

Pinellas County Schools
Regular School Board Meeting

Tuesday, October, 8, 2013 10:30 AM

School Administration Building

301 Fourth Street SW

Largo, FL 33770

<https://www.pcsb.org>



Vision:
100% Student Success

Mission:
***"Educate and prepare each
student for college, career
and life."***

(Public Comments will begin 30 minutes before the beginning of each regular Board Meeting.)

Agenda

I. Amendments to the Agenda

II. Invocation

***Reverend Dr. David Miller, Faith Presbyterian Church, 11501 Walker Ave.,
Seminole, FL***

III. Pledge of Allegiance

National Anthem

Video: Class of 2021 at Tarpon Elementary 'Commit to Complete' College

IV. Introduction of Professional and Community Organization Reps

Melanie Marquez Parra - Public Information Officer

V. Presentation by Student Rights and Responsibilities

Osceola High School

VI. Public Comments on Agenda Items

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- D. Review of Board Requests**
- E. School Board Meeting Evaluation**
- XIII. Adjournment**
- 1. The above listed recommendations to the School Board of Pinellas County are submitted for consideration and approval at the meeting of October 8, 2013. _____ Superintendent of Schools**

2. Public Participation - Revised 9/27/12
Meeting Procedures

The Board welcomes public comment. For those who wish to speak to the Board, please note the following:

You are given three separate opportunities to speak. The first is during "Public Comment" on a topic not included in the agenda but pertaining to the general business of the district. The second is on one or more agenda items, and this opportunity occurs prior to the adoption of the agenda by the Board. The third is at public hearings, such as budget hearings, and second readings on Board policy, when you are able to speak to the Board before it takes action.

In each case, (1) you must register to speak with the superintendents designee at the entrance to the meeting room as described below; (2) you will be called in the order you registered with the superintendent's designee or as announced by the chairperson; (3) you will be allotted three (3) minutes, which may only be extended with the approval of the chairperson; and (4) you may not yield your time to any other person. To avoid repetition, speakers supporting or opposing the same issue are encouraged to designate a spokesperson and have the spokesperson request that members of the audience supporting the position stand during the presentation.

If you wish to speak to agenda items, you must register prior to the time the last speaker on agenda items concludes his or her comments. If you wish to speak during the Public Comment period, you must register prior to the time the last speaker during that period concludes his or her comments. If you wish to speak during a Public Hearing, you must register prior to the time the last speaker during the Public Hearing concludes his or her comments.

The following additional procedures apply depending upon the specific speaking opportunity:

1. Public Comment. Thirty (30) minutes will be set aside immediately preceding each regular meeting for presentations from the audience on matters not covered by items on the agenda (excluding employee discipline), but which pertain to the general business or operation of the Board or District. The Board will not act on or respond to any matter you may raise during your presentation, except to correct inaccuracies. If the number of speakers who sign up cannot be accommodated during the thirty (30) minute period, the remaining speakers will be given an opportunity to speak after the adjournment of the meeting. In addition, other speakers may sign up to speak before adjournment of the regular meeting or until the last registered speaker has finished, whichever is later.
- 2 Numbered Agenda Items. Time will be set aside immediately preceding adoption of the agenda during each regular meeting for you to address numbered agenda items. You may address as many agenda items as you wish during your three (3) minute period, other than items pertaining to employee discipline.

3. Public Hearings. Time will be set aside at each public hearing for you to speak on the agenda item. You must confine your comments to the agenda item.

Regulation of Disruptive Speech

Board meetings are a limited open forum for First Amendment purposes, and your exercise of your First Amendment right of free speech in that context will be recognized and protected, subject to reasonable restrictions as to time, place, and manner. Applause is permitted only when awards are granted.

To ensure the expeditious and orderly process of Board meetings, the Chairperson may:

1. Interrupt or terminate a speaker when his/her statement is not relevant, exceeds the time allotted, or is abusive, threatening, defamatory, obscene, profane, loud, interruptive, or otherwise of a disruptive or disorderly nature; and
2. Order the removal of any person interfering with the expeditious or orderly process of the meeting, provided the Chairperson has first issued a warning that continued interference with the orderly processes of the meeting will result in removal.

Nothing herein is intended, nor shall anything be construed, to limit or restrain negative, positive, or neutral comments about the manner in which Board employees, agents, the Superintendent, and Board members carry out their duties in public employment or office.

Recording of Board Meetings

Recordings are permitted under the following conditions:

1. No obstructions are created between the Board and the audience.
2. No interviews are conducted in the meeting room while the Board is in session.
3. No commentary, adjustment of equipment, or positioning of operators is made that would distract either the Board or members of the audience while the Board is in session.

Revised 9/27/12

SCHEDULED

RECOGNITION (ID # 4250)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, ED. D., SUPERINTENDENT

SUBJECT: Proclamation Recognizing Lights on Afterschool

This request for a proclamation is made to coordinate with the 14th annual national Lights On Afterschool campaign that will be held at more than 7,500 locations nationwide on October 17, 2013. Lights On Afterschool events locally and nationwide will draw attention to the achievements of after school students and recognize the need for more after school programs to serve the millions of children nationally who are unsupervised and at risk each weekday afternoon.

ATTACHMENTS:

- Lights On After School PCSB-Proclamation 2013 (3) (PDF)

Proclamation Keeping the Lights On After School

WHEREAS, the Pinellas County School Board stands firmly committed to quality afterschool programs and opportunities because they:

- Provide safe, challenging, engaging and fun learning experiences to help children and youth develop their social, emotional, physical, cultural and academic skills.
- Support working families by ensuring their children are safe and productive after the regular school day ends.
- Build stronger communities by involving our students, parents, business leaders and adult volunteers in the lives of our young people, thereby promoting positive relationships among children, youth, families and adults.
- Engage families, schools and diverse community partners in advancing the welfare of our children; and

WHEREAS, all of our community after schools provided significant leadership in the area of community involvement in the education and well-being of our youth, grounded in the principle that quality afterschool programs are key to helping our children become successful adults; and

WHEREAS, *Lights On Afterschool*, a national celebration of afterschool programs on October 17th promotes the critical importance of quality afterschool programs in the lives of children, their families and their communities; and

WHEREAS, more than 28 million children in the U.S. have parents who work outside the home, and 15.1 million children have no place to go after school; and

WHEREAS, many afterschool programs across the country are facing funding shortfalls so severe that they are being forced to close their doors and turn off their lights.

NOW THEREFORE BE IT RESOLVED that the Pinellas County School Board urges the citizens of Pinellas County to ensure that every child has access to a safe, engaging place where the lights are on after school;

AND BE IT FURTHER RESOLVED that the Pinellas County School Board enthusiastically endorses *Lights On Afterschool* and is committed to quality afterschool programs and activities that ensure that the lights stay on and the doors stay open for all children after school.

Carol Cook, Chairperson

Michael A. Grego, Ed., Superintendent

Date

SCHEDULED

PRESENTATION (ID # 4252)

Presentation by Ms. Michelle Alfred, President, Pinellas County Council, PTA

SCHEDULED

REQUEST FOR APPROVAL (ID # 4240)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, Ed.D., SUPERINTENDENT

SUBJECT: Presentation of the Pinellas School Nutrition Association (PSNA) President
 and Recognition of National School Lunch Week (October 14-18, 2013),
 Presented by Art Dunham, Director, Food Services

BACKGROUND:

Members of the PSNA are your school based food service teams and supporting staff who are dedicated to highest student achievement by providing nutritious meals every school day. The association has been active since 1946. We are affiliated with the Florida and National School Nutrition Associations.

National School Lunch Week, October 14-18, 2013, has been recognized nationally as a means to promote school lunch and to acknowledge the contribution of a nutritious lunch in the physical and academic development of Florida's children.

STRATEGIC DIRECTION: Student Achievement

DATA SOURCE:

Quentin "Corky" Stern, Food Service Manager, President, PSNA

Art Dunham, Food Service Director, Advisor to PSNA

Lynn Geist, Assistant Food Service Director, Resolutions and By-Laws Chair, and Legislative Chair, PSNA

SUBMITTED BY:

Michael Bessette, Associate Superintendent, Operational Services

SCHEDULED

RECOGNITION (ID # 4251)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, ED. D., SUPERINTENDENT

SUBJECT: Recognition of Commitment to Civics Education in Pinellas County Schools

We are recognizing Sixth Judicial Circuit Judge Pamela A.M. Campbell and Dean Christopher M. Pietruszkiewicz who have generously supported Constitution Hall at Finance Park in conjunction with Pinellas Education Foundation. Constitution Hall is an interactive exhibit featuring 6 computer stations where students will take quizzes on the fundamentals of the Constitution, our governmental system of checks and balances, and Constitutional Amendments. This exhibit was designed by faculty and friends of Stetson University College of Law, resulting in students learning how they can make a difference in their nation as a civically active adult.

The ribbon cutting celebration was held on Tuesday, September 17, 2013, at Finance Park, located within the Stavros Institute, 12100 Starkey Rd, Largo, FL.

10/08/13 10:30 AM

Regular School Board Meeting301 Fourth Street SW
Largo, FL 33770**Pinellas County
Schools****SCHEDULED****REQUEST FOR APPROVAL (ID # 4241)**

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, Ed.D., SUPERINTENDENT

SUBJECT: Recognition of School bus Drivers With Perfect Driving Records

BACKGROUND:

Our district is fortunate to have highly trained and dedicated school bus drivers who work hard for our students, schools and community every day. It is our pleasure to present thirty (30) of our school bus drivers who have proven their driving abilities with perfect driving records for ten (10) or more consecutive years.

<u>Names:</u>	<u># of Years With District:</u>	<u># of Years Perfect Driving:</u>
Wanda Prosser	21	20
Sheila Cash	19	18
Joann Pierce	19	18
Suzanne Marzec	18	17
Loretta Poole	15	14
Lashang Simmons	15	13
Terriel Lucas	13	13
Tiffany Roux-Shinn	14	12
Carolyn Rogers	13	12
Su Pond	17	12
Marcus Hart	14	12
Yulonda Wright-Rich	11	11
Alberto Sandoval	12	11
Andres Ortiz	11	11
Patricia Mastrilli	12	11
Raychele Lorange	11	11
Monique Knowles	11	11
Luther Huff	12	11
Dennis Wray	10	10
Yahaira Valentine	10	10
Eric Simmons	10	10
Kay Roberts	10	10
Ronald Oras	10	10
Greta Mason	11	10
Willie Jenkins	15	10
Timothy Jackson	11	10
Bethany Hyatt	10	10
Cheryl Goodin	20	10
Edward Gardner	11	10
Janie Dutcher	11	10

DATA SOURCE:

Rick McBride, Director, Transportation

SUBMITTED BY:

Michael Bessette, Associate Superintendent, Operational Services

SCHEDULED

REQUEST FOR APPROVAL (ID # 4246)

ATTACHMENTS:

- Regular Meeting 9-24-13 (PDF)
- w13Sept17 (PDF)
- Joint Meeting DMAC & Board 13Sept24 (PDF)

Regular School Board Meeting

Tuesday, September, 24, 2013 10:00 AM

School Administration Building

301 Fourth Street SW
Largo, FL 33770

~ Minutes ~

<https://www.pcsb.org>

Public Comment

Prior to the presentations, Mrs. Cook shared with the public that they may speak to the Board at this time on topics of a general nature. Mrs. Cook also shared that two Board Members, Mrs. O'Shea and Mrs. Wikle, will be arriving soon.

The following individuals presented their comments to the Board:

1. Melinda Lenehan

Ms. Lenehan addressed the Board to share that her son attends Thurgood Marshall Fundamental Middle School; and, that she believes that her son's IEP (Individual Education Plan) is not being followed by the principal and staff at that school. Ms. Lenehan suggested that ESE (Exceptional Student Education) issues be added to the principal's evaluation form.

2. Lenore Faulkner

Ms. Faulkner addressed the Board to share information regarding her employment history and health issues she has experienced. Ms. Faulkner stated that she is still waiting for the lottery dollars to be provided to education.

3. Chris Noell

Mr. Noell addressed the Board to share that the Board of Adjustments has approved the construction of a brewery within 750' from Ozona Elementary School; and, that the district was asked if they would object to a brewery with a tasting room being within the 750' rule. Mr. Noell stated that the Board of Adjustment was asked if they contacted the district and that their response was yes, with no objections to the project. Mr. Noell stated that the district has been misled on the scope of this project; and, that it is actually going to be a full size restaurant and pub in close proximity to Ozona Elementary. Mr. Noell stated that the only appeal now available to the district is through the courts.

Dr. Grego stated that we are not endorsing this in any way; and, requested that Mr. Bessette share what information he has with the Board.

Mr. Bessette shared that he did receive a call from a group in early summer who wanted to construct a brewery; that he presented several questions to this group in order to receive clarification as to the plans; and, that his response to this group was that he needed more information before he could provide them with a final answer on behalf of the district. Mr. Bessette stated that this project went through the Board of Adjustments which is very different from the council that he sits on; and, that he has a meeting tomorrow with the representatives from Tampa Bay Brewery to see if there is any compromise that can be reached between the two parties. Mrs. Cook requested that the Board receive an update on this.

Attachment: Regular Meeting 9-24-13 (4246 : Approval of Minutes)

4. Mark Klutho

Mr. Klutho shared comments with the Board regarding Common Core and stated that Dr. Grego is here to destroy public education. Mr. Klutho stated that our lighting is incorrect in the Administration Building which is not allowing money to be spent wisely.

There were no additional presentations from the audience; and, this session ended at 10:17 a.m.

Regular School Board Meeting

Tuesday, September 24, 2013 10:30 AM

School Administration Building

301 Fourth Street SW
Largo, FL 33770

~ Minutes ~

<https://www.pcsb.org>

I. Call to Order

The meeting was called to order at 10:30 AM on September 24, 2013 at the School Administration Building, 301 Fourth Street SW, Largo, FL.

Attendee Name	Organization	Title	Status	Arrived
Deborah Beaty	Pinellas County Schools	Adm. Assistant and Clerk to the Board	Present	
Michael A. Grego	Pinellas County Schools	Superintendent	Present	
William Corbett	Pinellas County Schools	Deputy Superintendent	Present	
Michael Bessette	Pinellas County Schools	Associate Superintendent/Operations	Present	
Kevin Smith	Pinellas County Schools	Associate Superintendent/Finance Business Services	Present	
David Koperski	Pinellas County Schools	Board Attorney	Present	
Carol J. Cook	Pinellas County Schools	Chairperson	Present	
Peggy O' Shea	Pinellas County Schools	Vice Chairperson	Present	
Rene Flowers	Pinellas County Schools	Board Member	Present	
Robin L. Wikle	Pinellas County Schools	Board Member	Present	
Janet R. Clark	Pinellas County Schools	Board Member	Present	
Terry Krassner	Pinellas County Schools	Board Member	Present	
Linda S. Lerner	Pinellas County Schools	Board Member	Present	

Attachment: Regular Meeting 9-24-13 (4246 : Approval of Minutes)

II. Amendments to the Agenda

At this time, Dr. Grego shared that Consent Item #12 - Request Approval of Renewal Agreement for Bridging The Achievement Gap at Shiloh Missionary Baptist Church for 2013-2014 reads correctly in the agenda item; but, that the date within the contract should be corrected to read 2014, rather than 2015.

III. Invocation

1. ***Pastor Stephen Law, Harborside Christian Church, 2200 Marshall Street, Safety Harbor, FL***

The Invocation was delivered by Pastor Law.

IV. Pledge of Allegiance

The Pledge of Allegiance followed the Invocation.

A. ***National Anthem***

Ms. Dawne Eubanks

Ms. Eubanks was not present. Therefore, the Board and the audience joined the PCCA (Pinellas County Center for the Arts) Chorus in singing the National Anthem.

Video: Passing Along a Passion for Performance Art

A video was shown highlighting Ms. Charlotte Johnson, a former John Hopkins and PCCA student, who is serving as the director of dance instruction for students at John Hopkins Middle School.

V. Introduction of Professional and Community Organization Reps

Melanie Marquez Parra - Public Information Officer

Ms. Marquez Parra introduced the following individuals: Nelly Henjes, PESPA; Bruce Proud, PCTA/PESPA; Rick Brant and Sonya Roundtree, SEIU/Florida Public Services Union; Kevin McGevna, PBA; Cindy Ehrenzeller, PCCPTA; Cara Fitzpatrick, The Tampa Bay Times; Anastasia Dawson, Tampa Tribune; and, Pam Settle, Good Living Magazine.

VI. Presentation by Student Rights and Responsibilities

At this time, Ms. Marquez Parra introduced the Student Rights & Responsibilities Committee representatives from Largo High School.

A. ***Largo High School***

Summer Silveus and Joewun Bee, Students Rights and Responsibilities representatives from Largo High School, addressed the Board to share information regarding programs and achievements taking place at their school.

VII. Public Comments on Agenda Items

The following individuals addressed the Board to offer their comments on selected agenda items:

1. Mark Klutho

Consent Item #18 - Request Acceptance of Substantial Completion for Electrical Renovations (Building 5) and Lighting Renovations (Building 19) as of August 23, 2013 at pTEC Clearwater Campus, Project No. 9025

Mr. Klutho stated that the lighting proposed for this building is incorrect.

Nonconsent Items #6 - Request Approval of Negotiated Salary Agreement with the Pinellas County Teachers Association (PCTA); #7 - Request Approval of Negotiated Salary Agreements with the Pinellas Educational Support Professionals Association (PESPA); and, #8 - Request Approval of Negotiated Salary Agreement with the Sun Coast Police Benevolent Association, Inc. (PBA)

Mr. Klutho stated that the employees represented in these groups do not get paid what they should because of the stupid spending done by the district in areas similar to Consent Item #18.

2. Bruce Proud, PCTA/PESPA

Consent Item #6 - Request Approval of the Following Special Projects: D. Race to the Top-District Grant \$10,000,000.00

Mr. Proud addressed the Board to say that the timeline for submitting the Race to the Top grant is insufficient to provide a review and sign-off by PCTA leadership, Ms. Kim Black. Mr. Proud requested that a better timeline be implemented in the future; and, that sustainability is a huge issue.

Nonconsent Items #2 - Request Approval to Extend the Humana Health Insurance Policy Through December 31, 2014; and, #6 Request Approval of Negotiated Salary Agreement with the Pinellas County Teachers Association (PCTA)

Mr. Proud stated that the recommendation from PCTA/PESPA is to approve these items and expressed concern that future laws may impact negotiations and make it difficult to provide an equal distribution of money throughout the salary schedules. Mr. Proud stated that points of negotiations provided opportunities for employees to feel that the agreements are not fair.

VIII. Special Order Agenda

1. Presentation by the Pinellas Education Foundation, Presented by Mr. Terry Boehm, President

Mr. David Barnes, Executive Director for Career, Technical and Adult Education, thanked Achieva Credit Union for their longstanding partnership with Northeast High School and the Academy of Finance. Mr. Barnes introduced Mr. Boehm who introduced Ms. Dawn Dixon, Vice President of Marketing, Achieva Credit Union, who presented to the Board a check in the amount of \$25,000.00 from the 2012 Box Car Rally. These funds will be awarded to teachers through the Pinellas Education Foundation's Classroom Grants program. Ms. Dixon, Mr. Boehm and others were greeted and thanked by the School Board Members.

IX. Adoption of Agenda

PULL: Consent Item #6 - Special Project D -Race to the Top-District Grant \$10,000,000.00

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Terry Krassner, Board Member
SECONDER:	Rene Flowers, Board Member
AYES:	Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

X. Unfinished Business

1. Recommendation to Adopt the Recommended Order of the Administrative Law Judge to Dismiss Belinda S. Ivey, School Bus Driver, Transportation Department, Pinellas County Schools

Dr. Grego introduced this item.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Rene Flowers, Board Member
SECONDER:	Terry Krassner, Board Member
AYES:	Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

2. Public Hearing to Consider the Amendment to Policy 2110-DISTRICT STRATEGIC PLAN (This is the Second Reading.)

Dr. Grego provided a brief introduction to this item.

The following individual signed up to address the Board on this item:

Mark Klutho

Mr. Klutho was not present when called to the podium.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Terry Krassner, Board Member
SECONDER:	Rene Flowers, Board Member
AYES:	Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

3. Public Hearing to Consider the Amendment to Policy 2250-FUNDAMENTAL SCHOOLS, MAGNET PROGRAMS, AND CAREER ACADEMIES (This is the Second Reading.)

Dr. Grego stated that this is the second reading for the proposed amendment to policy; and, requested that Mr. Lawrence introduce the item.

Mr. Bill Lawrence provided an overview of the proposed amendment.

At this time, the following two speakers addressed the Board:

Tammy Kaplan

Ms. Kaplan addressed the Board to ask that they not eliminate the feeder pattern between Jamerson Elementary School to Thurgood Marshall Fundamental Middle School.

Derek Kilborn

Mr. Kilborn addressed the Board to ask that they not eliminate the feeder pattern between Jamerson Elementary School to Thurgood Marshall Fundamental Middle School.

Following the speakers, the School Board Members began their discussion on this item.

It was moved by Mrs. Krassner and seconded by Mrs. Lerner to amend the motion to allow the extension of the feeder pattern from Douglas Jamerson Elementary to Thurgood Marshall Fundamental Middle School for the current fourth- and fifth-grade students by reinstating the deleted paragraph on Page 7 of the Procedures for District Application Programs, and by revising the end of the paragraph to read "feeder pattern priority for the 2014-2015 and 2015 - 2016 school years; thereafter, this paragraph shall be null and void without the need for further Board action," as well as making the same changes to the chart on pages 26 and 27 of the Procedures document. Discussion followed by Board Members and Mr. Lawrence. This motion to amend failed with a 3-4 vote, Ms. Clark, Ms. Flowers, Mrs. O'Shea and Mrs. Wikle voting against.

It was moved by Mrs. Krassner and seconded by Mrs. Lerner to amend the motion to allow the extension of the feeder pattern from Douglas Jamerson Elementary to Thurgood Marshall for the current fifth-grade students by reinstating the deleted paragraph on Page 7 of the Procedures for District Application Programs, and by revising the end of the paragraph to read "feeder pattern priority for the 2014-2015 school year; thereafter, this paragraph shall be null and void without the need for further Board action," as well as making the same changes to the chart on pages 26 and 27 of the Procedures document. This motion to amend passed with a 5-2 vote, Mrs. O'Shea and Mrs. Wikle voting against.

Ms. Flowers stated that the wording in the current brochure that caused this concern needs to be removed.

Mrs. Wikle stressed the importance of providing clear and concise information regarding this change to the parents at both schools.

RESULT:	APPROVED AS AMENDED [UNANIMOUS]
MOVER:	Robin L Wikle, Board Member
SECONDER:	Rene Flowers, Board Member
AYES:	Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

4. Public Hearing to Consider the Amendment to Policy 5112- ENTRANCE REQUIREMENTS
(This is the Second Reading.)

Mr. Bill Lawrence, Director of Student Assignment, provided a brief overview of the proposed amendment.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Terry Krassner, Board Member
SECONDER:	Janet R. Clark, Board Member
AYES:	Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

5. Public Hearing to Consider the Amendment to Policy 5120-ASSIGNMENT WITHIN DISTRICT (This is the Second Reading.)

Mr. Bill Lawrence, Director of Student Assignment, provided a brief overview of the proposed amendment.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Terry Krassner, Board Member
SECONDER:	Peggy O' Shea, Vice Chairperson
AYES:	Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

XI. Consent

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Terry Krassner, Board Member
SECONDER:	Peggy O' Shea, Vice Chairperson
AYES:	Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

1. Approval of Minutes: to Approve the Minutes of the Regular Meeting of September 10, 2013; And, the Final Public Hearing on the 2013/14 Millage Rates and District Budget
Approved as submitted.
2. Request Approval of Personnel Recommendations
Approved as submitted.
(Copy to be found in Supplemental Minute Book #151.)
3. Request Approval of the Administrative Appointment of the Assistant Principal, Tyrone Middle School
Appointment approved - Jayme Joslyn
(Copy to be found in Supplemental Minute Book #151.)
4. Request Approval of the Master Inservice Plan (MIP) for 2013/2014
Approved as submitted.
5. Request Approval of the Redeveloped Professional Development System
Approved as submitted.

6. Request Approval of the Following Special Projects:
 Approved, as follows:
 - A. Amendment to the Agreement (revised language) with the Department of Children and Families \$1,008,000.00
 - B. Renewal of Agreement with Catapult Learning \$500,000.00
 - C. Renewal of Contract with Lindamood-Bell Learning Processes \$91,000.00
 (Copy/copies to be found in Supplemental Minute Book #151.)
 - Special Project D. Race to the Top-District Grant \$10,000,000.00 - Pulled for further discussion by Mrs. Lerner. Please refer to XII. Consent Agenda - Items Pulled #1.**
7. Request Approval of Memorandum of Agreement Between the School Board of Pinellas, Florida and the Kids Healthcare Foundation for the Provision of Services to the Uninsured and Under-Insured Children
 Approved as submitted.
 (Copy to be found in Supplemental Minute Book #151.)
8. Request Approval of Budget Amendment No. 10 (June 2013) to the District's 2012/13 Budget
 Approved as submitted.
9. Request Approval of the Financial Statements for the Month Ending June 30, 2013 for Fiscal Year 2012/13
 Approved as submitted.
10. Request Adoption of the Investment Portfolio Financial Statements for the Quarter Ended June 30, 2013
 Approved as submitted.
11. Request Approval of the Principals' Yearly Financial Report for the Year Ending June 30, 2013
 Approved as submitted.
12. Request Approval of Renewal Agreement for Bridging the Achievement Gap at Shiloh Missionary Baptist Church for 2013-2014
 Approved as submitted.
 (Copy to be found in Supplemental Minute Book #151.)
13. Request Approval of Staffing Agreement with Juvenile Welfare Board (JWB)
 Approved as submitted.
 (Copy to be found in Supplemental Minute Book #151.)
14. Request Approval of the 2013-14 School Improvement Plans
 Approved as submitted.

15. Request Approval of Agreement with Mason Blau & Associates, Inc. for Architectural and Contract Administration Services in Connection with the Construction of a Free Standing, One Story, 2,150 Square Foot Building to be Used as a Health Center Clinic, in the Amount of \$45,322 at Pinellas Park High School, Project No. A913
Approved as submitted.
(Copy to be found in Supplemental Minute Book #151.)
16. Request Acceptance of Substantial Completion for Sewer Replacement and Restroom Renovations (Buildings 1, 2, 4 and 8) as of August 12, 2013 at Oakhurst Elementary School, Project No. 9084
Approved as submitted.
(Copy to be found in Supplemental Minute Book #151.)
17. Request Acceptance of Substantial Completion for Sewer Replacement and Restroom Renovations (Buildings 1 - 6) as of August 12, 2013 at Ponce De Leon Elementary School, Project No. 9089
Approved as submitted.
(Copy to be found in Supplemental Minute Book #151.)
18. Request Acceptance of Substantial Completion for Electrical Renovations (Building 5) and Lighting Renovations (Building 19) as of August 23, 2013 at PTEC Clearwater Campus, Project No. 9025
Approved as submitted.
(Copy to be found in Supplemental Minute Book #151.)
19. Request Approval of a Vehicle Use Agreement to a Non-Profit Organization for a Period of One Year
Approved as submitted.
(Copy to be found in Supplemental Minute Book #151.)
20. Request Approval of Selling the District's Surplus and Obsolete Equipment on the PublicSurplus.Com Internet Auction Site
Approved as submitted.
21. Request Approval of Bids to Vendors at Prices in Bid Documents in Accordance with Bid Policies and Statutes
Approved as submitted.
(Copy to be found in Supplemental Minute Book #151.)

XII. Consent Agenda - Items Pulled

1. Consent Item #6 - Special Project D -Race to the Top-District Grant \$10,000,000.00

Mrs. Lerner, having pulled this item, stated that she would have preferred that the timeline would have allowed the employee union time for a full review and signature prior to this item coming to the Board. Mrs. Lerner questioned whether action by the Board could be delayed to allow for the review to be performed by PCTA.

Discussion followed by Dr. Grego, Dr. Jan Kucerik and School Board Members.

Mrs. Lerner stated that she would still like to see the staffing model for assistance provided to schools beyond the regular staffing model, i.e., Title I dollars, etc.

Mrs. Cook requested that PCTA have the opportunity to review this grant proposal prior to it being mailed on October 2nd.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Terry Krassner, Board Member
SECONDER: Rene Flowers, Board Member
AYES: Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

XIII. Nonconsent

1. Setting a Public Hearing and Authorizing the Advertisement of the Public Hearing to Consider the Amendment to Policy 8740-BONDING (This is the First Reading.)

Mr. Koperski stated that this is the first reading for this amendment; and, that it has been realized that it would be less expensive for the district to insure the Board Members under the district policy, rather than having an individual bond written for each of the Board Members.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Terry Krassner, Board Member
SECONDER: Robin L Wikle, Board Member
AYES: Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

2. Request Approval to Extend the Humana Health Insurance Policy through December 31, 2014

Mr. Ted Pafundi, Director of Risk Management, provided a brief overview of the proposed policy.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Terry Krassner, Board Member
SECONDER: Robin L Wikle, Board Member
AYES: Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

3. Request Approval to Extend the MetLife Voluntary Benefits Program through December 31, 2014

Mr. Ted Pafundi, Director of Risk Management, provided a brief overview of the proposed benefits.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Robin L Wikle, Board Member
SECONDER: Terry Krassner, Board Member
AYES: Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

4. Request Approval of Negotiated Salary Agreement with the Florida Public Services Union (FPSU)

Dr. Grego introduced this item and thanked the entire bargaining leadership, co-chaired by Dr. Bill Corbett and Dr. Ron Ciranna, for their efforts.

Dr. Ciranna shared that members of this bargaining group will receive a 5% increase, retroactive back to July 1, 2013.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Rene Flowers, Board Member
SECONDER: Robin L Wikle, Board Member
AYES: Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

5. Request Approval for All Non-Instructional Employees Including Administrators, Professional/Technical/Supervisory, and Non-Represented Support Staff for a Salary Increase

Dr. Corbett introduced this item and stated that the members of this employee group will receive an average of 5% increase, retroactive back to July 1, 2013.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Terry Krassner, Board Member
SECONDER: Rene Flowers, Board Member
AYES: Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

6. Request Approval of Negotiated Salary Agreement with the Pinellas County Teachers Association (PCTA)

Dr. Ciranna introduced this item.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Rene Flowers, Board Member
SECONDER: Peggy O' Shea, Vice Chairperson
AYES: Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

7. Request Approval of Negotiated Salary Agreements with the Pinellas Educational Support Professionals

Dr. Corbett introduced this item. Ms. Nelly Henjes, President of PESPA, addressed the Board to thank them for support of this increase for support personnel. The members of this employee group will receive a 5% increase, retroactive back to July 1, 2013.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Rene Flowers, Board Member
SECONDER: Peggy O' Shea, Vice Chairperson
AYES: Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

8. Request Approval of Negotiated Salary Agreement with the Sun Coast Police Benevolent Association, Inc. (PBA)

Dr. Ciranna introduced this item.

Officer Kevin McGevna addressed the Board to thank them for this agreement.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Robin L Wikle, Board Member
SECONDER:	Janet R. Clark, Board Member
AYES:	Flowers, Wikle, Cook, Clark, Krassner, Lerner, O' Shea

XIV. New Business

A. *Items Introduced by Superintendent*

Dr. Grego's report included the following:

- 1) Shared that Mr. Reuben Hepburn, Principal of Dunedin High School, was recently presented with a mock check in the amount of \$220,000, representative of 10,969 volunteer hours provided to the school by 153 different volunteer Dunedin High alumnus. Dr. Grego reported that the number of individuals volunteering in our schools is growing.
- 2) Extended kudos to staff at both Sexton Elementary and Morgan Fitzgerald Middle schools for their fundraising for the United Negro College Fund. Dr. Grego shared that Sexton Elementary employees raised the most money for a district elementary school, and Morgan Fitzgerald employees won in the middle school category, as well as in the "most raised by a school principal and site coordinator" category. Dr. Grego stated that Pinellas County Schools staff raised \$5,153 for UNCF during the 2013 campaign; and, that these funds will be awarded to three Pinellas County students in \$1,000 scholarships to be used for their post-secondary education.
- 3) Shared that the deadline for submitting nominees for this year's Support Employee of the Year is October 7th. Dr. Grego stated that the finalists will be celebrated at a breakfast in January.
- 4) Encouraged all to visit the exhibit of photos featuring the work of our students from Melrose Elementary, John Hopkins Middle School and Lakewood High School. Dr. Grego shared that the exhibit, "Through Our Eyes: Midtown and Beyond" runs through October 6th at the Studio@620 in downtown St. Petersburg.
- 5) Reminded parents that our district continues to partner with InSync Education, an online educational resource for students and families in multiple languages. Dr. Grego stated that InSync is available to families 24 hours a day, seven days a week; and, that it may be accessed through our website.
- 6) Extended his appreciation to Mr. Kevin Hendrick, Principal of Northeast High School, and to his staff and students for their efforts in providing the venue for the recent tribute to Mr. Lee Benjamin.
- 7) Shared that he continues to visit several schools and that the most recent visits were at Leila Davis, Sandy Lane, Ponce De Leon and Mildred Helms elementary schools.
- 8) Stated that yesterday he had shared with the Board a few documents submitted by the Governor. Dr. Grego stated that one is a letter to Gary Chartrand, Chair of the State Board of Education; another is an Executive Order issued by the Governor; and, the third is a letter from Governor Scott to Secretary Arne Duncan, all three pieces centering around the

following three major points: Calling for an end of the fiscal agent relationship with the Partnership for Assessment of Readiness for College and Careers (PARCC) and to issue a competitive solicitation to select Florida's next state assessment; Call to direct the Commissioner of Education to immediately initiate a process to obtain public input on Florida's currently adopted English Language Arts and Mathematics standards to identify any opportunities to strengthen or risks for federal intrusion in Florida's standards; and, the third calling for the Board of Education to take action to not adopt any peripheral materials in the area of Common Core. Dr. Grego encouraged the Board to take time to review these documents.

9) Shared that a smaller group of superintendents has been formed to look at teacher evaluation/pay for performance, to look at the assessments being administered to students and, to take a close look at school grades. Dr. Grego stated that he will be serving on the school grades committee; and, that the purpose of these committees will be to provide this state and its Governor with some unified clear direction in these areas.

B. Items Introduced by School Board Attorney

Mr. Koperski stated he had no report.

C. Items Introduced by the Board

Ms. Flowers - 1) Shared that she attended the memorial services for the father of Commissioner Ken Welch. Ms. Flowers thanked all who assisted her as to how to best commemorate that individual. 2) Shared that she attended the annual Youth Summit at the Childs Park YMCA where there were three different seminars offered to the students, one led by a student from Thurgood Marshall Fundamental Middle School. 3) Shared that she was excited to be present at the opening of the new Wal-Mart Neighborhood Store in the old Sweet Bay Plaza. Ms. Flowers thanked those responsible and shared that she encouraged the management of the store to seek out their employees through pTEC - St. Petersburg. 4) Acknowledged the agreement approved in this agenda between Pinellas County Schools and Kids Healthcare Foundation that ensures children will have the health insurance they need. 5) Stated that preparations are taking place for this year's Neighbor Neighbor program, a partnership with the St. Petersburg YMCA to meet the needs of families during the holidays. 6) Shared that Representative Rouson was able to receive additional dollars to help with this year's Day of Service project and that those applications are available online.

Mrs. Wikle - 1) Shared that she saw a sign the other day that read, "Thank a teacher. They are there for the outcome, not for the income." Mrs. Wikle stated that it was great to be a part of the vote that provided additional income to the teachers. 2) Congratulated Dr. Grego for his one-year anniversary in the district coming up tomorrow. Mrs. Wikle stated that her vote on that agreement was one of her better votes and thanked Dr. Grego for his dedication. 3) Shared that she visited Westgate Elementary School and gave kudos to the staff and principal. 4) Shared that she will not be participating in this year's Achieva Box Car Derby since she will be attending parents' weekend at Florida State University. 5) Placed a challenge to all to become involved in this year's Take Stock in Children 5K.

Mrs. Krassner - 1) Thanked Mr. Kevin Hendrick, Principal of Northeast, for hosting the recent tribute to her father, Mr. Lee Benjamin. 2) Thanked the Board Members for agreeing to disagree in Board actions.

Ms. Clark - 1) Stated that it felt wonderful to be able to provide raises to all employees this year. Ms. Clark stated that she hopes this is just the beginning, not the end. 2) Shared that she attended the recent Student Rights and Responsibilities Committee meeting and that the discussions by the students were great. Ms. Clark will email to the Board the topics that the students would like to discuss with the Board at the upcoming joint meeting.

Mrs. Lerner - 1) Stated that she will participate in the Take Stock in Children 5K as long as it provides an opportunity for those wishing to walk, rather than run. 2) Stated that the Redeveloped Professional Development System and the Master InService Plan that were approved by the Board in this meeting were very detailed documents. Mrs. Lerner, referring to pages 303-306 - Moodle training, stated that she has asked before to have a list of all courses offered be placed in one location on our website, listed by the semester they are offered. Mrs. Lerner shared input she received from teachers at a couple of schools she visited regarding what in professional development is most helpful to them. 3) Stated that the Board had received an email regarding the issue of head lice and that included in the email, was information from the CDC which states that the child doesn't need to be sent home from school until the end of that school day and may return to class once appropriate treatment has been administered. Mrs. Lerner requested that the Board agree to ask that Dr. Grego and staff look at this and come back to the Board with his recommendation. Board Members agreed to this request presented by Mrs. Lerner. 4) Stated that the event to honor Mr. Benjamin was a very positive program.

Mrs. O'Shea - 1) Shared that at the recent Pinellas Planning Council meeting, Mr. Kennedy from St. Pete council asked if the Board will be attending the upcoming Rio Vista dedication. Mrs. O'Shea stated that the information has been placed on the Board Members' calendar. 2) Stated that Dr. Grego will celebrate his first anniversary as our Superintendent by being the guest speaker at tomorrow's Tiger Bay Club meeting. 3) Shared that one of speakers today talked about the brewery near Ozona Elementary and the trail. Mrs. O'Shea stated that the bigger issue is that we, as a district, need to identify a better way of collecting the information and all facts from the various groups around the county on construction and development projects in order to accurately respond to the impact those projects could have on our schools. Mrs. O'Shea stressed the importance of this in light of the fact that the representation on the Pinellas Planning Council by the school district may not continue.

Mrs. Cook - 1) Encouraged all who can to attend the Midtown Through Our Eyes display at Studio@620. 2) Shared that she had not received any concerns or questions pertaining the proposed Consortium Legislative Platform that was distributed to the Board Members. Mrs. Cook stated this platform will be placed on the October 8th Board agenda for formal action by the Board Members. 3) Stated that she cannot think of a more appropriate recognition for Mr. Benjamin than what took place this past Friday evening. Mrs. Cook commended Mr. Kevin Hendrick and his students for hosting this event at Northeast High School.

D. Review of Board Requests

Dr. Corbett offered the following summary of requests presented during this meeting:

- 1) Staff will review how school staffing models are reported.
- 2) Staff will compile a list of all training courses available to staff and place that list in one location on our website.
- 3) Staff will review the issue of lice and how this is presently handled by the district.

E. School Board Meeting Evaluation

The evaluation of the meeting followed the adjournment of the meeting; and, the results are as follows:

Pluses

- Followed thru for clarification
- Respectful disagreement
- Good meeting

Opportunities

- National Anthem issue
- Speaker sign-up issues

XV. Adjournment

There being no further business to be brought before the School Board, this meeting adjourned at 12:51 p.m.

Chairperson

Superintendent and Ex Officio Secretary

Public Comments

Following the adjournment of the meeting, the following individuals presented their comments:

1. Katinia Manes

Ms. Manes addressed the Board to request that they review the district's policy related to lice; and, to express her concern with events taking place at her son's school.

Dr. Grego requested that Ms. Manes speak with Mr. Poth.

This session ended at 12:55 p.m.

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA WORKSHOP – September 17, 2013

The School Board of Pinellas County, Florida, conducted a workshop on Tuesday, September 17, 2013 at 2:00 p.m., in the Cabinet Conference Room, Administration Building, 301 4th Street S.W., Largo, Florida.

Present: Mrs. Carol J. Cook, Chairperson; Mrs. Peggy L. O'Shea, Vice Chairperson; Ms. Janet R. Clark, Ms. Rene Flowers, Mrs. Terry Krassner, Mrs. Linda S. Lerner, Mrs. Robin L. Wikle, Members; Dr. Michael Grego, Superintendent; Dr. William Corbett, Deputy Superintendent; and, Mr. David Koperski, School Board Attorney.

The following topics were discussed:

- **Lew Williams Early Childhood Education Center Update** – Dr. Bill Corbett, Mr. David Barnes and Mrs. Pam Moore presented an update on the progress of the Lew Williams Early Childhood Education Center. Mr. Jim Madden, retired administrator, was present during the presentation. Dr. Corbett, in response to a request presented by Mrs. Cook, will forward to the Board the proposed timelines presented during this discussion
- **School Improvement Plans** – Dr. Mary Beth Corace presented the information and provided the Board with an overview of the process used in developing the School Improvement Plans, as well as a sample of executive summaries submitted by a few of our schools. Dr. Corace, in response to Mrs. Cook, stated that links to the plans will be added to the executive summaries for all schools.
- **Energy Savings Proposal** – Mr. Michael Bessette shared that the district has probably reached the plateau as to what we can do to reduce the KWH usage; and, shared that he would like to go out with an RFP (Request for Proposal) for a behavior-based program. Mr. Bessette stated that most companies feel they can save us up to 20%; that they want a five-year contract; and, that the winning company will be paid out of the savings realized, no savings equates to no payment. In response to Mrs. Krassner's request, Dr. Grego stated that information will be collected from other comparable counties to see what they are doing in this area. Mr. Bessette received consensus from the Board to move forward with the RFP process.
- **Master InService Plan and Professional Development System** – Dr. Lisa Grant and Mrs. Pam Moore presented the Annual Master InService Plan and the Redeveloped Professional Development System that is part of the RTTT (Race to the Top). These items will be presented to the Board at their next Regular Meeting for their approval; and, will then be submitted to the FLDOE, to meet specified timelines.
- **District Application Handbook** – Mr. Bill Lawrence and Mrs. Judith Vigue presented to the Board a summary of the changes incorporated into the District Application Program Policy subsequent to the first reading. Discussion followed. Dr. Grego will bring this to the Board for final approval at the September 24th meeting with the proposed changes to the Jamerson/Thurgood Marshall feeder pattern remaining in place.

➤ Leadership Discussion:

• Superintendent's Update –

- Introduced Ms. Sandy Downs, Executive Director for Elementary Education, who shared information with the School Board regarding a Title I initiative to support laptops and auxiliary resources, including software for usage and security, academic software licenses and stipends for school-based coordinators. Ms. Downs provided the Board with a handout detailing the program components, measurable objectives, implementation plan and the plan for year two, contingent upon available funding.
- Shared information on the five goals contained within the document distributed to the Board, Goal Statements to Eliminate the Gap/Bridging the Gap, as follows: Goal #1- Eliminate the gap between the Pinellas County graduation rates for black students as compared to non-black students; Goal #2 – Eliminate the gap in the proficiency rates on state required assessments for black students as compared to non-black students; Goal #3 – Eliminate the gap in the accelerated participation and performance rates for black students as compared to non-black students; Goal #4 - Reduce the disparity in rates of disciplinary infractions between black and non-black students as measured by the percent within ethnicity; and Goal #5 – Reduce the number of black students being found eligible for Emotional/Behavioral Disabilities. Dr. Grego shared the action and communication plan to implement this initiative.
- Distributed to the Board his proposed evaluation instrument. Dr. Grego and Mrs. Cook requested that Board Members review the proposed instrument and contact Dr. Grego prior to this Friday noon if they have any concerns with the contents of the instrument. If no concerns are received, the evaluations should be completed and discussion held with Dr. Grego prior to the October 15th workshop. Board Members are to contact Mrs. Ward, Administrative Assistant to the Superintendent, to schedule a meeting with Dr. Grego to go over their completed evaluation document. The completed evaluation will be placed on the agenda of the October 15th workshop. The Board and Dr. Grego agreed that the process will begin earlier next year to allow for sufficient time for workshop discussion and completion.
- **Mrs. Wikle** – Shared information with the Board regarding the recent FSBA Board of Directors meeting.
- **Dr. Grego** – Stated staff is reviewing the process used for the Selection Committee process; that it seems to be antiquated; and, that the process will not change, specifically the Board's involvement in that process, until the review is complete. Discussion followed by Mr. Bessette and Board Members. Dr. Grego stated that all related policies will be included in this review; and, that the topic will be brought back to the October 15th workshop. Also included in that discussion will be information as to how this responsibility is performed in other districts.
- **Ms. Flowers** – Requested permission from the Board to have the JDAI committee present information to the Board for discussion during an upcoming workshop. Dr. Grego stated that he will be meeting with the committee on September 25th. Mrs. Cook suggested that the decision as to whether this topic is scheduled be made following Dr. Grego's meeting and his subsequent report to the Board.
- **Mrs. Cook** – Questioned whether the Board was in agreement to moving the joint meeting between the School Board and DMAC from Thursday, September 26th to immediately follow the Board Meeting on September 24th. This change in the schedule will be made.
- **Mrs. Cook** – Distributed the Greater Florida Consortium of School Boards Legislative Platform to the Board Members. Mrs. Cook requested that the Board review this proposed platform and report to her within the week if they have any concern with the content. Mrs.

Cook stated that the platform will be placed on the October 8th Regular Meeting agenda for the Board's formal approval.

- **Mrs. Cook** – Questioned whether the Board wished to have another Legislative Breakfast this year. The Board indicated that this should be scheduled; and, appointed the following Board Members to act as the subcommittee to plan this event: Ms. Clark, Mrs. Cook and Mrs. O'Shea. Dr. Grego offered to work with the committee.
- **Mrs. O'Shea** – Questioned whether the Board planned to have a student recognition event during first semester. There will be no such event scheduled for first semester.
- **Dr. Grego** – Stated that the Board had asked that he look at the peculiarities of the administrative salary structure; and, that staff is working with PASA (Pinellas Association of School Administrators) to discuss these issues. Dr. Grego welcomed the Board Members to contact Dr. Corbett should they have any questions on this matter.
- **Mrs. Cook** – Shared that FSBA has requested information pertaining to the total cost to Pinellas for testing that is required by the state. Dr. Grego and staff will determine that cost and forward it to FSBA.

No official actions were taken by the Board at this workshop. An audio recording of this workshop is filed in the Board Office archives. This workshop adjourned at 5:39 p.m.

Chairperson

Secretary

/db

W13Sept17

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Joint Meeting – DMAC & School Board – September 24, 2013

The School Board of Pinellas County, Florida, conducted a Joint Meeting with DMAC (District Monitoring and Advisory Committee) on Tuesday, September 24, 2013 at 2:00 p.m., in the Cabinet Conference Room, Administration Building, 301 4th Street S.W., Largo, Florida.

Present:

School District: Mrs. Carol J. Cook, Chairperson; Mrs. Peggy L. O'Shea, Vice Chairperson; Ms. Janet R. Clark, Ms. Rene Flowers, Mrs. Terry Krassner, Mrs. Linda S. Lerner, Mrs. Robin L. Wikle, Members; Dr. Michael Grego, Superintendent; Dr. William Corbett, Deputy Superintendent; Mr. David Koperski, School Board Attorney; and, Dr. Ron Ciranna, Chief of Human Resources.

DMAC: Ms. Diane Stephens, Chairperson; Dr. Valerie Brimm, and Mr. Lawrence Clermont, Members

Discussion:

Due to the fact that there was not a quorum present from DMAC, there were no actions determined during this meeting. However, discussion took place by those present on various topics related to the Bradley MOU, the way-of-work of the two bodies as it relates to the operations of DMAC and the need for training for DMAC members as it relates to the MOU. Dr. Grego provided members of DMAC present with a copy of the district's newly approved Strategic Plan and the document, Goal Statements To Eliminate the Gap. There was consensus to schedule another joint meeting between the two bodies once the training mentioned has taken place and topics of importance are identified for that discussion.

No official actions were taken by the Board at this workshop. An audio recording of this workshop is filed in the Board Office archives. This workshop adjourned at 3:03 p.m.

Chairperson

Secretary

/db

Joint Meeting DMAC & Board 13Sept24

Attachment: Joint Meeting DMAC & Board 13Sept24 (4246 : Approval of Minutes)

SCHEDULED

REQUEST FOR APPROVAL (ID # 4239)

ATTACHMENTS:

- Oct 8 2013 FINAL HR Board Agenda Sets A & B (PDF)

Set A

MEMORANDUM

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, Ed.D., SUPERINTENDENT

SUBJECT: Recommendation of Superintendent on Personnel – 2013/2014

The following personnel matters are submitted to you for your approval: Page

<http://web.pcsb.org/hr/Compensation/jobdescr.htm>

Administrative

Instructional

Appointments of Probationary Contract	21	1-2
Appointments of Annual Contract	72	2-8
Transfers	34	8-10
Return From Leave of Absence	1	10
Leaves of Absence	15	11
Terminations		
Resignations	7	12
Retirements	2	12
Adjustment	1	12
Payment of Contracted Services	19	13-14
Substitute Appointments	7	14
Extended Learning Appointments	15	15
Part Time Hourly	21	15-16
Teaching Out-of-Field	440	16-35

ABE = Adult Basic Education

CRISS = Creating Independence Through Student Owned Strategies

CTAE = Career, Technical and Adult Education

DA = Differentiated Accountability

DROP = Deferred Retirement Option Program

ESOL = English for Speakers of Other Languages

FACE IT = Families Acting Collaboratively to Educate and Involve Teens

FCAT = Florida Comprehensive Assessment Test

FMLA = Family Medical Leave Act

HOSA = Health Occupations Students of America

IMAST = Interdisciplinary Math and Science with Technology

MEGSSS = Math Education for Gifted Secondary School Students

MGIC = Middle Grades Integrated Curriculum

MSAP = Middle School Achievement Program

NCLB = No Child Left Behind

PCS = Pinellas County Schools

PD = Professional Development

PS/RTI = Problem Solving/Response to Instruction and Intervention

ROTC = Reserve Officer Training Corps

SIG = School Improvement Grant

SIP = School Improvement Plan

SLC = Smaller Learning Communities

STEM = Science, Technology, Engineering and Mathematics

Attachment: Oct 8 2013 FINAL HR Board Agenda Sets A & B (4239 : Request Approval of Personnel Recommendations)

RECOMMENDATION OF SUPERINTENDENT ON
INSTRUCTIONAL PERSONNEL

2013/2014

October 8, 2013

APPOINTMENTS OF PROBATIONARY CONTRACT

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Armstrong, Kathryn (W)	Meadowlawn Middle	Language Arts	09/11/13
Baker, Justin D. (W)	Boca Ciega High	Foreign Language	09/09/13
Borden, Susan (W)	Clearwater Fundamental Middle	Music	09/11/13
Condit, Melissa (W)	Meadowlawn Middle	Language Arts	09/16/13
Douglas, Nancy R. (W)	Thurgood Marshall Fundamental Middle	Science	09/11/13
Guillen, Fernando (W)	Dunedin High	Industrial Education	09/05/13
Hosking, Megan M. (W)	Communication Disorders	Speech Correction	08/14/13
Jorgensen, Spencer J. (W)	Seminole Middle	Mathematics	09/11/13
Keller, Mary Ellen (W)	Communication Disorders	Speech Correction	08/12/13
Liu, Xu (A)	Safety Harbor Middle	Foreign Language	09/11/13
Mizzi, Suzanne (W)	Azalea Middle	Science	09/11/13
Mohammed, Deena M. (A)	Seventy-Fourth Street Elementary	Elementary	09/09/13
Mullins, Catherine A. (W)	Pinellas Virtual K-12	Science	09/09/13
Myers, Christine D. (W)	Communication Disorders	Speech Correction	08/12/13

Attachment: Oct 8 2013 FINAL HR Board Agenda Sets A & B (4239 : Request Approval of Personnel Recommendations)

Recommendation of Superintendent on Instructional Personnel
 October 8, 2013
 2013/2014 School Year

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APPOINTMENTS OF PROBATIONARY CONTRACT
 (Continued)

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Pesev, Penka B. (W)	Career Technical Adult Education Post Secondary	Adult Education	09/04/13
Prestipino, Terra L. (W)	Title I Center	Elementary	09/16/13
Scott, Cory R. (W)	Sanders Exceptional	Emotional/Behavior Disorder	09/09/13
Schueler, Patricia A. (W)	Communication Disorders	Speech Correction	08/12/13
Steinberg, Kyle A. (W)	Title I Center	Social Studies	09/11/13
Tokach, Nanci A. (W)	Azalea Middle	Varying Exceptionality	09/04/13
Weiss, Rachel E. (W)	Meadowlawn Middle	Vocational	09/11/13

APPOINTMENTS OF ANNUAL CONTRACT

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Babb, Amanda B. (W)	Sexton Elementary	Elementary	10/23/13
Balsamo, Renate A. (W)	Fairmount Park Elementary	Art	09/23/13
Beard, Brittany M. (W)	Seminole Middle	Reading	09/09/13
Bindman, Cassandra L. (W)	Title I Center	Social Studies	09/18/13
Brackney, Lisa (W)	Dunedin Highland Middle	Reading	09/04/13

Attachment: Oct 8 2013 FINAL HR Board Agenda Sets A & B (4239 : Request Approval of Personnel Recommendations)

Recommendation of Superintendent on Instructional Personnel
 October 8, 2013
 2013/2014 School Year

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APPOINTMENTS OF ANNUAL CONTRACT
 (Continued)

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Brown, Simona K. (B)	Ridgecrest Elementary	Elementary	10/01/13
Burke Boses, Charlene F. (W)	Dixie Hollins High	Social Studies	10/07/13
Busque, Ashley A. (W)	Shore Acres Elementary	Kindergarten	09/30/13
Cangelosi, Blake E. (W)	St. Petersburg High	Mathematics	10/29/13
Clayton, Amanda E. (W)	San Jose Elementary	Elementary	10/07/13
Conson, Lennon V. (W)	Boca Ciega High	Mathematics	10/08/13
Cook, Christine A. (W)	Dixie Hollins High	Science	09/30/13
Crawford, Katherine L. (W)	Woodlawn Elementary	Kindergarten	09/30/13
Crovo, Sarah J. (B)	Bayside High	Business Education	08/12/13
Cumpston, Lonnie R. (W)	Gulfport Elementary	Kindergarten	10/10/13
Czinke, Gregory W. (W)	Seminole Middle	Science	09/03/13
Davis, Charlene (B)	Highland Lakes Elementary	Emotional/Behavior Disorder	10/02/13
DeJesus, Belinda (H)	Clearwater Intermediate	Alternative Education	09/03/13
Dunford, Deanna L. (W)	Mount Vernon Elementary	Curriculum Specialist	09/17/13

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APPOINTMENTS OF ANNUAL CONTRACT
 (Continued)

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Faiola, Angela J. (W)	Dunedin Highland Middle	English for Speakers of Other Languages	10/01/13
Fanning, Christine A. (W)	Lynch Elementary	Varying Exceptionality	10/02/13
Feltz, Shirley V. (W)	Woodlawn Elementary	Elementary	10/14/13
Garcia, Jessica H. (W)	School Social Work/Full Service Schools	Social Work	09/27/13
Gausling, Dawn M. (W)	Dixie Hollins High	Varying Exceptionality	10/28/13
Gohl, Jennifer L. (W)	Lealman Intermediate	Alternative Education	10/02/13
Grimmer, Betsey H. (W)	Palm Harbor University High	Health Education	10/01/13
Hano, Meredith P. (W)	Tyrone Middle	Guidance Counselor	09/03/13
Hart, Ervin R. (B)	Largo High	Mathematics	09/24/13
Jamison, Liza M. (B)	Tyrone Middle	Family & Consumer Sciences	10/09/13
Johnston, Kara A. (W)	Lakewood Elementary	Elementary	09/30/13
Jurgens, Vicki H. (W)	Dixie Hollins High	Varying Exceptionality	10/30/13
Landstrom, Adella (W)	Pinellas Park High	Curriculum Specialist	10/23/13

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APPOINTMENTS OF ANNUAL CONTRACT
 (Continued)

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Lau, Deanne M. (W)	School Social Work/Full Service Schools	Social Work	09/23/13
Lauzon, Danielle R. (W)	Largo Middle	Social Studies	09/09/13
Legagneur, Desiree N. (W)	Woodlawn Elementary	Elementary	10/14/13
Lewis, Carlotta (B)	PTEC/Clearwater	Vocational	09/20/13
Martin, Tabitha A. (W)	Ridgecrest Elementary	Elementary	09/27/13
McKee, Bryan M. (W)	Seminole Middle	Computer Education	09/09/13
Merker, Leslie B. (W)	Palm Harbor University High	Science	10/17/13
Miranda, Marissa M. (H)	Ridgecrest Elementary	Autism Spectrum Disorder	09/30/13
Mitrovic, Aleksandra (W)	Bay Point Middle	Alternative Education	09/16/13
Monteverde, Jennifer A. (W)	Sawgrass Lake Elementary	Elementary	10/14/13
Moon, Lauren A. (W)	Curlew Creek Elementary	Art	09/09/13
Mortellite, Renee E. (W)	Seminole Elementary	Elementary	09/18/13
Nigara, Andrea M. (W)	Communication Disorders	Speech Correction	09/09/13

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APPOINTMENTS OF ANNUAL CONTRACT
 (Continued)

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Nusspickel, Mark J. (W)	Osceola Fundamental High	Language Arts	09/03/13
Olson, Christine A. (W)	Blanton Elementary	Kindergarten	09/19/13
Ozols, Inguna (W)	Dixie Hollins Adult Education Center	Alternative Education (11.5 Months)	09/24/13
Peddie, Jennifer E. (W)	Pinellas Park High	Deaf/Hard of Hearing	09/30/13
Petty, Larue L. (W)	Fuguitt Elementary	Elementary	09/03/13
Plotkin, Robert J. (W)	Clearwater Intermediate	Computer Education	09/03/13
Pohlman, Mark S. (B)	Largo High	Business Education	10/08/13
Prodanovic Hodzic, Branka (W)	English Language Acquisition	English for Speakers of Other Languages	09/04/13
Quinn, Jacqueline C. (W)	Pinellas Central Elementary	Independent Varying Exceptionality	09/25/13
Randolph, Luciana C. (W)	Sandy Lane Elementary	Elementary	10/23/13
Reliford, Brandon E. (B)	St. Petersburg High	Varying Exceptionality	09/09/13
Rey, Jessica D. (W)	Forest Lakes Elementary	Autism Spectrum Disorder	10/28/13
Reynolds, Marion P. (W)	Title I Center	Elementary	10/15/13

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APPOINTMENTS OF ANNUAL CONTRACT
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NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Rockwell-Stoler, Linda J. (W)	Marjorie Kinnan Rawlings Elementary	Elementary	10/03/13
Scott, Keith J. (B)	Northeast High	Mathematics	10/02/13
Smith, Anan A. (B)	School Social Work/Full Service Schools	Social Work	10/14/13
Sorial, Nabil E. (W)	Osceola Middle	Mathematics	10/08/13
Soriano Kindle, Nadia E. (W)	Title I Center	Social Studies	10/02/13
Sterling, Marc E. (W)	Seventy-Fourth Street Elementary	Varying Exceptionality	10/04/13
Sullivan, Daphne N. (W)	Boca Ciega High	Health Science Education	10/07/13
Tuckett, Angela G. (W)	School Social Work/Full Service Schools	Social Work	09/09/13
Ulbrich, Donna J. (W)	Communication Disorders	Speech Correction	09/03/13
Vragovic, Jennifer D. (W)	Advanced Studies/ Academic Excellence	Instructional Staff Developer	09/30/13
Weller, Karen S. (W)	New Heights Elementary	Elementary	09/30/13

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APPOINTMENTS OF ANNUAL CONTRACT
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NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Williams, Leanna M. (W)	High Point Elementary	Elementary	10/14/13
Wilson, Tracey A. (W)	High Point Elementary	Elementary	09/19/13
Yeates, Brian A. (W)	PTEC/Clearwater	Vocational	10/08/13

TRANSFERS

NAME	FROM COST CENTER	TO COST CENTER	EFFECTIVE
Adams, William A. (W)	Largo Middle	Tarpon Springs Middle	09/09/13
Anderson, Beth A. (W)	Secondary Language Arts & Reading	Title I Center	08/12/13
Argueta, Mayra R. (H)	Dunedin Highland Middle	Clearwater Fundamental Middle	09/09/13
Barker, Debra M. (W)	Workforce Development Secondary	Family & Consumer Sciences	08/21/13
Bell, Ladawn (W)	St. Petersburg High	John Hopkins Middle	09/09/13
Belvis, Kristopher E. (W)	Dunedin Highland Middle	Dunedin Elementary	09/16/13
Bengston, Teresa (W)	Belleair Elementary	Ridgecrest Elementary	09/09/13
Benjamin, Doris A. (W)	Pinellas Central Elementary	Walsingham Elementary	09/09/13
Bolden, Kelly A. (W)	Oakhurst Elementary	Mildred Helms Elementary	09/09/13

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TRANSFERS
 (Continued)

NAME	FROM COST CENTER	TO COST CENTER	EFFECTIVE
Cumpston, Lonnie R. (W)	Maximo Elementary	Gulfport Elementary	09/09/13
Fanning, Christine A. (W)	Lynch Elementary	Orange Grove Elementary	09/16/13
Foronda, Elisabeth L. (W)	Azalea Elementary	Bear Creek Elementary	09/09/13
Germosen, Francia D. (H)	Eisenhower Elementary	Belleair Elementary	09/09/13
Green, Bernadette M. (W)	Secondary Language Arts & Reading	Title I Center	08/12/13
Haley, Patrick A. (W)	Clearwater High	Shore Acres Elementary	09/09/13
Kappe, Amanda E. (W)	Sunset Hills Elementary	Perkins Elementary	09/09/13
Kline, Kendall L. (W)	Pre K-12 Performing Arts	Highland Lakes Elementary	08/12/13
Konig, Elena (W)	Blanton Elementary	Skyview Elementary	09/09/13
Laine, Tamara (W)	Orange Grove Elementary	Hospital Homebound	09/11/13
Leone, Anayansi (H)	North Shore Elementary	Northwest Elementary	09/09/13
McCollum, Victoria E. (W)	Secondary Language Arts & Reading	Title I Center	08/12/13
McCullough, Sara E. (W)	Secondary Language Arts & Reading	Title I Center	08/12/13
Meiser, Angela L. (W)	Gibbs High	Seventy-Fourth Street Elementary	09/16/13

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TRANSFERS
 (Continued)

NAME	FROM COST CENTER	TO COST CENTER	EFFECTIVE
Nation, Desrine (B)	Secondary Language Arts & Reading	Dunedin Highland Middle	08/12/13
Nowak, Theresa C. (W)	Sanders Exceptional	Title I Center	08/12/13
Obartuck, Heather L. (W)	Secondary Language Arts & Reading	Title I Center	08/12/13
Olson, Christine A. (W)	Blanton Elementary	Ridgecrest Elementary	09/09/13
Ortiz, Heather L. (W)	Lakewood Elementary	Belleair Elementary	09/09/13
Reed, Karen H. (W)	Secondary Language Arts & Reading	Title I Center	08/12/13
Rodriguez, Celimar (W)	Garrison Jones Elementary	Dunedin Elementary	09/09/13
Valentine, Bernidine S. (B)	Highland Lakes Elementary	Tarpon Springs Elementary	09/09/13
Vehmeier, Eric S. (W)	Walsingham Elementary	Belcher Elementary	09/09/13
Watt, Rachel A. (W)	Cypress Woods Elementary	Highland Lakes Elementary	09/09/13

RETURN FROM LEAVE OF ABSENCE

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Glass, Carolyn C.	Walsingham Elementary	Reading/Literacy Coach (Job Share)	08/12/13

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LEAVES OF ABSENCE

NAME	COST CENTER	REASON	EFFECTIVE
Bennett, Carolyn L.	Garrison Jones Elementary	Illness/FMLA	08/20/13
Biedermann, Carla G.	Sunset Hills Elementary	Illness/FMLA	08/12/13
Bradley, April N.	Title I Center	Maternity/FMLA	08/12/13
Bradley, Erin M.	Pinellas Park Middle	Maternity/FMLA	8/23/13
Broughton, Kiya N.	St. Petersburg High	Professional	08/29/13
Bryan, Jordan M.	Northwest Elementary	Maternity/FMLA	09/03/13
Chiappone, Robert J.	Shore Acres Elementary	Illness/WC/FMLA	08/19/13
Coleman, Antoinette B.	Dunedin Highland Middle	Illness/FMLA	08/12/13
Hull, Georgeann	Clearwater Fundamental Middle	Maternity/FMLA	09/11/13
Pike, Ashleigh E.	Tarpon Springs Elementary	Illness/FMLA	08/12/13
Pohley, Leslie J.	Largo Middle	Illness/FMLA	09/06/13
Search, Florence N.	Perkins Elementary	Child Care	08/27/13
Springer, Diana M.	Countryside High	Maternity/FMLA	08/26/13
Stafford-Freer, Darcy L.	Communication Disorders	Illness/FMLA	09/06/13
Trefz, Karen S.	Walsingham Elementary	Illness/FMLA	08/12/13

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TERMINATIONS

NAME	COST CENTER	REASON	EFFECTIVE

Resignations

Byrd, Jennifer L. (A)	Title I Center	Personal	08/29/13
Hooper, Cathy D. (W)	Melrose Elementary	Personal	08/29/13
Jordan, Mary M. (H)	Carwise Middle	Moving	08/01/13
Mileto-Samolej, Nicole M. (W)	Skyview Elementary	Personal	09/06/13
Soberal, Ivana M. (W)	John Hopkins Middle	Leaving profession	08/09/13
Sorokowsky, Cara M. (W)	Campbell Park Elementary	Moving	09/27/13
Tabor, Justin L. (W)	Clearwater High	To accept another position	09/06/13

Retirements

Buck, Martha W. (W)	Ridgecrest Elementary	Retirement from DROP	12/31/13
Matthews, Eileen M. (H)	Ridgecrest Elementary	Early Retirement	10/04/13

ADJUSTMENT

NAME	COST CENTER	ADJUSTMENT
Myers, Beth C. (W)	Gulfport Elementary	Adjustment to the April 9, 2013 Board Agenda, Set A: Terminations; change from 'Resigning from leave' to 'Retirement, Disability - non job related.'

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PAYMENT TO CONTRACTED SERVICES EMPLOYEES

Funding Source: Division Initiatives

Clearwater High

EOC Testing

Borresen, Keir C	07/24/13 - 07/25/13	\$195.00
Nye, Denise M	07/24/13 - 07/24/13	\$110.50
Price, Samuel	07/24/13 - 07/25/13	\$286.00
Watkins, Princess S	07/24/13 - 07/25/13	\$201.50

Funding Source: FACE IT Program

Prevention Office

Facilitating for FACE IT

Baker, John D	09/03/13 - 06/30/14	\$5,000.00
Butler, John D	09/02/13 - 06/30/14	\$4,000.00

Curriculum for FACE IT- Alcohol and other Drug Education Program

Richards, Rangelo R	09/03/13 - 06/30/14	\$5,000.00

Funding Source: Florida School Recognition

Oakhurst Elementary

Technology Coordinator

Edwards, Alj R	07/01/13 - 06/30/14	\$325.00
Kasprzyk, Michelle D	07/01/13 - 06/30/14	\$260.00

Funding Source: Internal School Funds

Northeast High

Assistant for Achieva Credit Viking Branch

Bowman, Jean M	09/10/13 - 05/28/14	\$4,485.00

Osceola Fundamental High

Supervise marching band

Benoit, Robin B	09/03/13 - 11/07/13	\$611.00

Henderson, John T	09/03/13 - 11/07/13	\$1,066.00

Film football games

Cortez, John O	08/30/13 - 11/01/13	\$550.00

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PAYMENT TO CONTRACTED SERVICES EMPLOYEES

(Continued)

Funding Source: Internal School Funds (continued)

Osceola Fundamental High (continued)

Supervise Colorguard students during rehearsals, games, competitions and
 parades

Ver Woert, Elizabeth N	09/09/13 - 12/31/13	\$4,200.00

Palm Harbor University High

Pre-season conditioning and training for girls' basketball

Jones, Warren D	08/12/13 - 09/30/13	\$1,001.00

Administrative assistant for band

Woods, Megan K	09/03/13 - 05/30/14	\$3,772.00

Pinellas Park High

Assisting football coach with film editing and weight training

Powers, Alex C	09/02/13 - 11/29/13	\$950.00

Seminole High

Assist with vocal coaching

McKee, David Patrick	09/18/13 - 12/18/13	\$1,300.00

Organizing and officiating powder puff games

Weingart, Edwin B	10/10/13 - 10/10/13	\$58.50

SUBSTITUTE APPOINTMENTS

It is recommended that the persons named on this list be appointed as substitute teachers. Their names are submitted with the understanding that they will comply with all regulations of the State Department of Education and the School Board of Pinellas County, Florida, pertaining to substitute teachers.

NAME

Davenport, Nancy N
 Hammons, Michael L
 Koster, Linda A
 Webb, Carrie S

NAME

Fabien-Bennett, Thamar Naomi
 Hurley, John Michael
 Watson, Scott

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EXTENDED LEARNING PROGRAM

NAME	COST CENTER
Bidwell, Colby R	Boca Ciega High
Birge, Christy L	Oldsmar Elementary
Calie, Carol B	Anona Elementary
Dumphy, Katherine L	Anona Elementary
Fluck, Kristi L	Oldsmar Elementary
Glover, Harry B	Lakewood High
Griggs, Rebecca S	Osceola Fundamental High
Harris, Janet R	Boca Ciega High
Ingram, John T	Boca Ciega High
Johannessen, Erin K	Sunset Hills Elementary
Jones, Gail P	Sunset Hills Elementary
Jones, Patricia F	Boca Ciega High
Perry, Rodney A	Boca Ciega High
Voeltz, Daniel C	Boca Ciega High
Wilber, Karen M	Doug Jamerson Elementary

PART-TIME HOURLY

NAME	COST CENTER
Blydenburgh, Jessica A	New Heights Elementary
Caldwell, Patricia L	pTEC/St Petersburg
Clark, Jean R	Woodlawn Elementary
Davis, Melissa M	Melrose Elementary
Goheen, Mark E	Woodlawn Elementary
Gorlewski, Arlene D	pTEC/St Petersburg
Griffin, Gail Ann	Dunedin Elementary
Hixon, Betsy K	Gulfport Elementary
Hoffman, Irene S	Clearwater Adult Education Center
Jordan, Karen Elaine	Mount Vernon Elementary
Knapp, Rachel L	New Heights Elementary
Krenitsky, Mary B	Bear Creek Elementary

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PART-TIME HOURLY
 (Continued)

NAME	COST CENTER
Lee, Kathleen A	Southern Oak Elementary
McNally, Emelia J	Southern Oak Elementary
ORourke, Allyson Elizabeth	Frontier Elementary
Peoples, Tanya L	Sandy Lane Elementary
Perryman, Irene N	Ponce De Leon Elementary
Sourini, Helen D	Mount Vernon Elementary
Stephens, Sonja M	pTEC/St Petersburg
Wilson, Lynn T	Belleair Elementary
Young, Christine M	Pinellas Park Elementary

TEACHERS OUT-OF-FIELD

The following teachers are teaching one or more courses not covered by Florida teaching certificates. School Board approval is necessary in order that teachers may be considered as "qualified instructional personnel" under State Board Rule 6A-1.0503, which reads in part as follows: "A qualified instructional staff member who holds a valid Florida educator's certificate with coverage other than that deemed appropriate by subsection (1), and has been approved by the School Board to teach out-of-field."

COST CENTER	NAME	SUBJECT
Calvin Hunsinger Exceptional Student Education Center	Farris, Megan	Reading
Fitzgerald Middle	Smith , Chelsea	Middle Grades Science
John Hopkins Middle	Pape, Walter Nicotera, Jennifer	Reading Middle Grades English, Math, Social Studies & Science

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TEACHERS OUT-OF-FIELD
 (Continued)

COST CENTER	NAME	SUBJECT
Lealman Avenue Elementary	Denicola, Marylouise T.	Reading
Meadowlawn Middle	Weiss, Rachel Condit, Melissa	Family and Consumer Sciences Middle Grades English
Safety Harbor Middle	Lui, Xu	Chinese SOE
Sanders Exceptional	Scott, Cory	Reading, Middle Grades English, Mathematics, Social Studies & Science
Thurgood Marshall Fundamental Middle	Gradiski, Dusanka Adrienne N. Hill	Reading English

TEACHERS OUT-OF-FIELD for ESOL

The following teachers are teaching English for Speakers of Other Languages (ESOL) not covered by Florida teaching certificates. School Board approval is necessary in order that teachers may be considered as "qualified instructional personnel" under State Board Rule 6A-1.0503, which reads in part as follows: "A qualified instructional staff member who holds a valid Florida educator's certificate with coverage other than that deemed appropriate by subsection (1), and has been approved by the School Board to teach out-of-field."

COST CENTER	NAME
Anona Elementary	Mont, Christine E
Azalea Elementary	Allen, Brenna Clancy, Diana E

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Azalea Elementary (Continued)	Hanson, Ann Hughes, Grace M Jackson, Christi L Kidwell, Denise M Pomeroy, Susan L Squier, Debra L
Azalea Middle	Hospedales-Brown, Serrena C Van Dyke, Hillary M Whitely, Ameshia L
Bardmoor Elementary	Chandler, Brian C Dixon, Demetris L Donley, Melissa R Wilson, Meredith V
Bay Point Elementary	Bowen, R. G. Holmes, Nancy J Levesque, James J Stroud, Robyn L
Bay Point Middle	Hopkins-Jones, Hazetta Rock, Candace T Shorter, Tabitha D Walton, Lisa M Wick, Krista D
Bay Vista Fundamental Elementary	Ball, Amanda L
Bayside High	Pearl, Debrah B

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Bear Creek Elementary	Pilz, Theresa A Reed, Mary S
Belcher Elementary	Oij, Lance R
Belleair Elementary	McGlathery, Gail E Parsons, Davin L Prater, Ramona L Thornton, Keisa L Tussey-Hehn, Kathleen V
Boca Ciega High	Fuss, Lisa A Robello, Ariel Tookes, Johnnie L Waymon, Renee D Welch, Tracey H West, Lori A
Brooker Creek Elementary	Lane, Jane A Skryd, Janine M
Campbell Park Elementary	Maxfield, Ann G
Carwise Middle	Alexander, Barbara D James, Jennifer M Little, Matthew G Simmons, Sara H Terry, Susan M Vehar, Christine Y

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Clearwater Fundamental Middle	Denman, Mark M Fernandez, Nina A Hull, Georgeann Richards, Annesophia A Walker, Patricia M
Clearwater High	Gomilla, Sarah D Ryan, Cara A
Clearwater Intermediate	Julian, Tanya L Kelly, Tondra Miller, Thomas J Tottle, Polly A
Countryside High	Phillips, Pamela S
Cross Bayou Elementary	Bragg, Nancy L Collette, Michelle R Middleton, Stephanie L Scalia, Nichole M
Curtis Fundamental Elementary	Sedely, Tracy J
Cypress Woods Elementary	Jessie, Jason S Lau, Heidi L Perfetti, Karen R
Dixie Hollins High	Cullen, Jennifer M Edwards, Sarah E

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Dixie Hollins High (Continued)	Frioud, Nancy M Jurgens, Vicki H Lynd-Henderson, Jodie J McClain, Angelique B Quackenbush, Stephen D Rogowski, Linda M
Doug Jamerson Elementary	Baines, Kiwanis H
Dunedin Elementary	Alvarez, Ivonne Beck, Beverlee V Roush, Christina
Dunedin High	Hutkin, Wendy B Mitchell, Amanda M Montgomery, Kanen M Peppers, Christine M Profeta, Jennifer A
Dunedin Highland Middle	Hereford-Cothron, Martha M Lawrence, Lloyd Matti, Sarah M Scicchitano, Mary M
East Lake High	Foster, Laurie A Smith, David K St Jean, Guedye B Thro, Karen M

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Eisenhower Elementary	Boulanger, Christopher T Cesta, Mary E Harper, Tania A Howard, Stacy D Siglain Obrien, Pamela M
Fitzgerald Middle	Bush, Douglas J Camarra, Jessica L Martin, Jacqueline R
Forest Lakes Elementary	Azarian, Athena M Chappel, Deborah A Papamichael, Zoy Sinos, Heather J Slaughter, Christine A Smith, Karyn K Villwock, Holly A
Frontier Elementary	Bays, Lindsay C Henig, Aimee N Holland, Theresa M Kugler, Nichole M Runyon, Cynthia E Scott-Davis, Teresa E Shotwell, Jacquelyn B Smith, Mary R Swain, Lisa M

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Fuguitt Elementary	Angelelli, Laura Curda, Kari J Freed, Derek W Howard, Kay D Petty, Larue L
Garrison-Jones Elementary	Crowe, Rhiannon M Manion, Janet L Scholderer, Sally M Skeim, Miriam F
Gulfport Elementary	Anthony, Annette D Gorman, Laura C Jackson, Jeffrey
High Point Elementary	Dickman, Cathleen K Duncan, Ileana Hague, Renee L Pink, Stephanie V Sorensen, Gail A Warner, Jennifer M Williams, Leanna M
Highland Lakes Elementary	Amann, Sheila A Bumgarner, Jennifer L Clark, Vicki P Kleber, Catherine M Leach, Kathleen A Siemon, Margaret R

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
James B. Sanderlin PK-8	Kuba, Nicola L
John Hopkins Middle	Bell, Marilyn F Dillard, Dawn D Santarelli, Suzanne V Serne, Roberta Stephens, Christopher G Stretch, David
Lake St. George Elementary	Adams, Susan C Burgos, Jane E Chaboudy, Linda S Daskam, Elisa S Goulet, Katherine B Hutfilz, Bethany L Preen, Gina-Marie Schneider, Katrina G Shaw, Carol A Toye, Nancy J
Lakewood Elementary	Morehead, Larona J Price, Lynn M
Lakewood High	Coughenour, Colleen M Dowling, Kristie K Hunter, Priscilla Tobin, Kathleen O Tunsil, Necole

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Largo High	Alvarez, Danielle L Arndt, Heidi Jones, Ellen D Oliva, Virginia L Shelton, Stacy L Slayton, Kristine E Soffos, Denise G Stoessel, Michael J
Largo Middle	Douglas, Dawn C
Lealman Intermediate	Mcelveen, Jocelyn G Simon, Mark A
Leila Davis Elementary	Brkljacic, Catherine T Calipari, Gale C Clark, Karen E Garos, Despina H Piatt, Ima-Jean
Lynch Elementary	Al, Tara J Flint, Karen L Mells, Johnny L Riley, Kenya L Rissler, Julia B
Madeira Beach Fundamental	Coles, Natasha A Purcell, Jennifer P

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Marjorie Kinnan Rawlings Elementary	Bouknecht, Sara A Gars, Marilyn A Hinegardner, Heather M Jordan, Christine R Lance, Concetta M Randall, Meredith E Roe, Laura A Tracy, Rachel A
Maximo Elementary	Kinny, Elizabeth M
McMullen-Booth Elementary	Carter-Acar, Heather A Mannix, Barbara W Mcconchie, Mindy J Moldal, Evelyn Powers, Tawnya L Stevens, Christopher S Wininsky, Melissa A
Meadowlawn Middle	Taylor, Michael A
Melrose Elementary	Lopez, Kimberly O
Mildred Helms Elementary	Bullock, Jessica M Doig, Angeliki V Hickey, Michelle C Hubbard, Alison K Kay, Bonnie R Riser, Mary A

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Mount Vernon Elementary	Burkhart, Elizabeth A Garner, Melisa R Snead, Keisha T Ziesenheim, Courtney M
New Heights Elementary	Clark, Rutha R Elliott, Minta M Mchugh, Joella Nibert, Julie L Weller, Karen S
North Shore Elementary	Miritello, Nancy E
Northeast High	Back, Tiffany M Fajardo, Tena Izzo, Roseann M Lynch, Paul L Wehner, Matt
Northwest Elementary	Holtman, Diane L McCormick, Jean C Oblinger, Diane Parr, James S Ray, Elizabeth A Suddarth, Kimberly H
Oak Grove Middle	Harvey, Martin Layfield, Jeri D Palmer, Gayle H Read, Jeffrey F

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Oak Grove Middle (Continued)	Shoultz, Lesley J Wade, Heidi M Wells-Ward, Sharon P
Oakhurst Elementary	Bennett, Gail L Bowman, Valerie J Crandall, Brooke L Ewald, Sally A Keller, Kathi J Lundquist, Karen M Nickse, Janet K Rice, Pamela T Stanifer, Michaelene D Sullivan, Jennifer K Weingart, Erin M Wilson, Holly C
Orange Grove Elementary	Brewer, Susan P
Osceola Fundamental High	Brown, Cynthia L Holt, Angela D
Osceola Middle	Dials, Franchon M Lynch, Dianne K Mardis, Kimberly A Shores, Carol A
Ozona Elementary	Bridges, Pamela G Johnson, Susan B

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Palm Harbor Middle	Lueken, Beth S
Palm Harbor University High	Cannon, Dacia Dahl, Christopher Prillhart, Joshua R Tharin, Jonathan R Weaver, Andrea T
Perkins Elementary	Wark, Jean J
Pinellas Central Elementary	Avolt, Dawn M Nylund-Mchale, Nancy R
Pinellas Park Elementary	Cellamare, Michelle A Delaney, Michelle A Duarte, Robert J Hearn, Stephen E Kallas, Vasiliki Morgan, Daniel R Roemer, Fred B
Pinellas Park High	Caldwell, Christopher R Fridy, Anita M Shaw, Cynthia A
Pinellas Virtual K-12	Zeigler, Amanda M
Plumb Elementary	Allen, Constance S Cole, Jenny I Fishback, Loretta A

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Plumb Elementary (Continued)	Garvue, Janice K Hedrich, Maura K Kanehl, Marianna E Ladd, Sandra S Meyers, Diane R Myers, Karla A
Ponce De Leon Elementary	Nable, Beth R Rossi, Donna Schmidt, Elizabeth Stone, Hillary B Woodham, Tonya S
Ridgecrest Elementary	Ottersbach, Christina M Ricco, Pamela J Warady, Mark M
Safety Harbor Elementary	Collova, Jennifer A Hinson, Tara A Peters, Lindsey A Tickner, Melina M Yocum, Allison T
Safety Harbor Middle	Dove, Diane L Howell, April D Romerhaus, Julia A Wallace, Janet R
San Jose Elementary	Brennan, Susan Gore, Robert P

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
San Jose Elementary (Continued)	Orne, Debbie J Pharo, Kellie A Van Amburg, Karen M
Sandy Lane Elementary	Clark, Tanya J Lorenz, Christine N Silver, Amy M Veley, Amanda L
Sawgrass Lake Elementary	Acklin, Erika J Beeman, Kathaleen Caruso, Michelle L Clock, Dorothy A Dilley, Elizabeth A Hefty, Joyce M Hollenberger, James W Holt, Joan L Kelleher, Krista L Lightfoot, Amy W Moore, Beth C Rawson, Edward F Shields, Lili S Undercuffler, Holly C Urban, Patricia M Waaland, Nichole C Winsor, Heather L
Seminole Elementary	Blanchet, Allison I Clegg, Francine T Conde, Jennifer S

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Seminole Elementary (Continued)	Rudolph, Elizabeth G Stebbins, Mishelle R Tripp, Rosa V
Seminole High	Cipolla, Jennifer Kent, Kathleen Pekrul, Anne V Reilly, Kristin A Rogers, Dexter A Smith, Tracy L
Seminole Middle	Anderson, Heather L Manning, Debra H
Seventy-Fourth Street Elementary	Hall, Renee M Harris, Elaine G Lowry, Nancy L
Sexton Elementary	Babb, Amanda B Cook, Lisa M Goossens, Carolien A Langworthy, Tony S Stevens, Richard D
Shore Acres Elementary	Busque, Ashley A Gross, Trudy C Katz, Laura C Siviter, Darby S Wilkinson, Jannette E

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Skycrest Elementary	Bates, Christine E Campbell, Jamie L Judges, Michelle E Morton, Patrice S Theis, Danielle A
Skyview Elementary	Baer, Tammy C Ellars, Angel E Fernald, Debbie A Lyons, Suzanne M Malcolm, Charles D Morris, Tamika L Price, Debbie L Sheehan, Mary L Swope, Debra I
Southern Oak Elementary	Blauvelt, Laura A Bondio, Christine V Burdick, Leslie L Halliday, Mary B Locke, Angel C Nesbitt, Carol S Overcashier, Diane L Poirier, Brittany J Staffeld, Russell W
St Petersburg High	Angulo, Kimberly S Carter, Kathryn A Davis, Shawn C Grass, Carrie A

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
St Petersburg High	Jones, Nicole L Martinus, Peggy J Null, Mary E Walker, Patrick T Zent, Angela B
Starkey Elementary	Cabaniss, Mary A Lindsey, Laura L Sala, Mary A
Sunset Hills Elementary	Spataro, Dawn M Spenlau, Maureen J
Sutherland Elementary	Kucha, Andrea L Preston, Rebecca A Turner, Biagia M
Tarpon Springs Elementary	Norris, Patricia A Tumbusch Coppenra, Maggie F Valentine, Bernidine S
Tarpon Springs Fundamental Elementary	Quinn, Donna M
Tarpon Springs High	Hoffman, Irene S Johnson, Garry M Mac Quarrie, Karol P Nadeau, Benjamin Puniska, Carol L Tsongranis, Maria P Watson, Benjamin L

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TEACHERS OUT-OF-FIELD for ESOL
 (Continued)

COST CENTER	NAME
Tarpon Springs Middle	Butler, Martha H Decorte, Brad S Dee Strada, Carol Greenbaum, Aimee R Johnson, Shannon K Valentine, Phyllis S
Tyrone Middle	Douglas, Paul G Kendricks, Melva Love-Martin, Jacqueline T
Walsingham Elementary	Cumberbatch, Jennifer A Moak, Janice C
Westgate Elementary	Drouin, Jill D Grinstead, Lisa M
Woodlawn Elementary	Jenkins, Lisa C Morrow, Sarah A

APPROVED: _____
 Michael A. Grego, Ed.D.
 Superintendent of Schools

Attachment: Oct 8 2013 FINAL HR Board Agenda Sets A & B (4239 : Request Approval of Personnel Recommendations)

Set B

MEMORANDUM

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, Ed.D., SUPERINTENDENT

SUBJECT: Recommendation of Superintendent on Personnel – 2013/2014

The following personnel matters are submitted to you for your approval: Page

<http://www.pinellas.k12.fl.us/hr/JobDescriptions.html>Supporting Services

Appointments	35	1-3
Part Time Appointments	9	3
Substitute Appointments	36	4
Status Changes	40	4-8
Job Changes	11	8-9
Cost Center Changes	14	9-10
Leaves of Absence	2	10
Terminations:		
Job Abandonment	1	10
Resignations	17	10-11
Retirements	10	11-12
Adjustments	5	12-13

DROP = Deferred Retirement Option Program

ESE = Exceptional Student Education

ESOL = English for Speakers of Other Languages

FS = Food Services

FT = Full Time

IDEA B = Individuals with Disabilities Education Act

PT = Part Time

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RECOMMENDATION OF SUPERINTENDENT
ON SUPPORT PERSONNEL

2013-2014

October 8, 2013

APPOINTMENTS

NAME OF EMPLOYEE	COST CENTER	POSITION	EFFECTIVE
Auger, Carmella A. (W)	Clearwater Intermediate	ESE Associate	09/03/13
Carlock, Jo A. (W)	Transportation	Bus Driver Temp	09/03/13
Colon, Omayra (H)	Transportation	Bus Driver Temp	09/03/13
D'Amico, Richard B. (W)	Transportation	Bus Driver Temp	09/03/13
Demas, Michael (W)	Clearwater High	Technology Technician	09/09/13
Dennis, Sabrina M. (W)	Transportation	Bus Driver Temp	09/03/13
Ercolino, Ralph J. (W)	Transportation	Bus Driver Temp	09/03/13
Figueroa Barreto, Daisy Y. (H)	Transportation	Bus Driver Temp	09/03/13
Fitzgerald, Mallory A. (W)	Bardmoor Elementary	ESE Associate	09/09/13
Georgopolis Kerley, Melissa L. (W)	Perkins Elementary	ESE Associate	09/09/13
Gibbs, Yarbrea S. (B)	Azalea Elementary	ESE Associate	09/03/13
Gonzalez Manzo, Lisbeth (H)	Cross Bayou Elementary	Bilingual Assistant I	09/03/13
Gulley Sr, Dequrez (B)	Transportation	Bus Driver Temp	09/03/13
Hall, Julie D. (W)	Area 1 ESE	Certified Occupational Therapy Assistant	09/09/13
Hauge, Patricia (W)	Transportation	Bus Driver Temp	09/03/13
Hofman, Marcin J. (W)	Vehicle Maintenance	Automotive Diesel Mechanic-Journeyman Intern	09/03/13

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Recommendation of Superintendent on Support Personnel
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APPOINTMENTS
 (Continued)

NAME OF EMPLOYEE	COST CENTER	POSITION	EFFECTIVE
Huff, Jessica J. (W)	Azalea Elementary	Teacher Assistant	09/03/13
Kobke, Jennifer L. (W)	Nina Harris Exceptional Student Education Center	ESE Associate	09/09/13
Lashbrook, Heather D. (W)	Ozona Elementary	ESE Associate	09/09/13
Livingston, Cortez A. (B)	Transportation	Bus Driver Temp	09/03/13
Mailles, Annette A. (W)	Transportation	Bus Driver Temp	09/03/13
Minarik-Collins, Holly M. (W)	Bear Creek Elementary	ESE Associate	09/03/13
Nolan, Ann (W)	Belleair Elementary	ESE Associate	09/09/13
O'Neill Jr., Carl E. (W)	Transportation	Bus Driver Temp	09/03/13
Pierce, Yolanda N. (B)	Garrison Jones Elementary	ESE Associate	09/09/13
Rios, Ana M. (W)	Transportation	Bus Driver Temp	09/03/13
Rios Vicens, Kenia L. (H)	Woodlawn Elementary	Bilingual Assistant I	09/03/13
Rodier, Brenda J. (W)	Osceola Fundamental High	ESE Associate	09/09/13
Scheidell, Becky A. (W)	Transportation	Bus Driver Temp	09/03/13
Seelbach, Richard J. (W)	Nina Harris Exceptional Student Education Center	ESE Associate	09/03/13
Sokolowski, David M. (W)	Transportation	Bus Driver Temp	09/03/13
Sutton, Jill A. (W)	Walsingham Elementary	ESE Associate	09/03/13
Tepetate, Yenissel (H)	Sandy Lane Elementary	Bilingual Assistant I	09/03/13

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Recommendation of Superintendent on Support Personnel
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APPOINTMENTS
 (Continued)

NAME OF EMPLOYEE	COST CENTER	POSITION	EFFECTIVE
Walton, Nicole (W)	Transportation	Bus Driver Temp	09/03/13
Wunderlin, Stephanie N. (W)	Ponce de Leon Elementary	ESE Associate	09/03/13

PART-TIME APPOINTMENTS

NAME OF EMPLOYEE	COST CENTER	POSITION	EFFECTIVE
Archer, Rebecca A. (W)	Pre K-12 Extra Curricular Student Activities	Athletic Events Staff Temp	09/09/13
Costantino, Anne M. (W)	Clearwater Intermediate	Paraprofessional	09/03/13
Davis, Rachel L. (W)	McMullen Booth Elementary	Teacher Assistant	09/03/13
Dove, Sheri L. (W)	Anona Elementary	Family & Community Liaison	08/26/13
Farrell, Alyson (W)	Melrose Elementary	Clerical Assistant	09/09/13
Jones, Joann L. (B)	Sunset Hills Elementary	ESE Associate	09/03/13
Phillips, Amber F. (W)	Pinellas Park Middle	Family & Community Liaison	08/26/13
Reitz, Lisa (W)	Osceola Fundamental High	Clerical Assistant	09/09/13
Smith-George, Esmie E. (B)	Thurgood Marshall Fundamental Middle	Family & Community Liaison	09/09/13

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Recommendation of Superintendent on Support Personnel
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SUBSTITUTE APPOINTMENTS

NAME	NAME	NAME
<u>Countywide Food Service Assistants</u>		
Apple, Joseph T.	Bates-Bair, Linda A.	Bell, Anna B.
Beard, Amy R.	Broome, Brenda S.	Bush, Michael T.
Cebulla, Asaya I. C.	Dees, Theresa E.	Fitzgerald, Linda L.
Gomez-Rodriguez, Sendy A.	Gray, Jaquel S.	Heisey, Anna Rita M.
Hess, Kimberly L.	Jamason, Diane M.	Jennings, Jo A.
Kelley, Ammie N.	Leonardo, Clement R.	Lero, Stephanie L.
Moore, Dinorath C.	Morrison, Susan	Mortimer, Beverly A.
Ortiz Munoz, Jennifer	Ortiz Roman, Brenda	Pham, Huyen T.
Rettman, Debra J.	Rigolo, Ashley N.	Sawyer, Franklín H.
Smith, Vanessa D.	Strozier, Irene M.	Tushe, Fatime
Williams, Helen D.		
<u>Countywide Plant Operators</u>		
Colon, GuilleRmo	Holloway, Tavarres C.	Rich Jr., Carlos
Trzaska, Denise M.	Vorbeck, Robby M.	

STATUS CHANGES

NAME OF EMPLOYEE	FROM POSITION/COST CENTER	TO POSITION/COST CENTER	EFFECTIVE
Ash II, Keith N.	Pending Placement Employee Human Resources	Teacher Assistant Lakewood Elementary	09/16/13
Austin, Delores	Plant Operator FT Dunedin Highland Middle	Food Service Assistant PT Dunedin Highland Middle	09/09/13
Bauder, Janine A.	Food Service Assistant Substitute Food Services	Food Service Assistant PT Tyrone Middle	09/09/13
Bowen, Nicole L.	Pending Placement Employee Human Resources	ESE Associate Skyview Elementary	09/06/13

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STATUS CHANGES
 (Continued)

NAME OF EMPLOYEE	FROM POSITION/COST CENTER	TO POSITION/COST CENTER	EFFECTIVE
Byrd, Betsy L.	Food Service Assistant Substitute Food Services	Food Service Assistant PT Pinellas Park High	09/09/13
Campana, Kimberly A.	Food Service Assistant Substitute Food Services	Data Management Technician FT Eisenhower Elementary	09/09/13
Darnold, Jeffrey L.	Teacher Substitute Human Resources	ESE Associate FT Northwest Elementary	09/13/13
Drecchio, Paul N.	Food Service Assistant PT Pinellas Park High	Food Service Assistant FT Pinellas Park High	09/09/13
Drewett, Heather M.	Family & Community Liaison PT Southern Oak Elementary	ESE Associate PT Temp Frontier Elementary	09/18/13
Dunton, Jeanne A.	School Office Clerk I PT Bauder Elementary	Teacher Assistant FT Gus A. Stavros Institute	09/16/13
Eaton, Bonnie J.	School Office Clerk I PT Garrison Jones Elementary	School Office Clerk II FT Clearwater High	08/28/13
Eskald, Christine J.	ESE Associate PT Largo Middle	ESE Associate FT Osceola Middle	09/06/13
Esposito, Jami M.	Family & Community Liaison PT New Heights Elementary	Family & Community Liaison FT Title I Center	09/23/13
Fonteyne, Janine A.	Food Service Manager Intern Food Services	Food Service Manager II Ridgecrest Elementary	09/09/13

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Recommendation of Superintendent on Support Personnel
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STATUS CHANGES
 (Continued)

NAME OF EMPLOYEE	FROM POSITION/COST CENTER	TO POSITION/COST CENTER	EFFECTIVE
Fox, Sarah W.	Food Service Assistant Substitute Food Services	Food Service Assistant PT Tyrone Middle	09/09/13
Hendricks, Koreen A.	ESE Associate PT Bardmoor Elementary	Pending Placement Employee Human Resources	08/12/13
Johnson, Keisha J.	Teacher Substitute Human Resources	Paraprofessional FT St. Petersburg High	09/19/13
Joy, Laura A.	School Office Clerk I PT Mildred Helms Elementary	ESE Associate FT Mildred Helms Elementary	09/23/13
Latini, Michael G.	Bus Driver FT Transportation	Food Service Assistant Substitute Food Services	09/11/13
Mallory, Calla A.	Classroom Assistant Substitute Human Resources	ESE Associate FT Sexton Elementary	09/11/13
Martin, Annie D.	Food Service Assistant Substitute Food Services	Food Service Assistant PT Bear Creek Elementary	08/26/13
Mayle, Anthony J.	Food Service Assistant Substitute Food Services	Food Service Assistant PT Tyrone Middle	09/09/13
McPhillips, Renee	Food Service Assistant PT Cypress Woods Elementary	Bus Driver FT Temp Transportation	09/03/13
Meier, Deonne M.	Interpreter for Deaf/Hard of Hearing I Substitute Communication Disorders	Interpreter for Deaf/Hard of Hearing II FT Hospital/Homebound	08/28/13

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STATUS CHANGES
 (Continued)

NAME OF EMPLOYEE	FROM POSITION/COST CENTER	TO POSITION/COST CENTER	EFFECTIVE
Milford, Stacey A.	ESE Associate Anona Elementary	School Office Clerk I pTEC/Clearwater	09/20/13
Morris, Kerry T.	Food Service Assistant PT Bay Point Middle	Food Service Assistant FT Northeast High	08/26/13
Neeley, Anna	Food Service Assistant PT Curlew Creek Elementary	ESE Associate FT Carwise Middle	09/23/13
Panado, Michael	Plant Operator East Lake High	Pending Placement Employee Human Resources	09/09/13
Perez, Cecilia	Food Service Assistant PT Largo High	Bilingual Assistant I FT Largo High	09/03/13
Ramsberger, Peggy C.	ESE Associate PT Pasadena Fundamental Elementary	Teacher Assistant FT Pasadena Fundamental Elementary	08/12/13
Roberts, Rose M.	Food Service Assistant Substitute Food Services	Food Service Assistant PT Tyrone Middle	09/09/13
Rushmore, Pamela J.	ESE Associate PT Seventy-Fourth Street Elementary	ESE Associate FT Seventy-Fourth Street Elementary	08/12/13
Sanon, Serge	Classroom Assistant Substitute Human Resources	Bilingual Assistant I FT Lealman Avenue Elementary	09/16/13
Sims, Jessica L.	Teacher Substitute Human Resources	ESE Associate FT Sandy Lane Elementary	09/16/13
Sochocki, Wioletta	Food Service Assistant PT Osceola Middle	ESE Associate FT Walsingham Elementary	09/03/13

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STATUS CHANGES
 (Continued)

NAME OF EMPLOYEE	FROM POSITION/COST CENTER	TO POSITION/COST CENTER	EFFECTIVE
Vanell, Joan P.	Food Service Manager I Ozona Elementary	Food Service Manager IV Countryside High	09/09/13
Whiteman, Rosann E.	Pending Placement Employee Human Resources	School Office Clerk I Bauder Elementary	09/16/13
Williams, Beth T.	Food Service Assistant PT Clearwater High	Food Service Assistant FT Clearwater High	09/09/13
Williams, Christell	School Office Clerk I PT Pinellas Park Elementary	Family & Community Liaison FT Title I Center	09/23/13
Withers, Cynthia R.	Food Service Assistant PT Marjorie Kinnan Rawlings Elementary	Food Service Assistant Substitute Food Services	08/26/13

JOB CHANGES ONLY

NAME OF EMPLOYEE	FROM	TO	EFFECTIVE
Adams, Kimberly T.	ESE Associate	Child Development Associate	09/16/13
Bouchelle, Cheryl L.	ESE Associate	Child Development Associate	09/09/13
Burke, Kathleen Y.	ESE Associate	Bilingual Assistant I	09/09/13
Collins, Arlene V.	ESE Associate	Child Development Associate	09/09/13
Dressback, Angela M.	Teacher Assistant	Data Management Technician	09/05/13
Garbutt-Wilkes, Theresa	ESE Associate	School Office Clerk II	09/12/13

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Recommendation of Superintendent on Support Personnel
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JOB CHANGES ONLY
 (Continued)

NAME OF EMPLOYEE	FROM	TO	EFFECTIVE
Gross Jr., Vincent T.	Groundskeeper II	Automotive Equipment Operator	09/11/13
Johnson, John E.	Groundskeeper II Intern	Groundskeeper II	09/11/13
Pinamonti, Alexander A.	Roofer-Journeyman Intern	Roofer –Journeyman	09/12/13
Toscano, Iris B.	Bilingual Assistant I	ESE Associate	09/06/13
Williams, Daniel A.	Groundskeeper II Intern	Multi Trades Utility Worker	09/11/13

COST CENTER CHANGES ONLY

NAME OF EMPLOYEE	FROM	TO	EFFECTIVE
Applegate, Tara M.	Food Services	Walsingham Elementary	08/14/13
Bosack, Susan M.	OT-PT/Medicaid	Area 1 ESE	08/12/13
Brown, Karen M.	OT-PT/Medicaid	Area 1 ESE	08/12/13
Brown, Marsha A.	Woodlawn Elementary	Title I Center	09/23/13
Brown, Pamela D.	Dixie Hollins High	Melrose Elementary	10/07/13
Dandy, Uvonda J.	Nina Harris Exceptional Student Education Center	Pinellas Park Elementary	08/26/13
DiFranco, Adam M.	Palm Harbor Middle	Dunedin High	09/09/13
Forret, Amy S.	Belleair Elementary	Technology Information Systems	09/23/13
Jones, Jason W.	Fairmount Park Elementary	Gulfport Elementary	08/12/13
McInnis, Leath D.	Exceptional Student Education	Hospital/Homebound	09/09/13

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COST CENTER CHANGES ONLY
(Continued)

NAME OF EMPLOYEE	FROM	TO	EFFECTIVE
Stees, Laura D.	New Heights Elementary	Northwest Elementary	09/09/13
Staton, Thea M.	Starkey Elementary	Skycrest Elementary	09/05/13
Vanhall, Chris J.	Dunedin Elementary	Technology Information Systems	09/23/13
Zamora, Nelida	Pinellas Park High	Skyview Elementary	08/26/13

LEAVES OF ABSENCE

NAME OF EMPLOYEE	COST CENTER	REASON	EFFECTIVE
Ouellet, Michelle C.	Stephens Exceptional Student Education Center	Worker's Comp	08/26/13
Pizzutto, Daniel J.	Dunedin Elementary	Illness/FMLA	08/14/13

TERMINATIONS

NAME OF EMPLOYEE	COST CENTER	REASON	EFFECTIVE

Job Abandonment

Scott, Sean M. (W)	Clearwater High	Job Abandonment	10/08/13

Resignations

Anderson, Grenda L. (W)	Transportation	Personal	08/02/13
Blosser, Sonya K.(W)	Area 2 ESE	Personal	09/10/13
Brown, Kevin M. (W)	Transportation	Moving	09/11/13
Daniels, Bobby (B)	Gibbs High	Greater job potential	08/22/13

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Recommendation of Superintendent on Support Personnel
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TERMINATIONS

NAME OF EMPLOYEE	COST CENTER	REASON	EFFECTIVE
<u>Resignations</u> (Continued)			
Davidson, Robyn D. (W)	Dixie Hollins High	Personal	10/18/13
Edwards, Gerard (W)	Transportation	Moving	09/13/13
Evans, Mary A. L. (W)	Transportation	Probationary employee resignation	09/19/13
Haggadone, David J. (W)	Transportation	Resigned under investigation	09/12/13
Hillary, Ervin C. (B)	John Hopkins Middle	To accept another position	08/07/13
Hoyland, Monica R. (W)	Pinellas Park Middle	Resigning from leave	09/06/13
Hysenlika, Mire (W)	Eisenhower Elementary	Personal	08/09/13
McCoun, Kathryn D. (W)	Lakewood Elementary	Personal	09/12/13
Meyer, Jared R. (W)	Maintenance	To accept another position	09/06/13
Office, Brianne C. (B)	Shore Acres Elementary	To accept another position	09/20/13
Stanton III, Joseph F. (W)	Transportation	To accept another position	08/14/13
Wery, Dale J. (W)	Nina Harris Exceptional Student Education Center	Resigned under investigation	09/19/13
Wilson, Beth Y. (W)	Anona Elementary	Personal	09/05/13
<u>Retirements</u>			
Champion, Joan R. (W)	School Health Services	Normal retirement	10/04/13
Foster, Gayle L. (W)	Dropout Prevention	Retirement from Investment Plan	11/15/13
Jones, Mary L. (B)	Melrose Elementary	Normal retirement	09/06/13

Attachment: Oct 8 2013 FINAL HR Board Agenda Sets A & B (4239 : Request Approval of Personnel Recommendations)

Recommendation of Superintendent on Support Personnel
 October 8, 2013
 2013-2014 School Year

12

TERMINATIONS
 (Continued)

NAME OF EMPLOYEE	COST CENTER	REASON	EFFECTIVE
<u>Retirements</u> (Continued)			
Klein, Ellyn I. (W)	Largo Middle	Retirement from DROP	10/15/13
Masters, Patrick L. (W)	Maintenance	Retirement from DROP	09/26/13
Maurer, Karen C. (W)	Meadowlawn Middle	Normal retirement	08/27/13
Morrow, Rose M. (B)	Transportation	Retirement from DROP	09/30/13
Price, Noreen M. (W)	OT-PT/Medicaid	Retirement from DROP	10/04/13
Turner, Nellie M. (B)	Transportation	Retirement from Investment Plan	08/30/13
Yerman, Deborah J. (W)	Safety Harbor Elementary	Retirement from DROP	09/30/13

ADJUSTMENTS

NAME OF EMPLOYEE	COST CENTER	ADJUSTMENT
Geist, Mathew D. (W)	Transportation	Adjustment to the September 10, 2013 Board Agenda, Set B, Terminations: Change from Retired in lieu of recommendation for dismissal to Resigned in lieu of recommendation for dismissal.
Husted, Brandi N. (W)	Plumb Elementary	Adjustment to the September 10, 2013 Board Agenda, Set B, Terminations: Change from 07/23/13 to 08/01/13.
Lulek, Angeline (W)	Bayside High	Adjustment to the September 10, 2013 Board Agenda, Set B, Terminations: Change from Normal retirement to Early Retirement.

Attachment: Oct 8 2013 FINAL HR Board Agenda Sets A & B (4239 : Request Approval of Personnel Recommendations)

Recommendation of Superintendent on Support Personnel
 October 8, 2013
 2013-2014 School Year

13

ADJUSTMENTS
 (Continued)

NAME OF EMPLOYEE	COST CENTER	ADJUSTMENT
McCrickard, Priscilla (W)	Lealman Avenue Elementary	Adjustment to the September 10, 2013 Board Agenda, Set B, Terminations: Change from Moving to Normal retirement.
Sullivan, Thomas J. (W)	Nina Harris Exceptional Student Education Center	Adjustment to the September 10, 2013 Board Agenda, Set B, Terminations: Change from 8/14/13 to 08/9/13.

APPROVED: _____
 Michael A. Grego, Ed.D.
 Superintendent of Schools

Attachment: Oct 8 2013 FINAL HR Board Agenda Sets A & B (4239 : Request Approval of Personnel Recommendations)

SCHEDULED

REQUEST FOR APPROVAL (ID # 4238)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, Ed.D., SUPERINTENDENT

SUBJECT: Request Approval of the Administrative Appointment of the Assistant Principal, Meadowlawn Middle School

BACKGROUND:

The Assistant Principal, Meadowlawn Middle School position is available due to the change in assignment of Melissa Athanson effective September 11, 2013. This position was advertised for one week and eight applicants applied for the position. Superintendent's staff interviewed three applicants on September 19, 2013.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

RECOMMENDATION:

Recommend the School Board approve the appointment of **John Dennis Russo**, Administrative Intern at Dixie Hollins High School to Assistant Principal, Meadowlawn Middle School effective October 9, 2013. Salary and benefits shall be paid consistent with the district's compensation schedule for administrators.

RATIONALE:

John Dennis Russo began his career in education in 2001. He has served as a Social Studies Teacher at Carwise Middle School (2001-2005) and Gibbs High School (2005-2009); a Business Technology Teacher at Gibbs High School (2010); an Instructional Staff Developer (2010-2012) and a Marketing/Distributive Education Teacher (2012-2013) at Northeast High School; and currently serves as an Administrative Intern at Dixie Hollins High School (2013 to present).

Mr. Russo earned his bachelor's degree in Education from Ohio University and his master's degree in Educational Leadership from Nova Southeastern University.

DATA SOURCE:

Area Superintendent
 Principal

SUBMITTED BY:

Ron Ciranna, J.D., Assistant Superintendent, Human Resources Services

SCHEDULED

REQUEST FOR APPROVAL (ID # 4237)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, Ed.D., SUPERINTENDENT

SUBJECT: Request Approval of the Administrative Appointment of the Director, Charter Schools and Home Education

BACKGROUND:

The Director, Charter Schools and Home Education position is available due to the reorganization of the Student and Community Services Division, effective July 1, 2013. This position was advertised for one week and four applicants applied for the position. Superintendent's staff interviewed one applicant on September 19, 2013.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

RECOMMENDATION:

Recommend the School Board approve the appointment of **Dorothy Clark**, Partnership Schools Specialist to Director, Charter Schools and Home Education effective October 9, 2013. Salary and benefits shall be paid consistent with the district's compensation schedule for administrators.

RATIONALE:

Dorothy Clark began her career in education in 1975. She has served as a Paraprofessional in Exceptional Student Education (1975-1979); a Classroom Teacher at Lakewood Elementary School (1979-1986), Mildred Helms Elementary (1986-1988 and 1991-1992), and Marjorie Kinnan Elementary (1992-1998); a Resource Teacher, PreK-12 Curriculum and Instruction (1989-1991); a Teacher on Special Assignment at Quality Academy (1998-2002); an Achievement Specialist for Area III (2002-2007), and currently serves as the Partnership Schools Specialist (2007 to present).

Ms. Clark earned her bachelor's degree in Elementary Education from Florida State University and her master's degree in Educational Leadership from Nova Southeastern University.

DATA SOURCE:

Lori Matway, Associate Superintendent, Student and Community Services

SUBMITTED BY:

Ron Ciranna, J.D., Assistant Superintendent, Human Resources Services

SCHEDULED

REQUEST FOR APPROVAL (ID # 4248)

ATTACHMENTS:

- Field Trip agenda item 100813 (PDF)

**Field Trip
October 8, 2013
School Board Meeting**

Field Trips				
DESTINATION/PURPOSE	SCHOOL/CLASS	DATE OF TRIP	VENDOR	COMMENTS
New York City, N.Y. Clearwater High Career Academy of International Commerce and Culture graduating seniors have studied global finance and law, customs and culture. This trip provides the opportunity to experience real world examples. The tour includes Wall St., N.Y. Stock Exchange, United Nations and Ellis Island.	Clearwater HS Approximately 50 students with an estimated expense of \$1,232.00 each.	February 19-22, 2014 Students will miss 3 days of school; they have been advised of their responsibility to make up missed assignments.	Gerber Tours	School Board Policy 6320 requires School Board approval for any single purchase of \$50,000 or more to a single vendor.

SCHEDULED

REQUEST FOR APPROVAL (ID # 4249)

ATTACHMENTS:

- Yearbook agenda item 100813doc (PDF)

**Yearbooks
October 8, 2013
School Board Meeting**

YEARBOOKS				
SCHOOL	DATE OF YEARBOOKS	VENDOR	AMOUNT	COMMENTS
East Lake High	2013-2014, 2014-2015, and 2015-2016 school years, with the option of a one-time three-year rollover.	Herff Jones Yearbooks	\$49,983.43 is the anticipated cost for the 2014 yearbook. The maximum percentage of increase for each of the two years over the previous year shall be 5%.	School Board Policy 6320 requires School Board approval for any single purchase of \$50,000 or more to a single vendor.

Attachment: Yearbook agenda item 100813doc (4249 : Yearbook)

SCHEDULED

REQUEST FOR APPROVAL (ID # 4233)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, ED.D., SUPERINTENDENT

SUBJECT: Request Acceptance of the 2012/13 Annual Financial Report

BACKGROUND:

The Annual Financial Report is a summary of the financial condition and financial activities of the school board for the past fiscal year. The report is retained by the district for audit purposes. A Report of Financial Data, which contains certain portions of the exhibits and schedules of the Annual Financial Report (including the "cost report", an electronic Exhibit K-14), is submitted to the Commissioner of Education, Florida Department of Education, in accordance with statutory requirements and State Board Rules, by a specified date.

STRATEGIC DIRECTION/GOAL: Effective & Efficient Use of Resources

ALTERNATIVES:

1. Approve the Annual Financial Report, as required by State Board Rule 6A-1.0071, FAC.
2. Do not approve the Annual Financial Report.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

The financial records and accounts of the school board are maintained under the direction of the superintendent with approval of the board.

IMPACT STATEMENT:

There is no direct effect on schools or budgets.

DATA SOURCE:

Kevin W. Smith, CPA, Associate Superintendent, Finance & Business Services
Jeff Tarrant, General Manager, School Lunch & General Accounting
Kerwin Beitelshes, Financial Reporting Analyst
John Papuga, Financial Reporting Analyst
Judith Albano, Financial Reporting Analyst
Cathy Davidson, CPA, Director of Accounting

SUBMITTED BY:

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

ATTACHMENTS:

- 2012/13 Annual Financial Report (PDF)

Annual Financial Report 2012-2013



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

Pinellas County School Board

Carol J. Cook
Chairperson

Peggy L. O'Shea
Vice Chairperson

Janet R. Clark

Rene Flowers

Terry Krassner

Linda S. Lerner

Robin L. Wikle

Michael A. Grego, Ed.D.
Superintendent

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

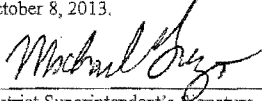


FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
For the Fiscal Year Ended June 30, 2013

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

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


District Superintendent's Signature

9-11-13
Date

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

FINANCIAL HIGHLIGHTS

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

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

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

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

MAJOR FEATURES OF THE DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS

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

DISTRICT-WIDE FINANCIAL STATEMENTS

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

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

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

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

FUND FINANCIAL STATEMENTS

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

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

Governmental Funds

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

Proprietary Fund

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

Fiduciary Funds

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

DISTRICT-WIDE FINANCIAL ANALYSIS

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

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

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

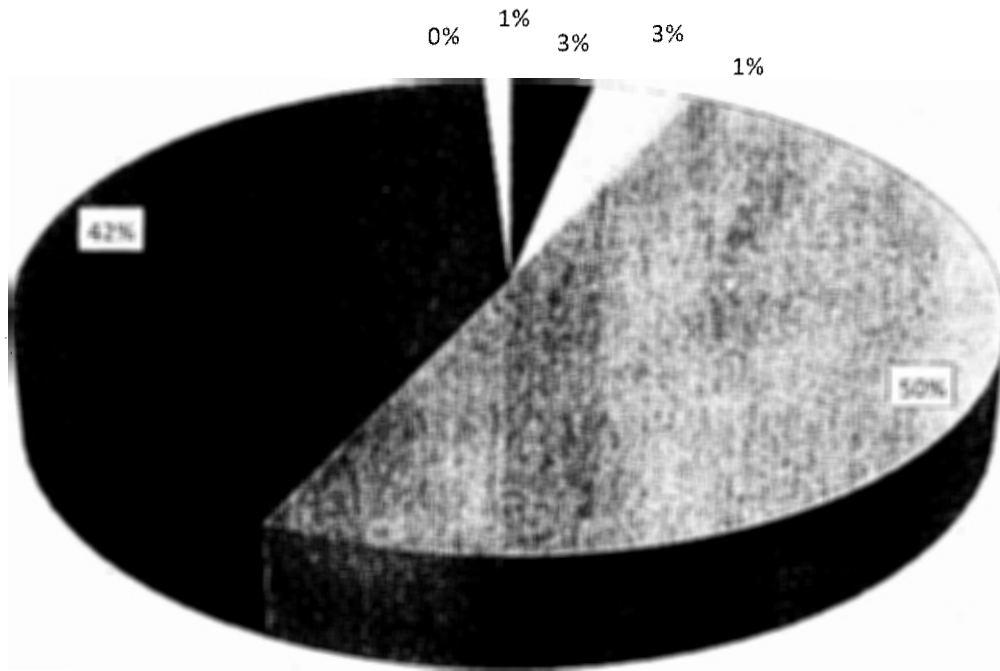
Statement of Changes in Net Position - The table below shows the changes in net position for 2013 and 2012. Expenses exceeded revenues by \$36.7 million, resulting mostly from depreciation expense.

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

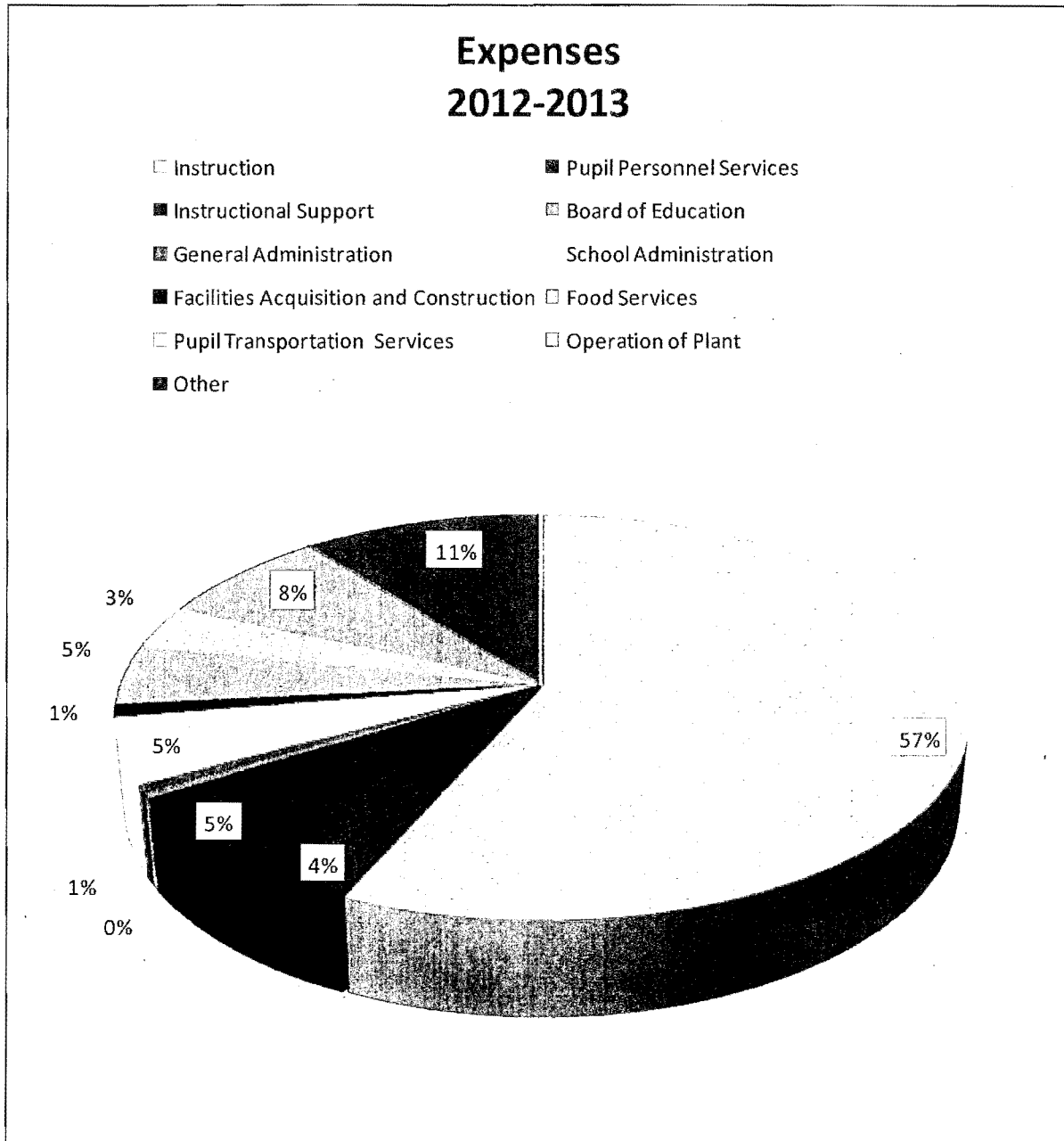
REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES
Period Ended June 30, 2013

Revenues
2012-2013

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



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



FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS

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

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

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

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

BUDGET VARIANCE IN THE GENERAL FUND

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

CAPITAL ASSETS AND LONG-TERM DEBT

CAPITAL ASSETS

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

CHANGE IN CAPITAL ASSETS

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

LONG-TERM DEBT

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

CHANGE IN LONG-TERM DEBT

	<u>2012</u>	<u>2013</u>
General obligation debt	\$ 24,760,000	\$ 21,985,000
Capital lease	20,126,433	12,546,265
	<u>\$ 44,886,433</u>	<u>\$ 34,531,265</u>

SIGNIFICANT ECONOMIC FACTORS

The District continues to face funding challenges. The State has elected to participate in the American Recovery and Reinvestment Act (for the fourth year) in order to supplement declining revenues in 2012-2013. As a result, the District received approximately \$4.9 million dollars of various ARRA Program funding. This is the final year of most ARRA funding. After this year, only the Race to the Top funding program will continue.

REQUESTS FOR INFORMATION

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

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

	Account Number	Governmental Activities	Business-type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
ASSETS							
Current Assets							
Cash and Cash Equivalents	1110	8,788,869.00		8,788,869.00	0.00	0.00	156,149.01
Investments	1160	313,698,146.00		313,698,146.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	23,960,641.00		23,960,641.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	621,057.00		621,057.00	0.00	0.00	124,387.51
Interest Receivable on Investments	1170			0.00	0.00	0.00	0.00
Due from Reinsurer	1180			0.00	0.00	0.00	0.00
Deposits Receivable	1210			0.00	0.00	0.00	262,512.86
Due From Other Agencies	1220	8,730,589.00		8,730,589.00	0.00	0.00	6,382.95
Internal Balances				0.00	0.00	0.00	0.00
Inventory	1150	5,359,070.00		5,359,070.00	0.00	0.00	0.00
Prepaid Items	1230	1,721,402.00		1,721,402.00	0.00	0.00	41,762.50
Total Current Assets		362,879,774.00	0.00	362,879,774.00	0.00	0.00	591,194.83
Noncurrent Assets:							
Cash with Fiscal/Service Agents	1114	275,491.00		275,491.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410			0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00	0.00
Investments	1460			0.00	0.00	0.00	0.00
Total Noncurrent Assets		275,491.00	0.00	275,491.00	0.00	0.00	0.00
Capital Assets:							
Land	1310	97,213,078.00		97,213,078.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	22,717,599.00		22,717,599.00	0.00	0.00	0.00
Construction in Progress	1360	12,948,468.00		12,948,468.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	8,519,955.00		8,519,955.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329	(92,056,738.00)		(92,056,738.00)	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	2,249,170,998.00		2,249,170,998.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	(640,950,943.00)		(640,950,943.00)	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	127,534,628.00		127,534,628.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	(3,069,513.00)		(3,069,513.00)	0.00	0.00	0.00
Motor Vehicles	1350	53,207,237.00		53,207,237.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	(36,439,676.00)		(36,439,676.00)	0.00	0.00	0.00
Property Under Capital Lease	1370	47,883,747.00		47,883,747.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	(34,538,632.00)		(34,538,632.00)	0.00	0.00	0.00
Audiovisual Materials	1381	103,577.00		103,577.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	(102,719.00)		(102,719.00)	0.00	0.00	0.00
Computer Software	1382	13,673,913.00		13,673,913.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	(12,383,667.00)		(12,383,667.00)	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		1,680,552,167.00	0.00	1,680,552,167.00	0.00	0.00	0.00
Total Capital Assets		1,813,431,312.00	0.00	1,813,431,312.00	0.00	0.00	0.00
Total Assets		2,176,586,577.00	0.00	2,176,586,577.00	0.00	0.00	591,194.83
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES							
Current Liabilities:							
Accrued Salaries and Benefits	2110	11,878,872.00		11,878,872.00	0.00	0.00	127,292.16
Payroll Deductions and Withholdings	2170	37,470,125.00		37,470,125.00	0.00	0.00	0.00
Accounts Payable	2120	9,458,416.00		9,458,416.00	0.00	0.00	55,608.84
Judgments Payable	2130			0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	1,343,557.00		1,343,557.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150			0.00	0.00	0.00	0.00
Sales Tax Payable	2260	22,824.00		22,824.00	0.00	0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00	0.00	0.00
Accrued Interest Payable	2210			0.00	0.00	0.00	0.00
Deposits Payable	2220			0.00	0.00	0.00	0.00
Due to Other Agencies	2230	4,437,536.00		4,437,536.00	0.00	0.00	120,005.02
Current Notes Payable	2250			0.00	0.00	0.00	0.00
Deferred Revenues	2410	6,942,214.00		6,942,214.00	0.00	0.00	231,896.00
Estimated Unpaid Claims - Self-Insurance Program	2271			0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Total Current Liabilities		71,553,544.00	0.00	71,553,544.00	0.00	0.00	534,202.02
Long-Term Liabilities							
Portion Due Within One Year:							
Notes Payable	2310	3,861,911.00		3,861,911.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	7,051,478.00		7,051,478.00	0.00	0.00	0.00
Bonds Payable	2320	2,910,000.00		2,910,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	11,423,063.00		11,423,063.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360			0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due Within One Year		25,246,452.00	0.00	25,246,452.00	0.00	0.00	0.00
Portion Due After One Year:							
Notes Payable	2310			0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	5,494,787.00		5,494,787.00	0.00	0.00	0.00
Bonds Payable	2320	19,075,000.00		19,075,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	77,978,468.00		77,978,468.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	10,193,663.00		10,193,663.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	11,468,589.00		11,468,589.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due in More than One Year		124,210,507.00	0.00	124,210,507.00	0.00	0.00	0.00
Total Long-Term Liabilities		149,456,959.00	0.00	149,456,959.00	0.00	0.00	0.00
Total Liabilities		221,010,503.00	0.00	221,010,503.00	0.00	0.00	534,202.02
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION							
Net Investment in Capital Assets	2770	1,777,556,490.00		1,777,556,490.00	0.00	0.00	0.00
Restricted For:							
Categorical Carryover Programs	2780	2,575,386.00		2,575,386.00	0.00	0.00	0.00
Food Service	2780	9,015,846.00		9,015,846.00	0.00	0.00	0.00
Debt Service	2780	704,439.00		704,439.00	0.00	0.00	0.00
Capital Projects	2780	204,092,178.00		204,092,178.00	0.00	0.00	0.00
Other Purposes	2780	151,595.00		151,595.00	0.00	0.00	0.00
Unrestricted	2790	(38,519,860.00)		(38,519,860.00)	0.00	0.00	56,992.81
Total Net Position		1,955,576,074.00	0.00	1,955,576,074.00	0.00	0.00	

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013

FUNCTIONS Governmental Activities:	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
						Governmental Activities	Business-Type Activities	Total
Instruction	5000	554,853,909.00	3,828,748.00			(551,025,161.00)		(551,025,161.00)
Student Personnel Services	6100	39,841,312.00				(39,841,312.00)		(39,841,312.00)
Instructional Media Services	6200	9,863,882.00				(9,863,882.00)		(9,863,882.00)
Instruction and Curriculum Development Services	6300	17,593,504.00				(17,593,504.00)		(17,593,504.00)
Instructional Staff Training Services	6400	13,985,950.00				(13,985,950.00)		(13,985,950.00)
Instructional-Related Technology	6500	11,798,584.00				(11,798,584.00)		(11,798,584.00)
Board	7100	4,823,638.00				(4,823,638.00)		(4,823,638.00)
General Administration	7200	5,572,421.00				(5,572,421.00)		(5,572,421.00)
School Administration	7300	51,155,929.00	4,802,201.00			(46,353,728.00)		(46,353,728.00)
Facilities Acquisition and Construction	7400	9,984,021.00			5,766,704.00	(4,217,317.00)		(4,217,317.00)
Fiscal Services	7500	4,000,481.00				(4,000,481.00)		(4,000,481.00)
Food Services	7600	47,287,304.00	10,737,657.00	31,374,193.00		(5,175,459.00)		(5,175,459.00)
Central Services	7700	12,420,949.00				(12,420,949.00)		(12,420,949.00)
Student Transportation Services	7800	32,236,101.00	10,664,561.00			(21,571,540.00)		(21,571,540.00)
Operation of Plant	7900	76,884,824.00				(76,884,824.00)		(76,884,824.00)
Maintenance of Plant	8100	21,229,215.00				(21,229,215.00)		(21,229,215.00)
Administrative Technology Services	8200	5,106,634.00				(5,106,634.00)		(5,106,634.00)
Community Services	9100	4,413,920.00				(4,413,920.00)		(4,413,920.00)
Interest on Long-Term Debt	9200	2,180,076.00				(2,180,076.00)		(2,180,076.00)
Unallocated Depreciation/Amortization Expense*		54,194,861.00				(54,194,861.00)		(54,194,861.00)
Total Governmental Activities		979,427,515.00	30,033,162.00	31,374,193.00	5,766,704.00	(912,253,456.00)		(912,253,456.00)
<i>Business-Type Activities:</i>								
Self-Insurance Consortium							0.00	0.00
Daycare Operations							0.00	0.00
Other Business-Type Activity							0.00	0.00
Total Business-Type Activities		0.00	0.00	0.00	0.00	(912,253,456.00)		(912,253,456.00)
Total Primary Government		979,427,515.00	30,033,162.00	31,374,193.00	5,766,704.00			
<i>Component Units:</i>								
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00			0.00
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00			0.00
Total Nonmajor Component Units		3,781,696.44	12,008.38	94,013.52	0.00			(3,675,674.54)
Total Component Units		3,781,696.44	12,008.38	94,013.52	0.00			(3,675,674.54)

General Revenues:

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

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

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

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

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	8,401,765.89	0.00	32,485.84	0.00	0.00
Investments	1160	68,568,655.18	0.00	246,677.33	1,203,708.78	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	702,688.27	0.00	13,041,589.30	7,599,877.11	0.00
Interest Receivable on Investments	1170	149,805.48	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	20,065,981.09	0.00	46,740.75	1,448.05	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	3,829,457.44	0.00	0.00	0.00	0.00
Inventory	1150	4,319,155.34	0.00	0.00	0.00	0.00
Prepaid Items	1230	1,716,145.26	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	275,490.52	0.00	0.00	0.00	0.00
Total Assets		108,029,144.47	0.00	13,367,493.22	8,805,033.94	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		108,029,144.47	0.00	13,367,493.22	8,805,033.94	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	11,878,871.68	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	32,561,987.48	0.00	3,319,174.10	1,549,396.91	0.00
Accounts Payable	2120	2,545,014.09	0.00	697,421.45	20,017.93	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	22,823.90	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	698.20	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	3,960,315.75	0.00	369,287.31	37,708.79	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	3,365,332.48	6,199,238.98	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	16,902.43	0.00	5,616,277.88	998,671.33	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		50,986,613.53	0.00	13,367,493.22	8,805,033.94	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	4,319,155.34	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	1,716,145.26	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	6,035,300.60	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	2,575,386.13	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	2,120,132.66	0.00	0.00	0.00	0.00
Restricted for	2729	19,598,984.75	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	24,294,503.54	0.00	0.00	0.00	0.00
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	19,335,626.68	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	19,335,626.68	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	7,377,100.12	0.00	0.00	0.00	0.00
Total Fund Balances	2700	57,042,530.94	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		108,029,144.47	0.00	13,367,493.22	8,805,033.94	0.00

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balance</i>	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balance</i>	2720	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	0.00	0.00

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Restricted Assets						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	0.00	0.00

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

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	250,075.74	0.00
Investments	1160	0.00	0.00	0.00	211,220,611.08	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	285,936.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	409,736.24	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	212,166,359.06	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	212,166,359.06	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	6,200,510.60	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	763,169.28	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	2,922,646.93	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	9,886,626.81	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	202,279,732.25	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	202,279,732.25	0.00
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	202,279,732.25	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	212,166,359.06	0.00

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	29,523.78	8,713,851.25
Investments	1160	0.00	0.00	0.00	18,037,319.37	299,276,971.74
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	1,786,665.96	23,416,756.64
Interest Receivable on Investments	1170	0.00	0.00	0.00	33,593.34	593,135.06
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	667,428.87	20,781,598.76
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	4,865,318.83	8,694,776.27
Inventory	1150	0.00	0.00	0.00	1,039,914.74	5,359,070.08
Prepaid Items	1230	0.00	0.00	0.00	5,257.00	1,721,402.26
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	275,490.52
Total Assets		0.00	0.00	0.00	26,465,021.89	368,833,052.58
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	26,465,021.89	368,833,052.58
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	11,878,871.68
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	39,566.60	37,470,125.09
Accounts Payable	2120	0.00	0.00	0.00	215,211.10	9,678,475.17
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	580,387.97	1,343,557.25
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	22,823.90
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	698.20
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	70,224.14	4,437,535.99
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	8,958,017.81	21,445,236.20
Internal Funds	2162	0.00	0.00	0.00	162.34	162.34
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	310,362.25	6,942,213.89
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	10,173,932.21	93,219,699.71
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	1,039,914.74	5,359,070.08
Prepaid Amounts	2712	0.00	0.00	0.00	5,257.00	1,721,402.26
Permanent Fund Principal	2713	0.00	0.00	0.00	151,595.49	151,595.49
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	1,196,767.23	7,232,067.83
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	2,575,386.13
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	704,438.98	704,438.98
Capital Projects	2726	0.00	0.00	0.00	1,812,445.76	204,092,178.01
Restricted for	2729	0.00	0.00	0.00	9,015,845.69	11,135,978.35
Restricted for	2729	0.00	0.00	0.00	0.00	19,598,984.75
Total Restricted Fund Balance	2720	0.00	0.00	0.00	11,532,730.43	238,106,966.22
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	3,561,592.02	3,561,592.02
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	19,335,626.68
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	3,561,592.02	22,897,218.70
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	7,377,100.12
Total Fund Balances	2760	0.00	0.00	0.00	16,291,089.68	275,613,352.87
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	26,465,021.89	368,833,052.58

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

Total Fund Balances - Governmental Funds 275,613,353

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

Capital assets used in governmental activities are not financial resources and are not reported;
the cost of the assets is \$2,632,973,199, and the related accumulated depreciation is \$819,541,888 1,813,431,312

Internal service funds are used by management to charge the costs of risk management services to
the individual funds. The assets and liabilities of the internal service fund are included in the governmental
activities in the statement of net position. 1,932,794

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

Bonds Payable	(21,985,000.00)	
Obligations under capital lease	(12,546,265.00)	
Other postemployment benefits	(11,468,589.00)	
Compensated absences	(89,401,531.00)	
		(135,401,385)

Total Net Position - Governmental Activities 1,955,576,074

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
REVENUES						
Federal Direct	3100	348,449.89	0.00	4,589,516.40	0.00	0.00
Federal Through State and Local	3200	2,988,940.67	0.00	66,090,362.39	4,858,883.92	0.00
State Sources	3300	317,461,616.38	0.00	214,631.63	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	386,470,805.09	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		20,631,392.93	0.00	0.00	0.00	0.00
Total Local Sources	3400	407,102,198.02	0.00	0.00	0.00	0.00
Total Revenues		727,901,204.96	0.00	70,894,510.42	4,858,883.92	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	512,073,817.59	0.00	36,213,829.99	2,304,957.20	0.00
Student Personnel Services	6100	30,184,234.51	0.00	9,418,038.19	135,511.55	0.00
Instructional Media Services	6200	9,485,372.94	0.00	276,811.62	1,098.23	0.00
Instruction and Curriculum Development Services	6300	9,576,434.26	0.00	7,269,178.10	662,549.56	0.00
Instructional Staff Training Services	6400	4,517,989.60	0.00	8,929,887.12	506,678.04	0.00
Instructional-Related Technology	6500	2,365,406.59	0.00	269,544.00	131,406.34	0.00
Board	7100	1,281,630.79	0.00	1,400.00	0.00	0.00
General Administration	7200	2,375,087.87	0.00	2,858,668.19	273,509.44	0.00
School Administration	7300	50,368,692.23	0.00	422,988.08	201,279.25	0.00
Facilities Acquisition and Construction	7410	493,751.06	0.00	10,500.00	0.00	0.00
Fiscal Services	7500	3,903,147.78	0.00	52,619.12	22,554.40	0.00
Food Services	7600	149,733.48	0.00	11,845.38	0.00	0.00
Central Services	7700	11,593,537.45	0.00	359,568.63	239,097.12	0.00
Student Transportation Services	7800	31,900,128.37	0.00	53,142.74	0.00	0.00
Operation of Plant	7900	76,669,440.23	0.00	131,739.72	113.43	0.00
Maintenance of Plant	8100	21,150,334.52	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	4,726,118.29	0.00	284,956.74	38,815.66	0.00
Community Services	9100	661,246.49	0.00	3,409,155.52	341,313.70	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	184,820.70	0.00	449,914.09	0.00	0.00
Other Capital Outlay	9300	2,131,169.24	0.00	470,723.19	0.00	0.00
Total Expenditures		775,792,093.99	0.00	70,894,510.42	4,858,883.92	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(47,890,889.03)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	315,928.42	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	44,090,000.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		44,405,928.42	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(3,484,960.61)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	60,527,491.54	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	57,042,530.93	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0
State Sources	3300	0.00	0.00	0.00	0.00	0
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0
Impact Fees	3496	0.00	0.00	0.00	0.00	0
Other Local Revenue		0.00	0.00	0.00	0.00	0
Total Local Sources	3400	0.00	0.00	0.00	0.00	0
Total Revenues		0.00	0.00	0.00	0.00	0
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0
Board	7100	0.00	0.00	0.00	0.00	0
General Administration	7200	0.00	0.00	0.00	0.00	0
School Administration	7300	0.00	0.00	0.00	0.00	0
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0
Fiscal Services	7500	0.00	0.00	0.00	0.00	0
Food Services	7600	0.00	0.00	0.00	0.00	0
Central Services	7700	0.00	0.00	0.00	0.00	0
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0
Operation of Plant	7900	0.00	0.00	0.00	0.00	0
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0
Community Services	9100	0.00	0.00	0.00	0.00	0
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0
Interest	720	0.00	0.00	0.00	0.00	0
Dues and Fees	730	0.00	0.00	0.00	0.00	0
Miscellaneous	790	0.00	0.00	0.00	0.00	0
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0
Total Expenditures		0.00	0.00	0.00	0.00	0
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0
Loans	3720	0.00	0.00	0.00	0.00	0
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0
Transfers In	3600	0.00	0.00	0.00	0.00	0
Transfers Out	9700	0.00	0.00	0.00	0.00	0
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	0
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0

The accompanying notes to financial statements are an integral part of this statement.
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Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0
State Sources	3300	0.00	0.00	0.00	0.00	0
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0
Impact Fees	3496	0.00	0.00	0.00	0.00	0
Other Local Revenue		0.00	0.00	0.00	0.00	0
Total Local Sources	3400	0.00	0.00	0.00	0.00	0
Total Revenues		0.00	0.00	0.00	0.00	0
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0
Board	7100	0.00	0.00	0.00	0.00	0
General Administration	7200	0.00	0.00	0.00	0.00	0
School Administration	7300	0.00	0.00	0.00	0.00	0
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0
Fiscal Services	7500	0.00	0.00	0.00	0.00	0
Food Services	7600	0.00	0.00	0.00	0.00	0
Central Services	7700	0.00	0.00	0.00	0.00	0
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0
Operation of Plant	7900	0.00	0.00	0.00	0.00	0
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0
Community Services	9100	0.00	0.00	0.00	0.00	0
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0
Interest	720	0.00	0.00	0.00	0.00	0
Dues and Fees	730	0.00	0.00	0.00	0.00	0
Miscellaneous	790	0.00	0.00	0.00	0.00	0
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0
Total Expenditures		0.00	0.00	0.00	0.00	0
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0
Loans	3720	0.00	0.00	0.00	0.00	0
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0
Transfers In	3600	0.00	0.00	0.00	0.00	0
Transfers Out	9700	0.00	0.00	0.00	0.00	0
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	0
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.
State Sources	3300	0.00	0.00	0.00	0.00	0.
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	85,226,521.15	0.
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.
Impact Fees	3496	0.00	0.00	0.00	0.00	0.
Other Local Revenue		0.00	0.00	0.00	(930,032.39)	0.
Total Local Sources	3400	0.00	0.00	0.00	84,296,488.76	0.
Total Revenues		0.00	0.00	0.00	84,296,488.76	0.
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.
Board	7100	0.00	0.00	0.00	0.00	0.
General Administration	7200	0.00	0.00	0.00	0.00	0.
School Administration	7300	0.00	0.00	0.00	0.00	0.
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	11,757.61	0.
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.
Food Services	7600	0.00	0.00	0.00	0.00	0.
Central Services	7700	0.00	0.00	0.00	0.00	0.
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.
Community Services	9100	0.00	0.00	0.00	0.00	0.
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	8,115,253.54	0.
Interest	720	0.00	0.00	0.00	799,422.72	0.
Dues and Fees	730	0.00	0.00	0.00	0.00	0.
Miscellaneous	790	0.00	0.00	0.00	0.00	0.
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	41,034,481.93	0.
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.
Total Expenditures		0.00	0.00	0.00	49,960,915.80	0.
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	34,335,572.96	0.
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.
Loans	3720	0.00	0.00	0.00	0.00	0.
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	440,292.54	0.
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.
Transfers In	3600	0.00	0.00	0.00	0.00	0.
Transfers Out	9700	0.00	0.00	0.00	(33,583,978.88)	0.
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(33,143,686.34)	0.
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.
Net Change in Fund Balances		0.00	0.00	0.00	1,191,886.62	0.
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	201,087,845.63	0.
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	202,279,732.25	0.

The accompanying notes to financial statements are an integral part of this statement.
ESE : 45

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	4,937.96
Federal Through State and Local	3200	0.00	0.00	0.00	30,847,965.17	104,786.15
State Sources	3300	0.00	0.00	0.00	6,225,350.63	323,901.59
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	386,470.80
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	85,226.52
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	345X	0.00	0.00	0.00	10,737,652.15	10,737,652.15
Impact Fees	3496	0.00	0.00	0.00	0.00	
Other Local Revenue		0.00	0.00	0.00	2,063,481.20	21,764.84
Total Local Sources	3400	0.00	0.00	0.00	12,801,133.35	504,199.82
Total Revenues		0.00	0.00	0.00	49,874,449.15	937,825.53
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	550,592.60
Student Personnel Services	6100	0.00	0.00	0.00	0.00	39,737.78
Instructional Media Services	6200	0.00	0.00	0.00	0.00	9,763.28
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	17,508.16
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	13,954.55
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	2,766.35
Board	7100	0.00	0.00	0.00	0.00	1,283.03
General Administration	7200	0.00	0.00	0.00	0.00	5,507.26
School Administration	7300	0.00	0.00	0.00	0.00	50,992.95
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	71,136.09	587.14
Fiscal Services	7500	0.00	0.00	0.00	5,051.23	3,983.37
Food Services	7600	0.00	0.00	0.00	46,520,528.22	46,682.10
Central Services	7700	0.00	0.00	0.00	0.00	12,192.20
Student Transportation Services	7800	0.00	0.00	0.00	0.00	31,953.27
Operation of Plant	7900	0.00	0.00	0.00	0.00	76,801.29
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	21,150.33
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	5,049.89
Community Services	9100	0.00	0.00	0.00	0.00	4,411.71
Debt Service: (Function 9200)						
Retirement of Principal	710	0.00	0.00	0.00	2,775,000.00	10,890.25
Interest	720	0.00	0.00	0.00	1,237,850.00	2,037.27
Dues and Fees	730	0.00	0.00	0.00	142,803.34	142.80
Miscellaneous	790	0.00	0.00	0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	2,717,756.51	44,386.97
Other Capital Outlay	9300	0.00	0.00	0.00	3,059,879.32	5,661.77
Total Expenditures		0.00	0.00	0.00	56,530,004.71	958,036.40
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	(6,655,555.56)	(20,210.87)
OTHER FINANCING SOURCES (USES)						
Issuance 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	
Proceeds 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	
Loans	3720	0.00	0.00	0.00	0.00	
Sale of Capital Assets	3730	0.00	0.00	0.00	1,086,100.50	1,086.10
Loss Recoveries	3740	0.00	0.00	0.00	0.00	315.92
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	440.29
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	
Transfers In	3600	0.00	0.00	0.00	0.00	44,090.00
Transfers Out	9700	0.00	0.00	0.00	(8,206,021.12)	(41,790.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(7,119,920.62)	4,142.32
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	
Net Change in Fund Balances		0.00	0.00	0.00	(13,775,476.18)	(16,068.55)
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	30,066,565.86	291,681.90
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	16,291,089.68	275,613.35

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

Net Change in Fund Balances - Governmental Funds

(16,068,548)

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

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

(21,650,707)

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

Principal repayments:

Bonds	2,775,000.00
Capital leases	8,020,460.00

Issuance of debt:

Capital leases	(440,293.00)	10,355,167

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

These adjustments are as follows:

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

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

(6,405,944)

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

(2,290,888)

Change in Net Position of Governmental Activities

(36,652,953)

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

Account Number	ASSETS	Business Type Activities - Enterprise Funds						Other 921	Other 922	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915						
	<i>Current Assets:</i>											
1110	Cash and Cash Equivalents	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	75,017.97
1160	Investments	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	14,421,173.77
1170	Accounts Receivable, Net	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	543,883.96
1180	Interest Receivable on Investments	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	27,932.13
1210	Due From Reinsurance	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1211	Deposits Receivable	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1220	Due From Budgetary Funds	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	1,383,095.82
1230	Due From Other Agencies	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	35,812.98
1231	Inventory	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1232	Prepaid Items	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1233	Total Current Assets	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	16,486,907.01
	<i>Noncurrent Assets:</i>											
1114	Cash with Fiscal/Service Agents	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1410	Other Post-Employment Benefits Asset	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1460	Investments	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	<i>Capital Assets:</i>											
1310	Land	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1315	Land Improvements - Nondepreciable	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1360	Construction in Progress	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1320	Improvements Other Than Buildings	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1329	Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1330	Buildings and Fixed Equipment	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1339	Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1340	Furniture, Fixtures and Equipment	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1349	Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1350	Motor Vehicles	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1359	Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1370	Property Under Capital Lease	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1379	Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1382	Computer Software	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1389	Accumulated Amortization	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Other Capital Assets, Net of Depreciation	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Total Capital Assets	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Total Assets	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	16,486,907.01
	DEFERRED OUTFLOWS OF RESOURCES											
1910	Accumulated Decrease in Fair Value of Hedging Derivatives	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	LIABILITIES											
	<i>Current Liabilities:</i>											
2110	Accrued Salaries and Benefits	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2170	Payroll Deductions and Withholdings	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2120	Accounts Payable	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2130	Judgments Payable	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2260	Sales Tax Payable	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2210	Accrued Interest Payable	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2220	Deposits Payable	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2161	Due to Budgetary Funds	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	498,319.40
2230	Due to Other Agencies	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2410	Deferred Revenues	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2271	Estimated Unpaid Claims - Self Insurance Program	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2272	Estimated Liability for Claims Adjustment	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Total Current Liabilities	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	498,319.40
	<i>Long-Term Liabilities:</i>											
	<i>Portion Due Within One Year:</i>											
2315	Obligations Under Capital Leases	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2330	Liability for Compensated Absences	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2350	Estimated Liability for Long-Term Claims	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	3,861,911.00
2360	Other Post-Employment Benefits Liability	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Due Within One Year	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	3,861,911.00
	<i>Portion Due After One Year:</i>											
2315	Obligations Under Capital Leases	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2330	Liability for Compensated Absences	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2350	Estimated Liability for Long-Term Claims	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	10,193,663.25
2360	Other Post-Employment Benefits Liability	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Due in More Than One Year	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	10,193,663.25
	Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	14,055,574.25
	Total Liabilities	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	14,554,113.65
	DEFERRED INFLOWS OF RESOURCES											
2510	Accumulated Increase in Fair Value of Hedging Derivatives	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	NET POSITION											
2270	Net Investment in Capital Assets	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
2280	Reserves for	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	1,922,793.88
2290	Unrestricted	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Total Net Position	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	1,922,793.88

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

	Account Number	Business-Type Activities - Enterprise Funds								Totals	Governmental Activities - Internal Service Funds	
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	AFRA Consortium 915	Other 921	Other 922	Other Enterprise Funds			
OPERATING REVENUES	3481									0.00	0.00	0.00
	Charges for Services	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Charges for Sales	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Premium Revenue	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	3,588,689.70
	Other Operating Revenues	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Total Operating Revenues	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	3,588,689.70
	OPERATING EXPENSES											
	Salaries	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Employee Benefits	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Purchased Services	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Energy Services	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
Materials and Supplies	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
Capital Outlay	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
Other	700	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
NONOPERATING REVENUES (EXPENSES)												
Investment Income	3430	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Other Miscellaneous Local Sources	3455	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Interest	720	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Transfers In	3600	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS												
Change In Net Position		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Net Position - July 1, 2012	2880	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELAS COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2013

	Business-Type Activities - Enterprise Funds							Governmental Activities - Internal Service Funds	
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ABRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals
CASH FLOWS FROM OPERATING ACTIVITIES									
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,655,389.61
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,418,908.83)
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,301,305.44)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,106,631.29)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,171,647.95)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES									
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,300,000.00)
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,300,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES									
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,086,301.77
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(41,697.44)
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(573,182.87)
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,471,621.46
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(26,448.28)
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,044.48
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,017.99
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:									
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:									
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:									
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,618.56
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,081.35
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,418,908.83)
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,568,743.03)
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,301,305.44)
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,222,457.41)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,171,647.95)
Noncash investing, capital, and financing activities:									
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disposal of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers/(Decreases) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

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

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X
ADDITIONS				
<i>Contributions:</i>				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00
<i>Investment Earnings:</i>				
Interest on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00
Total Additions		0.00	0.00	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF NET POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2013

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
<i>Current Assets:</i>					
Cash and Cash Equivalents	1110	0.00	0.00	156,149.81	156,149.81
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	124,387.51	124,387.51
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	262,512.86	262,512.86
Due from Other Agencies	1220	0.00	0.00	6,382.95	6,382.95
Internal Balances		0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	41,762.50	41,762.50
Total Current Assets		0.00	0.00	591,194.83	591,194.83
<i>Noncurrent Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	591,194.83	591,194.83
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
<i>Current Liabilities:</i>					
Accrued Salaries and Benefits	2110	0.00	0.00	127,292.16	127,292.16
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	55,008.84	55,008.84
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	120,005.02	120,005.02
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	231,896.00	231,896.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	534,202.02	534,202.02
<i>Long-Term Liabilities</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due within One Year		0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	534,202.02	534,202.02
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	56,992.81	56,992.81
Total Net Position		0.00	0.00	56,992.81	56,992.81

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

Major Component Unit Name

For the Fiscal Year Ended June 30, 2013

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

General Revenues:

Taxes:

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

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

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

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

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

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

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

General Revenues:

Taxes:

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

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

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

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

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

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

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

TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2013						
FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	1,727,490.52	9,171.44	5,950.00	0.00	(1,712,369.08)
Student Personnel Services	6100	40,367.68	2,836.94	0.00	0.00	(37,530.74)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	1,275.00	0.00	0.00	0.00	(1,275.00)
Instructional Staff Training Services	6400	2,912.11	0.00	0.00	0.00	(2,912.11)
Instructional-Related Technology	6500	23,508.49	0.00	0.00	0.00	(23,508.49)
Board	7100	489,312.96	0.00	0.00	0.00	(489,312.96)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	618,977.25	0.00	0.00	0.00	(618,977.25)
Facilities Acquisition and Construction	7400	405,756.19	0.00	84,865.95	0.00	(320,890.24)
Fiscal Services	7500	97,931.84	0.00	3,197.57	0.00	(94,734.27)
Food Services	7600	4,761.40	0.00	0.00	0.00	(4,761.40)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	45,888.71	0.00	0.00	0.00	(45,888.71)
Operation of Plant	7900	280,740.90	0.00	0.00	0.00	(280,740.90)
Maintenance of Plant	8100	33,959.52	0.00	0.00	0.00	(33,959.52)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	5,468.51	0.00	0.00	0.00	(5,468.51)
Interest on Long-Term Debt	9200	3,345.36	0.00	0.00	0.00	(3,345.36)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		3,781,696.44	12,008.38	94,013.52	0.00	(3,675,674.54)

General Revenues:**Taxes:**

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	3,247,051.52
Investment Earnings	0.00
Miscellaneous	78,959.78
Special Items	0.00
Extraordinary Items	0.00
Transfers	(27,163.39)
Total General Revenues, Special Items, Extraordinary Items, and Transfers	3,298,847.91
Change in Net Position	(376,826.63)
Net Position - July 1, 2012	171,907.20
Net Position - June 30, 2013	(204,919.43)

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

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

➤ Reporting Entity

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

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

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

➤ Discretely Presented Component Units - The component unit columns in the government-wide financial statements include the financial data of the District's component units.

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

➤ Basis of Presentation

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

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

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

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

The District reports the following major governmental funds:

- General Fund - to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Capital Projects - Capital Improvement Section 1011.71(2) Fund – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- ARRA Economic Stimulus Fund – to account for funds received under the American Recovery and Reinvestment Act (ARRA) that are used for specific purposes.
- Other Federal Programs – to account for funds received from the Federal Government directly or indirectly through the state. These Federal awards are for the enhancement of various programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies.

Additionally, the District reports the following fund types:

- Internal Service Fund – a proprietary fund used to account for the District's individual self-insurance program which is a different type of fund.
- Special Revenue Funds - to account for the financial resources of the school food service program and certain Federal, State and local grant program resources.
- Debt Service – State Board of Education Bond Fund – to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs for the Series 2005-B and Series 2010-A State School Bonds.
- Capital Projects Funds – to account for sale of property, special act bonds and charter school capital outlay.
- Agency Funds – a fiduciary fund, which is a different type of fund, used to account for resources of the school internal funds, which are used to administer monies collected at several schools in connection with school, student, athletic, class, and club activities, in addition to accounting for resources held by the District as custodian for others.
- Basis of Accounting

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

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

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District considers revenues to be available if they are collected within 21 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred.

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

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

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

➤ New Pronouncements

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

➤ Deposits and Investments

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

➤ **Inventories**

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

➤ **Use of Estimates**

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

➤ **Capital Assets**

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Interest costs incurred during construction of capital assets are not considered material and are not capitalized as part of the cost of construction. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

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

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

➤ **Long Term Liabilities**

Long-term liabilities that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. In the governmental financial statements, bonds and other long-term liabilities are not recognized as liabilities until due.

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

➤ **State Revenue Sources**

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

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

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

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

➤ **District Property Taxes**

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

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

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

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

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

➤ **Federal Revenue Sources**

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

Note 2 – BUDGETARY COMPLIANCE AND ACCOUNTABILITY

➤ **Budgetary Information**

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

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

Note 2 – BUDGETARY COMPLIANCE AND ACCOUNTABILITY (Continued)

Budgetary Information (Continued)

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

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

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

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June 30, 2013

Note 3 – INVESTMENTS

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

Pinellas County School Board

Investment Maturities Schedule

Disclosure by TYPE

30-Jun-13

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

➤ **Interest Rate Risk**

District policies limit the length of investments as follows: (1) the weighted average duration of the investment portfolio shall not exceed five years and (2) the maximum duration of any security purchased shall not exceed eight years. The District uses modified duration to determine the maturity of all investments that are not money market investments, i.e. highly liquid.

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Note 3 – INVESTMENTS (Continued)

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

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

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

➤ **Credit Risk**

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

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

Note 3 – INVESTMENTS (Continued)

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

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

➤ Custodial Credit Risk

- Section 218.415(18), Florida Statutes, requires the District to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. All investments of the District are held in the District's name. The District does not have a formal investment policy that addresses custodial credit risk.
- \$265,355,715 of the District's investment securities and money market funds are held by the District's custodial agent in the name of the District.

Note 4 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

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

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

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

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

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

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

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Note 5 – PROPERTY TAXES

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

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

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Note 6 – CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the table below:

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

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

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Note 6 – CHANGES IN CAPITAL ASSETS (Continued)

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

Governmental Activities:

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

Note 7 – CHANGES IN SHORT TERM DEBT

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

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Note 8 – OBLIGATIONS UNDER CAPITAL LEASES

The assets acquired through capital lease for governmental activities were for buses of \$3,112,850 and for technology in the amount of \$44,770,897.

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

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

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

Note 9 – BONDS PAYABLE

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

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

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

District School Board of Pinellas County, Florida
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Note 9 – BONDS PAYABLE (Continued)

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

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

Note 10 – CHANGES IN LONG-TERM LIABILITIES

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

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

For the governmental activities, compensated absences and other post-employment health care benefits are generally liquidated with resources of the General Fund.

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Note 11 - RESERVE FOR ENCUMBRANCES

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

The Florida Department of Education requires that fund balances be assigned at fiscal year-end to report an amount likely to be expended from the 2012-13 fiscal year budget as a result of purchase orders outstanding as of June 30, 2013. This amount is disclosed in Note 20.

Note 12 - SCHEDULE OF STATE REVENUE SOURCES

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

Florida Education Finance Program	\$ 168,918,585
Categorical Education Program	
Excellent Teacher	-
Class size reduction	114,099,979
Workforce development program	25,514,460
Adults with disabilities	281,303
Motor vehicle license tax (Capital outlay and Debt service)	4,565,111
Food service supplement	507,246
Pari-mutuel tax	223,250
Mobile home license tax	541,101
District discretionary lottery funds	-
Florida school recognition	4,979,132
Voluntary Pre-K	1,447,876
Gross receipts tax (Public Education Capital Outlay)	-
Charter school capital outlay	978,342
Miscellaneous	1,845,212
	<u>\$ 323,901,598</u>

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

Note 13 - STATE RETIREMENT PROGRAM

➤ Plan Description

All regular employees of the District are covered by the Florida Retirement System, (FRS), a State administered cost-sharing multiple-employer defined benefit retirement plan (Plan). Plan provisions are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code, wherein Plan eligibility, contributions, and benefits are described in detail.

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

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

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

Note 13 - STATE RETIREMENT PROGRAM (Continued)

➤ **Funding Policy**

The contribution rates for Plan members are established, and may be amended, by the State of Florida. During the 2012-2013 fiscal year, contribution rates were as follows:

Class or Plan	Percent of Gross Salary	
	Employee	Employer (A)
Florida Retirement System:		
Regular	3.00	5.18
County elected officers	3.00	10.23
Senior management service class	3.00	6.30
Special risk	3.00	14.90
Re-employed retiree	3.00	5.18
Teachers' retirement system, plan E	6.25	11.35
State and County officers and employee's		
Retirement system, plan B	4.00	9.10
Differed retirement option plan	0.00	5.44

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

The District's liability for participation in the Plan is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions to the Plan (including employee contributions) for the fiscal years ended June 30, 2011, 2012, and 2013 totaled \$60,835,543, \$40,131,586 and \$41,940,208 respectively, which were equal to the required contributions for each fiscal year.

Note 14 - TAX DEFERRAL PLANS AND OTHER BENEFITS

The District allows employees to participate in a 401(a) / 403(b) qualified retirement plan. Participation is required for employees that are retiring, terminating or entering DROP and have accumulated at least \$2,500 of eligible terminal leave benefits. Contributions to the plan are made on a pre-tax basis. The maximum plan contribution cannot exceed 100% of plan year compensation or \$49,000, whichever is less. Federal income taxes on this compensation are deferred until distributions are taken. Employee contributions to the 401(a) plan were \$10,507,246 and employee contributions to the 403(b) were \$699,886 for the period ended June 30, 2013.

The District offers eligible employees participation in an optional tax deferred annuity and 457 program. The Internal Revenue Service, under code section 403(b), allows employees of School Boards to defer a portion of their income from Federal income tax. The deferred earnings are placed in an investment vehicle selected by the employee, with the principal and interest tax deferred until withdrawn. The contributions for the tax deferred annuity 403(b) and 457 for the fiscal year ended June 30, 2013 were \$10,182,455 and \$2,118,539 respectively.

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June 30, 2013

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

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

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

Note 15 – CONSTRUCTION CONTRACT COMMITMENTS

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

Note 16 - RISK MANAGEMENT PROGRAMS

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

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

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

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

Note 16 - RISK MANAGEMENT PROGRAMS (Continued)

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

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

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

Note 17 – POST EMPLOYMENT HEALTH CARE BENEFITS

➤ Plan Description

The Post-employment Health Care Benefits Plan is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District and eligible dependents, may continue to participate in the District's fully insured group health plan. The District subsidizes the premium rates paid by the retirees by allowing them to participate in the plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher cost to the plan on average than those of active employees. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The Post-employment Health Care Benefits Plan does not issue a stand-alone report, and is not included in the report of a Public Employee Retirement System (PERS) or another entity.

➤ Funding Policy

For the Post-employment Health Care Benefits plan, contribution requirements of the District are established and may be amended through action from the Board. The District has not advanced-funded or established a funding methodology for the annual Other Post-employment Benefit (OPEB) costs or the net OPEB obligation.

For the 2012-13 fiscal year, retirees and eligible dependents received post-employment health care benefits. The District provided required contributions of \$2,275,442 toward annual OPEB costs, comprised of benefit payments made on behalf of retirees for claims expenses (net of reinsurance), administrative expenses, and reinsurance payments, and net of retiree contributions totaling \$5,729,788. Required contributions are based on projected pay-as-you-go financing.

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District School Board of Pinellas County, Florida
Notes to Financial Statements
June 30, 2013

Note 17 – POST EMPLOYMENT HEALTH CARE BENEFITS (Continued)

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

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

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

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation as of June 30, 2013 and the two preceding years, are as follows:

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

➤ **Funded Status and Funding Progress**

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

Note 17 – POST EMPLOYMENT HEALTH CARE BENEFITS (Continued)

➤ **Actuarial Methods and Assumptions**

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

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

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

The initial unfunded actuarial accrued liability and gains/losses are being amortized as a level percentage of the projected payroll on a closed basis over 30 years. The remaining amortization period on the initial unfunded actuarial accrued liability as of June 30, 2013 was 24 years.

District No. 52
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District School Board of Pinellas County, Florida
Notes to Financial Statements
June 30, 2013

Note 18 - LITIGATION

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

Note 19 – GRANTS AND CONTRACTS

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

Note 20 – FUND BALANCE REPORTING

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

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

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

Note 20 – FUND BALANCE REPORTING

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

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

Nonspendable (271X):

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

- Spendable: The District has classified the spendable fund balances as *Restricted*, *Assigned*, and *Unassigned* and considered each to have been spent when expenditures are incurred.
- Committed: The District currently has no funds classified as *Committed*.
- Restricted: State Categorical Programs, Food Service, Debt Service, and Capital Projects except for Capital Fund 0391 which is classified as assigned for encumbrances

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

Restricted (272X):

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

Note 20 – FUND BALANCE REPORTING (Continued)

- Assigned for General Fund and Capital Projects:

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

Assigned (274X):

General Fund:

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

- Unassigned:

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

Unassigned (275X):

General Fund:

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

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
6/30/2010	0.00	43,156,329.00	43,156,329.00		573,422,403.00	7.53%
6/30/2011	0.00	30,367,852.00	30,367,852.00		579,119,812.00	5.24%
6/30/2012	0.00	31,732,418.00	31,732,418.00		555,740,505.56	5.71%
6/30/2013	0.00	49,237,265.00	49,237,265.00		557,282,119.39	8.84%

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	320,000.00	348,450.00	348,449.89	(0.11)
Federal Through State and Local	3200	2,766,870.00	2,988,941.00	2,988,940.67	(0.33)
State Sources	3300	322,209,154.00	317,461,616.00	317,461,616.38	0.38
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	384,554,127.00	386,470,805.00	386,470,805.09	0.09
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		15,770,522.00	20,630,853.00	20,631,392.93	539.93
Total Local Sources	3400	400,324,649.00	407,101,658.00	407,102,198.02	540.02
Total Revenues		725,620,673.00	727,900,665.00	727,901,204.96	539.96
EXPENDITURES					
Current:					
Instruction	5000	501,996,962.23	515,533,207.23	512,073,817.59	3,459,389.64
Student Personnel Services	6100	29,459,168.48	30,364,546.48	30,184,234.51	180,311.97
Instructional Media Services	6200	8,896,160.95	9,582,694.95	9,485,372.94	97,322.01
Instruction and Curriculum Development Services	6300	8,709,795.91	9,619,806.91	9,576,434.26	43,372.65
Instructional Staff Training Services	6400	4,311,916.48	4,550,098.48	4,517,989.60	32,108.88
Instructional-Related Technology	6500	2,209,320.00	2,425,734.00	2,365,406.59	60,327.41
Board	7100	2,860,515.63	1,313,738.63	1,281,630.79	32,107.84
General Administration	7200	2,548,443.29	2,440,447.29	2,375,087.87	65,359.42
School Administration	7300	48,657,815.89	50,925,517.89	50,368,692.23	556,825.66
Facilities Acquisition and Construction	7410	1,740,035.30	538,641.30	493,751.06	44,890.24
Fiscal Services	7500	3,864,544.63	3,981,959.63	3,903,147.78	78,811.85
Food Services	7600	60,400.00	149,734.00	149,733.48	0.52
Central Services	7700	11,345,610.00	12,125,932.00	11,593,537.45	532,394.55
Student Transportation Services	7800	30,689,041.39	31,925,159.39	31,900,128.37	25,031.02
Operation of Plant	7900	73,289,232.41	76,922,205.41	76,669,440.23	252,765.18
Maintenance of Plant	8100	20,306,936.77	22,371,038.77	21,150,334.52	1,220,704.25
Administrative Technology Services	8200	6,310,151.70	5,304,195.70	4,726,118.29	578,077.41
Community Services	9100	424,959.00	661,647.00	661,246.49	400.51
Debt Service: (Function 9200)					
Retirement of Principal	710			0.00	0.00
Interest	720	3,000.00		0.00	0.00
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	184,820.70	184,820.70	184,820.70	0.00
Other Capital Outlay	9300	2,131,169.24	2,131,169.24	2,131,169.24	0.00
Total Expenditures		760,000,000.00	783,052,295.00	775,792,093.99	7,260,201.01
Excess (Deficiency) of Revenues Over (Under) Expenditures		(34,379,327.00)	(55,151,630.00)	(47,890,889.03)	7,260,740.97
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740	300,000.00	315,928.00	315,928.42	0.42
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	25,500,000.00	44,090,000.00	44,090,000.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		25,800,000.00	44,405,928.00	44,405,928.42	0.42
SPECIAL ITEMS					
				0.00	0.00
EXTRAORDINARY ITEMS					
				0.00	0.00
Net Change in Fund Balances		(8,579,327.00)	(10,745,702.00)	(3,484,960.61)	7,260,741.39
Fund Balances, July 1, 2012	2800	60,527,491.55	60,527,491.55	60,527,491.54	(0.01)
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	51,948,164.55	49,781,789.55	57,042,530.93	7,260,741.38

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	8,655,317.00	11,245,215.00	4,589,516.40	(6,655,698.60)
Federal Through State	3200	63,514,846.00	100,175,816.00	66,090,362.39	(34,085,453.61)
State Sources	3300	0.00	0.00	214,631.63	214,631.63
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		72,170,163.00	111,421,031.00	70,894,510.42	(40,526,520.58)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	39,839,255.00	60,061,613.00	36,213,829.99	23,847,783.01
Student Personnel Services	6100	9,490,083.00	10,696,281.00	9,418,038.19	1,278,242.81
Instructional Media Services	6200	19,587.00	292,019.00	276,811.62	15,207.38
Instruction and Curriculum Development Services	6300	6,866,340.00	10,208,674.00	7,269,178.10	2,939,495.90
Instructional Staff Training Services	6400	6,427,055.00	16,065,700.00	8,929,887.12	7,135,812.88
Instructional-Related Technology	6500	62,692.00	290,283.00	269,544.00	20,739.00
Board	7100	0.00	3,315.00	1,400.00	1,915.00
General Administration	7200	1,402,495.00	3,050,867.00	2,858,668.19	192,198.81
School Administration	7300	125,209.00	480,475.00	422,988.08	57,486.92
Facilities Acquisition and Construction	7410	18,772.00	533,772.00	10,500.00	523,272.00
Fiscal Services	7500	51,273.00	55,973.00	52,619.12	3,353.88
Food Services	7600	13,891.00	13,882.00	11,845.38	2,036.62
Central Services	7700	848,337.00	1,015,948.00	359,568.63	656,379.37
Student Transportation Services	7800	45,163.00	924,967.00	53,142.74	871,824.26
Operation of Plant	7900	101,777.00	161,312.00	131,739.72	29,572.28
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	790,581.00	825,850.00	284,956.74	540,893.26
Community Services	9100	5,146,933.00	5,819,380.00	3,409,155.52	2,410,224.48
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	449,914.00	449,914.00	449,914.09	(0.09)
Other Capital Outlay	9300	470,806.00	470,806.00	470,723.19	82.81
Total Expenditures		72,170,163.00	111,421,031.00	70,894,510.42	40,526,520.58
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS
 For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State	3200	9,654,129.00	12,299,068.00	4,858,883.92	(7,440,184.08)
State Sources	3300	0.00	0.00	0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		9,654,129.00	12,299,068.00	4,858,883.92	(7,440,184.08)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	1,970,503.00	4,471,336.00	2,304,957.20	2,166,378.80
Student Personnel Services	6100	78,983.00	230,513.00	135,511.55	95,001.45
Instructional Media Services	6200	1,016.00	1,500.00	1,098.23	401.77
Instruction and Curriculum Development Services	6300	3,176,665.00	2,987,680.00	662,549.56	2,325,130.44
Instructional Staff Training Services	6400	1,871,195.00	1,883,801.00	506,678.04	1,377,122.96
Instructional-Related Technology	6500	536,936.00	680,960.00	131,406.34	549,553.66
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	779,966.00	813,823.00	273,509.44	540,313.56
School Administration	7300	194,269.00	338,828.00	201,279.25	137,548.75
Facilities Acquisition and Construction	7410	0.00	3,084.00	0.00	3,084.00
Fiscal Services	7500	23,482.00	25,372.00	22,554.40	2,817.60
Food Services	7600	37,597.00	37,597.00	0.00	37,597.00
Central Services	7700	321,789.00	322,457.00	239,097.12	83,359.88
Student Transportation Services	7800	29,290.00	0.00	0.00	0.00
Operation of Plant	7900	1,411.00	114.00	113.43	0.57
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	170,139.00	41,115.00	38,815.66	2,299.34
Community Services	9100	144,762.00	144,762.00	341,313.70	(196,551.70)
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	316,126.00	316,126.00	0.00	316,126.00
Total Expenditures		9,654,129.00	12,299,068.00	4,858,883.92	7,440,184.08
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

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

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	29,523.78	0.00	0.00	29,523.78
Investments	1160	6,654,257.86	0.00	0.00	6,654,257.86
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	54,173.96	0.00	0.00	54,173.96
Interest Receivable on Investments	1170	12,877.35	0.00	0.00	12,877.35
Due From Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	666,841.72	0.00	0.00	666,841.72
Internal Funds	1142	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	4,419,213.40	0.00	0.00	4,419,213.40
Inventory	1150	1,039,914.74	0.00	0.00	1,039,914.74
Prepaid Items	1230	5,257.00	0.00	0.00	5,257.00
Restricted Assets:					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Total Assets		12,882,059.81	0.00	0.00	12,882,059.81
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		12,882,059.81	0.00	0.00	12,882,059.81
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	39,566.60	0.00	0.00	39,566.60
Accounts Payable	2120	188,729.69	0.00	0.00	188,729.69
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	70,224.14	0.00	0.00	70,224.14
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Due to Other Funds:					
Budgetary Funds	2161	2,212,159.70	0.00	0.00	2,212,159.70
Internal Funds	2162	0.00	0.00	0.00	0.00
Deferred Revenues:					
Unearned Revenue	2410	310,362.25	0.00	0.00	310,362.25
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
Total Liabilities		2,821,042.38	0.00	0.00	2,821,042.38
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
Nonspendable:					
Inventory	2711	1,039,914.74	0.00	0.00	1,039,914.74
Prepaid Amounts	2712	5,257.00	0.00	0.00	5,257.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	1,045,171.74	0.00	0.00	1,045,171.74
Restricted for:					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for	2729	9,015,845.69	0.00	0.00	9,015,845.69
Restricted for	2729	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	9,015,845.69	0.00	0.00	9,015,845.69
Committed to:					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00
Assigned to:					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00
Total Fund Balances	2700	10,061,017.43	0.00	0.00	10,061,017.43
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		12,882,059.81	0.00	0.00	12,882,059.81

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	SBE/CUBH Funds 210	Special Act Bonds 220	Section 101.14/ 101.15, P.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 260	Total Nonmajor Debt Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	ASSETS							
	Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
	Investments	1160	704,438.98	0.00	0.00	0.00	0.00	704,438.98
	Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00
	Due From Refinance	1180	0.00	0.00	0.00	0.00	0.00	0.00
	Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
	Due From Other Funds:							
	Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
	Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
	Due from Other Agencies	1120	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
	Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
	Restricted Assets:							
	Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
	Total Assets		704,438.98	0.00	0.00	0.00	0.00	704,438.98
	DEFERRED OUTFLOWS OF RESOURCES							
	Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
	Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
	Total Assets and Deferred Outflows of Resources		704,438.98	0.00	0.00	0.00	0.00	704,438.98
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	LIABILITIES							
	Accounts Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00
	Accrued Salaries and Benefits	2170	0.00	0.00	0.00	0.00	0.00	0.00
	Payroll Deductions and Withholdings	2120	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
	Judgments Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
	Contingent Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
	Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
	Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
	Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
	Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES	Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
	Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
	Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
	Due to Other Funds:							
	Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
	Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Revenues:							
	Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
	Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
	Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES							
	Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCES	Total Liabilities and Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
	FUND BALANCES							
	Nonspendable:							
	Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
	Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
	Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
	Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
	Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00
	Restricted for:							
	Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
	Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
	State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
	Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCES	Debt Service	2725	704,438.98	0.00	0.00	0.00	0.00	704,438.98
	Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00
	Refined for	2729	0.00	0.00	0.00	0.00	0.00	0.00
	Refined for	2729	0.00	0.00	0.00	0.00	0.00	0.00
	Total Restricted Fund Balance	2720	704,438.98	0.00	0.00	0.00	0.00	704,438.98
	Committed to:							
	Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
	Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
	Committed for	2733	0.00	0.00	0.00	0.00	0.00	0.00
	Committed for	2733	0.00	0.00	0.00	0.00	0.00	0.00
	Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCES	Assigned to:							
	Debt Service	2741	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Projects	2742	0.00	0.00	0.00	0.00	0.00	0.00
	Permanent Funds	2743	0.00	0.00	0.00	0.00	0.00	0.00
	Assigned for	2744	0.00	0.00	0.00	0.00	0.00	0.00
	Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
	Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
	Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00
	Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00
	Total Fund Balances	2760	704,438.98	0.00	0.00	0.00	0.00	704,438.98
	Total Liabilities, Deferred Inflows of Resources, and Fund Balances		704,438.98	0.00	0.00	0.00	0.00	704,438.98

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

June 30, 2015

	Account Number	Capital Projects Funds				
		Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	3,165.75	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	5.43	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:						
Budgetary Funds	1141	0.00	587.15	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	446,105.43	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Restricted Assets:						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	3,758.33	0.00	446,105.43	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	3,758.33	0.00	446,105.43	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	97,942.42	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:						
Budgetary Funds	2161	0.00	0.00	0.00	19,545.58	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	117,488.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	3,758.33	0.00	328,617.43	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	3,758.33	0.00	328,617.43	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	3,758.33	0.00	328,617.43	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	3,758.33	0.00	446,105.43	0.00

The accompanying notes to financial statements are an integral part of this statement.
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Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	0.00	1,991,398.05
Investments	1160	151,464.10	16,075,445.10
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	1,786,665.96
Interest Receivable on Investments	1170	293.73	33,593.34
Due From Reinsurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
<i>Due From Other Funds:</i>			
Budgetary Funds	1141	0.00	667,428.87
Internal Funds	1142	0.00	0.00
Due from Other Agencies	1220	0.00	4,855,318.83
Inventory	1150	0.00	1,039,914.74
Prepaid Items	1230	0.00	5,257.00
<i>Restricted Assets:</i>			
Cash with Fiscal/Service Agents	1114	0.00	0.00
Total Assets		151,757.83	26,465,021.89
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		151,757.83	26,465,021.89
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	39,566.60
Accounts Payable	2120	0.00	215,211.10
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	580,387.97
Sales Tax Payable	2260	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	70,224.14
Current Notes Payable	2250	0.00	0.00
<i>Due to Other Funds:</i>			
Budgetary Funds	2161	0.00	8,958,017.81
Internal Funds	2162	162.34	162.34
<i>Deferred Revenues:</i>			
Unearned Revenue	2410	0.00	310,362.25
Unavailable Revenue	2410	0.00	0.00
Total Liabilities		162.34	10,173,932.21
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	0.00	1,039,914.74
Prepaid Amounts	2712	0.00	5,257.00
Permanent Fund Principal	2713	151,595.49	151,595.49
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balance	2710	151,595.49	1,196,767.23
<i>Restricted for:</i>			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	704,438.98
Capital Projects	2726	0.00	1,812,445.76
Restricted for	2729	0.00	9,015,845.69
Restricted for	2729	0.00	0.00
Total Restricted Fund Balance	2720	0.00	11,532,730.43
<i>Committed to:</i>			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	3,561,592.02
Permanent Funds	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
Total Assigned Fund Balance	2740	0.00	3,561,592.02
Total Unassigned Fund Balance	2750	0.00	0.00
Total Fund Balances	2700	151,595.49	16,291,089.68
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		151,757.83	26,465,021.89

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	30,847,965.17	0.00	0.00	30,847,965.17
State Sources	3300	526,228.00	0.00	0.00	526,228.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	10,737,652.15	0.00	0.00	10,737,652.15
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		1,966,718.49	0.00	0.00	1,966,718.49
Total Local Sources	3400	12,704,370.64	0.00	0.00	12,704,370.64
Total Revenues		44,078,563.81	0.00	0.00	44,078,563.81
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	46,520,528.22	0.00	0.00	46,520,528.22
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	3,059,879.32	0.00	0.00	3,059,879.32
Total Expenditures		49,580,407.54	0.00	0.00	49,580,407.54
Excess (Deficiency) of Revenues Over (Under) Expenditures		(5,501,843.73)	0.00	0.00	(5,501,843.73)
OTHER FINANCING SOURCES (USES)					
Issuance 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
Proceeds 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
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS					
		0.00	0.00	0.00	0.00
Net Change in Fund Balances		(5,501,843.73)	0.00	0.00	(5,501,843.73)
Fund Balances, July 1, 2012	2800	15,562,861.16	0.00	0.00	15,562,861.16
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	10,061,017.43	0.00	0.00	10,061,017.43

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	SBE/COSI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Debt Service Funds Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	Total Nonmajor Debt Service Funds
REVENUES								
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	3,951,846.24	0.00	0.00	0.00	0.00	0.00	3,951,846.24
<i>Local Sources:</i>								
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Revenue	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		3,951,846.24	0.00	0.00	0.00	0.00	0.00	3,951,846.24
EXPENDITURES								
<i>Current:</i>								
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>								
Retirement of Principal	710	2,775,000.00	0.00	0.00	0.00	0.00	0.00	2,775,000.00
Interest	720	1,237,850.00	0.00	0.00	0.00	0.00	0.00	1,237,850.00
Dues and Fees	730	140,390.95	0.00	0.00	0.00	0.00	0.00	140,390.95
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		4,153,240.95	0.00	0.00	0.00	0.00	0.00	4,153,240.95
Excess (Deficiency) of Revenues Over (Under) Expenditures		(201,394.71)						(201,394.71)
OTHER FINANCING SOURCES (USES)								
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9229)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS								
EXTRAORDINARY ITEMS								
Net Change in Fund Balances		(201,394.71)	0.00	0.00	0.00	0.00	0.00	(201,394.71)
Fund Balances, July 1, 2012	2800	905,833.69	0.00	0.00	0.00	0.00	0.00	905,833.69
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	704,438.98	0.00	0.00	0.00	0.00	0.00	704,438.98

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

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

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

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Capital Projects Funds Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor Capital Projects Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	545,684.39	0.00	0.00	978,342.00	1,747,276.39
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		(5,148.29)	0.00	0.00	96,739.84	92,251.51
Total Local Sources	3400	(5,148.29)	0.00	0.00	96,739.84	92,251.51
Total Revenues		540,536.10	0.00	0.00	1,075,081.84	1,839,327.90
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	71,136.09
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	2,412.39	0.00	0.00	0.00	2,412.39
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	169,203.14	0.00	0.00	233,214.42	2,717,756.51
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		171,615.53	0.00	0.00	233,214.42	2,791,304.99
Excess (Deficiency) of Revenues Over (Under) Expenditures		368,920.57	0.00	0.00	841,867.42	(951,777.09)
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	1,086,100.50	1,086,100.50
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(7,796,021.12)	(8,206,021.12)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(6,619,920.62)	(7,119,920.62)
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		368,920.57	0.00	0.00	(5,778,053.20)	(8,071,697.71)
Fund Balances, July 1, 2012	2800	1,111,149.43	0.00	0.00	9,339,645.22	13,445,735.49
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	1,480,070.00	0.00	0.00	3,561,592.02	5,374,037.78

The accompanying notes to financial statements are an integral part of this statement.
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Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	30,847,965.17
State Sources	3300	0.00	6,225,350.63
Local Sources:			
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	10,737,652.15
Impact Fees	3496	0.00	0.00
Other Local Revenue		4,511.20	2,063,481.20
Total Local Sources	3400	4,511.20	12,801,133.35
Total Revenues		4,511.20	49,874,449.15
EXPENDITURES			
Current:			
Instruction	5000	0.00	0.00
Student Personnel Services	6100	0.00	0.00
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administration	7200	0.00	0.00
School Administration	7300	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	71,136.09
Fiscal Services	7500	5,051.23	5,051.23
Food Services	7600	0.00	46,520,528.22
Central Services	7700	0.00	0.00
Student Transportation Services	7800	0.00	0.00
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	0.00
Debt Service: (Function 9200)			
Retirement of Principal	710	0.00	2,775,000.00
Interest	720	0.00	1,237,850.00
Dues and Fees	730	0.00	142,803.34
Miscellaneous	790	0.00	0.00
Capital Outlay:			
Facilities Acquisition and Construction	7420	0.00	2,717,756.51
Other Capital Outlay	9300	0.00	3,059,879.32
Total Expenditures		5,051.23	56,530,004.71
Excess (Deficiency) of Revenues Over (Under) Expenditures		(540.03)	(6,655,555.56)
OTHER FINANCING SOURCES (USES)			
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans	3720	0.00	0.00
Sale of Capital Assets	3730	0.00	1,086,100.50
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	0.00
Transfers Out	9700	0.00	(8,206,021.12)
Total Other Financing Sources (Uses)		0.00	(7,119,920.62)
SPECIAL ITEMS			
		0.00	0.00
EXTRAORDINARY ITEMS			
		0.00	0.00
Net Change in Fund Balances		(540.03)	(13,775,476.18)
Fund Balances, July 1, 2012	2800	152,135.52	30,066,565.86
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2013	2700	151,595.49	16,291,089.68

The accompanying notes to financial statements are an integral part of this statement.
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Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

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

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

ASSETS	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	A234 - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
<i>Current Assets:</i>									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Refrigger	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Noncurrent Assets:</i>									
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Accumulated Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
<i>Current Liabilities:</i>									
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indemnity Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Long-Term Liabilities:</i>									
Portion Due Within One Year:									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due in More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION									
Net Investment in Capital Assets	2270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2013

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital, and financing activities:								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase/(decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2013

	Account Number	Self Insurance 711	Self Insurance 712	Self Insurance 713	Self Insurance 714	Self Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS									
<i>Current Assets:</i>									
Cash and Cash Equivalents	1110	75,617.39	0.00	0.00	0.00	0.00	0.00	0.00	75,617.39
Investments	1160	14,421,173.77	0.00	0.00	0.00	0.00	0.00	0.00	14,421,173.77
Accounts Receivable, Net	1130	543,883.99	0.00	0.00	0.00	0.00	0.00	0.00	543,883.99
Interest Receivable on Investments	1170	27,922.43	0.00	0.00	0.00	0.00	0.00	0.00	27,922.43
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Bodily Injury Funds	1141	1,383,095.85	0.00	0.00	0.00	0.00	0.00	0.00	1,383,095.85
Due from Other Agencies	1120	35,812.98	0.00	0.00	0.00	0.00	0.00	0.00	35,812.98
Inventory	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets		16,486,907.01	0.00	0.00	0.00	0.00	0.00	0.00	16,486,907.01
<i>Noncurrent Assets:</i>									
Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		16,486,907.01	0.00	0.00	0.00	0.00	0.00	0.00	16,486,907.01
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
<i>Current Liabilities:</i>									
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	498,539.40	0.00	0.00	0.00	0.00	0.00	0.00	498,539.40
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		498,539.40	0.00	0.00	0.00	0.00	0.00	0.00	498,539.40
<i>Long-Term Liabilities:</i>									
Portion Due Within One Year:									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	3,861,911.00	0.00	0.00	0.00	0.00	0.00	0.00	3,861,911.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year:		3,861,911.00	0.00	0.00	0.00	0.00	0.00	0.00	3,861,911.00
Portion Due After One Year:									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	10,193,663.25	0.00	0.00	0.00	0.00	0.00	0.00	10,193,663.25
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due In More Than One Year:		10,193,663.25	0.00	0.00	0.00	0.00	0.00	0.00	10,193,663.25
Total Long-Term Liabilities		14,055,574.25	0.00	0.00	0.00	0.00	0.00	0.00	14,055,574.25
Total Liabilities		14,554,113.65	0.00	0.00	0.00	0.00	0.00	0.00	14,554,113.65
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	1,932,793.88	0.00	0.00	0.00	0.00	0.00	0.00	1,932,793.88
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position		1,932,793.88	0.00	0.00	0.00	0.00	0.00	0.00	1,932,793.88

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

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

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2013

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	3,655,389.61	0.00	0.00	0.00	0.00	0.00	0.00	3,655,389.61
Receipts from interfund services provided	(1,418,908.83)	0.00	0.00	0.00	0.00	0.00	0.00	(1,418,908.83)
Payments to suppliers	(2,301,505.44)	0.00	0.00	0.00	0.00	0.00	0.00	(2,301,505.44)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	(6,106,623.29)	0.00	0.00	0.00	0.00	0.00	0.00	(6,106,623.29)
Net cash provided (used) by operating activities	(6,171,647.95)	0.00	0.00	0.00	0.00	0.00	0.00	(6,171,647.95)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	(2,300,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,300,000.00)
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	(2,300,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,300,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	9,086,501.77	0.00	0.00	0.00	0.00	0.00	0.00	9,086,501.77
Interest and dividends received	(41,697.44)	0.00	0.00	0.00	0.00	0.00	0.00	(41,697.44)
Purchase of investments	(573,182.87)	0.00	0.00	0.00	0.00	0.00	0.00	(573,182.87)
Net cash provided (used) by investing activities	8,471,621.46	0.00	0.00	0.00	0.00	0.00	0.00	8,471,621.46
Net increase (decrease) in cash and cash equivalents	(26.49)	0.00	0.00	0.00	0.00	0.00	0.00	(26.49)
Cash and cash equivalents - July 1, 2012	75,044.48	0.00	0.00	0.00	0.00	0.00	0.00	75,044.48
Cash and cash equivalents - June 30, 2013	75,017.99	0.00	0.00	0.00	0.00	0.00	0.00	75,017.99
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	50,809.46	0.00	0.00	0.00	0.00	0.00	0.00	50,809.46
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	15,618.56	0.00	0.00	0.00	0.00	0.00	0.00	15,618.56
(Increase) decrease in interest receivable	51,081.35	0.00	0.00	0.00	0.00	0.00	0.00	51,081.35
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	(1,418,908.83)	0.00	0.00	0.00	0.00	0.00	0.00	(1,418,908.83)
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	(2,568,743.05)	0.00	0.00	0.00	0.00	0.00	0.00	(2,568,743.05)
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	(2,301,505.44)	0.00	0.00	0.00	0.00	0.00	0.00	(2,301,505.44)
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	(6,222,457.41)	0.00	0.00	0.00	0.00	0.00	0.00	(6,222,457.41)
Net cash provided (used) by operating activities	(6,171,647.95)	0.00	0.00	0.00	0.00	0.00	0.00	(6,171,647.95)
Noncash investing, capital, and financing activities:								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

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

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
INVESTMENT TRUST FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2013

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

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
June 30, 2013

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

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

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

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00

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

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

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	8,189,024.01	0.00	0.00	8,189,024.01
Investments	1160	0.00	96,027.94	0.00	96,027.94
Accounts Receivable, Net	1130	960,963.38	0.00	0.00	960,963.38
Interest Receivable on Investments	1170	0.00	186.93	0.00	186.93
Due From Budgetary Funds	1141	191,805.26	3,776.42	0.00	195,581.68
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		9,341,792.65	99,991.29	0.00	9,441,783.94
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	6,218.98	0.00	6,218.98
Accounts Payable	2120	102,984.60	0.00	0.00	102,984.60
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	410,119.73	0.00	0.00	410,119.73
Internal Accounts Payable	2290	8,828,688.32	93,772.31	0.00	8,922,460.63
Total Liabilities		9,341,792.65	99,991.29	0.00	9,441,783.94

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS 891
June 30, 2013

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

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
Agency Fund
June 30, 2013

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	174,469.54	64,967.92	143,409.52	96,027.94
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	24.73	592.14	429.94	186.93
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	100.00	3,776.47	100.05	3,776.42
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		174,594.27	69,336.53	143,939.51	99,991.29
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	276.80	0.00	276.80	0.00
Due to Budgetary Funds	2161	50.00	147,955.96	141,786.98	6,218.98
Internal Accounts Payable	2290	174,267.47	61,525.34	142,020.50	93,772.31
Total Liabilities		174,594.27	209,481.30	284,084.28	99,991.29

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
Agency Fund Name
June 30, 2013

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

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
TOTAL AGENCY FUNDS
June 30, 2013

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

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
June 30, 2013

	Account Number	Nonmajor Component Unit The Athenian Academy	Nonmajor Component Unit Newport Pinellas High	Nonmajor Component Unit Windsor Preparatory Academy	Total Nonmajor Component Units
ASSETS					
<i>Current Assets:</i>					
Cash and Cash Equivalents	1110	153,362.92	1,553.38	1,232.71	156,149.01
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, net	1130	4,259.00	35.15	120,093.36	124,387.51
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	12,062.50	250,450.36	262,512.86
Due From Other Agencies	1220	0.00	0.00	6,382.95	6,382.95
Internal Balances		0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	29,700.00	12,062.50	0.00	41,762.50
Total Current Assets		187,321.92	25,713.53	378,159.38	591,194.83
<i>Noncurrent assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audio Visual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00
Total Assets		187,321.92	25,713.53	378,159.38	591,194.83
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
<i>Current Liabilities:</i>					
Accrued Salaries and Benefits	2110	127,292.16	0.00	0.00	127,292.16
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	3,578.02	25,489.41	25,941.41	55,008.84
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	120,005.02	120,005.02
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Deferred Revenue	2410	0.00	0.00	231,896.00	231,896.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Total Current Liabilities		130,870.18	25,489.41	377,842.43	534,202.02
<i>Long-Term Liabilities:</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
Total Liabilities		130,870.18	25,489.41	377,842.43	534,202.02
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	0.00	0.00
Unrestricted	2790	56,451.74	224.12	316.95	56,992.81
Total Net Position		56,451.74	224.12	316.95	56,992.81

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

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

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

General Revenues:*Taxes:*

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

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

Net Position - July 1, 2012

Net Position - June 30, 2013

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

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

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

ESE

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Nonmajor Component Unit Newpoint Pinellas High
For the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	207,874.80	0.00	680.00	0.00	(207,194.80)
Student Personnel Services	6100	40,367.68	0.00	0.00	0.00	(40,367.68)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	450.01	0.00	0.00	0.00	(450.01)
Instructional-Related Technology	6500	11,108.00	0.00	0.00	0.00	(11,108.00)
Board	7100	104,801.53	0.00	0.00	0.00	(104,801.53)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	141,883.08	0.00	0.00	0.00	(141,883.08)
Facilities Acquisition and Construction	7400	124,413.91	0.00	0.00	0.00	(124,413.91)
Fiscal Services	7500	9,553.91	0.00	3,197.57	0.00	(6,356.34)
Food Services	7600	269.50	0.00	0.00	0.00	(269.50)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	3,203.00	0.00	0.00	0.00	(3,203.00)
Operation of Plant	7900	81,877.12	0.00	0.00	0.00	(81,877.12)
Maintenance of Plant	8100	1,574.64	0.00	0.00	0.00	(1,574.64)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		727,377.18	0.00	3,877.57	0.00	(723,499.61)

General Revenues:**Taxes:**

Property Taxes, Levied for Operational Purposes
 Property Taxes, Levied for Debt Service
 Property Taxes, Levied for Capital Projects
 Local Sales Taxes
 Grants and Contributions Not Restricted to Specific Programs

Investment Earnings
 Miscellaneous
 Special Items
 Extraordinary Items
 Transfers

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

Net Position - July 1, 2012

Net Position - June 30, 2013

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

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

The accompanying notes to financial statements are an integral part of this statement.
 BSE, J - -

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Nonmajor Component Unit Windsor Preparatory Academy
For the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	481,375.10	0.00	1,700.00	0.00	(479,675.10)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	1,275.00	0.00	0.00	0.00	(1,275.00)
Instructional Staff Training Services	6400	2,462.10	0.00	0.00	0.00	(2,462.10)
Instructional-Related Technology	6500	1,976.75	0.00	0.00	0.00	(1,976.75)
Board	7100	286,128.40	0.00	0.00	0.00	(286,128.40)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	251,974.47	0.00	0.00	0.00	(251,974.47)
Facilities Acquisition and Construction	7400	171,675.00	0.00	0.00	0.00	(171,675.00)
Fiscal Services	7500	25,487.70	0.00	0.00	0.00	(25,487.70)
Food Services	7600	4,491.90	0.00	0.00	0.00	(4,491.90)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	195.89	0.00	0.00	0.00	(195.89)
Operation of Plant	7900	114,993.44	0.00	0.00	0.00	(114,993.44)
Maintenance of Plant	8100	16,199.52	0.00	0.00	0.00	(16,199.52)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				
Total Component Unit Activities		1,358,235.27	0.00	1,700.00	0.00	(1,356,535.27)

General Revenues:

Taxes:

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

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

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

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

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

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

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

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	3,247,051.52
Investment Earnings	0.00
Miscellaneous	78,959.78
Special Items	0.00
Extraordinary Items	0.00
Transfers	(27,163.39)
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,298,847.91
Change in Net Position	(376,826.63)
Net Position - July 1, 2012	171,907.20
Net Position - June 30, 2013	(204,919.43)

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

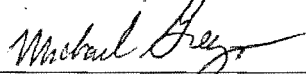
The accompanying notes to financial statements are an integral part of this statement.
ESE

FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
For the Fiscal Year Ended June 30, 2013

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

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


District Superintendent's Signature

9-11-13
Date

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

Exhibit K-1
DOE Page 1
Fund 100

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

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

Exhibit K-1
DOE Page 2
Fund 100

For the Fiscal Year Ended June 30, 2013																					
EXPENDITURES		Account Number	100	200	300	400	500	600	700		Totals										
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other												
Current:																					
Instruction		5000	357,537,286.79	100,813,980.03	35,732,218.46	28,082.35	11,703,815.99	6,039,835.78	218,598.19		512,073,817.59										
Student Personnel Services		6100	23,179,819.94	6,525,247.80	183,132.15	0.00	117,484.33	169,476.57	9,073.72		30,184,234.51										
Instructional Media Services		6200	6,870,613.23	1,844,722.77	75,860.67	1,092.32	110,634.49	581,179.46	1,270.00		9,485,372.94										
Instruction and Curriculum Development Services		6300	7,344,095.47	1,796,809.11	200,440.70	0.00	125,572.15	80,907.01	28,609.82		9,576,434.26										
Instructional Staff Training Services		6400	3,233,176.88	751,085.39	392,365.39	0.00	135,516.88	5,268.06	577.00		4,317,989.60										
Instructional-Related Technology		6500	1,685,163.43	457,817.76	6,905.28	0.00	135,295.37	80,224.75	0.00		2,365,406.59										
Board		7100	727,890.89	376,195.37	154,136.38	0.00	12,689.19	2,666.01	8,452.95		1,281,630.79										
General Administration		7200	1,742,846.21	403,118.23	146,707.94	0.00	41,604.89	12,856.60	27,954.00		2,375,087.87										
School Administration		7300	37,865,683.98	11,717,154.14	550,376.03	0.00	176,055.05	36,693.60	22,729.43		50,368,692.23										
Facilities Acquisition and Construction		7410	334,596.94	110,591.81	25,456.17	10,284.33	6,838.79	5,893.02	90.00		493,751.06										
Fiscal Services		7500	2,597,295.15	775,017.37	261,545.48	0.00	30,052.85	17,079.83	222,157.10		3,903,147.78										
Food Services		7600	148,350.67	1,382.81	0.00	0.00	0.00	0.00	0.00		149,733.48										
Central Services		7700	6,619,879.27	2,116,882.36	1,601,306.31	36,799.68	1,085,311.35	91,847.05	41,511.43		11,592,537.45										
Student Transportation Services		7800	17,174,785.38	6,853,332.83	982,005.25	5,025,572.32	1,822,213.96	9,582.38	31,636.25		31,900,128.37										
Operation of Plant		7900	22,980,344.31	11,551,928.61	17,357,706.43	22,773,002.34	1,512,823.92	356,288.43	135,346.19		76,669,440.23										
Maintenance of Plant		8100	6,159,650.00	2,553,982.21	4,526,929.13	654,702.12	4,264,740.31	131,122.11	2,859,208.64		21,150,334.52										
Administrative Technology Services		8200	3,184,337.35	848,232.82	554,258.56	5,876.29	84,178.10	48,542.17	693.00		4,726,118.29										
Community Services		9100	315,368.41	109,597.66	112,363.93	0.00	15,836.74	790.45	107,289.30		661,246.49										
Capital Outlay:																					
Facilities Acquisition and Construction		7420						184,820.70			184,820.70										
Other Capital Outlay		9300						2,131,169.24			2,131,169.24										
Debt Service: (Function 9200)																					
Redemption of Principal		710									0.00										
Interest		720									0.00										
Total Expenditures			499,701,184.30	149,609,079.08	62,863,714.26	28,535,411.75	21,381,664.36	9,985,843.22	3,715,197.02		775,792,093.99										
Excess (Deficiency) of Revenues Over Expenditures											(47,890,889.03)										

FSE 348

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

Exhibit K-1
 DOE Page 3
 Fund 100

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

**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, 2013

Exhibit K-2

DOE Page 4

Fund 410

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

ESE 348

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

Exhibit K-2
 DOE Page 5
 Fund 410

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

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

Exhibit K-3
 DOE Page 6
 Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	0.00
Community Action Programs	3180	0.00
Reserve Officers Training Corps (ROTC)	3191	0.00
Miscellaneous Federal Direct	3199	4,589,516.40
Total Federal Direct	3100	4,589,516.40
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	1,769,461.61
Medicaid	3202	0.00
Workforce Investment Act	3220	0.00
Teacher and Principal Training and Recruiting, Title II, Part A	3225	0.00
Math and Science Partnerships, Title II Part B	3226	3,840,821.80
Drug-Free Schools	3227	0.00
Individuals with Disabilities Education Act (IDEA)	3230	30,349,721.61
Elementary and Secondary Education Act, Title I	3240	25,714,728.07
Adult General Education	3251	1,572,891.92
Vocational Rehabilitation	3253	0.00
Federal Through Local	3280	0.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	2,842,737.38
Total Federal Through State and Local	3200	66,090,362.39
<i>State:</i>		
Other Miscellaneous State Revenues	3399	214,631.63
Total State	3300	214,631.63
<i>Local:</i>		
Interest on Investments	3431	0.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants, and Bequests	3440	0.00
Adult General Education Course Fees	3461	0.00
Sale of Junk	3493	0.00
Other Miscellaneous Local Sources	3495	0.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	0.00
Total Revenues	3000	70,894,510.42

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

Exhibit K-3
DOE Page 7
Fund 420

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000	19,616,528.41	5,265,964.90	3,802,616.19	0.00	2,604,534.46	4,740,934.56	83,251.47	36,213,829.99
Student Personnel Services	6100	7,150,729.44	1,962,123.14	104,868.43	0.00	189,074.01	11,243.17	0.00	9,418,038.19
Instructional Media Services	6200	199,694.04	68,563.15	0.00	0.00	4,900.00	3,654.43	0.00	276,811.62
Instructional and Curriculum Development Services	6300	5,216,451.00	1,387,206.41	409,745.63	0.00	182,703.94	67,557.12	5,514.00	7,269,178.10
Instructional Staff Training Services	6400	6,255,366.74	1,700,488.73	765,548.22	0.00	146,964.00	24,648.75	36,870.68	8,929,887.12
Instructional-Related Technology	6500	199,352.36	63,401.64	6,790.00	0.00	0.00	0.00	0.00	269,544.00
Board	7100	0.00	0.00	1,400.00	0.00	0.00	0.00	0.00	1,400.00
General Administration	7200	118,946.22	27,619.45	35,839.86	0.00	0.00	0.00	2,676,242.66	2,858,668.19
School Administration	7300	315,975.45	70,646.68	31,465.81	0.00	1,671.60	1,818.54	1,410.00	422,983.08
Facilities Acquisition and Construction	7410	0.00	0.00	10,500.00	0.00	0.00	0.00	0.00	10,500.00
Fiscal Services	7500	36,602.75	13,426.37	2,590.00	0.00	0.00	0.00	0.00	52,619.12
Food Services	7600	0.00	0.00	3,000.00	0.00	1,400.84	7,444.54	0.00	11,845.38
Central Services	7700	225,942.05	56,119.98	34,802.88	0.00	19,428.72	0.00	23,275.00	359,568.63
Student Transportation Services	7800	11,516.93	4,551.82	36,006.79	1,067.20	0.00	0.00	0.00	53,142.74
Operation of Plant	7900	48,248.75	12,284.30	56,384.53	14,822.14	0.00	0.00	0.00	131,739.72
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	203,888.98	57,997.76	23,070.00	0.00	0.00	0.00	0.00	284,956.74
Community Services	9100	0.00	0.00	17,314.69	0.00	237,939.53	18,812.60	3,135,088.70	3,409,155.92
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						449,914.09		449,914.09
Other Capital Outlay	9300						470,723.19		470,723.19
Total Expenditures		39,599,243.12	10,790,414.33	5,341,943.03	15,889.34	3,388,617.10	5,796,750.99	5,961,652.51	70,894,510.42
Excess (Deficiency) of Revenues over Expenditures									0.00

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

Exhibit K-3
 DOE Page 7
 Fund 420

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

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

Exhibit K-4
DOE Page 8

10.7.a

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
<i>Federal Direct:</i>							
Workforce Investment Act	3170	0.00	0.00	0.00			0.00
Community Action Programs	3180	0.00	0.00	0.00			0.00
Reserve Officers Training Corps (ROTC)	3191	0.00	0.00	0.00			0.00
Miscellaneous Federal Direct	3199	0.00	0.00	0.00			0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201	0.00	0.00	89,756.24			89,756.24
State Fiscal Stabilization Funds - K-12	3210	0.00					0.00
State Fiscal Stabilization Funds - Workforce	3211	0.00					0.00
State Fiscal Stabilization Funds - VPK Program	3212	0.00					0.00
Race to the Top	3214				2,053,422.93		2,053,422.93
Education Jobs Act	3215						0.00
Individuals with Disabilities Education Act (IDEA)	3230	0.00	156,125.36	0.00	0.00	0.00	156,125.36
Elementary and Secondary Education Act, Title I	3240	0.00	239,772.78	0.00	0.00	0.00	2,397,725.78
Adult General Education	3251	0.00	0.00	0.00	0.00	0.00	0.00
Other Food Services	3269	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	43380.00	0.00	118,473.61	0.00	161,853.61
Total Federal Through State	3200	0.00	2,597,231.14	89,756.24	2,171,896.54	0.00	4,858,883.92
<i>State:</i>							
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local:</i>							
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	2,597,231.14	89,756.24	2,171,896.54	0.00	4,858,883.92

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

Exhibit K-4

DOE Page 9

Fund 431

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures									
Excess (Deficiency) of Revenues over Expenditures									

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

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

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

Exhibit K-4
DOE Page 10
Fund 433

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	975,466.29	185,896.17	12,331.24	0.00	96,776.11	563,268.62	602.16	1,834,340.59
Student Personnel Services	6100	81,189.97	21,587.33	1,438.66	0.00	7,048.54	450.00	0.00	111,734.50
Instructional Media Services	6200	973.36	124.87	0.00	0.00	0.00	0.00	0.00	1,098.23
Instruction and Curriculum Development Services	6300	83,431.33	32,010.47	1,466.24	0.00	2,976.76	6,928.29	0.00	126,813.09
Instructional Staff Training Services	6400	94,703.63	34,033.88	24,432.79	0.00	1,269.09	4,403.83	0.00	158,845.22
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	9,276.11	2,491.37	0.00	0.00	0.00	0.00	67,376.38	79,143.86
School Administration	7300	114,947.54	22,339.39	0.00	0.00	6,150.00	3,683.82	0.00	147,120.75
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	100.53	12.90	0.00	0.00	0.00	0.00	0.00	113.43
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	138,021.47	0.00	138,021.47
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		1,360,088.76	298,496.38	39,688.93	0.00	114,220.50	716,758.03	67,978.54	2,597,231.14
Excess (Deficiency) of Revenues over Expenditures									0.00

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

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

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

Exhibit K-4
 DOE Page 11
 Fund 433

EXPENDITURES	Account Number	700							Totals
		100	200	300	400	500	600	700	
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000		153.51	1,335.80	0.00	1,738.92	0.00	5,700.00	12,608.23
Student Personnel Services	6100	3,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	1,973.25	253.18	0.00	0.00	0.00	0.00	0.00	2,226.43
Instructional Staff Training Services	6400	6,240.00	800.58	42,693.00	0.00	0.00	0.00	0.00	49,733.58
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	25,188.00	25,188.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9100								0.00
Total Expenditures		11,893.25	1,207.27	44,028.80	0.00	1,738.92	0.00	30,888.00	89,756.24
Excess (Deficiency) of Revenues over Expenditures									0.00

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

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

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

Exhibit K-4
DOE Page 12
Fund 434

EXPENDITURES	Account Number	100	200	300	400	500	600	700		Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other		
Current:										
Instruction	5000	143,050.86	27,842.44	36,862.24	0.00	129,451.95	118,315.89	485.00		458,008.38
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	23,777.05	0.00		23,777.05
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Instruction and Curriculum Development Services	6300	380,566.66	59,670.05	46,873.33	0.00	0.00	7,000.00	39,400.00		533,510.04
Instructional Staff Training Services	6400	96,532.17	21,443.96	161,249.29	0.00	6,459.06	11,740.00	674.76		298,099.24
Instructional-Related Technology	6500	18,052.91	5,669.43	107,684.00	0.00	0.00	0.00	0.00		131,406.34
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
General Administration	7200	94,051.58	19,513.32	13,513.27	0.00	1,341.78	1,324.68	64,220.95		194,365.58
School Administration	7300	48,000.00	6,158.50	0.00	0.00	0.00	0.00	0.00		54,158.50
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Fiscal Services	7500	14,367.79	8,186.61	0.00	0.00	0.00	0.00	0.00		22,554.40
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Central Services	7700	168,325.92	51,969.24	18,801.96	0.00	0.00	0.00	0.00		239,097.12
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Administrative Technology Services	8200	31,409.66	7,405.00	9.00	0.00	0.00	0.00	0.00		38,815.66
Community Services	9100	0.00	0.00	0.00	0.00	0.00	178,104.23	0.00		178,104.23
Capital Outlay:										
Facilities Acquisition and Construction	7420									0.00
Other Capital Outlay	9300									0.00
Total Expenditures		996,357.55	208,259.55	384,984.09	0.00	137,252.79	340,261.85	104,780.71		2,171,896.54
Excess (Deficiency) of Revenues over Expenditures										0.00

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

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

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

Exhibit K-4
DOE Page 13
Fund 435

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7430								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

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

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

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

REVENUES		Account Number	100	200	300	400	500	600	700	Totals
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Total Federal Through State and Local		3200	0.00							
<i>Local:</i>										
Interest on Investments		3431								
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433								
Gifts, Grants, and Bequests		3440								
Other Miscellaneous Local Sources		3495								
Total Local		3400	0.00							
Total Revenues		3000	0.00							
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
<i>Current:</i>										
Instruction		5000								0.00
Student Personnel Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instructional-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures										0.00

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

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

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

Exhibit K-6
DOE Page 15

REVENUES		Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>										
Miscellaneous Federal Direct		3199								0.00
Miscellaneous Federal Through State		3299								0.00
<i>State:</i>										
CO & DS Withheld for SBE/COBI Bonds		3322	3,934,655.48							3,934,655.48
SBE/COBI Bond Interest		3326	17,190.76							17,190.76
Racing Commission Funds		3341								0.00
Other Miscellaneous State Revenues		3399								0.00
Total State Sources		3300	3,951,846.24	0.00	0.00	0.00	0.00	0.00	0.00	3,951,846.24
<i>Local:</i>										
District Debt Service Taxes		3412								0.00
County Local Sales Tax		3418								0.00
School District Local Sales Tax		3419								0.00
Tax Redemptions		3421								0.00
Payment in Lieu of Taxes		3422								0.00
Excess Fees		3423								0.00
Interest on Investments		3431								0.00
Gain on Sale of Investments		3432								0.00
Net Increase (Decrease) in Fair Value of Investments		3433								0.00
Gifts, Grants, and Bequests		3440								0.00
Other Miscellaneous Local Sources		3495								0.00
Impact Fees		3496								0.00
Refunds of Prior Year's Expenditures		3497								0.00
Total Local Sources		3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		3000	3,951,846.24	0.00	0.00	0.00	0.00	0.00	0.00	3,951,846.24
EXPENDITURES										
<i>Debt Service (Function 9200)</i>										
Redemption of Principal		710	2,775,000.00							2,775,000.00
Interest		720	1,237,850.00							1,237,850.00
Dues and Fees		730	140,390.95							140,390.95
Miscellaneous		790								0.00
Total Expenditures			4,153,240.95	0.00	0.00	0.00	0.00	0.00	0.00	4,153,240.95
Excess (Deficiency) of Revenues Over Expenditures			(201,394.71)	0.00	0.00	0.00	0.00	0.00	0.00	(201,394.71)

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

Exhibit K-6
DOE Page 15

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 101.1.4/101.1.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(201,394.71)	0.00	0.00	0.00	0.00	0.00	0.00	(201,394.71)
Fund Balances, July 1, 2012	2800	905,833.69							905,833.69
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	704,438.98							704,438.98
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2013	2700	704,438.98	0.00	0.00	0.00	0.00	0.00	0.00	704,438.98

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

Exhibit K-7
DOE Page 16

REVENUES	Account Number	Capital Outlay Bond Issues (Function 100)	Special Act Bonds	Section 1011.14 & 1011.15, 1011.16 Loans	Public Education Capital (PECO)	District Bonds	Capital Outlay and Debt Service Program	Nonvoted Cap. Improvement Section 1011.17 F.S.	Voted Capital Improvement	Other Capital Projects	ARCA Economic Stimulus Capital Projects	Totals
<i>Federal:</i>		310	310		340	350	360	370	380	390		
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Disbursed	3321						503,187.16					503,187.16
Interest on Undisbursed CO&DS	3325						42,497.33					42,497.33
Rising Commission Funds	3341		223,250.00									223,250.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Third Program Act	3393											0.00
Effort Index Grants	3394											0.00
Smart Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									978,342.00		978,342.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	223,250.00	0.00	0.00	0.00	545,684.39	0.00	0.00	978,342.00	0.00	1,747,276.39
<i>Local:</i>												
District Local Capital Improvement Tax	3413							85,226,571.15				85,226,571.15
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess First	3423				8,803.40		46,343.63	6,222,027.80		220,610.23		0.00
Interest on Investments	3431		12,814.88									0.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433		(14,816.49)		(6,201.833)		(51,033.92)	(7,152,965.19)		(233,158.64)		(7,478,831.07)
Gifts, Grants, and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495											0.00
Impact Fees	3496				2,661.57		(5,148.29)	84,506,488.76	0.00	96,739.84	0.00	84,588,740.27
Total Local Sources	3400	0.00	(2,000.61)	0.00	2,661.57	0.00	540,536.10	84,596,488.76	0.00	1,075,081.24	0.00	86,136,016.56
Total Revenues	3000		221,249.39	0.00	2,661.57	0.00						
EXPENDITURES												
<i>Capital Outlay (Function 100)</i>												
Library Books	610		61,501.10									61,501.10
Audiovisual Materials	620		9,644.99					11,757.61				21,392.60
Buildings and Fixed Equipment	630						153,227.80	1,035,618.40		96,316.68		1,285,152.88
Furniture, Fixtures, and Equipment	640						15,975.34	2,090,001.18		2,016.46		2,208,093.08
Motor Vehicles (Including Buses)	650		41,333.43					649,689.13				691,022.56
Land	660							51,334.85		9,250.00		60,584.85
Improvements Other Than Buildings	670				14,120.00			3,063,721.95				3,077,841.95
Renovating and Renovations	680				2,239,885.52			29,603,464.21				31,843,349.73
Computer Software	690											0.00
Out Service (Function 200)												
Redemption of Principal	710							8,115,253.54		125,439.28		8,240,692.82
Interest	720						2,412.39	799,422.72				799,422.72
Debt and Fees	730											0.00
Miscellaneous	790											0.00
Total Expenditures		0.00	112,469.52	0.00	2,274,005.52	0.00	171,615.33	49,960,915.80	0.00	233,214.42	0.00	52,752,220.79
Excess (Deficiency) of Revenues Over Expenditures		0.00	108,779.87	0.00	(2,271,343.95)	0.00	368,920.97	34,335,572.96	0.00	841,867.42	0.00	33,383,795.87

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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the First Year Ended June 30, 2013

Exhibit K-7
 DE Page 17

OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Interest (City)	Special Act Bonds	Section 101.14 & 101.15 F.S. Grant	Public Education Capital (PECO)	District Funds	Capital Outlay and Debt Service Program	Revised Cap. Improvement Section 101.17(a) F.S.	Void Capital Improvement	Other Capital Projects	ABRA Economic Stimulus Capital Projects	Totals
Interest on Bonds	3710											
Premium on Sale of Bonds	3731											0.00
Discount on Sale of Bonds (Function 9299)	3731											0.00
Proceeds of Lease-Purchase Agreements	3720											0.00
Premium on Lease-Purchase Agreements	3723											0.00
Discount on Lease-Purchase Agreements (Function 9299)	3723											0.00
Loans	3720											0.00
Sale of Capital Assets	3720									1,098,100.50		1,098,100.50
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3779							440,202.54				440,202.54
Transfer In												0.00
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Transfer Out: (Function 9109)			(500,000.00)					(33,583,978.88)		(7,706,021.12)		(41,790,000.00)
To General Fund	910											0.00
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	(500,000.00)	0.00	0.00	0.00	0.00	(33,583,978.88)	0.00	(7,706,021.12)	0.00	(41,790,000.00)
Total Other Financing Sources (Uses)		0.00	(500,000.00)	0.00	0.00	0.00	0.00	(33,583,978.88)	0.00	(7,706,021.12)	0.00	(41,790,000.00)
Net Change in Fund Balances		0.00	(391,221.13)	0.00	(2,271,343.95)	0.00	368,920.57	1,191,886.62	0.00	(5,778,953.20)	0.00	(6,879,811.09)
Fund Balances, July 1, 2012	2800		394,979.46		3,599,981.38		1,111,142.43	301,087,843.63		9,239,643.22		214,533,381.12
Adjustments to Fund Balances	2801											0.00
Ending Fund Balance												0.00
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720		3,758.33		338,617.43		1,480,070.00	302,470,122.15				204,092,178.01
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740									3,561,392.02		3,561,392.02
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2013	2700	0.00	3,758.33	0.00	338,617.43	0.00	1,480,070.00	202,470,732.25	0.00	3,561,392.02	0.00	207,635,770.03

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

REVENUES	Account Number							Totals
		100	200	300	400	500	600	
Federal Direct	3100							
Federal Through State and Local	3200							
State Sources	3300							
Local Sources	3400	4,511.20						
Total Revenues	3000	4,511.20						
EXPENDITURES	Account Number							Totals
		100	200	300	400	500	600	
<i>Current:</i>								
Instruction	5000							0.00
Student Personnel Services	6100							0.00
Instructional Media Services	6200							0.00
Instruction and Curriculum Development Services	6300							0.00
Instructional Staff Training Services	6400							0.00
Instructional-Related Technology	6500							0.00
Board	7100							0.00
General Administration	7200							0.00
School Administration	7300							0.00
Facilities Acquisition and Construction	7410							0.00
Fiscal Services	7500							5,051.23
Central Services	7700							0.00
Student Transportation Services	7800							0.00
Operation of Plant	7900							0.00
Maintenance of Plant	8100							0.00
Administrative Technology Services	8200							0.00
Community Services	9100							0.00
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction	7420							0.00
Other Capital Outlay	9300							0.00
<i>Debt Service: (Function 9200)</i>								
Redemption of Principal	710							0.00
Interest	720							0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	5,051.23
Excess (Deficiency) of Revenues Over Expenditure								(540.03)

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

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 2700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(540.03)
Fund Balance, July 1, 2012	2800	152,135.52
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	151,595.49
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	151,595.49

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

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS								
For the Fiscal Year Ended June 30, 2013								
OPERATING REVENUES								
Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
Charges for Services								0.00
Charges for Sales								0.00
Premium Revenue								0.00
Other Operating Revenues								0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)								
Salaries								0.00
Employee Benefits								0.00
Purchased Services								0.00
Energy Services								0.00
Materials and Supplies								0.00
Capital Outlay								0.00
Other								0.00
Depreciation and Amortization Expense								0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)								
Interest on Investments								0.00
Gain on Sale of Investments								0.00
Net Increase (Decrease) in Fair Value of Investments								0.00
Gifts, Grants, and Bequests								0.00
Other Miscellaneous Local Sources								0.00
Loss Recoveries								0.00
Gain on Disposition of Assets								0.00
Interest (Function 9900)								0.00
Miscellaneous (Function 9900)								0.00
Loss on Disposition of Assets (Function 9900)								0.00
Total Nonoperating Revenues (Expenses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION								
Transfers In:								
From General Fund								0.00
From Debt Service Funds								0.00
From Capital Projects Funds								0.00
From Special Revenue Funds								0.00
Interfund								0.00
From Permanent Funds								0.00
From Internal Service Funds								0.00
Total Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)								
To General Fund								0.00
To Debt Service Funds								0.00
To Capital Projects Funds								0.00
To Special Revenue Funds								0.00
Interfund								0.00
To Permanent Funds								0.00
To Internal Service Funds								0.00
Total Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2012								0.00
Adjustments to Net Position								0.00
Net Position, June 30, 2013								0.00

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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2013											Exhibit K-10 DOE Page 20
OPERATING REVENUES	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals		
Charges for Services	3481								0.00		
Charges for Sales	3482								0.00		
Premium Revenue	3484	3,588,689.70							3,588,689.70		
Other Operating Revenues	3489								0.00		
Total Operating Revenues		3,588,689.70	0.00	0.00	0.00	0.00	0.00	0.00	3,588,689.70		
OPERATING EXPENSES (Function 9900)											
Salaries	100								0.00		
Employee Benefits	200								0.00		
Purchased Services	300								0.00		
Energy Services	400								0.00		
Materials and Supplies	500								0.00		
Capital Outlay	600								0.00		
Other	700	3,537,880.24							3,537,880.24		
Depreciation and Amortization Expense	780								0.00		
Total Operating Expenses		3,537,880.24	0.00	0.00	0.00	0.00	0.00	0.00	3,537,880.24		
Operating Income (Loss)		50,809.46	0.00	0.00	0.00	0.00	0.00	0.00	50,809.46		
NONOPERATING REVENUES (EXPENSES)											
Interest on Investments	3431	575,959.14							575,959.14		
Gain on Sale of Investments	3432								0.00		
Net Increase (Decrease) in Fair Value of Investments	3433	(617,656.58)							(617,656.58)		
Gifts, Grants, and Bequests	3440								0.00		
Other Miscellaneous Local Sources	3495								0.00		
Loss Recoveries	3740								0.00		
Gain on Disposition of Assets	3780								0.00		
Interest (Function 9900)	720								0.00		
Miscellaneous (Function 9900)	790								0.00		
Loss on Disposition of Assets (Function 9900)	810	(41,697.44)	0.00	0.00	0.00	0.00	0.00	0.00	(41,697.44)		
Total Nonoperating Revenues (Expenses)		9,112.02	0.00	0.00	0.00	0.00	0.00	0.00	9,112.02		
Income (Loss) Before Operating Transfers											
TRANSFERS and CHANGES IN NET POSITION											
Transfers In:											
From General Fund	3610								0.00		
From Debt Service Funds	3620								0.00		
From Capital Projects Funds	3630								0.00		
From Special Revenue Funds	3640								0.00		
Interfund	3650								0.00		
From Permanent Funds	3660								0.00		
From Enterprise Funds	3690								0.00		
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Transfers Out: (Function 9700)											
To General Fund	910	(2,300,000.00)							(2,300,000.00)		
To Debt Service Funds	920								0.00		
To Capital Projects Funds	930								0.00		
To Special Revenue Funds	940								0.00		
Interfund	950								0.00		
To Permanent Funds	960								0.00		
To Enterprise Funds	990								0.00		
Total Transfers Out	9700	(2,300,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,300,000.00)		
Change in Net Position		(2,290,887.98)	0.00	0.00	0.00	0.00	0.00	0.00	(2,290,887.98)		
Net Position, July 1, 2012	2880	4,223,681.86							4,223,681.86		
Adjustments to Net Position	2896								0.00		
Net Position, June 30, 2013	2780	1,932,793.88							1,932,793.88		

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

Exhibit K-11
DOE Page 21
Fund 891

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

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

June 30, 2013

Exhibit K-12
DOB Page 22

Fund 601

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

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

ESB 348

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

Exhibit K-13
DOE Page 23

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

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

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

Exhibit K-14
DOE Page 24

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	814,566.38	33,892.32			848,458.70
Bottled Gas	421	8,554.26	434.14			8,988.40
Electricity	430	21,880,115.04	1,648,773.82	13,821.39		23,542,710.25
Heating Oil	440					0.00
Total		22,703,235.68	1,683,100.28	13,821.39	0.00	24,400,157.35
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	13,967.01		1,067.20		15,034.21
Diesel Fuel	460	5,011,605.31				5,011,605.31
Oil and Grease	540					0.00
Total		5,025,572.32		1,067.20	0.00	5,026,639.52

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

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

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

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

For the Fiscal Year Ended June 30, 2013 Exhibit K-14
DOE Page 25

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

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	5,664,001.79	574,495.23	81,831.35	6,320,328.37

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

Exhibit K-14
DOE Page 26

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

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

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

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

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Exhibit K-15
DOE Page 27

Supplemental Schedule - Fund 100

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2013

VOLUNTARY PREKINDERGARTEN PROGRAM (1) GENERAL FUND EXPENDITURES		Account Number	Supplemental Schedule - Fund 100							Totals
			100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	
Current:										
Prekindergarten Instruction	5500	1,541,348.11	650,473.43	452.40		53,532.82	11,367.59			2,257,174.35
Student Personnel Services	6100									0.00
Instructional Media Services	6200									0.00
Instruction and Curriculum Development Services	6300	35,283.80	7,757.39	569.78						43,610.97
Instructional Staff Training Services	6400	57,144.01	13,956.07	1,009.55						72,109.63
Instructional-Related Technology	6500									0.00
Board	7100									0.00
General Administration	7200									0.00
School Administration	7300									0.00
Facilities Acquisition and Construction	7410									0.00
Fiscal Services	7500									0.00
Food Services	7600									0.00
Central Services	7700									0.00
Student Transportation Services	7800									0.00
Operation of Plant	7900									0.00
Maintenance of Plant	8100									0.00
Administrative Technology Services	8200									0.00
Community Services	9100									0.00
Capital Outlay:										
Facilities Acquisition and Construction	7420									0.00
Other Capital Outlay	9300									0.00
Debt Service: (Function 9200)										
Redemption of Principal	710									0.00
Interest	720									0.00
Total Expenditures		1,633,775.92	672,186.89	2,031.73	0.00	53,532.82	11,367.59	0.00		2,372,894.95

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

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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

SUBMITTED UNDER SEPARATE COVER

SCHEDULE 4

DISTRICT AGGREGATE PROGRAM COST REPORT

SPECIAL REVENUE FUNDS _____

REPORTING PERIOD: For the Fiscal Year Ended June 30, 2013

NOTE: USE WHOLE DOLLARS ONLY

REPORT NOT ACCEPTABLE WITH CENTS OR 00

[illegible]

DISTRICT INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:

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

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

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

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

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

(2) Noncash Assistance.

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

Attachment: 2012/13 Annual Financial Report (4233 : 2012/13 Annual Financial Report)

SCHEDULED

REQUEST FOR APPROVAL (ID # 4234)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, ED.D., SUPERINTENDENT

SUBJECT: Request Approval to Retire Tagged Fixed Assets Reported Missing 2012/13
for Two Consecutive Years

BACKGROUND:

Authorization by the school board is required prior to recording the disposal/retirement of tagged fixed assets. Annual inventories are conducted throughout the school district to verify all fixed assets distributed in each school or department. The submitted information is reflective of fixed assets that have been missing for two consecutive years. Retiring these fixed assets from the recorded active tagged inventory will result in a more accurate reflection of active assets at the affected cost centers. The total depreciated cost is \$ 43,042.

STRATEGIC DIRECTION/GOAL: **Effective & Efficient Use of Resources**

ALTERNATIVES:

1. Approve the request to retire the tagged fixed assets reported as missing for two consecutive years.
2. Do not approve the request.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

Section 274.07, Florida Statutes, requires that authority for the disposal/retirement of property be recorded in the board minutes. Rule Chapter 69I-73.005, Florida Administrative Code, provides that the property records should include information on property items disposed of including the date, authority, and manner of disposition. The tagged assets listed on the attached schedule have been identified as missing for two consecutive annual fiscal inventories.

IMPACT STATEMENT:

No direct impact on the budget unless a decision is made to replace missing district equipment. Cost centers are being required to replace missing leased equipment; compensation will be paid to Dell or Apple for missing leased equipment at the end of the lease period.

DATA SOURCE:

Becky Eggers, Director of Auditing & Property Records
 Samantha L. Stout, Property Records Analyst

SUBMITTED BY:

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

Request for Approval (ID # 4234)

Meeting of October 8, 2013

ATTACHMENTS:

- Inventory Missing for Two Consecutive Years (PDF)
- Perfect Equipment Inventories 12-13 (PDF)

Agenda Item: Request Approval to Retire Tagged Fixed Assets Reported as Missing 2012/2013
Attachment
October 8, 2013

Summary Of Tagged Property (M213) Reported as Missing for Two Consecutive Inventory Years

Cost Center Number	Location (School or Department)	Total Items Missing	Total Historical Cost of Dept Inventory	Total Historical Cost of Items	Percent of Total Inventory Items	Value if Depreciated
ELEMENTARY SCHOOLS						
0131	Bardmoor Elementary	1	\$ 468,590.98	\$ 1,257.89	0.27%	\$ -
0321	Belcher Elementary	1	\$ 408,742.14	\$ 1,289.12	0.32%	\$ -
1071	Dunedin Elementary	2	\$ 1,707,284.43	\$ 3,266.13	0.19%	\$ -
1211	Fairmount Park Elementary	1	\$ 579,141.21	\$ 1,340.52	0.23%	\$ -
1471	Perkins Elementary	9	\$ 1,132,711.10	\$ 14,518.15	1.28%	\$ 267.41
1481	Garrison-Jones Elementary	1	\$ 442,630.93	\$ 1,162.59	0.26%	\$ -
2021	Lakewood Elementary	2	\$ 654,407.12	\$ 3,377.36	0.52%	\$ -
2281	Maximo Elementary	1	\$ 590,139.35	\$ 1,224.01	0.21%	\$ -
2431	Mildred Helms Elementary	1	\$ 535,802.98	\$ 1,647.00	0.31%	\$ -
2531	Mount Vernon Elementary	1	\$ 418,104.00	\$ 1,450.92	0.35%	\$ -
2961	Oldsmar Elementary	2	\$ 501,928.67	\$ 2,402.12	0.48%	\$ -
3751	Sawgrass Lake Elementary	1	\$ 525,157.77	\$ 1,469.00	0.28%	\$ 257.24
3851	San Jose Elementary	1	\$ 392,156.87	\$ 615.00	0.16%	\$ -
3961	Seventy Fourth St. Elementary	1	\$ 450,769.99	\$ 1,243.67	0.28%	\$ -
4021	Shore Acres Elementary	4	\$ 750,328.74	\$ 4,946.98	0.66%	\$ -
4121	Skycrest Elementary	1	\$ 819,241.82	\$ 1,484.00	0.18%	\$ -
4171	Skyview Elementary	1	\$ 389,343.30	\$ 1,484.80	0.38%	\$ -
4331	Starkey Elementary	1	\$ 572,767.12	\$ 1,392.62	0.24%	\$ -
4701	Walsingham Elementary	1	\$ 476,913.65	\$ 1,038.07	0.22%	\$ -
6251	Souther Oak Elementary	1	\$ 508,223.89	\$ 1,220.30	0.24%	\$ -
6281	Lake St. George Elementary	1	\$ 593,719.52	\$ 1,245.55	0.21%	\$ -
MIDDLE SCHOOLS						
0171	Bay Point Middle	3	\$ 1,266,065.08	\$ 5,910.00	0.47%	\$ -
0531	Carwise Middle	1	\$ 984,983.47	\$ 1,524.67	0.15%	\$ -
0141	Largo Middle	3	\$ 1,247,788.03	\$ 3,399.54	0.27%	\$ 158.42
1091	Dunedin Highland Middle	3	\$ 1,327,871.16	\$ 2,704.04	0.20%	\$ 1,136.71
1281	Fitzgerald Middle	4	\$ 1,017,320.21	\$ 6,243.44	0.61%	\$ -
2321	Meadowlawn Middle	12	\$ 1,657,380.55	\$ 18,623.31	1.12%	\$ 496.96
2821	Pinellas Secondary School	3	\$ 681,518.90	\$ 3,643.99	0.53%	\$ 264.60
3041	Osceola Middle School	1	\$ 1,404,726.77	\$ 1,547.50	0.11%	\$ -
3411	Pinellas Park Middle	2	\$ 981,813.62	\$ 4,378.00	0.45%	\$ 1,800.08
4061	John Hopkins Middle	12	\$ 1,538,022.59	\$ 19,418.37	1.26%	\$ 666.84
4581	Tarpon Springs Middle	2	\$ 891,084.66	\$ 1,733.59	0.19%	\$ -
4611	Tyrone Middle	1	\$ 4,073,949.40	\$ 615.00	0.02%	\$ -
HIGH SCHOOLS						
0251	Bayside High	1	\$ 817,169.15	\$ 1,922.27	0.24%	\$ -
0431	Boca Ciega High	5	\$ 2,710,316.39	\$ 10,951.67	0.40%	\$ 2,579.46
0711	Clearwater High	3	\$ 1,947,735.03	\$ 4,883.15	0.25%	\$ 650.05
0751	Countryside High	2	\$ 2,331,761.11	\$ 2,435.74	0.10%	\$ -
1031	Dixie Hollins High	3	\$ 2,744,240.57	\$ 4,342.91	0.16%	\$ 744.94
1081	Dunedin High	5	\$ 1,762,830.54	\$ 8,461.10	0.48%	\$ 175.74
1531	Gibbs High	21	\$ 3,698,779.05	\$ 41,014.66	1.11%	\$ 13,807.50
2031	Lakewood High	18	\$ 2,817,284.92	\$ 32,508.62	1.15%	\$ 1,808.15
2081	Largo High	1	\$ 1,663,733.01	\$ 2,258.88	0.14%	\$ -
2641	Northeast High	4	\$ 2,235,670.50	\$ 5,588.20	0.25%	\$ 20.49
3031	Osceola High	2	\$ 1,794,886.51	\$ 2,882.54	0.16%	\$ 318.03
3421	Pinellas Park High	3	\$ 2,791,783.17	\$ 3,515.30	0.13%	\$ 175.74
3781	St. Petersburg High	8	\$ 1,944,829.81	\$ 9,184.09	0.47%	\$ 818.50
3921	Seminole High	1	\$ 2,068,753.64	\$ 1,939.00	0.09%	\$ 1,077.40
4521	Tarpon Springs High	12	\$ 2,779,870.37	\$ 21,365.49	0.77%	\$ 5,574.39
4681	Palm Harbor University High	1	\$ 2,010,489.68	\$ 2,200.00	0.11%	\$ -
6181	East Lake High	18	\$ 1,894,531.95	\$ 24,025.06	1.27%	\$ 1,212.35

Attachment: Inventory Missing for Two Consecutive Years (4234 : Retire Tagged Equipment Reported as Missing for Two Consecutive Years)

Agenda Item: Request Approval to Retire Tagged Fixed Assets Reported as Missing 2012/2013
Attachment
October 8, 2013

Summary Of Tagged Property (M213) Reported as Missing for Two Consecutive Inventory Years

Cost Center Number	Location (School or Department)	Total Items Missing	Total Historical Cost of Dept Inventory	Total Historical Cost of Items	Percent of Total Inventory Items	Value if Depreciated

Summary Of Tagged Property (M213) Reported as Missing for Two Consecutive Inventory Years

MULTI-GRADE LEVEL SCHOOLS/CNTRS						
0981	Hamilton Disston	1	\$ 480,652.20	\$ 1,234.50	0.26%	\$ -
2261	Madeira Beach Fundamental K-8	1	\$ 1,124,043.98	\$ 1,243.67	0.11%	\$ -
3231	Sanders Exceptional	5	\$ 755,573.99	\$ 9,317.70	1.23%	\$ 1,004.93
3761	James B. Sanderlin PK-8	4	\$ 855,407.77	\$ 4,492.33	0.53%	\$ 820.35
ADULT & VOCATIONAL EDUCATION						
4541	Ptec- Clearwater	4	\$ 5,278,286.20	\$ 6,234.40	0.12%	\$ -
DEPARTMENTS/CENTERS						
5140	Technology Information Systems	57	\$ 12,993,329.53	\$ 89,122.41	0.69%	\$ 3,301.52
5240	Pre-K12 World Languages	1	\$ 78,817.81	\$ 1,367.87	1.74%	\$ -
5280	Academic Computing	1	\$ 4,384,051.90	\$ 1,199.00	0.03%	\$ 180.02
5300	Dropout Prevention	4	\$ 458,029.53	\$ 6,511.79	1.42%	\$ -
5330	Title I Center	1	\$ 426,193.15	\$ 1,243.67	0.29%	\$ -
5350	9-12 Math	1	\$ 43,717.74	\$ 1,243.67	2.84%	\$ -
5370	Maintenance	1	\$ 9,151,450.29	\$ 1,059.25	0.01%	\$ 79.12
5470	Food Service	2	\$ 17,628,555.69	\$ 3,386.00	0.02%	\$ -
5530	School Health Services	1	\$ 154,365.29	\$ 1,487.09	0.96%	\$ 941.93
5590	Transportation	1	\$ 46,294,714.62	\$ 1,265.91	0.00%	\$ 590.71
5650	School Social Work/Full Service S	1	\$ 210,794.31	\$ 1,864.51	0.88%	\$ 124.03
6600	Exceptional Student Education	1	\$ 266,099.89	\$ 1,999.00	0.75%	\$ -
6640	Communication Disorders	3	\$ 914,014.56	\$ 5,915.00	0.65%	\$ 1,988.07
6680	Pre-Kindergarten Handicapped	1	\$ 116,745.24	\$ 1,743.99	1.49%	\$ -
7121	Eckerd Wilderness Education Sys	1	\$ 4,939.09	\$ 1,142.86	23.14%	\$ -
*TOTAL FIXED ASSETS RETIREMENT		<u>282</u>		<u>\$ 441,370.55</u>		<u>\$ 43,041.68</u>
						**Note

*Detailed information is available upon request from the Auditing & Property Records Department.

****Note** - The State of Florida does not allow capitalized fixed assets to be depreciated. They must be valued at their original historical cost until retired. See "Florida Administrative Code", Rule 69I-73.003(5). This column is included for comparison purposes only.

TOTAL PERMANENT FIXED ASSETS AS OF JUNE 30, 2013 = 90,942 items
PERCENT OF MISSING ITEMS (282) TO TOTAL PERMANENT ITEMS = 0.31%
 TOTAL HISTORIC COST OF PERMANENT FIXED ASSETS AS OF JUNE 30, 2013 = \$234,339,043.36
PERCENT OF MISSING COST TO TOTAL HISTORICAL COST = 0.19%

TOTAL LEASED FIXED ASSETS AS OF JUNE 30, 2013 = 27,869
PERCENT OF MISSING LEASED ITEMS (40) TO TOTAL LEASE ITEMS = .14%
 TOTAL ORIGINAL VALUE OF LEASED FIXED ASSETS AS OF JUNE 30, 2013 = \$31,109,721.72
PERCENT OF MISSING LEASE VALUE TO TOTAL ORIGINAL LEASE VALUE = .08%

Attachment: Inventory Missing for Two Consecutive Years (4234 : Retire Tagged Equipment Reported as Missing for Two Consecutive Years)

SCHOOLS/DEPARTMENTS WITH PERFECT EQUIPMENT INVENTORIES 2012/13

Type of School		Other Departments		Administration Building
Elementary:	Middle Schools:	Walter Pownall Service Center:		
Anona Elementary	Azalea Middle School	Walter Pownall Service Center	Accounting	K-8 Science
Azalea Elementary	Clearwater Intermediate	Pinellas County Schools Police Dept.	Advanced Studies/Academic Excellence	K-12 Guidance
Bauder Elementary	Clearwater Fundamental	Facilities and Operations	Administration Building	Low Prevalence
Bay Point Elementary	Safety Harbor Middle School	Utilities Management	Area 1 ESE	Mailroom
Bear Creek Elementary	Seminole Middle School	Instructional Materials	Area 2 ESE	Office of Board Attorney
Blanton Elementary		Warehousing	Area 4 ESE	Office of Professional Standards
Brooker Creek Elementary	High Schools:	Real Estate Dept.	Area 1 Superintendent's Office	Office of Strategic Communications
Cross Bayou Elementary		Office of the School Board Architect	Area 2 Superintendent's Office	OT/PT/Medicaid
Curlw Creek Elementary	Comm/Adult/Voc:		Area 3 Superintendent's Office	Partnership Schls & Child Care Programs
Curtis Fundamental	Dixie Hollins Adult Center		Area 4 Superintendent's Office	Payroll
Forest Lakes Elementary	Lakewood Community	Other Centers/Departments:	Assessment, Accountability and Research	Pre-K-12 Curriculum
Frontier Elementary	Northeast Community	Bernice Johnson Service Center	Auditing & Property Records	Pre-K-12 Extracurricular Activities
Fugitt Elementary	Palm Harbor Community	Coachman Service Center	Budget & Resource Allocation	Pre K-12 Library Media
Gulfport Elementary	Tomlinson Adult Learning Center	FDLRS Gulfcoast	Business Education	Pre K-12 Social Studies
Highland Lakes Elementary	Seminole Vo-Ed	Meadowlawn Service Center	Business Tech	Pre-K-12 Visual Arts
John Sexton Elementary	Except/Multi-Grade:	Pinellas Ed Foundation	Career Technical & Adult Education	Pre-K-12 Performing Arts
Lealman Avenue Elementary	Nina Harris	Pinellas Teleschool	Cash Management	Pre-K-12 Health Education
Leila Davis Elementary	Paul B Stephens ESE Center	Robinson School Service Center	Central Printing	Professional Development
Marjorie K. Rawlings Elementary		TIF Grant	Diagnostic Services	Psychological Services
McMullen-Booth Elementary			Doorways	Purchasing
Northwest Elementary			Early Childhood Ed	Race to the Top
Orange Grove Elementary			Elementary Education	Records Management
Ozona Elementary			Elementary Language Arts & Reading	Risk Management
Pasadena Fundamental			Family & Consumer Sciences	School Board
Pinellas Central Elementary			Financial Aid/Admissions Advice	School Safety & Security
Ponce De Leon Elementary			Finance & Business Services	Secondary Science
Sandy Lane Elementary			Governmental Services	Special Projects
San Jose Elementary			Health Sciences Ed	Staff Attorney
Sunset Hill Elementary			High School Ed	Student Assignment
Sutherland Elementary			Human Resources	Superintendent's Office
Tarpon Springs Elementary			Industrial Tech	Teaching & Learning
Westgate Elementary			K-8 Mathematics	

SCHEDULED

REQUEST FOR APPROVAL (ID # 4235)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, ED.D., SUPERINTENDENT

SUBJECT: Request Approval to Retire Tagged Fixed Assets Reported as Stolen or Destroyed

BACKGROUND:

Authorization by the school board is required prior to recording the disposal/retirement of tagged fixed assets. Throughout the fiscal year equipment is stolen or damaged. These items are submitted to Risk Management on a Damage/ And or Loss of Business Property Report. Risk Management assesses each specific case. Those reports and supporting documentation are submitted to Property Records to request board approval for retirement of these specific items. Retiring these fixed assets from the recorded active tagged inventory will result in a more accurate reflection of active assets at the affected cost centers. The total depreciated cost is \$6,413.

ALTERNATIVES:

1. Approve the request to retire the tagged fixed assets reported as stolen or destroyed.
2. Do not approve the request.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

Section 274.07, Florida Statutes, requires that authority for the disposal/retirement of property be recorded in the board minutes. Rule Chapter 69I-73.005, Florida Administrative Code, provides that the property records should include information on property items disposed of including the date, authority, and manner of disposition. The tagged assets listed on the attached schedule have been reported as stolen or destroyed through completion of a Damage and/or Loss of Business Property Report which was submitted to the Risk Management and Insurance Department. For stolen items, a police report case number is required.

IMPACT STATEMENT:

The district self-insurance program covers the replacement cost of all approved claims for district-owned equipment. Compensation will be paid to Dell or Apple for stolen leased equipment at the end of the lease period.

DATA SOURCE:

Becky Eggers, Director of Auditing & Property Records
 Samantha L. Stout, Property Records Analyst

SUBMITTED BY:

Request for Approval (ID # 4235)

Meeting of October 8, 2013

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

ATTACHMENTS:

- Stolen Inventory 2013 (PDF)

Agenda Item: Request Approval to Retire Tagged Fixed Assets Reported as Stolen or Destroyed
Attachment
October 8, 2013

Detail Of Tagged Property Reported as Stolen or Destroyed									
Cost	Location		Property	Description	Historical	Approximate	Acquired:		Value
Center	(School)	*	Tag	Of	Cost	Date Of	Date Of		if
Number	(Department)		Number	Item	Of Item	Incident	Payment		Depreciated
	ELEMENTARY SCHOOLS								
1071	Dunedin Elementary	S	910-2702	Dell Latitutde	\$ 1,201.39	11/1/2012	5/4/2011		leased
3431	Plumb Elementary	S	910-8303	Dell Laptop E6520	\$ 1,462.72	1/5/2013	6/28/2011		leased
3761	James B. Sanderlin Elementary	S	908-0652	Macbook Pro 13"	\$ 1,290.99	12/21/2012	6/10/2010		leased
3851	San Jose Elementary	D	039-0438	Ipad 2 - Apple 15GB Black Wifi	\$ 538.00	9/17/2012	6/23/2011	\$	403.45
	MIDDLE SCHOOLS								
1091	Dunedin Middle School	D	032-2683	Sanders ETUDE Tuba	\$ 1,950.00	9/25/2012	2/18/2005		Fully Depreciated
4581	Tarpon Springs Middle	S	038-8562	Alto Saxophone	\$ 777.00	5/10/2012	3/25/2011	\$	716.52
4611	Tyrone Middle School	S	909-0337	Dell Laptop E6510	\$ 1,484.80	1/11/2013	6/23/2010		leased
	HIGH SCHOOLS								
1031	Dixie Hollins High School	S	039-3963	Ipad	\$ 499.00	2/4/2013	8/11/2011	\$	349.24
1031	Dixie Hollins High School	S	908-0187	Macbook Air	\$ 1,835.25	2/4/2013	6/10/2010		leased
1031	Dixie Hollins High School	S	035-2028	Macbook Laptop	\$ 1,277.25	1/17/2013	5/2/2008	\$	234.04
2641	Northeast High School	S	300-0534	Ipad 3	\$ 558.00	8/7/2013	4/6/2012	\$	409.20
2641	Northeast High School	S	300-0535	Ipad 3	\$ 558.00	8/7/2012	4/6/2012	\$	409.20
2641	Northeast High School	S	300-0529	Ipad 2	\$ 499.00	8/7/2013	4/6/2012	\$	409.20
2641	Northeast High School	S	038-8254	Ipad 1	\$ 558.00	8/7/2013	4/29/2011	\$	74.40
2641	Northeast High School	S	038-6024	Ipad 1	\$ 558.00	8/7/2013	3/25/2011	\$	83.70
2641	Northeast High School	S	038-8250	Ipad 2	\$ 558.00	6/25/2012	4/29/2011	\$	427.80
2641	Northeast High School	S	038-8251	Ipad 1	\$ 558.00	6/25/2012	4/29/2011	\$	427.80
2641	Northeast High School	S	038-8256	Ipad 1	\$ 558.00	6/25/2012	4/29/2011	\$	427.80
2641	Northeast High School	S	038-6035	Ipad 1	\$ 558.00	6/25/2012	3/25/2011	\$	418.20
3781	St Petersburg High School	S	908-8634	Dell Laptop E6510 HE	\$ 1,484.80	7/10/2012	6/23/2010		leased
3781	St Petersburg High School	S	033-3073	Dell Laptop D510	\$ 1,565.64	1/22/2013	10/21/2005		fully depreciated
1531	Gibbs High School	D	908-5236	Dell Laptop E6510 HE	\$ 1,484.80	5/14/2013	6/23/2010		leased
	OTHER CENTERS / DEPARTMENTS								
5320	Auditing and Property Records	S	036-3439	Dell Laptop E5500	\$ 1,259.28	8/6/2012	7/9/2009	\$	482.65
5300	Dropout Prevention	S	037-6664	Macbook	\$ 1,025.20	10/10/2012	4/23/2010	\$	512.50
5300	Dropout Prevention	S	040-7259	Dell Latitude Laptop E5500	\$ 1,243.67	9/5/2012	7/31/2009	\$	259.09
2642	Northeast Community School	S	038-0109	Ipad	\$ 598.00	8/2/2012	9/24/2010	\$	368.69
	TOTAL FIXED ASSET RETIREMENT				\$ 25,940.79			\$	6,413.48
									**Note

Agenda Item: Request Approval to Retire Tagged Fixed Assets Reported as Stolen or Destroyed
Attachment
October 8, 2013

Detail Of Tagged Property Reported as Stolen or Destroyed									
Cost	Location		Property	Description	Historical	Approximate	Acquired:		Value
Center	(School)	*	Tag	Of	Cost	Date Of	Date Of		if
Number	(Department)		Number	Item	Of Item	Incident	Payment		Depreciated
			S = stolen						
			D = destroyed						
**Note - The State of Florida does not allow capitalized fixed assets to be depreciated. They must be valued at									
their original historical cost until retired. See "Florida Administrative Code" Rule 69I-73. This column is									
included for comparison purposes only.									

SCHEDULED

REQUEST FOR APPROVAL (ID # 4245)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, Ed.D., SUPERINTENDENT

SUBJECT: Request Approval of Agreement With The Boys and Girls Club of the Suncoast for Mobile Course Credit Recovery Program (MCCR)

BACKGROUND:

Mobile Course/Credit Recovery (MC/CR) is an after-school program that services middle and high school students as well as being an opportunity for students who have been through the court system for truancy. It is funded through Neglected & Delinquent (N&D) grant funds. The Boys and Girls Club of the Suncoast will provide the classroom space near a student's home for up to eight students per semester for a minimum of two days per week. The Board provides teachers, tutors, computers and access to virtual courses. This agreement is necessary to ensure that students have the opportunity to recover courses/credits and work toward on-time graduation. There is no cost associated with the facility use agreement.

STRATEGIC DIRECTION: Student Achievement

ALTERNATIVES:

1. Approve the agreement.
2. Do not approve the agreement.

RECOMMENDATION:

Alternative #. 1 is recommended.

RATIONALE:

The State Department of Education Rule 6A-6.05281 and Florida Statute 1003.52 requires the Board to have working agreements with agencies to which the Board provides staff. The Boys and Girls Club of the Suncoast is working with the Dropout Prevention Office to provide credit recovery opportunities to Pinellas County Schools middle and high school students.

IMPACT STATEMENT:

The agreement will be funded with Title I, Part D (Neglected & Delinquent) grant funds and Dropout Prevention operational funds.

DATA SOURCE:

Kevin Smith, Associate Superintendent, Finance and Business Services
 Diana Lenox, Director, Dropout Prevention
 David Koperski, School Board Attorney - reviewed as to form and legality

SUBMITTED BY:

Pamela T. Moore, Associate Superintendent, Teaching and Learning Services

Request for Approval (ID # 4245)

Meeting of October 8, 2013

ATTACHMENTS:

- Consent - Boys and Girls Club Agreement (PDF)

AGREEMENT

THIS AGREEMENT made and entered into this 10/8/2013 by and between THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA, hereinafter referred to as the "BOARD," and THE BOYS AND GIRLS CLUB OF THE SUNCOAST.

WITNESSETH:

WHEREAS, the BOARD is committed to providing an appropriate course credit recovery program to assist students behind in credits to graduate on time; and

WHEREAS, the BOARD and THE BOYS AND GIRLS CLUB OF THE SUNCOAST are committed to providing an intervention program for children to have an opportunity to recover credits and graduate on time; and

WHEREAS, THE BOYS AND GIRLS CLUB OF THE SUNCOAST will provide such program facilities at, THE BOYS AND GIRLS CLUB OF THE SUNCOAST located at 2300 Tall Pines Dr., Suite 150 Largo, FL 33771 ; and

NOW, THEREFORE, in consideration of the foregoing, the parties agree as follows:

1. The BOARD shall provide the Mobile Course / Credit Recovery (MC/CR) program by providing online learning for students identified in need of recovery credit for graduation. The BOARD shall also provide Dropout Prevention certified, highly qualified, classroom teachers who will be teachers of record or facilitators of the online learning process at THE BOYS AND GIRLS CLUB OF THE SUNCOAST. Supplies, textbooks, technology, support services and professional development will be provided based on available funding.
2. The BOARD will provide a professional staff which will assist in the coordination of the program's operation.
3. The BOARD shall provide appropriate computers, internet access and printing capabilities in a mobile case with appropriate locks for security.
4. The day-to-day management of the MC/CR Program shall be conducted in coordination with the BOARD administrator of dropout prevention services.
5. THE BOYS AND GIRLS CLUB OF THE SUNCOAST shall provide the necessary classroom space for up to 8 students per semester at THE BOYS AND GIRLS CLUB OF THE SUNCOAST for a minimum of 2 days a week.
6. The MC/CR Program will serve at-risk students in grades eight through twelve and their families. The program offers an opportunity for high school students to improve their grade point average and recover credits failed and for middle school students to recover lost work from courses. School counselors and dropout prevention specialists provide services to the students and parents for on time graduation requirements. The MC/CR instructor shall exchange appropriate information as required and in a manner consistent with Florida Statutes, rules and professional ethics.

AGREEMENT Boys and Girls Club of the Suncoast

7. Classes shall be held during the times indicated on the after-school schedule.
8. The BOARD and THE BOYS AND GIRLS CLUB OF THE SUNCOAST coordinator will collaboratively develop a Safe Learning Environment /Crisis Plan. The plan will include provisions for insuring the safety of educational personnel, students, and BOARD equipment. Any emergency cancellation of school must be done in coordination with the administrator of dropout prevention services or designee.
9. The method of disciplining students unable to cope with the MC/CR program shall be discussed by the MC/CR instructor with the appropriate administrator. The administrator of MC/CR program must be notified to assist prior to disciplinary action.
10. The BOARD'S instructional calendar shall be applicable to the MC/CR Program. The program coordinator/administrator at THE BOYS AND GIRLS CLUB OF THE SUNCOAST shall be responsible to the BOARD'S administrator of dropout prevention services and will work in cooperation with the school-based principal.
11. THE BOYS AND GIRLS CLUB OF THE SUNCOAST shall comply at all times during the term of this Agreement at its own cost with the background screening requirements of Florida law, including Sections 1012.465, Florida Statutes, as applicable, and follow applicable District procedures for compliance with such laws, if applicable.
12. THE BOYS AND GIRLS CLUB OF THE SUNCOAST agrees to comply with all applicable Florida Statutes and applicable rules of the BOARD and State Board of Education and federal legislation including but not limited to the Civil Rights Act of 1964 as amended; Section 504 of the Rehabilitation Act of 1973 as amended; Title IX of the Education Amendment Act of 1974; and the Individuals with Disabilities Education Act.
13. In the event that the instructional staff and THE BOYS AND GIRLS CLUB OF THE SUNCOAST personnel are unable to agree upon a function not specified in this agreement, the coordinator of services at THE BOYS AND GIRLS CLUB OF THE SUNCOAST and the BOARD'S administrator of dropout prevention services will attempt to resolve any differences which may arise under this agreement. In the event such differences cannot be resolved between the personnel described herein, any such disagreement shall be submitted to the associate superintendent of curriculum and instruction and the THE BOYS AND GIRLS CLUB OF THE SUNCOAST administration for resolution.
14. Neither party shall assign this agreement; however, it may be modified in writing by the parties by mutual agreement.
15. This agreement shall be effective upon execution, and shall terminate 6/30/2015. Either party may terminate this agreement without cause upon thirty (30) days written notice to other party.
16. The BOARD and THE BOYS AND GIRLS CLUB OF THE SUNCOAST agree to be fully responsible for their own acts of negligence, or their respective agents' acts of negligence when acting within the scope of their employment, and agree to be liable for any damages proximately caused thereby; provided, however, the BOARD and THE BOYS AND GIRLS CLUB OF THE SUNCOAST agree that the BOARD'S liability is subject to

AGREEMENT Boys and Girls Club of the Suncoast

the monetary limitations and defenses imposed by Section 768.28, Florida Statutes. Nothing herein is intended to serve as a waiver of sovereign immunity by the BOARD, nor shall anything herein be construed as consent by the BOARD to be sued by any third party for any cause or matter arising out of or related to this Agreement.

AGREEMENT Boys and Girls Club of the Suncoast

IN WITNESS WHEREOF, the parties hereto have executed this agreement the day and year first above

THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

THE BOYS AND GIRLS CLUB OF THE
SUNCOAST

BY: _____
Chairperson

BY: _____

ATTEST: _____
Superintendent

TITLE: _____

Approved as to form:

Thomas J. Wallan
Office of School Board Attorney

ATTEST: _____

TITLE: _____

Attachment: Consent - Boys and Girls Club Agreement (4245 : Request Approval of the Boys and Girls Club Agreement)

SCHEDULED

REQUEST FOR APPROVAL (ID # 4242)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, Ed.D., SUPERINTENDENT

SUBJECT: Request Approval of Amendment No. 1 to Agreement With Ajax Building Corporation for an Additional Construction Allocation of \$3,431,606 Resulting in a Guaranteed Maximum Price (GMP) of \$6,257,847 in Connection With the Replacement of Roofs, Replacement of Heating, Ventilation, and Air Conditioning (HVAC) System, and Lighting System Upgrades for Oldsmar Elementary School, Project No. 9060

BACKGROUND:

On March 12, 2013, the board approved an agreement with Ajax Building Corporation to furnish Construction Management (CM) services. This included pre-construction, construction phase services and an initial construction allocation for remodeling and renovations in the amount of \$2,826,241.

Amendment No. 1 to Agreement provides an additional construction allocation for the CM to provide contracts to the primary sub-contractors for purchasing materials and equipment in the amount of \$3,431,606 resulting in a GMP of \$6,257,847. A copy of the amendment to agreement is attached.

STRATEGIC DIRECTION: Learning in a Safe Environment

ALTERNATIVES:

1. Approve the amendment.
2. Do not approve the amendment.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

Approval of the amendment to agreement is necessary to continue with construction.

IMPACT STATEMENT:

Construction Cost (CM Fees & Initial Allocation)	\$2,826,241	
Amendment No. 1 to CM Agreement	3,431,606	
Construction Cost (GMP) Sub-Total		\$6,257,847
Project Architect/Engineering Design Cost (PA/E)	\$384,475	
PA/E Sub-Total		\$384,475
Administrative and Planning Costs (Miscellaneous)	\$61,150	
Miscellaneous Sub-Total		\$61,150

Furniture, Equipment and Technology (FE & T)	\$0	
FE & T Sub-Total		\$0
Total Project Cost		\$6,703,472
The source of this funding is District Capital Outlay School Tax.		

DATA SOURCE:

David Koperski, School Board Attorney
 Joe Maceda, Financial Reporting Analyst
 Mike Parkinson, Senior Construction Coordinator
 Ted Williamson, Williamson Dacar Associates, Inc.
 Mike Dumas, Ajax Building Corporation

SUBMITTED BY:

Michael Bessette, Associate Superintendent, Operational Services

ATTACHMENTS:

- OLDSMAR EI GMP Amendment 1 to AGREEMENT (PDF)

CONSTRUCTION MANAGEMENT
AMENDMENT TO AGREEMENT

THIS AMENDMENT TO AGREEMENT, **Amendment No. 1**, made and entered into this **8th day of October, 2013**, by and between THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA, hereinafter referred to as the "Board," and **Ajax Building Corporation**, hereinafter referred to as the "Construction Management Firm," or the "CM;"

WITNESSETH:

WHEREAS, on March 12, 2013, the Board and the CM Firm entered into an Agreement which provided for the CM Firm to furnish preconstruction and construction phase services for **replacement of roofs, replacement of Heating, Ventilation, and Air Conditioning (HVAC) System and lighting system upgrades at Oldsmar Elementary School, Project No. 9060**, hereinafter referred to as the "Project;" in the amount of **\$2,826,241**; and

WHEREAS, it is stipulated in the March 12, 2013 Agreement that the parties can amend the Agreement; and

WHEREAS, the CM has requested an additional construction allocation of **\$3,431,606** to provide contracts with the subcontractors and to purchase materials and equipment resulting in a Guaranteed Maximum Price (GMP) for the project including the Master Project Schedule pursuant to paragraph 7.1 of the CM Agreement, in the amount of **\$6,257,847**; and

WHEREAS, the Board hereby accepts the Superintendent's recommendation to increase the fee of the CM for services to be performed pursuant to this amended agreement; and

NOW, THEREFORE, the Board and the CM agree as follows:

- A. The above recitals are true and correct and are incorporated herein as part of this Amendment to Agreement.

- B. The CM shall provide construction services required to complete the project in accordance with the GMP submitted by the CM dated August 30, 2013 on the site set forth in the plans and specification prepared by:

Williamson Dacar Associates, Inc.

15500 Lightwave Dr., Suite 106

Clearwater, FL 33760

Except as specifically modified herein, all terms and conditions of the Agreement dated March 12, 2013, shall remain in full force and effect.

Balance of page left intentionally blank

IN WITNESS WHEREOF, the parties have hereunto set their hands and seal the
day and year first written.

THE SCHOOL BOARD OF PINELLAS
COUNTY, FLORIDA

By: _____
Carol J. Cook, Chairperson

Attest: _____
Michael A. Grego, Ed.D.
Superintendent

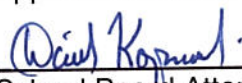
Ajax Building Corporation
109 Commerce Boulevard
Oldsmar, FL 34677

By: _____

Title: _____

print or type name

Approved as to Form:


School Board Attorney

SCHEDULED

REQUEST FOR APPROVAL (ID # 4243)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, Ed.D., SUPERINTENDENT

SUBJECT: Request Approval of Vehicle Use Agreements to Non-Profit Organizations for a Period of one Year

BACKGROUND:

Dr. Martin Luther King Jr. Neighborhood Family Center, Safety Harbor Montessori Academy and Solid Rock Community School have requested vehicle use agreements. Copies of the agreements are attached.

Under Florida Statute 1006.261, a school district may provide to any non-profit organization the option to contract for the use of school buses to transport school age children if they can provide liability protection for the district with the minimum amounts of \$100,000 per person/\$325,000 per occurrence. It requires the organization to hold the district harmless from liability in exchange for services provided at cost. These agreements also stipulate that the use of buses by this group will not conflict with regular school board transportation schedules.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

ALTERNATIVES:

1. Approve the agreements.
2. Do not approve the agreements.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

The district will continue providing this type of transportation service to non-profit organizations, but shall not subject itself to additional liability exposures.

IMPACT STATEMENT:

These agreements do not require any commitment of funds by the school board. The organizations hiring these services will be billed for costs associated with services provided. Users may contact the school board's transportation department at any time to inquire as to the current rates.

DATA SOURCE:

Heather Wallace, Assistant School Board Attorney
 Rick McBride, Director, Transportation
 Joe Maceda, Financial Reporting Analyst
 JoAnn S. Nesbitt, Executive Director Dr. Martin Luther King Jr. Neighborhood Family Center
 Mark L. Robinson, Business Manager, Safety Harbor Montessori Academy

Melissa Yost, Administrator, Solid Rock Community School

SUBMITTED BY:

Michael Bessette, Associate Superintendent, Operational Services

ATTACHMENTS:

- Dr. MLK Jr. NFC - VUA (PDF)
- Safety Harbor Montessori Academy - VUA (PDF)
- Solid Rock Community School - VUA (PDF)

VEHICLE USE AGREEMENT

THIS AGREEMENT, entered into this 8th day of October 2013 by and between **THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA**, hereinafter referred to as the "School Board," and the Dr. MLK Jr. NFC, a Florida corporation not for profit, hereinafter referred to as "User". The parties agree as follows:

1. The School Board will provide shuttle bus transportation to User for the contract period ending August 23, 2014, for the purpose of transporting school-age children, with chaperones, who participate in User's sponsored programs. User shall make all requests for specific uses during the contract period to the **School Board's** Transportation Department, who will determine whether buses are available pursuant to paragraph 3 below.
2. Transportation is for the sole purpose of transporting school-age children, with chaperones, who participate in User's sponsored programs to and from locations in Pinellas and adjacent counties.
3. The bus or buses will be operated by an employee of the **School Board**, who is licensed to drive a school bus, and shall be assigned by the Director of Transportation or designee. Buses may be used under this agreement only if they are available at the times requested, and such use shall not interfere with or impair regular school transportation. The **School Board's** Transportation Department shall be the final authority as to the availability of buses.
4. (A) User shall pay to the **School Board**, for the use of said school bus service that begins weekdays before 4:00 p.m., a sum per bus of the current rate per hour to include 15 minutes before and 15 minutes after the use, plus the surcharge rate per mile. There shall be a minimum charge of two hours. The current rate per hour and surcharge rate per mile will be that rate used by the **School Board**, in its sole discretion, as of the date of the bus usage. User may investigate the current rates by either contacting the **School Board's** Transportation Department or visiting their [website](#).
 (B) If requests extend to service that begins weekdays after 4:00 p.m., weekends and any non-school day, User shall pay a sum per bus of the current rate per hour to include 30 minutes before and 30 minutes after the use, plus the surcharge rate per mile. There shall be a minimum charge of four hours. The current rate per hour and surcharge rate per mile will be that rate used by the **School Board**, in its sole discretion, as of the date of the bus usage. User may investigate the current rates by either contacting the **School Board's** Transportation Department or visiting their [website](#).
 (C) "Weekend" is defined as a Saturdays and Sundays. "Weekend" shall also include Fridays during the time that the **School Board** is on its summer calendar schedule. "Weekday" is defined as all days not meeting the definition of "Weekend". "Non-school day" is defined as a weekday when students are not scheduled to attend classes.
5. This agreement is made pursuant to section 1006.261, Florida Statutes, and the parties agree that they will comply with the provisions therewith. The User will provide certificate of required liability insurance to the **School Board** prior to the time of any transportation under this Agreement, showing the **School Board** of Pinellas County, Florida as an additional insured.

IN WITNESS WHEREOF, the parties have executed this agreement at Largo, Pinellas County, Florida, the date first above written.

**THE SCHOOL BOARD OF
PINELLAS COUNTY, FLORIDA**

By: _____
Chairperson

Attest: _____
Superintendent

Approved as to form: [Signature]
School Board Attorney's Office

Bus Agreement – Non-Profit

Organization

Dr. Martin Luther King Jr. NFC
Organization Name

Jo Ann S. Nesbitt Executive Director
Print Name and Title

[Signature]
Signature

VEHICLE USE AGREEMENT

THIS AGREEMENT, entered into this 8th day of October 2013 by and between **THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA**, hereinafter referred to as the "School Board," and the Tomorrow's Child of Pinellas, a municipal corporation, hereinafter referred to as "User". The parties agree as follows:

dba Safety Harbor Montessori Academy

1. The School Board will provide shuttle bus transportation to User for the contract period ending August 23, 2014, for the purpose of transporting school-age children, with chaperones, who participate in User's sponsored programs. User shall make all requests for specific uses during the contract period to the **School Board's** Transportation Department, who will determine whether buses are available pursuant to paragraph 3 below.
2. Transportation is for the sole purpose of transporting school-age children, with chaperones, who participate in User's sponsored programs to and from locations in Pinellas and adjacent counties.
3. The bus or buses will be operated by an employee of the **School Board**, who is licensed to drive a school bus, and shall be assigned by the Director of Transportation or designee. Buses may be used under this agreement only if they are available at the times requested, and such use shall not interfere with or impair regular school transportation. The **School Board's** Transportation Department shall be the final authority as to the availability of buses.
4. (A) User shall pay to the **School Board**, for the use of said school bus service that begins weekdays before 4:00 p.m., a sum per bus of the current rate per hour to include 15 minutes before and 15 minutes after the use, plus the surcharge rate per mile. There shall be a minimum charge of two hours. The current rate per hour and surcharge rate per mile will be that rate used by the **School Board**, in its sole discretion, as of the date of the bus usage. User may investigate the current rates by either contacting the **School Board's** Transportation Department or visiting their website.
 (B) If requests extend to service that begins weekdays after 4:00 p.m., weekends and any non-school day, User shall pay a sum per bus of the current rate per hour to include 30 minutes before and 30 minutes after the use, plus the surcharge rate per mile. There shall be a minimum charge of four hours. The current rate per hour and surcharge rate per mile will be that rate used by the **School Board**, in its sole discretion, as of the date of the bus usage. User may investigate the current rates by either contacting the **School Board's** Transportation Department or visiting their website.
 (C) "Weekend" is defined as a Saturdays and Sundays. "Weekend" shall also include Fridays during the time that the **School Board** is on its summer calendar schedule. "Weekday" is defined as all days not meeting the definition of "Weekend". "Non-school day" is defined as a weekday when students are not scheduled to attend classes.
5. This agreement is made pursuant to section 1006.261, Florida Statutes, and the parties agree that they will comply with the provisions therewith. The User will provide certificate of required liability insurance or a certificate of self-insurance to the **School Board** prior to the time of any transportation under this Agreement, showing the **School Board** of Pinellas County, Florida as an additional insured.

IN WITNESS WHEREOF, the parties have executed this agreement at Largo, Pinellas County, Florida, the date first above written.

**THE SCHOOL BOARD OF
PINELLAS COUNTY, FLORIDA**

By: _____
Chairperson

Attest: _____
Superintendent

Approved as to form: [Signature]
School Board Attorney's Office

Bus Use Agreement - Municipalities

Organization

Safety Harbor Montessori Academy
Organization Name

MARK L. ROBINSON BUSINESS MAN.
Print Name and Title

[Signature]
Signature

Attachment: Safety Harbor Montessori Academy - VUA (4243 : Vehicle Use Agreements - Dr. MLK NLC, Safety Harbor Mont., Solid Rock)

VEHICLE USE AGREEMENT

THIS AGREEMENT, entered into this 8TH day of OCTOBER, 2013 by and between **THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA**, hereinafter referred to as the "School Board," and the Solid Rock Community School, a Florida corporation not for profit, hereinafter referred to as "User". The parties agree as follows:

1. The School Board will provide shuttle bus transportation to **User** for the contract period ending August 23, 2014, for the purpose of transporting school-age children, with chaperones, who participate in **User's** sponsored programs. **User** shall make all requests for specific uses during the contract period to the **School Board's** Transportation Department, who will determine whether buses are available pursuant to paragraph 3 below.
2. Transportation is for the sole purpose of transporting school-age children, with chaperones, who participate in **User's** sponsored programs to and from locations in Pinellas and adjacent counties.
3. The bus or buses will be operated by an employee of the **School Board**, who is licensed to drive a school bus, and shall be assigned by the Director of Transportation or designee. Buses may be used under this agreement only if they are available at the times requested, and such use shall not interfere with or impair regular school transportation. The **School Board's** Transportation Department shall be the final authority as to the availability of buses.
4. (A) **User** shall pay to the **School Board**, for the use of said school bus service that begins weekdays before 4:00 p.m., a sum per bus of the current rate per hour to include 15 minutes before and 15 minutes after the use, plus the surcharge rate per mile. There shall be a minimum charge of two hours. The current rate per hour and surcharge rate per mile will be that rate used by the **School Board**, in its sole discretion, as of the date of the bus usage. **User** may investigate the current rates by either contacting the **School Board's** Transportation Department or visiting their website.
 (B) If requests extend to service that begins weekdays after 4:00 p.m., weekends and any non-school day, **User** shall pay a sum per bus of the current rate per hour to include 30 minutes before and 30 minutes after the use, plus the surcharge rate per mile. There shall be a minimum charge of four hours. The current rate per hour and surcharge rate per mile will be that rate used by the **School Board**, in its sole discretion, as of the date of the bus usage. **User** may investigate the current rates by either contacting the **School Board's** Transportation Department or visiting their website.
 (C) "Weekend" is defined as a Saturdays and Sundays. "Weekend" shall also include Fridays during the time that the **School Board** is on its summer calendar schedule. "Weekday" is defined as all days not meeting the definition of "Weekend". "Non-school day" is defined as a weekday when students are not scheduled to attend classes.
5. This agreement is made pursuant to section 1006.261, Florida Statutes, and the parties agree that they will comply with the provisions therewith. The **User** will provide certificate of required liability insurance to the **School Board** prior to the time of any transportation under this Agreement, showing the **School Board** of Pinellas County, Florida as an additional insured.

IN WITNESS WHEREOF, the parties have executed this agreement at Largo, Pinellas County, Florida, the date first above written.

**THE SCHOOL BOARD OF
PINELLAS COUNTY, FLORIDA**

By: _____
Chairperson

Attest: _____
Superintendent

Approved as to form: Shawn J. Waller
School Board Attorney's Office

Bus Agreement – Non-Profit

Organization

Solid Rock Community School
Organization Name

Melissa Yost, Administrator
Print Name and Title

Melissa Yost
Signature

SCHEDULED

REQUEST FOR APPROVAL (ID # 4244)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, Ed. D., SUPERINTENDENT

SUBJECT: Request Approval of Selling the District's Surplus and Obsolete Equipment on the PublicSurplus.com Internet Auction Site

BACKGROUND:

Periodically the District disposes of surplus property. Working surplus property has been posted for 45 days on a forum on the district's intranet. Schools and departments have the opportunity to obtain this surplus property prior to disposal at public auction. Proceeds from the online auctions have exceeded the amount received from previous live auctions.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

ALTERNATIVES:

1. Approve selling the district's surplus and obsolete equipment.
2. Do not approve selling the district's surplus and obsolete equipment.

RECOMMENDATION:

Alternative No.1 is recommended.

RATIONALE:

To remove surplus and obsolete equipment from the district's inventory.

IMPACT STATEMENT:

The surplus and obsolete property that is sold at auction will generate revenue for the district. This will require no commitment of funds by the school board.

DATA SOURCE:

Karen Coffey, Executive Director, Budget & Resource Allocation
 Norman Kelton, Assistant Superintendent, Technology and Information Services
 Joe Zihala, Warehouse Coordinator
 Art Dunham, Director, Food Service

SUBMITTED BY:

Michael Bessette, Associate Superintendent, Operational Services

ATTACHMENTS:

- Auction Items 10-8 (PDF)

Pinellas County Schools Surplus Property Sold at publicsurplus.com

[illegible]

Attachment: Auction Items 10-8 (4244 : Selling of District Surplus/Obsolete Equip. Internet Auction)

SCHEDULED

REQUEST FOR APPROVAL (ID # 4236)

Request Approval of Bids to Vendors at Prices in Bid Documents in Accordance with Bid Policies and Statutes

ATTACHMENTS:

- Bids 10-8-13 (PDF)

PURCHASING AGENDA SUMMARY

October 8, 2013

(School Board Meeting Date)

Key to Bid Categories: **CAN** = Bid Cancellation, **CB** = Co-op Bid, **CT** = Contract Termination, **DN** = Direct Negotiation, **ER** = Emergency Ratification, **EX** = Bid Extension, **HPS** = Highest Point Score, **LRB** = Lowest Responsive Bid, **PB** = Piggy-Back Bid, **PS** = Professional Services, **RA** = Revised Award, **RB** = Re-Award Bid, **REJ** = Bid Rejection, **RFP** = Request for Proposal, **RN** = Bid Renewal, **SC** = State Contract, **SP** = Sale of Property, **SS** = Sole Source

<i>BID NUMBER</i>	<i>BID TITLE</i>	<i>BID CAT.</i>	<i>BID TERM</i>	<i>DESTINATION / REQUESTER</i>	<i>*FUND/ CC</i>	<i>**PROJECT /SUBPROJ</i>	<i>RECOMMENDED VENDOR</i>	<i>TOTAL \$ by VENDOR</i>	<i>TOTAL \$ of BID</i>	<i>COMMENTS</i>
13-205-337-CT	Sole Source Software Technical Support	CT	N/A	County Wide Norm Kelton	N/A	N/A	Houghton Mifflin Harcourt	62,590.00	62,590.00	<i>Rationale:</i> This contract was board approved July 30, 2013. It was determined that the software and resources are also housed in the new elementary textbook adoption and therefore no longer viable for a curriculum supplement for our district and is therefore being terminated.
14-790-051-PB	Sod: Pick-up, Deliver, & Deliver and Install	PB	1 yr.	County Wide Mike Guild	Various	Various	Tom's Sod Service, Inc. Sunbelt Sod & Grading Co.	Various	200,000.00 (estimate)	<i>Rationale:</i> Piggyback the City of St. Petersburg Contract # 7525.

*Key to Fund Sources:

00: General Operating 0150: Workforce Development 03XX: Capital 0410: Food Service 0420: Contracted Programs 043X: ARRA Stimulus

Key to Categorical Sources:

XX: Referendum Funds

0813agensum.doc)

Attachment: Bids 10-8-13 (4236 : Bids)

PURCHASING AGENDA SUMMARY

October 8, 2013

(School Board Meeting Date)

Key to Bid Categories: **CAN** = Bid Cancellation, **CB** = Co-op Bid, **CT** = Contract Termination, **DN** = Direct Negotiation, **ER** = Emergency Ratification, **EX** = Bid Extension, **HPS** = Highest Point Score, **LRB** = Lowest Responsive Bid, **PB** = Piggy-Back Bid, **PS** = Professional Services, **RA** = Revised Award, **RB** = Re-Award Bid, **REJ** = Bid Rejection, **RFP** = Request for Proposal, **RN** = Bid Renewal, **SC** = State Contract, **SP** = Sale of Property, **SS** = Sole Source

BID NUMBER	BID TITLE	BID CAT.	BID TERM	DESTINATION / REQUESTER	*FUND/ CC	**PROJECT /SUBPROJ	RECOMMENDED VENDOR	TOTAL \$ by VENDOR	TOTAL \$ of BID	COMMENTS
14-961-039-RFP	Request for Proposal: Recruiter/ Community Liaison	RFP	9 Mos.	CTAE Post Secondary Dept. pTEC Clearwater David Barnes	0420/5750 0420/4541	B821 B460	Carl Lavender Jr.	36,000.00	36,000.00 (estimate)	
14-205-053-SS	Sole Source Software	SS	15 mos.	County Wide Elementary Schools Pam Moore	0420/5530 0100/5290	B630 1180/6225	Mind Research Institute	1,793,000.00	1,793,000.00	<i>Rationale:</i> This vendor holds the copyrights and distribution rights for this software
14-205-052-SS	Sole Source On-Line Site Licenses	SS	1 yr.	County Wide Elementary Schools Pam Moore	0420/5330 0100/5290	B630 1180/6225	Voyager Learning, Inc.	222,000.00	222,000.00	<i>Rationale:</i> This vendor holds the copyrights and distribution rights for the "Ticket to Read" on-line site licenses.

*Key to Fund Sources:

00: General Operating 0150: Workforce Development 03XX: Capital 0410: Food Service 0420: Contracted Programs 043X: ARRA Stimulus

Key to Categorical Sources:

XX: Referendum Funds

0813agensum.doc)

Attachment: Bids 10-8-13 (4236 : Bids)

PURCHASING AGENDA ITEM**10.14.a**

School Board of Pinellas County, Florida

School Board Meeting of: October 8, 2013**Bid No:** 13-205-337-CT**Bid Title:** Sole Source Software Technical Support**Original Bid No:** 13-205-337

Recommend approval of this agenda item under the specific category checked below.

Agenda Item Categories:

- ☐ Lowest Responsive Bid ☐ Request for Proposal ☐ Reject Bids ☐ Piggy-Back Bid per 6A-1.012 (6) ☐ Sale of Property
☐ Revised Award * ☐ Highest Point Score ☐ Re-Award (partial/whole) * ☐ State Contract per 6A-1.012 (5)
☐ Renewal of Contract ☒ Contract/Bid Termination * ☐ Contract Extension * Term: _____ ☐ Co-Op Bid
☐ Professional Services per FS 287.055 ☐ Direct Negotiation per 6A-1.012 (14) ☐ Emergency Ratification *

Contract Period: 8/1/13 thru 7/31/14☐ N/A - One Time Purchase**Contract Value:** \$ 62,590.00

Contract Type: ☐ Estimated Dollar Amount ☒ Firm, Fixed Dollar Amount ☐ Firm, Fixed Unit Prices ☐ Firm, Fixed Fees or Discounts

Renewal Options:	No. of Terms Remaining	☐ Length of Each Term 6-months	☐ Length of Each Term - year	☒ None

*** Rationale/Reason**

This contract was board approved on July 30, 2013. It was determined that the software and resources are also housed in the new elementary textbook adoption and therefore no longer viable for a curriculum supplement for our district and is therefore being terminated.

☐ Reason for Submittal to Board Under Separate Cover:

Bidders Solicited: _____ Bids Received: _____ Late Bids: _____ Rejected Bids: _____ ☒ N/A - Bids Not Required

Submitted By: Linda M. Balcombe, CPPO, CPPB
Title: Director, Purchasing Department

For: County Wide

Requested By: Norm Kelton
Title: Asst. Superintendent, Technology and Information Systems

Buyer: Jaime Haney**Recommended award by vendor as follows:****HOUGHTON MIFFLIN HARCOURT (V-27285)**

PURCHASING AGENDA ITEM**10.14.a**

School Board of Pinellas County, Florida

School Board Meeting of: October 8, 2013**Bid No:** 14-790-051-PB**Bid Title:** Sod: Pick-up, Deliver and Deliver & Install**Original Bid No:** 13-790-101-PB

Recommend approval of this agenda item under the specific category checked below.

Agenda Item Categories:

- ☐ Lowest Responsive Bid ☐ Request for Proposal ☐ Reject Bids ☒ Piggy-Back Bid per 6A-1.012 (6) ☐ Sale of Property
☐ Revised Award * ☐ Highest Point Score ☐ Re-Award (partial/whole) * ☐ State Contract per 6A-1.012 (5)
☐ Renewal of Contract ☐ Contract/Bid Termination * ☐ Contract Extension * Term: _____ ☐ Co-Op Bid
☐ Professional Services per FS 287.055 ☐ Direct Negotiation per 6A-1.012 (14) ☐ Emergency Ratification *

Contract Period: 9/5/13 thru 8/31/14☐ N/A - One Time Purchase**Contract Value:** \$ 200,000.00

Contract Type: ☒ Estimated Dollar Amount ☐ Firm, Fixed Dollar Amount ☒ Firm, Fixed Unit Prices ☐ Firm, Fixed Fees or Discounts

Renewal Options:	No. of Terms Remaining	☐ Length of Each Term	☒ Length of Each Term	☐ None
	4	6-months	1 - year	

*** Rationale/Reason**Piggy back the City of St. Petersburg contract No. 7525.☐ **Reason for Submittal to Board Under Separate Cover:**
 Bidders Solicited: ____ Bids Received: ____ Late Bids: ____ Rejected Bids: ____ ☒ N/A - Bids Not Required

Submitted By: Linda M. Balcombe, CPPO, CPPB
Title: Director, Purchasing Department
For: County Wide
Requested By: Michael Hewett
Title: Director, Maintenance Department
Buyer: Christine Roney**Recommended award by vendor as follows: (see attached)**

Provide labor and materials to pick-up, deliver and install sod as needed county wide, per specifications.

TOM'S SOD SERVICE, INC

Item No.	Description Delivery, 1-2 days	*EAU	UOM	Total Sq. Ft./Pallet	Price per Sq. Ft.	Price per Pallet
	Group 1: Pick-up at Vendor's Location					
1	Argentine Bahia	130,200	Sq. Ft.	400	\$0.16	\$64.00
2	Bermuda 419 Tifway	20,500	Sq. Ft.	500	0.28	140.00
3	Bermuda Tifdwarf	6,000	Sq. Ft.	500	0.78	390.00
4	St. Augustine "Seville"	4,000	Sq. Ft.	500	0.29	145.00
5	St. Augustine, Bitter Blue	4,000	Sq. Ft.	500	0.29	145.00
6	St. Augustine, Floratam, muck grown	16,000	Sq. Ft.	500	0.28	140.00
7	St. Augustine, Floratam, sand grown	47,380	Sq. Ft.	400	0.28	112.00
8	Zoysa	3,000	Sq. Ft.	500	0.38	190.00

SUNBELT SOD & GRADING CO.

	Delivery 2 Days	*EAU	UOM	Total Sq. Ft./Pallet	Price per Sq. Ft.	Price per Pallet
	Group 2: Delivery Only					
9	Argentine Bahia	22,000	Sq. Ft.	400	0.14	56.00
10	Bermuda 419 Tifway	8,500	Sq. Ft.	400	0.25	100.00
11	Bermuda Tifdwarf	1,000	Sq. Ft.	400	0.65	260.00
12	St. Augustine, Floratam, muck grown	6,000	Sq. Ft.	400	0.25	100.00
13	St. Augustine, Floratam, sand grown	11,000	Sq. Ft.	400	0.25	100.00
14	Zoysa	3,000	Sq. Ft.	400	0.40	160.00
	Group 3: Delivered, Installed and Rolled					
15	Argentine Bahia	300,000	Sq. Ft.	400	0.19	78.00
16	Bermuda 419 Tifway Big Roll	180,500	Sq. Ft.	300	0.33	99.00
17	Bermuda Celebration Big Roll	60,500	Sq. Ft.	300	0.33	99.00
18	St. Augustine "Seville"	11,000	Sq. Ft.	400	0.25	100.00
19	St. Augustine, Bitter Blue	11,000	Sq. Ft.	400	0.25	100.00
20	St. Augustine, Floratam, muck grown	58,000	Sq. Ft.	500	0.25	125.00
21	St. Augustine, Floratam, sand grown	33,000	Sq. Ft.	400	0.32	128.00
22	Zoysa	10,000	Sq. Ft.	400	0.43	172.00

		TOM'S SOD SERVICE, INC.		SUNBELT SOD & GRADING, CO.	
	Additional Pricing:				
23	Price per Unreturned Pallet:	6.00		5.00	
24	Price per Drop Location, not delivery:	0.00		25.00	
25	Price/sq. ft. for staking of sod, inclusive:	0.15		0.02	
26	Minimum # of Pallets/Delivery (if any):	3	Pallets	4	Pallets

Attachment: Bids 10-8-13 (4236 : Bids)

PURCHASING AGENDA ITEM**10.14.a**

School Board of Pinellas County, Florida

School Board Meeting of: October 8, 2013**Bid No:** 14-961-039-RFP**Bid Title:** Request for Proposal:
Recruiter/Community Liaison**Original Bid No:** N/A

Recommend approval of this agenda item under the specific category checked below.

Agenda Item Categories:

- ☐ Lowest Responsive Bid ☒ Request for Proposal ☐ Reject Bids ☐ Piggy-Back Bid per 6A-1.012 (6) ☐ Sale of Property
☐ Revised Award * ☐ Highest Point Score ☐ Re-Award (partial/whole) * ☐ State Contract per 6A-1.012 (5)
☐ Renewal of Contract ☐ Contract/Bid Termination * ☐ Contract Extension * Term: _____ ☐ Co-Op Bid
☐ Professional Services per FS 287.055 ☐ Direct Negotiation per 6A-1.012 (14) ☐ Emergency Ratification *

Contract Period: 10/8/13 thru 06/30/14 ☐ N/A - One Time Purchase**Contract Value:** \$ 36,000.00

Contract Type: ☒ Estimated ☐ Firm, Fixed ☐ Firm, Fixed ☐ Firm, Fixed
 Dollar Amount Dollar Amount Unit Prices Fees or Discounts

Renewal Options:	No. of Terms Remaining	☐ Length of Each Term	☒ Length of Each Term	☐ None
	2	6-months	1 - year	

☐ **Reason for Submittal to Board Under Separate Cover:**Bidders Solicited: 253 Bids Received: 1 Late Bids: 0 Rejected Bids: 0 ☐ N/A - Bids Not Required**Submitted By:** Linda M. Balcombe, CPPO, CPPB**For:** CTAE Post Secondary
pTEC Clearwater**Title:** Director, Purchasing Department**Requested By:** David Barnes**Buyer:** Mark Shuman, CPPO, CPPB**Title:** Executive Director, Career Technical and
Adult Education**Recommended award by vendor as follows: (see attached)**

Attachment: Bids 10-8-13 (4236 : Bids)

CARL LAVENDER JR. V-30974

A request for proposals (RFP) for a Recruiter/Community Liaison was requested by the Career Technical and Adult Education Department and was sent out to potential bidders on August 21, 2013. A committee consisting of the Career Technical and Adult Education Department and the Career Technical Post Secondary Department scored the one response received. Based on the written proposal the committee ranked the written response and agreed to award the RFP to Carl Lavender Jr.

The Recruiter/Community Liaison is to recruit graduating seniors, GED, and career technical students into Pinellas Technical Education Centers for Academies of Pinellas. Academies of Pinellas is a community supported plan that aligns local and state initiatives to provide every student with the foundation of knowledge, skills and character to excel in post secondary education ,work and life. Carl Lavender Jr will assist local government agencies to collaborate with Pinellas County Schools Department of Career Technical and Adult Education to increase academy enrollment and to have a higher attendance, graduation rate than non-academy students. He is also to act as a community liaison between Pinellas County Schools and various community groups within Pinellas County.

Estimated Monthly fee for the above activities is \$3,000.00.

Attachment: Bids 10-8-13 (4236 : Bids)

School Board Meeting of: **October 8, 2013****Bid File No:** 14-205-052-SS**Bid File Title:** Sole Source On-Line Site Licenses**Contract Period:** 9/1/13 thru 8/31/14☐ N/A - One Time Purchase**Contract Value:** \$ 222,000.00

Contract Type: ☐ Estimated Dollar Amount ☒ Firm, Fixed Dollar Amount ☐ Firm, Fixed Unit Prices ☐ Firm, Fixed Fees or Discounts

*** Rationale/Reason**

This vendor holds the copyrights and distribution rights for the "Ticket to Read" on-line site licenses.

Submitted By: Linda M. Balcombe, CPPO, CPPB**For:** County Wide Elementary Schools**Title:** Director, Purchasing Department**Requested By:** Pam Moore**Buyer:** Linda Balcombe**Title:** Asst. Superintendent, Teachin and Learning**Recommended award by vendor as follows:****VOYAGER LEARNING, INC.**

Includes 24/7 online access for all K-5 students at elementary schools and ESE Centers, in addition to syncing through the PCS Portal, teacher access to the Vport data management and reporting system and various competitions through the contract term.

<u>Product</u>	<u>Product ID</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Total Price</u>
Ticket to Read Volume Site License	291522	74	\$3,000.00	\$222,000.00

School Board Meeting of: **October 8, 2013****Bid File No:** 14-205-053-SS**Bid File Title:** Sole Source Software**Contract Period:** 10/8/13 thru 12/31/14☐ N/A - One Time Purchase**Contract Value:** \$ 1,793,000.00

Contract Type: ☐ Estimated Dollar Amount ☒ Firm, Fixed Dollar Amount ☐ Firm, Fixed Unit Prices ☐ Firm, Fixed Fees or Discounts

*** Rationale/Reason**This vendor holds the copyrights and distribution rights for this software.**Submitted By:** Linda M. Balcombe, CPPO, CPPB**For:** Fifty-Seven (57)
Elementary Schools**Title:** Director, Purchasing Department**Requested By:** Pam Moore**Buyer:** Linda Balcombe**Title:** Associate Superintendent,
Teaching and Learning**Recommended award by vendor as follows: (see attached)****MIND RESEARCH INSTITUTE**

The ST Math instructional software is a research-proven, comprehensive, grade-level math program that utilizes Spatial-Temporal (ST) reasoning to teach math concepts that are aligned to the Common Core State Standards. Spatial-Temporal reasoning is the innate ability to visualize and manipulate images through a sequence of steps in space and time – a process critical for all students in solving problems in math, science and other curriculum areas.

This approach not only helps differentiate instruction to reach students of all academic and language proficiency, but also engages students who struggle to learn with traditional materials and methods. It can be used to complement textbook and classroom instruction, and offers self-paced learning and instructive feedback utilizing data – driven reports.

ST Math is currently purchased for 17 Title 1 Elementary Schools, at the conclusion of implementing Phase 3 all 74 elementary schools will have the ST Math program

Attachment: Bids 10-8-13 (4236 : Bids)

ST Math Components:

- ST Math Software License for all students in grades K-5.
- One initial ST Math Software workshop for teachers, plus one follow up training approximately 1 month later.
- User's Guide – 1 per school (electronic)
- ST Math Training Manual
- Web-based Class Level Reports and Response to Intervention Reports for both class and individual students.
- Monthly report of school progress.
- Yearly principal data meeting to review progress and set goals.
- Service and Technical Support via Email and phone.
- Online teacher support and resource materials.

<u>Phase</u>	<u>Schools Served</u>	<u>Total Price</u>
1 Oct. 2013	20 Title 1 Elementary Schools	\$620,000.00
2 Dec. 2013	20 Elementary Schools	\$620,000.00
3 June 2014	17 Elementary Schools	<u>\$553,000.00</u>
		\$1,793,000.00

Attachment: Bids 10-8-13 (4236 : Bids)

AGREEMENT
between
THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA
and
MIND RESEARCH INSTITUTE

THIS AGREEMENT (hereinafter "Agreement") is made and entered into this 8TH day of October, 2013 by and between THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA (hereinafter "the School Board") and MIND RESEARCH INSTITUTE (hereinafter "Contractor").

For and in consideration of the mutual promises, covenants and obligations contained herein, the School Board hereby retains the Contractor to undertake the activities described in Attachment A. The parties agree as follows:

1. Term of Project: The project period will begin October 8, 2013 and end June 30, 2014. The parties reserve the right to extend this Agreement for a specified period of time by written amendment signed by both parties.
2. Scope of Work: The scope of work is described in Attachment A.
3. Compensation: The School Board agrees to pay the Contractor \$620,000.00 for full and satisfactory performance of Phase 1 services under this Agreement. This Agreement is contingent upon continued funding of the Title I Part A grant by the federal government. The following terms shall govern payments:
 - a) Payments will be made when services are rendered.
 - b) Contractor will submit invoices within 30 days following the close of each quarter containing the original signature of an authorized official of the Contractor.
 - c) Invoices shall be accompanied by documentation sufficient to demonstrate adequate and timely progress toward completion of deliverables.
 - d) Contractor shall provide, upon request, expenditure documentation in detail sufficient for a proper pre- and post-audit.
 - e) All invoices, and deliverables, must be approved in writing by the School Board's Project Contact and the Director of Special Projects prior to payment by the School Board.
 - f) The School Board will issue payment within 15 days of receiving an invoice and all supporting documentation.
4. Independent Contractors: By this Agreement the parties intend to establish between themselves the relationship of mutually independent contractors. Each party and the officers, employees, agents, subcontractors or other contractors thereof shall not be deemed by virtue of this Agreement to be the officers, agents, or employees of the other party.
5. Non-Discrimination: Work under this Agreement will be in compliance with all applicable statutory requirements and School Board policies, including antidiscrimination policies, and Section 202, Executive Order 11246, as amended by Executive Order 11375, and regulations published by the U.S. Department of Labor implementing Section 504 of the Rehabilitation Act of 1973, Public Law 93-112, as amended. The parties agree to comply with all federal, state and local laws prohibiting discrimination and assure each other that neither will discriminate against

any employee or applicant for employment or registration in a course of study because of race, color, religion, creed, sex, sexual orientation, national origin, handicap, marital status, or age.

6. Retention of Records: The Contractor agrees to maintain records of all documents relating to this Agreement for three (3) years after final payment is made and any other pending matters are closed, and to submit documentation as requested by the School Board for audit purposes.
7. Termination:
 - A. Without Cause: Either party may terminate this Agreement without cause upon at least thirty (30) days written notice to the other party.
 - B. With Cause: The failure of either party to comply with any provision of this Agreement shall place that party in default. Prior to terminating this Agreement, the non-defaulting party shall notify the defaulting party in writing, making specific reference to the provision that gave rise to the default. The defaulting party shall then be entitled to a period of ten (10) working days from receipt of such notice in which to cure the default. If the default is not cured within the ten (10) day period, the non-defaulting party shall serve a written notice of termination on the defaulting party, which shall become effective ten (10) calendar days from that party's receipt of such notice. The failure of either party to exercise this right shall not be considered a waiver of such right in the event of any further default or non-compliance.
 - C. Amount Payable Upon Termination: In case of termination, only the percent of satisfactory progress actually achieved to the date of termination will be due and payable to the Contractor.
8. Intellectual Properties: The work products produced under this Agreement shall become the sole and exclusive property of the School Board. The Contractor hereby surrenders any and all claims of any kind, type or nature to patent rights or intellectual properties with respect to any discovery or invention or data developed under this Agreement.
9. Access to Records: The Contractor shall allow public access by the School Board, the U.S. Department of Education, the Comptroller General of the United States, and others as applicable, to all documents, papers, letters or other material subject to the provisions of Chapter 119, Florida Statutes, made or received by the Contractor in conjunction with this Agreement.
10. Liability: (Note: This paragraph shall apply to Contractors who are not governmental entities to which the doctrine of sovereign immunity applies with respect to the performance of this Agreement.) Contractor agrees for itself, its successors and/or assigns, to indemnify and hold the Board, its officers, agents, and employees, harmless from and against any and all suits, claims, demands, actions, causes of action, judgments, liabilities, losses, damages, attorneys fees, court costs or expenses of any kind arising out of or relating to the negligence of the Contractor, its officers, agents and employees, in connection with the performance of this Agreement.

(Note: This paragraph shall apply to Contractors who are governmental entities to which the doctrine of sovereign immunity applies with respect to the performance of this Agreement.) The

Board and Contractor agree to be fully responsible for their own acts of negligence, or their respective agents' acts of negligence when acting within the scope of their employment, and agree to be liable for any damages resulting from said negligence subject to the monetary limitations and defenses provided by Section 768.28, Florida Statutes. Nothing herein is intended to serve as a waiver of sovereign immunity by the Board and Contractor. Nothing herein shall be construed as consent by the Board and Contractor to be sued by third parties for any matter arising out of or relating to this Agreement.

11. Reporting requirements: The School Board may require annual reporting of expenditures and program activities paid for with program funds.
12. Energy Policy and Conservation Act: The Contractor will comply with mandatory standards and policies relating to energy efficiency contained in the Florida state energy conservation plan issued in compliance with the Energy Policy and Conservation Act, Pub.L. 94-163, 89 Stat. 871.
13. Jessica Lunsford Act: The Contractor agrees to comply, at its own cost, with the Florida Jessica Lunsford Act (see section 1012.465, Florida Statutes), and/or other Florida laws relating to background screening, to the extent those laws are applicable. Contractor may find further information about the Jessica Lunsford Act and its possible applicability on the School Board's website at www.pcsb.org.
14. Contact Persons: The Board and the Contractor designate the following persons to direct this project:

Contractor Contact: Rob Magliano, Regional Vice President, MIND Research Institute
Mailing Address: 111 Academy
Suite 100
Irvine, CA 92617

Board Project Contact: Mary Conage, Director, Title I Compliance
Mailing Address:

Board Administrative Contact: Jan Urbanski, Ed.D., Director, Special Projects Office
Mailing Address:
P.O. Box 2942
Largo, FL 33779-2942

15. Prohibition of Lobbying: The funds provided under this Agreement may not be expended for the purpose of lobbying.
16. Notices: Any notice required under this Agreement shall be delivered to the designated representative of the other party by certified mail, return receipt requested, or in person with proof of delivery.

17. Applicable Law; Venue: This Agreement and the rights and obligations of the parties shall be governed by and construed according to the laws of the State of Florida. Venue for purposes of any action brought to enforce or construe this Agreement shall lie in Pinellas County, Florida.
18. Signatures Required: This Agreement is valid and enforceable only upon being fully executed by authorized persons whose signatures are required in order to bind the parties.
19. Captions: The captions to the paragraphs of this Agreement are for the convenience of reference only, do not form a part of this Agreement, and shall not affect its interpretation.
20. Entire Agreement; Modifications: This Agreement constitutes the entire Agreement of the parties, and is intended as a complete and exclusive statement of the promises, representations, negotiations, discussions and agreements that have been made in connection with this subject. No modification or amendment to this Agreement shall be binding on the parties unless the same is in writing and signed by the parties.
21. Pursuant to the terms of this Agreement, Contractor is receiving from the Board personally identifiable student information, the confidentiality of which is protected under the Family Educational Rights and Privacy Act as well as under Sections 1002.22 and 1002.221, Florida Statutes. Contractor acknowledges and agrees that, in accordance with these laws, it may use such information only for the purposes for which the disclosure was made and may not redisclose the information to any party without the prior written consent of the Board. Contractor shall not allow anyone to obtain access to personally identifiable information from education records except in strict accordance with the requirements, if any, established by the Board in writing. Upon termination of the Agreement, Contractor shall, at the election of the Board, either destroy or return to the Board all such information in its possession, if any, and confirm the same in writing to the Board.

Notwithstanding any provision to the contrary contained in this Agreement between Contractor and the Board, Contractor and its officers, employees, agents, representatives, contractors and sub-contractors shall indemnify and hold the Board and its officers and employees harmless for any violation of these confidentiality covenants, including but not limited to defending the Board and its officers and employees against any complaint, administrative or judicial proceeding, payment of any penalty imposed upon the Board, or payment of any and all cost(s), damage(s), judgment(s), or loss(es) incurred by or imposed upon the Board arising out of the breach of this covenant by Contractor or an officer, employee, agent, representative, contractor or sub-contractor of Contractor shall either intentionally or negligently violate the provisions of this covenant or applicable law. This provision shall survive the termination of or completion of all performance or obligation under this Agreement and shall be fully binding upon Contractor until such time as any proceeding brought on account of these covenants is barred under any applicable statute of limitations.

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IN WITNESS WHEREOF, the parties have set their hands and seals, on the date first above written.

Witnesses:

THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

By: _____

Carol Cook

Chairperson

Date: _____

Attest: _____

Michael A. Grego, Ed.D., Superintendent

Date: _____

Witness:

MIND RESEARCH INSTITUTE

By: _____

Rob Magliano, Regional Vice President, MIND Research Institute

Date: _____

Approved as to Form:

Office of School Board Attorney

PROJECT REFERENCE: Title I Part A

FUNDING SOURCE: Title I Part A, Project B630



MIND
Research Institute



September, 23 2013

Dr. Mike Grego
Superintendent
Pinellas County Schools
301 Fourth St. SW
Largo, FL 33770

Superintendent Grego,

The MIND Research Institute is pleased to submit this proposal for your review. As a valued MIND partner, Pinellas County has already demonstrated the impact that ST Math can bring to both teachers and students alike. We look forward to expanding the benefits of this innovative visual math program as we partner with you and our philanthropic supporters to implement ST Math in grades K-5 in an additional 57 schools across the district.

ABOUT MIND RESEARCH INSTITUTE

MIND Research Institute is a non-profit neuroscience and education researcher and publisher dedicated to education program excellence and cutting edge scientific and education research. MIND Research Institute has successfully transferred more than 30 years of breakthrough brain and learning research into applied education programs for K-12 students. MIND Research continually improves its programs through data mining over 50 million student sessions and 9 years of standardized math test results while publishing scientific research.

MIND Research's innovative spatial visualization approach is designed to build student conceptual mathematical understanding, leading to increased high-stakes test scores, through a highly usable, scalable, and sustainable math education process. Our *ST Math* spatial visualization approach is currently the subject of a 4-year U.S. Department of Education Institute of Educational Sciences Goal 3 study. This randomized study is examines over 11,000 treatment and 10,000 control students in grades 2 through 5 in high English Learner, economically disadvantaged schools in Southern California. The study is led by Principal Investigator Dr. Michael Martinez at the University of California. Two program efficacy papers have been released to-date, the first presented at the American Education Researchers Association (AERA) Conference in 2010 (Rutherford et. al., 2010), and the second at AERA in 2011 (Rutherford et. al., 2011). A 3rd draft paper is being prepared for submission to the American Education Research Journal. All papers examined California Standards Test math outcomes and found significant effect sizes of approximately 0.3. Students initially below proficient in mathematics made major progress towards proficiency within the first year of program usage.

MIND RESEARCH PROGRAMS

At the core of the program is the research-proven, comprehensive curriculum of instructional software that uses student's innate abilities to visualize a problem, **spatial temporal reasoning**, to engage students at any level of academic and language proficiency. Math standards are provided as interactive animated diagrams that develop understanding of math concepts, skills, and problem solving. The instructional software presents math problems as visual puzzles, using principles of game-based learning, in the form of hundreds of non-language based games, carefully sequenced into learning objectives. Students need to "win" their way through each difficulty level to progress to the next scaffolded level. This mastery-based progression through a game provides both universal motivation, and mathematical understanding.

WHAT IS SPATIAL-TEMPORAL REASONING?

Born out of neuroscience research at the University of California, MIND Research's unique approach accesses the brain's innate "spatial temporal" reasoning ability. This ability allows the brain to hold visual, mental representations in short-term memory and to evolve them in both space and time, thinking multiple steps ahead.

The MIND Research Institute's **ST Math™** is a fully web delivered solution that allows students to access the program from any computer with an Internet connection.

In the ST Math program *all* concepts are initially taught visually, with minimal or no abstract symbols or math vocabulary, or even words at all. This strategy provides immediate, universal access for all students, especially English Language Learners. The visual puzzles are rigorous, experiential and interactive, and designed for the Common Core State Standards.

Students work at their own pace along a well-defined set of **learning paths**. The learning paths transition to traditional abstract algorithms and develop the skills needed for standardized testing, but because all the learning paths start visually, students internalize visual schema that support the symbolic manipulations and procedures.

The ST Math product family consists of engaging courseware which employs the learners' spatial temporal reasoning abilities to explain, understand, and solve multi-step math problems. The language barrier to learning math is eliminated, and the program has proven uniquely engaging and effective with students at every level of math and language proficiency.

- **ST Math: K-5** is a comprehensive, grade-level math courseware designed for the Common Core State Standards. It consists of visual, language-independent computer games that promote mastery based learning and mathematical understanding through integrated development and practice of math concepts, skills and, applied problem solving.
- **ST Math: Secondary Intervention** is a comprehensive intervention program for middle school students who are below grade level, or may be struggling with grade-level math. Students in Secondary Intervention begin by taking a placement exam that determines their starting point in the curriculum. They then work on an individualized learning path at their own pace progressing through the intervention content based on their ability to master objectives. Starting content can range from 2nd grade through 7th grade based upon individual student needs but students have the opportunity to test out of objectives as their foundational skills grow stronger. Games in the learning path are targeted to specific student's needs: students construct answers to the problem in front of them and, based on their response, an animation provides visual informative feedback showing immediately why the response was correct or incorrect. This neuroscience research-based learning process enables students to rebuild their conceptual foundations and the skills so crucial to success in Algebra I – from basic math facts and number sense up through introductory linear algebra.

ST Math is the *only* program that gives all students immediate corrective feedback based on the mathematical consequences of their actions. Students meaningfully test their conjectures and see mathematically accurate visual animations of their choices -- they receive immediate feedback and can self-correct. **This powerful learning process brings the Perception-Action Cycle – that neuroscience tells us is at the beginning of all learning - to mathematics instruction.**

In ST Math, students are *Active Learners* every step of the way.



The Next Generation – ST Math Touch

Teachers and students can access the web-based ST Math software anywhere, anytime, and on nearly any mobile device. From desktop computer to tablet, classroom to home, **ST Math Touch** allows for seamless transition between location and hardware.

Touch devices allow for multi-sensory inputs in the learning process, strengthening students' neural connections while learning new concepts. ST Math Touch integrates these neuroscientific findings to immerse students in a richly interactive, hands-on and gesture-based learning experience.

Using a simple yet sophisticated design, ST Math Touch is accessible via **hand-held devices like iPads or Android Tablets** so natural to students. The direct touching of onscreen manipulatives provides a level of student engagement that teachers can exploit. The intuitive, language-free game play and instructive feedback found in ST Math Touch enable rapid start-up for all students.

Integrated classroom management tools enable real-time teacher and student interaction, teacher control of student devices and robust reporting tools to identify student needs and differentiate instruction. ST Math Touch links seamlessly to interactive whiteboards, enabling teachers to use ST Math in group instruction.

The teacher is at the center of MIND Research's math education process. ST Math is designed to provide powerful benefit in the classroom, as well as the computer lab. Teachers use the software's visual representations of difficult math concepts, through the "teacher mode" of the software and using laptops and projector, to facilitate student discussion and understanding of the math presented in the standard text. In this way, teachers reach more students, more quickly, and more deeply. The 1:1, self-paced, constant feedback in the software works as a vital new complement to the strong communication, math and classroom skills teachers already have to provide **the following neuro-scientifically identified *Essential Elements of Learning***:



- **Hands-on Experience**
- **Making Connections**
- **Practice**
- **Application**

ST Math provides a powerful new tool to teachers, so that all teachers can engage and elevate proficiency of all students.

Benefits

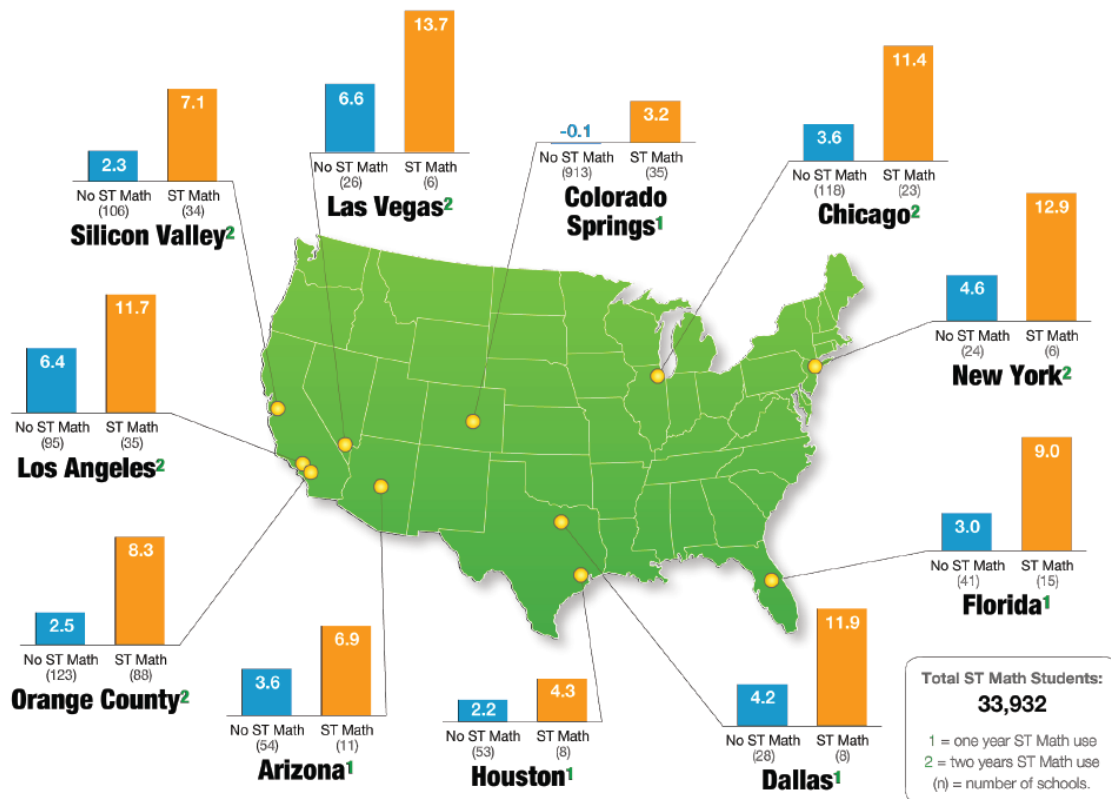
- Innovative visual approach teaches math concepts
- Comprehensive courseware aligned to Common Core Standards
- Increases state standardized test scores for students, classes, and schools
- Game metaphor engages students who have struggled with conventional approaches in math and learning
- Language-independent software lessons reduce the language barrier to learning math
- Scaffolded instructional design reaches students at every level of academic proficiency
- Innovative games train students in multi-step problem-solving
- Self-paced courseware makes teaching easier and more productive

COMMON CORE STATE STANDARDS

The MIND Research Institute designed the new generation of ST Math software from the ground up to meet the Common Core in both content and intent, ensuring that all students have access to powerful learning opportunities organized for **focus, coherence, and rigor**. One of the exemplifiers of this design process is the extent to which, not only the content standards, but also the standards for mathematical practice are thoroughly embedded throughout the major work within the course. ST Math is genuinely a new way for students to learn mathematics conceptually that is not in any way based upon a prior textbook or other more traditional materials.

SUCCESS IN URBAN DISTRICTS THROUGHOUT THE U.S.

ST Math has shown proven, scalable, replicable success that has been exported to multiple locations nationwide indicating a direct positive correlation between the program's use and an **increase in standardized test scores**. The samples below show consistent, replicated results on state standardized tests. The treatment group represents almost 50,000 students across the country. The blue bars represent growth in % of students proficient at ST Math partner schools, and the red bars show growth at similar comparison schools.



APPLICATION AND IMPLEMENTATION PLAN

The MIND Research Institute *Math Education Process* uses a simple but vital, field-proven implementation plan in order to obtain its results. The MIND Research Institute provides the software, materials, training, and ongoing data feedback and support.

Application

As a Tier One Intervention at the elementary level the ST Math: K-5 and Fluency programs are designed to be used by **all students** to proactively prevent the need for further interventions at later stages. At the secondary level the ST Math: Secondary Intervention program can be utilized by those students performing below grade level and in need of intervention.

Implementation Plan

The ST Math software is designed to be taught by a math qualified classroom teacher after one day of training. The teacher oversees the computer sessions as well as uses the powerful ST Math tool in whole-class instruction.

The MIND Research *Math Education Process* focuses on four key areas:

- **Professional Development** – Each teacher utilizing the program will be provided with the training and ongoing professional development they need to successfully implement the program and ensure success for their students. One day of training is provided at the outset of the program with follow up sessions conducted throughout the school year.
- **Classroom Connections** – Part of the professional development process will cover how teachers strengthen the connections for students between concepts as they are delivered within the courseware with concepts encountered in their textbooks.
- **Progress Monitoring** – Progress monitoring is performed both by the classroom teachers, site administrators, as well as MIND Research education support specialists. This “teaming” of oversight helps to ensure the disciplined time-on-task that results in optimal gains.
- **Time On Task** – Studies have shown that ensuring adequate time on task is instrumental in delivering measurable results. At the K-5 level ST Math software is scheduled twice per week for 45 minutes.

ST MATH COMPONENTS

All purchases include:

- ST Math Software License for all students in grades K through 5 at the school site + Updates (if any; major upgrades are not included and may be subject to an upgrade fee)
- One initial ST Math Software workshop for teachers (online or regionally located; TBD) plus one follow up training approximately 1 month later
- User’s Guide -- 1 per school (electronic)
- ST Math Training Manual (provided at time of training; also available online)
- Web-based Class Level Reports and Response to Intervention Reports for both class and individual students
- Monthly report of school progress
- Yearly principal data meeting to review progress and set goals
- Service and Technical Support via Email and Phone
- Online teacher support and resource materials

PARTNERSHIP DESIGN AND COST

Through our philanthropic partnerships, at times, MIND is able to leverage donor funds to help defer some of the partnership costs for schools/districts. A recent opportunity for a matching grant, totaling \$1,000,000, has become available, and we have chosen to offer this grant to Pinellas County. As we share in your goal of expanding ST Math into every Pinellas elementary school, we are grateful to our anonymous donor for this opportunity to enable partnerships in 57 additional schools.

The criterion for this \$1,000,000 grant is that the district shall commit to the following three-phase rollout plan to implement ST Math in all 57 schools by summer 2014:

Phase	Program Price	District Portion	Grant Portion	Schools Served	PO Required by	Quote #
1	\$980,000	\$620,000	\$360,000	20	10/25/13	1410570
2	\$980,000	\$620,000	\$360,000	20	12/20/13	1410571
3	\$833,000	\$553,000	\$280,000	17	6/30/14	1410572
	\$2,793,000	\$1,793,000	\$1,000,000	57		

Commitment for this initiative is requested by 10/4/13, and receipt of a purchase order for the district portion of Phase 1 is due prior to the program start and professional development dates (TBD). The district portion of Phase 2 is required by 12/20/13 to secure the full remaining amount of the grant for the entire project. The district portion of Phase 3 is due prior to the program start and PD dates (TBD).

An annual support fee for all participating schools shall be due 12 months from the professional development date of each individual school. The amount of the Annual Support Fee is dependent upon school enrollment and ranges between \$2,999 - \$3,999 per school. In the second renewal year, if the district chooses to do so, we may prorate all Annual Support Fee dates to coincide to the same schedule.

Please submit purchase order to:

Fax
866-569-7014

or

Mail
MIND Research Institute
111 Academy
Suite 100
Irvine, CA 92617

Terms of this proposal are valid for 45 days.

MIND Research Institute welcomes the opportunity to expand our partnership with the Pinellas County Schools. We appreciate your support and consideration and look forward to confirming next steps.

Sincerely,



Rob Magliano
Regional Vice President, Partnerships East
MIND Research Institute
rmagliano@mindresearch.net
Mobile: 610-551-9818

Attachment: Bids 10-8-13 (4236 : Bids)

SCHEDULED

REQUEST FOR APPROVAL (ID # 4253)

October 8, 2013

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

FROM: MICHAEL A. GREGO, Ed.D., SUPERINTENDENT

SUBJECT: Request Adoption of the Proposed Greater Florida Consortium of School Boards 2014 Legislative Program

BACKGROUND:

Currently the following districts are members of the Greater Florida Consortium of School Boards: Broward, Collier, Indian River, Lee, Miami-Dade, Monroe, Palm Beach, Pinellas, Sarasota, Charlotte, and St. Lucie. The Consortium combines members with common interests that are normally not addressed through the Florida School Boards Association, such as the distribution of dollars during the legislative session. The Pinellas County School Board joined the Consortium in 2007 to strengthen its efforts in Tallahassee.

The Consortium provides legislative liaison assistance in Tallahassee before and during the legislative session, and provides administrative support services. Members of the Consortium meet with key legislators during the session as a united front on common issues. Legislative liaisons set up meetings as needed.

The attached 2014 proposed legislative program for the Consortium is a document that must be unanimously supported by its member school boards. Any item in the attached proposed program can be eliminated if Pinellas or any other member district objects. Items may only be approved or deleted, they may not be amended. Once the document is finalized, it is distributed electronically to member districts.

This year the program is in two parts: priority goals and additional issues.

STRATEGIC DIRECTION/GOAL:

- Student Achievement
- Learning in a Safe Environment
- Effective & Efficient Use of Resources

ALTERNATIVES:

1. Adopt the Greater Florida Consortium of School Boards proposed 2014 legislative program without changes.
2. Do not adopt the Greater Florida Consortium of School Boards proposed 2014 legislative program.
3. Delete selected issues from the proposed program.

RECOMMENDATION:

Alternative #1 is recommended.

RATIONALE:

School districts that are members of the Greater Florida Consortium of School Boards are closely aligned with Pinellas in a majority of issues. The attached proposed program contains many items that are identical or similar to last year's program. We recommend adoption of the program in its entirety.

IMPACT STATEMENT:

Undetermined.

DATA SOURCE:

Michael A. Grego, Ed.D., Superintendent
Carol Cook, School Board Representative to the Consortium
Steve Swartzel, Legislative Consultant

SUBMITTED BY:

Michael A. Grego, Ed.D., Superintendent

ATTACHMENTS:

- Priority Goals- Greater Florida Consortium- October 8, 2013 (PDF)
- Additional Issues - October 8, 2013 (PDF)

**GREATER FLORIDA CONSORTIUM
OF
SCHOOL BOARDS'
2014 LEGISLATIVE PROGRAM**

Constitution of the State of Florida, Article IX - - Section I.

“The education of children is a fundamental value of the people of the State of Florida. It is therefore a paramount duty of the State to make adequate provision for the education of all the children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure, and high quality system of free public schools that allows students to obtain a high quality education....”

GOAL: TO INCREASE, ON A PHASED-IN BASIS, THE AVERAGE PER STUDENT FUNDING TO ENSURE THAT FLORIDA IS IN THE TOP HALF OF THE STATES AND CAN PROVIDE A WORLD CLASS EDUCATION TO ENABLE ITS STUDENTS TO COMPETE AND EXCEL IN THE GLOBAL MARKET PLACE.

PRIORITY GOALS

CONSTITUTIONAL AUTHORITY/GOVERNANCE

Ensure that, in all cases, legislation be evaluated to provide that it does not conflict with the constitutional authority of school boards to “operate, control, and supervise” all public schools within their school districts.

- Preserve school board constitutional and home rule authority and oppose legislation that would subvert, bypass, or undermine that authority.
- Allow school districts to establish local contract provisions inclusive of cost structure with post-secondary institutions related to the delivery of dual enrollment.
- Provide local school boards the final authority to grant or reject charter school applications.
- Preserve the constitutional authority of a school board to negotiate a performance contract with a charter school.
- Maintain school boards’ authority regarding the disposition of local capital outlay funds and impact fees.
- Modify penalty for non-compliance with the constitutional class size requirement to be based on the school-wide average for all public schools.

FUNDING

Allocate sufficient state dollars with flexibility to enable school districts to support: guaranteed continuation budgets that provide for enrollment changes, inflationary increases, competitive salaries and benefits for teachers and other personnel and quality program improvements, including those mandated by SB 736. **Use state revenue to provide for this continuation budget as opposed to the state using increases in local property tax revenues as the source of additional funds.**

- Increase the state's investment in K-12 education by increasing the Base Student Allocation (BSA) by at least \$200 per student above the total potential 2013-14 K-12 funding level.
- Fully fund both the infrastructure cost and the acquisition of computers/technology for the mandated expansion of computer-based administration of statewide testing, earmarking funds from the internet sales tax by passing an internet sales tax and earmarking this revenue for this purpose.
- Oppose further equalization of the local discretionary millage. until the basic education program is funded to the 2006-07 level adjusted for the three-year average of inflation
- Restore the FTE definition to provide for six periods and fund additional instructional time for dual enrollment and virtual programs.

OPTIONAL CAPITAL OUTLAY LEVY (2.0 MILLS)

- Restore the full optional 2.0 mill levy for capital purposes and reject any further reduction and continue the flexibility to use this revenue to pay property and casualty insurance premiums; to purchase equipment to implement on-line testing; and, to purchase software required to run equipment purchased with capital funding.
- Oppose any mandatory diversion of Local Discretionary Capital Outlay levy revenue from traditional public schools to non-traditional public schools.
- Establish a long-term, stable, and recurring revenue source to provide increased school construction funds to support new facilities, renovations, replacement schools, school maintenance, land acquisition, mandated class size reduction, hurricane shelter retrofitting, pre-kindergarten programs housed in public schools, and the additional costs of constructing environmentally efficient "green" schools.

ACCOUNTABILITY AND STATE TESTING PROGRAM

Support Common Core State Standards and Accountability, and develop a workable timeline for implementation of accountability, but not before July 1, 2017, that includes student, teacher, principal, school and school district assessment, professional development, and evaluation.

- Ensure that the state assessment and standards are aligned, valid, fair, reliable, and fully funded.

- Repeal requirements for districts to adopt EOCs in every subject not covered by the state assessment program.
- Allow alternative ways for Post-secondary Readiness Test compliance, such as Advanced Placement, International Baccalaureate, AICE, or Dual Enrollment programs.
- Approve the recommendations by the Commissioner's Task Force (Spring 2012) to have equitable and appropriate assessments for students in special education centers and those students classified as English-for-Language-Learners (ELL).
- Ensure there is a waiver (utilizing a portfolio such as that in the ENNOBLES Act) available for these students regardless of the assessments utilized.

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OF
SCHOOL BOARDS'
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ADDITIONAL ISSUES

GOVERNANCE

Mandates/Reforms

Oppose additional reforms and mandates and require at least one-year lead-time for all new provisions.

Voucher Programs

Oppose any further expansion of the Florida Tax Credit and John McKay Scholarship Programs and require the same accountability for students attending these programs as is required for students attending traditional public schools.

Charter Schools

- Provide traditional schools the same laws, rules, and regulations as charter schools.
- Allow school boards to serve as the Board of Directors to establish their own charter schools within each district.
- Maintain school boards' authority regarding the disposition of local capital outlay funds and impact fees and authorize school boards to collect administrative fees.

School Board Structure

Oppose any provisions impacting the school board's governance without local school board and community input.

Waiver of Statutes

Provide the authority for the governor or the commissioner of education to waive statutes, except for those dealing with life safety issues, upon request of the school board, for up to three years.

Legislative Session Dates

Place a constitutional amendment on the 2014 ballot for the legislature to convene annually in January to allow adequate time for budget development and new legislative initiatives.

Articulation Programs and Agreements

- Allow local or regional determination in the operation of post-secondary and adult education articulation programs and dual delivery systems.
- Provide for statewide articulation agreements for school districts, community and state colleges and universities so that dual enrollment credit will transfer to and among all state higher education institutions.

School Board Calendar

Abolish the portion of Florida Statute that requires the first day of school to be no more than 14 days before Labor Day of each year and allow each district the authority to set its own start date.

Pay for Performance/Teacher Evaluation Systems

Provide the authority for school boards to design local evaluation and performance systems rather than impose a one-size-fits-all mandate.

Sovereign Immunity

Reject increases in caps and maintain uniformity among local and state government agencies.

Workforce Development

Maintain the dual education delivery system that allows both the local school district and community college to offer adult programs.

FUNDING

- Conduct an impartial third-party study of the Florida Price Level Index to reflect the costs of housing, insurance, poverty, and transportation, rather than wages.
- Provide state funding for any increased costs to the employer's contribution to the Florida Retirement System.
- Develop a state plan to reinvest a specific percentage of state growth revenue in the FEFP.

- Increase funding for Safe Schools, Transportation, Instructional Materials, and Supplemental Academic Instruction to accommodate higher enrollment and higher costs, and maintain these programs as categorical with maximum flexibility.
- Uphold the 90 percent rule in the FEFP, and fund state mandates for Transportation and Instructional Materials entirely from state revenue and do not include this funding when calculating the 90 percent rule.
- Eliminate the wealth adjustment from the sparsity formula.
- Restore the program weights for Exceptional Student Education (ESE), English-for-Language-Learners (ELL), and all secondary (middle and high school) career education programs to pre-2001 levels.
- Identify alternative revenue sources, including efforts to enforce the existing state sales tax on all internet sales made in Florida, and study a phase-out of exemptions on non-essential goods.
- Extend the voter-approved operating millage authority from four (4) years up to ten (10) years.
- Allow for voter approval of the half-cent sales tax for operational as well as capital construction purposes.
- Reinstate the funding for 251, 252, 253, and gifted students on a per student basis and provide state funding for additional pupil personnel services.
- Hold funding in abeyance for the School Recognition Program and reject any new funded or unfunded mandates or new programs.
- Provide that public school funding follow the student when the student's educational enrollment location changes between a non-traditional school and a traditional public school.
- Restore pre-kindergarten funding to the FY 2010 level to eliminate waiting lists and recognize space requirements in state facilities specifications (SREF).
- Preserve Advanced Placement and International Baccalaureate Programs and other advanced academic programs by restoring funding to the 2006-07 levels (.24 factor).
- Adjust the rate of local tax roll collections from 96 percent to 94 percent for FEFP calculation purposes.
- Provide state funding to support all technology and digital requirements that the legislature has mandated districts must meet by 2015 or delay that deadline.

CAPITAL OUTLAY

Public Education and Capital Outlay (PECO)

Restore and enhance funding to traditional public schools.

Optional Capital Outlay Levy (2.0 mills)

Restore the .50 mill levy by majority school board vote for critical operations or capital.

Impact Fees

- Define school boards as “infrastructure,” not “developers.”
- Maintain fees and reinstate local capital outlay funding for the purposes that they were collected.

Relocatables

Allow, but do not require, local governments and school boards to include the capacity of temporary relocatable facilities in the level of service calculation.

Student Station Costs

Provide for a district or regional index for the per-student-station cost cap to keep pace with changing market place increases for labor, materials, and code requirements.

Local Sales Tax

Expand the allowable use of locally-voted sales tax to include operating expenses that maintain, renovate, or repair existing school facilities and maintain, secure, or upgrade school technology equipment.

ACCOUNTABILITY AND STATE TESTING PROGRAM

- Provide statewide assessments in multiple languages for the first two years of testing.
- Reinstate 3.5 as the passing writing score.
- Establish and fund better systems to develop, implement, and audit valid and reliable state tests and expedite the scanning and scoring to provide better, more reliable student data.
- Develop and fund the teacher/administrator evaluation and performance pay system and provide maximum local flexibility for collaboration and negotiations for the implementation.
- Modify the state’s criteria for “intervene status” to ensure clarity, consistency, and fairness.
- Provide the same level of student and educator accountability for all state providers.

- Develop an alternative assessment model for measuring progress of students enrolled in ESE centers that appropriately measures student achievement and teacher performance, and establish statewide criteria for student placement.

HURRICANE/DISASTER RELIEF

Establish permanent statutory authority to assist school districts with hurricane damage without negatively affecting resources for other districts, including:

- providing an avenue for school boards to seek necessary waivers of state law for up to a year, such as shortening the school year, in order to resolve some of the immediate impact of hurricane damage; and,
- funding all costs associated with shelter operations.

CLASS SIZE

Fully fund the class size constitutional mandate and distribute all funds on a per student basis and eliminate all monetary penalties.

OTHER ISSUES

Student Safety

- Permit safety signage on school buses.
- Provide for traffic violation for any unauthorized vehicle, moving or parked in a school bus zone, when buses are loading and unloading.

Best Practices of Assessment Programs

Require the state DOE to conduct a “Global Best Practices” review of professional and student assessment programs.

Department of Juvenile Justice (DJJ) Funding

- Ensure that any additional funding for Juvenile Justice centers supplements rather than supplants funds available for the basic education program.
- Allow districts to waive the \$45 fee for adult education basic or GED courses offered to students in jails, stockades, or DJJ facilities.

Elementary Physical Education

Amend the 150-minute/week requirement for physical education to allow that time to include other teacher-supervised, research-based physical activities that are age and developmentally appropriate.

Residency Requirement

Eliminate the one-year residency for in-state tuition eligibility requirement to attend public school K-12 and Post-secondary Education Programs.

Student Health

Require the Florida High School Athletic Association to make literature available to parents on the importance of having a cardiovascular assessment, such as an EKG performed on student athletes, and pursue mandatory screening prior to participation in any organized sport.