,3423	0.00	0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,		
Debt Service	3423	0.00	0
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415,	0.00	0
Local Sales Taxes	3421,3423 3418,3419	0 00	0
Charges for Service - Food Service	345X	0 00	3,305,932
Impact Fees	3496	0.00	3,303,932
Other Local Revenue	3470	13,619.34	13,995,672
Total Local Sources	3400	13,619.34	17,301,604
Total Revenues	3400	13,619.34	167,690,426
EXPENDITURES		15,015.54	107,070,120
Current:		T.	
Instruction	5000	9,101 07	38,856,233
Student Support Services	61 00	0.00	5,665,110
Instructional Media Services	62 00	0.00	0
Instruction and Curriculum Development Services	6300	0.00	15,648,297
Instructional Staff Training Services	64 00	0.00	18,201,489
Instruction-Related Technology	6500	0.00	221,635
Board	7100	0.00	C
General Administration	7200	0.00	3,056,614
School Administration	7300	0.00	167,973
Facilities Acquisition and Construction	7410	000	6,431
Fiscal Services	7500	0 00	227,238
Food Services	7600	0 00	62,363,679
Central Services	7700	0.00	604,492
Student Transportation Services	7800	0.00	1,130,165
Operation of Plant	7900	0 00	28,997
Maintenance of Plant	8100	0.00	0
Administrative Technology Services	8200	0.00	0
Community Services	9100	0 00	14,729,150
Deht Service: (Function 9200)			
Redemption of Principal	710	0.00	3,598,766
Interest	720	0.00	4,926,208
Dues and Fees	730	0 00	4 2 3 1
Other Debt Service	791	0.00	0
Capital Outlay:	7420	0.00	0.200.664
Facilities Acquisition and Construction Charter School Local Capital Improvement	7420	0.00	9,289,554
Other Caoital Outlay	9300	0.00	0.
otal Expenditures	9300	9,101.07	178,726,271
xcess (Deficiency) of Revenues Over (Under) Expenditures		4,518,27	(11,035,844
OTHER FINANCING SOURCES(USES)		4,510,27	(11,035,644
suance of Bonds	3710	0.00	0.
Premium on Sale of Bonds	3791	0.00	0
Discount on Sale of Bonds	891	000	0.
roceeds of Lease-Purchase Agreements	3750	0 00	0.
Premium on Lease-Purchase Agreements	3793	0.00	0.
Discount on Lease-Purchase Agreements	893	0 00	0.
Dans	3720	0 00	0.
ale of Capital Assets	3730	0 00	1.798.577.
oss Recoveries	3740	0.00	865.
oceeds of Forward Supply Contract	3760	0.00	0.
oceeds from Special Facility Construction Account	3770	0.00	0.
ace Value of Refunding Bonds	3715	0.00	0.
Premium on Refunding Bonds	3792	0.00	0.
Discount on Refunding Bonds	892	0.00	0.
efunding Lease-Purchase Agreements	3755	0.00	0.
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.0
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.
yments to Refunding Escrow Agent (Function 9299)	760	0.00	0.
ansfers In	36 00	0.00	8,473,268.9
ansfers Out	97 00	0.00	(4,125,961.
otal Other Financing Sources (Uses)		0.00	6,146,750.
ECIAL ITEMS		0.00	0.1
XTRAORDINARY ITEMS		0.00	0,0
et Change in Fund Balances		4,518.27	(4,889,094.
and Balances, July 1, 2023	2800	144,549 57	34 878,787.5
		144,547 37	
djustments to Fund Balances	2891	0.00	0.0

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
SPECIAL REVENUE FUND - FOOD SERVICES
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts			T	Variance with
	Account Number	Oriwinal	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct Federal Through State and Local	3100	54,104.479 00	52,952,996.49	52.952.996 49	0.00
State Sources	3300	475,000.00	681,316 72	681,316.72	0.00
Local Sources:	1	473,000.00	501(51012)	551,51011	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 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, 3415, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X	2,040,000 00	3.980.076.80	3,980,076.80	0.00
Impact Fees	3496				0.00
Other Local Revenue Total Local Sources	3400	1,965,000.00	(124,807,36) 3,855,269.44	(124.807.36) 3.855,269.44	0.00
Total Revenues	3400	56,544,479.00	57,489,582.65	57,489,582.65	0.00
EXPENDITURES	1 1	30,544,477.00	31,402,302.03	37,402,502.03	0.00
Current:	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board General Administration	7100				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600	58,936,141.00	65,109,012 32	62,363.679.64	2,745,332.68
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
Debt Service: (Function 9200) Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees Other Debt Service	730			+	0.00
Capital Outlay:	791				0,00
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		58,936,141.00	65.109,012.32	62,363,679.64	2,745,332.68
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(2,391,662.00)	(7,619,429 67)	(4,874,096.99)	2,745,332.68
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 3720				0.00
Loans Sale of Capital Assets	3730				0.00
Loss Recoveries	3740		865.35	865 35	0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	865.35	865.35	0.00
EXTRAORDINARY ITEMS					0,00
		(0.20) (12.20)	45.00	(4.072.00)	0.00
Net Change in Fund Balances Fund Balances, July 1, 2023	2800	(2,391,662.00)	(7,618,564.32)	(4,873,231.64)	2,745,332.68 3,181.15
Adjustments to Fund Balances	2800	16.045,172 00	16.045_172.00	16,048.353 15	0.00
Fund Balances, June 30, 2024	2700	13,653,510.00	8,426,607.68	11,175,121.51	2,748,513.83
		,,	-,,007.00		_,, .0,,,,,,

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS SPECIAL REVENUE FUND - OTHER FEDERAL For the Fiscal Year Ended June 30, 2024

		Budgeted Am	ounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct Federal Through State and Local	3100	4,778,105 00	6,518,232 79	5,746,454 03	(771,778.76
State Sources	3200	20,542,406 00	113,558,906 06	79,402,862.94	(34, 156,043.12
Local Sources:	3300	1			0,00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,				
Operational Purposes	3421,3423				0,00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423			-	00,00
Capital Projects	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 Total Local Sources	2100	000			0,00
Total Revenues	3400	0.00 25,320,511.00	0.00	0.00 85,149,316,97	(34,927,821.88)
EXPENDITURES		25,320,311.00	120,077,138.83	63,145,310,97	(34,727,021.00)
Current:	L _ L			1	
Instruction	5000	13.023,660 00	53,160,244.80	35,932,680 02	17,227,564.78
Student Support Services	6100	1,058,284 00	8,953.786.93	5,665.11091	3,288,676 02
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300	1,928,284 00	20,714,24596	15.651,590 07	5,062,655 89
Instructional Staff Training Services Instruction-Related Technology	6400 6500	3,402.816 00	25.645.017.16 222,726.90	18.201,489 71 221.635 23	7,443,527.45
Board	7100		222,720.90	221,033 23	0.00
General Administration	7200	1,508,886 00	3,938,063.46	3,056,614.41	881,449.05
School Administration	7300	3,196.00	414,644 77	167,973.73	246,671 04
Facilities Acquisition and Construction	7410	16,000 00	12,000,00		12,00000
Fiscal Services	7500	10,124 00	230,530 02	195,417.92	35,112 10
Food Services	7600				0.00
Central Services Student Transportation Services	7700 7800	17,872 00 204,282 00	651,789 41 1,432,037.40	604,492 02 1,130,165 50	47,297.39 301,871.90
Operation of Plant	7900	93,040 00	150,48693	28,997.28	121,489.65
Maintenance of Plant	8100	35,040.00	150,40055	20,77720	0.00
Administrative Technology Services	8200				0.00
Community Services	9100	4,054,067.00	4,551,565 11	4,293,150.17	258,414.94
Debt Service: (Function 9200)					
Redemption of Principal	710 720				0,00
Interest Dues and Fees	730				0.00 0.00
Other Debt Service	791				0.00
Capital Outlay:				1	4.00
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		25,320,511.00	120,077,138.85	85,149,316.97	34,927,821.88
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) ssuance 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 Sale of Capital Assets	3720 3730				0.00
oss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794				0.00
ayments to Refunding Escrow Agent (Function 9299)	760				0.00
ransfers In	3600				0.00
ransfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0_00
PECIAL ITEMS					
XTRAORDINARY ITEMS					0.00
A IKAORDINAKT HEMS					0.00
let Change in Fund Balances		0.00	0.00	0.00	0.00
und Balances, July 1, 2023	2800	0.00	000	000	0.00
djustments to Fund Balances	2891				0.00
und Balances, June 30, 2024	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 DEBT SERVICE FUND - COPS For the Fiscal Year Ended June 30, 2024

	Account Number	Budgeted Am Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local State Sources	3200 3300				0.00
Local Sources:	3300				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3415,				0.00
Capital Projects	3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees Other Local Revenue	3496		4.21	421	0.00
Total Local Sources	3400	0.00	4.31	4.31	0.00
Total Revenues	3400	0.00	4.31	4.31	0.00
EXPENDITURES		0.00	4.51	4.51	0.00
Current: Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0,00
Instruction-Related Technology	6500				0.00
Board General Administration	7100				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 9100				0.00
Community Services Debt Service: (Function 9200)	9100				0.00
Redemption of Principal	710	3,570,000.00	3,570,000.00	3,570,000.00	0.00
Interest	720	4,930,425.00	4,926,175.00	4,926,175.00	0.00
Dues and Fees	730				0,00
Other Debt Service	791				0.00
Capital Outlay:	12022				
Facilities Acquisition and Construction	7420 9300				0.00
Other Capital Outlay Total Expenditures	9300	8,500,425.00	8,496,175.00	8,496,175.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(8,500,425.00)	(8,496,170.69)	(8,496,170.69)	0.00
OTHER FINANCING SOURCES (USES)		(0,500,125.00)	(0,170,170,07)	(4),-4(1-4-4-)	
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 893				0,00
Discount on Lease-Purchase Agreements	3720				0.00
Loans Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600	8,500,425.00	8,473,273.00	8,473,273.00	0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		8,500,425.00	8,473,273.00	8,473,273.00	0.00
EXTRAORDINARY ITEMS					0,00
					0.00
Net Change in Fund Balances		0.00	(22,897.69)	(22,897.69)	0,00
Fund Balances, July 1, 2023	2800 2891	22,908.00	22,911.01	22,911.01	0.00
Adjustments to Fund Balances					

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND - SPECIAL ACTS BONDS For the Fiscal Year Ended June 30, 2024

		Budgeted Am	ounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	2100				0.00	
Federal Direct Federal Through State and Local	3100				0.00	
State Sources	3300	223 250 00	223,250 00	223.250 00	0.00	
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0.00	
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423			-	0.00	
Capital Projects	3421, 3423				0.00	
Local Sales Taxes	3418, 3419				0.00	
Charges for Service - Food Service Impact Fees	345X				0.00	
Other Local Revenue	3496		(33,309 64)	(33,309 64)	0.00	
Total Local Sources	3400	0.00	(33,309.64)	(33,309.64)	0.00	
Total Revenues		223,250,00	189,940.36	189,940.36	0.00	
EXPENDITURES						
Current: Instruction	5000				0.00	
Student Support Services	6100				0.00	
Instructional Media Services	6200				0.00	
Instruction and Curriculum Development Services	6300				0,00	
Instructional Staff Training Services Instruction-Related Technology	6400 6500				0,00	
Board	7100				0.00	
General Administration	7200				0.00	
School Administration	7300				0.00	
Facilities Acquisition and Construction	7410	430,879 00			0.00	
Fiscal Services Food Services	7500 7600				0.00	
Central Services	7700				0.00	
Student Transportation Services	7800				0.00	
Operation of Plant	7900				0.00	
Maintenance of Plant	8100				0.00	
Administrative Technology Services	8200				0.00	
Community Services Debt Service: (Function 9200)	9100			-	0,00	
Redemption of Principal	710				0.00	
Interest	720				0.00	
Dues and Fees	730				0.00	
Other Debt Service	791				0.00	
Capital Outlay: Facilities Acquisition and Construction	7420		348,802 23	196,743 52	152,058,71	
Charter School Local Capital Improvement	7430		540.002 25	170,743 34	0.00	
Charter School Capital Outlay Sales Tax	7440				0.00	
Other Capital Outlay	9300				0.00	
Total Expenditures		430,879.00	348,802.23 (158,861.87)	196,743.52	152,058.71 152,058.71	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(207,629.00)	(10.100,001)	(6,803.16)	17.000,301	
ssuance of Bonds	3710				0.00	
Premium on Sale of Bonds	3791				0.00	
Discount on Sale of Bonds	891				0.00	
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793				0,00	
Discount on Lease-Purchase Agreements	893				0,00	
Loans	3720				0.00	
Sale of Capital Assets	3730				0.00	
Loss Recoveries	3740				0.00	
Proceeds of Forward Sunniv Contract	3760				0.00	
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715				0.00	
Premium on Refunding Bonds	3792			-	0.00	
Discount on Refunding Bonds	892				0.00	
Refunding Lease-Purchase Agreements	3755				0.00	
Premium on Refunding Lease-Purchase Agreements	3794				0.00	
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	760				0.00	
ransfers In	3600				0.00	
Fransfers Out	9700	(148.250 00)			0.00	
Total Other Financing Sources (Uses)		(148,250.00)	0.00	0,00	0,00	
PECIAL ITEMS					0.00	
EXTRAORDINARY ITEMS						
let Change in Fund Balances		(355,879.00)	(158,861.87)	(6,803.16)	0.00 152,058.71	
und Balances. July 1, 2023	2800	195,319 00	195,318 96	195.31896	0.00	
djustments to Fund Balances	2891				0.00	
und Balances, June 30, 2024	2700	(160,560.00)	36,457.09	188,515.80	152,058,71	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND - CAPITAL OUTLAY (PECO)
For the Fiscal Year Ended June 30, 2024

		Budeeted	Amounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	1	Official	711181	Amounts	
Federal Direct	3100 3200	4 803 010 00	2 022 000 73	2 822 000 73	0.0
Federal Through State and Local State Sources	3300	4,892.910.00	2,822,909 73	2,822,909 73	0.0
Local Sources:				i	
Property Taxes Levied, Tax Redemptions and Excess Fees for	34[1, 34[4,				late.
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3421,3423			-	0.0
Debt Service	3423				0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,				
Capital Projects	3421.3423				0.0
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X		-		0.0
Impact Fees	3496				0.0
Other Local Revenue					0.0
Total Local Sources	3400	0.00	0.00	0.00	0.0
Total Revenues EXPENDITURES		4.892,910.00	2 822 909.73	2,822,909.73	0.0
Current:				1	
Instruction	5000				0.0
Student Support Services	6100				0.0
Instructional Media Services	6200				0.0
Instruction and Curticulum Development Services Instructional Staff Training Services	6300				0.0
Instruction-Related Technology	6500				0.0
Board	7100				0.00
General Administration	7200				0.00
School Administration Facilities Acquisition and Construction	7300 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 Administrative Technology Services	8100 8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)		i			0.00
Redemption of Principal	710				0,00
Interest	720				0.00
Dues and Fees Other Debt Service	730 791				0.00
Capital Outlay:	771				0.00
Facilities Acquisition and Construction	7420	4,373.01700	4.373.016.69	2.296,396 62	2,076,620.07
Charter School Local Capital Improvement	7430				0.00
Charter School Capital Outlay Sales Tax	7440			1	0.00
Other Capital Outlay Fotal Expenditures	9300	4,373,017,00	4,373,016.69	2,296,396.62	2,076,620.07
Excess (Deliciency) of Revenues Over (Under) Expenditures		519,893.00	(1,550,106.96)	526,513.11	2,076,620.07
OTHER FINANCING SOURCES (USES)		217,075.00	Tilanditonio	220,013.11	2,0,0,020.07
ssuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sate of Bonds Proceeds of Lease-Purchase Agreements	891				0.00
Premium on Lease-Purchase Agreements	3750 3793	- t	- 1		0.00
Discount on Lease-Purchase Agreements	893				0.00
oans	3720				0.00
ale of Capital Assets	3730				0.00
oss Recover es Proceeds of Forward Supply Contract	3740				0.00
Proceeds from Social Facility Construction Account	3760 3770	- 1			0.00
ace 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 3794				0.00
Prenium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	894				0.00
ayments to Refunding Escrow Agent (Function 9299)	760				0.00
ransfers In	3600				0.00
ransfeis Out	9700				0.00
otal Other Financing Sources (Uses) PECIAL ITEMS		0.00	0.00	0.00	0.00
XTRAORDINARY ITEMS					0.00
		510,003,00	(1.550.106.96)	624 612 11	0.00
let Change in Fund Balances und Balances, July 1, 2023	2800	519,893.00 (519,893.00)	(519.893.00)	526,513.11 (\$19,893.04)	2,076,620.07
djustments to Fund Balances	2891	12(2:022 00)	(317 073 00)	7512,023 04)	0.00
und Balances, June 30, 2024	2700	0.00	(2,069,999.96)	6,620.07	2.076,620,03

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND -CAPITAL OUTLAY AND DEBT SERVICE
For the Fiscal Year Ended June 30, 2024

	1	Budgeted Am	ounts		Variance with
	Account			Actual	Final Budget -
REVENUES	Number	Original	Final	Amounts	Positive (Negative)
Federal Direct	3100				0.0
Federal Through State and Local	3200				0.0
State Sources	3300	4.505,012 00	3,594,236 09	3.594 23609	0.0
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,				
Operational Purposes	3421, 3423				0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421.		i	i	
Debt Service	3423				0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,				
Capital Projects	3421,3423				0.0
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X				0.0
Impact Fees	3496				0.0
Other Local Revenue			(113,257,71)	(113,257 71)	0.0
Total Local Sources	3400	0.00	(113,257.71)	(113,257.71)	0.00
Total Revenues		4.505.012.00	3 480 978.38	3,480,978.38	0.00
EXPENDITURES					
Current: Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration School Administration	7300				0.00
Facilities Acquisition and Construction	7410	340.201 00			0.00
Fiscal Services	7500	310.201.00	4,231 99	4 23 1 99	0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services Community Services	9100				0.00
Debt Service: (Function 9200)	9100				0,00
Redemotion of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Other Debt Service	791				0.00
Capital Outlay:	2420			1 503 000 51	
Facilities Acquisition and Construction Charter School Local Capital Improvement	7420 7430		4,613,740 57	1.523.857.56	3,089,883.01
Charter School Capital Outlay Sales Tax	7440				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		340,201.00	4,617,972.56	1,528,089.55	3,089,883,01
Excess (Deficiency) of Revenues Over (Under) Expenditures		4,164,811.00	(1.136,994.18)	1,952,888.83	3,089,883.01
OTHER FINANCING SOURCES (USES)					
ssuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750			- +	0.00
Premium on Lease-Purchase Agreements	3793			+	0.00
Discount on Lease-Purchase Agreements	893				0.00
oans	3720				0.00
Sale of Caoital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770 3715				0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3792	-	-	1	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
ransfers In ransfers Out	9700				0.00
Transfers Out Total Other Financing Sources (Uses)	7700	0.00	0.00	0.00	0.00
PECIAL ITEMS		0.00	0.00	0.00	0.00
XTRAORDINARY ITEMS					0.00
det Change in Fund Balances		4164.811.00	(1,136994.18)	1,952,888,83	3.089.883.01
und Balances, July 1, 2023	2800	3,671,794 00	3.671,793 87	3,671,793 87	0.00
djustments to Fund Balances	2891				0.00
und Balances, June 30, 2024	2700	7,836,605.00	2,534,799.69	5.624,682.70	3,089,88301

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND - NONVOTED CAPITAL IMPROVEMENT FUND For the Fiscal Year Ended June 30, 2024

		Budgeted An	nounts		Variance with	
	Account	0.1.1.1	Final	Actual	Final Budget -	
REVENUES	Number	Original	Fina!	Amounts	Positive (Negative)	
Federal Direct	3100				0.0	
Federal Through State and Local	3200				0.0	
State Sources Local Sources:	3300				0.0	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,					
Operational Purposes	3421, 3423				0.0	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423				0,0	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415,	702.054.634.00	207 837 017 00	202 033 046 00	0.0	
Local Sales Taxes	3421, 3423	202.064,634.00	202.833.046 99	202,833.046.99	0.0	
Charges for Service - Food Service	345X			i	0.0	
Imoact Fees	3496				0.0	
Other Local Revenue		500,00000	12,505,918 82	12,505,918 82	0.0	
Total Local Sources Total Revenues	3400	202,564,634.00	215,338,965.81	215,338,965.81	0.00	
EXPENDITURES		202,564,634.00	215,338,965.81	215,338,965.81	0.0	
Current:						
Instruction	5000				0.00	
Student Support Services	6100				0.0	
Instructional Media Services	6200				0.0	
Instruction and Curriculum Development Services Instructional StaffTraining Services	6300 6400				0.0	
Instruction-Related Technology	6500				0.00	
Board	7100				0.00	
General Administration	7200				0.00	
School Administration	7300	226.000.000			0.00	
Facilities Acquisition and Construction Fiscal Services	7410 7500	235,275,507 00			0.00	
Food Services	7600				0.00	
Central Services	7700	1			0.00	
Student Transportation Services	7800				0.00	
Operation of Plant	7900				0.00	
Maintenance of Plant	8100				0.00	
Administrative Technology Services Community Services	9100				0.00	
Deht Service: (Function 9200)	9100				0,00	
Redemotion of Principal	710		684,809 68	684.809 68	0,00	
Interest	720		23,102,36	23,102,36	0.00	
Dues and Fees	730				0,00	
Other Debt Service Capital Outlay:	791				0.00	
Facilities Acquisition and Construction	7420		228,394,202 99	131,913,119.85	96,481,083.14	
Charter School Local Capital Improvement	7430		228,334,20237	151,95,119.03	0.00	
Charter School Capital Outlay Sales Tax	7440				0.00	
Other Capital Outlay	9300				0.00	
Total Expenditures		235,275,507.00	229,102,115.03	132,621.031.89	96481 083.14	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(32,710,873.00)	(13,763,149.22)	82,717,933,92	96,481,083.14	
seuance of Bonds	3710				0.00	
Premium on Sale of Bonds	3791	i			0.00	
Discount on Sale of Bonds	891				0.00	
roceeds of Lease-Purchase Agreements	3750				0.00	
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893				0.00	
oans	3720				0.00	
ale of Capital Assets	3730				0.00	
ose Recoveries	3740				0.00	
roceeds of Forward Supply Contract	3760				0.00	
roceeds from Special Facility Construction Account	3770				0.00	
ace Value of Refunding Bonds	3715				0.00	
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	-			0.00	
efunding Lease-Purchase Agreements	3755				0.00	
Premium on Refunding Lease-Purchase Agreements	3794				0,00	
Discount on Refunding Lease-Purchase Agreements	894				0,00	
ayments to Refunding Escrow Agent (Function 9299)	760				0.00	
ransfers In ransfers Out	3600	(56.05) 017001	(79.352.031 03)	(79 352,026 93)	0.00	
otal Other Financing Sources (Uses)	9700	(56,951,01700)	(79,352,031,03)	(79,352,026 93)	4.10	
PECIAL ITEMS		100,710,100,100	(17,552,031,03)]	(17,532,020,73)		
XTRAORO!NARY ITEMS					0.00	
et Change in Fund Balances		(89,661,890.00)	(93,115,180,25)	3,365,906.99	96,481,087.24	
und Balances, July 1, 2023	2800	118,632,550.00	118,632,550 71	1 18,632,550 71	0.00	
diustments to Fund Balances	2891				0.00	
und Balances, June 30, 2024	2700	28,970,660.00	25.517,370.46	121,998,457.70	96 481,087 24	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND - OTHER CAPITAL PROJECTS For the Fiscal Year Ended June 30, 2024

		Budgeted Am	ounts	1	Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES Federal Direct	3100				0.0	
Federal Through State and Local	3200				0.0	
State Sources	3300	4,321,073.00	5,485,277 43	5,485,277 43	0.0	
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Onerational Purposes	3411, 3414,				0.0	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3421,3423				0.01	
Debt Service	3423				0.0	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,		1	i		
Capital Proiects	3421,3423				0,00	
Local Sales Taxes	3418, 3419				0.00	
Charges for Service - Food Service	345X				0,0	
Impact Fees Other Local Revenue	3496		2,185,586 03	2,185,586 03	0.00	
Total Local Sources	3400	0.00	2,185,586,03	2,185,586.03	0.00	
Total Revenues	3400	4,321,073.00	7,670,863.46	7,670,863.46	0.00	
EXPENDITURES						
Current;						
Instruction	5000				0.00	
Student Support Services	6100				0,00	
Instructional Media Services Instruction and Curriculum Development Services	6300				0.00	
Instructional StaffTraining Services	6400				0.00	
Instruction-Related Technology	6500		-		0.00	
Board	7100			The state of the s	0.00	
General Administration	7200				0.00	
School Administration	7300				0.00	
Facilities Acquisition and Construction	7410	6,448,848 00			0.00	
Fiscal Services	7500				0,00	
Food Services	7600				0,00	
Central Services Student Transportation Services	7700 7800				0,00	
Operation of Plant	7900		- 1		0.00	
Maintenance of Plant	8100				0.00	
Administrative Technology Services	8200		1	- k	0,00	
Community Services	9100				0.00	
Debt Service: (Function 9200)						
Redemption of Principal	710				0.00	
Interest	720				0.00	
Dues and Fees	730				0.00	
Other Debt Service Capital Outlay:	791				0.00	
Facilities Acquisition and Construction	7420		8, 121,059 48	5,307,787 58	2,813,271.90	
Charter School Local Capital Improvement	7430		0,120,057	2(201),10120	0.00	
Charter School Capital Outlay Sales Tax	7440				0.00	
Other Capital Outlay	9300				0.00	
Total Expenditures		6,448,848.00	8,121,059.48	5,307,787.58	2813,271.90	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(2,127,775.00)	(450,196.02)	2,363,075.88	2.813,271.90	
ssuance 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			j	0.00	
Premium on Lease-Purchase Agreements	3793	i			0.00	
Discount on Lease-Purchase Agreements	893				0.00	
oans	3720				0.00	
ale of Caoital Assets	3730				0.00	
oss Recover es roceeds of Forward Supply Contract	3740				0.00	
roceeds from Special Facility Construction Account	3760 3770				0.00	
ace Value of Refunding Bonds	3715				0.00	
Premium on Refunding Bonds	3792				0.00	
Discount on Refunding Bonds	892				0.00	
efunding Lease-Purchase Agreements	3755				0,00	
Premium on Refunding Lease-Purchase Agreements	3794				0.00	
Discount on Refunding Lease-Purchase Agreements	894				0.00	
ayments to Refunding Escrow Agent (Function 9299)	760				0.00	
ransfers In	3600	42 674 004 001	44 176 067 461	41125.041.84	0.00	
ransfers Out otal Other Financing Sources (Uses)	9700	(3,674,006.00)	(4.125.957.46)	(4,125,961,56)	(4.10)	
PECIAL ITEMS		(3,674,006.00);	(4,125,957.46))	(4,123,961.36)		
XTRAORDINARY ITEMS					0.00	
et Change in Fund Balances		(5,801,781,00)	(4,576,153.48)	(1,762,885.68)	2,813,267.80	
and Balances, July 1, 2023	2800	4 969,050 00	4.96905070	4 969,050 70	0,00	
djustments to Fund Balances	2891				0.00	
und Balances, June 30, 2024	2700	(832,731.00)	392,897,22	3,206,165,02	2,813,267.80	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts				Variance with
· ·	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3415,				0.00
Capital Projects	3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496			12.110.21	0,00
Other Local Revenue Total Local Sources	3400	0.00	13,619.34 13,619.34	13,619.34 13,619.34	0.00
Total Revenues	3400	0.00	13,619.34	13,619.34	0.00
EXPENDITURES		0.00	13,019.54	15,017.54	0,00
Current:	1 1				
Instruction	5000		9,101.07	9,101.07	0.00
Student Support Services	6100				0,00
Instructional Media Services	6200				0,00
Instruction and Curriculum Development Services	6300				0,00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500 7100				0.00
Board 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 Debt Service: (Function 9200)	9100				0.00
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:	100000 TON				
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300	2.00	0.101.07	0.101.07	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	9,101.07	9,101.07 4,518.27	0.00
OTHER FINANCING SOURCES (USES)		0,00	4,518.27	4,518.27	0,00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	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 Face Value of Refunding Bonds	3760 3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0,00
EXTRAORDINARY ITEMS					0.00
Not Channel a Parad Dalaman		0.00	4 510 27	4 510 07	0.00
Net Change in Fund Balances Fund Balances, July 1, 2023	2800	0,00 148,056.61	4,518.27 144,549.57	4,518.27 144,549.57	0.00
Adjustments to Fund Balances	2891	140,030,01	144,549.51	144,549.37	0.00
rejustration to 1 and Datamete	2700	148,056.61	149,067.84	149,067.84	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2024

	Account Number	Total Nonmajor Enterprise Funds
ASSETS		
Cash and Cash Equivalents	1110	0.01
Investments	1160	0.00
Accounts Receivable, Net	1131	9.00
Interest Receivable on Investments	1170	0.00
Due From Other Agencies	1220	0.00
Due From Insurer	1180	0.00
Due From Budgetary Funds Deposits Receivable	1141	0.00
Cash with Fiscal/Service Agents	1210 1114	0.00
Inventory	1150	0.00
Prepaid Items	1230	0.00
Total current assets		0.00
Noncurrent assets:		
Section 1011.13, F.S., Loan Proceeds	1420	0.00
Leases Receivable	1425	0.00
Long-Term Investments	1460	0.00
Prepaid Insurance Costs	1430	0.00
Other Postemployment Benefits Asset	1410	0.00
Pension Asset	1415	0.00
Capital Assets:		
Land	1310	0.00
Land Improvements - Nondepreciable	1315	9.00
Construction in Progress Nondamaciable Canital Access	1360	0.00
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	9.00 9.00
Accumulated Depreciation	1329	0.00
Buildings and Fixed Equipment	1329	0.00
Accumulated Depreciation	1339	0,00
Furniture, Fixtures and Equipment	1340	0.00
Accumulated Depreciation	1349	0.00
Motor Vehicles	1350	0,00
Accumulated Depreciation	1359	0.00
Property Under Leases and SBITA	1370	0.00
Accumulated Amortization	1379	0.00
Computer Software	1382	0,00
Accumulated Amortization	1389	0,60
Depreciable Capital Assets, Net		0.00
Total Capital Assets		0,00
Total noncurrent assets		0.00
Fotal Assets		0.00
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Set Carrying Amount of Debt Refunding	1920 1940	0.00
ension Ther Postemployment Benefits	1950	0.00
Asset Retirement Obligation	1960	0.00
otal Deferred Outflows of Resources	1700	0.00
JABILITIES		
'urrent liabilities:		
Cash Overdraft	2125	0.60
Accrued Salaries and Benefits	2110	0.00
Bear of Dadesian and Miles Ti	2110	0.90
Payroll Deductions and Withholdings	2170	0.00
Payroli Deductions and Withholdings Accounts Payable		
Accounts Payable Sales Tax Payable	2170 2120 2260	0.00
Accounts Psyable Sales Tax Payable Accrued Interest Payable	2170 2120 2260 2210	0.00 0.00 0.00
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable	2170 2120 2260 2210 2220	0.00 0.00 0.00 0.00 0.00
Accounts Psyable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Agencies	2170 2120 2260 2210 2220 2230	0.00 0.00 0.00 0.00 0.00 0.00
Accounts Psyable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Agencies Due to Budgetary Funds	2170 2120 2260 2210 2220 2230 2161	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Accounts Psyable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Asencies Due to Budgetary Funds Pension Liability	2170 2120 2260 2210 2220 2230 2161 2115	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencies Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability	2170 2120 2260 2210 2220 2230 2161 2115 2116	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencies Due to Budgetary Psyab Pension Liability Other Postemployment Benefits Liability Judgments Psyable	2170 2120 2260 2210 2220 2230 2161 2115 2116 2130	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Agencies Due to Badgetary Funds Pension Liability Other Postemployment Benefits Liability Judgments Peyable Estimated Unpaid Chaims - Self-Insurance Program	2170 2120 2260 2210 2220 2230 2161 2115 2116 2130 2271	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencies Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability Judgments Psyable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Adjustment	2170 2120 2260 2210 2220 2230 2161 2115 2116 2130	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencies Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability Jadgments Psyable Estimated Unpaid Chaints - Self-Insurance Program Estimated Liability for Claims Adjustment Total current fiabilities	2170 2120 2260 2210 2220 2230 2161 2115 2116 2130 2271	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencies Due to Badgetary Fends Pension Liability Other Postemployment Benefits Liability Stadgments Psyable Estimated Unpaid Chains - Self-Insurance Program Estimated Unpaid Chains - Self-Insurance Program Total current Inabilities ong-term liabilities	2170 2120 2260 2210 2220 2230 2161 2115 2116 2130 2271 2272	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencies Due to Budgetary Funds Pension Liability Other Postenployment Benefits Liability Judgments Psyable Estimated Liability for Claims Adjustment Total current flubilities Ong-term liabilities Unearned Revenues	2170 2120 2120 2260 2210 2220 2230 2161 2115 2116 2116 21271 2271 2272	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencies Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability Judgments Psyable Estimated Unpaid Chains - Self-Insurance Program Estimated Liability of Claims Adjustment Total current liabilities ong-term liabilities Unearned Revenues Obligations Under Leases and SBITA	2170 2120 2260 2210 2220 2230 2161 2115 2116 2130 2271 2272 2272	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencies Due to Badgetary Funds Pension Liability Other Postemployment Benefits Liability Jadgments Psyable Estimated Unpaid Chains - Self-Insurance Program Estimated Liability for Claims Adjustment Total current Inabilities ong-term liabilities Unearmed Revenues Obligations Under Leases and SBITA Liability for Compensated Absences	2170 2120 2120 2260 2210 2220 2230 2161 2115 2116 2130 2271 2272 2410 2410 2315 2330	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencies Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability Judgments Psyable Estimated Unpaid Chains - Self-Insurance Program Estimated Liability of Claims Adjustment Total current liabilities ong-term liabilities Unearned Revenues Obligations Under Leases and SBITA	2170 2120 2260 2210 2220 2230 2161 2115 2116 2130 2271 2272 2272	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability Judgments Psyable Estimated Unpaid Chaints - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities ong-term liabilities Unearned Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2170 2120 2120 2250 2210 2220 2230 2161 2115 2116 2130 2271 2272 2410 2315 2330 2350 2350 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Aspecies Due to Budgetary Funds Pension Liability Other Postenulovment Benefits Liability Judgments Psyable Psymand Dupaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current flabilities ong-term liabilities Unearmed Revenues Obligations Under Lessess and SBITA Liability for Compensated Absences Estimated Liability for Compensated Absences	2170 2120 2120 2250 2210 2220 2239 2161 2115 2116 2130 2271 2272 2410 2315 2330 2350 2360 2365	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Payable Account Interest Payable Deposits Payable Deposits Payable Due to Other Agencies Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Pstimated Liability for Claims Adjustment Total current Inabilities Unearmed Revenues Obligations Under Lenses and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term liabilities Total long-term liabilities Total long-term liabilities	2170 2120 2120 2250 2210 2220 2230 2161 2115 2116 2130 2271 2272 2410 2315 2330 2350 2350 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Payable Account Interest Payable Deposits Payable Deposits Payable Due to Other Agencies Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Pstimated Liability for Claims Adjustment Total current Inabilities Unearmed Revenues Obligations Under Lenses and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term liabilities Total long-term liabilities Total long-term liabilities	2170 2120 2120 2250 2210 2220 2239 2161 2115 2116 2130 2271 2272 2410 2315 2330 2350 2360 2365	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencies Due to Badgetary Funds Pension Liability Other Postemployment Benefits Liability Jadgments Psyable Estimated Liability for Claims Adjustment Total current liabilities ong-term liabilities Unearned Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term liabilities Total long-term liabilities Total long-term liabilities	2170 2120 2120 2250 2210 2220 2239 2161 2115 2116 2130 2271 2272 2410 2315 2330 2350 2360 2365	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Payable Accound Interest Payable Deposits Payable Due to Other Agencies Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Chaints - Self-Insurance Program Estimated Unpaid Chaints - Self-Insurance Program Estimated Liability for Claims Adjustment Total current flubilities ong-term liabilities Unearmed Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total long-term liabilities Total long-term liabilities Total long-term liabilities Foral long-term liabilities Foral long-term liabilities Foral long-term liabilities Total long-term liabilities	2170 2120 2120 2250 2210 2220 2239 2161 2115 2116 2130 2271 2272 2410 2315 2330 2350 2360 2365	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Agencies Due to Badgetary Funds Pension Liability Other Postemployment Benefits Liability Jadgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Ong-term liabilities Unearned Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term liabilities Total long-term liabilities Under Long-Term Liabilities Total long-term liabilities Total long-term liabilities Total long-term liabilities Other Long-Term Liabilities Total long-term liabilities Total long-term liabilities Total long-term liabilities Dependent of Pledging Derivatives Sficil Net Carrying Amount of Debt Refunding	2170 2120 2120 2260 2210 2220 2230 2161 2115 2116 2315 2316 2371 2272 2410 2315 2316 2316 2316 2316 2316 2316 2316 2316	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencius Due to Budgetary Funds Pension Liability Jadgments Psyable Estimated Liability Jadgments Psyable Estimated Liability for Claims Adjustment Total current habilities Interest liabilities Total current habilities Obligations Under Lenses and SBITA Liability for Compensated Absences Estimated Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term liabilities Total long-term liabilities Total long-term liabilities EFERRED INFLOWS OF RESOURCES Commission of Hedging Derivatives Effect Net Currying Amount of Debt Refunding efferred Revenues	2170 2120 2120 2260 2210 2220 2230 2161 2115 2116 2115 2116 2310 2271 2272 2410 2315 2316 2316 2316 2316 2316 2316 2316 2316	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Accrued Interest Payable Accrued Interest Payable Deposits Payable Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability Judgments Psyable Estimated Unpaid Chaints - Self-Insurance Program Estimated Unpaid Chaints - Self-Insurance Program Estimated Liability for Claims Adjustment Total current Inabilities Ong-term liabilities Unearmed Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total long-term liabilities Total long-term liabilities Total long-term liabilities Foral long-term liabilities Total long-term liabilities Total long-term liabilities Total long-term liabilities Foral long-term liabilities Total long-term liabilities	2170 2120 2120 2250 2210 2220 2230 2161 2115 2116 2116 2130 2271 2272 2410 2315 2330 2350 2360 2360 2360 2360 2610 2630 2640	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Sales Tax Psyable Deposits Psyable Due to Bedgetary Funds Pension Liability Other Postemployment Benefits Liability Jadgments Psyable Esomated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities ong-term liabilities Unearned Revenues Obligations Under Lenses and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total long-term liabilities Total long-term liabilities total Liabilities EFERRED INFLOWS OF RESOURCES commulated Increase in Fair Value of Hedging Derivatives effect Net Carrying Amount of Debt Refunding eferred Revenues Insion	2170 2120 2120 2260 2210 2220 2230 2161 2115 2116 2115 2116 2310 2271 2272 2410 2315 2316 2316 2316 2316 2316 2316 2316 2316	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencies Due to Budgetary Funds Pension Liability Judgments Psyable Pension Liability Judgments Psyable Estimated Unpaid Chains - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Unearmed Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated, liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term liabilities Total long-term liabilities Total long-term liabilities Total long-term liabilities Other Long-Term Liabilities Total long-term liabilities Other Long-term Liabilities Total long-term liabilities Deferred Revenues Deferred Revenues Deferred Revenues Deferred Inflows of Resources	2170 2120 2120 2250 2210 2220 2230 2161 2115 2116 2116 2130 2271 2272 2410 2315 2330 2350 2360 2360 2360 2360 2610 2630 2640	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Psyable Accrued Interest Psyable Deposits Psyable Due to Other Agencies Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability Jadgments Psyable Estimated Unpaid Chains - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Ong-tern liabilities Unearned Revenues Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term liabilities Total long-term liabilities Fortal Individual Compensated Absences EFFRRED INFLOWS OF RESOURCES Commulated Liability Other Long-Term Liabilities Total Ong-Term Liabilities Total Ong-Ter	2170 2120 2120 2250 2210 2220 2230 2161 2115 2116 2116 2117 2272 2272 2410 2315 2330 2350 2360 2360 2360 2365 2380 2610 2620 2640 2650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Payable Accound Interest Payable Deposits Payable Due to Other Agencies Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Unearned Revenues Obligations Under Lesses and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total Jong-term liabilities Total Jong-term liabilities Total Jong-term liabilities Set Liabilities Everned Information Total Jong-term Liabilities Total Jong-term Liabilities Otal Liabilities Everned Information of Pebr Refunding ferred Revenues Spicil Net Curving Amount of Debr Refunding ferred Revenues Smision her Postemployment Benefits Vall Deferred Information of Resources ET POSITION Investment in Capital Assets	2170 2120 2120 2260 2210 2220 2230 2161 2115 2116 2130 2271 2272 2410 2315 2336 2350 2365 2380 2610 2620 2640 2650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Psyable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Agencies Due to Budgetary Funds Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Liability for Claims Adjustment Total current liabilities Interest liabilities Interest liabilities Obligations Under Leases and SBITA Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Total long-term liabilities Total long-term liabilities Foral long-term liabilities Total long-term liab	2170 2120 2120 2250 2210 2220 2230 2161 2115 2116 2116 2117 2272 2272 2410 2315 2330 2350 2360 2360 2360 2365 2380 2610 2620 2640 2650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

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, 2024

	Account	Total Nonmajor
	Number	Enterprise Funds
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
Total Operating Revenues		0.00
OPERATING EXPENSES		
Salaries	100	0.00
Employee Benefits	200	0.00
Purchased Services	300	0.00
Energy Services	400	0.00
Materials and Supplies	500	0.00
Capital Outlay	600	0.00
Other	700	0.00
Depreciation and Amortization Expense	780	0.00
Total Operating Expenses		0.00
Operating Income (Loss)		0.00
NONOPERATING REVENUES (EXPENSES)		
Investment Income	3430	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	720	0.00
Miscellaneous	790	0.00
Loss on Disposition of Assets	810	0.00
Total Nonoperating Revenues (Expenses)		0.00
Income (Loss) Before Operating Transfers		0.00
Transfers In	3600	0.00
Transfers Out	9700	0.00
SPECIAL ITEMS		
		0.00
EXTRAORDINARY ITEMS		
		0.00
Change In Net Position		0.00
Net Position, July 1, 2023	2880	0.00
Adjustments to Net Position	2896	0.00
Net Position, June 30, 2024	2780	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	Total Nonmajor
	Enterprise Funds
Receipts from customers and users	0.0
Receipts from interfund services provided	0.0
Payments to suppliers	0.0
Payments to employees	0.0
Payments for interfund services used	0.0
Other receipts (payments) Net cash provided (used) by operating activities	0.0
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.0
Subsidies from operating grants	0.0
Transfers from other funds	0.0
Transfers to other funds	0.0
Net cash provided (used) by noncapital financing activities	0.0
CASH FLOWS FROM CAPITAL AND RELATED	0.0
FINANCING ACTIVITIES	
Proceeds from capital debt	0.0
Capital contributions	0.0
Proceeds from disposition of capital assets	0.0
Acquisition and construction of capital assets	0.0
Principal paid on capital debt	0.0
Interest paid on capital debt	0.0
Net cash provided (used) by capital and related financing activities	0.0
CASH FLOWS FROM INVESTING ACTIVITIES	0,0
Proceeds from sales and maturities of investments	0.0
Interest and dividends received	0,0
Purchase of investments	0.0
Net cash provided (used) by investing activities	0.0
Net increase (decrease) in cash and cash equivalents	0.0
Cash and cash equivalents - July 1, 2023	0.0
Cash and cash equivalents - June 30, 2024	0.0
Reconciliation of operating income (loss) to net cash provided	0.0
(used) by operating activities:	
Operating income (loss)	0.00
Adjustments to reconcile operating income (loss) to net cash	0,00
provided (used) by operating activities;	
Depreciation/Amortization expense	0.00
Commodities used from USDA program	0.00
Change in assets and liabilities:	V-V(
(Increase) decrease in accounts receivable	0.00
(Increase) decrease in interest receivable	0.00
(Increase) decrease in due from insurer	0.00
(Increase) decrease in deposits receivable	30.0
(Increase) decrease in due from other funds	0.00
(Increase) decrease in due from other rains (Increase) decrease in due from other agencies	0.00
(Increase) decrease in due non other agencies (Increase) decrease in inventory	0.00
(Increase) decrease in inventory (Increase) decrease in prepaid items	0.00
(Increase) decrease in preparations	0.00
Increase (decrease in pension Increase (decrease) in salaries and benefits payable	0.00
Increase (decrease) in sanates and octions payable Increase (decrease) in payroll tax liabilities	0.00
Increase (decrease) in accounts payable	0.00
Increase (decrease) in accounts payable Increase (decrease) in cash overdraft	0.00
Increase (decrease) in cash overdraft Increase (decrease) in judgments payable	0.00
	
Increase (decrease) in sales tax payable Increase (decrease) in accrued interest payable	0.00
	0.00
Increase (decrease) in deposits payable	0.00
Increase (decrease) in due to other funds	0,00
Increase (decrease) in the to other agencies	0.00
Increase (decrease) in unearned revenues Increase (decrease) in pension	0.00
	0.00
Increase (decrease) in postemployment benefits	0.00
Increase (decrease) in estimated appaid claims - Self-Insurance Program	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00
	0.00
	0.00
et cash provided (used) by operating activities	
otal adjustments et cash provided (used) by operating activities oncash investing, capital and financing activities:	
et cash provided (used) by operating activities oncash investing, capital and financing activities: orrowing under capital lease	
et cash provided (used) by operating activities foncash investing, capital and financing activities: orrowing under capital lease ontributions of capital assets	0.00
et cash provided (used) by operating activities for cash investing, capital and financing activities: orrowing under capital lease ontributions of capital assets urchase of equipment on account	0.00 0.00 0.00
et cash provided (used) by operating activities foncash investing, capital and financing activities: orrowing under capital lease ontributions of capital assets	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2024

	Account	Self-Insurance	Self-Insurance	Total Internal
ASSETS	Number	711	712	Service Funds
Current assets:			100000000000000000000000000000000000000	
Cash and Cash Equivalents	1110	179,316.02	7,104,868.00	7,284,184.02
Investments	1160	12,657,022.49	26,492,955.60	39,149,978.09
Accounts Receivable, Net Interest Receivable on Investments	1131	251,860,51 59,041.67	0,00 293,416.12	251,860.51 352,457.79
Due From Other Agencies	1220	0.00	0.00	0.00
Due From Insurer	1180	0,00	0.00	0.00
Due From Budgetary Funds	1141	49,962.71	108,376.75	158,339.46
Deposits Receivable	1210	0,00	0,00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0,00	0.00	0.00
Total current assets	1230	13,197,203,40	33,999,616,47	47,196,819.87
Noncurrent assets:		35,137,203.10	23,777,010.17	77,170,077.07
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00
Long-Term Investments	1460	0,00	0.00	0.00
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430 1410	0.00	0.00	0,00
Pension Asset	1415	0.00	0.00	0.00
Capital Assets:	11112	0.00	0.00	0.00
Land	1310	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0,00
Construction in Progress	1360	0,00	0.00	0.00
Nondepreciable Capital Assets	1007	0.00	0,00	0,00
Improvements Other Than Buildings	1320	0.00	0.00	0.00
Accumulated Depreciation Buildings and Fixed Equipment	1329 1330	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00
Property Under Leases and SBITA	1370	0.00	0,00	0.00
Accumulated Amortization	1379	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00
Accumulated Amortization Depreciable Capital Assets, Net	1389	0.00	0.00	0.00
Total Capital Assets	+	0.00	0.00	0.00
Total noncurrent assets		0.00	0.00	0.00
Total Assets		13,197,203.40	33,999,616.47	47,196,819.87
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00
Pension Control of the	1940	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00
Asset Retirement Obligation Total Deferred Outflows of Resources	1960	0.00	0.00	0.00
LIABILITIES		0,00	0,00	0.00
Current liabilities:				
Cash Overdraft	2125	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00
Accounts Payable	2120	59,318.61	26,463.14	85,781.75
Sales Tax Payable	2260	0.00	0,00	0,00
Accrued Interest Payable	2210 2220	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2230	0.00	254,486,79	0.00 254,486,79
Due to Budgetary Funds	2161	0.00	11.328.258.61	11,328,258.61
Pension Liability	2115	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0,00	0.00	0.00
Total current liabilities		59,318.61	11,609,208.54	11,668,527.15
ong-term liabilities:	2410	0.00	0.00	0.00
Unearned Revenues Obligations Under Leases and SBITA	2410 2315	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	12,912,922.00	3,784,000.00	16,696,922.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00
Oher Long-Term Liabilities	2380	0,00	0.00	0.00
Total Long-Term Liabilities		12,912,922.00	3,784,000.00	16,696,922.00
otal Liabilities		12,972,240.61	15,393,208.54	28,365,449.15
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00	0.00
accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2610 2620	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00
ension	2640	0.00	0.00	0.00
hther Postemployment Benefits	2650	0,00	0,00	0.00
otal Deferred Inflows of Resources		0.00	0.00	0,00
ET POSITION				
et Investment in Capital Assets	2770	0.00	0.00	0.00
estricted for	2780	224,962.79	18,606,407.93	18,831,370.72
nrestricted otal Net Position	2790	0.00 224,962,79	0.00 18,606,407.93	0.00 18,831,370.72

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, 2024

	Account	Self-Insurance	Self-Insurance	Total Internal
	Number	711	712	Service Funds
OPERATING REVENUES				
Charges for Services	3481	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00
Premium Revenue	3484	6,239,083.83	143.592.362.05	149,831,445.88
Other Operating Revenues	3489	0.00	0.00	0.00
Total Operating Revenues		6,239,083.83	143,592,362.05	149,831,445.88
OPERATING EXPENSES				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	147.333.285.66	147,333,285.66
Purchased Services	300	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00
Other	700	6.239.083.83	0.00	6,239,083.83
Depreciation/Amortization Expense	780	0.00	0.00	0.00
Total Operating Expenses		6,239,083.83	147,333,285.66	153,572,369.49
Operating Income (Loss)		0.00	(3,740,923.61)	(3,740,923.61
NONOPERATING REVENUES (EXPENSES)		3,100	(5,710,725,01)	(5,710,723.01
Investment Income	3430	(297,945.00)	(26,197.68)	(324,142.68
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	198,321.05	928,979.89	1,127,300.94
Loss Recoveries	3740	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		(99,623.95)	902,782,21	803,158.26
Income (Loss) Before Operating Transfers		(99,623.95)	(2,838,141.40)	(2,937,765.35)
Transfers In	3600	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00
		0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00
seria kaneanon nevera eta 17 m. 7 m		0.00	0.00	0.00
Change In Net Position		(99,623.95)	(2,838,141.40)	(2,937,765.35)
Net Position, July 1, 2023	2880	324,586.74	21,444,549.33	21,769,136.07
Adjustments to Net Position	2896	0.00	0.00	0.00
Net Position, June 30, 2024	2780	224,962.79	18,606,407.93	18,831,370.72

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

ESE 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2024

	Self-Insurance	Self-Insurance	Total Internal
CASH FLOWS FROM OPERATING ACTIVITIES	711	712	Service Funds
Receipts from customers and users	0.00	0.00	0.00
Receipts from interfund services provided	6,431,484.00	147,433,096,00	153,864,580.00
Payments to suppliers	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00
Other receipts (payments) Net cash provided (used) by operating activities	(4,882,641.00) 1,548,843.00	(147,895,389.00)	(152,778,030.00 1,086,550.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	1,340,043.00	(402,293.00)	1,000,330.00
Subsidies from operating grants	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0,00
Net cash provided (used) by noncapital financing activities CASH FLOWS FROM CAPITAL AND RELATED	0.00	0.00	0.00
FINANCING ACTIVITIES			
Proceeds from capital debt	0.00	0,00	0.00
Capital contributions	0.00	0,00	0,00
Proceeds from disposition of capital assets	0.00	0.00	0.00
Acquisition and construction of capital assets Principal paid on capital debt	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0,00
CASH FLOWS FROM INVESTING ACTIVITIES	100 m 100 m		
Proceeds from sales and maturities of investments	4,821,151.00	12,553,541.00	17,374,692.00
Interest and dividends received Purchase of investments	(356,986.00)	(319,141,00)	(676,127.00)
Net cash provided (used) by investing activities	(5,865,276.00)	(9,444,790.00) 2,789,610.00	(15,310,066.00) 1,388,499.00
Net increase (decrease) in cash and cash equivalents	147,732.00	2,327,317.00	2,475,049.00
Cash and cash equivalents - July 1, 2023	31,584.00	4,777,551.00	4,809,135.00
Cash and cash equivalents - June 30, 2024	179,316.00	7,104,868.00	7,284,184.00
Reconciliation of operating income (loss) to net cash provided			
(used) by operating activities: Operating income (loss)	100 221 00	(2.011.042.00)	(2 (12 (22 (2)
Adjustments to reconcile operating income (loss) to net cash	198,321,00	(2,811,943.00)	(2,613,622.00)
provided (used) by operating activities:			
Depreciation/Amortization expense	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00
Change in assets and liabilities:		202	
(Increase) decrease in accounts receivable (Increase) decrease in interest receivable	6,156.00	0.00	6,156.00
(Increase) decrease in due from insurer	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00
(Increase) decrease in due from other funds	(12,077.00)	2,911,754.00	2,899,677.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00
(Increase) decrease in inventory (Increase) decrease in prepaid items	0.00	0.00	0,00
(Increase) decrease in prepara items	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00
Increase (decrease) in accounts payable	46,300,00	(18,363.00)	27,937.00
Increase (decrease) in cash overdraft	0.00	0.00	0.00
Increase (decrease) in judgments payable Increase (decrease) in sales tax payable	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	11,328,259.00	11,328,259.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00
Increase (decrease) in pension Increase (decrease) in postemployment benefits	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	1,310,143.00	(11,872,000.00)	(10,561,857.00)
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00
otal adjustments	1,350,522,00	2,349,650.00	3,700,172.00
let cash provided (used) by operating activities	1,548,843.00	(462,293.00)	1,086,550.00
Noncash investing, capital and financing activities:			* * -
Sorrowing under capital lease Contributions of capital assets	0.00	0.00	0.00
rurchase of equipment on account	0.00	0.00	0.00
apital asset trade-ins	0.00	0.00	0.00
let Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00
Commodities received through USDA program	0.00	0,00	0,00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2024

	Account Number	Total Investment Trust Funds
ASSETS		
Cash and Cash Equivalents	1110	0.00
Investments	1160	0.00
Accounts Receivable, Net	1131	0.00
Pension Contributions Receivable	1132	
Interest Receivable on Investments	1170	0.00
Due From Budgetary Funds /	1141	0.00
Due From Other Agencies	1220	0.00
Inventory	1150	
Total Assets		0.00
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Pension	1940	
Other Postemployment Benefits	1950	0.00
Total Deferred Outflows of Resources		0.00
LIABILITIES		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	0,00
Internal Accounts Payable	2290	0.00
Due to Other Agencies	2230	0.00
Due to Budgetary Funds	2161	0.00
Total Liabilities		0.00
DEFERRED INFLOWS OF RESOURCES	1 11 11 11 11 11	
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Pension	2640	
Other Postemployment Benefits	2650	0.00
Total Deferred Inflows of Resources		0.00
NET POSITION		
Restricted for:		
Pensions	2785	0.00
Postemployment benefits other than pensions	2785	0,00
Other purposes	2785	0.00
Individuals, organizations and other governments	2785	0.00
Fotal Net Position	1	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION INVESTMENT TRUST FUNDS For the Fiscal Year Ended June 30, 2024

	Account Number	Total Investment Trust Funds
ADDITIONS		
Contributions:		
Employer		0.00
Plan Members		0.00
Gifts, Grants and Bequests	3440	0.00
Total Contributions		0.00
Investment Income:		
Interest on Investments	3431	0,00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00
Total Investment Income		0,00
Less Investment Expense		0.00
Net Investment Income		0.00
Total Additions		0.00
DEDUCTIONS		
Salaries	100	0.00
Employee Benefits	200	0.00
Purchased Services	300	0.00
Other	700	0,00
Refunds of Contributions		0.00
Administrative Expenses		0.00
Total Deductions		0.00
Change In Net Position		0.00
Net position-beginning	2885	0.00
Adjustments to Net Position	2896	0,00
Net position-ending	2785	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2024

	Account Number	Total Private-Purpose Trust Funds
ASSETS		
Cash and Cash Equivalents	1110	0.00
Investments	1160	0.00
Accounts Receivable, Net	1131	0.00
Pension Contributions Receivable	1132	
Interest Receivable on Investments	1170	0.00
Due From Budgetary Funds	1141	0.00
Due From Other Agencies	1220	0.00
Inventory	1150	
Total Assets		0.00
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Pension	1940	
Other Postemployment Benefits	1950	0.00
Total Deferred Outflows of Resources		0.00
LIABILITIES		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	0.00
Internal Accounts Payable	2290	0.00
Due to Other Agencies	2230	0.00
Due to Budgetary Funds	2161	0.00
Total Liabilities		0.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Pension	2640	
Other Postemployment Benefits	2650	0.00
Total Deferred Inflows of Resources		0.00
NET POSITION		
Restricted for:		
Pensions	2785	0.00
Postemployment benefits other than pensions	2785	0.00
Other purposes	2785	0.00
Individuals, organizations and other governments	2785	0.00
Total Net Position	7	0,00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2024

	Account Number	Total Private-Purpose Trust Funds
ADDITIONS		
Contributions:		100000000000000000000000000000000000000
Employer		0.00
Plan Members		0.00
Gifts, Grants and Bequests	3440	0.00
Total Contributions		0.00
Investment Income:		
Interest on Investments	3431	0,00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00
Total Investment Income	100 gHC 100	0.00
Less Investment Expense		0.00
Net Investment Income		0,00
Total Additions		0.00
DEDUCTIONS		
Salaries	100	0.00
Employee Benefits	200	0.00
Purchased Services	300	0.00
Other	700	0.00
Refunds of Contributions		0.00
Administrative Expenses		0.00
Total Deductions		0.00
Change In Net Position		0.00
Net position-beginning	2885	0.00
Adjustments to Net Position	2896	0.00
Net position-ending	2785	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS June 38, 2024

	Account Number	Total Pension Trust Funds
ASSETS		
Cash and Cash Equivalents	1110	0.00
Investments	1160	0.00
Accounts Receivable, Net	1131	0.00
Pension Contributions Receivable	1132	0.00
Interest Receivable on Investments	1170	0.00
Due From Budgetary Funds	1141	0.00
Due From Other Agencies	1220	0.00
Inventory	1150	
Total Assets	N	0.00
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Pension	1940	0.00
Other Postemployment Benefits	1950	0.00
Total Deferred Outflows of Resources		0.00
LIABILITIES		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	0.00
Payroli Deductions and Withholdings	2170	0.00
Accounts Payable	2120	0.00
Internal Accounts Payable	2290	0.00
Due to Other Agencies	2230	0.00
Due to Budgetary Funds	2161	0.00
Total Liabilities		0.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Pension	2640	0.00
Other Postemployment Benefits	2650	0.00
Total Deferred Inflows of Resources		0.00
NET POSITION	1	
Restricted for:		
Pensions	2785	0.00
Postemployment benefits other than pensions	2785	0.00
Other purposes	2785	0.00
Individuals, organizations and other governments	2785	0.00
Total Net Position		0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS For the Fiscal Year Ended June 30, 2024

	Account Number	Total Pension Trust Funds
ADDITIONS		
Contributions:		
Employer		0.00
Plan Members		0.00
Gifts, Grants and Bequests	3440	0,00
Total Contributions		0.00
Investment Income:		
Interest on Investments	3431	0.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00
Total Investment Income		0.00
Less Investment Expense		0.00
Net Investment Income		0.00
Total Additions		0.00
DEDUCTIONS		
Salaries	100	0.00
Employee Benefits	200	0,00
Purchased Services	300	0.00
Other	700	0.00
Refunds of Contributions		0.00
Administrative Expenses		0.00
Total Deductions		0.00
Change In Net Position		0.00
Net position-beginning	2885	0.00
Adjustments to Net Position	2896	0.00
Net position-ending	2785	0,00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS June 30, 2024

	Account Number	Custodial Fund Name 892	Total Custodial Funds
ASSETS			
Cash and Cash Equivalents	1110	100.00	100.00
Investments	1160	135,892.03	135,892.03
Accounts Receivable, Net	1131	0.00	0.00
Pension Contributions Receivable	1132		
Interest Receivable on Investments	1170	259.76	259.76
Due From Budgetary Funds	1141	0.00	0.00
Due From Other Agencies	1220	0.00	0,00
Inventory	1150	0.00	0.00
Total Assets		136,251.79	136,251.79
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910		
Pension	1940		
Other Postemployment Benefits	1950		
Total Deferred Outflows of Resources			
LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0,00
Accounts Payable	2120	40,397.20	40,397.20
Internal Accounts Payable	2290	95,854.59	95,854.59
Due to Other Agencies	2230		
Due to Budgetary Funds	2161	0.00	0.00
Total Liabilities		136,251.79	136,251.79
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610		
Pension	2640		
Other Postemployment Benefits	2650		
Total Deferred Inflows of Resources			
NET POSITION			
Restricted for:	1		
Pensions	2785	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00
Other purposes	2785	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00
Total Net Position		0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION CUSTODIAL FUNDS June 30, 2024

	Account Number	Custodial Fund Name	Total Custodial Funds
ADDITIONS			
Miscellaneous	3495	31,192.63	31,192.63
Contributions:			
Employer		0.00	0.00
Plan Members		0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0,00
Total Contributions		0.00	0,00
Investment Earnings:			
Interest on Investments	3431	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00
Total Investment Earnings		0.00	0.00
Less Investment Costs		0.00	0.00
Net Investment Earnings		0.00	0.00
Total Additions		31,192.63	31,192.63
DEDUCTIONS			
Salaries	100	0.00	0.00
Employee Benefits	200	0.00	0.00
Purchased Services	300	0.00	0.00
Other	700	31,192.63	31,192.63
Refunds of Contributions		0.00	0.00
Administrative Expense		0.00	0.00
Total Deductions		31,192.63	31,192.63
Change in Net Position		0.00	0.00
Net position-beginning	2885	0.00	0.00
Adjustments to net position	2896	0.00	0.00
Net position-ending	2785	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF NET POSITION NORMAJOR COMPONENT UNITS June 38, 2824

	Accosmi Number	Fotal Nonmajor Component Units
ASSETS Cash and Cash Equivalents	1110	0.4
Investments	1360	9,6
Tross Receivable, net Accounts Receivable, net	1120 1131	0.0
Interest Receivable on Investments	1170	A), E
Due Frena Other Agencies Des Frena basurer	1180	4),6 6),6
Deposits Receivable Internal Palances	1210	0,0
Cault with Fession Service Agents	1114	0.0
Section 10(1), 13, F.S., Luan Proceeds Leavest Rescirable	1420 1425	0.0
Isonory	1150	0,0
Proposit flores Long-Term investments	1230	0.0
Propaid Insurance Costs	1430	0.0 0.0
Other Postemplovment Henefits Asset Pezzion Asset	1410	0.0 0.0
Capital dayse		
Land Interovenients - Nordepreciable	1316	0.0 0.0
Construction in Progress	1360	
Needepuc inble Capital Assets Improvements Other Than Buildings	1320	0.0
Less Accumulated Depreciation	1329 1330	0.0
Buddings and Fixed Equipment Less Accumulated Depreciation	1339	0.0 0.0
Furniture, Fixtures and Equipment	1349	0.0
Less Accumulated Depreciation Mater Vehicles	1350	9,0 0,0
Less Accumulated Departmention	1359	0.0
Property Under Leaves and SBTA Less Accumulated Amortization	1370 1379	0. 0
Authovisual Meterials	1381	5,0
Less Accumulated Depreciation Computer Software	1388	9.0 9.0
Less Accremitated Amortization	1389	0.0
Depreciable Copital Assets, Net Total Capital Assets		6.0 ILO
Total Assets DEFERRED OUTPLOWS OF RESOURCES		11.0
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	41,0
Net Carrying Amount of Debt Refunding	1920	0.0
Pension Otker Postergalovment Benefits	1940	0,0
Asset Retirement Obligation	1960	0.0
Total Deferred Outflows of Resources		0.0
Cash Overshad	2125	9.00
Accrued Salaries and Beaufits Passell Deductions and Within Mines	2170	6,04 9.18
Acceptats Payable	2120	9.18
Soles Tox Psyable Current Notes Psyable	2260	0.00
Accrued Interest Physisle	2210	0.00
Deposits Pavable Due to Other Agencies	2220	9.05 9.80
Due to Piscal Agen	2240	41.00
Peasion Liability Other Posternolovinent Beastifu Lability	2115	6.00
Asdements Pavaide	2130	0.00
Construction Contracts Parable Construction Contracts Parable - Retained Percentage	2341	0.4X
Estámated Gagnad Claims - Self-Instanue e Program	2271	0.80
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrape Robota	2272 2280	0.00
Uneamed Revenues	2410	0.00
ong-Term Liabilities: Portion Due Willim One Foar:		
Notes Pavable	2310	0.00
Obligations Under Louves and SEITA Penuds Pavable	2315 2320	0.00 0.00
Lizhdity for Compensated Absences	2330	0.00
Lesse-Prochose Agreements Payable Pethanted Liability for Long-Term Chines	234D 2350	0.00
No. Other Postemployment Henefits Obligation	2360	61.000
Net Pepsion Liability Estancial PECO Advance Payable	2365	0.00
Other Long-Tenn Labilities	2380	0.00
Derivative Instrument Estimated Liability for Arbitrage Rebuse	2390 2280	0.00
Due Within One Year	4400	0.00
Portion Date After Oute Year: Notes Pavable	2310	40.00
Obligations Under Losses	2315	9.00
Bonds Poveble LishSity for Compensated Absences	2320	0,00
Lease Purchase Agreements Payable	2340	0.00
Estimated Liability for Long-Term Chies Net Other Posteraphornant Benefits Obleration	2350	0.00
Net Pension Liability	2365	9.00
Estimated PSCO Advance Puruble Other Long-Torm Liabilities	2370	0.00
Derivative Instrument	2390 2390	0.00 0.00
Ratinased Lightlity for Advirage Rebute Due in More than One Year	2280	8.190 0.490
Total Loag-Term Liabilities		0.00
oral Liabilities EFERRED INFLOWS OF RESOURCES		0.00
commutated increase in Fair Value of Hedging Derivatives	2610	0.00
eficial Net Cerming, Amount of Debt Refunding efurned Revenue	2620	0.00 0.00
escoon.	2630	0.00
ther Posterophyment Benefits olul Defected Inflows of Resources	2650	0.00 6.00
ET POSITION		0,00
at Investment in Copiul Assets	2770	0.00
estricted Fox: Categories) Corryover Psognagus	2790	0.00
Faod Service Debt Service	2780	0,00
Lint Norvine	2780	0.00
		(3.191
Capital Praiects Other Praposes intertricted	2780 2780 2790	(XI,D) (XI,D) (XI,D)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Nonmajor Component Unit Name For the Fiscal Year Ended June 30, 2024

		,		Program Revenues		Net (Expense)
FUNCTIONS	Account	Expenses	Charges for Services	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
Component Unit Activities:				Commission	Court Duttous	Component Unit
Instruction	2000	0.00	0.00	00.0	00.0	0
Student Support Services	0019	00'00	00:0	00.0	00.00	0.00
Instructional Media Services	6200	00'0	0.00	000	0000	0.00
Instruction and Curriculum Development Services	6300	00:00	000	000	0000	0.00
Instructional Staff Training Services	6400	00.0	000	00:00	00.00	0.00
Instruction-Related Technology	9290	00.0	000	00.0	0.00	0.00
Board	7100	00 0	0000	0000	0.00	0.00
General Administration	7200	000	0000	00.0	0.00	0.00
School Administration	7200	00.0	0.00	0.00	0.00	0.00
Excilition Association and Control	006/	0.00	0.00	0.00	00.00	0.00
Facilities Acquisition and Construction	7400	0.00	00.00	0.00	0.00	00 0
Fiscal Services	7500	00.00	0.00	0.00	00.00	000
Food Services	0092	0.00	0.00	000	000	00.0
Central Services	7700	0.00	00.0	000	000	0.00
Student Transportation Services	7800	0.00	00 0	00:0	00.0	0.00
Operation of Plant	2000	0.00	000	000	9000	0.00
Maintenance of Plant	8100	000	0000	0000	00.0	0.00
Administrative Technology Services	8200	000	0000	00.0	0.00	0.00
Community Services	0010	00:0	0.00	0.00	0.00	0.00
International Control of Town Police	0016	0.00	0.00	0.00	0.00	0.00
Interest on Long-1 erm Debt	9200	0.00	0.00	0.00	0.00	00.0
Unallocated Depreciation/Amortization Expense		0.00				00.00
Lotal Component Unit Activities		0.00	0.00	0.00	00 0	000

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, 2023	
Adjustments to Net Position	
Net Position, June 30, 2024	

General Revenues:

COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Nonmajor Component Unit Name
For the Fiscal Year Ended June 39, 2024 DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

		Ь	Program Revenues		Net (Evnence)
ces 5000 6100 6100 6100 6100 6100 6100 6100			Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
\$5000 \$100 \$6100 \$6200 \$6400 \$6500 7100 7200 7300 7400 7500 7600 7600 7800 7800 7800 7900 8100 8100 9200		Services	Contributions	Contributions	Component Unit
6100 6200 6200 6400 6400 6500 7100 7200 7300 7400 7500 7600 7600 7600 7800 7800 7900 8100 8200 9200		0.00	00 0	00.00	000
\$\$ 6200 6400 6500 7100 7200 7300 7400 7500 7500 7600 7700 8200 9200		000	00.0	00.0	0.00
\$\$ 6300 6400 6500 7100 7200 7300 7400 7500 7500 7600 7700 8100 8200 9200		00.00	000	00.0	0.00
6400 6500 7100 7200 7300 7400 7500 7600 7700 7800 7800 8200 8200 9100		000	0000	0.00	0.00
6500 7100 7200 7300 7400 7500 7600 7700 7700 7800 7900 8100 8200 9100		00.0	00.0	0.00	0.00
7100 7200 7300 7400 7500 7600 7700 7800 7900 8200 8200 9100		00.0	0.00	0.00	0.00
7200 7300 7400 7500 7600 7700 7800 7900 8200 8200 9200		0.00	0.00	0.00	0.00
7300 7400 7500 7500 7700 7700 7900 8100 8200 9200		0.00	0.00	0.00	0.00
7400 7400 7500 7600 7700 7800 7800 8200 8200 9200		0.00	0.00	0.00	0.00
7400 7500 7600 7700 7800 7900 8200 9200		0.00	00.00	0.00	000
7500 7600 7700 7800 7900 8100 8200 9200		0.00	0.00	00.0	000
7600 7700 7800 7900 8100 8200 9100 9200		0.00	0.00	00 0	00.0
7700 7800 7900 8100 8200 9100		0.00	000	000	00.0
7800 7900 8100 8200 9100		0.00	000	000	00.0
7900 8100 8200 9100 9200		0.00	000	0000	00.0
8200 9100 9200		0.00	000	00.0	0.00
8200 9100 9200		000	000	00.0	0.00
9200		0000	000	0.00	0.00
9200		0000	00.0	0.00	0.00
200		00.00	0.00	00.00	0.00
		0.00	00.00	00.00	0.00
	0.00				0.00
x our component can vertices	00:0	00.00	00.00	0.00	0.00

		90 0	00.0	0.00	00.0	00:0	00.0	00.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00	000
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	Transfero	Table of the second of the sec	Total General Revenues, Special Items, Extraordinary Items and Transfers	Change in Net Position	Net Position, July 1, 2023	Adjustments to Net Position	Net Position, June 30, 2024

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

COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Nonmajor Component Unit Name
For the Fiscal Year Ended June 39, 2024 DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

				Program Revenues		Mot (Demonso)
FUNCTIONS	Account	Expenses	Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
Component Unit Activities:		0.000	DEL MICES	Contributions	Contributions	Component Unit
Instruction	2000	0.00	000	0000	00 0	0
Student Support Services	0019	00.00	000	0000	00.0	0.00
Instructional Media Services	6200	0.00	000	00.0	0.00	0.00
Instruction and Curriculum Development Services	6300	00.00	000	0000	0.00	0.00
Instructional Staff Training Services	6400	00 0	0000	00.0	0.00	0.00
Instruction-Related Technology	6500	00 0	0000	00.0	0.00	0.00
Board	7100	000	00.0	00.0	0.00	0.00
General Administration	7200	900	0.00	0.00	0.00	0.00
School Administration	1200	0.00	0.00	00.00	0.00	0.00
Facilities Acquisition and Construction	7300	0.00	0.00	0.00	0.00	0.00
First Committee and Construction	7400	0.00	0.00	0.00	0.00	0000
r iscal Services	7500	0.00	0.00	0.00	000	0000
Food Services	2600	00.00	0.00	0.00	00 0	0000
Central Services	2700	0.00	0.00	00 0	0000	00.0
Student Transportation Services	7800	0.00	00.0	0000	00.0	00.0
Operation of Plant	2006	0.00	00.0	000	00.0	0.00
Maintenance of Plant	8100	00.0	000	0000	0.00	0.00
Administrative Technology Services	8200	000	0000	00.0	0.00	0.00
Community Services	9100	000	00.0	0.00	0.00	0.00
Interest on Long-Term Debt	2100	0.00	0.00	00.00	0.00	0.00
Unallocated Depression (Americanian P.	9200	0.00	0.00	0.00	0.00	0.00
Total Component Unit A official		0.00				0.00
Total Component Unit Activities		00.00	0.00	0.00	0.00	000

7	
area.	
Levicu for Operational Purposes	00:00
Property Laxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	000
Local Sales Taxes	00.0
Grants and Contributions Not Restricted to Specific Programs	0.00
Interthent Comings	0.00
0	0.00
	00 0
	0000
Extraordinary Items	0.00
	0.00
	0.00
rotal General Revenues, Special Items, Extraordinary Items and Transfers	00 0
Change in Net Position	0000
Net Position Inly 1 2023	0.00
	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2024	0.00

General Revenues:

-	널
- 9	5
- 8	Ē
	ū
	₹
1	z
3	S
-	2
1	۳
1	5
4	_
-	7
1	Ö
-	=
	megra
1	Ωĺ,
4	≅
	=
1	=
1	d
1	υ
3	₹
	n
1	Ħ
3	ū
3	=
2	3
3	ā
1	n
7	Ħ
1	₹
ì	É
ġ	₫
,;	=
7	7
\$	3
0	0
9	3
Č	2
5	÷
9	3
Ė	

COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
TOTAL NONMAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2024 DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

		_		Program Revenues		Net (Expense)
FUNCTIONS	Account	Frnensee	Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
Component Unit Activities:			Sau Lice	Contributions	Contributions	Component Unit
Instruction	2000	0.00	00 0	000	000	
Student Support Services	6100	00.0	000	00.0	0.00	0.00
Instructional Media Services	6200	000	0000	00.0	0.00	0.00
Instruction and Curriculum Development Services	6300	0000	00.0	0.00	0.00	0.00
Instructional Staff Training Services	6400	000	00.0	0.00	0.00	0.00
Instruction-Related Technology	0059	0000	0.00	0.00	0.00	0.00
Board	2100	00.0	0.00	0.00	0.00	0.00
General Administration	7200	0.00	00.00	0.00	0.00	0.00
School Administration	7200	0.00	0.00	0.00	0.00	0.00
Position A	/300	0.00	0.00	0.00	00.00	000
racing Acquisition and Construction	7400	0.00	0.00	00.0	000	000
Fiscal Services	7500	0.00	0.00	00 0	000	0.00
Food Services	0092	0.00	000	000	00.0	0.00
Central Services	7700	00.0	0000	90.0	0.00	0.00
Student Transportation Services	7800	00 0	0000	00.0	0.00	0.00
Operation of Plant	7900	000	00.0	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0000	00.00	0.00	0.00	0.00
Community Services	0010	0000	0,00	0.00	0.00	0.00
Interest on Long Term Daht	0000	0.00	0.00	0.00	00.00	0.00
Theflooded Description and The Control of the Contr	0076	0.00	00.00	0.00	0.00	000
Total Comment IIII 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0.00				0000
Total Component Unit Activities		0.00	00.00	00 0	000	000

	Property Taxes, Levied for Operational Purposes	Property Taxes, Levied for Debt Service	Property Taxes, Levied for Capital Projects	axes	Grants and Contributions Not Restricted to Specific Programs	Sau			sue		Total General Revenues, Special Items, Extraordinary Items and Transfers	Position	y 1, 2023	Vet Position	e 30, 2024	
Taxes:	Property Ta	Property Ta	Property Ta	Local Sales Taxes	Grants and Col	Investment Earnings	Miscellaneous	Special Items	Extraordinary Items	Transfers	Total General	Change in Net Position	Net Position, July 1, 2023	Adjustments to Net Position	Net Position, June 30, 2024	

General Revenues:

0.00

0.00 0.00 0.00

0.00

0.00 0.00

0.00

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

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, 2024

Email completed form to:

OFFRSubmissions@fldoe.org

or

Mail completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

		PAGE NUMBER
INDEX:		FDOE
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	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund	8-14
Exhibit K-5	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous	15
Exhibit K-6	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Debt Service Funds	16
Exhibit K-7	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Capital Projects Funds	17-18
Exhibit K-8	Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds	19
Exhibit K-9	Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Enterprise Funds	20
Exhibit K-10	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds	21
Exhibit K-11	Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position – School Internal Funds	22
Exhibit K-12	Schedule of Long-Term Liabilities	23
Exhibit K-13	Schedule of Categorical Programs – Report of Expenditures and Available Funds	24
Exhibit K-14	Schedule of Selected Subobject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection	25-28
Exhibit K-15	Supplemental Schedule - Voluntary Prekindergarten (VPK) Program, General Fund Expenditures	29
Exhibit K-16	Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only)	30
Exhibit K-17	Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only)	31
Exhibit K-18	Schedule 5, Supplementary Schedule of Expenditures of Federal Awards	32

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2024, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report will be submitted for approval by the school board on November 12, 2024.

Signature of District School Superintendent

Signature Date

10/28/24

ESE 348

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND For the Teach Vers Each Land 20, 2004

Exhibit K-1 FDOE Page 1

REVENUES	Account	
Federal Direct;	Number	
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	541,868.
Miscellaneous Federal Direct	3199	33,355
Total Federal Direct	3100	575,223.
Federal Through State and Local:		
Medicaid	3202	7,872,091
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	7,872,091.
State:		
Florida Education Finance Program (FEFP)	3310	156,074,290.
Workforce Development	3315	27,364,503.
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	968,934,
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	53,281.
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212,20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	SOMETIME
State License Tax	3343	571,681.
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	85,971,447.
Florida School Recognition Funds	3361	7,519,966.
Voluntary Prekindergarten Program	3371	6,722,192.
Preschool Projects Other State:	3372	
Reading Programs	2272	
Full-Service Schools Program	3373	
State Through Local	3378	
	3380	
Other Miscellaneous State Revenues Total State	3399	6,256,365.0
total state	3300	291,502,661.6
Required Local Effort and Nonvoted Operating Tax	3411	600,263,087.0
District Voted Additional Operating Tax	3414	000,203,007,0
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	_
Tuition	3424	
Lease Revenue	3425	3,060,055.2
Interest on Investments	3431	-
Gain on Sale of Investments		6,653,425.9
	3432	£ 250 000 0
Net Increase (Decrease) in Fair Value of Investments Gifts, Grants and Bequests	3433	5,359,988.9
	3440	437,777.4
Interest Income - Leases Student Fees:	3445	37,699.5
Adult General Education Course Fees	3461	265,088.0
Postsec Career Cert-Appl Tech Diploma Course Fees		Control Control Control
Continuing Workforce Education Course Fees	3462	2,682,477.9
Sudir Barkey - Cities	3463	135.053.0
Capital Improvement Fees Postsecondary Lab Fees	3464	135,053.8
	3465	
Lifelong Learning Fees	3466	122 441 0
GED® Testing Fees Financial Aid Fees	3467	132,441.9
	3468	252,730.80
Other Student Fees Other Fees:	3469	708,155.8
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:	3417	
Bus Fees	3491	231,217.30
Transportation Services Rendered for School Activities	3492	62,541.08
Sale of Junk	3493	Va, r 1, V
Receipt of Federal Indirect Cost Rate	3494	5,301,304.74
Other Miscellaneous Local Sources	3495	0.0000000000000000000000000000000000000
Refunds of Prior Year's Expenditures		11,131,390.50
	3497	3,596,553.73
Collections for Lost, Damaged and Sold Textbooks	3498	21,417.74
Receipt of Food Service Indirect Costs Total Local	3499	20010000000
	3400	640,332,407.65

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY TATABLAY OF REVENOT PRODUCTIVES AND CHANGES IN PLYD BALANCE - GENERAL FIND (Continued) For the Frend Fine BA, 2020

ENPENDITURES	Account	100	200	300	400	\$00	909	unt.	Pund 100
	Number	Salaries	Limploy ec	Purchased	Energy	Muterials	Capital	DOV	Totals
Current			Continue	Services	Services	and Supplies	Outlay	Other	
Instruction	2000	396,452,587.14	147,337,338.96	78,922,205.46	SP 104 15	11 301 \$ 10 80	are not the a		
Student Support Services	0019	31,109,639,70	11,714,658.40	1.182.514.97	00.0	THE REAL PROPERTY OF	0.0312313.07	2,352,836,03	642,415,630.60
Instructional Media Services	6200	5,526,751,40	2 161 878 57	20.000	Control of	10,127,758	45,995,53	\$ 589.00	44,046,118,64
Instruction and Curriculum Development Services	0300	15 012 302 21	100 and 200 a	681010101	000	17,840.15	5,504,50	850.00	7,732,483.45
Instructional Staff Training Services	00F9	T1 000 000 7	4.004.504.50	471,189.07	000	173,694.26	92,305.87	191,287.00	18,327,634.91
Instruction, Related Technology	00000	110000000000000000000000000000000000000	20,820,820,02	1, 996, 312, 01	000	137,416.01	21.520.80	4,460.50	9,990,023,11
December of the Control of the Contr	0000	7,088,379,35	2,805,093,84	1,274,749.47	0.00	680,261,44	508,317.95	000	12 356 802 25
Country	2100	970,860,48	1,734,943,37	55,990,21	000	6,064.44	0,00	10 185 64	EL PROBLEM
Christial Administration	7200	2,576,165,72	880,511.45	269.245.90	0.00	105.810.73	11 096 9	11 212 10	at new score
School Administration	7300	53,002,345,39	R, 700, 824, 46.	247,410.79	96 091	170 450 87	21 602 12	C	S 678/196'S
Facilities Acquivition and Construction	2410	1,948,774.35	034,288.46	23,703.11	6.083.30	11 5 M T	The state of the s	20100/27	02,185,796,94
Final Services	7590	4,000,876,57	1,475,624.97	2015, 717, 79	80 81	20 500 10	01 101 747	4,132,132,12	7,025,323,73
Food Services	2600	078.973.70	CR 360 85	000	1000	20100110	(8,637,75	0.00	5,821,964.13
Central Services	7700	9.482 603.85	13 679 13 67	20 66 1770 C		0110	03.0	0110	727,164.02
Student Transportation Services	OUSE	The state was the	200100111111111111111111111111111111111	C 276, 477 T	82 670 04	1,065,052,61	76,393.64	10,079,11	17,181,873,37
Osemtion of Pheri	1000	21.02.101.14	9,007,502,73	6.198.485.15	3,001,482,83	1,922,461,64	8,729,20	35,101.93	44,995,313.62
A STATE OF LIMIT	1906	38.718.964.71	17,374,432,51	25,733,427,81	29.552.276.82	1,989,763,19	419.381.45	429.394.27	114.217.640.76
Marichance of Cart	8100	7,555,485,17	3,982,339,08	6.107,271.25	503,698.80	4,870,858.00	549 474 46	2 \$10 316 18	A 275 975 A
Administrative Technology Services	8200	3.191.253.21	1,083,482,63	1,462,691,04	7,769,58	130 227 40	CE 299 8C	20 CO	20.000,000,000
Community Services	9300	328,765,34	146.508.16	0000	1000	10 000 01	0.000	ALCO STATE OF THE	2,913,137,67
Capital Onling:	SHE							AU 201	872,087,54
The state of the s	7420								000
Order Company of Section (2011)	9300						5,542,335,00		C 5.15 235 M
Redemption of Principal	710								The state of the s
Interest	720							865,999,80	865.999.80
Total Expenditures		805-529 (51.909)	30 CEO 280 OCC	THE STATE STATE STATE				1,979,491 22	1.979,401.22
1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Communication of the Communica	The state of the s	17.00.167.57	33,169,945,05	22.749.715.81	13,679,914,13	13.037.296.44	31 734 974 667 18

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

Exhibit K-1 FDOE Page 3 Fund 100

For the Fiscal Year Ended June 30, 2024		Fund 10
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	13,122.64
Sale of Capital Assets	3730	
Loss Recoveries	3740	1,643,028.32
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	75,004,719.59
From Special Revenue Funds	3640	12,978,202.23
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	87,982,921.82
Transfers Out: (Function 9700)		
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)		89,639,072.78
		07,037,072.70
Net Change In Fund Balance		(5,053,210.05)
Fund Balance, July 1, 2023	2800	66,604,071.53
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	6,448,318.70
Restricted Fund Balance	2720	25,751,409.26
Committed Fund Balance	2730	
Assigned Fund Balance	2740	23,692,458.79
Unassigned Fund Balance	2750	5,658,674.73
Total Fund Balances, June 30, 2024	2700	61,550,861.48

ESE 348

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

For the Fiscal Year Ended June 30, 2024

Exhibit K-2 FDOE Page 4 Fund 410

REVENUES	Account	Fund 41
Federal :	Number	
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	32,982,196.21
School Breakfast Reimbursement	3262	10,597,483.45
Afterschool Snack Reimbursement	3263	834,395.19
Child Care Food Program	3264	2,350,020.57
USDA-Donated Commodities	3265	3,261,493.72
Cash in Lieu of Donated Foods	3266	161,980.67
Summer Food Service Program	3267	363,065.90
Fresh Fruit and Vegetable Program	3268	178,193.46
Other Food Services	3269	2,330,054.04
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	53,058,883.21
State:		3 300400 30000 30000
School Breakfast Supplement	3337	258,836.00
School Lunch Supplement	3338	316,594.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	575,430.00
Local:		
Interest on Investments	3431	200,510.78
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(325,318.14)
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,355,599.98
Student Breakfasts	3452	11,025.00
Adult Breakfasts/Lunches	3453	103,017.70
Student and Adult á la Carte Fees	3454	1,608,997.89
Student Snacks	3455	146,373.28
Other Food Sales	3456	80,918.41
Other Miscellaneous Local Sources	3495	477,892.02
Refunds of Prior Year's Expenditures	3497	196,252.52
Total Local	3400	3,855,269.44
Total Revenues	3000	57,489,582.65

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, 2024 Exhibit K-2 FDOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2024		Fund 41
EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	21,406,120.19
Employee Benefits	200	7,873,589.77
Purchased Services	300	2,651,699.67
Energy Services	400	1,946,505.48
Materials and Supplies	500	26,405,848.75
Capital Outlay	600	1,835,620.47
Other	700	244,295.31
Other Capital Outlay (Function 9300)	600	0.00
Total Expenditures		62,363,679.64
Excess (Deficiency) of Revenues Over Expenditures		(4,874,096.99
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	865.35
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 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)		865.35
Net Change in Fund Balance		(4,873,231.64)
Fund Balance, July 1, 2023	2800	16,048,353.15
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	2,268,281.21
Restricted Fund Balance	2720	8,906,840.30
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2024	2700	11,175,121.51

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

Exhibit K-3 FDOE Page 6 Fund 420

FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2024		FDOE Page Fund 42
REVENUES	Account	T UIG
Federal Direct:	Number	
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	4,293,150.17
Miscellaneous Federal Direct	3199	1,453,303.86
Total Federal Direct	3100	5,746,454.03
Federal Through State and Local:	3100	2,710,121.03
Career and Technical Education	3201	1,590,579.89
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	29,425,924.38
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	946,541.30
English Literacy and Civics Education	3222	127,226.75
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	38,345,779.86
Teacher and Principal Training and Recruiting - Title II, Part A	3225	3,895,725.98
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	1,063,573.37
Twenty-First Century Schools - Title IV	3242	972,324.51
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	3,035,186.90
Total Federal Through State and Local	3200	79,402,862.94
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
otal Revenues	3000	85,149,316.97

DESTRICT SCHOOL BOARD OF PINELLAS COUNTY STATABLEW OF REPURIES PENDITHERS AND CHANGES IN HUND BALANCE, SPECIAL REVENUE HINDS - OTHER FEDERAL PROCRAMS (Confirmed) For the Fined Year Ended June 30, 2024

For the Friscal Year Ended June 30, 2024	100000000000000000000000000000000000000	101	SOF.	0.000					FDOE Page 7
EXPENDITURES	Namber	1000	Employee	Purchased	Energy	Moterials	Croiled	00ك	
Contract		Salance	Benefits	Services	Services	and Supplies	Outhr	Other	i otais
Instruction	5000	18,314,889,12	6.455.546.54	6 40% 640 16	1				
Student Support Services	6100	3,759,419,80	1,478 391 01	181 676 19	900	3,925,114.40	1,319,389,68	6,620,00	35.927,489.90
Instructional Media Services	6200				000	215,073,40	30,549.57	0000	5,665,110.91
Instruction and Curriculum Development Services	6300	10.677,432,74	4.154.581.60	20 120 212	WO D				00'0
Instructional Staff Training Services.	6400	XT.1-766,T71,TX	4.531 514.44	E 2 20 20 20 20 20 20 20 20 20 20 20 20 2	and a	175,411.30	64,269.46	637,46	15.648.297.51
Instruction-Related Technology	6500	161,119.72	00.515.51	AMMINISTRA	0.00	201,924,77	34,617,09	00'0	18,201,489,71
Board	7100								221,635,23
General Administration	7200								0.00
School Administration	7300	125,101,95	0.853.27	101 202	and the	1	200	3,056,614.41	3,056,614,41
Facilities Aequisition and Construction	7410			13 0AC	800	34.325.23	7,505 18		167,679,73
Fiscal Services	7500	119 342.49	08.854.24	11.050.01	100 12		100		0.00
Pood Survices	7600			TO T	000	2,803.92	1,759.98	00:0	203.900.60
Central Services	2700	423.312.56	163.983.84	15,001,63	32 4				00'0
Student Transpartation Services	7800	(498,042.13	149.082.38	10 11 1120	20 CA 0 4	100	600	174.00	604,492,02
Operation of Plant	2900	22,950.97	4.870.18	11,76,18	0.000				1,130,165.50
Mointenance of Plant	8100			200000000000000000000000000000000000000					28,997.28
Administrative Technology Services	8200								90'8
Community Services	9100								00'0
Capital Outline								4.021.949.06	4,293,1511,17
Proclines Acquisition, and Coustruction	7420								1000
Total Femalitation	9300		-83						000
Excess (Deficiency) of Recenues over Exacaditures		46.071.176.26	17,077,214,00	8, 632, 568, TT	8,027.95	1,815,944 13	1.458.090.93	7,085,394.93	85,149,316.97
OTHER FINANCING SOURCES (USES)	Account								00'0
	Number								
CONTRACT	3720								
Sak of Certain Assets	3730								
Loss recoveres	3740								
From General Fund	00.99								
From Debt Survice Funds	3620								
From Capital Projects Funds	3630								
Interfand	3650								
From Permanent Funds	3668								
From Internal Service Funds	36711								
From Enterprise Funds	3698								
Total Transfers in	3600	0.00							
glens Onk: Franchion 970th									
To the General Fund	016								
To Debt Service Funds	920								
To Capital Projects Fands	930								
Interfand	950								
To Permanent Funds	096								
To Internal Service Funds	970								
To Enterprise Funds	866								
Total Transfers Out	9700	00:00							
Total Other Financing Sources (Uses)		0.00							
Not Change in Fund Balance		00'0							
Fund Bolance, Arly 1, 2023	2800	00.00							
Adjustments to Fund Balance	2891								
Ending Fresd Balance:									
Nonspendable Find Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Linuxegued Fund Balance	2750								
Lotal Fund Balances, June 30, 2024	2700	0.00							

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINYOR STATEMETY OF REVEWUS, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLASSIVAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMBIGUED, RESCUE PLAN, ARBY RELIEF FUND
FOR INFESSION PLAN, ARBY RELIEF FUND
FOR INFESSION PLAN, ARBY RELIEF FUND

Exhibit K-4

REVENUES			Col. Statement					1 AMA 1 1 AMA
The state of the s	Account	Elem & Soc. School Emergency Relief (ESSER)	Other CARES Act Relief Fund (Including GHER)	Elem & Sec. School Emergency Relief (ESSER II)	Other CRRSA Act Relief Fund (Including GEER II)	Elem & Sec. School Emergency Rollef (ESSER III)	Other ARP Act Rolled Fund	Totals
Federal Direct: Misscellancous Federal Direct	3199		4	?	*	şş	146	
Total Federal Direct:	1100	5074				000,000		00.0
Federal Through State and Local:	2007	000	000	000	0.00	0.00	0000	0.00
Education Stabilization Funds - K-12	3271			40 704 046-6				
Education Stabilization Funds - Workforce	2717			18 VM 8 t 7 '8	3,042,92	52,096,590,38		\$4,348,430,14
Education Stabilization Funds - VPX	27.73		an Artist Beerly		24,267,43			24,267,43
Redemi Through Lorn	2300		1313037					797,895.12
CONTROL STRUMBER CONTROL	3280				50,546,89			00 040 00
Mixec llamous Federal Through State	3299							20.246.89
Total Federal Through State and Local	3200	000	C1 308 C0E	10001014				00'0
Local:			Trong and a second		18,457.24	52,096,590,38	0000	55,221,139,58
Other Miscellansous Local Sources	3495							
Total Local	3400	0000	000	000	0000	4		0.00
Total Revenues	3000	000	C1 809 TOT	21.016.6	ONO	0.00	00'0	0.00

ESE 348

DISTRICTS KCHOOL BOARD OF PINELLAS COUNTY STATEMENT OF BERTRUEDS. THE TAND CHANGES IN RIND BALANCE, SPECIAL REVENUE REPORT, ELEMENTARY AND SECONDARY SCHOOL EMERGENCY HELIEF GESERG

Marker M	INPENSITERS.	Анхония	100	200	XOP.	4(3.)	500			Fund 443
Strokel Color Color Origin Origin </th <th></th> <th>Number</th> <th>- Perfect</th> <th>Employee</th> <th>Purchased</th> <th>Energy</th> <th>Makrink</th> <th>Captal</th> <th>700</th> <th>1</th>		Number	- Perfect	Employee	Purchased	Energy	Makrink	Captal	700	1
Seriest Seri	Serving.	-	Giano	Schellis	Services	Services	and Suprdies	Outlan	8	, DRIES
A control of the co	Instruction	3/100								
Comparison Com	Sinden Support Services	6100				The state of the s				000
Comparison Com	instructional Media Services	6069								0.00
	Enstangtion and Curriculum Development Services	5300								0.00
17.00 27.0	Instructional Staff Teaming Services	SACCO						***************************************		9.04
150 150	fastruction-Related Todintolary	0359								0.00
The proper color of the	Board	7100			-					0.00
1940 1940	Ceneral Administration	7200				The state of the s				00.0
1918 1918	Selicel Administration	2300								00'0
1980 1980	Parallons Appealshion and Construction	7410			The state of the s					0.50
17.00 17.0	Floral Services	7500				The state of the s				0.00
This	Sood Services	7600								0.00
1 1 1 1 1 1 1 1 1 1	Ceutal Services	מוארק								0000
Proj. Proj	Student Transportation Services	7500								99'11
Page	Operation of Pleas	2900								000
Exist Exis	Montenance of Plent	8100								0.00
1-120 1-12	Administrative Teebpology: Services	8220								90.0
1-120 1-12	Community Services	0016								0.00
FREE PRINTED STOCK	spring Opering: Facilities Assurables and Conservation	7420								0.00
Face	Other Conital Custon	9300								0.00
1 Have the control of	otal Expenditures		9.00	The state of the s						0.00
Average Average State of the Control	noess (Deligiency) of Reconges, over Expenditures					OFO	(00)		and the second second	000
	OTHER FINANCING SOURCES (USES) and CHANGES IN PUND BALANCES	Assente								00'0

	AND AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NA	
SUCH	3720	
Sale of Capital Assets	3236	
Loss fuspicence	******	
Production for	2 048	
From Occurs France	3430	
From Debt Service Franks	3620	
From Capital Projects Fonds.	3630	
Colecting	36.50	
From Permanen Franks	3660	
From Internal Service Pands	3670	
From Enterprise Finads	CQ5PV	
Tond Transfers in	3600	00.0
Providers Outs. (European 9740)		
To the Gestrat Fund	pit	
To Deht Sense Funds	02%	
To Capstel Projects Fends	230	
listeration	956	
To Permanent Funds	960	
To Internal Service Funds	976	
To Energeise Punds	956	
Total Transfers Out	97810	0.10
Torial Other Strancing Sources (1969)		000
Net Change in Pand Balance		000
Fued Bulance: Jalix 1, 2923	2801	11/01
Adventage is to Pead Balance	2891	
Septimp Frank Balence:	-	
The state of the s	27111	
Scatnicked Fund Belance	27211	
Committed Fund Balance	1157.5	
Assured Fund Balance	27411	
Unassigned Fund Balance	1857.5	
Total Final Balances, June 30, 2024		000

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY STATEMEN OF REPROES ANY DITTERS AND CHANGES IN RIND BALANCE - SPECIAL REVENUE RINDS - OTHER CARES ACT RELEET HIND (INCLIDING GEED) For indefended being 20, 2024

For the Fiscal Year Finded Jame 30, 2024			the contract of the contract o	diana seek					FDOE Page 10
EXPENDITURES	Account	001	200 Enployee	300 Purchased	400 Energy	Son Materials	600 Canital	200	Transfe
Corrent:		Salaries	Benefits	Services	Services	and Supplies	Outhv	Other	
Instruction	2000	007.00	53.31	34.583.07	000	761,522,94	1.038.80	00.0	21 S08 707
Student Support Services	0019							A000	07.895.12
Instructional Media Services	6200								DOVO
Instruction and Curriculum Development Services	6300								0000
Instructional Statt Training Services	6400								0000
Instruction-Related Technology	0059								00'0
Board	7100								00%
General Administration	7200								0000
School Administration	73011								00'0
Facilities Acquisition and Construction	7410								00'0
Pikeal Services	7500								000
J'sood Survices	2600								00'0
Central Services	110122								000
Stadent Transportation Services	7800								00'0
Operation of Plant	1006								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8300								000
Community Services	9100								00'0
Capital Outlay:									000
Facilities Acquisition and Construction	7420								4
Other Capital Outlay	9300								0000
Total Expenditures		007.699	13.31	34,583,07	0.00		1038 301	W.O.	0.00
Excess (Deficiency) of Revenues over Expenditures								AUTO AUTO AUTO AUTO AUTO AUTO AUTO AUTO	07.893.12
OTHER FINANCING SOURCES (USES) and CHANGES IN RUND BALANCES	Account								0.00
Loans	3720								
Sale of Capital Axets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfand	3650								
From Fernancial Punds	3660								
From Internal Service Funds	3670								
Trotal Tames Funds	3690								
Transfers Out. (Function 9700)	Speril	00'0							
To the General Fund	910								
To Debt Service Funds	920								
To Cupital Projects Funds	930								
Interfund	988								
To Permanent Funds	1961								
To Internal Service Funds	976								
To Enterprise Funds	066								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		00:00							
Fund Bulance, July 1, 2023	2800	0,00							
Auftestments to Fund Balance	2891								
ng Pinad Balance.	i								
Restricted Fand Balance	0172								
Committed Fund Baltures	3730								
Assisted Fund Balance	27.00								
Unassigned Fund Balance	2758								
Total Fund Balances, June 30, 2024	2700	000							
		22.00							

DISTRICT SCHOOL BOARD OF PIVELLAS COUNTY.
FINANTOW REPROTURES AND CHANGES IN RIND BALANCE - SPECIAL REVENUE FINDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ISSER II)
FOR the final Y we finded have in 2014

THE THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF TH	Account	100	200	300	TOTAL	in 2			Fund 443
ENPENDITURES	Marcoull		The state of the s	200	400	200	009	700	
	Number	Sabries	Benefits	Purchased	Energy	Materials	Capital		Totals
Climent					Contract	SORALING PHE	Outhy	Other	
Instruction	\$000	411,796.15	32,531,02	N 8 043 28	10.10	70 764 007			10000000000000000000000000000000000000
Student Support Services	9100					00.574.700			1,451,646.31
Instructional Media Services	6200								000
Instruction and Curriculum Development Services	6300								000
Instructional Staff Training Services	9400	10,796.87	1.043.27						0.00
Instruction-Related Technology.	6500								12,740,14
Board	7100								0.00
General Administration	22110								0.00
School Administration	DIRL							351,763,74	351,763.74
Facilities Acquisition and Countruction	2 2								0.00
Fiscal Services	1400								0.00
Food Services	00.50								000
Central Services	7790								00'0
Student Transportation Services	7800								000
Operation of Plant	7900								00'0
Maintenance of Plant	8300								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								00'0
Captual Outlay:									0.00
Oiller Carion Outby	7420								00:0
Total Expenditures	2000	CO 509 CCP	27.70.70						00'0
Excess (Deficience) of Revenues over Expenditures				0.0000000000000000000000000000000000000	0.00	689,275,86	0.110	351,763.74	1,816,150,19
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account								432,046.65
Loons	3720								
Sole of Capital Assets	3730								
Loss Recoveries	3740								
Franklers In:									
	9								

(432,046,65) (432,046,65)

910 920 930 950 970

3610 3620 3630 3660 3670 3690 3690

From Cantal Projects Funds
Interfand
From Cantal Projects Funds
Interfand
From Permanent Funds
From Permanent Funds
From Internal Service Funds
From Enterprise Funds

From General Fund

Total Transfers In Transfers Ont: (Finaction 9700) To the General Finad To Dath Service Funds

To Capital Projects Funds

Interfind

DISTRICT SCHOOL, BOARD OF PIVELLAS COUNTY. STATEMENT OF REFIVEDE, PEPRIOTITIERS AND CHANCES IN RIND BALANCE. SPECIAL REVENUE FINDS - OTHER CHRSA ACT RELIEF RIND (INCLUDING GERR II) For incline I've Enda Jun 38, 2024

SKATILIONAGNA	Ассови	100	200	300	400	5000			Pand 444
AND LABOR OF THE STATE OF THE S	Number	64.3.	Employee	Purchased	Energy	Materials	009	300	
Chimelt		Same	Bonclin	Services	Services	and Supplies	Outlay	Olber	Totals
Instruction	3000	0.30730	4 776 47						
Student Support Services	9100						67,035,33		78,069,05
Instructional Media Services	9200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technologic	9200								0.00
Beard	7100								0.00
General Administration	7200								00'0
School Administration	7300							388.19	388,19
Facilities Acquisition and Construction	7410								0.00
Fixed Services	7500								0.00
Food Services	2600								0.00
Central Services	7700								0.00
Student Trunsportation Services	7800								0.00
Operation of Plant	2900								0.00
Maintenance of Plant	8100								00'0
Administrative Technology Services	0028								0.00
Community Services	0100								0.00
Capital Onitage									00'0
Other Capital Outlay	7420								B0 0
Tetal Expenditures		or Total	THE PARTY OF THE P						00'0
Excess (Delidency) of Revenues over Expenditures			4.120.42	000	00.0	00.00	67.035.33	388.19	78,457.24
OTHER FINANCING SOURCES (USES) and CITANGES IN FUND BALANCES	Account						X		0.00

970

986 9700

950

920

To the General Fund
To Debt Service Funds
To Capital Projects Funds

Interfind

3720 3730 3740

3670 3690

From Permanent Funds
From Internal Service Funds
From Enterprise Funds
Total Transfers in
Transfers Out. (Function 9740)

3600

3620 3620 3620 3630 3650

From Debt Service Funds From Capital Projects Funds

Interfund

From General Fund

Sale of Capital Assets

DESTRUCT SCHOOL BOARD OF PINELLAS COUNTY STATEBEV OF PRINCHES, EVENDA THE STAND CHANGES IN RIVD BALANCE - SPECIAL BEVENUE FINIS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III GESER III) For bet feeld feel for 20, 2014

6.813.135.48 62.747.09 785.270.63 2.593.858.64 123.946.12 0.00 2.222.907.48 151.236.09 160.140.00 149.232.38

1,978,702.79

100,140.00

Exhbit K-1 FDOE Page 13 Fund 445

Totals

Other

600 Capital Outlay

943.358.59

90.00 39.550.434.80 12.546.155.58

1 978, 702, 75

1.135,384.00

189.464.94 540,165.32 197.378.89 9.015.78 2.134.919.97 0.00

Control Notation Nation Matter Printing	0.001771/1077	CONCOUNT				400	
Closed Schools School		Number	Salaries	Employee Benefits	Purchased	Energy	Materials
Application 1999	Cravent; Instruction	outer)	100				condition was
Continue Mendementaries Open 1911 PATE 1912 PATE	Shadunt Support Services	9000	4.017.213.21		7,868,367,55		2,270,74
Continue became becam	Instructional Media Services	6200	5131113				28.92
	Instruction and Curriculum Development Services	0009	600,136.25				
	Instructional Staff Training Services	0049	1.570.679.68		64.5		0011
1	Instruction-Related Technology	0059			123,946.12		
1	Board	7100					
19 19 19 19 19 19 19 19	School Administration	7200	175,723 10		000		1 999
1 1 1 1 1 1 1 1 1 1	Facilities Acquisition and Construction	22.10	174,415,40				
1 1 1 1 1 1 1 1 1 1	Fixed Services	7500	AC IPS CIT				
1970 1970	Food Services	7600					
The control of the	Central Services	0077	17.807.64	2,834.25	123,230.25		
Table Tabl	Student Transportation Services	7800			540, 165,32		
Comparison Com	Operation of Plant	7900			156.00		140.33
Columbia	Maintenance of Plant	8100					0.0
17.0 17.0	Administrative Technology Services	K2D0			2.134,919.97		
Control Cont	Community Services Capturi Order;	0016					
11 12 12 13 14 14 15 15 15 15 15 15	nd Constr	7420					
		9300					
Old Market Description Color	Total Expenditures		16,047,164,92	5.508.205.58		ON O	
OTHER PANATCRG SCHECK (1988) Name of the part of t	Excess (Deficiency) of Revenues over Expenditures					000	2,473,10
17.00 17.0	OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCISS	Account					
Paris 1730 1740		3720					
State 3/10 State 3/10 Tribers Funds 3/10 Attack 3/10 Att	Sale of Capital Assets	0573					
Final X6.10 Toking X6.10 Toking X6.20 Region X6.50 Region X6.60 Region X6.60 A late X6.00 X6.00 X7.00 X6.00 X7.00 X6.00 X7.00 X6.00 X7.00 X6.00 X7.00 X7.00 X7.00 <	Loss Recoveries	3740					
10.00 (12.546.1) 10.00 (12.54	Franklers In:						
Mark Mark Mark Mark	From General Fund	3610					
10	From Debt Service Finds	3620					
Media	From Cupital Projects Funds	3630					
1000 (12.546.1) 35. 900 (12.546.1) 36. 900 (12.546.1) 36. 900 (12.546.1) 37. 900 (12.546.1) 38. 900 (12.546.1) 39. 900 (12.546.1) 3000	Interfund	3650					
1,000 1,00	From Permanent Funds	3660					
900 (12.546.1 910 (12.546.1 920 (1	From Internal Service Funds	3670					
910 (17.346.1) 34 910 (17.346.1) 48 920 920 920 920 920 920 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1)	From Enterprise Funds	3690					
910 (12.546.1) 54 920 920 920 920 84 920 920 920 920 920 920 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1) 920 (12.546.1)	Total Transfers In	3000	00'0				
200 (17.546, 1	To the Committee I am	8					
54 940 950 17.246.1 950 17.256.1 950 17.246.	To Date Service Funds	016	(12,546,155,58)				
See 950 (12.546.1) See (Theo) (12.546.1) The original of the	To Candid Describe Stands	076					
12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546. 12.546.	Interfund	05.6					
No. 270 (12.546.) Yes (Ches) (12.546.)	To Permanent Funds	950					
900 (12.56.) 900 (12.56.) 900 (12.56.) 2000 (2.56.) 2000 (2.50.) 2000 (2.50.) 2000 (2.50.) 2000 (2.50.) 2000 (2.50.)	To Internal Sorvice Funds	P.S					
2000 (12.546.) 2000 (12.546.) 2000 (12.546.) 2000 (2.250.) 2000 (2.250.) 2000 (2.250.) 2000 (2.250.) 2000 (2.250.)	To Enterprise Funds	000					
re (12-545) re (12-545) mec 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000	Total Transfers Out	100.0	VOS 554 513 CTV				
2800 2800 2801 2700 2700 2700 2700 2700	Total Other Buancing Sources (Uses)		112 St 1155 581				
2000 2001 2001 2720 e 2730 e 2730	Net Change in Fund Balance		110 0				
o and a second	Fund Balance, July 1, 2023	2800	800				
inc c	Adjustments to Fund Bahacc	2891					
	Ending Fund Balance:						
	Non-spendable Fund Balance	2710					
	Restricted Fund Balance	2720					
	Committed Fund Balance	2730					
	Assigned Fund Balance	3740					
	Unussigned Fund Balance	2750		_			

Salating Panishing Panis	For the Yings Year Ended June 30, 2034		1001	240	300	400	005	VOY	250	L ding 445
Company	EXPENDITURES	Number	Sabries	Employee	Purchased	Energy	Materials and Smother.	Copiest	Other	Totals
150 150	Current:									
1985 1985	Instruction	8005								0.00
1512 1514	Student Sunport Services	0019								€,00.
1514 1514	Instructional Media Scryices	0300								0.00
1.01 1.02	Instruction and Curriculum Development Services	6300								0.00
1214 1214	Instructional Staff Training Services	6400		5.50						0.00
12-12-12-12-12-12-12-12-12-12-12-12-12-1	Instruction-Related Technology	650								0.00
1.00 1.00	ספונק	7100								000
100 100	General Administration	7200				11				0000
150 150	School Administration Year Man Administration	7300								000
1900 1900	First Contract and Constitution	7500								000
1700 1700	FIRCH SCHOOL	2000								000
150 150	FOOD SETVICES	009/								000
100 100	Contral Services	2700								00.0
141 141	Student Transportation Services	0000								000
150 150	LOCAL DE LA CONTRACTOR	4.40								000
15 15 15 15 15 15 15 15	Warnichary Co. Fami	0000								200
150 150	Communicative Continues and twee	0.00								000
120 120	Capital Owleys									
150 150	Facilities Acquisition and Construction	7420								000
Victorian	Other Capital Outlay	9300					CHIMINITINES			000
Vanishing Vani	Total Expenditures		Old Hall Hall Hall	William Com	William Committee	OOO CONTRACTOR OF THE PARTY OF	CONTROL OF THE PARTY OF THE PAR	minim	The state of the s	00.0
Number	Excres (De fickney) of Revenues over Experientages			MINIMAN					SHILLINGTON	0.00
3720 3720	OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Number								
1370 1374 1374 1374 1374 1374 1374 1374 1374 1374 1374 1374 1374 1374 1374 1374 1374 1374 1374 1375	Loans	3720								
3520 3520 3520 3520 3520 3520 3520 3520	Salcof Capital Assets	3730								
3620 3620 3620 3620 3620 3620 3600 900 900 900 900 900 2300 2700 2700 2700 2700	Loss Recovering	3740								
36.20 36.90 56.90 3.69.0 3.69.0 3.69.0 9.1	From Greens Fund	3610								
\$650 \$650 \$660 \$600 \$600 \$900 \$90 \$70 \$70 \$70 \$70 \$70 \$70 \$70 \$7	From Debt Service Funds	3620								
3629 3620 3630 3600 900 920 920 970 970 970 970 970 970 970 97	From Caoital Projects Funds	3630								
3459 3400 3400 3400 3400 370 370 370 370 370 370 370 3	furerfund	3630								
3690 3690 3600 910 920 920 920 930 970 970 970 970 970 970 970 97	Family Permanent Funds	3,6,60								
3.690 3.600 9.10 9.10 9.28 9.28 9.58 9.59 9.70 9.70 9.70 2.200 2.210 2.710 2.710 2.710 2.710 2.710 2.710	From Internal Sacraice Funds	3670								
3600 910 920 928 938 970 970 970 970 970 2380 2380 2380 2380 2380 2380 2380 238	Front Enterprise Funds	3690								
910 920 920 950 970 970 970 970 270 270 270 270 270 270 270 2	Tetal Transfers In	3600	0000							
970 970 970 970 970 970 970 9710 2710 2710 2710 2710	Transfers Our. (Flunction 9700)									
9.20 9.50 9.60 9.70 9.70 9.70 9.70 9.70 9.70 9.70 9.7	to the General Fund	010								
950 960 970 970 970 970 970 2700 2710 2710 2710 2710 2710 2710	To Debt Serves Funds	920								
9100 970 970 970 9700 2800 2800 270 270 270 270 270 270 270 270 270 2	I o Capalo Presents Funds	950								
970 970 970 970 970 2800 2801 2710 2710 2710 2710 2710	Interfund	956								
9999 9700 3800 2851 2710 2710 2780 2780	To furnishing Punds	0000								
9779 9700 2800 2801 2710 2700 2700 2700 2700	To internal Scratce Funds	200								
2800 2851 2710 2720 2730 2730 2740	Towns Template Ounds	0026	000							
2800 2851 2710 2720 2730 2730 2730 2740	Total Other Financial Source (Peer)		000							
2691 2691 2710 2720 2730 2730 2730	Not Change in Rued Bulance		000							
2801 2710 2720 2730 2740	Fund Balance July 1, 2023	2800								
2710 2720 2730 2730 2740 2740	Adustments to Fund Balance	2891								
2710 2720 2730 2740 2740 2750	Ending Fund Balance:									
2720 2730 2740 2750	Nonsprodable Fund Balance	2710								
2730 2740 2750	Restricted Fund Balance	2720								
2740	Committed Fund Balance	2730								
2750	Assemid Fund Balance	2740								
	Unass and Fund Behance	2750								

DISTRICT SCHOOL, BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUE FUNDS. AND CHANGES IN FUND BALANCE. SPECIAL REVENUE FUNDS. AIRCELLANGOUS
For the Fixed Your Enhald June 20, 20, 22,
REVENUES
Almado
Almado
Almado

3280 3299 3200 3399

Federa Through Local
Associationers Federal Through State
Total Federal Through State and Local
State:
Cher Mittellancon Sink Revenues

Machine Linguistic States 910 Processed States	Local									
All colors of the col	Interest on Investments	1431								
Part	Grin on Sale of livestments	3432								
Mathematical Basical Ba	Net harrense (Decreise) in Fair Value of Investments	3433								
100 100	Giffs, Charts and Bequests	3440								
	Other Mixeellancons Local Sources	3405	12 103 505 50							
Part	odel lacel	2400								
Controlled	1	3400	13,192,266,23							
Concention 1 Same of the control of the c		3000	13,192,266,23							
Mathematical Mathematic Mathema	ENPENDITURES	Neceunt	100	Employee	Purchased	400 Energy	Sub	600	700	Teach
Control PROD CONTROL C	t,		Salates	Brachts	Scripes	Services	and Suratios	Outlin	Other	
Mathematic State	Struction	\$000								
Michigan	udent Support Services	6100					2.919,642,60			2,919,642,60
Accordance Acc	structional Modia Services	9009								00'0
Mathematicularies		0079								0000
Accordance Acc	diction and Lufricialin Lewisonment Services	6300								00.0
Marche M	Huchorn Mad Training Services	6400								000
1100 1100	truction-Related Technology	6809								000
Part	pro	7180								0000
statement 719.2 710.2	neral Administration	7200								00'0
12 12 12 12 12 12 12 12	acci Administration	7309								00'0
The control of the	ailities Acquisition and Construction	7410								00'0
1. 1. 1. 1. 1. 1. 1. 1.	end Services	7500								00'0
Part	od Services	2000					23,338.19			23,338,19
The content	Services	0000								00'0
The content	dent Temenartition Services	0011								00'0
Control Cont	constitute of Blaza	7800								000
Particular Par	and the second s	0060								900
1.2 1.2	transferred to Table Man Son Cont.	8100								000
The control of the	THE PRINCIPLE OF THE PR	\$200								000
Column and Controlled 1,13	minutary Services	9100								411 474 600 30
Charles	county,	10.75								10,425,000,00
Contractive Cont	Canital Dellay	0250								000
Comparison Compariso	menditure	2000								000
COTISE PERVACES Name Cocon Account Account Titled 20.00 Control (Find) 20.00 Control (Find) 20.00 Date of Location (Find) 20.00 Account (Find)	Deficiency of Reventace over Personalities			000			-	000	000	13,378,981.58
Printed Prin	OTHER FINANCING SOURCES (USES)	Account					22			(186,715,35)
Final 25.00	ORDER CHANGES IN PUND BALANCES	Number								
Filtered 2610	CONTROL - Au-	3740								
by 15.20 mark 15.20 ma	Concess little									
b (250) 100	Date Control of the C	3610								
mays 3,6548 mays 7,6549 mays	A LACIT SCINCE FUNDS	3620								
Market State	Septim reflects rants	36.50								
10640 1064	ritind	3650								
15.090 10.00	ts Permanent Funds	3660								
700 2000 2000 2000 2000 2000 2000 2000	in Internal Service Funds	3670								
700 (100 (100 (100 (100 (100 (100 (100 (a Enterprise Finch	3690								
6 910 910 920 920 920 920 920 920 920 920 920 92	/ Transfers In	3600	000							
b 910 910 910 910 910 920 920 920 920 920 920 920 920 920 92	s Cut; Principou 9700)									
920 920	Conceal Fund	910								
6 990 990 990 990 990 990 990 990 990 99	Deht Sarvice Funk	920								
950 950 950 950 950 950 950 950 950 950	Capital Projects Fauds	930								
Fee (See)	rfind	950								
Free (Ase) Free (Permitted Flanks	980								
7500 (150) 930 (100) 1700 (100) 1	Internal Service Funds	920								
res (fixe) 9.700 (1) 2.800 (1) 2.801 (2) (2) (2) (2) (2) (3) (3) (4) (4) (4) (4) (5) (4) (4) (5) (6) (7) (6) (7) (7) (7) (8) (8) (8) (9) (9) (9) (9) (9	Enterwise Finds	000								
7.700 (1) C 2000 (1) EXC 2710 (1) C 271	al Transfers Out	0200	00.0							
710 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.	ther Figuretize Sources (Cres)		000							
2390 0.0 2891 0.0 2710 7.0 2730 7.0 2730 7.0 2730 7.0 2730 7.0 2730 7.0	nnee in Fland Bolance		000							
2010 2010 2010 2010 2010 2010 2010 2010	imee, July 1, 2023	2860	0.000.0000							
700 2730 7.1	ents to Find Bidmos	2001	2.010.02.0							
2330 7, c 2330 7, c 2330 7, 2330 7, 2330 2, 2330 2, 2350 2, 23	Fund Bulance:	1697								
2330 2330 2340 2350 2350	aspendable Fund Balance	2710	47.811.51							
2730 2740 2750 2750	Printed Final Balance	2720	7.140.271.49							
2740	amitted Fund Baltnee	2730								
2750	gned Fund Balance	2740	36 6 10 6 3 7 6							
	ssigned Find Bulance	2750								
Tetal Fund Delaces, Jan. 20, 2024 2500 o. d. d. n. ren. 100	Fund Belances, June 30, 2024	2700	2640 094 07							

DISTRICT SCHOOL BOARD OF FIREILAS COUNTY COURTWYS STATEM OF REVIVER, EXPENDITIBLE AND CHANGES IN FIND BALANCES - DEBT SERVICE FINDS FIRE THE PERTY STATEM OF AN 2010

REVENUES	Account	Bonds 210	Bonds 220	Section (011.14 and 101.15, F.S., Loam 236	Motor Vehicle Reverse Bonds	District Bonds	Other Delta Service	ARRA Economic Stradas Debt Service	Totals
Federali Meedlawaa Federal Diese	200					157	290	290	
More Glamerous, Federal Through State	3199								900
State	1000								0.00
COADS Wahled for SHE-CORT Bonds	3322								
SECON load inquire	3326								900
Other Miscelaneses State Recesses	391								000
Total State Searces	3300	9.00	000	200					00'0
t				0.00	070	000	000	0.00	00'0
Dataci Delli Service Taxes	HIZ								200
County Local Sales Tax	3418								960
New Works and April 183	3410								960
December 1 to a Chance	3421								900
Course Date	3422								000
Information for formations	100								900
Color on Solo of Transference	Na)1						R 41		73
Net Increase (Decrease) in Pair Value of Increases	2697								0.00
Ellic Crarts and Research	200								0.00
Other Miseellaneses Local Startes	1104								0.00
Impact Fore	3190								0.0
ofunit of Prior Your's Exeroflures	no.								0'0
Tetal Local Sympose	3400	000	***						0'0
Total Revenues	3900	000	000		6.00	0,00	RAIL	000	8.41
ENPENDITURES			OUT TO SELECT	000	800	000	841	900	8.41
Decree of warmen 92000									
Top second	/10						3,570,600,60		357000000
Date and Bare	720						4936,175,66		4976174.00
Ohr Did Series	002								000
Total Expenditures		200		125					o'u
Exers (Deficiency) of Rovenues Over Expendibutes		000	000	900	00'0	900	E496.175.00	090	8,456,175,00
OTHER PINANCING SOURCES ASSESS	Acres		L	1	1		(8,496,306,59)	- 1	(8,4%,166,55
and CHANGES IN FUND BALANCE	Number	Bends	Bonch	1011,15, F.S. Lears	Revense Bends	Bench	Other Debt Service	ARRA Economic Stimulus Debt Service	Totals
Issuance of Bunda	3710			007	240	250	150	299	
Premium on Sale of Boach	3791								000
Discount on Sale of Bonds (Punction 9299)	853								ano
Proceeds of Lasse-Parchase Apprenents	3750								UUD
Premium on Laste-Perchase Appearants	3793								O'CO
es are on Lene-Purchase Agreement (Pastian 9209)	193								900
Percentus of Country Country Property	3720								000
the of Defeation Bank	2360								000
Premium on Refereing Bonds	1300								0,10
Discourt on Refunding Bords (Function 9299)	800								0,00
Progressia to Refunded Bonds Escore Agent (Farchen 9260)	100								0.00
Refunding Lasse-Perchase Aprocurata	1266								00'0
Premium on Refusing Least-Parchase Appenents	1281								00'0
secont on Refunding Leave-Purchase Agraest (Fundin 9799)	101								0.00
progress to Refunded Leave-Punchase Excron. Agent (Function 9209)	201								00'0
a free									0,00
From General Fund	3610								
From Capital Projects Funds	3630						8 474 308 90		000
From Special Revenue Funds	3640						0.0000000000000000000000000000000000000		KATAONEN
Interium	3050								000
From Population Funds	3660								000
om Internal Service Punds	3630								
From Enterprise Funds	3690								000
Total Transfers In December Out: (Course of 100)	3000	000	000	0.00	0010	000	8892	500	000
To General Faul	***						100000000000000000000000000000000000000	200	6.4 (3.204.3)
Carial Preiss Fuels	030								000
Special Receive Funds	010								000
Interfact	980								000
To Personal Park	156								000
To Internal Service Funds	970								000
To Exterprise Funds	066								0.00
Test Transfer Out	ezus	40.0	****						0.0
Tetal Other Fluuring Sources (Uses)		000	000	900	0,000	000	000	900	999
Net Change in Fund Balances		000	900	900	000	0000	8,473,368.90	900	8,473,368,90
Find Dalarce, July L. 2023	nusc.		900	000	000	120/0	(22.897.69)	900	(22,897.49)
cats to Find Balances	1080						22,911.01		22,911.01
Ending Famil Bolonce:	-								0.00
Neespondable Fland Balance	2710								
Restricted Fund Baltman	2730								000
Committed Yand Baltimor	2730						1932		13.3
signed Hand Bahnac	27.00								000
Unanyped Punt Balance	2750								000
Total Fand Rabnect, June 30, 2024	2300	000	06.6	000	90'0	000	au	900	
						- Tana	20.00	OUD DID	CX 31

DISTRICT SCHOOL BOARD OF PURILIAS COUNTY COMBINING STATISMENT OF BRYSKUES, EVPRINITURES AND CRI-Bet IIE) Best Vest Enkel Sine 20, 2004.

	Apple Appl	330			TO THE COLUMN TO	00. A 1212 127 127 127 127 127 127 127 127 12	Word Craight Investment 2 and 2000	Preside Code Preside	Cubal Protess	Totals 6.00
19	Activities Peter Peter	wu u			T. CHARLE	a TOTAL CALL	97	07.77.00.1. 07.77.00.1.	682	60
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	State Decream Science Decream Decrea	8.0			2.19763.8 21.19.103.10	W TANAN	90 B	TERRORI DESCRIPTOR		230,014,6
1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	No. 10 10 10 10 10 10 10 10	U BB			E SARCHI E CARRESTO	(A) 19 (19 (19 (19 (19 (19 (19 (19 (19 (19	9.0	0 (OTED) 0 12/01/01 0 12/01/01		230,016.6
1	Control Displace Control Dis	989			T. CHARLES.	ETELLISTS.	9.7	U THEORY		
1	STREET Company of Control of	N U			T. Market.	III II	90	1.107.00.1 1.107.00.1		
1	A	80 U			TUPTOR	a recursión	99	IF TAXABLE PARTY		3,196,822.44
Mail	A	8			T. PACKET	B.B. ALLEGATION OF THE PROPERTY OF THE PROPERT	9.0	TERRORI DESCRIPTION		85386
The control of the	Mark Extended Capital Capi	W U			E. DERECHI	(a) 17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	88	0 12783. 0 12783.		223,250,00
1970 1970	Marchen For Forest Seed Communication Comm	99			AMMAN	# TF 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	80	(F122387) 11 Ps (487)		0.00
1970 1970	March Received Activation 1939	8.0			Z. Tablest	(d) 'U	89	m (2000)		0.00
1	10 10 10 10 10 10 10 10				T. District.	O TO EXTENSION	900	0.00000. 1.00000. 1.00000.		000
11 11 12 13 14 15 15 15 15 15 15 15	Marie Short College Control College	80			ASSACT	OTTE TAKE	99	1,000,000 (1,000,000) (1,000,0		6000
11	100 to Meetings 100 to Mee	U U			3.00.60.72 2.00.60.73	ery	920	17 (17 (17 (17 (17 (17 (17 (17 (17 (17 (00'0
The control of the	March Marc	80			T. IMPERIT	es per currant	90	5,485,277,43		4081023.00
1 1 1 1 1 1 1 1 1 1	All All All All All All				DARCER!	AT 153 (146 99	9.	5,48277.		1,397,254.43
1 1 1 1 1 1 1 1 1 1	All Additional Control All 11				DARCHI	of salatators			0000	9,302,175.15
11 11 11 11 11 11 11 1	15 15 15 15 15 15 15 15	TPOATI			DARCHI					
1417 1417	10 10 10 10 10 10 10 10	(PF (63.31)			вист					202,833,046,99
11111 11111 11111 11111 1111 1111 1111 1111 1111 1111 1111 1111 1111 1111 111	1917 1918 1919	(79 GR X1)			18 AECASI					000
1972 1972	15 of Tree;	TPF (OR X1)			DARTER					6000
1421 1421 1422	150	TP (ALVE)			183,774,61					900
Therefore 1477 1470 14	Application	1990XX1			183,724.61					000
1400 1410	Act Parkinson Act	(P9 (ATX))			132,734,61					080
1454 1454	1400 1400	(33.69.63)				64334017		SKING ALL		6,550,397,56
1400 1400	Annie Anni							72,517,900		75,737,935
1400 1400	App.				CONTRACTOR SCI	COMPANY OF THE PARTY OF THE PAR		1010.01		(5,626,368,55)
1400 1400	2005 2000 2000 2000 2000 2000 2000 2000									000
1400 1500	District Spendiere					II NO CHENT				10447,676,33
1405 1406	2400 2400									000
1,000.5 1,00	1000 1000		9,6	000	THE ADMITTED OF THE PARTY OF TH	COLUMN				1,914,767,79
1985 1985	SAPONTURES A PRODUCTION OF THE PROPERTY OF TH		2 303 016 60	901	The state of the s	18 (00.100,017	000	387,008,53	900	215,579,405,99
Color Colo	n near				MARI ORUM	215,534,065,81	000	\$872.285.96	000	227,15-1598.83
COD	kivani Natrola sa sali Pata Palahemi sani Sekata nali kiderena Vahida fendate Binen	100000								
1,000,000,000,000,000,000,000,000,000,0	en and Fred Emigracia en: Péstures and Equipment Vehicles (finduling lines)									6,131.06
640 211840 1 1 1 1 1 1 1 1 1	rra Boures and Equirment Vehicles (Including Ducco)					91730				917.34
600 100	Vehicle (Including Busco)	28,310.48				12009 KS				1200933
100 100					III 744 C	16,772,540,66		3,242,896,36		18.166.365.96
100 100						KSBALISLES				\$985,151.65
Company Comp	dén	101.000.101				だたださ				54,779.75
10 10 10 10 10 10 10 10			1786 304 62		1	1,463,790,90		3355.00		164,527.74
731 200 201 201 201 201 201 201 201 201 20	88)		Control of the Contro		1, 461,280,78	101,953,536,19		16333472		178,743,517,81
779 Example 200 Ex	107		16	140		M17741	- 10			\$6,137,44
200 \$2.0						7.11.00	1000			2418,998.00
770 21,00										0.00
Ker 791 ANN ANN ANN ANN ANN ANN ANN ANN ANN AN						02,002,00		38,766.03		10001
25 A 25						MACH		18.20		THE CONTROL
an enterprise total	Mice				4531.99					4231.90
20,000		200303	333							0.00
120 120 120 120 120 120 120 120 120 120			7000000	900	1,528,089,35	13,421,031,89		5,307,787,58	0,00	141,950,049,16

DEFINICT SCHOOL, BOARD OF FINELAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OF THE FIGST STATEMENT OF REVENUES, EXPENDITURES AND OF THE PROPERTY OF THE PROPERT

OTHER PLANTING SQURCES (USES) and CHANGES IN PLWD BALANCE	Nember	(CO81)	Special Act Honds	1011.15, F.S., Louis	Pulke Education Castial Outlay (PECO)	Detrici	Capital Outay and Debt Survice Pregram (CORDS)	Nemworld Capital Ingrovement Section 1033,782s, F.S.	Voted Cashal Interpresent Fland	Other Capital Projects	ARRA Economic Simulas	Funds 300
Statement of Branch		310	328	330	340	350	364	370	380	380	CARRETORES	Totals
OWNERS AND ADDRESS OF THE PARTY	3710									9370	655	
Promisin on Sale of South	370											900
Discount on Sale of Bonds (Function 9259)	881											000
Proceeds of Leme-Purchase Apprentits	3750											000
Pretrian on Lease-Purchase Agreements	3793											000
Discount on Leave-Purchase Agreements (Stantian 929)	893											0.00
Loans	3720											000
Sale of Capital Access	3730											000
Lonis Reconstion	3740									1,798,577.50		1,798 577 50
Proceeds of Formand Supply Contract	170											000
Proceeds from Special Facility Construction Account	3270											000
rangers Inc												000
From General Fund	3610											
From Dicht Service Funds	3620											900
From Special Revenue Funds	3640											00'0
LeterAuxi	3650											00'0
Frem Permanent Funds	3660											00'0
From Informal Service Funds	3676											00'0
From Extroprise Funds	3690											00'0
Total Transfers In	3000	000	900	5000								00'0
Transfers Out: (Enucion 9:02)					000	000	000	000	000	00'0	0.00	000
To General Fund	980											
To Debi Service Punds	920							(70.899,980,Q1)		(4125371.50		(75,001,119,59)
To Special Revenue Fands	940							08/829/225/80		(00'09)		(R473,3/90,99)
Interferd	056											000
To Permanent French	960											000
To Internal Service Funds	930											000
To Enterprise Feads	066											000
Total Transfer Out	970	000	00:0	0,00	800	900						000
Total Other Phrancing Sources (Uses)		600		800	800	000	900	(79,352,036,98)		(4.13% 61.5%	000	(83,477,918,29)
Net Change in Foud Balances		000	(6,003.16)		E 000	000		(79,352,026,93)		(2327,384,06)	000	(81,679,410,99)
Fund Balance, July 1, 2023	3800				ALVADOS	000		336590639	000	(3,762,885,68)	000	3,555,138.08
Admirrate to Tast Balances	3891						367,79387	118,02259.71		4569,050,70		127,468,714,24
rdang Pinad Balance:												00'0
Norse penals Mr. Penal Balance	2730											
Restricted Fund Halance	2720		188,515.80		20039							0,00
Corneits of Fund Balance	2230						50 #60 1970 C	121,998,657.76		3,206,165,02		131,023,952,92
Assigned Final Balance	2740											0.00
Unconjected New Balance	2750											900
Total Hand Halances, June 30, 2024	2300	00'0	188.515.300	80	5000							900
				200	ALCO ALCO ALCO ALCO ALCO ALCO ALCO ALCO		100100100					

DISTRICT SCHOOL BOARD OF PRICELAG COUNTY
STATEMENT OF REVENUES, EXPENDITIERS AND CHANGES IN RIND BALLANCE. PERMANINY PUNDS
For the Theal Year Ended June 30, 2034
REVENUES. Associated to the County of the County o

Account Number 3300 3300

REVENUES	Necouni								and party
Federal Direct	3100								
Forders Theorem States and Local	3200								
Sine Seamen	3200								
Jones Sciences	3300	The state of the s							
Their Deserves	3400	13,619,34							
	3000	13,619,34	und.	400					
EXPENDITURES	Number	201	Employee	Purchased	A00 Energy	Soo	600 Capital	700	Totak
Current:		Saints	Benefits	Services	Services	and Supplies	Outlan	Other	
Mestraction	8000					60 101 0			
Stadent Support Services	6100					Tarana Tarana			9,101,07
Instructional Modia Services	6200								0000
Instruction and Curriculum Nevelopenent Services	6300								0000
Instructional Staff Training Services	6400								9000
Instruction-Related Technology	6500								0.00
Bourd	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Finalities Aequisition and Construction	7410								00'0
Fiscal Services	TSIII								0.00
Central Services	2000								0.00
Student Transportation Services	7800								0.00
Operation of Plant	Stone								0.00
Minimumo of Plant	9067								0.00
	8100								GII O
Administratory Legindogy Services	8200								0.00
Control Orden:	9100								Oll O
Facilities Acadistica and Construction	7330								2022
Other Canital Outby	0300								0.00
Debt Service: (Finicitor 9200)	anu.								0.00
Redemption of Principal	710								
Interest	720								0.00
Total Expenditures		-							0.00
Excess (Deficiency) of Revenues Over Expenditures					A. 100 M	9,101.07	11.00	000	9,101.07
OTHER FINANCING SOURCES (USES)	Account	_				William Commission of the Comm			4.518.27
CONTRACTOR OF THE CONTRACTOR O	Number								
f Ase Bronswice	3730								
Transfers In:	3740								
From General Fund	3610								
From Deht Seevice Frings	0.00								
From Conitol Projects Bunds	3690								
Francis Description Construction	2020								
Court obocat (Court)	3640								
ADDIT OF THE PROPERTY OF THE P	3670								
FIGURE CONTROL FUNDS	3690								
Townsteen Out. Committee 07200	3500	000							
The Committee of the Co	575.5								
The Charles Street	910								
The Countries Printers	920								
The Committee of Contract of C	930								
To Special recovering 1995	940								
The second secon	970								
10 Enterprise Funds	986	To a second							
Total Trinklers Cat	9200	000							
Total Other Financing Sources (Uses)		00'0							
Net Change in fund Balance		4.518.27							
Fund Balance, July 1, 2023	2800	(44,549.37							
Adjustments to Fund Bahnee	2891								
C. Multip J. Wind Dallance.	1								
Non-spendable Fund Balanco	2710	149,067,81							
Redneted Fund Balmee	2720								
Committed Fund Balance	2730								
Assigned Fand Balance	2740								
Charastanod Fund Balance	2750								
Total Pand Bulances, June 30, 2024	2700	149,067.84							
ESE 348									

DISTRACT SCHOOL, BOARD OF PINELLAS COUNTY. Combring for Stadem of Neetheries, Entendes and Chinges in Kind nit position . Buidenbied if NDS Pende Egial You folked from a 2020

INCOME OR (1,088)	Account	Self-Inversion - Consprison	Soff-Insutance - Comportura	Self-Insternee - Consortium	Self-brurance - Convariance	ARRA - Consorting	2 2 20		Funds 980
About contraction	Number	211	912	913	786	515	Source Language Programs	Caber Emburgase Programs	Totals
Chapes for Services	***						196	922	
Charges for Soles									
Presion Reverse	787								000
Other Discriptio Response									6,00
Total Operatione Reconses	2000								000
OPERATING EXPENSES (Function 9900)		0.00	000	000	0.00	000	0.00	OUT	000
- 1	100	000000000000000000000000000000000000000							0.0
Employee Benetits	300								E O
Prechand Services	909								dia
Ehrago Sprviges	907				The state of the s				980
Mesentals and Sapplies	2005								and o
Capital Dullay	009		The same of the sa						6.5
Other	300								OD T
Depreciation and Americation Paperse	780								01
Total Operating Expenses		90.0							000
Operating (numbe (Loss)		2000	080	000	1000	0.50	0110	000	00
NONOPERATING REVENUES (EXPENSES)		2007	901	0,052	900	0.00	00.0	9000	000
HISTORY OR PRIVORINGHIS	ILIN.								25
Gain on Salv of Investments	cm :								0.00
Net Incomes (Decrease) in Fair Value of Investigates	anz.								000
Gifts. Grants and Beguests	Sido								
Other Milegilderors Local Scances	3702								
Loss Recovering	200								70
Grit on Diposition of Assets	2 TRIV								0
Interest (Fluestim 9900)	100								100
Messilisaguus (Function 9900)	720								00
Loss en Dispention of Assets (Function 92017)	980			-					0.00
Total Nanoperating Revenues (Expenses)		000	100.00						0.04
Net Income (Loss) Below Operating Transfers		20.0	3000	8817	0.01	9001	000	9.110	00.0
TRANSFIRS and		N.C.	40.00	0.00	100	0.01	900		
CHANGES IN NET POSITION								2000	0.0
Transfers In:									
Freits Suneral Fund	3610								
Posis Dubi Service Filmsh	3630								0.10
From Capital Projects Pands	3650								plie
Utbrit. Special Revyotor, Funds	3640	The state of the s							0.30
Interfund	3650								900
From Permanent Useds	3660								801
From Internal Service Funds	3670								901
Total Transfers in	3600	0.40	200						0.11
Transfuss Our. Planetren 1994ty					0.00	0.00	10,0	9011	100
To General Fund	080				***				
To Deht Service Funds	020								0.00
To Capital Projects Punds	930								9.0
Co Special Revenue Pands	940								900
interfaced	920								4.0
To Permanent Hands	300								20.0
To Internal Service Funds	27.6								00'0
Total Transfers Our	STRIII .	900	000						0.0
Change in Net Position		00.0	550	000	(1,00	00.0	000	90'0	10:0
Net Position, July 1, 2023	2881		000	000	0.00	100	0.00	0.00	10,0
Aufenstagnia to Net Position	280/6								60
Net Position, June 30, 2024	27811	100	200						40'0
	-	AN .	000	III D	000	E 0		The same of the sa	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMY OF PREVENTER, EXPENSES AND CHANGES IN RIND NEF POSITION - INTERNAL SERVICE RINDS For the Froad Vole the Lall June 33, 2034

Chances for Services OPERATING MANYENUESS 1481	6.239.083.83 6.239.083.83 6.239.083.83 6.239.083.83				SCII-III SULTING	Compounds Programs	Other Internal Service	Totals
Expense: Expense: Expense: The Expense of Expenses (Expenses) Exacting the self-self-self-self-self-self-self-self-	6.239.083.83 6.239.083.83 6.239.083.83 6.239.083.83		713	714	715	731	791	1 0463
TING EXPENSES (Function 5900) Espense ERATING REPERTES (EXPENSES) Foliate of Encenteries Foliate of Encenteries Transfer and 6.239.083.83 6.239.083.83 6.239.083.83 6.239.083.83								
ATING EXPENSES (Panction 9960) Esponso EAATING REP EXTES (EXPENSES) EVALID of Encetments Training 9000) Enclaim 9000) ERANGES IN NET POSITION TRANSFERS and ANGES IN NET POSITION The state of	6.239.083.83 6.239.083.83 6.239.083.83 6.239.083.83							0.00
TING EXPENSES (Function 5940) 1. Espense EAATING REVENUES (EXPENSES) EAATING REVENUES (EXPENSES) F. Value of Encomments Free P. (Expenses) F	6.239 GR1.83 6.239 GR1.83 6.239 GR1.83 6.239 GR1.83	143,592,362.05						00'0
ITING EXPENSES (Function 9969) ERATING REPENTES (EXPENSES) Figures Figures For Expenses For Exp	6.239.083.83 6.239.083.83 6.299.083.83							149.831,445,88
ATING EXPENSES (Panelina 9900) Espaine EAATING REVENUES (EXPENSES) EAATING REVENUES (EXPENSES) EVALUE of Encelments Encel	6.239 (85.83 6.239 (85.83	143.592.362.05	800	0000	144			0.00
ERATING REVENUES (EXPENSES) F. Value of leverments F	6.239.083.83 6.239.083.83			700	000	00'0	0.00	149.831,445.88
Elyonistic ERATING RED'ENTES (EXPENSES) Figures Figures Figures Figures Transition 99(0) Figures TRANSITIES and TRANSITIES and TRANSITIES and TRANSITIES IN NET POSITION and the short state of	6.239 (83.83							
EACTING REPENTES (EXPENSES) EVALING REPENTES (EXPENSES) EVALUE of Executaries Frecing 90(0) EVENTES (EXPENSES and EVENTES AND EVENTS (EXPENSES AND E	6.239 (RES. 83 6.239 (RES. 83 0.00	147,333,285,66						0.00
ERATING REVENUES (EXPENSES) F. Value of Paveaments Freezing 99(0) F. Freezing 99(0) F	6.239 OR3.83 6.239 OR3.83 0.00							147,333,285.66
ESPACED ENTRY ES (EXPENSES) FAMILIE OF INVESTMENT ES (EXPENSES) FOR ESPACEMENT ES (EXPENSES) FOR ESPACEMENT ES (EXPENSES) FOR ESPACEMENT ES	6.239 OR3 R3 6.239 OR3 R3 6.00							0.00
Expressor The Allie of Payerment (EXPENSES) The Allie of Payerment (Expenses) The Company of Payerment (Expenses) The	6,239,083.83 6,239,083.83 0,00							0.00
ERATING REPERTES (EXPENSES) F. Value of Javostments Fraction 99(0) F. Transfer of Trans	6.239,083.83							0.10
ERATING REVENUES (EXPENSES) FYShine of Jevestments Free frame and the frame of th	6,239,083,83							CO COO CET A
ERATING REVENUES (EXPENSES) F Value of leverments Free: Free of leverments Free:	6,239,083.83							0.439,003,63
ERATING REVEXUES (EXPENSES) LOGS L	0.00	147,333,285.66	00'0	00'0	0.00	000	000	000
EGALING REVENUES (EXPENSES) Traces T		(3,740,923,61)	000	00.0	0.00	900	0000	155,512,509,49
Visite of levestments Tencine 9000 Tencine						0000	0.00	(3,740,923,61
Figures of Pavestments arest (Familia 90/20) for (Emerica 90/20) for (Emerica 90/20) And Francisco Andrew Francisc	353,755,27	1,088,261,89						ALTIN CLAIM
INCEST OF TRANSPORTED TO THE STATE OF TRANSPORTED TO THE STATE OF TRANSPORTED TO								0171075471
Investigation (1970) Financian 9970) F	(651,700,27)	(1,114,439,57)						000
Trees (Feeting 9000) Feeting 9								(1, fbb, 159.84
Tenetics 9(10) Expensed Interpretation of the Tenetics of the	198,321,05	928.979.89						0000
Tencing 90(2) For the control of th								1,127,308,94
ts position								000
IT TOSITION								0.00
El POSITION								00'0
ET POSITION								000
ET POSITION	(59,623,95)	902,782,21	0.00	0.00	808	000	4	000
CHANGES IN NET POSITION CHANGES IN NET POSITION area Fands of Service Fands could focus french could focus french	(99,623.95)	(2.838,141,40)	0000	100	4	000	0.00	803,158,26
CHANGES IN NET POSITION CHANGES IN NET POSITION the Service Finals cotal Founds cotal Founds				000	0.00	0.00	0.00	(2.937.765.35)
anseral Pinus tot Service Funds et al. Poetes Funds exist Revenue Funds								
								000
								000
								00.0
								00.0
From Down march Francis								000
								00'0
								00.0
(900b) sec (900b)	0.00	00:00	0000	0.00	0.00	0.00	00.00	00'0
To Genoral Fund								
								000
To Capital Projects Funds								000
								000
								0.00
To Permanent Funds								000
To Enterprise Funds								0.00
	000	111111111111111111111111111111111111111						0.00
	100 100 100	0000	0000	0.00	0,00	0.00	0.00	000
Net Position, July 1, 2023	121 605 11	(2,838,141,419)	0000	0.00	000	0.00	0.00	(2,937,765,35)
e	F 1000 C 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	21,444,349,33						21,769,136,07
	A	the same one and						00'0
	224,962,79	18,606,407.93	0000	0.00	0.00	0.00	00'11	1K 831 370.72

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION SCHOOL INTERNAL FUNDS

June 30, 2024			The state of the s		rund 391
ASSETS	Account	Beginning Balance July 1, 2023	Additions	Deductions	Ending Balance
Cash	1110			The state of the s	0.00
Investments	1160				90.0
Accounts Receivable, Net	1131		7770		0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141			THE THE TAXABLE PROPERTY.	0.00
Due From Other Agencies	1220		WALLES OF THE PARTY OF THE PART		0.00
Inventory	1150				00.0
Total Assets		000	000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00
LIABILITIES		00.0	00.0	0.00	0.00
Cash Overdraft	2125		THE PARTY OF THE P		
Accrued Salaries and Benefits	2110		The state of the s		00.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120		The state of the s		0.00
Internal Accounts Payable	2290	The state of the s	1000		0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		00.0	000	000	00.0
NET POSITION				0.00	00,00
Restricted for:			TOTAL DESCRIPTION OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF T		The second secon
Other purposes		The state of the s			100 mm
Individuals, organizations and other governments					THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN T
Total Net Position	vo c	900			The state of the s

Exhibit K-12 FDOE Page 23

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF LONG-TERM LIABILITIES Jun: 30, 2024

	0.000	Chairman and A selected						E CO.
	Account	Total Balance [1]	Harmess-1ype Activities Total Balance [1] June 30, 2024	Total	Governmental Activities - Debt Principal Payments	Governmental Activities - Principal Doe Within One Year	Governmental Activities - Debt Interest Payments	Car Hb
	10000				17.7404	77-4707	2023-24	2024-25
ofgent Lucion in a particular and a part	2310			000				
Obligations Under Leasers and SBITA	2315	3,225,958,00		2 325 050 000	11 11 11 11 11 11 11 11 11 11 11 11 11			
Bonds Payable				00'86'677'8	1,728,253,00	1,591,939.00	29,729,00	14,148.00
SBE/COBI Bonds Payable	2321			40.0				
District Bonds Favable	2322			000				
Special Act Bonds Povable	2323			00.00				
Motor Vehiele License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	000	88.0	000				
Liability for Compensated Altsences	2330	101 272 531 62		00.00	0.00	000	0.00	0.00
Lease-Percluse Agreements Payable				101.272,531.02				
Certificates of Participation (COPS) Payable	2341	121,171,811.75		25 110 121 121	The state of the s			
Qualified Zone Academy Bonds (QZAB) Payable	2342			0000	SO YOUNG SE	3,745,000,00	4,926,175.00	4,743,300,00
Oxalified School Construction Bonds (QSCB) Pavable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Leuse-Purchuse Agreements Payable	2349			0.00				
Total Lease-Purchise Agreements Payable	2340	121,171,811,75	000	2000	and comp of the first		200000000000000000000000000000000000000	
Estimated Liability for Long-Term Claims	2350	16,696,922.00		00.000.000.000.000	33.00000	3.745.000.00	4.926.175.00	4,743,300.00
Net Other Postempleyment Benefits Obligation	2360	64.059.478.00		00.225.00000				
Net Persion Liability	2365	723 883 720 00		04,059,478,00				
Estimated PECO Advance Pavable	2370			125,285,720,00				
Other Long-Term Liabilities	2380			0000				
Derivative instrument	2390			000				
Total Long-terra Liabilities		TE 157 OLE 050 1		000				
		A A CONTRACTOR OF THE PARTY OF	OWO	1.030,310,421,37	5.298.253.00	5,336,939,00	d 055 god oc	4 767 449 00

^[1] Report earrying amount of total listvility due within one year and the after one year on June 30, 2024, including discourse and premiums. ISSE 348

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF CATFGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fiscal Year Ended June 30, 2022

AAMS Grant Unexpended Returned Revenues Expenditures Flexibility [1] Unexpended 94740 June 50, 2023 To FDOE 2023-24 2023-24 2023-24 2023-24 10020-25 10020-25 <	For the Fiscal Year Ended June 30, 2024							Exhibit K-13
94740 88.971,447 00 88.971,447 00 47.02 447 00 90230 128.150 15 7.519.966 00 7.507.74.43 100.02.19.75 90280 5.027.908 66 3.014.91.5 90 100.02.19.75 4.789.848 00 4.057.53.79 90280 5.027.908 66 4.789.848 00 4.057.53.79 6.057.53.79 6.057.53.79 90800 90800 4.057.53.79 8.770.954 00 8.770.954 00 8.770.954 00 90800 90800 116,937.63 15.88.91 07 15.122.492 00 15.122.492 00 95440 95440 6.575.169.44 6.575.169.44 6.575.169.44	CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant	Uhexpended June 30, 2023	Returned To FDOE	Revenues 2023-24	Expenditures 2003-24	Flexibility [1]	FDOE Page 24 Unexpended
90280 128,150.15 7.519.946.00 7.50774.43 3.014.915.00 3.027.94.43 3.014.915.00 3.027.94.43 3.028.91 3.028.91 3.028.91 3.028.92.80 3.028.91	Class Size Reduction Operating Funds (3355)	94740			85 971 447 00	10 mar 100 20	47-C707	June 30, 2024
90280 5.027.908.65 7.519.866.00 7.509.774.45 90280 5.027.908.65 3.014.915.00 90280 27.108.06 4.075.55.78 90280 5.040.024.49 5.040.024.49 90280 8.770.954.00 8.770.954.00 90280 116.937.62 115.834.37 90280 116.937.62 1.588.910.75 10080 116.937.62 1.588.910.75 10080 116.937.62 1.715.848.37	Florida Digital Classrooms (FEFP Earmark)	98250			2017	83,971,447,00		0.00
90880 \$027,98.65 4,789,848.00 3,144,915.90 90800 \$7,108.06 4,057,535.78 \$7,108.06 90800 \$7,000.024.49 \$,540,024.49 \$,6407,535.78 90800 \$7,000.024.49 \$,740,954.00 \$7,100.02 90800 \$1,32,492.00 \$7,100.02 \$7,500.02 90800 \$1,32,492.00 \$1,32,492.00 \$1,31,32,492.00 90800 \$1,32,492.00 \$1,31,32,492.00 \$1,31,32,492.00 90800 \$1,32,492.00 \$1,31,32,492.00 \$1,31,32,492.00 \$1,32,492.00 \$1,31,32,492.00 \$1,31,32,492.00 \$1,31,32,492.00 \$1,32,492.00 \$1,31,32,492.00 \$1,31,32,492.00 \$1,31,32,492.00 \$1,32,492.00 \$1,31,32,492.00 \$1,31,32,492.00 \$1,31,32,492.00	Florida School Recognition Funds (3361)	92040	128.150.15		7 510 056 019	an always and a		0.00
90881 27.108.06 4,789,848.00 4,789,848.00 27.108.06 90280 1,020,197.26 4,789,848.00 4,637,535.78 8,770,034.49 5,640,024.49 5,640,024.49 8,770,034.00 </td <td>Instructional Materials (FEFP Earmark) [2]</td> <td>08806</td> <td>5.027,908.65</td> <td></td> <td>VV CALC.</td> <td>7,300,774.43</td> <td></td> <td>147.341.72</td>	Instructional Materials (FEFP Earmark) [2]	08806	5.027,908.65		VV CALC.	7,300,774.43		147.341.72
90280 1,020,197.26 4,789,848.00 4,789,848.00 4,673,537.78 90800 90800 8,770,954.00 8,770,954.00 8,770,954.00 91280 116,937.62 12,324,92.00 13,122,492.00 13,122,492.00 95440 6,573,169,44 6,573,169,44 6,573,169,44	Library Media (FEFP Earmark) [2]	90881	27.108.06			3,014,913,90		2,012,992,75
90800 90800 8,770,954,00 8,770,	Mental Health Assistance (FEFP Earmark)	90280	1.020.197.26		and as a map is	90'801'17		0.00
90800 S.040.024.49 S.5 90830 R.770.954.00 R.3 90830 III.6.937.62 L.396.584.00 22. 97580 III.6.937.62 L.398.910.75 II.	Preschool Projects (3372)	97950			O) 676,507,4	4,057,535,78		1,752,509,48
90803 8.270,954,00 8.270,954,00 8.270,954,00 8.270,954,00 8.270,954,00 8.270,954,00 8.275,505,505,505,505,505,505,505,505,505,5	Evidence-Based Reading Instruction (FEFP Earmark) [3]	00806			OF ROOM MANY			0.00
90830 116,03762 13,256,584.00 87,70,954.00 88,770,954.00 88,770,954.00 13,256,584.00 1	Safe Schools (FEFP Earmark) [4]	50803			200000000000000000000000000000000000000	3,046,024,49		0.00
91280 116,937,62 13,122,492.00 13, 122,492.00	Shident Transcontation (FEFD Farmould)	70000			8,770,954,00	8,770,954,00		0.00
91280 22.596.584.00 22.596.594.00 22.596.94.00 22.596.596.00 22.596.596.00 22.596.00 22.596.596.00 22.596.596.00 22.596.596.00 22.596.596.00 22.596.596.00 22.596.00 2	(Valley or a second or a secon	00800			13,132,492.00	13,132,492.00		000
97580 116,937,62 1,598,910.75 1, 96440 6,573,109,44 6,	Supplemental Academic Instruction (FEFP Earmark) [3]	91280			22.396.584.00	22 506 584 00		00.0
71) 96440 (573,109.44 (6,	Teachers Classroom Supply Assistance (FEFP Earmark)	97580	116,937.62		1 598 910 75	1 715 848 37		0000
7596	Voluntary Prekindergarten - School Year Program (3371)	96440			6 573 160 44	6 572 160 44		00'0
	Voluntary Prekindergarten - Summer Program (3371)	96441			EG EGO GAL	P1-201-22-20		00.00

Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
 Report the Library Media portion of the Instructional Materials allocation on the line "Labrary Media."
 Expenditures for designated low-performing elumentary schools should be included in expenditures.
 Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools,"

ESE 348

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2024

Exhibit K-14

FDOE Page 25 6,282.31 000 0.00 0.00 0.00 8,352,533.76 6,426,615.41 883,566.19 838,579.13 6,282.31 28,638,580.85 579,685.17 458,809.56 113,723.77 36,482,591.03 1,470,654.53 36,284.90 1,494,543.40 125,249.54 3,126,732.37 1,700,834,41 42,007,257.71 Total 000 0.00 0.00 Special Revenue - Federal Education Stabilization Fund 440 8,927.95 0.00 00'0 8,927.95 Special Revenue Other Federal Programs 420 ,925,918.35 0000 000 000 0.00 44,987.06 1,845,775.02 24,728.54 31,014.86 3,872,423.83 Special Revenue Food Services 410 6,426,615.41 838,579,13 838,579,13 28,638,580,85 28,638,580.85 6,426,615,41 6,282.31 6,282,31 546,028.68 458,809,56 1,669,819.55 113,723,77 36,482,591.03 38,125,905.93 1,470,654,53 36,284,90 1,494,543,40 125,249,54 3,126,732,37 General Fund 00 Subobject 380 380 411 430 430 440 440 450 460 411 421 421 450 460 490 490 412 422 450 460 540 Public Utility Services Other than Energy - Functions 7900 & 8100 UTILITIES AND ENERGY SERVICES EXPENDITURES; Public Utility Services Other than Energy - All Functions Other Energy Services - Functions 7900 & 8100 ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only) Other Energy Services - All Functions Natural Gas - Functions 7900 & 8100 Bottled Gas - Functions 7900 & 8100 Heating Oil - Functions 7900 & 8100 Diesel Fuel - Functions 7900 & 8100 Electricity - Functions 7900 & 8100 Subtotal - Functions 7900 & 8100 Gasoline - Functions 7900 & 8100 Natural Gas - All Functions Bottled Gas - All Functions Heating Oil - All Functions Diesel Fuel - All Functions Electricity - All Functions Gasoline - All Functions Compressed Natural Gas Liquefied Petroleum Gas Fotal - All Functions Oil and Grease Diesel Fuel Gasoline Total

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds	F
EXPENDITURES FOR SCHOOL BUSES					000	Lotal
AND SCHOOL BUS REPLACEMENTS:						
Buses	651	5 542 335 00				

12,032,720.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2024

Exhibit K-14

THE PERSON NAMED AND PARTY OF TAXABLE PA						TOTAL TOTAL
PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund	Capital Projects Funds	Total
Noncapitatized Expendinres: Technology-Related Professional and Technical Services	319	1,478,211.50	4 000 00	EC 850 CP6 1	VVC	
Technology-Related Repairs and Maintenance	359	1,316,767.70	27.363.03	133 546 17		3,424,269.73
Technology-Related Rentals	369	14,086,566.06	905,743.60	1 484 259 96		1,477,676.85
Telephone and Other Data Communication Services	379	2,807,822 19	40,544.68	156.00		10,476,509,62
Other Technology-Related Purchased Services	399	104,076.30	12.949.00	and the same		7,848,522.87
Technology-Related Materials and Supplies	5X9	1,840,863.97	702 407 92	50 591 5		117,025,30
Technology-Related Library Books	619	51,754.95	3 365 23	25.00.10		2,548,437.34
Noneapitalized Computer Hardware	644	1.398.150.62	859 769 91	00 000 11	0.000	55,120.18
Technology-Related Noncapitalized Fixtures and Equipment	649	310.189.24	17 000 799	05.60,11	2,801,407,80	5,130,407.73
Noncapitalized Software	692	15,807,04	\$ 00	00.000.00	208,979.40	714,635.09
Miscellaneous Technology-Related	662					15,812.04
Total		23,410,209.57	2,620,449.08	3 647 430 84	20 48F 051 F	0.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund	Capital Projects Funds	Total
Capitalized Expendintres: Capitalized Computer Hardware and Technology-Related				2	VVV	
Infrastructure	643	1,044,520.55	384.184.32	1188108	OF TOT NOT S	
Technology-Related Capitalized Fixtures and Equipment	648	786 719 73	10 00	000000000000000000000000000000000000000	2,174,302,37	1,264,968.34
Cantalized Software	193		10000000	32,840,30	325,214,36	1,247,596.96
	160				86,137.44	86,137.44
Tota		1,831,240.28	467,000.69	94.727.58	A 205 734 19	200000000000000000000000000000000000000

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2004

			27.0			FDOE Page 27
	Subobject	General Fund	Special Revenue Food Services 410	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	1
SUBAWARDS FOR INDIRECT COST RATE:				074	440	Total
Professional and Technical Services:						
Subawards Under Subagreements - First \$25,000	311			50 600 61		
Subawards Under Subagroements - In Excess of \$25,000	312	3,000,00		0000000		10,000,00
Other Purchased Services:		and a second		00,000,400		67,500.00
Subawards Under Subagreements - First \$25,000	391					
Subawards Under Subagreements - In Excess of \$25,000	392					00'0

Special Revenue Food Services 410

Subobject

FOOD SERVICE SUPPLIES SUBOBJECT

Supplies	210	2,880,549.81			
Food	570	22,525,298.94			
Donated Foods	580				
	Corbohisms	General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	
TEACHER SALARIES		001	074	440	Total
Basic Programs 101, 102 and 103 (Function 5100)	120	247,563,910.16	8, 138, 645.28	3,843,125,29	259 545 680 73
Basic Programs 101, 102 and 103 (Function 5100)	140	8,691,943.31	118.76	12.147.11	81 00C PUZ 8
Basic Programs 101, 102 and 103 (Function 5100)	750	244,831.49			274 831 40
Total Basic Program Salaries		256,500,684.96	8,138,764.04	3 855 272 40	268 404 721 40
Other Programs 130 (ESOL) (Function 5100)	120	13,000,561,32	427.392.49	201 817 23	13 670 771 64
Other Programs 130 (ESOL) (Function 5100)	140	456,448.37	624	08.759	457 003 50 05 C00 250
Other Programs 130 (ESOL) (Function 5100)	750	12,857,07			20,252,107
Total Other Program Salaries		13,469,866,76	427.398.73	21)2 455 62	14 ABB 721 11
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	74,713,952.89	626.681.44	1127 721 03	11.121.120.41 26.256.976.35
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	696,093.86			696,003,86
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	50,259,99	\$11.60		\$0.223.80
Total ESE Program Salaries		75,460,306.74	627,193,04	1.137 721 93	17 155 251 71
Career Program 300 (Function 5300)	120	19,057,440.05	136,800.01	135.643.00	10 330 883 06
Career Program 300 (Function 5300)	140	255,547,50	36,446,25		201 003 75
Career Program 300 (Function 5300)	750	19,478.81	83,110.00		102 588 81
Total Career Program Salaries		19,332,466,36	256,356,26	135.643.00	C9 59F FCL 01
TOTAL		364,763,324.82	9,449,712.07	5.331.092.95	270 544 170 84

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Other Federal Programs	Special Revenue - Federal Education Stabilization Fund 440	T
Textbooks (Function 5000)	520	1.095.576.22	8,840,42	1.561.08	1.105,977,72
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revonue - Federal Education Stabilization Fund 440	F
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	338 347 729 16	AT 251 050 TF	no obt too it	
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	71 198 000 976	17 207 350 03	1,574,149,09 20,000,100,000	368,071,110,81
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	10.534 841.28	2 076 797 46	887,040,787	272,149,690,77
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	11 576 955 85	14 497 593 76	EG 199, 220.	16, 101,320,39
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	12.087,454.24	270.257.96	129 170 44	26,925,235,98

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Indeed have a contraction of the fiscal Year Indeed have been accounted to the contraction of the contrac

I. Instruction. Basis	\$100	Home to desire	The state of the s	The state of the s	O'DESCRIPTION OF STREET	SCHOOLING	
Exceptional Career Education Adult General Prekinderparten Charle Represent Subtonal F-Pecubic Sperading Instructional Expenditures II. School Superior Total Pleathle Spending Expenditures CATECORICAL FLEXIBLE SPENDING. CATECORICAL FLEXIBLE SPENDINGED Hansie	\$100		TO THE WORLD	MARKINIS & LIBRARY Media			
Circuet Statesium Adult General Prekinderganten Other Bertuetion Statesium Schools - Flexible Spending Expenditures Statesium Total Pacible Spending Expenditures CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED Basic	-					0.00	
Adult General Prokindergarten Other Instruction Subnoin - Flexible Spendinges II. School Suprav. Total Packbb Spending Expenditures CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED Basic	3200					0.00	
Prekindelgarten Other Instruction Subtotel - Flexible Spendinger Subtotel - Flexible Spending Expenditures Total Plexible Spending Expenditures CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED Basic	5300					0.00	
Other Instruction Substoin! - Fleable Spending Instructional Expenditures [I. Selved Superding Expenditures Total Results Spending Expenditures CATECORICAL TLEXBILE SPENDING. CATECORICAL TLEXBILE SPENDING. Rancelone: Basic	2400					0.00	
Subtoin 1 - Flexible Speriting Instructional Expenditures Total Residue Speriting Expraditures CATECORICAL TLEXIBLE SPERIDING. CATECORICAL TLEXIBLE SPERIDING. Rancelon: Rance Residue Re	2300					0.00	
II. Selved Septing Total Reathle Spening Expresidences CATECORICAL FLEXIBLE SPENDING. CENERAL FUND EXPENDITURES - CONTINUED Basic Ratio	2000	000		9	9		
Total Beathe Spening Expenitures CATECORICAL FLEXIBLE SPENDING. CENERAL RIND EXPENDITURES - CONTINUED Basic Ratio				000	00'0	000	
2.00		0.00		000	900		
The same of the same of	Account	Class Size Reduction	Florida Diertal Covernans	Rodown D. Connected Student Cont.	11		
Basic	Number	Operating		Constitution of the Party of th	Cuaranteed Allocation	Totals	
	5100					0000	
Execptional	5200					000	
Career Education	5300					000	
Adult General	5400					000	
Trikindergurten	5500					00'0	
Subtotal - Electible Securities Instructional Deconditions	2900					000	
II. School Safety:	2000	00'0		000	00'00		
Total Bexible Spending Expenditures		00'0		90.0	50.0		
					000	000	
DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charler School Local Capital Improvement & Capital Outlay Sales Tax	Amoust Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expendimes: General Pand	No.			(Supplies 793 & 195)			
Special Revenas Funds - Food Services	410	36.00A.775.24	5,086,216.88		973,772.93		62,123,763.05
Special Revenue Funds - Other Federal Programs	420		416.493.04				0.00
Special Revenue Funds - Federal Education Subilization Fund	440		6,390,179,34				416,493.04
Capital Projects Funds	3XX			2,418,393.00			0,390,179,34
Total Churter School Distributions		\$6,063,773,24	11.892.889.26	2,418,393.00	973,772,93	000	TI 348 808 17
Lifelong Learning expenditures are used in federal reporting.	Account Number	Amount					
	0000						
Special Revenue Funds - Other Federal Programs	5900	111.330.30					
Special Revenue Funds - Federal Echention Su hilization Fund	2900						
Total	2000	227,336.36					
MEDICALD EXPENDITURE REPORT		Unexpended	Farmines	Supering Statement			
(Medicaid expenditures are used in federal reportine)		June 30, 2023	2023-24	2023-24	June 30, 2024		
Estrungs, Expenditures and Carrytorward Amounts. Expenditure Program or Activity:		15:169:229:24	7,872,091,57	5,122,366.79	17,918,954,02		
Exceptional Student Education				2000			
School Nurses and Health Care Services				1.642 550 00			
Occupational Therapy, Physical Therapy and Other Therapy Services							
ESE Professional and Technical Services							
Crifted Student Education							
Staff Training and Curriculum Development				721,408.94			
Shudent Services							
Corsulants							
Other							
Total Expenditures				34.67			
GENERAL FUND BALANCE SHEET INFORMATION	1			2,144,300,17			
(This information is used in state reporting)	Number	Amount					
Balance Sheet Amount, June 30, 2024		50 TO SERVICE OF THE					
Total Linkilities and Deferred Outflows of Resources	100	117,800,022,26					
ofal Labridges and Deferred Inflows of Resources	100	56,249,160,78					

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

VOLUNTARY PREKINDERGARTEN PROGRAM [1]		100	200	300	780	008	1000		Supplemental Schedule - Fund 100
GENERAL FUND ENPENDITURES	Account Number		Employee	Parchood	Transcer	200	009	200	
		Salaries	Benefits	Services	Charge	Materials	Capital		
Current						and subducs	Outlan	Other	Totak
Prekindergamen	5500	4,209,994,79	1,820,430.44						
Student Sapport Services	6100					E800007			6,034,715.05
lastructional Media Services	6200								00'0
Instruction and Carriculum Development Services	0089	58.002.14	33 860 71	too buttone					000
Instructional Staff Training Services	6400	67,143.70	38.381.49	100000000					111,947.85
Instruction-Related Technology	6500		appropriate and a second and a						95,375,12
Board	7100								000
General Administration	7200								00'0
School Administration	7300								000
Facilities Acquisition and Construction	7410								00'0
Friend Services	7500								00'0
Food Services	7600								00'0
Central Services	7700								00'0
Student Transportation Services	7800								000
Operation of Plant	7900								0.00
Maintenance of Plant	\$100								0.00
Administrative Technology Services	\$200								0.00
Community Services	9100								0.00
Copylor Onthy: Facilities Acquisition and Construction	7430								0.00
Other Capital Outley	9300						2		0.00
Debt Service: (Function 9200) Redemption of Principal	710								0.00
Interesi	720								000
Total Expenditures									00:0

[1] Include expendences for the summer program (section 1002.61, F.S.) and the school-year program (section 1003.63, F.S.), ESE 348.

District School Board of Pinellas County, Florida Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2024

Faderal Grantor/Pasa-Through Grantor/ Program or Cluster	Federal Assistance Listing Number	Pass - Through Entity Identifying Number	Federal Expenditures
Clustered	0.000.000.0000.0000.0000.0000	31 33 300 av. 32 30 30 30 31 3	120000000000000000000000000000000000000
Child Nutrition Cluster			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:	an ein	04000	40 507 400 40
School Breekfast Program National School Lunch Program	10.553 10.555	24002 24001, 24003	\$ 10,597,483.45 37,078,085
Summer Food Service Program for Children	10.559	23006, 23007, 24006, 24007	363,066
Fresh Fruit and Vegetable Program	10.582	240004	178,193
Total Child Nutrition Cluster			48,216,828
			40,210,020
Student Financial Assistance Cluster United States Department of Education:			
Federal Pell Grant Program	84.063	N/A	4,293,150
	54.003	nio.	
Total Student Financial Assistance Cluster			4,293,150
Special Education Cluster			
United States Department of Education:			
Florida Department of Education:	04.007	202 202	20 225 522
Special Education - Grants to States	84.027 COVID-19, 84.027	262, 263 263	28,635,503 983,389
COVID-19 Special Education - Grants to States Total Special Education - Grants to States	GOVID-19, 84.027	203	803,308
Special Education - Preschool Grants	84,173	267	726.013
COVID-19 Special Education - Preschool Grants	COVID-19, 84,173	267	95,705
Total Special Education - Preschool Grants	(F. F. (F.) 1 (F.) 1 (F.)		
Total Special Education Cluster			30,440,610
			20,770,010
Child Care and Development Fund Cluster United States Department of Health and Human Services:			
Florida Department of Children and Families:			
Child Care and Development Block Grant	93.575	LC938	62,421
Early Learning Coalition of Pinellas County:			
Child Care and Development Block Grant	COVID-19, 93.575	ARP2024-04	420,979
Total Child Care and Development Fund Cluster			483,400
ot Clustered			
United States Department of Agriculture			
Florida Department of Health:			
Child and Adult Care Food Program	10,558	4214	2,512,001
Florida Department of Agriculture and Consumer Services:	20,00 40 40 575	Mana	2 224 427
Farm to School Grant Program	COVID-19, 10.575	None	2,224,167
Total United States Department of Agriculture			4,736,169
United States Department of Defense			
Army Junior Reserve Officers Training Corps	12.UNK	N/A	352,835
Navy Junior Reserve Officers Training Corps	12.UNK	N/A	61,437
Marine Junior Reserve Officers Training Corps	12.UNK	N/A	63,078
Coast Guard Junior Reserve Officers Training Corps	12.UNK	N/A	64,519
Total United States Department of Defense			541,868
United States Department of Education	84.184	N/A	930,281
School Safety National Activities Javits Gifted and Talented Students Education	84.206	N/A	523,023
		INA	343,043
Education Stabilization Fund:	84.425		
Florida Department of Education:	201112 12 21 1252	100 100	
Governor's Emergency Education Relief Fund Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425C COVID-19, 84.425D	123, 128 123, 124, 128	14,426 3,112,923
American Rescue Plan-Elementary and Secondary School Emergency Relief	COVID-19, 84.425U	123, 124, 126	49,296,802
ARP Homeless Children and Youth	COVID-19, 84.425W	122	475,953
Total Education Stabilization Fund		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	52,900,104
Total Education Stabilization Fend			32,300,104
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191, 193	1,073,768
Title I Grants to Local Educational Agencies	84.010	126, 212, 223, 226	37,754,828
Career and Technical Education - Basic Grants to States	84.048	161	1,590,580
Education for Homeless Children and Youth	84.196	127 298	145,211
Charter Schools Twenty-First Century Community Learning Centers	84.262 84.287	298	4,386 796,272
English Language Acquisition State Grants	84.365	102	1,063,573
Supporting Effective Instruction State Grants	84.367	224	3,895,726
School Improvement Grants	84.377	226	590,952
	84.424	241	2,999,222
Student Support and Academic Enrichment Program			
	84 222		
Special Education - State Personnel Development	84.323	22023-908-008	41 000
Special Education - State Personnel Development Florida Gulf Coast University:	84.323	22023-PCS-008 0750-22-001-71722	41,990 22,419
Special Education - State Personnel Development Florida Guff Coast University: Putnam County District School Board:	84.323	22023-PCS-008 0750-22-001-71722	
Special Education - State Personnel Development Florida Gulf Coast University: Pulnam County District School Board; Total Special Education - State Personnel Development	84.323		22,419 64,408
Special Education - State Personnel Development Florida Guff Coast University: Putnam County District School Board:	84.323		22,419

The accompanying notes are an integral part of the schedule.

- Notes: (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Pinellas County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
 - (2) <u>Summary of Significant Accounting Policies</u>. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following as applicable, either the cost principles in Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
 - (3) <u>Indirect Cost Rate</u>. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
 - (4) Noncash Assistance:
 - (A) National School Lunch Program Includes \$3,261,493.72 of donated food used during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.