

Pinellas County Schools
Regular School Board Meeting

Tuesday, January 12, 2016 @ 10:00 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.”



Agenda

- I. Call to Order
- II. Amendments to the Agenda
- III. Invocation: Reverend Becky Robbins-Penniman, Church of the Good Shepherd, 639 Edgewater Drive, Dunedin, Florida 34698
- IV. Pledge of Allegiance

National Anthem

Video: Pinellas students take part in global computer coding event to prepare for technology-driven workforce

- V. Introduction of Professional and Community Organization Reps

Lisa M. Wolf, Public Information Officer

- VI. Presentation by Student Rights and Responsibilities: Dixie Hollins High School

- VII. Adoption of Agenda

- VIII. Special Order Agenda

- 1. Presentation of a Proclamation for First Responder Appreciation Week, Presented by Mark Hunt, Executive Director, Career, Technical and Adult Education 8
 - Presentation - Proclamation for First Responders Appreciation Week (PDF)
- 2. Presentation of the 2014-2015 Independent Citizens Referendum Oversight Committee (ICROC) Annual Report to the Pinellas County School Board and Citizens of Pinellas County, Presented by, Robert J. Safransky, Ph.D., Chairperson, Independent Citizens Referendum Oversight Committee 10

• Presentation - ICROC Annual Report 14-15 (PDF)	
3. Recognition of Student Essay Winners Receiving Four-Year Florida College Plan Scholarships From Their Participation in the 2015 Hispanic Heritage Month State Contest, Presented by Pamela Moore, Associate Superintendent, Teaching and Learning Services	48
• Recognition - Hispanic Heritage Winners - Olivero (PDF)	
• Recognition - Hispanic Heritage Winners - Vieira (PDF)	
4. Recognition of the Tarpon Springs Outdoor Performance Ensemble Under the Direction of Kevin Ford and Staff for Being Named the 2015 Bands of America National Super Regional Champion and Being Awarded the Blue Ribbon of Excellence Award by the National Band Association, Presented by Jeanne W. Reynolds, PreK-12 Performing Arts Specialist	54
5. Recognition of Jim’s Harley-Davidson and the Jim Rosenkrans Memorial Toy Run Support to the Pinellas County Schools and Students	55
IX. Public Comments on Agenda Items	
X. Unfinished Business	
XI. Consent	
1. Request Approval of Minutes: To Approve the Minutes of the Special School Board Meeting of December 4, 2015; and the Regular School Board Meeting of December 8, 2015	56
• board meeting-special 120415 (PDF)	
• board meeting minutes 120815 (PDF)	
2. Request Approval of Personnel Recommendations	70
• Jan 12 2016 FINAL HR Board Agenda Sets A-B (PDF)	
3. Request Approval of the Administrative Appointment of the Principal, Bay Point Elementary School	105
4. Request Approval of the Administrative Appointment of the Principal, Lealman Innovation Academy	106
5. Request Approval of the Administrative Appointment of the Assistant Principal, Belleair Elementary School	107
6. Request Approval of the Administrative Appointment of the Assistant Principal, Bay Point Middle School	108
7. Request Approval of the Administrative Appointment of the Assistant Principal, Tarpon Springs High School	109
8. Request Approval of the Appointment of the 9-12 Mathematics Specialist	110
9. Request Approval of the Appointment of the Exceptional Student Education Specialist (Focus on PreK)	111
10. Request Approval of the Recommendation to Dismiss Ms. Vonchinna Woodard, Bus Driver, Employed With the Transportation Department	112
• Woodard Vonchinna charge letter dismissal (PDF)	

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|---|-----|
| 11. Request Approval of Amendment (Change in Statute Wording) to Interagency Agreement With Department of Children and Families, Suncoast Region, Eckerd Youth Alternatives, Inc., d/b/a Eckerd, CBC Lead Agency, Worknet Pinellas, Inc., and The Florida Agency for Persons With Disabilities, Suncoast Region | 116 |
| <ul style="list-style-type: none"> • Interagency Agreement (PDF) | |
| 12. Request Approval of the Following Special Projects Agreement with Learning Sciences International School Turnaround, \$117,070.50 | 120 |
| <ul style="list-style-type: none"> • LSI_School Turnaround (PDF) | |
| 13. Request Approval of Budget Amendment No. 2 (October 2015) to the District's 2015/16 Budget | 124 |
| <ul style="list-style-type: none"> • Budget Amendment No. 2 (October 2015) (PDF) | |
| 14. Request Approval of the Financial Statements for the Month Ending October 31, 2015 | 141 |
| <ul style="list-style-type: none"> • Financial StatementS (October 2015) (PDF) | |
| 15. Request Acceptance of the 2014/15 Annual Financial Report | 147 |
| <ul style="list-style-type: none"> • 2014-15 Annual Financial Report (PDF) | |
| 16. Request Adoption of the Investment Portfolio Financial Statements for the Quarter Ended September 30, 2015 | 291 |
| <ul style="list-style-type: none"> • Quarterly Investment Report (September 2015) (PDF) | |
| 17. Request Approval of the Agreement Between the Juvenile Welfare Board of Pinellas County and the School Board of Pinellas County, Florida for Collaborative Data | 305 |
| <ul style="list-style-type: none"> • Consent - JWB Data Agreement (PDF) | |
| 18. Request Approval to Accept a Boat Donation to Pinellas Technical College, Clearwater from Philip Alphonse Dur | 312 |
| <ul style="list-style-type: none"> • Consent - Boat Donation - Dur (PDF) | |
| 19. Request Approval for Continuing Contracts for Construction Managers at Risk | 314 |
| 20. Request Approval of Substantial Completion for Interior Renovations as of August 10, 2015 at East Lake Middle School Academy of Engineering, Project No. 4513 | 316 |
| <ul style="list-style-type: none"> • East Lake MS, proj 4513, sub comp Form (PDF) | |
| 21. Request Approval of Amendment No. 4 to Agreement With Harvard Jolly, Inc. for Architectural and Contract Administration Services in Connection With Road Improvements in the Area of Largo High School on 1st Avenue NE, 2nd Street, and 4th Street NE in the Amount of \$122,566.50, Resulting in a Total Project Architect/Engineer (PA/E) fee of \$3,761,630.50 at Largo High School, Project No. 4511 | 318 |
| <ul style="list-style-type: none"> • Largo HS PAE AMENDMENT 4 (PDF) | |
| 22. Request Approval of Substantial Completion for Heating, Ventilation and Air Conditioning and Lighting Renovation (Building 9) as of September 11, 2015, Which is a Portion of the Project at Pinellas Park Elementary School, Project No. 9185 | 323 |
| <ul style="list-style-type: none"> • Pinellas Park ES, proj 9185, Bldg 9 sub comp Form (PDF) | |
| 23. Request Approval of Substantial Completion for Heating, Ventilation and Air Conditioning and Lighting Renovations (Building 5, 1st Floor) as of November 20, 2015 Which is a Portion of the Project at Sawgrass Lake Elementary School, Project No. 9183 | 325 |
| <ul style="list-style-type: none"> • Sawgrass Lake ES, proj 9183, Bldg 5, 1st floor sub comp form (PDF) | |

24. Request Approval of Substantial Completion for Heating, Ventilation and Air Conditioning and Lighting Renovations (Building 5, 2nd Floor) as of December 2, 2015 Which is a Portion of the Project at Sawgrass Lake Elementary School, Project No. 9183 327
- Sawgrass Lake ES, proj 9183, Bldg 5, 2nd floor sub comp form (PDF)
25. Request Approval of a Vehicle Use Agreement to a Non-Profit Organization for a Period of one Year 329
- VUA City of Safety Harbor (PDF)
26. Request Approval of Selling the District's Surplus Equipment on the PublicSurplus.com Internet Auction Site 332
- Warehouse Auction SELL Items template (PDF)
27. Request Approval to Recycle, Cannibalize, and/or Scrap Obsolete Fixed Assets 334
- Warehouse Cann Property Tags (PDF)
 - Warehouse Recycle-Cann-Scrap Items (PDF)
28. Request Approval of Bids to Vendors at Prices in Bid Documents in Accordance with Bid Policies and Statutes 344
- Bids 1-12-16 (PDF)
- XII. Nonconsent**
- XIII. New Business**
- A. Items Introduced by Superintendent**
- B. Items Introduced by School Board Attorney**
- C. Items Introduced by the Board**
- D. Review of Board Requests**
- E. School Board Meeting Evaluation**
- XIV. Adjournment**
- 1. The above listed recommendations to the School Board of Pinellas County are submitted for consideration and approval at the meeting of January 12, 2016. _____ Superintendent of Schools**

2. Public Participation
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, and this opportunity occurs after adjournment of regular meetings. The second is on one or more agenda items upon which the Board will vote, and this opportunity occurs after the special order agenda at regular meetings and as appropriate at special meetings. 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 Superintendent's 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 vice 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 Chairperson calls for speakers or before the last speaker on agenda items concludes his or her comments whichever is later. If you wish to speak during the Public Comment period, you must register prior to the time the Chairperson calls for speakers or before the last speaker concludes his or her comments, whichever is later. If you wish to speak during a Public Hearing, you must register prior to the time the Chairperson calls for speakers or before the last speaker during the Public Hearing concludes his or her comments, whichever is later.

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

1. Public Comment. The Board will hear public comment on the general business of the district after adjournment of regular meetings. The Board will not act on any matter you may raise during your presentation.

2. Numbered Agenda Items. Time will be set aside immediately following the special order agenda at regular meetings and as appropriate at

special meetings for you to address numbered agenda items upon which the Board will vote. You may address as many agenda items as you wish during your three (3) minute period, other than items pertaining to employee or student discipline, or any other matter listed in Section 286.0114(3), F.S., such as ministerial acts or emergencies.

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 8/28/15

SCHEDULED

PRESENTATION (ID # 5562)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Presentation of a Proclamation for First Responder Appreciation Week,
 Presented by Mark Hunt, Executive Director, Career, Technical and Adult
 Education

First responders (police, fire and emergency medical responders) are dedicated to serving their communities and protecting all citizens. They are the first to run toward danger and shepherd all others to safety without thought of their own wellbeing. Each day the risks presented to this elite group grow increasingly more severe and all too numerous, yet they remain vigilant and ready to answer the call.

On December 9, 2015, Governor Rick Scott declared January 4 - 8, 2016 as First Responder Appreciation Week in recognition of the service that police, fire and emergency medical responders across Florida provide each and every day. During the week, teachers and students took the opportunity to recognize first responders in their school community and thank them for all they do.

Their service sets a great example to our students and through this proclamation the District recognizes all Pinellas County First Responders.

STRATEGIC DIRECTION: Student Achievement

SUBMITTED BY:
 Pamela T. Moore, Associate Superintendent, Teaching and Learning Services

ATTACHMENTS:

- Presentation - Proclamation for First Responders Appreciation Week (PDF)



RICK SCOTT
GOVERNOR

FLORIDA FIRST RESPONDER APPRECIATION WEEK

WHEREAS, Okaloosa Deputy Sheriff Bill Myers and Ocala Police Officer Jared Forsyth lost their lives in the line of duty last year; and

WHEREAS, each loss of a first responder is heartbreaking, and losing two heroes over the last year is a signal to all Floridians to pray for our men and women in uniform who protect our communities each day; and

WHEREAS, Florida's first responders include law enforcement officers, firefighters, and EMTs who bravely and selflessly risk their lives every day to protect Florida families, visitors, and businesses; and

WHEREAS, Florida's first responders do not hesitate to risk their own lives in order to save the lives of others, and their commitment to continued training, skill enhancement, and inter-agency coordination make them vital members of every Florida community; and

WHEREAS, acts of kindness and appreciation from citizens for first responders provide them encouragement and support to confront the dangerous and uncertain situations they face every day;

NOW, THEREFORE, I, Rick Scott, Governor of the State of Florida, do hereby proclaim January 4-8, 2016 as *Florida First Responder Appreciation Week* and encourage all Floridians to take time out of their day to show first responders and their families how much we value their service to our cities, counties, and state. *Florida First Responder Appreciation Week* is an opportunity for Florida leaders at every level to demonstrate appreciation for all men and women who protect and serve our state as first responders and an opportunity for Floridians to say, "thank you," to the first responders who keep them safe.



IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed at Tallahassee, the Capital, this ninth day of December, in the year two thousand fifteen.


Governor

SCHEDULED

PRESENTATION (ID # 5561)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Presentation of the 2014-2015 Independent Citizens Referendum Oversight Committee (ICROC) Annual Report to the Pinellas County School Board and Citizens of Pinellas County, Presented by, Robert J. Safransky, Ph.D., Chairperson, Independent Citizens Referendum Oversight Committee

On November 2, 2004, January 29, 2008, and again on November 6, 2012, the citizens of Pinellas County voted to increase the ad valorem millage one-half mill for necessary operating expenses including funds to recruit and retain quality teachers, supplement reading programs, enhance music and art programs, and provide up-to-date materials and technology in Pinellas County schools. The school board established specific target areas for the expenditure of these funds and a process for allocating the referendum dollars, outlining clear parameters for both monitoring and reporting expenditures to the public.

The Independent Citizens Referendum Oversight Committee (ICROC) functions as an advisory body to the school board. The committee's purpose is to monitor the expenditure of referendum dollars over the four-year implementation period. The committee reviews quarterly expenditure reports that detail the items purchased by the specific program areas of teacher compensation, reading, visual arts, performing arts, and technology. In addition, the committee further exams the detailed narratives specifying the use of the items in each program areas and emphasizes how schools benefit from the expenditure of these funds.

This time of year allows the ICROC Chairman to present the 2014-2015 Annual Report summarizing the expenditures for this year. It is important to note that while these funds follow the intent of the referendum guidelines to recruit and retain quality teachers, enhance program initiatives, update equipment and instructional materials to positively impact student learning, these funds are not used as replacement dollars for existing department budgets.

Pinellas County is proud of the community support that has been achieved over this twelve year period, and our staff and students have benefitted greatly from the thoughtful expenditures of the funds.

STRATEGIC DIRECTION: Student Achievement

SUBMITTED BY:

Pamela T. Moore, Associate Superintendent, Teaching and Learning Services

ATTACHMENTS:

- Presentation - ICROC Annual Report 14-15 (PDF)

Independent Citizens Referendum Oversight Committee (ICROC)

2014-2015 Annual Report to the
Pinellas County School Board
And the Citizens of Pinellas County

Robert J. Safransky, Ph.D., Chairman

Joseph Farrell

Martha Folwell

Denise Hurd

Linda Kearschner

Mitch Lee

Mike Meidel



Executive Summary

On Nov. 2, 2004, the citizens of Pinellas County voted to increase the ad valorem millage one-half mill for necessary operating expenses including funds to recruit and retain quality teachers, enhance reading programs, supplement music and art classes, and provide up-to-date supplementary instructional resources and technology covering the period from July 1, 2005 – June 30, 2009. On January 29, 2008 and again on November 6, 2012, the citizens of Pinellas County approved the continuation of the Ad Valorem Tax Referendum.

The school board established specific target areas for the expenditure of these funds and a process for allocating the referendum dollars, outlining clear parameters for both monitoring and reporting expenditures to the public. An oversight committee of seven community members was formed to meet the requirements of the ballot language. The committee's purpose is to monitor the expenditure of referendum dollars over the implementation period. The committee known as The Independent Citizens Referendum Oversight Committee (ICROC) functions as an advisory body to the school board. The committee reviews quarterly expenditure reports that detail the items purchased by the specific program areas of teacher compensation, reading, visual arts, music and technology. In addition, narratives are examined that further specify the use of the funds in each of the program areas and the schools benefiting from the expenditure of these funds.

The additional funding provided by the referendum is intended to enhance program initiatives, update equipment, and update classroom materials that will enrich student learning. These funds will not be used as replacement dollars for existing department budgets.

Because of the support of Pinellas County taxpayers through approval of the referendum, the school system was able to allocate \$25.6 million in the 2014-2015 school year to focus on retaining and recruiting great teachers. Pinellas County Schools has expended the tax referendum money by increasing teacher pay, supplementing reading programs, enhancing music and art class materials, and by providing up-to-date materials and technology services.

Visual Arts Department: The visual arts plan focused on the enhancement of K-12 visual arts programs in the district by providing funds for art supplies, materials, furniture, equipment, technology, field trips, training, and support. All elementary, middle, and high school art programs received funds for classroom art supplies and materials as well as funds to purchase books aligned to the visual art curriculum. Class sets of Scholastic Art magazines were provided to over one hundred elementary, middle, and high school classrooms. Thirty schools received art equipment and/or furniture. Ten schools received new kilns. One high school was refreshed with new 33-station visual arts computer lab. Three middle schools received new 40 unit iPad labs for visual arts. Three elementary schools received new 30-unit iPad labs and three-30 unit traveling iPad labs were purchased and were utilized in 12 elementary schools for eight weeks each. Over 160 field trips were funded for more than 11,000 students to local art museums and galleries. Ten elementary schools were visited by the "Totally Mod" art mobile, co-sponsored by the Leepa Rattner Museum of Art and 22 elementary schools enjoyed the "Express Yourself" art mobile, co-sponsored by the Great Explorations Children's Museum. Sixty art teachers attended the Florida Art Education Association annual



conference. Nine high school art teachers attended five-day Advanced Placement Art Studio training. More than 20 Visual Arts trainings were held totaling approximately 124 hours of professional development including: 17 teachers completing Beginning ArtTip in the Fall of 2014, followed by online training and assignments. Upon completion, each new teacher received a laptop, digital camera, and software; 86 teachers completing Assessing Student Artwork; 47 teachers completed one or more Technology in Art K-12 trainings; and 31 teachers completed the book study, "Reaching and Teaching Students with Special Needs through Art". Visual Arts and Performing Arts collaborated on the Student Digital Movie Making Camp and expanded it to four locations. The four one-week sessions were attended by 125 elementary art students and were conducted by 9 Visual and Performing Arts teachers. For a more detailed report including expenditures, see pages 6 – 12.

Performing Arts Department: Sixty-three elementary classrooms received funding for instruments, equipment, and supplies based on specific needs and requests. These requests included music instruments and supplies, Orff Instruments, World Drumming Instruments, sound equipment, and large purchases such as choral risers. Sixty-six elementary teachers attended Florida Music Educators Association (FMEA) professional development training. Referendum funds were used to support the Pinellas County Elementary Music Cadre. This initiative supports teachers at high poverty schools and also supports teachers who were new to Pinellas. The success of the cadre was the motivation to apply for a very competitive federal Professional Development for Arts Educators (PDAE) Grant. In fall 2015, Pinellas County was awarded the grant entitled - Elevate A.R.T.S. Instrumental programs at all levels were reimbursed for rental fees waived for students on Free and Reduced Lunch. These funds are being used to repair and replace instruments. Three schools received new band uniforms. All high school band programs received funding to offset the costs for auxiliary staff members. Funds were allocated to sixty-two secondary classrooms for music, supplies, equipment, accompanists, and other support based on specific needs and requests. The six-year auditorium project is complete. Eighty-seven secondary teachers attended professional development provided by the Florida Music Educators Association (FMEA) and six attended training provided by Florida Association of Theatre Educators (FATE). The shared choral instructor (shared between Bay Point Middle School and Lakewood High School) is funded through referendum dollars. The initiative to rebuild strings programs that was cut in the early 1990s continues with programs at thirty-six schools. Referendum funds were also used to support guitar programs in middle and high schools. Performing arts funds used to support music technology have transformed music education in Pinellas County. Approximately one hundred fifty teachers have participated in extensive Technology Institute for Music Education Certification (TIME) training to date. In February 2015, the performing arts referendum funded a technology resource teacher who earned the national award -TI:ME administrator of the year. Pinellas County Schools continues to partner with community arts organizations to bring artists into schools and to extend classroom learning. For a more detailed report including expenditures, see pages 13 – 24.

Academic Computing Technology Department: The referendum technology funds provides the funds for the installation, support and maintenance of interactive whiteboards called Smart Boards. The long-term goal of the technology referendum is to provide every classroom and teacher with interactive technologies for curriculum delivery. This tool engages students in interactive lessons and digital content. Smart Boards were purchased through the capital outlay funds of the referendum. There were 277 Smart Boards installed at schools across the district.



Teachers are required to take professional development to learn how to use the software, share lessons and receive feedback from others when developing lessons.

The guiding principles of our referendum Smart Board project drive the plan. First, the projects must address student achievement. Second, it must involve teacher training in using their Smart Board. Third, the project provides support and maintenance for this new technology. Survey data from the Department of Education's Florida Innovates Survey indicated that student access to technology is a prime area for improvement.

Because of the constant changes in technology and the number of classrooms in Pinellas County Schools, the recommendation for a multi-year project was developed to update all classrooms. An advisory team to consider district needs and future expenditures reviews the Smart Board project periodically. Four Referendum Project Coordinators are responsible for the creation and delivery of the training requirement for receiving a Smart Board. These teachers model and coach teachers with newly acquired Smart Boards in the classroom as well as facilitate the professional development for the entire district. Projector and bulb replacement allocations are critical to supporting this technology. As the equipment ages, it is important to have a maintenance plan and materials in place to prevent the loss of instructional time due to repairs.

Additional referendum projects include the purchase of curriculum software, such as: Smart Notebook Software, BrainPop and Visual Thesaurus. These applications are interactive and assist teachers in building dynamic, engaging lesson plans. All of these applications are used on the Smart Board.

Mobile devices are erupting in classrooms across the district. These devices can assist in reducing the student-to-Internet device ratio in our classrooms. Teachers must be trained on how to use this technology and the referendum provides the funding for the summer institutes. For a more detailed report including expenditures, see pages 25 – 29.

The Elementary Reading Department: The Elementary Reading Referendum funds continued to enhance literacy instruction in all 76 elementary schools as well as exceptional education schools. Teachers in all grade levels received a wide variety of reading materials including literary and informational books, multiple copies of texts for students to mark on, as well as leveled books to support differentiated instruction. Schools also received texts aligned to content areas such as science and health. These texts were hand selected by the content area specialists to enhance literacy and content knowledge. Schools also received materials to support the ongoing implementation of the Leveled Literacy Intervention (LLI) program. In addition to these materials, each school received funds to purchase literacy materials based on student enrollment and the individual needs of the school. Literacy coaches and a teacher from each elementary school attended Poynter's Language Arts Florida Standards Summer Institute. For a more detailed report including expenditures, see pages 30 – 32.

Secondary Reading Department: Referendum dollars have supported teachers and students with Language Arts Florida Standards-inspired instruction. Because of referendum funds, intensive reading and English Language Arts classrooms have additional resources to support teachers with implementing the instructional shifts required of the Florida Standards. Literacy coaches and teachers worked on curriculum writing teams to develop instructional resources for teachers, district wide. Funds continue to provide reading classrooms with materials that would not otherwise be available, including instructional software, engaging grade-level fiction and



non-fiction texts, class sets of novels, classroom magazines, and newspapers. Schools continue to receive a fixed dollar amount from referendum funds based on school-size for addressing the literacy needs of the school as per their School Improvement Plan—purchasing items such as technology for increasing student interaction with digital text and updating classroom libraries. Secondary media centers also received funds for circulation upgrades and additional electronic book titles. Another area of focus has been on providing critical professional development for our reading and content area teachers, including national experts. Funds also support teachers needing to complete the Reading Endorsement or Next Generation Content Area Reading Professional Development (NGCAR-PD) with one-time supplements for completing these essential training opportunities. Thanks to the Secondary Reading Referendum Funds, Pinellas County students are not only better equipped for success with the new standards and assessments, but also for being on track for graduating college and career ready. For a more detailed report including expenditures, see pages 33 – 36.



REFERENDUM
Overview of Revenues and Expenditures by Individual Object
07/01/14 thru 06/30/15

Revenues	<u>Budgeted</u>	<u>Collected</u>
Tax Collections	\$ 31,503,635	\$ 31,503,635
Interest from Tax Collections		
Total Revenue	<u>\$ 31,503,635</u>	<u>\$ 31,503,635</u>
Carry Forwards & Encumbrances	\$ 2,138,732	
Total Available	<u><u>\$ 33,642,367</u></u>	<u><u>\$ 31,503,635</u></u>

Expenditures	<u>Budgeted</u>	<u>Expended</u>	<u>Committed/ Encumbered</u>	<u>Budget Balance</u>
Salary Supplement (2660)				
Salary				
Administrative Personnel	\$ 4,569	\$ 4,569	\$ -	\$ -
Classroom Teachers	\$ 20,253,964	\$ 20,326,538	\$ -	\$ (72,575)
Other Certified Instructional Personnel	\$ 1,781,598	\$ 1,781,598	\$ -	\$ -
Total Salary	<u>\$ 22,040,131</u>	<u>\$ 22,112,705</u>	<u>\$ -</u>	<u>\$ (72,575)</u>
Benefits				
Retirement	\$ 1,717,336	\$ 1,717,336	\$ -	\$ -
Social Security	\$ 1,299,229	\$ 1,299,229	\$ -	\$ -
Social Security - Medicare	\$ 303,904	\$ 303,904	\$ -	\$ -
Worker's Compensation	\$ 108,194	\$ 108,194	\$ -	\$ -
Other Employee Benefits	\$ 15,519	\$ 15,519	\$ -	\$ -
Total Benefits	<u>\$ 3,444,182</u>	<u>\$ 3,444,182</u>	<u>\$ -</u>	<u>\$ -</u>
Total Salary Supplement (2660)	<u><u>\$ 25,484,313</u></u>	<u><u>\$ 25,556,888</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (72,575)</u></u>



Expenditures	Budgeted	Expended	Committed/ Encumbered	Budget Balance
Programs				
<i>Visual Arts (2310)</i>				
Salary				
Classroom Teachers	\$ 174,988	\$ 174,988	\$ -	\$ -
Substitute Teachers	\$ 11,746	\$ 11,746	\$ -	\$ -
Other Support Personnel	\$ 767	\$ 767	\$ -	\$ -
Total Salary	\$ 187,501	\$ 187,501	\$ -	\$ -
Benefits				
Retirement	\$ 13,668	\$ 13,337	\$ -	\$ 331
Social Security	\$ 11,078	\$ 10,544	\$ -	\$ 535
Social Security - Medicare	\$ 2,761	\$ 2,636	\$ -	\$ 125
Cafeteria Plan (Health Care)	\$ 24,505	\$ 24,505	\$ -	\$ -
Life Insurance	\$ 180	\$ 180	\$ -	\$ -
Worker's Compensation	\$ 956	\$ 872	\$ -	\$ 84
Total Benefits	\$ 53,149	\$ 52,074	\$ -	\$ 1,075
Purchased Services				
Travel In County	\$ 2,000	\$ 1,079	\$ -	\$ 921
Travel Out of County	\$ 53,209	\$ 44,061	\$ -	\$ 9,148
Registration	\$ 24,220	\$ 23,555	\$ 590	\$ 75
Repair & Maintenance	\$ 19,081	\$ 16,411	\$ 1,960	\$ 711
Postage	\$ 193	\$ 193	\$ -	\$ -
Other Purchased Services	\$ 135,593	\$ 126,293	\$ 976	\$ 8,324
Total Purchased Services	\$ 234,297	\$ 211,592	\$ 3,526	\$ 19,178
Material & Supplies				
Supplies	\$ 334,730	\$ 309,370	\$ 1,274	\$ 24,085
Central Printing Chargebacks	\$ 2,749	\$ 2,749	\$ -	\$ -
Total Material & Supplies	\$ 337,479	\$ 312,119	\$ 1,274	\$ 24,085
Capital Outlay				
Classroom Reference Books	\$ 37,160	\$ 34,176	\$ 260	\$ 2,724
Non-Capitalized AV Materials	\$ 2,598	\$ 2,203	\$ 220	\$ 175
Capitalized F.F. & Equipment	\$ 75,042	\$ 75,042	\$ -	\$ -
Non-Capitalized F.F. & Equip.	\$ 67,017	\$ 66,149	\$ -	\$ 868
Capitalized Computer Hardware	\$ 56,056	\$ 55,843	\$ -	\$ 213
Non-Capitalized Computer Hardware	\$ 195,151	\$ 194,051	\$ 450	\$ 650
Non-Capitalized Software	\$ 40	\$ 37	\$ -	\$ 4
Total Capital Outlay	\$ 433,065	\$ 427,501	\$ 929	\$ 4,634
Other Expenses				
Miscellaneous Expenses	\$ 65,688	\$ 53,672	\$ -	\$ 12,016
Total Visual Arts (2310)	\$ 1,311,177	\$ 1,244,459	\$ 5,730	\$ 60,988



Visual Arts 2014-2015

Sue Castleman, PK-12 Visual Arts Specialist

Discretionary Funding

All elementary, middle and high school art teachers received discretionary budget assistance to help with the purchase of consumable materials and supplies for art lessons

- Elementary - \$2.25 per student based on the total school population.
- Middle - \$3.25 per student enrolled in art courses at school.
- High - \$5.25 per student enrolled in art courses at school.

Discretionary funds were also used to purchase materials to support multiple student artwork exhibitions and more than 10,000 student sketchbooks for multiple grade levels.

Art Equipment (not technology)

30 schools received art equipment and/or furniture. The specific equipment and/or furniture is based on the district "Specifications for Art" guidelines and individual school needs.

Cross Bayou ES	Palm Harbor MS
Curlew Creek ES	Sanderlin PK-8
Davis ES	Seminole MS
Frontier ES	Lealman Int.
Highland Lakes ES	Sanders Excep.
Kings Hwy ES	Bayside HS
Melrose ES	Boca Ciega HS
Perkins ES	Dunedin HS
Ridgecrest ES	East Lake HS
Seminole ES	Gibbs HS
Shore Acres ES	Osceola HS
Walsingham ES	Pinellas Park HS
Woodlawn ES	St. Pete HS
Azalea MS	Tarpon Springs HS
Largo MS	
Mad Beach K-8	



Additionally, 10 schools received new kilns or equipment for working with clay:

Carwise MS	Tarpon Springs HS
Pinellas Park HS	Jamerson ES
Bayside HS	Ozona ES
Dixie Hollins HS	Sexton ES
Northeast HS	Southern Oak ES

Art Classroom Libraries

All elementary, middle, and high school art teachers received \$300 for the purchase of books or DVDs for an art classroom library.

All teachers at Elementary, Middle, and High schools as well as three Exceptional Centers received the classroom art magazine *Scholastic Art*.

Elementary teachers received 25 subscriptions, Middle and High teachers received 40 subscriptions (six issues per year) per art teacher.

Funding was provided for more than 11,000 students to attend over 160 field trips to local art museums and galleries. This included 60 field trips to the Museum of Fine Arts in St. Petersburg coordinated with Middle School Social Studies teachers.

Art Mobiles

Two Art Mobiles travel to all elementary schools and ESE centers over a four-year period.

10 elementary schools received the “Totally Mod Art Mobile” in partnership with the Leepa Rattner Museum of Art.

Anona ES	New Heights ES
Azalea ES	Northwest ES
Blanton ES	Pasadena ES
Gulf Beaches ES	Sanders Excep.
Mt. Vernon ES	Westgate ES

20 elementary schools received the “Express Yourself Art Mobile” in partnership with the Great Explorations Children’s Museum.

Bay Point ES	Curtis Fund. ES
Bay Vista ES	Dunedin ES
Curlew Creek ES	Garrison Jones ES



Hunsinger Excep.	Melrose ES
Sanderlin PK-8 ES	Paul B. Stephens Excep.
Kings Hwy ES	Perkins ES
Lakeview ES	Safety Harbor ES
Lakewood ES	San Jose ES
Maximo ES	Sandy Lane ES
McMullen Booth ES	Skycrest ES

9 high school teachers from the following schools completed the Summer Advanced Placement Studio Art Training in partnership with USF

Boca Ciega HS	Northeast HS
Dixie Hollins HS	Osceola Fund. HS
East Lake HS	PCCA @ Gibbs HS
Largo HS	St. Petersburg HS

60 teachers from all levels, including 7 teachers selected as presenters, attended the Florida Art Education Association's annual conference in October 2014.

Technology in Art

1 High School received a new Digital Arts Labs for Visual Arts

Clearwater High

3 Middle Schools received new 40 unit iPad labs for Visual Arts

Carwise MS

Safety Harbor MS

Clearwater Fund. MS

3 Elementary Schools received 30 unit iPad labs for Visual Arts

Leila Davis ES

Gulf Beaches ES

Kings Highway ES

3 additional 30 unit traveling iPad labs were purchased for Visual Arts. A total of six mobile labs visited 23 elementary schools for eight weeks each.



Visual and Performing Arts teachers held four Digital Arts Camps for students in grades 4-8. Digital Arts Camp exposed 125 students to photography and photo editing, digital drawing and painting, comic art and storyboarding, and stop-motion animation moviemaking in four one-week sessions across the county.

Professional Development Teacher Trainings

More than 20 Visual Arts trainings were held totaling approximately 124 hours of professional development including: 17 teachers completed Beginning ArtTip in the Fall of 2014, followed by online training and assignments. Upon completion, each new teacher received a laptop, digital camera, and software; 86 teachers completed Assessing Student Artwork; 47 teachers completed one or more Technology in Art K-12 trainings; and 31 teachers completed the book study *Reaching and Teaching Students with Special Needs through Art*.

Jack Tovey, Teacher on Special Assignment (Technology Integration Specialist):

Worked in all high schools and middle schools with a Digital Arts Lab and has performed the following services:

- Selected 3 middle school teachers to use iPad labs in their curriculum
- Helped plan lessons
- Co-taught lessons
- Solved printer problems
- Connected wireless internet
- Reimaged computers, installed and/or updated software
- Ordered equipment for labs
- Taught teachers and students how to photograph artwork

Worked with multiple Middle and High School art teachers at their schools to integrate technology into their curriculum by:

- Coaching teachers to better use their technology
- Maintaining and adding lessons and tutorials to the MS and HS Digital Arts Moodle for teachers and students to use
- Working in Digital Arts Classes with students to create 2D Digital Art
- Showing teachers how to make adjustments to print the digital Artwork for shows
- Correcting wireless, as well as, fixing hardware and software issues
- Making sure computers and iPads were ready to use for Computer Based Testing for final assessments

Worked with all Middle and High School teachers to gather input for assessment questions to use in District Designed End of Course Exams:

- Reviewed and selected questions from the State bank of Final Exam Assessment questions
- Developed, edited, and submitted questions for use in Creative Photography and Digital Arts courses



Recruited Teachers and students, modified curriculum, managed the 4 Digital Arts Camps at 4 locations, and showcased student produced work online for the Summer of 2015.

Maintained, updated and expanded the Pinellas County Visual Arts Website which includes: Visual Arts Home page, Exhibition Calendar, Gallery, Curriculum K-12, and Field trips

Maintained and updated the Visual Arts Moodle Sites which include: Visual Arts Department, ArtTIP2.0, Visual Arts Curriculum, High School Digital Arts, and Middle School Digital Arts Moodle

Jonathan Ogle, Teacher on Special Assignment (Technology Integration Specialist):

Conducted the Digital Arts Professional Learning Community to share ideas, processes, and lessons so all art teachers involved had support in teaching art with the digital labs.

Worked in all elementary schools with a permanent Digital Arts Lab and Traveling Art Lab, and has performed the following services:

- Recruited new elementary school art teachers to utilize an iPad lab
- Taught teachers how to do photography and make digital artwork with students
- Taught teachers how to create animations and produce short movies with strong stories
- Helped plan digital arts lessons
- Modeled lessons
- Solved printer problems
- Connected computers and iPads to wireless network / solved wireless issues
- Installed and updated software
- Remote into art teacher computers across the district to fix issues / show how to use software

Worked with multiple elementary art teachers on integrating technology into their curriculum by:

- Teaching teachers how to make engaging lesson presentations
- Coaching teachers to better use existing technology
- Helping plan and model lessons
- Upgrading or reimaged computers and installed updated software
- Ordering new equipment and coordinated repairs of existing technology
- Working with teachers on wireless network connection issues
- Teaching teachers how to photograph artwork and make art movies

Developed and conducted trainings for all teachers to integrate existing technology into their curriculum.



Maintained and updated Visual Arts Database used for lesson plans, artwork uploads, art show entries, and field trip management.

Maintained and updated the Visual Arts Moodle Sites which include: Visual Arts Department, ArtTIP 2.0, Visual Arts Curriculum, Elementary Digital Arts, and the Elementary Visual Art Exhibition of Student Artwork training component.

Invited and managed teachers as well as students for two Elementary Digital Arts Summer Camps. Hosted PCS TV Channel 14's *Spectrum of the Arts* magazine show that showcased Performing and Visual Arts initiatives.



Expenditures	Budgeted	Expended	Committed/ Encumbered	Budget Balance
Music (Performing Arts) (2320)				
Salary				
Classroom Teachers	\$ 376,925	\$ 336,768	\$ -	\$ 40,157
Other Certified Instructional Personnel	\$ 56,000	\$ 56,000	\$ -	\$ -
Substitute Teachers	\$ 25,816	\$ 25,616	\$ -	\$ 200
Other Support Personnel	\$ 1,810	\$ 642	\$ -	\$ 1,168
Total Salary	\$ 460,551	\$ 419,026	\$ -	\$ 41,525
Benefits				
Retirement	\$ 30,687	\$ 23,880	\$ -	\$ 6,806
Social Security	\$ 28,323	\$ 22,164	\$ -	\$ 6,158
Social Security - Medicare	\$ 7,419	\$ 6,066	\$ -	\$ 1,353
Cafeteria Plan (Health Care)	\$ 39,653	\$ 37,441	\$ -	\$ 2,212
Life Insurance	\$ 677	\$ 659	\$ -	\$ 18
Worker's Compensation	\$ 2,525	\$ 1,941	\$ -	\$ 584
Other Employee Benefits	\$ 406	\$ 406	\$ -	\$ -
Total Benefits	\$ 109,689	\$ 92,557	\$ -	\$ 17,132
Purchased Services				
Professional & Technical	\$ 12,000	\$ 12,000	\$ -	\$ -
Travel In County	\$ 6,296	\$ 6,130	\$ -	\$ 165
Travel Out of County	\$ 14,748	\$ 13,079	\$ -	\$ 1,668
Registration	\$ 22,020	\$ 18,214	\$ -	\$ 3,806
Repair & Maintenance	\$ 320,747	\$ 239,015	\$ 11,090	\$ 70,642
Rentals	\$ 1,600	\$ 1,600	\$ -	\$ -
Other Purchased Services	\$ 83,510	\$ 74,941	\$ 4,350	\$ 4,219
Total Purchased Services	\$ 460,921	\$ 364,979	\$ 15,441	\$ 80,501
Material & Supplies				
Supplies	\$ 481,725	\$ 136,844	\$ 54,977	\$ 289,904
Periodicals	\$ 277	\$ 277	\$ -	\$ -
Central Printing Chargebacks	\$ 1,279	\$ 1,040	\$ -	\$ 239
Total Material & Supplies	\$ 483,281	\$ 138,160	\$ 54,977	\$ 290,143
Capital Outlay				
Classroom Reference Books	\$ 10,235	\$ 9,940	\$ 107	\$ 187
Non-Capitalized AV Materials	\$ 5,046	\$ 5,046	\$ -	\$ -
Capitalized F.F. & Equipment	\$ 37,740	\$ 35,404	\$ 2,199	\$ 137
Non-Capitalized F.F. & Equip.	\$ 173,607	\$ 153,380	\$ 78	\$ 20,150
Capitalized Computer Hardware	\$ 52,230	\$ 46,296	\$ 3,160	\$ 2,774
Non-Capitalized Computer Hardware	\$ 37,274	\$ 33,637	\$ -	\$ 3,637
Non-Capitalized Software	\$ 21,824	\$ 21,824	\$ -	\$ -
Total Capital Outlay	\$ 337,955	\$ 305,526	\$ 5,544	\$ 26,885
Other Expenses				
Dues and Fees	\$ 305	\$ 305	\$ -	\$ -
Miscellaneous Expenses	\$ 4,156	\$ 3,071	\$ 850	\$ 235
Total Other Expenses	\$ 4,461	\$ 3,376	\$ 850	\$ 235
Total Music (Performing Arts) (2320)	\$ 1,856,857	\$ 1,323,625	\$ 76,812	\$ 456,420



Performing Arts 2014-2015

Jeanne Reynolds, PK-12 Performing Arts Specialist

Elementary Support

Equipment

The following schools received funding for instruments, equipment, and supplies based on specific needs and requests of each school. This included basic general music instruments and supplies, Orff Instruments, World Drumming Instruments, sound equipment and sound personnel, and large purchases such as choral risers and music stands. Without referendum support, there would be **no** budget for these items.

Anona Elementary School	Garrison-Jones Elementary School
Azalea Elementary School	Gulf Beaches Elementary School
Bardmoor Elementary School	Gulfport Elementary School
Bauder Elementary School	High Point Elementary School
Bay Point Elementary School	Highland Lakes Elementary School
Bear Creek Elementary School	Jamerson Elementary School
Belcher Elementary School	Lake St. George Elementary School
Belleair Elementary School	Lakewood Elementary School
Blanton Elementary School	Lealman Avenue Elementary School
Brooker Creek Elementary School	Leila Davis Elementary School
Campbell Park Elementary School	Maximo Elementary School
Cross Bayou Elementary School	McMullen Booth Elementary School
Curlew Creek Elementary School	Melrose Elementary School
Curtis Fundamental Elementary School	Mildred Helms Elementary School
Cypress Woods Elementary School	Mt. Vernon Elementary School
Dunedin Elementary School	New Heights Elementary School
Eisenhower Elementary School	North Shore Elementary School
Forest Lakes Elementary School	Northwest Elementary School



Oakhurst Elementary School	
Oldsmar Elementary School	Sandy Lane Elementary School
Ozona Elementary School	Sawgrass Lake Elementary School
Pasadena Fundamental Elementary School	Seminole Elementary School
Perkins Elementary School	Seventy-Fourth St. Elementary School
Pinellas Central Elementary School	Sexton Elementary School
Pinellas Park Elementary School	Shore Acres Elementary School
Plumb Elementary School	Skyview Elementary School
Rawlings Elementary School	Southern Oak Elementary School
Ridgecrest Elementary School	Starkey Elementary School
Safety Harbor Elementary School	Tarpon Springs Elementary School
San Jose Elementary School	Tarpon Springs Fundamental School
Sanderlin PK-8 School	Walsingham Elementary School
	Westgate Elementary School

Training

- Funds were provided to support elementary district-wide training focused on Next Generation Sunshine State Standards and District End of Course Assessments. Training was targeted based on student performance and strategic plan data.
- Funds were used for curriculum writing to develop District Developed End of Course Assessments.
- Funds were provided for 66 elementary teachers to attend the Florida Music Educators (FMEA) professional development conference focused on fostering highest student achievement in music.
- Funds were used to continue the work of the Pinellas County Elementary Music Cadre. This cadre supports support teachers at high poverty schools and also supports teachers who are new to Pinellas.
- It should be noted that the success of the Pinellas County Music Cadre inspired the performing arts and visual arts departments to apply for a competitive federal arts grant. Pinellas County was awarded this federal grant in fall 2014. 2014-2015 was the planning year for our Elevate A.R.T.S grant (A.R.T.S. =Arts, Relationships, Technology, Steam.)



Assessment Support

- Funds were provided to 19 schools to support (theatre) thespian assessment festivals.
- Funds were also used to offset transportation costs to Music Performance Assessments.

Articulation Support

Funding was provided to schools to strengthen the articulation between elementary, middle and high school programs for such things as articulation concerts and school visits. These are on-going multi-year projects. This articulation support also partially funded the K-12 Dunedin Bagpipe instructor.

Auxiliary Marching Band Support

All high school band programs received funds to offset the cost of auxiliary staff members, such as percussion instructors and guard instructors.

Band Uniforms

Prior to the referendum, the district did not fund high school band uniforms. Referendum funds are used to purchase uniforms or add uniforms. During the 2014-2015 school year:

- Tarpon Springs High School added several uniforms.
- Lakewood High School began the process to purchase uniforms for the full band. It should be noted that this program has grown tremendously over the past 10 years due in part to the support from referendum dollars.
- Clearwater High School completed the purchase of uniforms for the full band.

Choral Support

- The choral director position for Northeast High School that was funded with referendum dollars for the 2012-2013 and 2013-2014 school years is now fully self-sustaining with no need for referendum dollars.
- A new referendum funded split choral position was added for Bay Point Middle and Lakewood High. This position will be fully funded for 2 years to rebuild the choral programs at both schools.

Instrument Rental Fee Reimbursement

Instrumental programs were reimbursed (schools listed below) for rental fees that are waived for students on free and reduced lunch. This helps level the playing field among schools of various socio economic levels. Funds are being used to repair and replace instruments.

Azalea Middle School

Carwise Middle School

Bay Point Middle School

Clearwater High School

Boca Ciega High School

Dunedin High School



Dunedin Highland Middle School
 East Lake High School
 Fitzgerald Middle School
 Hopkins Middle School (orchestra)
 Hopkins Middle School (band)
 Lakewood High School
 Largo High School
 Largo Middle School
 Meadowlawn Middle School
 Northeast High School
 Oak Grove Middle School
 Osceola Middle School

Palm Harbor Middle School
 Perkins Elementary School
 Pinellas Park High School
 Pinellas Park Middle School
 Safety Harbor Middle School
 Seminole High School
 Tarpon Springs High School
 Tarpon Springs Middle School
 Thurgood Marshall Fundamental Middle School
 Tyrone Middle School

Supplies and Equipment

Schools received funding (schools listed below) for the purchase of music, theatre and dance equipment and supplies for items such as sheet music, sound or lighting equipment, accompanists, choreographers and other needed support based on specific needs and requests of each school.

Azalea Middle School
 Bay Point Middle School
 Boca Ciega High School
 Clearwater Fundamental School
 Clearwater High School
 Clearwater Intermediate School
 Countryside High School
 Dixie Hollins High School
 Dunedin High School
 Dunedin Highland Middle School
 East Lake High School

East Lake Middle School
 Gibbs High School
 Hopkins Middle School
 Lakewood High School
 Largo High School
 Largo Middle School
 Madeira Beach Fundamental School (K-8)
 Meadowlawn Middle School
 Northeast High School
 Oak Grove Middle School



Osceola Fundamental High School	Seminole Middle School
Osceola Middle School	St. Petersburg High School
Palm Harbor Middle School	Tarpon Springs High School
Palm Harbor University High School	Tarpon Springs Middle School
Pinellas Park High School	Thurgood Marshall Middle School
Pinellas Park Middle School	Tyrone Middle School
Seminole High School	

Student Training

- Funds supported an on-line health class enabling students to have room in their schedules for performing arts electives.

Teacher Training

- Funds were provided for 87 Teachers to attend the Florida Music Educators (FMEA) professional development conference focused on fostering highest student achievement through music.
- Funds supported rehearsal strategies training. Training was developed based on strategic plan data.
- Funds were provided for teachers to attend the Florida Association of Theatre Educators (FATE) conference focused on literacy.
- Funds were used for curriculum writing to revise Pinellas County Elementary Key Learnings for general music and theatre courses and to develop District End of Course Assessments.
- Funds supported the mentoring of new secondary teachers.

Auditorium Upgrades

The projects scheduled for Countryside and Pinellas Park were completed during the 2013-2014 school year. This completes a 6-year plan to refurbish and upgrade sound systems in high school auditoriums.

Performing Arts Technology

The performing arts technology teacher hired with referendum funds continues to manage all the Performing Arts Technology programs, the auditorium upgrade project, all sound equipment related projects, and website design and maintenance. Most importantly, he supports teachers in classrooms through training and mentoring. He also provides on-going music technology support (addressing hardware and software issues). With his leadership, we launched a new project - the Music First online virtual music school. Pinellas was one of only a handful of districts in the nation to pilot this program. The projects for the 2014-2015 were as follows:



- Purchased and installed iPad labs for various schools.
- Continued to refine a data collection program to track success on Strategic Plan Goals.
- District wide trainings were conducted during the 2014-2015 school year for teachers to learn new techniques and utilizations Music First our online virtual music school.
- Twelve teachers were trained for Music Technology Integration Project (MusicTIP) Level 1 in June 2015. This equipment and training have transformed music education in Pinellas County Schools. Approximately 150 teachers have participated in this program to date.
- Fourteen teachers participated in year 3 of MusicTIP training. These teachers earned Level 1 Technology Institute for Music Education (TI:ME) certification.
- Twelve teachers participated in year 4 of MusicTip training including Digital Audio and Advanced Notation. These teachers are working toward their Level 2 TI:ME certification.
- The performing arts technology teacher hired with referendum funds is now certified to teach the level one TI:ME certification course.
- Smart Music subscriptions were purchased for all secondary instrumental music programs as well as some vocal music programs. Smart Music is an award-winning interactive music software teaching tool. Music achievement has been boosted in classrooms that use the software consistently.
- MusicTip Computers distributed during the 2007 and 2008 school year were retired and refreshed with new computers.

It should be noted that Michael Vetter, the referendum funded technology resource teacher was honored for his leadership and vision in February 2015 by being named the Technology Institute for Music Education Administrator of the Year.

Over the course of the referendum, the following schools have teachers who have been MusicTIP trained:

Anona Elementary School	Brooker Creek Elementary School
Azalea Elementary School	Calvin Hunsinger School
Azalea Middle School	Campbell Park Elementary School
Bardmoor Elementary School	Carwise Middle School
Bauder Elementary School	Clearwater High School
Bay Point Elementary School	Countryside High School
Bay Point Middle School	Cross Bayou Elementary School
Bay Vista Fundamental School	Curtis Fundamental Elementary School
Bear Creek Elementary School	Cypress Woods Elementary School
Belcher Elementary School	Dixie Hollins High School
Blanton Elementary School	Dunedin Elementary School
Boca Ciega High School	



Dunedin High School	Northeast High School
Dunedin Highland Middle School	Northwest Elementary School
East Lake High School	Oak Grove Middle School
East Lake Middle School	Oldsmar Elementary School
Eisenhower Elementary School	Osceola Fundamental High School
Fairmount Park Elementary School	Osceola Middle School
Forest Lakes Elementary School	Ozona Elementary School
Garrison-Jones Elementary School	Palm Harbor Middle School
Gibbs High School	Palm Harbor University High School
Gulfport Elementary School	Pasadena Fundamental Elementary School
Highland Lakes Elementary School	Perkins Elementary School
Hopkins Middle School	Pinellas Central Elementary School
Jamerson Elementary School	Pinellas Park Elementary School
Kings Highway Elementary School	Pinellas Park High School
Lake St. George Elementary School	Plumb Elementary School
Lakeview Fundamental Elementary School	Ponce de Leon Elementary School
Lakewood High School	Rawlings Elementary School
Largo High School	Richard L. Sanders School
Leila Davis Elementary School	Ridgecrest Elementary School
Lynch Elementary School	Safety Harbor Elementary School
Madeira Beach Fundamental School (K-8)	Safety Harbor Middle School
McMullen Booth Elementary School	San Jose Elementary School
Meadowlawn Middle School	Sanderlin PK-8 School
New Heights Elementary School	Sandy Lane Elementary School



Seminole Elementary School	Sutherland Elementary School
Seminole High School	Tarpon Springs Elementary School
Seminole Middle School	Tarpon Springs Fundamental School
Seventy-Fourth St. Elementary School	Tarpon Springs High School
Sexton Elementary School	Tarpon Springs Middle School
Skycrest Elementary School	Thurgood Marshall Fundamental Middle School
Skyview Elementary School	Tyrone Middle School
Southern Oak Elementary School	Walsingham Elementary School
St. Petersburg High School	Westgate Elementary School
Starkey Elementary School	Woodlawn Elementary School
Sunset Hills Elementary School	

In 2014-2015 many teachers piloted the MusicFirst online virtual music classroom. The following schools will offer courses online through this virtual music classroom during the 2015-2016 school year.

Azalea Middle	McMullen Booth Elementary School
Boca Ciega High School	Ozona Elementary
Carwise Middle School	Ridgecrest Elementary School
Cross Bayou Elementary School	Safety Harbor Elementary School
East Lake High School	Sanderlin PK-8
Fairmount Park Elementary School	Sandy Lane Elementary School
Forest Lakes Elementary	Seminole High School
Gulf Beaches Elementary	Skyview Elementary School
Lakewood High School	Tarpon Springs Middle

String Orchestra Program

This initiative was designed to rebuild string (orchestra) programs that were cut in the early 1990s. Referendum funding supports 3 designated string teachers, partially funds 2 orchestra teachers and also funds string programs taught by band or choral teachers. Without referendum funds, there would be NO funding for string instruments, supplies, teachers, string



coaches and the all county string program. In 2014-2015 we started a piloted a PreK- violin program at Kings Highway Elementary. During the 2014-2015 school year, programs were offered at the following schools:

Bauder Elementary School	Largo Middle School
Carwise Middle School	Meadowlawn Middle School
Clearwater Fundamental School	Oak Grove Middle School
Clearwater High School	Osceola Fundamental High School
Cypress Woods Elementary School	Osceola Middle School
Dixie Hollins High School	Palm Harbor Middle School
Dunedin High School	Palm Harbor University High School
Dunedin Highland Middle School	Perkins Elementary School
East Lake High School	Pinellas Park High School
East Lake Middle School	Sanderlin Elementary School
Fitzgerald Middle School	Seminole High School
Garrison-Jones Elementary School	Seminole Middle School
Gibbs High School	Shore Acres Elementary School
Hopkins Middle School	Skycrest Elementary School
Kings Highway Elementary School	St. Petersburg High School
Jamerson Elementary Schools	Tarpon Springs Fundamental School
Lakewood High School	Tarpon Springs Middle School
Largo High School	Thurgood Marshall Fundamental Middle School

Guitar Program

- Referendum funds continued to be used to support guitar programs in middle and high schools.
- These guitar programs continue to reach students who would not ordinarily choose traditional band, chorus and orchestra classes. The classes are engaging and often provide an incentive for many students to remain in school.



- In April, the district presented its second All County Guitar event to highlight our high achieving guitar students.
- One of our Lakewood High students was selected to play for the 2015 FMEA all state guitar concert. This student was the only student in the state who was not part of a magnet program. This indicates the quality of guitar instruction offered at Lakewood High.

Schools with guitar programs follow below:

- | | |
|-------------------------------|----------------------------------|
| Azalea Middle School | |
| Bay Point Middle | Lealman Intermediate School |
| Boca Ciega High School | Madeira Beach Fundamental School |
| Clearwater Fundamental School | Northeast High School |
| Clearwater High School | Oak Grove Middle School |
| Countryside High School | Osceola Fundamental High School |
| Dixie Hollins High School | Osceola Middle School |
| Dunedin High School | Pinellas Park High School |
| East Lake High School | Pinellas Park Middle School |
| Gibbs High School | Safety Harbor Middle School |
| Hopkins High School | Seminole High School |
| Lakewood High School | Seminole Middle School |
| Largo High School | St. Petersburg High School |
| Largo Middle School | Tarpon Middle School |

School and Community Support

Florida Orchestra

- Provided transportation to Florida Orchestra day-time coffee concerts for secondary schools.
- Funds were provided to support the Florida Orchestra Carnegie Link Up concerts for 5th grade students.

VOICExperience

Provided vocal artists in residencies at six schools



Jazz All County Event

- Provided funding for jazz clinicians for all county jazz concert.

Additional Information/Return on Investment

The performing arts referendum database tracks referendum fund allocation and spending. This continues to be an invaluable tool for evaluating the effectiveness and equity of funding as well as being a good tool for budgeting purposes.



Expenditures	Budgeted	Expended	Committed/ Encumbered	Budget Balance
Technology (2330)				
Salary				
Other Certified Instructional Personnel	\$ 189,438	\$ 189,438	\$ -	\$ -
Other Support	\$ 231	\$ 231	\$ -	\$ -
Total Salary	\$ 189,669	\$ 189,669	\$ -	\$ -
Benefits				
Retirement	\$ 19,629	\$ 14,049	\$ -	\$ 5,581
Social Security	\$ 12,389	\$ 11,527	\$ -	\$ 862
Social Security - Medicare	\$ 2,898	\$ 2,696	\$ -	\$ 202
Cafeteria Plan (Health Care)	\$ 20,618	\$ 15,526	\$ -	\$ 5,092
Life Insurance	\$ 435	\$ 435	\$ -	\$ -
Worker's Compensation	\$ 1,101	\$ 928	\$ -	\$ 173
Other Benefit	\$ 471	\$ 471	\$ -	\$ -
Total Benefits	\$ 57,540	\$ 45,631	\$ -	\$ 11,909
Purchased Services				
Professional & Technical	\$ 10,200	\$ 10,200	\$ -	\$ -
Travel In County	\$ 1,000	\$ 834	\$ -	\$ 166
Repairs and Maintenance	\$ 30,350	\$ 5,350	\$ -	\$ 25,000
Rentals	\$ 154,350	\$ -	\$ 154,350	\$ -
	\$ 195,900	\$ 16,384	\$ 154,350	\$ 25,166
Material & Supplies				
Supplies	\$ 171,502	\$ 8,003	\$ -	\$ 163,499
Capital Outlay				
Capitalized F.F. & Equipment	\$ 437,326	\$ 437,301	\$ -	\$ 26
Non-Capitalized F.F. & Equip.	\$ 185,057	\$ 185,057	\$ -	\$ -
Capitalized Computer Hardware	\$ 245,450	\$ 162,678	\$ -	\$ 82,772
Non-Capitalized Hardware	\$ 65,990	\$ 65,890	\$ -	\$ 100
Remodeling & Renovation	\$ 24,263	\$ 20,956	\$ -	\$ 3,307
Non Capitalized Software	\$ 199,877	\$ 199,877	\$ -	\$ 0
Total Capital Outlay	\$ 1,157,963	\$ 1,071,757	\$ -	\$ 86,205
Total Technology (2330)	\$ 1,772,574	\$ 1,331,445	\$ 154,350	\$ 286,779



Technology 2014-2015

Pat Lusher, Library, Technology, and Instructional Materials Director

Smart Board Project

The district-wide technology referendum plan for the 2014-2015 school year continued from the previous year for the installation of Interactive Smart Boards in classrooms across the district. This project is part of a four-year plan in which all classrooms in all schools will have a Smart Board. A Smart Board is a large, touch-sensitive screen connected to a computer and a digital projector. The computer display is projected onto the board and is controlled by touching the board directly or with a pen-like electronic tool through the Smart Notebook interactive software. This software is used by teachers to create engaging presentations to students in both large group and small group activities. These boards provide teachers with the tools to create interactive activities that enhance instruction in the classroom. Students can finger touch the boards and use the software to demonstrate learning. Teacher-made lessons are created by Pinellas classroom teachers and shared throughout the district and across the country through the Smart Exchange website.

During the 2014-2015 school year, 277 interactive Smart Boards were installed at thirty-nine schools. In the past, every school received three boards. Upon recommendation of the technology referendum advisory committee, it was suggested for the 2014-2015 school year that elementary schools receive five boards to complete a grade level and the middle and high schools receive ten boards per school to make a greater impact on the number of classrooms that are up-to-date with the Smart Technology in the school. In five of the schools, additional boards were allocated on a one-time basis to make them 100% completed. Therefore, fewer schools receive boards during the 2014-2015 school year. However, more classrooms at each school have been completed. Teachers are required to take 18 hours of professional development to learn how to use the Smart Notebook software to create Smart Board lessons.

Smart Boards were installed at the following schools:

Anona ES	Leila Davis ES	Fuguitt ES
Azalea ES	Madeira Beach Fund	Garrison Jones ES
Azalea MS	McMullen Booth ES	Gulf Beaches ES
Bardmoor ES	North Shore ES	Jamerson ES
Bay Point ES	Northeast HS	Kings Highway ES
Bay Point MS	Northwest ES	San Jose ES
Bay Vista Fund	Oak Grove MS	Sanderlin ES
Belcher ES	Orange Grove ES	Sawgrass ES
Blanton ES	Osceola HS	Shore Acres ES



Chi Chi Rodriguez ES	Pasadena ES	Starkey ES
Cypress Woods ES	Pinellas Park HS	Sunset Hills ES
East Lake MS	Pinellas Secondary	Tarpon Springs MS
Frontier ES	Ponce De Leon ES	Walsingham ES

During the 2014-2015 school year, the new Epson 595wi Interactive projectors were installed in classrooms selected for this new technology. This projector reduces the cost of each classroom because a wall mounted Smart Board is not needed for projection. This projector also reduces the need for wall preparation by the installation team because the dry erase whiteboard does not need to be removed nor the wall prepared for a new projection surface. This allows the teacher the flexibility of using the surface to write with dry erase markers when not using it for a Smart Board. In classrooms that are unable to take the new projector, the traditional Smart Board and projector were installed. Portable classrooms on campus will have an iRover, which is a Smart Board on a stand with wheels, a projector and speakers that can be moved to another classroom in the event a portable leaves the school. There is an option for every single classroom in the district.

Teacher training and support are critical for the successful use of this technology in the classroom. Four project coordinators funded by the referendum were assigned to the schools to provide after-hours training, coaching and mentoring in the classroom. These project coordinators are former classroom teachers with a passion for technology. There are two project coordinators assigned to all the elementary schools, one project coordinator for middle school and one project coordinator for high school support. These project coordinators work in the classrooms at the schools along-side of the teachers, provide after-hours training and create exemplar lessons.

In addition to the purchase, installation and training of Smart technology, the referendum provides a refresh and maintenance program. Technology referendum funds have been allocated for replacement bulbs and projectors for equipment that is no longer under warranty to reduce the number of days a Smart Board is inoperable. As our technology matures in the classroom, the referendum provides the resources needed to keep the technology running and up-to-date.

Curriculum Software Purchases for Smart Boards

In order for teachers to have a variety of resources to use in developing Smart lessons three curriculum software applications were purchased for the entire school district for use by every student. As of 2015, all Smart Notebook Software has been upgraded to an annual subscription per school. This annual subscription provides all software upgrades and additional licenses for more devices at the school. It allows teachers to install the software on their teacher stations and on their home computers to provide more opportunities to create lessons. It allows schools to install the software on multiple computers in the classroom to allow students to create their own presentations. During this school year, the technology referendum entered into a three-year agreement with Smart Notebook software at a negotiated price. This purchase provides the district with enough licenses for all existing equipment as well as the projected growth of additional classrooms over the next three years. This will free up referendum funds for the



exploration of new projects or additional Smart Boards to meet the goal of every classroom becoming a Smart classroom. A second piece of software used by all students in the district is Visual Thesaurus. Visual Thesaurus is an interactive dictionary and thesaurus that creates word maps that blossom with meanings and branch to related words. Its innovative display encourages exploration and learning. This software helps students understand language in a powerful new way. Visual Thesaurus software develops better vocabulary, improves grammar, explores five additional languages and pronounces words correctly for students. Using this software, teachers can plan lessons and activities tied to the Florida English Language Arts standards. All activities are interactive and can be used on the Smart Board. Another software application purchased district wide for all students is BrainPop. This software is a group of over 1,000 short animated movies for students in grades K-12, together with quizzes and related materials, covering the subjects of science, social studies, English, mathematics, engineering, technology, health, arts and music. BrainPop is used in more than 20% of U.S. schools. A three-year subscription was negotiated with referendum funds to ensure this resource will be available for the next three years to all students and teachers. It is part of the digital curriculum available to students 24/7 on all devices.

iPad Projects

Classroom teachers should use technology tools to enhance, energize and differentiate traditional lessons. If technology tools are thoughtfully incorporated into instruction, it can transform learning in the classroom. Funds from the referendum were provided to deliver training and professional development for 150 teachers during the summer in the **Summer Technology Integration Project** called (**STIP**). Teachers came together for a four-day institute over summer vacation and were introduced to a variety of innovative iPad apps and resources for the classroom. Each teacher was required to create a Smart Board lesson that incorporated the one iPad into their lesson. The Master Technology Coaches stipends were paid by the referendum to deliver best practices, exemplar lessons and feedback to teachers in the institute. This is the third year of the summer institute and over the past three years more than 500 teachers have gone through this training. In order to build capacity and provide just in time technology support in the schools, Master Coaches are teachers who have attended at least one STIP Institute, have been a co-trainer for at least one year at a STIP Institute, and attended specific professional development from an outside consultant. The number of Master Coaches has increased from ten to eighteen as a result of the 2014-2015 summer institute. After each institute, participants are invited to become a Master Coach by co-teaching at a future institute, taking additional professional development and mentoring teachers back at their school. At Cypress Woods Elementary, a Technology Integration Project was piloted. The referendum funds provided an iPad for each teacher that completed the twenty hours of training during the first semester. A stipend was paid to the Master Coach at the school for delivering this institute. Twenty-two teachers started the program and twenty teachers completed all the activities and assignments. They will take this new found knowledge back to their classroom and use it throughout the curriculum. This model ensures that all staff and students are receiving the same training and implementing the iPad technology in their classrooms. Another school will be eligible to apply for this program in the coming school year.

In summary, \$1,485,795.00 from the technology referendum was expended for the purchase, installation, training and support of the Smart Interactive Whiteboard project. Funds for personnel to train and support teachers in the classroom were used throughout the year. A refresh program for out-of-warranty equipment keeps the technology up to date in all schools. iPads were given to teachers to enrich lessons and curriculum. Curriculum software was



purchased for a three year subscription so that additional technology projects can be explored. A roll forward balance will be carried over to the next school year and the purchase of more Smart Interactive Whiteboards will begin in July, 2016 using these roll forward funds.



Expenditures	Budgeted	Expended	Committed/ Encumbered	Budget Balance
Reading				
Elementary Reading (2341)				
Salary				
Classroom Teachers	\$ 800	\$ 800	\$ -	\$ -
Other Certified Instructional Personnel	\$ 177,645	\$ 160,401	\$ -	\$ 17,245
Substitute Teachers	\$ 16,400	\$ 6,968	\$ -	\$ 9,433
Other Support	\$ 751	\$ 498	\$ -	\$ 252
Total Salary	\$ 195,596	\$ 168,667	\$ -	\$ 26,929
Benefits				
Retirement	\$ 17,125	\$ 11,701	\$ -	\$ 5,424
Social Security	\$ 10,401	\$ 8,729	\$ -	\$ 1,671
Social Security - Medicare	\$ 2,540	\$ 2,142	\$ -	\$ 398
Cafeteria Plan (Health Care)	\$ 21,854	\$ 21,854	\$ -	\$ -
Life Insurance	\$ 205	\$ 195	\$ -	\$ 10
Worker's Compensation	\$ 936	\$ 769	\$ -	\$ 167
Total Benefits	\$ 53,061	\$ 45,391	\$ -	\$ 7,670
Purchased Services				
Professional & Technical	\$ 10,000	\$ 10,000	\$ -	\$ -
Travel Out of County	\$ 7,456	\$ 6,790	\$ -	\$ 666
Registration	\$ 41,650	\$ 41,650	\$ -	\$ -
Postage	\$ 8	\$ -	\$ -	\$ 8
Total Purchased Services	\$ 59,114	\$ 58,440	\$ -	\$ 674
Material & Supplies				
Supplies	\$ 354,354	\$ 212,858	\$ 5,487	\$ 136,009
Central Printing Chargebacks	\$ 107,331	\$ 107,021	\$ -	\$ 310
Total Material & Supplies	\$ 461,685	\$ 319,879	\$ 5,487	\$ 136,319
Capital Outlay				
Periodicals	\$ 620	\$ -	\$ -	\$ 620
Library Books	\$ 5,628	\$ 5,263	\$ -	\$ 365
Classroom Reference Books	\$ 409,667	\$ 363,897	\$ 18,098	\$ 27,672
Non-Capitalized AV	\$ 15	\$ -	\$ -	\$ 15
Non-Capitalized F.F. & Equip.	\$ 9,921	\$ 9,464	\$ -	\$ 457
Non-Capitalized Computer Hardware	\$ 8,531	\$ 7,917	\$ -	\$ 614
Non-Capitalized Software	\$ 50,780	\$ 50,780	\$ -	\$ -
Total Capital Outlay	\$ 485,163	\$ 437,322	\$ 18,098	\$ 29,743
Total Elementary Reading (2341)	\$ 1,254,618	\$ 1,029,699	\$ 23,584	\$ 201,335



Elementary Reading and Language Arts 2014-2015

Holly Slaughter, Elementary Reading and Language Arts Specialist

The Elementary Reading Referendum funds were used to enhance literacy instruction by providing teachers and students with a wide variety of books and other reading materials. The Elementary Reading Referendum Committee identified the goals below for the 2014-15 school year:

- Continue to provide Reading Enhancement funds to schools to address specific needs
- Continue to provide personnel to support reading projects and initiatives
- Purchase leveled books to support Health-related literature and education
- Support professional development opportunities for teachers by paying the registration fee to attend a Summer Institute on the Florida Standards at Poynter
- Provide funds to support coursework leading to the Reading Endorsement Certification
- Continue to purchase books to support content area literacy in Science
- Continue to provide schools with Leveled Literacy Intervention materials
- Provide funds to purchase complex text aligned with the Florida Standards
- Purchase Guided Reading texts, K-5 to support differentiated instruction
- Provide books and printed materials for Running Record assessments

Reading Enhancement Funds

Each school received an allocation based on student enrollment. Schools conducted their own needs assessments to determine the varied literacy needs.

Personnel to Support Reading Projects

Two district literacy coaches supported the Leveled Literacy Intervention (LLI) program. These coaches facilitated ongoing professional development, worked side-by-side with interventionists demonstrating lessons, observing, and giving feedback. In addition, one resource teacher supported our Summer Bridge program visiting sites, collecting data, and ensuring students had reading materials during the entire six week summer session.

Health Education

Each teacher received leveled books to support Health education. These books were hand selected by the Health supervisor and helped students to gain a better understanding of Health concepts such as bullying, personal hygiene, and the importance of eating nutritious food.

Professional Development

Professional development funds paid for one teacher from each of the 76 elementary schools to attend a 3-day summer institute, "Teaching the Florida Standards: The Poynter Summer Language Arts Institute." Under the direction of Dr. Roy Peter Clark, teachers learned how to teach the competencies students need to meet the new standards.



Reading Endorsement Certification

These funds provided literacy coaches and elementary teachers with extensive training focused on language, cognition, assessment, and differentiated instruction. Upon course completion, these literacy coaches added the reading endorsement to their certificate.

Science Read-Aloud Books

These texts were hand selected by the Science Content Area Specialist to support literacy in science. Each teacher on the grade level received copies of several texts that aligned to both science and literacy standards.

Leveled Literacy Intervention (LLI)

Schools received printed take-home materials and assessments to get them started. In addition, professional development materials (such as professional books) were purchased for teachers attending the LLI training.

Complex Texts

Teachers in grades K-5 received books referenced in curriculum guides and tied to specific Florida Standards. Teachers across the grade levels also received classroom sets of informational texts. This allowed students to closely read and mark-up texts by underlining important parts and writing in the margins.

Guided Reading Texts, Kindergarten

60 titles of 6-pack books were purchased for each school to support guided reading instruction. In addition, each school and literacy coach received Jan Richardson's DVD for the purpose of on-going professional development.

Return on Investment

As a result of the referendum funding, teachers and students have access to a wide variety of books and other reading materials at their fingertips. The health and science content books allow teachers to make valuable connections between content area and literacy. Teachers who attended professional development and received the necessary materials are implementing the best practices gained from the experience. Students in the LLI program continue to show progress in reading. Students have access to interesting, relevant, grade-appropriate reading materials to help them develop as independent thinkers who are college and career ready.



Expenditures	Budgeted	Expended	Committed/ Encumbered	Budget Balance
Secondary Reading (2342)				
Salary				
Classroom Teachers	\$ 42,240	\$ 42,240	\$ -	\$ -
Other Certified Instructional Personnel	\$ 141,978	\$ 99,019	\$ -	\$ 42,959
Substitute Teachers	\$ 4,040	\$ 3,970	\$ -	\$ 70
Other Support	\$ 1,164	\$ 804	\$ -	\$ 360
Total Salary	\$ 189,422	\$ 146,033	\$ -	\$ 43,389
Benefits				
Retirement	\$ 12,943	\$ 9,736	\$ -	\$ 3,207
Social Security	\$ 11,190	\$ 8,491	\$ -	\$ 2,699
Social Security - Medicare	\$ 2,675	\$ 2,044	\$ -	\$ 631
Cafeteria Plan (Health Care)	\$ 18,048	\$ 1,705	\$ -	\$ 16,343
Life Insurance	\$ 358	\$ 235	\$ -	\$ 124
Worker's Compensation	\$ 894	\$ 627	\$ -	\$ 266
Other Employee Benefits	\$ 452	\$ 452	\$ -	\$ -
Total Benefits	\$ 46,560	\$ 23,290	\$ -	\$ 23,271
Purchased Services				
Professional & Technical	\$ 15,500	\$ 15,500	\$ -	\$ -
Travel Out of County	\$ 2,241	\$ 1,327	\$ -	\$ 914
Registration	\$ 5,630	\$ 5,490	\$ -	\$ 140
Repair & Maintenance	\$ 198	\$ 198	\$ -	\$ -
Other Purchased Services	\$ 6,000	\$ 6,000	\$ -	\$ -
Total Purchased Services	\$ 29,569	\$ 28,515	\$ -	\$ 1,054
Material & Supplies				
Supplies	\$ 391,081	\$ 122,184	\$ 10,606	\$ 258,291
Central Printing Chargebacks	\$ 8,692	\$ 8,692	\$ -	\$ -
Non-State Adopted Textbooks	\$ 3,884	\$ 3,861	\$ -	\$ 23
Periodicals	\$ 202	\$ 202	\$ -	\$ -
Total Material & Supplies	\$ 403,860	\$ 134,939	\$ 10,606	\$ 258,314
Capital Outlay				
Library Books	\$ 3,279	\$ 3,145	\$ -	\$ 135
Classroom Reference Books	\$ 182,266	\$ 147,785	\$ 4,624	\$ 29,857
Capitalized AV Materials	\$ 65	\$ -	\$ -	\$ 65
Non-Capitalized AV Materials	\$ 1,988	\$ 1,710	\$ 40	\$ 238
Non-Capitalized F.F. & Equip.	\$ 12,282	\$ 11,169	\$ 475	\$ 638
Capitalized Computer Hardware	\$ 2,749	\$ 2,722	\$ -	\$ 27
Non-Capitalized Computer Hardware	\$ 8,385	\$ 8,140	\$ 0	\$ 245
Non-Capitalized Software	\$ 424,309	\$ 424,309	\$ -	\$ -
Total Capital Outlay	\$ 635,323	\$ 598,979	\$ 5,139	\$ 31,206
Total Secondary Reading (2342)	\$ 1,304,734	\$ 931,756	\$ 15,745	\$ 357,234



Expenditures	Budgeted	Expended	Committed/ Encumbered	Budget Balance
<i>Library Media (2343)</i>				
Purchased Services				
Rentals	\$ 24,716	\$ 24,716	\$ -	\$ -
Material & Supplies				
Supplies	\$ 11,585	\$ 11,585	\$ -	\$ -
Capital Outlay				
Library Books	\$ 291,371	\$ 264,705	\$ 4,160	\$ 22,506
Online Information Resources	\$ 31,568	\$ 9,230	\$ 22,329	\$ 10
Non-Capitalized AV Materials	\$ 612	\$ 612	\$ -	\$ -
Capitalized F.F. & Equipment	\$ 59,940	\$ 59,940	\$ -	\$ -
Non-Capitalized F.F. & Equip.	\$ 2,160	\$ 2,160	\$ -	\$ -
Non-Capitalized Computer Hardware	\$ 33,074	\$ 33,074	\$ -	\$ -
Total Capital Outlay	\$ 418,726	\$ 369,721	\$ 26,489	\$ 22,516
Total Library Media (2343)	\$ 455,027	\$ 406,022	\$ 26,489	\$ 22,516
Total Reading	\$ 3,014,379	\$ 2,367,476	\$ 65,818	\$ 581,084
Total Programs	\$ 7,954,987	\$ 6,267,004	\$ 302,710	\$ 1,385,272
Unallocated (2350)	\$ 203,066			\$ 203,066
Total Programs and Unallocated (23XX)	\$ 8,158,054	\$ 6,267,004	\$ 302,710	\$ 1,588,339
Grand Total Salary Supplement, Programs & Unallocated	\$ 33,642,367	\$ 31,823,892	\$ 302,710	\$ 1,515,764



Secondary Reading

**Beth Anderson, Middle School Reading Specialist and
Danielle Campbell, High School Reading Specialist**

Pinellas County Referendum dollars have enabled secondary classrooms to become print-rich environments where students have access to a variety of relevant texts and reading software. Every secondary student not currently reading at grade level receives a reading intervention during his or her school day. The referendum funds have allowed the district to make these classes more effective than they could otherwise have been. In 2014-2105, the focus has remained on providing the following resources:

- Interesting, relevant, and non-fiction texts that support students with independently accessing content from grade-appropriate, complex text.
- Necessary technology and/or materials not available through other funding resources for reading classrooms
- Support for school library and information centers
- Literacy professional development opportunities for all secondary teachers, including support for teachers needing to complete the reading endorsement, Next Generation Content Area Reading- Professional Development, Florida Standards, and support for reading teachers with the currently adopted reading curriculum

School-wide/Content Area Reading Support

English/language arts and other content teachers were provided with resources and professional development around text complexity, Language Arts Florida Standards (LAFS), and the instructional methods necessary for student success with standards. At the secondary level, all teachers support literacy for students at every grade and ability level for implementation of the LAFS for Literacy in Science, Social Studies, and Technical Subjects—along with LAFS for English Language Arts. Referendum funds supported school-wide literacy proficiency by providing professional development, materials, and resources for implementation of literacy standards—in addition to embedded professional development through one full-time content area staff developer for social studies. The social studies staff developer worked in high-needs middle schools, assisting teachers to write and deliver lessons that include literacy support. Additionally, funds are used to purchase *AVID Weekly*, an online source of non-fiction articles and lesson plans supporting science and social studies, to support the Achievement via Individual Determination (AVID) program that is in 22 middle schools and 16 high schools. AVID provides academic support to students who might not otherwise be adequately prepared for college. Referendum funds also provided Next Generation Content Area Reading Professional Development (NGCAR-PD) for teachers with course materials, facilitators, and teacher supplements.

Reading Class Materials

Referendum funds were used to supplement the adopted reading curriculum where doing so assisted with program implementation with fidelity. In addition, educational software programs (i.e., *Reading Plus*, *ACHIEVE3000*, and *Teengagement*) and *Scholastic* magazines such as *Up Front*, *Choices*, and *Action* were provided for middle and high school reading classes.



Literacy Leadership Team Selection Menu

Again during the 2014-2015 school year, Literacy Leadership Teams at each school were given a portion of the referendum funds with which to make site-based decisions on the literacy needs of the schools. 53 secondary schools – including ESE Centers and Educational Alternative Services (EAS) sites received funds to support both reading intervention classes and reading in core content classes, i.e., reading software, classroom libraries, professional books for book studies, student books for winter, spring and summer reading, technology, replacement materials, and any resource to support the instructional shifts required of the LAFS. This option remains highly popular and effective in allowing schools to determine how best to use the funds, and to ensure alignment to their individual School Improvement Plans. Of critical concern is the need to ensure that materials purchased meet the needs of schools allowing staff to make good use of the resources. Each school received a fixed dollar amount based on the size of the school. Literacy Leadership Teams at each school met to determine the best use of the funds and submitted a brief action plan outlining the need for and planned use of the selected materials.

Professional Development

More than 3,672 teachers have taken reading endorsement classes, and more than 550 teachers are Reading Endorsed; however, there is still a need to continue to provide both face-to-face and online classes along with incentives to move quickly through the endorsement process since highly qualified reading teachers are still a critical need. Each secondary teacher who completed the endorsement received a one-time \$500 supplement using referendum funds. In addition, materials and course facilitator salaries were funded. Students who are striving readers have the option to receive a reading intervention in a content class through a teacher who is working on the Reading Endorsement or has taken Next Generation Content Area Reading Professional Development (NGCAR-PD). Content teachers who completed this program received a \$250 one-time supplement. This option allows more students to participate in a wider selection of elective classes by receiving their remediation through content course work. Additionally, national experts were brought in as consultants to workshop side-by-side with secondary English language arts and reading teachers to write lesson plans aligned to the LAFS. Secondary Language Arts and Reading has been able to provide teachers with various professional development opportunities that provide resources and support to implement instruction necessary for students' success with standards.

Summary

The Secondary Reading Referendum funds have provided teachers and students with resources necessary for implementing the instructional shifts required of the Language Arts Florida Standards (LAFS). During the third year of Florida Standards implementation, the focus on how to utilize the funds has stayed the course. Reading referendum funds have supported the district to continue improving the quality of instruction provided for our students, particularly with regard to supporting students with literacy.



SCHEDULED

RECOGNITION (ID # 5563)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Recognition of Student Essay Winners Receiving Four-Year Florida College Plan Scholarships From Their Participation in the 2015 Hispanic Heritage Month State Contest, Presented by Pamela Moore, Associate Superintendent, Teaching and Learning Services

Annually, the State of Florida celebrates Hispanic Heritage Month during October. This year's theme was "Recognizing the Past, Honoring the Present, and Celebrating the Future." As part of the statewide celebrations, Governor Scott and First Lady Ann Scott sponsor several competitions including a student essay contest which was open to all Florida students in grades 4-12. There were three winners selected: one elementary school student, one middle school student, and one high school student.

Contestants' essays acknowledged Florida's rich history and with strong Hispanic influence as they wrote about a Hispanic person or event significant to Florida's past, present, and/or future. As a part of the application process, the young authors also had to prepare an additional personal essay of why they believe he/she is deserving of the scholarship and what his/her plans are for the future.

We are extremely proud that two of the three winners this year were from Pinellas County Schools. The elementary winner is Camila Olivero, a fifth grader from Orange Grove Elementary School. At the high school level, the winner is Annelise Vieira, an eleventh grader from Palm Harbor University High School. These special authors and their parents were invited to the capital where they were both presented with four-year Florida College Plan scholarships provided by the Florida Prepaid College Foundation during the Hispanic Heritage Month Reception. Governor Scott and First Lady Ann Scott proudly presented them with their scholarships.

Please join me in welcoming these special young writers and celebrating their outstanding accomplishments.

STRATEGIC DIRECTION: Student Achievement

SUBMITTED BY:

Pamela T. Moore, Associate Superintendent, Teaching and Learning Services

ATTACHMENTS:

- Recognition - Hispanic Heritage Winners - Olivero (PDF)
- Recognition - Hispanic Heritage Winners - Vieira (PDF)

Camila Olivero
 Orange Grove Elementary School
 5th Grade
 "Columba Bush and her Inspiration"
 443 words

Columba Bush and her Inspiration

Columba Bush is the wife of Jeb Bush, previous governor of the State of Florida and potential presidential candidate. She was born in a poor town in Mexico named Leon. She met her husband when she was 16-years-old and he was teaching English and helping to build a school in the community. Columba married into a rich and political family, even though she isn't interested in politics. She is quoted as saying, "I did not ask to join a famous family. I simply wanted to marry the man I loved." (1) While Jeb Bush was Governor, Columba was not involved in politics directly but worked on many important issues that have made an impact on the state of Florida.

Pablo Picasso once said "Every child is an artist. The problem is how to remain an artist once he grows up." Columba Bush believes that children should unleash their creativity in different ways and continue art education throughout their lives. That's why she started the "Arts for Life" program so she could reward students with scholarships for their accomplishments in dance, music, drama, and art. Many of the students that received these scholarships have become professional dancers, musicians, actresses and artists. These professionals now inspire younger children. The children of the state of Florida benefit from their creativity and their inspiration.

Columba Bush is also focused on her family and wants to create strong families throughout Florida. Columba is against domestic violence, which is why she works with the Coalition against Domestic Violence. Her dad used to hit Columba's mom, Josefina Gallo Esquivel, and eventually they divorced. Her difficult relationship with her father is one of the reasons that she is working to prevent violence in homes.

Columba Bush is also against substance abuse and works with the Center on Addiction and Substance. Two of her children were arrested because of substance abuse. In her advocacy, Columba has worked with organizations that highlight the "heartache and destruction" caused by teenage drug addiction.(1) That is why she tries to keep others from addiction.

The state of Florida has been shaped by her efforts to strengthen families and prevent drug and alcohol abuse. Her efforts have also shaped the future of the children of Florida and art education. If Jeb Bush becomes president, it is likely that Columba will proceed with these efforts at the national level. If Columba becomes the first lady, she will be the first Hispanic to

be in that position. As there is a large Hispanic population in the United States, her position could inspire them to become what they want. She is proof that it doesn't matter where you come from, one can always make a difference in other people's lives.

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Annelise Vieira

Palm Harbor University High School:

International Baccalaureate Program

Grade 11

Mid-Twentieth Century Cuban Immigration: A Footprint in Florida's Cultural Landscape

Word Count: 499

From the culturally vibrant zeitgeist of Little Havana to the decidedly educated workforce of Florida's Cuban immigrants, the vast influx of migrants to Florida during the Cuban Communist Revolution has become an ethnically substantial contribution to Florida's unique culture, while also contributing to the celebration of America's economic ideals. Ambitiously seeking better opportunities during Fidel Castro's institution of his Communist regime, nearly half a million Cuban immigrants arrived in Florida between 1959 and 1980. Fleeing was often a decision made to escape transgressions such as religious persecution and economic inadequacy; alternatively, the American ideal offered opportunities for employment and the foundational democratic privileges of the nation, including the coveted freedom of religion, speech, and the press. Those who made this bold transition were yet unaware that they weren't simply beneficiaries of America's prosperity, but also were Florida's cultural benefactors, pervading the state with a celebration of Hispanic spirit and culture. As a Spanish proverb eloquently states, "al hombre osado la fortuna le da la mano", or "the bold man fortune gives her hand"- the immigrants' influential success can be attributed to their bravery and perseverance.

While access to the “American Dream” liberated the lifestyles and opportunities of many new Cuban-Americans, their developing community also thoroughly benefitted Florida and its unique cultural landscape. The most concentrated Cuban population in Florida is the neighborhood of “Little Havana” in Miami, named after Cuba’s capital and boasting many of its characteristic features, including traditional food, festivals, and the arts. The cultural enclave of Little Havana allows for an unparalleled preservation of original Cuban tradition, while glorifying Hispanic culture and history. Education, as well, remains an integral priority in the Cuban ethnicity, and its prevalence provides Florida with a medical and scientific community that bolsters the state’s propagating network of innovation. Perhaps most significantly, the Cuban-Americans’ brief experience with communism allowed the population to develop a profound appreciation for the American freedoms, substantiating the spirit of Florida’s political and economic character as they allowed their culture to flourish unrepressed.

This historic mass immigration during the mid-twentieth century not only expresses these effects on the state’s past and present, but also presents profound insight to the future. This Cuban population represents only one of the many ethnic enclaves that are presently dispersed throughout Florida, and are continuing to develop. Unfortunately, their incomplete assimilation due to this attempt to preserve original culture has, in some instances, perpetuated stereotypes and racism, a negative effect of culture clash. If overcome, a greater celebration of Hispanic culture may prevail. The Cuban-Floridians who migrated during this era are influential not only due to their positive influence on Florida’s cultural, artistic, scientific, economic, and political landscape, but also because they represent one of many unique groups who dared to embark on an uncertain exodus

for the sake of bettering themselves, their lives, and the opportunities of their families: this is the very essence of what America represents as a country, and Florida's striking culture is a symbol of its positive consequence.

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SCHEDULED

RECOGNITION (ID # 5564)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Recognition of the Tarpon Springs Outdoor Performance Ensemble Under the Direction of Kevin Ford and Staff for Being Named the 2015 Bands of America National Super Regional Champion and Being Awarded the Blue Ribbon of Excellence Award by the National Band Association, Presented by Jeanne W. Reynolds, PreK-12 Performing Arts Specialist

The Tarpon Springs High School Outdoor Performance Ensemble was named the 2015 Bands of America Super Regional Champion on October 31st at the Atlanta Georgia Dome in Atlanta, Georgia. Over forty-five very accomplished and qualified bands participated in this event. The Tarpon Springs ensemble is under the direction of Kevin Ford and staff members, Chris DeLeon, Todd Leighton and Jason Herrington.

This extraordinary national accomplishment is indicative of the high quality program at the Tarpon Springs Leadership Conservatory for the Arts. Over the past twenty years, under Kevin Ford's visionary leadership, the ensemble has won this championship fourteen times. This significant accomplishment continues a tradition of extraordinary recognitions including Tarpon Springs Outdoor Performance Ensemble being named the 2014 Bands of America National Champions in Indianapolis, Indiana and the Tarpon Springs Winter Guard being named the Winter Guard International World Championships Scholastic World Champions in Dayton, Ohio. Additionally, Mr. Ford was named the 2015 National Association for Music Education 2015 National Band Director of the Year.

Most recently, the National Band Association awarded the prestigious Blue Ribbon of Excellence Award to the Tarpon Springs Leadership Conservatory for the Arts.

STRATEGIC DIRECTION: Student Achievement

SUBMITTED BY:

Pamela T. Moore, Associate Superintendent, Teaching and Learning Services

SCHEDULED

RECOGNITION (ID # 5547)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Recognition of Jim's Harley-Davidson and the Jim Rosenkrans Memorial Toy Run Support to the Pinellas County Schools and Students, Presented by Lori Matway, Associate Superintendent, Student and Community Services

This holiday season on December 6, 2015, marked twenty-eight years that Jim's Harley-Davidson has generously supported the Jim Rosenkrans Memorial Toy Run for benefiting sixteen elementary and middle schools in Pinellas County.

Jamie Rosenkrans, a retired teacher from Rio Vista Elementary and Jim Rosenkrans, a retired St. Petersburg Fire Fighter and owner of Jim's Harley-Davidson started the project in 1979 both sharing a passion for helping kids. They decided that no child should be without a toy during Christmas creating a vehicle for giving back to the community. The event has grown since its banner year with this year 1,719 people participating and 1,129 motorcycles. Participates may join through a donation of twenty dollars, a new unwrapped toy or four canned foods items. The proceeds from the one day this year's run raised \$35,042. The toy run is the largest Police-escorted motorcycle ride in the West Central Florida area raising over \$1,000,000 over the years.

Jim Rosenkrans passed away in 1988 and Jamie decided to take over the business and continue the run in his memory. She renamed the event the Jim Rosenkrans Memorial Toy Run and continues to fundraise for the cause. Not forgetting its humble beginnings, the Toy Run is still a major event for the dealership where owner Jamie Rosenkrans still plays an integral role in its success. Although Jim is no longer here to share this momentous occasion, his memory lives on in the Toy Run.

Please join me in showing appreciation to Jamie Rosenkrans and Jim's Harley-Davidson for twenty-eight years of support to the students of Pinellas County Schools.

STRATEGIC DIRECTION: Student Achievement

SUBMITTED BY:

Lori Matway, Associate Superintendent, Student and Community Services

SCHEDULED

REQUEST FOR APPROVAL (ID # 5540)

Request Approval of the Minutes: To Approve the Minutes of the Special School Board Meeting of December 4, 2015; and the Regular School Board Meeting of December 8, 2015

ATTACHMENTS:

- board meeting-special 120415 (PDF)
- board meeting minutes 120815 (PDF)

Special School Board Meeting

Friday, December 4, 2015 1:30 PM

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 1:30 p.m. on Friday, December 4, 2015, at the School Board Administration Building, 301 Fourth Street SW, Largo, Florida.

Attendee Name	Title	Status	Arrived
Rene Flowers	Board Member	Present	
Ken Peluso	Board Member	Present	
Carol J. Cook	Board Member	Present	
Janet R. Clark	Board Member	Present	
Terry Krassner	Vice Chairperson	Present	
Linda S. Lerner	Board Member	Present	
Peggy O' Shea	Chairperson	Present	
Michael A. Grego	Superintendent	Present	
David Koperski	Board Attorney	Present	
William Corbett	Deputy Superintendent	Present	
Clinton Herbic	Associate Superintendent/Operations	Present	
Kevin Smith	Associate Superintendent/Finance Business Services	Present	
Ann Simonetti	Clerk to the Board and Administrative Assistant	Present	

II. Amendments to the Agenda

There were no amendments made to the agenda.

III. Pledge of Allegiance

Those in attendance recited the Pledge of Allegiance.

Attachment: board meeting-special 120415 (5540 : Approval of Minutes)

IV. Adoption of Agenda

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Carol J. Cook, Board Member
SECONDER:	Janet R. Clark, Board Member
AYES:	Flowers, Peluso, Cook, Clark, Krassner, Lerner, O' Shea

V. Public Comments on Agenda Item

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

1. Mark Klutho

Mr. Klutho stated that 4, 464 ballots were counted of 7,600 teachers and shared his concerns with environmental issues.

2. Mike Gandolfo

Mr. Gandolfo asked to Board to approve the contract.

VI. Nonconsent

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

1. Request Approval of the 2015-2018 Collective Bargaining Agreement between the School Board of Pinellas County, Florida and the Pinellas Classroom Teachers Association (PCTA)

VII. New Business

There was no new business shared at this meeting.

VIII. Adjournment

There being no further business to be brought before the School Board, this meeting adjourned at 1:35 PM.

Chairperson

Superintendent and Ex Officio Secretary

Attachment: board meeting-special 120415 (5540 : Approval of Minutes)

Regular School Board Meeting

Tuesday, December 8, 2015 10:00 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 10:00 a.m. on Tuesday, December 8, 2015, at the School Board Administration Building, 301 Fourth Street SW, Largo, Florida.

Attendee Name	Title	Status	Arrived
Rene Flowers	Board Member	Present	
Ken Peluso	Board Member	Present	
Carol J. Cook	Board Member	Present	
Janet R. Clark	Board Member	Present	
Terry Krassner	Vice Chairperson	Present	
Linda S. Lerner	Board Member	Present	
Peggy O' Shea	Chairperson	Present	
David Koperski	Board Attorney	Present	
Michael A. Grego	Superintendent	Present	
William Corbett	Deputy Superintendent	Present	
Clinton Herbic	Associate Superintendent/Operations	Present	
Kevin Smith	Associate Superintendent/Finance Business Services	Present	
Ann Simonetti	Clerk to the Board and Administrative Assistant	Present	

II. Amendments to the Agenda

At this time, Dr. Grego shared the following additions or changes made to the agenda subsequent to its publication seven days ago:

Updated: Consent Agenda Item #2: Request Approval of Personnel Recommendations

- On page 36 of the online agenda, the only retirement listed was removed
- On page 65 of the online agenda, the only job abandonment listed was removed

Attachment: board meeting minutes 120815 (5540 : Approval of Minutes)

Mrs. O'Shea stated that, as Chairperson, she found good cause to amend the agenda.

III. Invocation: Rabbi Daniel Treiser, Temple B'nai Israel, 1685 South Belcher Road, Clearwater, Florida 33764

The Invocation was delivered by Rabbi Treiser.

IV. Pledge of Allegiance

The Pledge of Allegiance followed the Invocation.

National Anthem

Following the Pledge of Allegiance, the National Anthem was sung by a vocal ensemble from Clearwater High School, under the direction of Dustin Hinzman.

Video: Business leaders on tour: Pinellas Education Foundation organizes school visits

The video highlighted an event in November which was organized by the Pinellas Education Foundation. More than 30 business leaders were invited to tour two schools in St. Petersburg. They boarded a Pinellas County School bus and headed to Campbell Park Elementary and Maximo Elementary to tour the campuses, meet school leaders, teachers, parents, and students. The video showcased what they learned during their visits.

V. Introduction of Professional and Community Organization Reps

Lisa M. Wolf, Public Information Officer

Ms. Lisa M. Wolf, Public Information Officer, introduced the following individuals: Nelly Henjes, PESPA; Maria Cantonis, Pinellas Arts for a Complete Education Coalition; and, Colleen Wright, Tampa Bay Times.

VI. Presentation by Student Rights and Responsibilities: Clearwater High School

Jincy Biju, Savanna Howard, Elliott Gray, and Khalil Jones, Students Rights and Responsibilities representatives from Clearwater High School, addressed the Board to share information regarding programs and achievements taking place at their school.

VII. Adoption of Agenda

The action taken by the Board to adopt the agenda reflects the amendments or changes provided by the Superintendent during Item II. Amendments to the Agenda.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Janet R. Clark, Board Member
SECONDER:	Carol J. Cook, Board Member
AYES:	Flowers, Peluso, Cook, Clark, Krassner, Lerner, O' Shea

VIII. Special Order Agenda

1. Recognition of Center for Advanced Technologies, Lakewood High School, Selected as a 2015 2016 Microsoft Showcase School, Presented by Mark Hunt, Executive Director, Career, Technical and Adult Education

Dr. Grego introduced Mr. Mark Hunt, Executive Director, Career, Technical, and Adult Education.

Mr. Hunt recognized Lakewood High School principal, Erin Savage, and assistant principal, Pete Oberg for their role in the CAT program becoming a national model as a Microsoft Showcase School.

Ms. Savage and Mr. Oberg were greeted and congratulated by the Board.

2. Introduction of Newly Appointed Administrators

Dr. Grego introduced the following newly appointed administrators:

- Susan M. Mance, Principal, Mc-Mullen Booth Elementary
- Leza M. Fatolitis, Principal, Tarpon Springs High School
- John Russo, Grant-Funded Program Specialist
- Michael R. Cowley, Managing Officer, Psychological Services

The administrators were greeted and congratulated by the Board.

IX. Public Comments on Agenda Items

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

1. Mark Klutho

Consent Agenda Item # 7: Request Approval of the Total Project Cost for the Curlew Creek Elementary School Ceiling and Light Project, No. 9031 in the Amount of \$850,000, and the Agreement With Lyle Engineering Group for Engineering and Contract Administration Services

Consent Agenda Item # 8: Request Approval of the Total Project Cost for the Lakewood High School Roofing Project, No. 9012 in the Amount of \$1,400,000, and the Agreement With Williamson Dacar Associates for Architectural and Contract Administration Services

Consent Agenda Item # 9: Request Approval for the Total Project Cost for the Seminole Elementary School Electrical Project, No. 9021 in the Amount of \$700,000, and the Agreement With Anston Greenlees, Inc. for Engineering and Contract Administration Services

Consent Agenda Item #10: Request Approval of the Total Project Cost for the St. Petersburg High School Electrical Project, No. 9043 in the Amount of \$1,500,000, and the Agreement With Phoenix Engineering Group for Engineering and Contract Administration Service

Consent Agenda Item #12. Request Approval of Substantial Completion for Heating, Ventilation and Air Conditioning and Lighting Renovations (Building 6) as of October 28, 2015, Which is a Portion of the Project at Sawgrass Lake Elementary, Project No. 9183

Nonconsent Item # 3: Request Approval of a Fifteen Year Charter Renewal for Plato Academy Tarpon Springs Charter School

Nonconsent Agenda Item #4: Request Approval of an Amendment to the Current Charter for Academie Da Vinci Charter School to Include Students in Grades 6-8

Mr. Klutho shared his opinion about our Strategic Direction: Learning in a Safe Environment, environmental concerns, and referenced Plato and DaVinci.

X. Unfinished Business

XI. Consent

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

1. Request Approval of Minutes: To Approve the Minutes of the School Board Workshop of November 10, 2015; the Regular School Board Meeting of November 17, 2015; the School Board Organization Meeting of November 17, 2015; and the School Board Workshop of November 17, 2015
Approved as submitted
2. Request Approval of Personnel Recommendations
Approved as submitted (Copy to be found in Supplemental Minute Book #162.)
3. Request Approval of the Administrative Appointment of the Executive Director, Elementary Education
Appointment approved- Shana H. Rafalski (Copy to be found in Supplemental Minute Book #162.)
4. Request Approval of the Administrative Appointment of the Director, School Leadership
Appointment approved - Antonio M. Burt (Copy to be found in Supplemental Minute Book #162.)

Attachment: board meeting minutes 120815 (5540 : Approval of Minutes)

5. Request Approval of the Administrative Appointment of the Director, Title I
Appointment approved - Felita D. Grant (Copy to be found in Supplemental Minute Book #162.)

6. Request Approval of the Renewal of the Lease, Management & Operation Agreement Permitting Belle of the Ball, Inc. to Lease the Media Center (the "Premises") Located on the Former Curtis Fundamental School Property
Approved as submitted (Copy to be found in Supplemental Minute Book #162.)

7. Request Approval of the Total Project Cost for the Curlew Creek Elementary School Ceiling and Light Project, No. 9031 in the Amount of \$850,000, and the Agreement With Lyle Engineering Group for Engineering and Contract Administration Services
Approved as submitted (Copy to be found in Supplemental Minute Book #162.)

8. Request Approval of the Total Project Cost for the Lakewood High School Roofing Project, No. 9012 in the Amount of \$1,400,000, and the Agreement With Williamson Dacar Associates for Architectural and Contract Administration Services
Approved as submitted (Copy to be found in Supplemental Minute Book #162.)

9. Request Approval for the Total Project Cost for the Seminole Elementary School Electrical Project, No. 9021 in the Amount of \$700,000, and the Agreement With Anston Greenlees, Inc. for Engineering and Contract Administration Services
Approved as submitted (Copy to be found in Supplemental Minute Book #162.)

10. Request Approval of the Total Project Cost for the St. Petersburg High School Electrical Project, No. 9043 in the Amount of \$1,500,000, and the Agreement With Phoenix Engineering Group for Engineering and Contract Administration Services
Approved as submitted (Copy to be found in Supplemental Minute Book #162.)

11. Request Approval of the Interlocal Agreement With the City of Largo for Design and Construction Services for Road Improvements in the Area of Largo High School on 1st Avenue N.E., 2nd Street, and 4th Street N.E. in the Amount of \$542,566.50 at Largo High School, Project No 4511
Approved as submitted (Copy to be found in Supplemental Minute Book #162.)

12. Request Approval of Substantial Completion for Heating, Ventilation and Air Conditioning and Lighting Renovations (Building 6) as of October 28, 2015, Which is a Portion of the Project at Sawgrass Lake Elementary, Project No. 9183
Approved as submitted (Copy to be found in Supplemental Minute Book #162.)

13. Request Approval of Vehicle Use Agreements to Non-Profit Organizations for a Period of one Year
Approved as submitted (Copy to be found in Supplemental Minute Book #162.)
14. Request Approval to Recycle, Cannibalize, and/or Scrap Obsolete Fixed Assets
Approved as submitted
15. Request Approval of Selling the District's Surplus Equipment on the PublicSurplus.com Internet Auction Site
Approved as submitted
16. 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 #162.)

XII. Nonconsent

1. Request Approval of the Agreement with the School Board of Pasco County and the School Board of Pinellas County
Mr. Mark Hunt, Executive Director, Career, Technical and Adult Education, stated that this agreement is a continuation of the partnership begun in 2014-15 to facilitate the tri-county (Hillsborough, Pasco and Pinellas) Tampa Bay regional aviation academies.
Principal Keith Mastorides and Assistant Principal Taylor Henderson, from Clearwater High School, shared the high level of engagement students exhibit in this program at their school.
Mrs. Krassner thanked them for their leadership.
(Copy to be found in Supplemental Minute Book #162.)

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

2. Request Approval for Submittal of the 2015 Florida Safe Schools Self-Assessment
Mr. Clint Herbic, Associate Superintendent, Operational Services, stated that this is an annual safety assessment tool required by the state. Due to the nature of the information contained in these documents across the state, the Department of Education has required they be confidential.

Mrs. Lerner asked that our document be reviewed and non-confidential information be shared with the public so they are aware of some of what is being done to keep our schools safe.

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

3. Request Approval of a Fifteen Year Charter Renewal for Plato Academy Tarpon Springs Charter School

Mr. Rick Wolfe, Director, Charter Schools and Home Education, reviewed the request from Plato Academy Tarpon Springs. (Copy to be found in Supplemental Minute Book #162.)

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

4. Request Approval of an Amendment to the Current Charter for Academie Da Vinci Charter School to Include Students in Grades 6-8

Mr. Rick Wolfe, Director, Charter Schools and Home Education, reviewed the request from Academie Da Vinci. (Copy to be found in Supplemental Minute Book #162.)

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

XIII. New Business

A. *Items Introduced by Superintendent*

Dr. Grego's report included the following:

1. He thanked board members for attending a variety of events across the district; including the Pinellas Education Foundation's Ties and Tennis Shoes events that occurred last weekend. There was an increase in participation this year. The fundraising for Take Stock in Children scholarship program was very successful: \$1.2 million raised. He also thanked the Tampa Bay Rays for use of Tropicana Field.

2. He shared the names of the ten finalists for the Outstanding Educator of the Year award. They are: Deanna Barthel, Countryside HS; Wendy Bruce, Ponce de Leon ES; Sarah Dobes, East Lake MS; Alicia Isaac, Boca Ciega HS; Marissa McCarthy, Thurgood Marshall MS; Randy McGonegal, Palm Harbor UHS; Jennifer Raffaele, Bardmoor ES; Christine

Rose, Fairmount Park ES; Denise Steele, Frontier ES; and Jennifer Velez, Sexton ES. He said the winner will be honored at the Evening of Excellence, February 2, 2016, at Ruth Eckerd Hall.

3. He said the six Support Employee of the Year finalists have been named. This year there are new categories and here are the nominees: Classroom Support: Haydee Marrero-Valdes, ESE Associate, Boca Ciega HS; Clerical: Valerie Jones, Library Media Assistant / Clerical Assistant, Jamerson ES; Food Service: Michelle Ondick, Food Service Assistant, Cross Bayou ES; Maintenance/Safety/Health: Gerald Niles, Police Officer, Sanders Exceptional Student Education Center; Plant Operations: Jeffrey Redett, Head Plant Operator II, Ponce de Leon ES; Bus Driver: Barbara Gieselman, Bus Driver, Transportation - Lealman Compound. The winner will be named on January 4, 2016, at the Support Employee of the Year breakfast, held at the Feather Sound Country Club.

4. He shared information about the College Board SAT and Advanced Placement scores. He said our overall mean SAT scores for students surpassed the state and national mean scores. There was an increase in SAT participation by African American and Hispanic students in our district; with their scores also exceeding state and national in several areas. He said the district saw an increase of 11.4% in the number of African-American students earning passing scores of 3-5 on the Advanced Placement exams compared to 5.5% in the state and 6.1% increase in the nation. He thanked Ms. Vigue and the AP teachers for their hard work. He will meet with the College Board's Superintendents Advisory Committee next week.

5. He thanked all the participants in the Great American Teach-In, held November 18th. It was a fully engaged community event.

6. He stated that a group of 5th grade students from Fairmount Park ES visited the campus of USF St. Petersburg. During the tour, students participated in activities at a science station, a multicultural station, and a kindness station. He said this is part of an ongoing partnership between the school and university.

7. He thanked Mrs. Lerner for her leadership as Board Chairperson this last year and welcomed Mrs. O'Shea in her new role as Board Chair.

7. He wished all staff, students, and parents an enjoyable holiday break.

B. Items Introduced by School Board Attorney

Mr. Koperski stated that he had no report.

C. Items Introduced by the Board

Ms. Flowers-1) **She asked for a letter of support for HB 147 which is being co-sponsored by Representatives Chris Latvala and Chris Sprowls. She made a motion to move forward with sending a letter of support for HB 147 to legislators who represent Pinellas County. Mrs. Krassner seconded the motion. Dr. Grego consented to this proposed action being added to the agenda. Mrs. O'Shea called for a vote. The vote was 7-0.**

2) She stated that she wanted to make a clarification regarding the FAST Organization's request for board members to attend a meeting at Tropicana Field. It was determined that the FAST Organization would only permit yes or no answers with a brief one minute response. She said that based on that she declined their invitation. She said that at the

event there was a chair set out for her with her name listed which made it appear that she no-showed the event; when, in fact she declined their invitation. 3) She stated that she wished to address the FAST Organization's request for a discipline matrix. She said that she clearly told them that if it included any consequences which did not follow the state statute regarding drugs on campus, that she could not support it. She said that Broward County Public Schools chose a matrix, but it has since been revised three times. Broward County Public Schools has a Code of Student Conduct similar to ours; but, they have their matrix as an appendix to the document. On page 8 of their document is speaks of the process for school suspensions; which is the same process used by Principal Hepburn at Gibbs HS for which he was criticized. She stated that she believes that students need to be held accountable for their behavior in schools; and that discipline is handled at the school level because they know the students background and extenuating circumstances which may contribute to discipline issues. A matrix does not accommodate that judgment piece. 4) She said that the district is moving forward but this will not occur in one day; she supports money for alternative programs. We are making progress with discipline issues. She attended the Florida School Boards Association joint conference earlier this month and all districts are working on the same concerns. 5) She said that she supports the civil citation which was discussed at the Florida School-Justice Partnership meeting in Tampa in November that she attended. 6) She referenced the Tampa Bay Times article, "Failure Factories" and said that it is not representative of the way things have occurred. Children are not failures and she will not use that reference. She will support what will move student achievement forward and said the public can volunteer and join us in action.

Mrs. Lerner- 1) She referenced the Tampa Bay Times article, "Failure Factories" and said it is not representative of what is occurring at our schools now. There is progress being made under Dr. Grego's leadership in student achievement and discipline. She said the district is working on a data dashboard to share that information. She said that there are alternatives to out of school suspension being used. She wants to examine the data for students who are two years or more overage or behind in a grade level and determine what resources will best assist these students. She said that the district has alternative education programs and personalized learning models which concentrate on students who are not working up to their potential; these education models help students move forward. She said the data on suspensions can be misleading; often times it is a small number of students who have repeated misconduct account for the majority of out of school suspensions. 2) She thanked all educators and the community for their help with this effort to assist students; it is the best time to be in Pinellas County Schools.

Mrs. Krassner-She asked for clarification from Dr. Grego regarding Chief Stelljes work with law enforcement with the many municipalities in Pinellas County. She said that the district is looking at best practices across the state.

Dr. Grego responded that all municipalities that signed on to the MOU reported a 30% decrease in arrests, followed by a 50% decrease. This practice began in January 2015. He thanked the committees who met to draft the MOU and that discipline and alternative programs will be a topic of discussion at future school board workshops.

Mrs. Cook- 1) She said that we put professional development first and foremost and that we don't just ask staff to attend; board members get training also, many attended three or four days of training recently. She said the public needs to know that we continue being educated. 2) She wished everyone a happy holiday.

Mrs. O'Shea- 1) She shared proposed workshop dates for 2016. She asked that board members review the dates for any conflicts as it will be reviewed at the workshop January 19, 2016. 2) She wished everyone in the district a happy and healthy holiday season.

D. Review of Board Requests

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

- he will review the Florida Safe Schools Assessment Report to allow for non-confidential PCS information to be published

E. School Board Meeting Evaluation

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

Pluses:

-positive last speaker

-SR&R presentation was great!

-Clarifying board and superintendent reports

Opportunities:

-fix all mics

XIV. Adjournment

There being no further business to be brought before the School Board, this meeting adjourned at 11:40 AM.

Chairperson

Superintendent and Ex Officio Secretary

XV. Public Speakers

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

1. Lenore Faulkner

Ms. Faulkner spoke of Veteran's Day and personal concerns.

2. Mark Klutho

Mr. Klutho spoke of the Constitution and environmental concerns.

3. Joe Marteski

Mr. Marteski, COO, Belle of the Ball, thanked the board for providing the facility on Holt Avenue in Clearwater for their organization which assists local students with attire for homecoming and proms.

SCHEDULED

REQUEST FOR APPROVAL (ID # 5574)

Request Approval of Personnel Recommendations

ATTACHMENTS:

- Jan 12 2016 FINAL HR Board Agenda Sets A-B (PDF)

Set A

MEMORANDUM

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Recommendation of Superintendent on Personnel – 2015/2016

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

Job Descriptions: <http://www.pcsb.org/Page/1660>

Administrative

Instructional

Appointments of Probationary Contract	21	1-2
Appointments of Annual Contract	88	2-7
Transfers	4	7
Leaves of Absence	22	7-8
Return From Leave of Absence	11	9
Terminations		
Resignations	22	9-11
Retirements	11	11
Contracted Services	38	12-15
Substitute Appointments	47	16
Teaching Out-of-Field for Other Subject Areas	3	17
Teaching Out-of-Field (Long-Term Substitutes)	9	17-18

AGE = Adult General Education
 ELA = English Language Acquisition
 AVID = Advancement Via Individual Determination
 CASAS = Comprehensive Adult Student Assessment Systems
 CTAE = Career, Technical, and Adult Education
 CPI = Crisis Prevention Institute
 DA = Differentiated Accountability
 EIS = Educational Information System

ELP = Extended Learning Program
 ESE = Exceptional Student Education
 ESOL = English for Speakers of Other Languages
 FCAT = Florida Comprehensive Assessment Test
 FDLRS = Florida Diagnostic and Learning Resources System
 FSA = Florida Standards Assessment
 HOSA = Health Occupations Students of America
 IMAST = Interdisciplinary Math and Science with Technology
 JROTC = Junior Reserve Officer Training Corps

MSAP = Middle School Achievement Program
 MTSS = Multi-Tiered System of Support
 NCLB = No Child Left Behind
 PATHS = Promoting Alternative Thinking Strategies
 PCS = Pinellas County Schools
 PCCA = Pinellas County Center for the Arts
 PD = Professional Development
 PS/RTI = Problem Solving/Response to Instruction and Intervention
 RTTT = Race-To-The-Top
 SAT = Scholastic Assessment Test
 SIG = School Improvement Grant
 SIM = Self Instructional Module
 SIP = School Improvement Plan
 SLC = Smaller Learning Communities
 STIP = Summer Technology Institute Project
 STEM = Science, Technology, Engineering, and Mathematics
 VPK = Voluntary Pre K

Attachment: Jan 12 2016 FINAL HR Board Agenda Sets A-B (5574 : Request Approval of Personnel Recommendations)

RECOMMENDATION OF SUPERINTENDENT ON
INSTRUCTIONAL PERSONNEL

January 12, 2016

2015/2016

APPOINTMENTS OF PROBATIONARY CONTRACT

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Abd Almalak, Gina MS	Pinellas Park Middle	Business Education	12/01/15
Bowman Jr, Carson	Career, Technical, and Adult Education Postsecondary	Adult Education	12/08/15
Briggs, Katharine	Sutherland Elementary	Pre K Handicapped	12/07/15
Burt, Sara E	Mount Vernon Elementary	Varying Exceptionalities	12/07/15
Cady, James A	Northeast High	Mathematics	01/04/16
Carden, Cameron A	Azalea Middle	Health	11/16/15
Epperson, Kassy M	Dunedin Highland Middle	Reading	11/30/15
Goddard-Dickens, Kristen L	Area I Exceptional Student Education	Educational Diagnostician	12/07/15
Gray, Ashley L	Gulfport Elementary	Elementary	12/07/15
Hernandez, Rossyris	Hospital Homebound	Hospital Homebound	11/09/15
Holmes, Amber E	New Heights Elementary	Elementary	09/08/15
Huskey, Jeremy Y	Dunedin Highland Middle	Social Studies	12/03/15
Jackson, Neala	Gulfport Elementary	Curriculum Specialist	11/16/15
Meitz, Sarah C	Largo Middle	Language Arts	01/04/16
Moss, Karen	Sunset Hills Elementary	Pre K Handicapped	11/16/15
Parra, Guillermo J	Fitzgerald Middle	Foreign Language	12/07/15
Radcliffe, Yadira D	Curlew Creek Elementary	Varying Exceptionalities	12/07/15

Attachment: Jan 12 2016 FINAL HR Board Agenda Sets A-B (5574 : Request Approval of Personnel Recommendations)

Recommendation of Superintendent on Instructional Personnel
 January 12, 2016
 2015/2016 School Year

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APPOINTMENTS OF PROBATIONARY CONTRACT

(Continued)

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Rutland, Jeanette	Sandy Lane Elementary	Behavior Specialist	12/07/15
Sierra, Nicole A	Tarpon Springs Middle	Language Arts	12/07/15
Stoufer, Tiffany R	Exceptional Student Education	Educational Diagnostician	12/07/15
White, Michael D	Pinellas Park High	Science	12/01/15

APPOINTMENTS OF ANNUAL CONTRACT

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Adams, Juanita M	Melrose Elementary	Elementary	01/11/16
Allbritton, MaryHelen H	Clearwater Fundamental Middle	Guidance	09/30/15
Barkalow, Bria M	Seminole Middle	Mathematics	08/26/15
Baxter, Rebecca M	Osceola Middle	Autism Spectrum Disorder	12/07/15
Belich, Amanda N	New Heights Elementary	Varying Exceptionalities	08/27/15
Berger, Sabrina C	Hospital Homebound	Hospital Homebound	12/03/15
Berner, Crystal N	High Point Elementary	Music	08/13/15
Beyersdorf, Jesse G	Osceola Middle	Mathematics	01/14/16
Brueckner, Sara O	Mildred Helms Elementary	Kindergarten	08/21/15
Buoniello, Noelle B	Brooker Creek Elementary	Elementary	01/06/16
Catlin, Jason R	Sandy Lane Elementary	Kindergarten	12/18/15
Clark, Jean R	Bear Creek Elementary	Elementary	01/24/16

Attachment: Jan 12 2016 FINAL HR Board Agenda Sets A-B (5574 : Request Approval of Personnel Recommendations)

Recommendation of Superintendent on Instructional Personnel
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APPOINTMENTS OF ANNUAL CONTRACT
 (Continued)

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Collins, Lori L	Fuguitt Elementary	Varying Exceptionalities	01/06/16
Conforti, Nicole D	Highland Lakes Elementary	Elementary	12/07/15
Connolly, Jennifer D	Bardmoor Elementary	Alternative Education	08/18/15
Crookshanks, Michelle P	Oak Grove Middle	Physical Education	12/18/15
Cross, Brandy M	Dixie Hollins High	Foreign Language	12/16/15
Crum, Tenise R	Pinellas Technical College St Petersburg	Vocational (11.5-Months)	02/02/16
Dance, Lynnea M	Walsingham Elementary	Elementary	08/19/15
Davis, Rachel A	Osceola Middle	Participatory Varying Exceptionalities	08/27/15
Dawkins, Kahlilah L	Psychological Services	Psychologist	08/31/15
Dedmon, Lindsey A	Curlew Creek Elementary	Elementary	01/11/16
Denman, Mark M	Clearwater Fundamental Middle	Language Arts	12/04/15
Dubock, Lindsey S	Garrison-Jones Elementary	Elementary	08/17/15
Escudero, Ana C	Gibbs High	Foreign Language	09/04/15
Foster, Allison S	Osceola Fundamental High	Family and Consumer Sciences	01/11/16
Gallers, Angelle T	Leila Davis Elementary	Kindergarten	01/12/16
Geisler, Amber J	School Social Work/Full Service Schools	Social Worker	08/21/15
Giere, Jeffrey N	Dixie Hollins High	Foreign Language	01/11/16

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Recommendation of Superintendent on Instructional Personnel
 January 12, 2016
 2015/2016 School Year

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APPOINTMENTS OF ANNUAL CONTRACT
 (Continued)

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Grain, Jason M	Largo High	Emotional/Behavior Disorder	01/11/16
Gray, Gwendolyn W	Northeast High	Guidance	06/01/16
Harkness, Jessica L	Seventy-Fourth Street Elementary	Elementary	08/24/15
Harrison, Mercedes J	Lakewood Elementary	Guidance	01/27/16
Harvey, Francine Y	Maximo Elementary	Instructional Staff Developer	01/11/16
Hebert, Rebecca M	Palm Harbor University High	Mathematics	01/11/16
Irimie, Anca E	English for Speakers of Other Languages	English for Speakers of Other Languages	08/31/15
Klapperich, Arnold D	Northeast High	Science	06/01/16
Klima, Michelle M	Fuguitt Elementary	Music	01/11/16
Kuntz, Andrea M	Bauder Elementary	Kindergarten	01/11/16
Lopez, Lydia M	Lakewood High	Foreign Language	01/27/16
Malick, Lisa K	Dixie Hollins High	Language Arts	12/18/15
Martin, Rachel A	Starkey Elementary	Gifted	08/13/15
Martukovich, Michelle L	Forest Lakes Elementary	Autism Spectrum Disorder	01/11/16
Maturo Tolisano, Heather M	Gulfport Elementary	Guidance	01/26/16
Mazur, Rachel M	Sutherland Elementary	Kindergarten	01/12/16
McCann, Margaret E	Meadowlawn Middle	Language Arts	09/02/15

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Recommendation of Superintendent on Instructional Personnel
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APPOINTMENTS OF ANNUAL CONTRACT
 (Continued)

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Medeiros, Cynthia L	Meadowlawn Middle	Reading	08/26/15
Membel, Elisabeth J	Tyrone Middle	Language Arts	09/03/15
Metellus, Nandelyne	Psychological Services	Psychologist	08/20/15
Mills, Tracie A	Largo High	Independent Varying Exceptionalities	12/24/15
Mioduszewski, Kasey A	Starkey Elementary	Elementary	08/17/15
Moore, Anne M	Pinellas Gulf Coast Academy	Language Arts	01/13/16
Murray, Leeann M	Bay Point Elementary	Elementary	10/09/15
Myers, Michelle E	Marjorie Kinnan Rawlings Elementary	Elementary	08/17/15
Ohlemiller, Katrina M	Bay Point Elementary	Kindergarten	11/02/15
Peck, Kirsten L	Bayside High	Alternative Education	12/17/15
Perez, Deanna C	Blanton Elementary	Elementary	01/06/16
Petruniak, Nicole A	Safety Harbor Middle	Reading	08/13/15
Pollock, Amanda K	McMullen-Booth Elementary	Elementary	08/17/15
Powers, Sarah L	Pinellas Central Elementary	Elementary	01/11/16
Purpura, Ann M	Starkey Elementary	Elementary	08/21/15
Reali, Ashley M	Doug Jamerson Elementary	Elementary	01/11/16
Reed, Cheryl A	Curtis Fundamental Elementary	Elementary	08/21/15

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Recommendation of Superintendent on Instructional Personnel
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APPOINTMENTS OF ANNUAL CONTRACT
 (Continued)

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Ristoff, Laura A	Pinellas Central Elementary	Elementary	12/18/15
Romano, Connie M	Sutherland Elementary	Elementary	08/31/15
Sisson, Christina J	Sanders Exceptional Student Education Center	Music	08/20/15
Stafford, Tiffany M	Skyview Elementary	Elementary	08/19/15
Sunseri, Nicole R	Eisenhower Elementary	Kindergarten	01/12/16
Tillotson, Diane E	Garrison-Jones Elementary	Elementary	10/31/15
Toscani, Joseph M	Garrison-Jones Elementary	Autism Spectrum Disorder	12/18/15
Turner, Ryan S	Pinellas Technical College Clearwater	Vocational (11.5-Months)	12/14/15
Tyson, Shannan N	Carwise Middle	Health	08/26/15
Vigoa, Javier	John Hopkins Middle	Foreign Language	01/26/16
Waldrop, Karen K	Shore Acres Elementary	Guidance	06/01/16
Walters, Paula M	Shore Acres Elementary	Elementary	06/01/16
Ward, Amy E	Garrison-Jones Elementary	Elementary	01/11/16
West, Caitlyn M	High Point Elementary	Elementary	01/08/16
Wheeler, Shane C	Dixie Hollins High	Health	01/12/16
Whiteley, Keith M	Pinellas Technical College St Petersburg	Vocational (11.5-Months)	02/03/16
Widdicombe, Mary L	Sunset Hills Elementary	Elementary	08/28/15
Wildey, Jacklyn R	Pinellas Technical College St Petersburg	Vocational (11.5-Months)	02/02/16

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Recommendation of Superintendent on Instructional Personnel
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APPOINTMENTS OF ANNUAL CONTRACT
 (Continued)

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Wilson, Maureen A	Doug Jamerson Elementary	Elementary	08/18/15
Yarbrough, Brian W	Osceola Fundamental High	Social Studies	01/11/16
Yoder, Bethany F	Mount Vernon Elementary	Emotional/Behavioral Disorder	08/13/15

TRANSFERS

NAME	FROM COST CENTER	TO COST CENTER	EFFECTIVE
Berk, Vicki H	Largo Middle	Walsingham Elementary	11/19/15
Bostwick, Pamela L	Sanders ESE Center	Hamilton Disston	11/30/15
Broadwater, Karen S	Plumb Elementary	Sandy Lane Elementary	11/16/15
Zambito, Catherine N	Area I Exceptional Student Education	Hospital Homebound	11/30/15

LEAVES OF ABSENCE

NAME	COST CENTER	EFFECTIVE
Bresler, Kathryn T	John Hopkins Middle	11/30/15
Burke, Jennifer M	Starkey Elementary	12/07/15
Caltabellotta, Nicole R	Seventy-Fourth Street Elementary	11/12/15
Chiello, Victoria	Southern Oak Elementary	10/19/15
Cornett, Kristie L	Madeira Beach Fundamental K-8	11/16/15
Hastings, Bethany J	Bay Point Middle	11/09/15

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Recommendation of Superintendent on Instructional Personnel
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LEAVES OF ABSENCE
 (Continued)

NAME	COST CENTER	EFFECTIVE
Health, Allison N	Lynch Elementary	11/16/15
Hill, Jordan C	Largo Middle	11/09/15
McComis, Karin	Bay Point Elementary	11/30/15
McCoy, Rachel C	Bay Point Elementary	11/06/15
Norman, Meredith H	K-12 Guidance	12/03/15
O'Rourke, Angela J	School Health Services	11/09/15
Ohaire, Patricia J	Clearwater High	11/03/15
Oliver, Kristen P	Pinellas Park Middle	08/17/15
Pfluke, Jill	Pinellas Park High	10/14/15
Quinette, Amy S	Frontier Elementary	11/09/15
Roberts, Holly M	Dixie Hollins High	11/30/15
Russell, Shawna M	Marjorie Kinnan Rawlings Elementary	12/09/15
Smith, Jennifer L	Perkins Elementary	10/26/15
Stone, Hillary B	Ponce de Leon Elementary	11/30/15
Tipton, Ruth E	School Social Work/Full Service Schools	11/16/15
Tortorella-Andrew, Annemarie C	Skycrest Elementary	11/30/15

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Recommendation of Superintendent on Instructional Personnel
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RETURN FROM LEAVE OF ABSENCE

NAME	COST CENTER	GRADE/SUBJECT	EFFECTIVE
Allsworth, Julie Anne	Elementary Language Arts and Reading	Instructional Staff Developer	11/09/15
Bryant, Chad C	Tomlinson Adult Learning Center	Adult Education	11/16/15
Bushery, Jesstina S	Walsingham Elementary	Instructional Staff Developer	11/30/15
Circle, Jessica M	Curtis Fundamental Elementary	Kindergarten	11/05/15
Dewindt, Anna M	Gulfport Elementary	Elementary	11/16/15
Dunn, Kimberly A	Eisenhower Elementary	Elementary	11/05/15
Ferreira, Stephanie L	Countryside High	Science	11/05/15
Jessie, Mary I	Cypress Woods Elementary	Elementary	11/09/15
Mulholland, Donna M	Gulfport Elementary	Kindergarten	11/16/15
Sabiell, Kimberly D	Madeira Beach Fundamental K-8	Science	11/19/15
Sponaugle, Kristin E	Curlew Creek Elementary	Kindergarten	11/13/15

TERMINATIONS

NAME	COST CENTER	EFFECTIVE
<u>Resignations</u>		
Belich, Amanda N	New Heights Elementary	11/27/15
Bissonnette, Rebecca	9-12 Mathematics	11/24/15

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Recommendation of Superintendent on Instructional Personnel
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TERMINATIONS
 (Continued)

NAME	COST CENTER	EFFECTIVE
<u>Resignations</u>		
(Continued)		
Booth, Dana S	San Jose Elementary	11/12/15
Frederick, Katherine G	Gibbs High	12/04/15
Giere, Jeffrey N	Dixie Hollins High	12/18/15
Hamid, Aameana H	Pinellas Central Elementary	01/01/16
Hilton, Holly A	Northeast High	11/27/15
Howell, Paula J	Fitzgerald Middle	01/01/16
Jerdon, Stephen M	Gibbs High	11/29/15
Kourmoulakis, Anthony J	Boca Ciega High	12/03/15
Lowin, Nikki K	Lakewood Community	12/18/15
Mondor, Kristin J	Pre-K Handicapped	12/09/15
Morrow II, Rudy A	Melrose Elementary	11/20/15
O'Cull, Donald A	Melrose Elementary	11/18/15
Oliver, Paige R	Starkey Elementary	12/01/15
Ramos, Jaime G	Hospital Homebound	12/04/15
Reynaldo-Casanova, Heather E	Hospital Homebound	12/01/15
Rose, Ellen K	Dixie Hollins High	11/20/15

Recommendation of Superintendent on Instructional Personnel
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TERMINATIONS
(Continued)

NAME	COST CENTER	EFFECTIVE
<u>Resignations</u>		
(Continued)		
Smith, Mark F	Ozona Elementary	11/17/15
Sorce, Marsha M	Countryside High	11/05/15
Wells, Peggy	Lealman Innovation Academy	12/18/15
Wunder, Jennifer D	Tarpon Springs High	11/13/15
<u>Retirements</u>		
Bair, Shirley K	Lakewood Elementary	12/18/15
Benjamin, Doris A	Walsingham Elementary	01/04/16
Beville, Peggy B	Meadowlawn Middle	01/04/16
Broberg, Laura L	Hamilton Disston	12/03/15
Bygrave, Patricia M	Southern Oak Elementary	11/30/15
Chiappone, Robert J	Shore Acres Elementary	12/31/15
Cornillaud, James F	Northeast High	12/31/15
Egalka, Joanne E	Pinellas Park High	01/04/16
Hartstein, Patricia L	Educational Alternative Services	11/30/15
Morgan, Kathleen L	Pre K Handicapped	01/13/16
Timm, Marcia I	Curlew Creek Elementary	11/16/15

PAYMENT TO CONTRACTED SERVICES EMPLOYEES

Funding Source: District Operating Funds

9-12 SCIENCE

Science Fair director

Dickman, Paul H	09/01/15 - 06/30/16	\$1,600.00
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ADVANCED STUDIES/ACADEMIC EXCELLENCE

AVID college co-op tutor

Amended contract hours from 78 to 130
 and total salary from \$1,092.00 to \$1,820.00

Eversole, Kristen A	09/01/15 - 12/11/15	\$1,820.00
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ELEMENTARY LANGUAGE ARTS AND READING

Module training, various professional development, and
 writing curriculum/modules

Allsworth, Julie A	09/15/15 - 05/27/16	\$600.00
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Cangemi, Karen S	09/28/15 - 05/27/16	\$600.00
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Osborne, Marian G	10/01/15 - 05/27/16	\$720.00
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Organizing and facilitating submissions for the Cross Creek
 Chronicle

Minor, April A	11/23/15 - 06/15/16	\$3,000.00
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FINANCIAL AID/ADMISSIONS ADVISARY

Facilitating college preparedness training

Boyle, Constance M	10/05/15 - 10/06/15	\$240.00
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Rasmussen, Tiffany B	10/05/15 - 10/06/15	\$240.00
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Stone, Susan V	10/05/15 - 10/06/15	\$240.00
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HIGH SCHOOL LANGUAGE ARTS AND READING

Developing curriculum

Moseley, Britt E	08/10/15 - 08/12/15	\$150.00
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Managing Competency 2 course

Pearson, Kimberly M	07/01/15 - 06/30/16	\$2,000.00
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PAYMENT TO CONTRACTED SERVICES EMPLOYEES
 (Continued)

Funding Source: District Operating Funds (Continued)

K-12 STEM

Developing/revising STEM curriculum; facilitating family nights and professional development aligned to the district initiatives

Winsor, Laurie A	11/09/15 - 06/30/16	\$1,200.00
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PROFESSIONAL DEVELOPMENT

Creating and facilitating training for the transition to teaching program

Amended contract hours from 100 to 250 and total salary from \$2,000.00 to \$5,000.00

Robinson, Timothy B	07/01/15 - 06/30/16	\$5,000.00
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Funding Source: Federal Funds

AZALEA ELEMENTARY

Reviewing student data; assessing and planning collaboratively in all curriculum areas; teachers will be meeting twice a month to support SIP

Cordaro, Joanne	11/13/15 - 06/07/16	\$260.00
Haley, Harriet A	11/13/15 - 06/07/16	\$260.00

AZALEA MIDDLE

Planning professional development, data review, curriculum writing; SIP and PIP Parent Involvement Plan

Blair, Jonathan L	11/17/15 - 06/30/16	\$6,200.00
Davidson, Sarah F	10/26/15 - 06/30/16	\$1,200.00
Van Dyke, Hillary M	11/17/15 - 06/30/16	\$600.00

BELLEAIR ELEMENTARY

Audit Box duties and responsibilities

Anderson, Michael D	08/24/15 - 06/30/16	\$720.00
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PAYMENT TO CONTRACTED SERVICES EMPLOYEES
 (Continued)

Funding Source: Federal Funds (Continued)

CAREER, TECHNICAL, AND ADULT EDUCATION POSTSECONDARY

Serving as lead teacher as a resource for other AGE teachers, acting as a liaison with state and countywide AGE staff, and assisting school administrators with teaching orientation, training, and leadership

Lawless, Donna M	11/09/15 - 06/30/16	\$750.00
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Developing and presenting training on GED social studies

Ozols, Inguna	11/16/15 - 01/29/16	\$400.00
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ESOL

Testing non-English-speaking students with language assessment scales

Broida, Sandra W	11/19/15 - 06/07/16	\$7,150.00
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FDLRS GULFCOAST ASSOCIATION CENTER

Facilitating duties that are outlined in the PDA (Project Development Agreement) letter of agreement such as planning and delivering at least two face-to-face virtual class sessions

Lowther, Marian A	01/12/16 - 04/19/16	\$1,500.00
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PRE K-12 HEALTH EDUCATION

Planning and supervising intramurals

Clark, Dawn M	12/02/15 - 05/06/16	\$800.00
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Noble, Nathan D	11/11/15 - 05/06/16	\$800.00
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Shaw, Ryan W	09/14/15 - 05/06/16	\$800.00
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Turner, Carolyn D	01/05/16 - 05/06/16	\$400.00
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Velez, Zadot	11/30/15 - 05/06/16	\$800.00
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Wilmot, Andrew D	11/20/15 - 05/06/16	\$800.00
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PRIVATE SCHOOL ESE

Facilitating after school orientation and mobility services

Montcalm, Nancy	11/16/15 - 05/31/16	\$1,495.00
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PAYMENT TO CONTRACTED SERVICES EMPLOYEES
 (Continued)

Funding Source: Federal Funds (Continued)

TITLE I CENTER

Participate in ongoing and sustained professional development aligned to the goals for struggling students

Marr, Ashley	11/19/15 - 06/30/16	\$240.00
McLay, Renee E	11/10/15 - 06/30/16	\$240.00
Ryan, Amy	11/11/15 - 06/30/16	\$240.00
Sovocool, Katelyn A	11/30/15 - 06/30/16	\$240.00

Funding Source: School Operating Funds

COUNTRYSIDE HIGH

Coaching, playing, and accompanying students for rehearsals and concerts of solos and ensembles

Wicks, Yohance M	12/08/15 - 05/20/16	\$1,500.00
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LAKESIDE HIGH

Assisting in marching band auxiliary

Snow, Ajene L	10/26/15 - 11/07/15	\$600.00
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PALM HARBOR UNIVERSITY HIGH

Assisting wrestling coach, student supervision, training, and attending matches

Ramos, Christopher R	11/23/15 - 03/30/16	\$820.00
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SEMINOLE HIGH

Assisting with cross country and track practice meets

Outlaw, William S	10/12/15 - 04/30/16	\$500.00
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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	NAME
Allen, Paula A	Arrant, Sonja J
Bemis, Laura M	Bernard, Sara L
Birnbaum, Alyssa K	Borucki, Susan J
Campbell, Ashley N	Canata, Mark A
Caruso, Christina L	Daking, Deborah A
Doyel, Christopher B	Fazio, Victor M
Girgis, Ashraf MG	Grupczynski, Julie K
Hartough, Robert S	Hatchett, Paul A
Hauser, Samantha R	Hinton, Catie M
Hixon, Elizabeth K	Jardine, April E
Kelly, Christine A	Lam, Hong Cam T
Lanford, Gregory P	Lewis, Lora S
Macari, Theresa R	McDevitt, Michael F
McQueen, Rosalind AD	Mignerey, Mary B
Monokandilos, Yelena B	Morrow II, Rudy A
Olivio, Marilyn L	Paquette, Cassandra A
Patterson, Velveted D	Petrovitch, Martha A
Pierret, Geoffrey S	Ruso, Marcella M
Russell, Hilary	Schoenau, Thomas J
Schramek, Mary J	Scott, Jessica Y
Shehata, Neveen N	Smith, Mark F
Spires, Donte D	Thomas, Breana M
Turner, Carol A	Youssef, Rouzana Y
Zambrano, Ramona E	

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
Azalea Middle	Carden, Cameron A	Health
Fitzgerald Middle	Parra, Guillermo J	Gifted
Mount Vernon Elementary	Burt, Sara E	ESE

LONG-TERM SUBSTITUTES OUT-OF-FIELD

The following long-term substitute teachers are teaching one or more courses not covered by Florida teaching certificates. 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 Board to teach out-of-field.”

COST CENTER	NAME	SUBJECT
Dixie Hollins High	Christie, Jennifer L	Reading 9-12
Dunedin High	Alburn-Goosie, Catherine F	Geometry
Gibbs High	Babb, Carole A	Drama/Theater Technology
James B Sanderlin PK-8	Bednar, Janis J	Elementary Education
Majorie Kinnan Rawlings Elementary	Groff, Katharine A	Kindergarten

Recommendation of Superintendent on Instructional Personnel
 January 12, 2016
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LONG-TERM SUBSTITUTES OUT-OF-FIELD
 (Continued)

COST CENTER	NAME	SUBJECT
Pinellas Central Elementary	Jardine, April E	Gifted
Pinellas Park High	White, Michael D	Biology
Safety Harbor Middle	Coulouras, Kristen E	Guidance
Tarpon Springs Elementary	MacLeish, Susan C	Art and Elementary Education

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

Attachment: Jan 12 2016 FINAL HR Board Agenda Sets A-B (5574 : Request Approval of Personnel Recommendations)

MEMORANDUM

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Recommendation of Superintendent on Personnel – 2015/2016

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

Job Descriptions: <http://www.pcsb.org/Page/1660>

Supporting Services

Appointments	54	1-4
Part-Time Appointments	16	4-5
Substitute Appointments	6	6
Status Changes	13	6-7
Job Changes	17	7-8
Cost Center Changes	8	8-9
Leaves of Absence	8	9
Return from Leave of Absence	8	9-10
Terminations		
Resignations	33	10-12
Retirements	26	12-14

- 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

Attachment: Jan 12 2016 FINAL HR Board Agenda Sets A-B (5574 : Request Approval of Personnel Recommendations)

RECOMMENDATION OF SUPERINTENDENT
ON SUPPORT PERSONNEL

January 12, 2016

2015/2016

APPOINTMENTS

NAME	COST CENTER	POSITION	EFFECTIVE
Asllani, Edlira	Title I Center	Paraprofessional	12/07/15
Barnes, Sandra J	Transportation	Bus Driver	11/18/15
Bartels, Helen	Cypress Woods Elementary	ESE Associate	11/16/15
Beard Smith, Mary	Dunedin High	ESE Associate	11/16/15
Bissada, Wafaa SA	Plumb Elementary	ESE Associate	11/12/15
Bolden, Maneka N	Fairmount Park Elementary	ESE Associate	11/30/15
Bollman, Cheryl B	Eisenhower Elementary	ESE Associate	12/07/15
Bolton, Jane E	School Health Services	Registered Nurse	11/16/15
Bushee, Paul J	Transportation	Bus Driver	11/18/15
Button, Amanda C	Mount Vernon Elementary	Physical Education Assistant	12/07/15
Cooley, John E	Maintenance	Carpenter Journeyman	01/04/16
Cruz, Matthew P	Ozona Elementary	ESE Associate	12/07/15
De Perio III, Alfredo P	Maintenance	Groundskeeper I	11/16/15

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APPOINTMENTS
 (Continued)

NAME	COST CENTER	POSITION	EFFECTIVE
Dempsey, Maurice A	Maintenance	Electrician	11/16/15
Diaz Ruiz, Vilma L	Seminole High	Bilingual Assistant I	11/18/15
Dice, Janice L	Lakewood Elementary	Paraprofessional	11/09/15
Drakeford, Melvin J	Dunedin High	ESE Associate	09/24/15
Edwards Jr, Landrick D	Madeira Beach Fundamental K-8	Plant Operator	11/30/15
Enfield, Eric S	Maintenance	Electronics Technician Journeyman	11/16/15
England, Olga	Clearwater High	ESE Associate	11/30/15
Ferguson, Subrenia D	Bay Point Elementary	Family and Community Liaison	11/30/15
Gerard, Ashely N	Dunedin Highland Middle	Plant Operator	11/16/15
Grabe, Stephen A	Seminole Middle	ESE Associate	11/16/15
Graham, Raevin	Boca Ciega High	ESE Associate	11/16/15
Haggans, Ashley N	Transportation	Bus Driver	11/18/15
Hall, Shamora T	Fitzgerald Middle	ESE Associate	11/30/15
Hill, Cedric L	Tarpon Springs High	Paraprofessional	11/18/15

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APPOINTMENTS
 (Continued)

NAME	COST CENTER	POSITION	EFFECTIVE
Jones III, Richard E	Gulfport Elementary	Teacher Assistant	11/30/15
Knudson, Donna L	Transportation	Bus Driver	11/18/15
Kyriakakos, Sally A	Nina Harris Exceptional Student Education Center	ESE Associate	11/30/15
Lavine, Cathy L	Transportation	Bus Driver	11/18/15
Layton, Lisa M	Pinellas Park Middle	Food Service Assistant	11/16/15
Lemus Geraldino, Eleazar R	Boca Ciega High	Bilingual Assistant I	11/30/15
Lipsky, Micheline O	Dixie Hollins High	Bilingual Assistant I	11/10/15
Manaly, Katherine	Clearwater High	ESE Associate	11/30/15
Marinkovich, Louis A	Title I Center	Paraprofessional	11/30/15
Mormando, Dominic L	Maintenance	Plumber	11/16/15
Mugan, Patrick	Gibbs High	ESE Associate	11/30/15
Pinkney, Shamika L	Blanton Elementary	ESE Associate	11/30/15
Poling, Brian C	Maintenance	Electronics Technician Journeyman	11/09/15
Renfroe, Tobias E	Dunedin Highland Middle	ESE Associate	12/07/15
Saint Hilaire, Claudy	Mount Vernon Elementary	Plant Operator	11/30/15

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APPOINTMENTS
 (Continued)

NAME	COST CENTER	POSITION	EFFECTIVE
Serrano, Ana M	Belleair Elementary	ESE Associate	11/16/15
Smartley, Dennis	Transportation	Bus Driver	11/18/15
Sturz, Tori L	Title I Center	Paraprofessional	11/17/15
Swan, Doreen R	Melrose Elementary	Paraprofessional	11/30/15
Thomas, Stephan M	Transportation	Bus Driver	11/18/15
Timberger, Deborah D	Transportation	Bus Driver	11/18/15
Valdez, Yvonne	Sexton Elementary	ESE Associate	12/09/15
Villani, Alan F	Countryside High	ESE Associate	11/30/15
Vllahu, Greis	Human Resources	Computer Support Analyst	11/16/15
Waters, Brittany R	Oakhurst Elementary	ESE Associate	11/30/15
Wolfe, Charles A	Transportation	Bus Driver	11/18/15
Woods, Cierra K	Campbell Park Elementary	ESE Associate Temp	12/07/15

PART-TIME APPOINTMENTS

NAME	COST CENTER	POSITION	EFFECTIVE
Allen, Melissa S	Palm Harbor University High	Food Service Assistant	12/07/15
Boyle, Christina N	Palm Harbor Middle	Food Service Assistant	11/16/15

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PART-TIME APPOINTMENTS
 (Continued)

NAME	COST CENTER	POSITION	EFFECTIVE
Garrett, Lakeesha L	Maximo Elementary	Food Service Assistant	11/16/15
Garrido, Christina A	Curlew Creek Elementary	Food Service Assistant	12/07/15
Giovo, Deborah C	Osceola Fundamental High	Clerical Assistant	11/16/15
Harvey, Linda J	Dunedin Elementary	ESE Associate Temp	11/30/15
Janjetovic, Ana	Fitzgerald Middle	Food Service Assistant	11/16/15
Lemaster, Angela J	Oak Grove Middle	Food Service Assistant	12/07/15
Marques, Michael L	Nina Harris Exceptional Student Education Center	Plant Operator	11/16/15
Maulsby, Joshua A	Lake St George Elementary	Food Service Assistant	11/30/15
Newsome, Susie M	Fairmount Park Elementary	School Office Clerk I	12/07/15
Parsley, Tina M	Dunedin Elementary	Food Service Assistant	11/30/15
Rooney, Tammie J	Gulf Beaches Elementary Magnet School	Clerical Assistant Temp	11/12/15
Seay, Marianne	Lakewood High	Clerical Assistant	12/07/15
Vanovac, Zorica	Bardmoor Elementary	Food Service Assistant	12/07/15
White, Lori J	Orange Grove Elementary	Food Service Assistant	11/16/15

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SUBSTITUTE APPOINTMENTS

NAME	NAME	NAME
<u>Bus Drivers</u>		
Dunn, John M McNinch-Casey, Kimberly A	Cravens, Lisa A	Davids, Dawson D
<u>Food Services</u>		
Brickley, Kristina N	Gallo, Joanna D	

STATUS CHANGES

NAME	FROM COST CENTER/POSITION	TO COST CENTER/POSITION	EFFECTIVE
Barea Carralero, Mayelin	Pinellas Technical College St Petersburg Clerical Assistant	Seminole High Plant Operator	11/18/15
Beshay, Mona	Curlew Creek Elementary Food Service Assistant PT	Curlew Creek Elementary ESE Associate FT	11/30/15
Charris, Emilia D	Osceola Fundamental High Food Service Specialist	Mildred Helms Elementary Food Service Assistant	11/16/15
Conklin, Miranda M	Orange Grove Elementary Food Service Assistant PT	Orange Grove Elementary Teacher Assistant FT	11/16/15
Didario-Smith, Janice M	Dunedin High Food Service Assistant	Palm Harbor University High Food Service Specialist	11/09/15
Gainer, Ann D	San Jose Elementary Food Service Assistant PT	San Jose Elementary Food Service Specialist Intern FT	10/21/15
Gandarillas, Jasmine M	Shore Acres Elementary Food Service Specialist	Meadowlawn Middle School Bookkeeper I Intern	11/30/15

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STATUS CHANGES
 (Continued)

NAME	FROM COST CENTER/POSITION	TO COST CENTER/POSITION	EFFECTIVE
Harding, Pamela D	Lakewood High Data Management Technician	Advanced Studies/Academic Excellence Senior Data Management Technician	01/04/16
OConnor, Annalise L	Hamilton Disston Paraprofessional FT	Tarpon Springs High Family and Community Liaison PT	12/01/15
OToole, Christopher L	Bayside High Head Plant Operator II	East Lake High Head Plant Operator IV	12/02/15
Quinn, Kimberly F	Belleair Elementary ESE Associate FT	Mildred Helms Elementary ESE Associate PT	11/11/15
Sharpe, Anja	Seminole Middle ESE Associate	Gus A Stavros Institute Teacher Assistant	11/02/15
Tusha, Kastriot P	Tarpon Springs High Plant Operator	School Safety and Security General Maintenance Technician II	01/04/16

JOB CHANGES

NAME	FROM	TO	EFFECTIVE
Bray, Meredith R	Bus Driver	Transportation Dispatcher	11/30/15
Comini, Cheryl A	ESE Associate	Teacher Assistant	11/09/15
Fischer, Douglas P	Plant Operator	Night Forman IV	11/30/15
Frey, Jeffrey L	Carpenter Journeyman	Maintenance Shop Planner	11/30/15

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JOB CHANGES
 (Continued)

NAME	FROM	TO	EFFECTIVE
Giordano, Dominick G	Bus Driver	Transportation Dispatcher	11/30/15
Guirguis, Mary B	Food Service Assistant PT	ESE Associate FT	11/30/15
Hayes, Todd A	Plant Operator	Plant Operations Specialist	12/02/15
Johnson, Cordell D	Plant Operator	Plant Operations Specialist	12/01/15
Jordan II, James D	Plant Operator	Plant Operations Specialist	12/01/15
Mason, Zyllion D	Plant Operator	Plant Operations Specialist	11/23/15
Moore, David A	Night Foreman II	Head Plant Operator II	12/01/15
Morgan Jr, Vinson T	Plant Operator	Plant Operations Specialist	11/30/15
Nunez, Edgardo	Plant Operator	Plant Operations Specialist	11/16/15
Pirie, Gina M	Plant Operator	Plant Operations Specialist	11/16/15
Rath, James F	Food Service Specialist Intern	Food Service Specialist	11/06/15
Sharpe, Barry H	Technology Technician PT	Technology Technician FT	12/02/15
Washington, Cicely L	Food Service Assistant PT	Food Service Assistant FT	11/16/15

COST CENTER CHANGES

NAME	FROM	TO	EFFECTIVE
Abbonizio, Stephen V	Food Services	Pinellas Park High	11/16/15

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COST CENTER CHANGES
 (Continued)

NAME	FROM	TO	EFFECTIVE
Bateman, Cindy L	Food Services	Curlew Creek Elementary	11/16/15
Bryson, Janice C	Pinellas Park High	Osceola Fundamental High	11/16/15
Cooley, Jenna M	Bear Creek Elementary	Fairmount Park Elementary	11/16/15
Harris, Richard W	Technology Information Systems	Palm Harbor University High	11/30/15
Megla, Seham T	Dunedin High	San Jose Elementary	11/02/15
Poinsette, Alexander J	Seminole High	Hamilton Disston	12/02/15
Prosser, Wanda E	Transportation	Risk Management and Insurance	12/01/15

LEAVES OF ABSENCE

NAME	COST CENTER	EFFECTIVE
Castellucio, Morgan B	Doug Jamerson Elementary	08/17/15
Corpuz, Jessica L	Kings Highway Elementary Magnet School	10/30/15
Farina, Robert J	Fuguitt Elementary	10/09/15
Johnson, Beverly R	Azalea Middle	11/05/15
Pacheco, Ronald J	Gulf Beaches Elementary Magnet School	10/23/15
Robinson, Trudi M	Cross Bayou Elementary	11/09/15
Simpson, Albert	Melrose Elementary	11/02/15
Tikkanen, Nicole M	Seventy-Fourth Street Elementary	11/16/15

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RETURN FROM LEAVE OF ABSENCE

NAME	COST CENTER	EFFECTIVE
Carey, Judith A	Oak Grove Middle	11/18/15
Castellucio, Morgan B	Doug Jamerson Elementary	11/09/15
Erskin, Edilia V	Seminole High	11/17/15
Kelley, Patrick S	Pasadena Fundamental Elementary	11/09/15
King, Oliver E	Safety Harbor Middle	11/09/15
Matoka, Charles M	Bay Point Middle	11/16/15
Pacheco, Ronald J	Gulf Beaches Elementary Magnet	12/03/15
Schlemmer, Karen L	Bear Creek Elementary	11/09/15

TERMINATIONS

NAME	COST CENTER	EFFECTIVE
<u>Resignations</u>		
Arangjelovik, Snezana	Oak Grove Middle	12/18/15
Boyden Jr, James T	Curlew Creek Elementary	11/23/15
Butler, Rolanda T	Tyrone Middle	12/04/15
Cali, Anjeza	Ponce de Leon Elementary	12/18/15
Carelli, Maria G	Leila Davis Elementary	12/04/15

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TERMINATIONS
 (Continued)

NAME	COST CENTER	EFFECTIVE
<u>Resignations</u> (Continued)		
Clary III, Herman W	Palm Harbor University High	11/20/15
Dancil, Darlene A	Meadowlawn Middle	10/12/15
Duda, Kay A	Largo Middle	11/13/15
Finke, Catherine L	Mildred Helms Elementary	12/11/15
Gosser, Sonia	Carwise Middle	11/05/15
Grabe, Stephen A	Seminole Middle	11/26/15
Hangen, Ryan K	Mount Vernon Elementary	11/13/15
Hanna, Wagdy BM	Nina Harris Exceptional Student Education Center	11/20/15
Johnson, Marilyn	Transportation	11/12/15
Kelsheimer, Cassie L	School Social Work/Full Service Schools	12/17/15
Lacotts, Terry D	Pinellas Park High	12/11/15
Ledbetter, Frank	Maintenance	12/09/15
Magnus, Joan M	Assessment, Accountability, and Research	11/13/15
McInnis, Leath D	Hamilton Disston	12/04/15
Miles, William T	Transportation	11/09/15

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TERMINATIONS
 (Continued)

NAME	COST CENTER	EFFECTIVE
<u>Resignations</u> (Continued)		
Mormando, Dominic L	Maintenance	11/16/15
Moultrie, Jamel D	James B Sanderlin PK-8	10/16/15
Odell, Martha G	Osceola Fundamental High	11/06/15
Poling, Brian C	Maintenance	11/13/15
Reynolds, Tiara S	Transportation	12/14/15
Rick, Deanna D	Palm Harbor University High	11/12/15
Rieman, Michelle L	Transportation	09/25/15
Rivera, Marisol	McMullen-Booth Elementary	12/03/15
Thomas Jr, Jerome L	Title I Center	11/20/15
Timberger, Deborah D	Transportation	11/20/15
Tracy, Eric T	Transportation	12/04/15
Wells, Peggy	Lealman Innovation Academy	12/18/15
Zrodowski, Joyce A	Leila Davis Elementary	12/04/15
<u>Retirements</u>		
Abreu, Marilyn L	Palm Harbor University High	12/31/15
Benkert, Jeanette C	Advanced Studies/Academic Excellence	12/18/15

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TERMINATIONS
 (Continued)

NAME	COST CENTER	EFFECTIVE
<u>Retirements</u> (Continued)		
Boyle, Toni L	Palm Harbor University High	12/31/15
Brown, Patricia A	Sanders Exceptional Student Education Center	12/18/15
Deegan, Sharon A	Tyrone Middle	12/31/15
Dixon, Patricia	Largo Middle	11/13/15
Duncan, William S	East Lake High	12/01/15
Eells, Louise M	Bardmoor Elementary	12/31/15
Fay Jr, Matthew P	Maintenance	12/18/15
Flagler, Samuel M	Maintenance	09/24/15
Ford, Larry T	Vehicle Maintenance	12/18/15
Girard, Barbara J	Advanced Studies/Academic Excellence	12/18/15
Haxton, Brandon J	Largo High	12/01/15
Lewis, Lee J	Maintenance	01/08/16
Loden, Linda K	Office of Strategic Communication	12/31/15
Malley, Kevin M	Seminole High	01/05/16

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TERMINATIONS
 (Continued)

NAME	COST CENTER	EFFECTIVE
<u>Retirements</u> (Continued)		
Melnick, Stanley	Maintenance	01/05/16
Perry, Cheryl B	Vehicle Maintenance	12/31/15
Porath, Dorothy M	Title I Center	01/04/16
Raymer, Carol S	Gus A Stavros Institute	01/08/16
Schatzel, Joan R	Meadowlawn Middle	12/31/15
Servo, Joseph M	School Safety and Security	12/18/15
Servo, Laura A	School Safety and Security	12/18/15
Vandegrift, Marie A	Early Childhood Education	12/04/15
Wolf, Dennis M	Transportation	12/31/15
Wolf, Jonathan P	Maintenance	12/18/15

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

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SCHEDULED

REQUEST FOR APPROVAL (ID # 5567)

January 12, 2016

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 Principal, Bay Point Elementary School

BACKGROUND:

The Principal, Bay Point Elementary School position is available due to the change in assignment of Felita Grant effective December 9, 2015. This position was advertised for one week and six applicants applied for the position. Superintendent's staff interviewed three applicants on January 5, 2016.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

RECOMMENDATION:

Recommend the School Board approve the appointment of **Sara A. DePerro**, Assistant Principal/Magnet Coordinator for the Center of Advancement of Science and Technology at Bay Point Elementary School to Principal, Bay Point Elementary School effective January 13, 2016. Salary and benefits shall be paid consistent with the district's compensation schedule for administrators.

RATIONALE:

Sara DePerro began her career with Pinellas County Schools in 2000. She has served as a Classroom Teacher at Pinellas Park Middle School (2000-2003) and at Thurgood Marshall Fundamental Middle School (2003-2011); and currently serves as Assistant Principal/Magnet Coordinator for the Center of Advancement of Science and Technology at Bay Point Elementary School (2011 to present).

Ms. DePerro earned a bachelor's degree in Biology from the Wittenberg University and a master's degree in Educational Leadership from the University of South Florida.

DATA SOURCE:

Bob Poth, Area Superintendent, Area 3

SUBMITTED BY:

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

SCHEDULED

REQUEST FOR APPROVAL (ID # 5568)

January 12, 2016

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 Principal, Lealman Innovation Academy

BACKGROUND:

The Principal, Lealman Innovation Academy position is available due to the change in assignment of Busura Pitts effective November 30, 2015. This position was advertised for one week and eleven applicants applied for the position. Superintendent's staff interviewed two applicants on January 5, 2016.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

RECOMMENDATION:

Recommend the School Board approve the appointment of **Connisheia T. Mathews**, Assistant Principal, Lealman Innovation Academy, to Principal, Lealman Innovation Academy effective January 13, 2016. Salary and benefits shall be paid consistent with the district's compensation schedule for administrators.

RATIONALE:

Connisheia Mathews began her career with Pinellas County Schools in 2005. She has served as a Substitute Teacher (2005-2006); Classroom Teacher at Tyrone Middle School (2007-2010); a Curriculum Specialist (2010-2011); an Instructional Staff Developer (2011-2012); and an Assistant Principal at Pinellas Park Middle School (2012-2014), at Blanton Elementary School (2014), and currently serves at Lealman Innovation Academy (2014 to present).

Ms. Mathews earned a bachelor's degree in English Education from the University of South Florida and a master's degree in Educational Leadership from Saint Leo University.

DATA SOURCE:

Barbara Hires, Ed.D., Area Superintendent, Area 2

SUBMITTED BY:

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

SCHEDULED

REQUEST FOR APPROVAL (ID # 5569)

January 12, 2016

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, Belleair Elementary School

BACKGROUND:

The Assistant Principal, Belleair Elementary School position is available due to the change in assignment of Susan Manche effective November 18, 2015. This position was advertised for one week and eighteen applicants applied for the position. Superintendent's staff interviewed three applicants on January 5, 2016.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

RECOMMENDATION:

Recommend the School Board approve the appointment of **Renee N. Kelly**, Instructional Staff Developer to Assistant Principal, Belleair Elementary School effective January 13, 2016. Salary and benefits shall be paid consistent with the district's compensation schedule for administrators.

RATIONALE:

Renee Kelly began her career with Pinellas County School in 2003. She has served as a Classroom Teacher (2003-2014) at Walsingham Elementary School; and currently serves as an Instructional Staff Developer at Belleair Elementary School (2014 to present).

Ms. Kelly earned a bachelor's degree in Early Childhood Education from the University of Central Florida and master's degrees in Exceptional Student Education and Educational Leadership from the University of South Florida.

DATA SOURCE:

Barbara Hires, Ed.D., Area Superintendent, Area 2
 Tabitha Griffin, Principal, Belleair Elementary School

SUBMITTED BY:

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

SCHEDULED

REQUEST FOR APPROVAL (ID # 5570)

January 12, 2016

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,
 Bay Point Middle School

BACKGROUND:

The Assistant Principal, Bay Point Middle School position is available due to the change in assignment of Patricia F. Jones effective December 1, 2015. This position was advertised for one week and fifteen applicants applied for the position. Superintendent's staff interviewed two applicants on January 5, 2016.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

RECOMMENDATION:

Recommend the School Board approve the appointment of **Jason V. Helbling**, Dean at Palmetto High School with Manatee County Schools to Assistant Principal, Bay Point Middle School effective January 13, 2016. Salary and benefits shall be paid consistent with the district's compensation schedule for administrators.

RATIONALE:

Jason Helbling began his career in education in 2005. He has served as a Classroom Teacher in Pasco County Schools (2005-2012), in Pinellas County Schools at Tyrone Middle School (2012-2013); and as a Reading/Literacy Coach at Fitzgerald Middle School (2013-2014). Mr. Helbling currently serves as a Dean with Manatee County Schools (2014 to present).

Mr. Helbling earned a bachelor's degree in English from Ohio State University and a master's degree in Educational Leadership from National-Louis University.

DATA SOURCE:

Bob Poth, Area Superintendent, Area 3
 Jason Shedrick, Principal, Bay Point Middle School

SUBMITTED BY:

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

SCHEDULED

REQUEST FOR APPROVAL (ID # 5571)

January 12, 2016

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,
Tarpon Springs High School

BACKGROUND:

The Assistant Principal, Tarpon Springs High School position is available due to the change in assignment of Leza M. Fatolitis effective October 28, 2015. This position was advertised for one week and eleven applicants applied for the position. Superintendent's staff interviewed three applicants on January 5, 2016.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

RECOMMENDATION:

Recommend the School Board approve the appointment of **Nicole Gallucci**, former Assistant Executive Director, Starting Right, Now in Tampa to Assistant Principal, Tarpon Springs High School effective January 13, 2016. Salary and benefits shall be paid consistent with the district's compensation schedule for administrators.

RATIONALE:

Nicole Gallucci began her career in education in 1997. She has served as a Classroom Teacher (1997-1998) and a Behavior Specialist (1998-2001) in Pasco County Schools; an Assistant Principal (2001-2015) in Hillsborough County Public Schools; and served as an Assistant Executive Director for Starting Right, Now, in Tampa (2015).

Dr. Gallucci earned a bachelor's degree in Sociology from the University of South Florida; a master's degree in Instructional Leadership from Saint Leo University; and a specialist's degree in Varying Exceptionalities; and a doctoral degree in Organizational Leadership from Nova Southeastern University.

DATA SOURCE:

Ward Kennedy, Area Superintendent, Area 1
Leza Fatolitis, Principal, Tarpon Springs High School

SUBMITTED BY:

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

SCHEDULED

REQUEST FOR APPROVAL (ID # 5572)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY
FROM: MICHAEL A. GREGO, Ed.D., SUPERINTENDENT
SUBJECT: Request Approval of the Appointment of the 9-12 Mathematics Specialist

BACKGROUND:

The 9-12 Mathematics Specialist position is available due to the resignation of Rebecca Bissonnette effective November 24, 2015. This position was advertised for one week and seven applicants applied for the position. Superintendent's staff interviewed one applicant on January 5, 2016.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

RECOMMENDATION:

Recommend the School Board approve the appointment of **Donna L. De Sena**, District Resource Teacher for Secondary Mathematics for Hillsborough County Public Schools to 9-12 Mathematics Specialist effective January 25, 2016. Salary and benefits shall be paid consistent with the district's compensation schedule for administrators.

RATIONALE:

Donna De Sena began her career in education in 2004. She has served as a Classroom Teacher at Manatee School for the Arts (2004-2005), at School in the Park (2005-2006), at Epiphany Cathedral School (2006-2008), and for Hillsborough County Public Schools (2008-2011); a Secondary Mathematics Coach (2011-2013); and currently serves as a District Resource Teacher for Secondary Mathematics for Hillsborough County Public Schools (2013 to present).

Ms. De Sena earned a bachelor's degree in Psychology with a minor in Education from the University of Florida and a master's degree in Teaching from the University of Tampa.

DATA SOURCE:

Pamela Moore, Associate Superintendent, Teaching and Learning Services
Rita Vazquez, Executive Director, High School Education

SUBMITTED BY:

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

SCHEDULED

REQUEST FOR APPROVAL (ID # 5573)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of the Appointment of the Exceptional Student Education Specialist (Focus on PreK)

BACKGROUND:

The Exceptional Student Education Specialist (focus on PreK) position is available due to the reorganization of the Exceptional Student Education Department effective December 5, 2015. This position was advertised for one week and four applicants applied for the position. Superintendent's staff interviewed two applicants on January 5, 2016.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

RECOMMENDATION:

Recommend the School Board approve the appointment of **Teri R. Statton**, Assistant Principal, Lake St. George Elementary School, to Exceptional Student Education Specialist (focus on PreK) effective January 13, 2016. Salary and benefits shall be paid consistent with the district's compensation schedule for administrators.

RATIONALE:

Teri Statton began her career with Pinellas County Schools in 1990. She has served as a Classroom Teacher at Garrison Jones (1990-2010), and currently serves as an Assistant Principal, Lake St. George Elementary School (2010 to present).

Ms. Statton earned bachelor's and master's degrees in Early Childhood Education from Queens College and certification in Educational Leadership from the University of South Florida.

DATA SOURCE:

Pamela Moore, Associate Superintendent, Teaching and Learning Services
 Sherry Aemisegger, Executive Director, Exceptional Student Education

SUBMITTED BY:

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

SCHEDULED

REQUEST FOR APPROVAL (ID # 5551)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of the Recommendation to Dismiss Ms. Vonchinna Woodard, Bus Driver, Employed with the Transportation Department

BACK GROUND:

Ms. Woodard was arrested on May 17, 2015 and charged with Petit Theft. She pleaded nolo contendere to the charge on August 17, 2015 and on October 6, 2015 adjudication was withheld and Ms. Woodard was fined by the courts.

STRATEGIC DIRECTION/GOAL: Effective & Efficient Use of Resources

ALTERNATIVES:

1. Accept the Superintendent's recommendation to dismiss Ms. Vonchinna Woodard effective the close of the business day on January 12, 2016.
2. If an administrative hearing is requested, suspend Ms. Woodard without pay effective January 13, 2016, until the conclusion of the hearing process and direct the Staff Attorney to submit the request to the Division of Administrative Hearings for processing.
3. Reject the Superintendent's recommendation.

RECOMMENDATION:

Alternative #1 is recommended.

RATIONALE:

On May 19, 2015 Ms. Woodard reported to her supervisor her arrest on May 17, 2015 for Petit Theft. On August 17, 2015 Ms. Woodard changed her plea to nolo contendere. The court withheld adjudication and she was fined. Ms. Woodard signed a stipulation of agreement on February 9, 2009 for misconduct that included 4140 A (4) "Committing or conviction of a criminal act-Misdemeanor." At that time, she agreed that any further violations of school board policy would result in dismissal.

This recommendation to dismiss Ms. Vonchinna Woodard is based on the fact that she violated Pinellas County School Board Policies 4140 A (4), "Committing or conviction of a criminal act-Misdemeanor," 4140 A (20), "Insubordination, which is defined as a continuing or intentional failure to obey a direct order, reasonable in nature and given by and with proper authority," 4140 A (22), "Misconduct or misconduct in office" and 4140 A (24), "Failure to comply with Board policy, State law, or appropriate contractual agreement.

EMPLOYMENT HISTORY:

04/03/00	Teacher Assistant ESE II, Seventy-Fourth Street Elementary School
10/31/00	Teacher Assistant ESE II, Hamilton Disston, ESEC
07/15/02	Bus Driver Substitute, Transportation Department

08/12/02 Bus Driver, Transportation Department

EVALUATIONS:

Ms. Woodard's performance appraisals contain the following:

03/01/02 Needs Improvement: Attendance
 03/14/03 Needs Improvement: Attendance, Judgment
 01/13/04 Needs Improvement: Judgment
 02/08/05 Needs Improvement: Judgment
 02/16/06 Needs Improvement: Attendance, Punctuality
 02/16/06 Unsatisfactory: Judgment
 02/02/07 Needs Improvement: Punctuality, Initiative, Judgment
 02/02/07 Unsatisfactory: Attendance
 02/19/08 Unsatisfactory: Judgment, Attendance
 02/26/09 Unsatisfactory: Attendance, Punctuality, Judgment
 02/01/10 Needs Improvement: Judgment
 02/20/12 Needs Improvement: Initiative
 02/20/12 Unsatisfactory: Attendance, Punctuality
 02/01/13 Needs Improvement: Judgment
 02/11/14 Needs Improvement: Attendance, Punctuality

DISCIPLINE:

10/07/03 Letter of Warning, Supervisor, Safe Driver Plan
 10/20/03 Directive Memo, Supervisor, Safe Driver Plan
 03/15/04 Letter of Warning, Supervisor, Safe Driver Plan
 08/04/04 Letter of Warning, Supervisor, Safe Driver Plan
 09/21/05 Reprimand, District, Misdemeanor Conviction
 03/21/06 Letter of Warning, Supervisor, Tardiness
 04/07/06 Letter of Warning, Supervisor, Attendance
 04/21/06 Letter of Warning, Supervisor, Safe Driver Plan
 03/19/07 Reprimand, Supervisor, Attendance
 09/20/07 Caution, Supervisor, Failure to comply with board policy, State law or contractual agreement
 12/17/07 Reprimand, Supervisor, Misconduct in Office
 01/25/08 Reprimand, Supervisor, Tardiness
 02/24/08 Reprimand, Supervisor, Attendance and Tardiness
 05/27/08 Suspended two (2) days without pay, District, Attendance
 12/17/08 Reprimand, Supervisor, Failure to comply with board policy, State law or contractual agreement
 02/25/09 Stipulation for suspension for 69 days without pay, days served after requesting a hearing for dismissal, District, Committing-Conviction of a criminal act, Misdemeanor, Excessive Absenteeism, Insubordination and Failure to comply with board policy, State law or contractual agreement
 11/01/10 Caution, Supervisor, Failure to correct performance deficiencies and Failure to comply with board policy, State law or contractual agreement
 01/12/12 Caution, Supervisor, Absenteeism
 02/10/12 Reprimand, Supervisor, Excessive Absenteeism
 01/07/14 Stipulation for Demotion, District, Absenteeism, Tardiness, Failure to comply with Board policy, State law or contractual agreement

EMPLOYEE STATEMENT:

Ms. Woodard admitted she changed her plea to 'nolo contendere' on the charge of Petit Theft.

CONCLUSION:

Ms. Woodard's actions, coupled with her poor performance and disciplinary history which includes two prior suspensions, warrants dismissal.

FINANCIAL IMPACT:

Ms. Woodard's annual salary is \$22,763.52.

DATA SOURCE:

John Frank, Administrator, Office of Professional Standards
Richard McBride, Director, Transportation Department

SUBMITTED BY:

Laurie Dart, Staff Attorney

ATTACHMENTS:

- Woodard Vonchinna charge letter dismissal (PDF)



Vision:
100% Student Success

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

December 18 2015

Ms. Vonchinna Woodard
2675 – 50th Avenue North, Bldg. B, Apt. 208
St. Petersburg, Florida 33714

Dear Ms. Woodard:

This is to advise you that at the regularly scheduled Pinellas County School Board meeting on January 12, 2016, I shall recommend the termination of your employment. The board will meet at 10:00 a.m. in the conference hall of the Administration Building located at the address on this letterhead. My recommendation for the termination of your employment is based on the facts and violations contained in the Agenda Item dated January 12, 2016, attached for your reference.

The School Board will take action on my recommendation during this School Board meeting. If the School Board enters its Final Order at that meeting, the effective date of your dismissal will be January 12, 2016.

You are entitled to a public hearing regarding my recommendation to be conducted in accordance with Chapters 120.569 and 120.57, Florida Statutes. Your request for a public hearing must be submitted, in writing, to David Koperski, School Board Attorney, no later than Monday, January 11, 2016, by 4:30 p.m. Attached to this letter is a copy of a form which will assist you in complying with the rules which apply to a hearing request. If you do not request a hearing, this failure constitutes an admission of the allegations made in the attached Agenda Item. If you have any questions regarding these procedures, you may contact Ms. Laurie Dart, Staff Attorney at 588-6221.

Respectfully,

 FOR Michael Grego

Michael A. Grego, Ed.D.
Superintendent

cc: Laurie Dart – Staff Attorney
Clint Herbic – Associate Superintendent, Operational Services
Richard McBride – Director, Transportation Department
Carol Norton – Director, Human Resources Department
Suzan Hartman – Risk Management
Mickey Converse – Payroll Department
Personnel/Invest File

Signature / Date

ADMINISTRATION BUILDING

301 Fourth St. S.
P.O. Box 29
Largo, FL 33779-29
Ph. (727) 588-601

**SCHOOL BOARD
PINELLAS COUNTY, FLORIDA**

Chairperson
Peggy L. O' Shea

Vice Chairperson
Terry Krassn

Janet R. Cla
Carol J. Co
Rene Flowe
Linda S. Lam
Dr. Ken Pelu

Superintendent
Michael A. Grego, Ed.

Attachment: Woodard Vonchinna charge letter dismissal (5551 : Vonchinna Woodard Dismissal)

SCHEDULED

REQUEST FOR APPROVAL (ID # 5550)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of Amendment (Change in Statute Wording) to Interagency Agreement With Department of Children and Families, Suncoast Region, Eckerd Youth Alternatives, Inc., d/b/a Eckerd, CBC Lead Agency, Worknet Pinellas, Inc., and The Florida Agency for Persons With Disabilities, Suncoast Region

BACKGROUND:

Almost 2,000 students who are living in foster care attend Pinellas County Schools. For many years, we have been collaborating with Florida Department of Children and Families, Suncoast Region, Eckerd Youth Alternatives, Inc., d/b/a Eckerd, CBC Lead Agency, Worknet Pinellas, Inc., and The Florida Agency for Persons with Disabilities, Suncoast Region to coordinate services to students. This agreement is required by State statutes to ensure collaboration between all parties. The amendment reflects the change in wording added in F.S. 39.00162(2).

STRATEGIC DIRECTION: Student Achievement

ALTERNATIVES:

1. Approve the request for approval of amendment to interagency agreement.
2. Do not approve the request for approval of amendment to interagency agreement.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

The purpose of this agreement is to guide and direct the ongoing relationship between Pinellas County Schools and the agencies listed above. This agreement is required by State statutes and shall renew under the same terms and conditions as are contracted in the document and may be cancelled by any parties with 30 days written notice. This amendment will be effective January 1, 2016 and shall continue through June 30, 2017. The amendment reflects the change in wording added in F.S. 39.00162(2).

FINANCIAL IMPACT:

There is no financial impact to the district.

DATA SOURCES:

David Koperski, School Board Attorney
 Donna Sicilian, Executive Director, Student Services

SUBMITTED BY:

Lori Matway, Associate Superintendent, Student and Community Services

Request for Approval (ID # 5550)

Meeting of January 12, 2016

ATTACHMENTS:

- Interagency Agreement (PDF)

Educational Interagency Agreement Pinellas County

Amendment 001

This Amendment, entered into between The Florida Department of Children and Families (DCF), The School Board of Pinellas County, Florida (SBPC); Eckerd Youth Alternatives, Inc. D/B/A Eckerd, CBC Lead Agency ; WorkNet Pinellas, now known as CareerSource Pinellas; and the Agency for Persons with Disabilities (APD) , **amends the current working agreement in effect through June 30, 2017.**

This amendment accomplishes the following based upon the new language added in F.S. 39.0016(2):

Addition to Section 3.09 Educational Stabilization

DCF and/or ECKERD will ensure that children known to the department are enrolled in school or in the best educational setting that meets the needs of the child. The agreement shall provide for continuing the enrollment of a child known to the department at the school of origin when, possible if it is in the best interest of the child, with the goal of minimal disruption of education.

All Parties will show no prejudice against a caregiver who desires to educate at home a child placed in his or her home through the child welfare system.

This amendment shall begin **January 1, 2016**, or the date on which the amendment has been signed by all parties, whichever is later.

The School Board of Pinellas County

BY: _____
Peggy L. O'Shea, Chair

Date:

ATTEST: _____
Michael A. Grego, Ed.D., Superintendent

Date:

Approved as to form:


Office of School Board Attorney

12/1/15
Date

Florida Department of Children and Families

BY: _____
Lisa Mayrose, Regional Managing Director

Date

Attachment: Interagency Agreement (5550 : Request Approval of Amendment (Change in Statute Wording) to Interagency Agreement)

Eckerd Youth Alternatives, Inc.

BY: _____
Randall W. Luecke, CFO

Date

Career Source Pinellas

BY: _____
Edward Peachey, President and CEO

Date

Florida Agency for Persons with Disabilities

BY: _____
Geri Williams, Regional Operations Manager

Date

Attachment: Interagency Agreement (5550 : Request Approval of Amendment (Change in Statute Wording) to Interagency Agreement)

SCHEDULED

REQUEST FOR APPROVAL (ID # 5553)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of the Following Special Projects Agreement With Learning Sciences International School Turnaround, \$117,070.50

BACKGROUND:

During the 2015-2016 school year, district and school leaders have engaged in focused professional learning each month around school leadership for results and leading for instructional improvement. In addition, scheduled Instructional Support Model (ISM) visits are conducted at all schools to monitor and provide feedback on key indicators of conditions for school success, including rigor of instruction and evidence of student engagement.

STRATEGIC DIRECTION: Student Achievement

ALTERNATIVES:

1. Approve the request of approval of agreement with Learning Sciences International School Turnaround.
2. Do not approve the request of approval of agreement with Learning Sciences International School Turnaround.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

Approval of this agreement will allow district and school leaders to sharpen their skill at reviewing and comparing observations, determining and discussing root causes, providing focused feedback to guide formulation of action plans for instructional improvement and applying a research-based Instructional Support Model.

FINANCIAL IMPACT:

Federally Funded - There is no financial impact to the district.

DATA SOURCES:

Heather J. Wallace, Assistant School Board Attorney
 Felita Grant, Ed.D., Director, Title I
 Mary Conage, Ed.D., Director, Special Projects

SUBMITTED BY:

Lori Matway, Associate Superintendent, Student and Community Services

Request for Approval (ID # 5553)

Meeting of January 12, 2016

ATTACHMENTS:

- LSI_School Turnaround (PDF)

Title of Project: Agreement with Learning Sciences International: School Turnaround

If this is a contractual agreement requiring bids or formal quotes, the Director of Purchasing has authorized this agreement according to purchasing requirements.

_____ The "Checklist for contractual agreements" form has been signed by the Project Manager and the Director of Purchasing, and submitted to the Director of Special Projects.

Amount of Project: \$ 117,070.50

BACKGROUND: During the 2015-2016 school year, district and school leaders have engaged in focused professional learning each month around school leadership for results and leading for instructional improvement. In addition, scheduled Instructional Support Model (ISM) visits are conducted at all schools to monitor and provide feedback on key indicators of conditions for school success, including rigor of instruction and evidence of student engagement.

STRATEGIC DIRECTION: Student Achievement

RATIONALE: Approval of this agreement will allow district and school leaders to sharpen their skill at reviewing and comparing observations, determining and discussing root causes, providing focused feedback to guide formulation of action plans for instructional improvement, and applying a research-based Instructional Support Model.

IMPACT STATEMENT
FEDERALLY FUNDED – NO FINANCIAL IMPACT TO THE DISTRICT

DATA SOURCE/CONTACT PERSON: Felita Grant, Director, Title I

Grant Proposal/Contract Developer(s): Felita Grant, Director, Title I

Status of Project:

New: <input checked="" type="checkbox"/>	Renewal:	Amendment:
If Amendment:		
Additional Funds:	Reduced Funds:	Time Extension:
Other:		

Fund Source:

State:	Federal: <input checked="" type="checkbox"/>	Other:
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Length of Project: 6 months

Starting Date: January 12, 2016	Ending Date: June 30, 2016
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Usage in other districts: Yes No

Visits by PCS Staff: Date: NA Person:

Revised 12/8/15

Attachment: LSI_School Turnaround (5553 : Request Approval of the Following Special Projects Agreement)

Students to be served/Target Audience: Students attending an elementary school (to be identified) designated as a Priority or Focus school.

Performance Data, Research Findings, or Improvement Results: Research studies suggest that when a tiered system of support is combined with effective coaching, positive gains are made in student achievement growth. Expected improvement results from this project include both learning gains and increases in proficiency levels for students at the selected school.

Target Schools: TBD

Budget:

Purchased Services	\$ 117,070.50
TOTAL	\$ 117,070.50

SCHEDULED

REQUEST FOR APPROVAL (ID # 5541)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of Budget Amendment No. 2 (October 2015) to the District's 2015/16 Budget

BACKGROUND:

This Budget Amendment, with the detail attached, reflects changes in revenues received and the resulting changes in budgetary appropriations. This amendment also includes adjustments to reflect changes in coding based on actual expenditures plus encumbrances.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

ALTERNATIVES:

1. Approve Budget Amendment No. 2 (October 2015) to the District's 2015/16 Budget.
2. Do not approve Budget Amendment No. 2 (October 2015) to the District's 2015/16 Budget.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

The Budget Amendment is procedurally necessary to update our budget to reflect the changes outlined under "BACKGROUND".

Operating Fund

- (1) Increases or decreases to state and local revenues, with offsetting increases or decreases to appropriations.
- (2) Adjustments to reflect changes in coding based on actual or proposed expenditures.

Debt Service

No change.

Capital Outlay Fund

- (1) Increases or decreases to state and local revenues, with offsetting increases or decreases to appropriations.
- (2) Adjustments to reflect changes in coding based on actual or proposed expenditures.

Contracted Programs Fund

- (1) Increases or decreases to state and local revenues, with offsetting increases or decreases to appropriations.
- (2) Adjustments to reflect changes in coding based on actual or proposed expenditures.

American Recovery and Reinvestment Act - Race To The Top

No change.

School Food Service Fund

No change.

Internal Service Fund

No change.

Permanent Fund

No change.

The 2015/16 Budget was approved by the school board at the Second Public Hearing on September 8, 2015.

FINANCIAL IMPACT: (Operating Fund Only)

The financial impact to the Operating Fund follows:

- Medicaid claiming revenue increased \$169,583 which has corresponding appropriations in various functions.
- Rental income increased \$54,315 with corresponding offsets to appropriations.
- Miscellaneous local sources increased \$421,637 which represents revenue received from miscellaneous school based collections.
- Capital Outlay Transfers increased by \$75,305 which represents revenue for Charter School Capital Outlay.

Total estimated revenues and transfers increased \$720,840. Appropriations increased \$751,444. There was no change in non-spendable, assigned or restricted fund balance. Unassigned fund balance decreased \$30,604.

DATA SOURCES:

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

Karen L. Coffey, Executive Director, Budget & Resource Allocations

Catherine N. Davidson, CPA, Director of Accounting

Lou Ann Jourdan, Budget Specialist

Samantha L. Stout, Financial Reporting Analyst

SUBMITTED BY:

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

ATTACHMENTS:

- Budget Amendment No. 2 (October 2015) (PDF)

FUNC- OBJECT TION	DESCRIPTION	Original Budget 9/8/2015	BUDGET AMENDMENT No. 1	Increase/ (Decrease)	BUDGET AMENDMENT No. 2
OPERATING (GENERAL) FUND - ESTIMATED REVENUE					
3121 000	FEDERAL DIRECT				
	FEDERAL IMPACT FUNDS	20,000	20,000	0	20,000
3191 000	RESERVE OFFICERS TRAINING CORPS (ROTC)	300,000	300,000	0	300,000
	TOTAL FEDERAL DIRECT	\$320,000	\$320,000	\$0	\$320,000
3202 000	FEDERAL THRU STATE				
	MEDICAID	3,300,000	3,485,139	169,583	3,654,722
	TOTAL FEDERAL THRU STATE	\$3,300,000	\$3,485,139	\$169,583	\$3,654,722
STATE SOURCES					
3310 000	FLORIDA EDUCATION FINANCE PROGRAM	125,627,413	125,627,413	0	125,627,413
3310 000	SAFE SCHOOLS	3,134,922	3,134,922	0	3,134,922
3310 000	SUPPLEMENTAL ACADEMIC INSTRUCTION	20,852,900	20,852,900	0	20,852,900
3310 000	ESE GUARANTEED ALLOCATION	42,063,288	42,063,288	0	42,063,288
3310 000	READING PROGRAMS	4,596,193	4,596,193	0	4,596,193
3310 000	DJJ SUPPLEMENTAL ALLOCATION	409,448	409,448	0	409,448
3310 000	VIRTUAL EDUCATION CONTRIBUTION	38,357	38,357	0	38,357
3310 000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,804,386	1,686,062	0	1,686,062
3310 000	DIGITAL CLASSROOM ALLOCATION	1,686,062	1,804,386	0	1,804,386
3310 000	INSTRUCTIONAL MATERIALS	8,210,626	8,210,626	0	8,210,626
3310 000	TRANSPORTATION	12,592,420	12,592,420	0	12,592,420
3310 000	FEDERALLY CONNECTED STUDENT SUPPLEM	38,711	38,711	0	38,711
3315 000	WORKFORCE DEVELOPMENT	25,808,527	25,808,527	0	25,808,527
3317 000	WORKFORCE PERFORMANCE INCENTIVES	250,000	250,000	0	250,000
3323 000	CO & DS WITHHELD FOR ADMINISTRATION	67,927	67,927	0	67,927
3343 000	STATE LICENSE TAX	550,000	550,000	0	550,000
3344 000	DISCRETIONARY LOTTERY FUND	367,146	367,146	0	367,146
3355 000	CLASS SIZE REDUCTION	113,369,414	113,369,414	0	113,369,414
3361 000	SCHOOL RECOGNITION	3,310,718	3,310,718	0	3,310,718
3371 000	VOLUNTARY PRE K PROGRAM	0	401,822	0	401,822
3399 000	MISCELLANEOUS STATE REVENUE	2,361,519	2,454,325	0	2,454,325
	TOTAL STATE SOURCES	\$367,139,977	\$367,634,605	\$0	\$367,634,605
LOCAL SOURCES					
3411 000	DISTRICT SCHOOL TAXES	386,345,758	386,345,758	0	386,345,758
3411 000	TAX REFERENDUM	33,525,318	33,525,318	0	33,525,318
3411 000	PRIOR PERIOD ADJUSTMENT	0	536,406	0	536,406
3425 000	RENTAL INCOME	1,700,000	1,745,301	54,315	1,799,616
3430 000	INVESTMENT INCOME	750,000	750,000	0	750,000
346X 000	STUDENT FEES	3,570,000	3,641,275	0	3,641,275
3481 000	CHARGES FOR SERVICES	1,300,000	1,300,000	0	1,300,000
349X 000	MISCELLANEOUS LOCAL SOURCES	10,177,980	10,649,031	421,637	11,070,668
	TOTAL LOCAL SOURCES	\$437,369,056	\$438,493,089	\$475,952	\$438,969,041
OTHER					
374X 000	LOSS RECOVERIES	300,000	300,000	0	300,000
	TOTAL OTHER	\$300,000	\$300,000	\$0	\$300,000
TOTAL ESTIMATED REVENUE		\$808,429,033	\$810,232,833	\$645,535	\$810,878,368
OTHER FINANCING SOURCES					
TRANSFERS					
3630 000	TRANS. FROM CAPITAL PROJECTS	32,800,000	33,028,263	75,305	33,103,568
	TOTAL TRANSFERS	\$32,800,000	\$33,028,263	\$75,305	\$33,103,568
TOTAL OTHER FINANCING SOURCES		\$32,800,000	\$33,028,263	\$75,305	\$33,103,568
TOTAL ESTIMATED RESOURCES		\$841,229,033	\$843,261,096	\$720,840	\$843,981,936
FUND BALANCE					
2800 000	BUDGET FUND BALANCES-BEGIN				
	NON-SPENDABLE	5,378,285	5,378,285	0	5,378,285
	RESTRICTED	25,834,547	25,834,547	0	25,834,547
	ASSIGNED	22,827,700	22,827,700	0	22,827,700
	UNASSIGNED	7,230,435	7,230,435	0	7,230,435
	TOTAL BEGINNING FUND BALANCE	\$61,270,967	\$61,270,967	\$0	\$61,270,967
TOTAL ESTIMATED REVENUE AND FUND BALANCE		\$902,500,000	\$904,532,063	\$720,840	\$905,252,903

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- OBJECT		DESCRIPTION	Original Budget 9/8/2015	BUDGET AMENDMENT No. 1	Increase/ (Decrease)	BUDGET AMENDMENT No. 2
OPERATING (GENERAL) FUND - APPROPRIATIONS						
BASIC (FEFP K-12)						
5100	100	SALARIES	267,276,492	267,002,906	(831,896)	266,171,010
5100	200	EMPLOYEE BENEFITS	75,908,628	76,073,572	293,024	76,366,596
5100	300	PURCHASED SERVICES	48,773,657	49,310,375	374,428	49,684,803
5100	400	ENERGY SERVICES	24,004	24,288	0	24,288
5100	500	MATERIALS & SUPPLIES	12,088,542	11,169,031	(194,390)	10,974,641
5100	600	CAPITAL EXPENDITURES	6,148,918	7,244,982	304,830	7,549,812
5100	700	OTHER EXPENSE	1,638,937	1,661,783	(51,156)	1,610,627
TOTAL		BASIC (FEFP K-12)	\$411,859,178	\$412,486,937	(\$105,160)	\$412,381,777
EXCEPTIONAL						
5200	100	SALARIES	77,964,908	78,148,353	169,430	78,317,783
5200	200	EMPLOYEE BENEFITS	25,540,572	25,602,039	10,183	25,612,222
5200	300	PURCHASED SERVICES	683,389	753,335	30,202	783,537
5200	500	MATERIALS & SUPPLIES	234,869	251,690	12,380	264,070
5200	600	CAPITAL EXPENDITURES	145,746	204,987	19,411	224,398
5200	700	OTHER EXPENSE	1,650	1,870	340	2,210
TOTAL		EXCEPTIONAL	\$104,571,134	\$104,962,274	\$241,946	\$105,204,220
CAREER EDUCATION						
5300	100	SALARIES	14,385,020	14,398,012	(10,930)	14,387,082
5300	200	EMPLOYEE BENEFITS	3,886,872	3,887,745	(1,128)	3,886,617
5300	300	PURCHASED SERVICES	293,735	239,785	63,437	303,222
5300	400	ENERGY SERVICES	3,000	6,500	0	6,500
5300	500	MATERIALS & SUPPLIES	278,346	242,324	(123,364)	118,960
5300	600	CAPITAL EXPENDITURES	5,578,767	5,824,259	502,542	6,326,801
5300	700	OTHER EXPENSE	114,233	118,943	9,217	128,160
TOTAL		CAREER EDUCATION	\$24,539,973	\$24,717,568	\$439,774	\$25,157,342
ADULT GENERAL						
5400	100	SALARIES	5,671,498	5,677,384	(374,570)	5,302,814
5400	200	EMPLOYEE BENEFITS	1,273,737	1,273,737	(124,993)	1,148,744
5400	300	PURCHASED SERVICES	20,267	21,543	1,508	23,051
5400	500	MATERIALS & SUPPLIES	56,239	54,197	(5,025)	49,172
5400	600	CAPITAL EXPENDITURES	55,058	57,668	5,195	62,863
TOTAL		ADULT GENERAL	\$7,076,799	\$7,084,529	(\$497,885)	\$6,586,644
PRE KINDERGARTEN						
5500	100	SALARIES	1,647,629	1,911,951	0	1,911,951
5500	200	EMPLOYEE BENEFITS	643,142	804,546	0	804,546
5500	300	PURCHASED SERVICES	84,750	82,050	400	82,450
5500	500	MATERIALS & SUPPLIES	178,224	181,899	(400)	181,499
5500	600	CAPITAL EXPENDITURES	107,909	107,234	0	107,234
5500	700	OTHER EXPENSE	1,150	1,150	0	1,150
TOTAL		PRE KINDERGARTEN	\$2,662,804	\$3,088,830	\$0	\$3,088,830
OTHER INSTRUCTION						
5900	100	SALARIES	220,842	239,013	530	239,543
5900	200	EMPLOYEE BENEFITS	6,406	6,406	41	6,447
5900	500	MATERIALS & SUPPLIES	13,600	13,310	0	13,310
TOTAL		OTHER INSTRUCTION	\$240,848	\$258,729	\$571	\$259,300
SUBTOTAL - INSTRUCTIONAL SERVICES			\$550,950,736	\$552,598,867	\$79,246	\$552,678,113
ATTENDANCE & SOCIAL WORK						
6110	100	SALARIES	3,611,234	3,748,136	29,700	3,777,836
6110	200	EMPLOYEE BENEFITS	1,138,370	1,183,510	12,855	1,196,365
6110	300	PURCHASED SERVICES	35,000	35,330	0	35,330
6110	500	MATERIALS & SUPPLIES	16,197	20,115	12,175	32,290
6110	600	CAPITAL EXPENDITURES	0	6,000	0	6,000
6110	700	OTHER EXPENSE	825	900	0	900
TOTAL		ATTENDANCE & SOCIAL WORK	\$4,801,626	\$4,993,991	\$54,730	\$5,048,721
GUIDANCE SERVICES						
6120	100	SALARIES	12,081,643	12,075,063	10,530	12,085,593
6120	200	EMPLOYEE BENEFITS	3,443,096	3,442,073	1,176	3,443,249
6120	300	PURCHASED SERVICES	15,962	17,036	347	17,383
6120	500	MATERIALS & SUPPLIES	22,342	21,313	(239)	21,074
6120	600	CAPITAL EXPENDITURES	130,636	130,636	703	131,339
6120	700	OTHER EXPENSE	1,154	2,304	270	2,574
TOTAL		GUIDANCE SERVICES	\$15,694,833	\$15,688,425	\$12,787	\$15,701,212

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- OBJECT TION	DESCRIPTION	Original Budget 9/8/2015	BUDGET		BUDGET AMENDMENT No. 2
			AMENDMENT No. 1	Increase/ (Decrease)	
OPERATING (GENERAL) FUND - APPROPRIATIONS					
HEALTH SERVICES					
6130 100	SALARIES	2,737,081	3,099,334	17,704	3,117,038
6130 200	EMPLOYEE BENEFITS	746,205	930,856	16,358	947,214
6130 300	PURCHASED SERVICES	43,376	17,276	(16,107)	1,169
6130 500	MATERIALS & SUPPLIES	20,912	26,992	7,247	34,239
6130 600	CAPITAL OUTLAY	14,610	15,410	0	15,410
6130 700	OTHER EXPENSE	1,385	1,385	0	1,385
TOTAL	HEALTH SERVICES	\$3,563,569	\$4,091,253	\$25,202	\$4,116,455
PSYCHOLOGICAL SERVICES					
6140 100	SALARIES	2,423,269	2,438,027	2,000	2,440,027
6140 200	EMPLOYEE BENEFITS	625,964	630,554	0	630,554
6140 300	PURCHASED SERVICES	34,833	35,033	0	35,033
6140 500	MATERIALS & SUPPLIES	135,596	154,593	7,935	162,528
6140 600	CAPITAL EXPENDITURES	16,000	16,000	0	16,000
6140 700	OTHER EXP.	700	750	0	750
TOTAL	PSYCHOLOGICAL SERVICES	\$3,236,362	\$3,274,957	\$9,935	\$3,284,892
PARENTAL INVOLVEMENT					
6150 100	SALARIES	1,130,229	1,137,191	2,477	1,139,668
6150 200	EMPLOYEE BENEFITS	534,723	535,761	553	536,314
6150 500	MATERIALS & SUPPLIES	700	900	0	900
TOTAL	PARENTAL INVOLVEMENT	\$1,665,652	\$1,673,852	\$3,030	\$1,676,882
OTHER STUDENT PERSONNEL SVC					
6190 100	SALARIES	2,068,444	2,068,444	0	2,068,444
6190 200	EMPLOYEE BENEFITS	719,013	719,013	0	719,013
6190 300	PURCHASED SERVICES	58,096	61,439	6,001	67,440
6190 500	MATERIALS & SUPPLIES	15,939	17,898	(584)	17,314
6190 600	CAPITAL EXPENDITURES	17,724	19,042	(2,001)	17,041
6190 700	OTHER EXPENSE	3,925	3,925	0	3,925
TOTAL	OTHER STUDENT PERSONNEL SVC	\$2,883,141	\$2,889,761	\$3,416	\$2,893,177
SUBTOTAL - STUDENT SUPPORT SERVICES					
		\$31,845,183	\$32,612,239	\$109,100	\$32,721,339
INSTRUCTIONAL MEDIA SERVICES					
6200 100	SALARIES	4,555,965	4,559,422	10,058	4,569,480
6200 200	EMPLOYEE BENEFITS	1,351,943	1,352,434	1,039	1,353,473
6200 300	PURCHASED SERVICES	51,802	51,802	5,439	57,241
6200 400	ENERGY SERVICES	1,325	1,325	0	1,325
6200 500	MATERIALS & SUPPLIES	106,723	117,430	2,885	120,315
6200 600	CAPITAL EXPENDITURES	295,154	296,325	(4,213)	292,112
6200 700	OTHER EXPENSE	607	329	(164)	165
TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$6,363,519	\$6,379,067	\$15,044	\$6,394,111
INSTRUCTION & CURRICULUM DVLP SVCS					
6300 100	SALARIES	7,458,456	6,919,675	(1,529)	6,918,146
6300 200	EMPLOYEE BENEFITS	2,235,066	1,772,364	4,289	1,776,653
6300 300	PURCHASED SERVICES	744,599	705,612	66,204	771,816
6300 500	MATERIALS & SUPPLIES	302,335	142,031	24,151	166,182
6300 600	CAPITAL EXPENDITURES	147,591	165,262	(10,936)	154,326
6300 700	OTHER EXPENSE	38,040	38,994	3,184	42,178
TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$10,926,087	\$9,743,938	\$85,363	\$9,829,301
INSTRUCTIONAL STAFF TRAINING SERVICES					
6400 100	SALARIES	9,280,949	9,288,760	260,508	9,549,268
6400 200	EMPLOYEE BENEFITS	1,928,079	1,928,961	(98,254)	1,830,707
6400 300	PURCHASED SERVICES	604,925	639,745	199,211	838,956
6400 500	MATERIALS & SUPPLIES	153,659	218,691	(38,259)	180,432
6400 600	CAPITAL EXPENDITURES	590,370	609,574	6,744	616,318
6400 700	OTHER EXPENSE	1,098	1,234	134	1,368
TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$12,559,080	\$12,686,965	\$330,084	\$13,017,049
INSTRUCTION RELATED TECHNOLOGY					
6500 100	SALARIES	4,134,460	4,134,460	(5,013)	4,129,447
6500 200	EMPLOYEE BENEFITS	1,227,150	1,227,150	(744)	1,226,406
6500 300	PURCHASED SERVICES	17,310	17,310	44,500	61,810
6500 500	MATERIALS & SUPPLIES	208,939	207,966	(1,385)	206,581
6500 600	CAPITAL EXPENDITURES	562,020	562,020	(42,330)	519,690
6500 700	OTHER EXPENSE	875	875	0	875
TOTAL	INSTRUCTION RELATED TECHNOLOGY	\$6,150,754	\$6,149,781	(\$4,972)	\$6,144,809
SUBTOTAL - INSTRUCTIONAL SUPPORT					
		\$67,844,623	\$67,571,990	\$534,619	\$68,106,609

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- TION	OBJECT	DESCRIPTION	Original	BUDGET	Increase/ (Decrease)	BUDGET
			Budget 9/8/2015	AMENDMENT No. 1		AMENDMENT No. 2
OPERATING (GENERAL) FUND - APPROPRIATIONS						
SCHOOL BOARD						
7100	100	SALARIES	771,560	771,560	0	771,560
7100	200	EMPLOYEE BENEFITS	1,017,813	1,017,813	0	1,017,813
7100	300	PURCHASED SERVICES	138,628	138,628	55,981	194,609
7100	500	MATERIALS & SUPPLIES	7,805	7,805	0	7,805
7100	600	CAPITAL EXPENDITURES	3,800	3,800	2,800	6,600
7100	700	OTHER EXPENSE	33,820	33,820	0	33,820
	TOTAL	SCHOOL BOARD	\$1,973,426	\$1,973,426	\$58,781	\$2,032,207
GENERAL ADMINISTRATION						
7200	100	SALARIES	1,739,038	1,740,466	0	1,740,466
7200	200	EMPLOYEE BENEFITS	499,866	500,079	0	500,079
7200	300	PURCHASED SERVICES	203,949	202,558	2,704	205,262
7200	500	MATERIALS & SUPPLIES	49,725	40,396	(10,052)	30,344
7200	600	CAPITAL EXPENDITURES	5,501	5,501	1,100	6,601
7200	700	OTHER EXPENSE	38,057	38,277	0	38,277
	TOTAL	GENERAL ADMINISTRATION	\$2,536,136	\$2,527,277	(\$6,248)	\$2,521,029
SCHOOL ADMINISTRATION						
7300	100	SALARIES	40,699,636	40,748,920	62,132	40,811,052
7300	200	EMPLOYEE BENEFITS	13,471,114	13,495,473	9,968	13,505,441
7300	300	PURCHASED SERVICES	579,413	577,353	583	577,936
7300	500	MATERIALS & SUPPLIES	279,999	275,814	17,851	293,665
7300	600	CAPITAL EXPENDITURES	137,393	154,637	26,185	180,822
7300	700	OTHER EXPENSE	14,711	17,244	977	18,221
	TOTAL	SCHOOL ADMINISTRATION	\$55,182,266	\$55,269,441	\$117,696	\$55,387,137
FACILITIES ACQ. & CONST.						
7400	100	SALARIES	293,740	293,740	0	293,740
7400	200	EMPLOYEE BENEFITS	106,699	106,699	0	106,699
7400	300	PURCHASED SERVICES	128,275	128,540	(583)	127,957
7400	400	ENERGY SERVICES	10,100	10,100	0	10,100
7400	500	MATERIALS & SUPPLIES	17,977	19,457	0	19,457
7400	600	CAPITAL EXPENDITURES	550,486	549,930	253	550,183
7400	700	OTHER EXPENSE	2,670	1,670	0	1,670
	TOTAL	FACILITIES ACQ. & CONST.	\$1,109,947	\$1,110,136	(\$330)	\$1,109,806
FISCAL SERVICES						
7500	100	SALARIES	2,738,312	2,738,312	0	2,738,312
7500	200	EMPLOYEE BENEFITS	897,118	897,118	0	897,118
7500	300	PURCHASED SERVICES	266,204	369,911	26,186	396,097
7500	500	MATERIALS	25,084	21,928	2,630	24,558
7500	600	CAPITAL EXPENDITURES	23,506	23,506	0	23,506
7500	700	OTHER EXPENSE	438,211	431,711	(29,508)	402,203
	TOTAL	FISCAL SERVICES	\$4,388,435	\$4,482,486	(\$692)	\$4,481,794
FOOD SERVICE						
7600	100	SALARIES	273,947	273,947	0	273,947
7600	200	EMPLOYEE BENEFITS	8,860	8,860	0	8,860
	TOTAL	FOOD SERVICE	\$282,807	\$282,807	\$0	\$282,807
PLANNING, RESEARCH, DEVELOPMENT & EVAL						
7710	100	SALARIES	903,076	903,076	0	903,076
7710	200	EMPLOYEE BENEFITS	269,575	269,575	0	269,575
7710	300	PURCHASED SERVICES	140,268	140,868	0	140,868
7710	500	MATERIALS & SUPPLIES	9,482	9,482	0	9,482
7710	600	CAPITAL EXPENDITURES	4,965	4,365	0	4,365
7710	700	OTHER EXPENSE	765	765	0	765
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$1,328,131	\$1,328,131	\$0	\$1,328,131
INFORMATION SERVICES						
7720	100	SALARIES	694,973	702,123	0	702,123
7720	200	EMPLOYEE BENEFITS	223,673	223,673	0	223,673
7720	300	PURCHASED SERVICES	45,163	36,063	(1,821)	34,242
7720	400	ENERGY SERVICES	750	750	0	750
7720	500	MATERIALS & SUPPLIES	118,580	125,079	(1,585)	123,494
7720	600	CAPITAL EXPENDITURES	6,627	9,086	3,406	12,492
7720	700	OTHER EXPENSE	1,753	1,208	0	1,208
	TOTAL	INFORMATION SERVICES	\$1,091,519	\$1,097,982	\$0	\$1,097,982

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- TION	OBJECT	DESCRIPTION	Original	BUDGET		BUDGET
			Budget 9/8/2015	AMENDMENT No. 1	Increase/ (Decrease)	AMENDMENT No. 2
OPERATING (GENERAL) FUND - APPROPRIATIONS						
PERSONNEL SERVICES						
7730	100	SALARIES	2,981,405	2,981,405	438	2,981,843
7730	200	EMPLOYEE BENEFITS	1,201,979	1,201,979	65	1,202,044
7730	300	PURCHASED SERVICES	642,397	659,189	2,552	661,741
7730	500	MATERIALS & SUPPLIES	207,848	312,989	(12,057)	300,932
7730	600	CAPITAL EXPENDITURES	104,515	113,903	6,064	119,967
7730	700	OTHER EXPENSE	46,058	46,278	0	46,278
	TOTAL	PERSONNEL SERVICES	\$5,184,202	\$5,315,743	(\$2,938)	\$5,312,805
INTERNAL SERVICES						
7760	100	SALARIES	1,864,040	1,864,040	0	1,864,040
7760	200	EMPLOYEE BENEFITS	653,689	653,689	0	653,689
7760	300	PURCHASED SERVICES	760,098	759,847	0	759,847
7760	400	ENERGY SERVICES	25,650	25,650	0	25,650
7760	500	MATERIALS & SUPPLIES	710,172	710,188	0	710,188
7760	600	CAPITAL EXPENDITURES	21,724	21,974	0	21,974
7760	700	OTHER EXPENSE	1,000	1,060	0	1,060
	TOTAL	INTERNAL SERVICES	\$4,036,373	\$4,036,448	\$0	\$4,036,448
OTHER CENTRAL SERVICES						
7790	100	SALARIES	380,905	380,918	0	380,918
7790	200	EMPLOYEE BENEFITS	127,908	127,908	0	127,908
7790	300	PURCHASED SERVICES	24,415	24,415	(712)	23,703
7790	500	MATERIALS & SUPPLIES	8,503	7,673	0	7,673
7790	600	CAPITAL EXPENDITURES	3,030	3,030	(232)	2,798
7790	700	OTHER EXPENSE	7,967	7,967	0	7,967
	TOTAL	OTHER CENTRAL SERVICES	\$552,728	\$551,911	(\$944)	\$550,967
SUBTOTAL - CENTRAL SERVICES			\$12,192,953	\$12,330,215	(\$3,882)	\$12,326,333
STUDENT TRANSPORTATION						
7800	100	SALARIES	19,056,179	18,959,299	0	18,959,299
7800	200	EMPLOYEE BENEFITS	7,439,746	7,439,746	0	7,439,746
7800	300	PURCHASED SERVICES	922,519	1,129,444	(14,773)	1,114,671
7800	400	ENERGY SERVICES	3,722,513	3,739,867	0	3,739,867
7800	500	MATERIALS & SUPPLIES	2,317,101	2,308,069	5,558	2,313,627
7800	600	CAPITAL EXPENDITURES	39,917	46,637	2,720	49,357
7800	700	OTHER EXPENSE	29,218	28,085	118	28,203
	TOTAL	STUDENT TRANSPORTATION	\$33,527,193	\$33,651,147	(\$6,377)	\$33,644,770
OPERATION OF PLANT						
7900	100	SALARIES	23,118,272	23,118,272	216	23,118,488
7900	200	EMPLOYEE BENEFITS	10,051,263	10,051,263	34	10,051,297
7900	300	PURCHASED SERVICES	15,879,630	15,864,036	(20,289)	15,843,747
7900	400	ENERGY SERVICES	23,042,202	23,041,792	(1,204)	23,040,588
7900	500	MATERIALS & SUPPLIES	1,534,015	1,430,940	(42,490)	1,388,450
7900	600	CAPITAL EXPENDITURES	624,956	659,130	46,192	705,322
7900	700	OTHER EXPENSE	130,342	130,922	0	130,922
	TOTAL	OPERATION OF PLANT	\$74,380,680	\$74,296,355	(\$17,541)	\$74,278,814
SUBTOTAL - GENERAL SUPPORT			\$185,573,843	\$185,923,290	\$141,407	\$186,064,697
MAINTENANCE OF PLANT						
8100	100	SALARIES	6,767,461	6,767,461	0	6,767,461
8100	200	EMPLOYEE BENEFITS	2,903,268	2,903,268	0	2,903,268
8100	300	PURCHASED SERVICES	4,613,818	4,613,077	606,161	5,219,238
8100	400	ENERGY SERVICES	424,605	439,605	0	439,605
8100	500	MATERIALS & SUPPLIES	4,258,384	4,298,664	(10,607)	4,288,057
8100	600	CAPITAL EXPENDITURES	148,731	152,877	1,878	154,755
8100	700	OTHER EXPENSE	2,668,423	2,668,423	(601,783)	2,066,640
	TOTAL	MAINTENANCE OF PLANT	\$21,784,690	\$21,843,375	(\$4,351)	\$21,839,024
ADMINISTRATIVE TECHNOLOGY						
8200	100	SALARIES	2,995,162	2,995,162	0	2,995,162
8200	200	EMPLOYEE BENEFITS	824,915	824,915	0	824,915
8200	300	PURCHASED SERVICES	726,050	720,996	728	721,724
8200	400	ENERGY SERVICES	5,550	5,550	0	5,550
8200	500	MATERIALS & SUPPLIES	110,872	110,872	0	110,872
8200	600	CAPITAL EXPENDITURES	125,342	130,871	0	130,871
8200	700	OTHER EXPENSE	2,016	2,016	0	2,016
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$4,789,907	\$4,790,382	\$728	\$4,791,110
SUBTOTAL - MAINTENANCE / ADMIN TECHNOLOGY			\$26,574,597	\$26,633,757	(\$3,623)	\$26,630,134

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- OBJECT TION	DESCRIPTION	Original Budget 9/8/2015	BUDGET AMENDMENT No. 1	Increase/ (Decrease)	BUDGET AMENDMENT No. 2
OPERATING (GENERAL) FUND - APPROPRIATIONS					
	COMMUNITY SERVICES				
9100 100	SALARIES	261,169	261,169	1,280	262,449
9100 200	EMPLOYEE BENEFITS	95,211	95,211	0	95,211
9100 300	PURCHASED SERVICES	118,965	119,985	(1,199)	118,786
9100 500	MATERIALS & SUPPLIES	41,976	40,276	3,092	43,368
9100 600	CAPITAL EXPENDITURES	1,000	1,400	0	1,400
9100 700	OTHER EXPENSE	270,380	350,380	(2,968)	347,412
	TOTAL COMMUNITY SERVICES	\$788,701	\$868,421	\$205	\$868,626
	DEBT SERVICE				
9200 700	OTHER EXP.	67,500	67,500	(410)	67,090
	TOTAL DEBT SERVICE	\$67,500	\$67,500	(\$410)	\$67,090
	TOTAL APPROPRIATIONS	\$831,800,000	\$833,663,825	\$751,444	\$834,415,269
FUND BALANCE					
2768 000	BUDGET FUND BALANCE-END NON-SPENDABLE INVENTORY	3,000,000	3,000,000	0	3,000,000
	TOTAL NON-SPENDABLE	\$3,000,000	\$3,000,000	\$0	\$3,000,000
RESTRICTED					
	STATE CARRYFORWARDS	1,500,000	1,500,000	0	1,500,000
	REFERENDUM	1,700,000	1,700,000	0	1,700,000
	WORKFORCE	20,000,000	17,909,280	0	17,909,280
	TOTAL RESTRICTED	\$23,200,000	\$21,109,280	\$0	\$21,109,280
ASSIGNED					
	ENCUMBRANCES	7,000,000	7,000,000	0	7,000,000
	CENTRAL PRINTING	1,000,000	1,000,000	0	1,000,000
	CARRYFORWARDS	15,000,000	15,000,000	0	15,000,000
	TOTAL ASSIGNED	\$23,000,000	\$23,000,000	\$0	\$23,000,000
UNASSIGNED					
	TOTAL UNASSIGNED	21,500,000	23,758,958	(30,604)	23,728,354
	TOTAL UNASSIGNED	\$21,500,000	\$23,758,958	(\$30,604)	\$23,728,354
	TOTAL ENDING FUND BALANCE	\$70,700,000	\$70,868,238	(\$30,604)	\$70,837,634
	TOTAL APPROPRIATIONS & FUND BALANCE	\$902,500,000	\$904,532,063	\$720,840	\$905,252,903

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- OBJECT TION	DESCRIPTION	Original Budget 9/8/2015	BUDGET AMENDMENT No. 1	Increase/ (Decrease)	BUDGET AMENDMENT No. 2	
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>						
3322	000	STATE SOURCES C.O. & D.S. WITHHELD FOR DEBT SERV.	4,994,050	5,034,607	0	5,034,607
	TOTAL	STATE SOURCES	\$4,994,050	\$5,034,607	\$0	\$5,034,607
2800	000	FUND BALANCE BUDGET FUND BALANCE-BEGIN RESTRICTED	92,714	92,714	0	92,714
	TOTAL	BEGINNING FUND BALANCE	\$92,714	\$92,714	\$0	\$92,714
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$5,086,764	\$5,127,321	\$0	\$5,127,321
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>						
9200	700	DEBT SERVICES OTHER EXPENSES	4,994,050	5,034,607	0	5,034,607
	TOTAL	DEBT SERVICES TRANSFER OF FUNDS	\$4,994,050	\$5,034,607	\$0	\$5,034,607
	TOTAL	APPROPRIATIONS	\$4,994,050	\$5,034,607	\$0	\$5,034,607
2750	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	92,714	92,714	0	92,714
	TOTAL	ENDING FUND BALANCE	\$92,714	\$92,714	\$0	\$92,714
	TOTAL	APPROPRIATIONS & FD BALANCE	\$5,086,764	\$5,127,321	\$0	\$5,127,321

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- OBJECT TION	DESCRIPTION	Original Budget 9/8/2015	BUDGET AMENDMENT No. 1	Increase/ (Decrease)	BUDGET AMENDMENT No. 2
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>					
3321	000 STATE SOURCES				
	CO/DS DISTR TO DISTRICTS	949,927	949,927	0	949,927
3341	000 RACING COMMISSION FUNDS	223,250	223,250	0	223,250
3391	000 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	2,372,102	2,372,102	0	2,372,102
3397	000 CHARTER SCHOOL CAP OUTLAY FNDG	0	228,263	75,305	303,568
	TOTAL STATE SOURCES	\$3,545,279	\$3,773,542	\$75,305	\$3,848,847
<u>LOCAL SOURCES</u>					
3413	000 DIST. CAP. IMPROVE. TAXES	100,575,953	100,575,953	0	100,575,953
3431	400 INTEREST INCOME	1,200,000	1,200,000	0	1,200,000
	TOTAL LOCAL SOURCES	\$101,775,953	\$101,775,953	\$0	\$101,775,953
	TOTAL ESTIMATED REVENUE	\$105,321,232	\$105,549,495	\$75,305	\$105,624,800
<u>FUND BALANCE</u>					
2800	000 BUDGET FUND BALANCE-BEGIN				
	RESTRICTED	139,450,795	139,450,795	0	139,450,795
	ASSIGNED	93,577	93,577	0	93,577
	TOTAL BEGINNING FUND BALANCE	\$139,544,372	\$139,544,372	\$0	\$139,544,372
	TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$244,865,604	\$245,093,867	\$75,305	\$245,169,172
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600 FACILITIES ACQ. & CONST.				
	CAPITAL EXPENDITURES	181,013,079	180,400,882	306,538	180,707,420
	TOTAL FACILITIES ACQ. & CONST.	\$181,013,079	\$180,400,882	\$306,538	\$180,707,420
9200	700 DEBT SERVICE				
	OTHER EXPENSE	3,037,112	3,037,112	0	3,037,112
	TOTAL DEBT SERVICE	\$3,037,112	\$3,037,112	\$0	\$3,037,112
9700	900 TRANSFER OF FUNDS				
	TRANSFERS	32,800,000	33,028,263	75,305	33,103,568
	TOTAL TRANSFER OF FUNDS	\$32,800,000	\$33,028,263	\$75,305	\$33,103,568
	TOTAL APPROPRIATIONS	\$216,850,191	\$216,466,257	\$381,843	\$216,848,100
2768	000 FUND BALANCE				
	BUDGET FUND BALANCE-END				
	RESTRICTED	27,930,574	28,542,771	(306,538)	28,236,233
	ASSIGNED	84,839	84,839	0	84,839
	TOTAL ENDING FUND BALANCE	\$28,015,413	\$28,627,610	(\$306,538)	\$28,321,072
	TOTAL APPROPRIATIONS & FD BALANCE	\$244,865,604	\$245,093,867	\$75,305	\$245,169,172

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- OBJECT TION	DESCRIPTION	Original Budget 9/8/2015	BUDGET AMENDMENT No. 1	Increase/ (Decrease)	BUDGET AMENDMENT No. 2
CONTRACTED PROGRAM FUND - ESTIMATED REVENUE					
3192 000	FEDERAL DIRECT PELL GRANTS	6,765,002	6,765,002	(1,320,000)	5,445,002
3199 000	OTHER MISC FEDERAL DIRECT	987,120	987,120	1,908,420	2,895,540
	TOTAL FEDERAL DIRECT	\$7,752,122	\$7,752,122	\$588,420	\$8,340,542
3201 000	FEDERAL THRU STATE VOCATIONAL EDUCATION ACT	168,361	1,788,048	0	1,788,048
3221 000	ADULT GENERAL EDUCATION	1,315,500	1,315,500	0	1,315,500
3222 000	ENGLISH LITERACY & CIVICS	156,386	156,386	0	156,386
3225 000	TITLE II PRT A TEACHER QUALITY	2,128,371	6,452,994	0	6,452,994
3230 000	DISABILITIES EDUCATION ACT(IDEA)	32,240,283	32,312,911	558,337	32,871,248
3240 000	ELEM SECONDARY EDUC (TITLE I)	8,214,395	8,214,395	20,990,833	29,205,228
3241 000	LANGUAGE INSTRUCTION (TITLE III)	159,270	159,270	0	159,270
3242 000	TWENTY-FIRST CENTURY SCHOOLS (TITLE IV)	76,569	574,697	0	574,697
3290 000	OTHER FEDERAL THRU STATE	2,470,435	2,470,435	441,268	2,911,703
	TOTAL FEDERAL THRU STATE	\$46,929,570	\$53,444,636	\$21,990,438	\$75,435,074
	TOTAL ESTIMATED REVENUE	\$54,681,692	\$61,196,758	\$22,578,858	\$83,775,616
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
5100 100	BASIC (FEFP K-12) SALARIES	1,442,309	2,176,214	7,825,021	10,001,235
5100 200	EMPLOYEE BENEFITS	420,206	524,660	2,290,208	2,814,868
5100 300	PURCHASED SERVICES	2,896,676	2,906,342	(6,838)	2,899,504
5100 500	MATERIALS & SUPPLIES	5,067,333	4,660,071	55,189	4,715,260
5100 600	CAPITAL EXPENDITURES	1,561,017	1,543,961	27,085	1,571,046
5100 700	OTHER EXPENSE	7,160	7,160	0	7,160
	TOTAL BASIC (FEFP K-12)	\$11,394,701	\$11,818,408	\$10,190,665	\$22,009,073
5200 100	EXCEPTIONAL SALARIES	9,297,837	9,297,837	104,227	9,402,064
5200 200	EMPLOYEE BENEFITS	3,589,154	3,589,154	85,948	3,675,102
5200 300	PURCHASED SERVICES	348,401	350,067	886	350,953
5200 500	MATERIALS & SUPPLIES	114,430	112,698	(885)	111,813
5200 600	CAPITAL EXPENDITURES	210,067	220,918	0	220,918
	TOTAL EXCEPTIONAL	\$13,559,889	\$13,570,674	\$190,176	\$13,760,850
5300 100	CAREER EDUCATION SALARIES	52,820	290,013	0	290,013
5300 200	EMPLOYEE BENEFITS	12,037	59,025	0	59,025
5300 300	PURCHASED SERVICES	39,078	399,219	867	400,086
5300 500	MATERIALS & SUPPLIES	14,360	244,325	(867)	243,458
5300 600	CAPITAL EXPENDITURES	3,275	171,058	0	171,058
5300 700	OTHER EXPENSE	0	157,030	0	157,030
	TOTAL CAREER EDUCATION	\$121,570	\$1,320,670	\$0	\$1,320,670
5400 100	ADULT GENERAL SALARIES	200,812	200,812	0	200,812
5400 200	EMPLOYEE BENEFITS	39,190	39,190	0	39,190
5400 300	PURCHASED SERVICES	81,080	81,080	0	81,080
5400 500	MATERIALS & SUPPLIES	171,946	169,896	0	169,896
5400 600	CAPITAL EXPENDITURES	387,178	389,228	0	389,228
5400 700	OTHER EXPENSE	800	800	0	800
	TOTAL ADULT GENERAL	\$881,006	\$881,006	\$0	\$881,006
5500 100	PRE - KINDERGARTEN SALARIES	0	0	177,033	177,033
5500 200	EMPLOYEE BENEFITS	0	0	162,538	162,538
	TOTAL PRE - KINDERGARTEN	\$0	\$0	\$339,571	\$339,571
	SUBTOTAL - INSTRUCTIONAL SERVICES	\$25,957,166	\$27,590,758	\$10,720,412	\$38,311,170
6110 100	ATTENDANCE & SOCIAL WORK SALARIES	1,509,137	1,509,137	275,193	1,784,330
6110 200	EMPLOYEE BENEFITS	516,532	516,532	95,162	611,694
6110 300	PURCHASED SERVICES	7,783	7,783	20,370	28,153
6110 500	MATERIALS & SUPPLIES	0	0	22,544	22,544
6110 600	CAPITAL EXPENDITURES	0	0	11,745	11,745
	TOTAL ATTENDANCE & SOCIAL WORK	\$2,033,452	\$2,033,452	\$425,014	\$2,458,466

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- TION	OBJECT	DESCRIPTION	Original	BUDGET	Increase/ (Decrease)	BUDGET
			Budget 9/8/2015	AMENDMENT No. 1		AMENDMENT No. 2
CONTRACTED PROGRAM FUND - APPROPRIATIONS						
		GUIDANCE SERVICES				
6120	100	SALARIES	102,272	102,272	97,368	199,640
6120	200	EMPLOYEE BENEFITS	28,265	28,265	32,245	60,510
	TOTAL	GUIDANCE SERVICES	\$130,537	\$130,537	\$129,613	\$260,150
		HEALTH SERVICES				
6130	100	SALARIES	42,000	42,000	0	42,000
6130	200	EMPLOYEE BENEFITS	6,280	6,280	0	6,280
6130	300	PURCHASED SERVICES	640	640	0	640
	TOTAL	HEALTH SERVICES	\$48,920	\$48,920	\$0	\$48,920
		PSYCHOLOGICAL SERVICES				
6140	100	SALARIES	2,196,269	2,196,268	102,303	2,298,571
6140	200	EMPLOYEE BENEFITS	722,002	722,002	32,837	754,839
	TOTAL	PSYCHOLOGICAL SERVICES	\$2,918,271	\$2,918,270	\$135,140	\$3,053,410
		PARENTAL INVOLVEMENT				
6150	100	SALARIES	0	0	106,289	106,289
6150	200	EMPLOYEE BENEFITS	0	0	33,606	33,606
6150	300	PURCHASED SERVICES	33,469	33,009	329	33,338
6150	500	MATERIALS & SUPPLIES	188,211	186,148	1,264	187,412
6150	600	CAPITAL OUTLAY	2,000	3,932	0	3,932
	TOTAL	PARENTAL INVOLVEMENT	\$223,680	\$223,089	\$141,488	\$364,577
		OTHER STUDENT PERSONNEL SVC				
6190	100	SALARIES	2,920,646	2,949,305	0	2,949,305
6190	200	EMPLOYEE BENEFITS	839,833	853,525	0	853,525
6190	300	PURCHASED SERVICES	19,182	19,182	0	19,182
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$3,779,661	\$3,822,012	\$0	\$3,822,012
	SUBTOTAL - STUDENT SUPPORT SERVICES		\$9,134,521	\$9,176,280	\$831,255	\$10,007,535
		INSTRUCTION & CURRICULUM DVLP SVCS				
6300	100	SALARIES	4,878,999	5,144,283	2,042,598	7,186,881
6300	200	EMPLOYEE BENEFITS	1,360,021	1,455,213	569,120	2,024,333
6300	300	PURCHASED SERVICES	607,071	672,394	276,180	948,574
6300	400	ENERGY	1,000	1,000	0	1,000
6300	500	MATERIALS & SUPPLIES	254,193	253,943	21,368	275,311
6300	600	CAPITAL EXPENDITURES	57,859	81,176	25,711	106,887
6300	700	OTHER EXPENSE	28,995	33,123	487	33,610
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$7,188,138	\$7,641,132	\$2,935,464	\$10,576,596
		INSTRUCTIONAL STAFF TRAINING SERVICES				
6400	100	SALARIES	1,127,097	2,863,829	4,164,995	7,028,824
6400	200	EMPLOYEE BENEFITS	203,656	814,506	1,153,256	1,967,762
6400	300	PURCHASED SERVICES	1,457,361	1,754,210	149,018	1,903,228
6400	500	MATERIALS & SUPPLIES	1,590,425	1,475,807	876,115	2,351,922
6400	600	CAPITAL EXPENDITURES	183,381	216,191	13,161	229,352
6400	700	OTHER EXPENSE	865	865	0	865
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$4,562,785	\$7,125,408	\$6,356,545	\$13,481,953
		INSTRUCTION RELATED TECHNOLOGY				
6500	100	SALARIES	95,310	95,309	471,400	566,709
6500	200	EMPLOYEE BENEFITS	32,784	32,784	185,392	218,176
6500	300	PURCHASED SERVICES	6,000	6,000	0	6,000
	TOTAL	INSTRUCTION RELATED TECHNOLOGY	\$134,094	\$134,093	\$656,792	\$790,885
	SUBTOTAL - INSTRUCTIONAL SUPPORT SERVICES		\$21,019,538	\$24,076,913	\$10,780,056	\$34,856,969
		SCHOOL BOARD				
7100	300	PURCHASED SERVICES	\$750	\$750	0	\$750
	TOTAL	SCHOOL BOARD	\$750	\$750	\$0	\$750
		GENERAL ADMINISTRATION				
7200	100	SALARIES	21,441	21,441	0	21,441
7200	200	EMPLOYEE BENEFITS	3,559	3,559	0	3,559
7200	500	MATERIALS & SUPPLIES	500	500	0	500
7200	700	OTHER EXPENSE	1,589,514	1,903,751	1,064,951	2,968,702
	TOTAL	GENERAL ADMINISTRATION	\$1,615,014	\$1,929,251	\$1,064,951	\$2,994,202

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- TION	OBJECT	DESCRIPTION	Original	BUDGET	Increase/ (Decrease)	BUDGET
			Budget 9/8/2015	AMENDMENT No. 1		AMENDMENT No. 2
CONTRACTED PROGRAM FUND - APPROPRIATIONS						
SCHOOL ADMINISTRATION						
7300	100	SALARIES	27,000	27,000	0	27,000
7300	200	EMPLOYEE BENEFITS	4,026	4,026	0	4,026
7300	300	PURCHASED SERVICES	1,035	1,035	0	1,035
7300	600	CAPITAL EXPENDITURES	18,714	18,714	0	18,714
	TOTAL	SCHOOL ADMINISTRATION	\$50,775	\$50,775	\$0	\$50,775
FISCAL SERVICES						
7500	100	SALARIES	33,928	33,928	0	33,928
7500	200	EMPLOYEE BENEFITS	14,059	14,059	0	14,059
	TOTAL	FISCAL SERVICES	\$47,987	\$47,987	\$0	\$47,987
PLANNING, RESEARCH, DEVELOPMENT & EVAL						
7710	300	PURCHASED SERVICES	37,500	37,500	0	37,500
7710	500	MATERIALS & SUPPLIES	3,500	3,500	0	3,500
7710	600	CAPITAL OUTLAY	140,400	140,400	0	140,400
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$181,400	\$181,400	\$0	\$181,400
PERSONNEL SERVICES						
7730	100	SALARIES	0	1,260,031	0	1,260,031
7730	200	EMPLOYEE BENEFITS	0	128,969	0	128,969
7730	300	PURCHASED SERVICES	24,100	25,100	5,000	30,100
7730	700	OTHER EXPENSE	11,300	98,200	(5,000)	93,200
	TOTAL	PERSONNEL SERVICES	\$35,400	\$1,512,300	\$0	\$1,512,300
OTHER CENTRAL SERVICES						
7790	100	SALARIES	0	17,912	0	17,912
7790	200	EMPLOYEE BENEFITS	0	7,473	0	7,473
	TOTAL	OTHER CENTRAL SERVICES	\$0	\$25,385	\$0	\$25,385
STUDENT TRANSPORTATION						
7800	300	PURCHASED SERVICES	27,303	38,600	7,000	45,600
7800	400	ENERGY SERVICES	111,611	105,975	0	105,975
	TOTAL	STUDENT TRANSPORTATION	\$138,914	\$144,575	\$7,000	\$151,575
OPERATION OF PLANT						
7900	100	SALARIES	0	0	5,127	5,127
7900	200	EMPLOYEE BENEFITS	0	0	772	772
7900	300	PURCHASED SERVICES	67,741	69,657	540	70,197
7900	400	ENERGY SERVICES	15,148	15,148	0	15,148
	TOTAL	OPERATION OF PLANT	\$82,889	\$84,805	\$6,439	\$91,244
	SUBTOTAL - GEN SUPPORT SERVICES		\$2,153,129	\$3,977,228	\$1,078,390	\$5,055,618
COMMUNITY SERVICES						
9100	300	PURCHASED SERVICES	1,000	1,000	0	1,000
9100	500	MATERIALS & SUPPLIES	412,993	412,993	0	412,993
9100	600	CAPITAL EXPENDITURES	7,658	7,658	0	7,658
9100	700	OTHER EXPENSE	5,130,208	5,130,208	0	5,130,208
	TOTAL	COMMUNITY SERVICES	\$5,551,859	\$5,551,859	\$0	\$5,551,859
	TOTAL	APPROPRIATIONS	\$54,681,692	\$61,196,758	\$22,578,858	\$83,775,616

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- OBJECT TION	DESCRIPTION	Original Budget 9/8/2015	BUDGET AMENDMENT No. 1	Increase/ (Decrease)	BUDGET AMENDMENT No. 2
AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP - REVENUE					
3214	FEDERAL THRU STATE RACE TO THE TOP	480,171	480,171	0	480,171
	TOTAL FEDERAL THRU STATE	\$480,171	\$480,171	\$0	\$480,171
TOTAL ESTIMATED REVENUE		\$480,171	\$480,171	\$0	\$480,171
AMERICAN RECOVERY & REINVESTMENT ACT - RACE TO THE TOP - APPROPRIATIONS					
5100	BASIC (FEFP K-12) MATERIALS & SUPPLIES	23,361	23,361	0	23,361
5100	CAPITAL EXPENDITURES	8,460	8,460	0	8,460
	TOTAL BASIC (FEFP K-12)	\$31,821	\$31,821	\$0	\$31,821
INSTRUCTION & CURRICULUM DVLP SVCS					
6300	100 SALARIES	15,000	15,000	0	15,000
6300	200 EMPLOYEE BENEFITS	5,024	5,024	0	5,024
6300	300 PURCHASED SERVICES	126,196	126,196	0	126,196
6300	500 MATERIALS & SUPPLIES	217,962	217,962	0	217,962
6300	600 CAPITAL EXPENDITURES	12,200	12,200	0	12,200
	TOTAL INSTRUCTION & CURRICULUM DVLP SVCS	\$376,382	\$376,382	\$0	\$376,382
INSTRUCTIONAL STAFF TRAINING SERVICES					
6400	100 SALARIES	47,959	47,959	0	47,959
6400	200 EMPLOYEE BENEFITS	14,300	14,300	0	14,300
	TOTAL INSTRUCTIONAL STAFF TRAINING SERVICES	\$62,259	\$62,259	\$0	\$62,259
GENERAL ADMINISTRATION					
7200	700 OTHER EXPENSE	9,709	9,709	0	9,709
	TOTAL GENERAL ADMINISTRATION	\$9,709	\$9,709	\$0	\$9,709
TOTAL APPROPRIATIONS		\$480,171	\$480,171	\$0	\$480,171

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- TION	OBJECT	DESCRIPTION	Original Budget 9/8/2015	BUDGET AMENDMENT No. 1	Increase/ (Decrease)	BUDGET AMENDMENT No. 2
FOOD SERVICE FUND - ESTIMATED REVENUE						
3261	000	FEDERAL THRU STATE SCHL LUNCH REIMBURSEMENT	26,005,067	25,289,928	0	25,289,928
3262	000	SCH BRKFST REIMBURSEMENT	9,220,649	8,102,652	0	8,102,652
3263	000	AFTERSCHOOL SNACK REIMBURSEMENT	856,922	856,922	0	856,922
3264	000	CHILD CARE FOOD PROGRAM	1,019,532	1,019,532	0	1,019,532
3265	000	USDA DONATED COMMODITIES	3,068,809	3,068,809	0	3,068,809
3266	000	CASH IN LIEU OF DONATED FOOD	83,832	83,832	0	83,832
3267	000	SUMMER FOOD SERVICE PROGRAM	1,956,508	1,956,508	0	1,956,508
3291	000	SCHOOL DINNER REIMBURSEMENT	1,243,350	0	0	0
TOTAL		FEDERAL THRU STATE	\$43,454,669	\$40,378,183	\$0	\$40,378,183
STATE SOURCES						
3337	000	SCHOOL BREAKFAST SUPPLEMENT	258,751	258,751	0	258,751
3338	000	SCHOOL LUNCH SUPPLEMENT	306,785	306,785	0	306,785
3399	000	OTHER MISCELLANEOUS	101,310	101,310	0	101,310
TOTAL		STATE SOURCES	\$666,846	\$666,846	\$0	\$666,846
LOCAL SOURCES						
3451	000	STUDENT LUNCHES	3,783,518	3,783,518	0	3,783,518
3453	000	ADULT BREAKFAST/LUNCHES	206,793	206,793	0	206,793
3454	000	STUDENT AND ADULT AL A CART	3,493,065	3,493,065	0	3,493,065
3455	000	STUDENT SNACKS	65,325	65,325	0	65,325
3456	000	OTHER FOOD SALES	34,010	34,010	0	34,010
3490	000	MISC LOCAL SOURCES	575,239	575,239	0	575,239
TOTAL		LOCAL SOURCES	\$8,157,950	\$8,157,950	\$0	\$8,157,950
TOTAL		ESTIMATED REVENUE	\$52,279,465	\$49,202,979	\$0	\$49,202,979
FUND BALANCE						
		RESTRICTED	(4,766,409)	(4,766,409)	0	(4,766,409)
TOTAL		BEGINNING FUND BALANCE	(\$4,766,409)	(\$4,766,409)	\$0	(\$4,766,409)
TOTAL		ESTIMATED REVENUE AND FUND BALANCE	\$47,513,056	\$44,436,570	\$0	\$44,436,570
FOOD SERVICE FUND - APPROPRIATIONS						
FOOD SERVICE						
7600	100	SALARIES	16,170,034	16,270,034	0	16,270,034
7600	200	EMPLOYEE BENEFITS	5,792,669	5,792,669	0	5,792,669
7600	300	PURCHASED SERVICES	2,149,954	2,148,296	0	2,148,296
7600	400	ENERGY SERVICES	833,505	833,505	0	833,505
7600	500	MATERIALS & SUPPLIES	21,089,088	21,089,088	0	21,089,088
7600	600	CAPITAL EXPENDITURES	1,271,964	1,273,622	0	1,273,622
7600	700	OTHER EXPENSE	205,550	205,550	0	205,550
TOTAL		FOOD SERVICE	\$47,512,764	\$47,612,764	\$0	\$47,612,764
TOTAL		APPROPRIATIONS	\$47,512,764	\$47,612,764	\$0	\$47,612,764
FUND BALANCE						
2768	090	BUDGET FUND BALANCE-END RESTRICTED	292	(3,176,194)	0	(3,176,194)
TOTAL		ENDING FUND BALANCE	\$292	(\$3,176,194)	\$0	(\$3,176,194)
TOTAL		APPROPRIATIONS & FD BALANCE	\$47,513,056	\$44,436,570	\$0	\$44,436,570

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- OBJECT TION	DESCRIPTION	Original Budget 9/8/2015	BUDGET AMENDMENT No. 1	Increase/ (Decrease)	BUDGET AMENDMENT No. 2
<u>INTERNAL SERVICE FUND - ESTIMATED REVENUE</u>					
3484	020 LOCAL SOURCES	5,000,000	5,000,000	0	5,000,000
	TOTAL LOCAL SOURCES	\$5,000,000	\$5,000,000	\$0	\$5,000,000
	TOTAL ESTIMATED REVENUE	\$5,000,000	\$5,000,000	\$0	\$5,000,000
2780	BUDGET FUND BALANCE-BEGIN RESTRICTED	653,030	653,030	0	653,030
	TOTAL BEGINNING FUND BALANCE	\$653,030	\$653,030	\$0	\$653,030
	TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$5,653,030	\$5,653,030	\$0	\$5,653,030
<u>INTERNAL SERVICE FUND - APPROPRIATIONS</u>					
7100	700 SCHOOL BOARD OTHER EXPENSE(Workers Compensation)	5,000,000	5,000,000	0	5,000,000
	TOTAL SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0	\$5,000,000
	TOTAL APPROPRIATIONS	\$5,000,000	\$5,000,000	\$0	\$5,000,000
2768	FUND BALANCE RESTRICTED	653,030	653,030	0	653,030
	TOTAL ENDING FUND BALANCE	\$653,030	\$653,030	\$0	\$653,030
	TOTAL APPROPRIATIONS & FD BALANCE	\$5,653,030	\$5,653,030	\$0	\$5,653,030

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

FUNC- OBJECT TION	DESCRIPTION	Original Budget 9/8/2015	BUDGET AMENDMENT No. 1	Increase/ (Decrease)	BUDGET AMENDMENT No. 2
<u>PERMANENT FUND - ESTIMATED REVENUE</u>					
2800	000				
	FUND BALANCE				
	BUDGET FUND BALANCE- BEGIN				
	NONSPENDABLE	150,412	150,412	0	150,412
TOTAL	BEGINNING FUND BALANCE	\$150,412	\$150,412	\$0	\$150,412
TOTAL	FUND BALANCE	\$150,412	\$150,412	\$0	\$150,412
TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$150,412	\$150,412	\$0	\$150,412
<u>PERMANENT FUND - APPROPRIATIONS</u>					
2768	000				
	FUND BALANCE				
	BUDGET FUND BALANCE- END				
	NONSPENDABLE	150,412	150,412	0	150,412
TOTAL	ENDING FUND BALANCE	\$150,412	\$150,412	\$0	\$150,412
TOTAL	ESTIMATED APPROPRIATIONS AND FUND BALANCE	\$150,412	\$150,412	\$0	\$150,412

Attachment: Budget Amendment No. 2 (October 2015) (5541 : Budget Amendment No. 2 (October 2015))

SCHEDULED

REQUEST FOR APPROVAL (ID # 5542)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of the Financial Statements for the Month Ending October 31, 2015

BACKGROUND:

The Financial Statements are a summary of the financial condition and financial activities of the school board. These statements provide a district-wide view of financial operations.

STRATEGIC DIRECTION: Effective & Efficient Use of Resources

ALTERNATIVES:

1. Approve the Financial Statements for the Month Ending October 31, 2015.
2. Do not approve the Financial Statements for the Month Ending October 31, 2015.

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.

FINANCIAL IMPACT:

There is no financial impact to the district.

DATA SOURCES:

Kevin W. Smith, CPA, Associate Superintendent, Finance & Business Services
 Catherine N. Davidson, CPA, Director of Accounting

SUBMITTED BY:

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

ATTACHMENTS:

- Financial StatementS (October 2015) (PDF)

PINELLAS COUNTY SCHOOLS

OPERATING SUMMARY BY FUNCTION

For the Month Ending October 31, 2015

11.14.a

BUDGET 2015-2016						
Account Number	Description	Original 15-16 Budget*	Amended 10-15 Budg Amend No 2	Year to Date Rev/Expend	Encumbrances	Budget Balances
<u>REVENUES</u>						
100	FEDERAL	\$320,000	\$320,000	\$53,916	---	\$266,084
200	FEDERAL THROUGH STATE	\$3,300,000	3,654,722	345,549	---	3,309,174
300	STATE	\$367,139,977	367,634,605	121,503,020	---	246,131,586
400	LOCAL	\$437,369,056	438,969,040	7,847,757	---	431,121,284
700	NON REVENUE SOURCES	\$33,100,000	33,403,568	422,076	---	32,981,492
	NON-SPENDABLE	\$5,378,285	\$5,378,285			5,378,285
	RESTRICTED	\$25,834,547	\$25,834,547			25,834,547
	ASSIGNED	\$22,827,700	\$22,827,700			22,827,700
	UNASSIGNED	\$7,230,435	\$7,230,435			7,230,435
TOTAL REVENUE AND FUND BALANCE		<u>\$902,500,000</u>	<u>\$905,252,903</u>	<u>\$130,172,317</u>	<u>---</u>	<u>\$775,080,586</u>
<u>EXPENDITURES</u>						
5000	INSTRUCTIONAL SERVICES	\$550,950,736	\$552,678,115	\$147,711,739	\$4,741,749	\$400,224,627
6100	PUPIL SERVICES	\$31,845,183	32,721,338	8,481,392	267,076	23,972,870
6200	INSTRUCTIONAL MEDIA	\$6,363,519	6,394,111	1,715,281	101,023	4,577,808
6300	INSTR & CURRIC DEVELOPMENT	\$10,926,087	9,829,301	3,784,324	113,787	5,931,189
6400	INSTRUCTIONAL STAFF DEVELOP	\$12,559,080	13,017,049	3,027,196	213,912	9,775,941
6500	INSTRUCTIONAL TECHNOLOGY	\$6,150,754	6,144,809	2,153,267	44,679	3,946,862
7100	BOARD OF EDUCATION	\$1,973,426	2,032,207	1,109,579	24,193	898,435
7200	GENERAL ADMINISTRATION	\$2,536,136	2,521,029	829,824	22,927	1,668,278
7300	SCHOOL ADMINISTRATION	\$55,182,266	55,387,137	15,428,805	414,858	39,543,475
7400	FACILITIES ACQ & CONSTRUCTION	\$1,109,947	1,109,806	1,113,481	331,996	(335,671)
7500	FISCAL SERVICES	\$4,388,435	4,481,794	1,260,687	252,945	2,968,163
7600	FOOD SERVICES	\$282,807	282,807	94,690		188,117
7700	CENTRAL SERVICES	\$12,192,953	12,326,333	4,167,220	714,368	7,444,745
7800	TRANSPORTATION	\$33,527,193	33,644,770	8,365,851	31,558	25,247,361
7900	OPERATION OF PLANT	\$74,380,680	74,278,814	26,497,329	273,602	47,507,883
8100	MAINTENANCE OF PLANT	\$21,784,690	21,839,024	7,436,903	2,248,655	12,153,466
8200	ADMINISTRATIVE TECHNOLOGY	\$4,789,907	4,791,110	1,812,120	274,842	2,704,148
9100	COMMUNITY SERVICES	\$788,701	868,626	288,783	2,979	576,864
9200	DEBT SERVICE	\$67,500	67,090			67,090
9700	TRANSFERS	\$0	0			0
	<i>Totals: Apprpr., Expend. & Encumb.</i>	<u>\$831,800,000</u>	<u>\$834,415,269</u>	<u>\$235,278,473</u>	<u>\$10,075,148</u>	<u>\$589,061,649</u>
	NON-SPENDABLE	3,000,000	3,000,000			\$3,000,000
	RESTRICTED	23,200,000	21,109,280			\$21,109,280
	ASSIGNED	23,000,000	23,000,000			\$23,000,000
	UNASSIGNED	21,500,000	23,728,353			\$23,728,353
TOTAL EXPENDITURES AND FUND BALANCE		<u>\$902,500,000</u>	<u>\$905,252,903</u>	<u>\$235,278,473</u>	<u>\$10,075,148</u>	<u>\$659,899,283</u>

EXCESS OF EXPENDITURES OVER REVENUES

(\$105,106,155)

*Approved at Second Public Hearing on September 8, 2015

Subject to minor rounding

PINELLAS COUNTY SCHOOLS

OPERATING SUMMARY BY OBJECT

For the Month Ending October 31, 2015

11.14.a

BUDGET
2015-2016

Account Number	Description	Original 15-16 Budget*	Amended 10-15 Budg Amend No 2	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL	\$320,000	\$320,000	\$53,916	---	\$266,084
200	FEDERAL THROUGH STATE	3,300,000	3,654,722	345,549	---	3,309,174
300	STATE	367,139,977	367,634,605	121,503,020	---	246,131,586
400	LOCAL	437,369,056	438,969,040	7,847,757	---	431,121,284
700	NON REVENUE SOURCES	33,100,000	33,403,568	422,076	---	32,981,492
	NON-SPENDABLE	5,378,285	5,378,285			5,378,285
	RESTRICTED	25,834,547	25,834,547			25,834,547
	ASSIGNED	22,827,700	22,827,700			22,827,700
	UNASSIGNED	7,230,435	7,230,435			7,230,435
TOTAL REVENUE AND FUND BALANCE		<u>\$902,500,000</u>	<u>\$905,252,903</u>	<u>\$130,172,317</u>	<u>---</u>	<u>\$775,080,586</u>
<i>EXPENDITURES</i>						
100	SALARIES	\$522,571,046	\$521,689,064	129,515,024		\$392,174,040
200	EMPLOYEE BENEFITS	\$160,776,516	161,312,458	50,605,923		110,706,535
300	PURCHASED SERVICES	\$76,187,119	78,903,671	29,028,654	6,525,014	43,350,003
400	ENERGY SERVICES	\$27,470,554	27,294,223	8,827,638	204	18,466,380
500	MATERIALS AND SUPPLIES	\$24,468,994	22,215,480	10,306,090	1,387,116	10,522,274
600	EQUIPMENT OTHER EXPENSES	\$14,768,064	18,010,357	5,672,233	2,132,036	10,206,088
700	OTHER EXPENSES	\$5,557,708	4,990,017	1,322,911	30,777	3,636,329
900	TRANSFERS	\$0	0			0
	<i>Totals: Appropri., Expend. & Encumb.</i>	<u>\$831,800,000</u>	<u>\$834,415,269</u>	<u>\$235,278,473</u>	<u>\$10,075,148</u>	<u>\$589,061,649</u>
	NON-SPENDABLE	3,000,000	3,000,000			3,000,000
	RESTRICTED	23,200,000	21,109,280			21,109,280
	ASSIGNED	23,000,000	23,000,000			23,000,000
	UNASSIGNED	21,500,000	23,728,353			23,728,353
TOTAL EXPENDITURES AND FUND BALANCE		<u>\$902,500,000</u>	<u>\$905,252,903</u>	<u>\$235,278,473</u>	<u>\$10,075,148</u>	<u>\$659,899,283</u>
EXCESS OF EXPENDITURES OVER REVENUES				<u>(\$105,106,155)</u>		

*Approved at Second Public Hearing on September 8, 2015

Subject to minor rounding

Attachment: Financial Statements (October 2015) (5542 : Financial Statements (October 2015))

PINELLAS COUNTY SCHOOLS

FOOD SERVICE SUMMARY

For the Month Ending October 31, 2015

BUDGET
2015-2016

Account Number	Description	Original 15-16 Budget*	Amended 10-15 Budg Amend No 2	Year to Date Rev/Expend	Encumbrances	Budget Balances
REVENUES						
100	FEDERAL				---	\$0
200	FEDERAL THROUGH STATE	43,454,669	40,378,183	12,131,035	---	28,247,148
300	STATE	666,846	666,846	132,201	---	534,645
400	LOCAL	8,157,950	8,157,950	2,037,799	---	6,120,151
700	NON REVENUE SOURCES				---	0
	NON-SPENDABLE					0
	RESTRICTED	(4,766,409)	(4,766,409)			(4,766,409)
	TOTAL ESTIMATED REVENUE				---	0
	AND FUND BALANCE	<u>\$47,513,056</u>	<u>\$44,436,570</u>	<u>\$14,301,035</u>	---	<u>\$30,135,535</u>
EXPENDITURES						
100	SALARIES	\$16,170,034	\$16,270,034	3,672,308		\$12,597,726
200	EMPLOYEE BENEFITS	5,792,669	5,792,669	1,560,053		4,232,616
300	PURCHASED SERVICES	2,149,954	2,149,954	646,492	353,381	1,150,081
400	ENERGY SERVICES	833,505	833,505	317,247		516,258
500	MATERIALS AND SUPPLIES	21,089,088	21,089,088	6,194,544	211,616	14,682,928
600	EQUIPMENT OTHER EXPENSES	1,271,964	1,271,964	406,804	419,824	445,335
700	OTHER EXPENSES	205,550	205,550	85,452		120,098
900	TRANSFERS					0
	<i>Totals: Appropri., Expend. & Encumb.</i>	<u>\$47,512,764</u>	<u>\$47,612,764</u>	<u>\$12,882,899</u>	<u>\$984,822</u>	<u>\$33,745,043</u>
	NONSPENDABLE					0
	RESTRICTED	292	(3,176,194)			(3,176,194)
	TOTAL EXPENDITURES					
	AND FUND BALANCE	<u>\$47,513,056</u>	<u>\$44,436,570</u>	<u>\$12,882,899</u>	<u>\$984,822</u>	<u>\$30,568,849</u>
	EXCESS OF EXPENDITURES OVER REVENUES			<u>\$1,418,136</u>		

*Approved at Second Public Hearing on September 8, 2015

Subject to minor rounding

PINELLAS COUNTY SCHOOLS

FINANCIAL SUMMARY - ALL FUNDS

For the Month Ending October 31, 2015

	2015-2016 Original Budget*	2015-2016 Amended Budget Budg Amend No 2	Year-to-Date Expenditures	Percent of Budget Expended	Percent of Approp. Expended	Encumbrances	Budget Balance	Percent of Budget Remaining
Operating	\$902,500,000	\$905,252,903	\$235,278,473	26.0%	28.2%	\$10,075,148	\$659,899,283	72.9%
Debt Service	5,086,764	5,127,321	0	0.0%	0.0%	0	\$5,127,321	100.0%
Capital Outlay	244,865,604	245,169,172	32,976,377	13.5%	15.2%	53,498,183	\$158,694,612	64.7%
School Food Service	47,513,056	44,436,570	12,882,899	29.0%	27.1%	984,822	\$30,568,849	68.8%
Contracted Programs	54,681,692	83,775,616	17,954,449	21.4%	21.4%	3,867,610	\$61,953,557	74.0%
ARRA Race to the Top	480,171	480,171	390,428	81.3%	9.8%	0	\$89,743	18.7%
Worker's Compensation	4,692,015	4,692,015	2,490,189	53.1%	62.3%	0	\$2,201,826	46.9%
Liability Insurance	961,015	961,015	828,675	86.2%	82.9%	0	\$132,340	13.8%
Permanent Fund	150,412	150,412	0	0.0%	0.0%	0	\$150,412	100.0%
Totals- All Funds	1,260,930,729	\$1,290,045,194	\$302,801,490	23.5%	25.4%	\$68,425,763	\$918,817,942	71.2%

*Approved at Second Public Hearing on September 8, 2015

Subject to minor rounding

PINELLAS COUNTY SCHOOLS

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

For the Month Ending October 31, 2015

ASSETS AND OTHER DEBITS

CASH	\$1,506,110
INVESTMENTS	167,596,397
TAXES RECEIVABLE	0
OTHER RECEIVABLES	7,020,791
ALLOWANCE FOR DOUBTFUL ACCOUNTS DUE FROM OTHERS	122,176,647
DEPOSITS RECEIVABLE	0
INVENTORY	4,826,436
PREPAID EXPENSES/ACCRUED INTEREST	336,656
LAND	130,828,015
BUILDINGS/FIXED EQUIPMENT	2,312,922,360
FURNITURE, FIXTURES & EQUIPMENT VEHICLES	142,106,750 55,236,519
CONSTRUCTION IN PROGRESS	84,341,352
CAPITAL LEASES	44,770,896
COMPENSATED ABSENCES	88,925,215
OTHER AMOUNTS TO BE PROVIDED	<u>25,103,899</u>
TOTAL ASSETS AND OTHER DEBITS	<u>\$3,187,698,041</u>
ESTIMATED REVENUE	\$1,093,100,109
ENCUMBRANCES	68,425,763
EXPENDITURES	<u>302,801,490</u>
GRAND TOTAL	<u>\$4,652,025,403</u>

LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITIES

WAGES PAYABLE	\$0
PAYROLL DEDUCTIONS PAYABLE	16,006,433
ACCOUNTS PAYABLE	14,047,038
CONSTRUCTION CONTRACTS PAYABLE	0
DUE TO OTHERS	115,223,021
RETAINAGE PAYABLE	4,033,910
ACCRUED INTEREST PAYABLE	332,292
MATURED BONDS & INTEREST PAYABLE	884
DEPOSITS AND SALES TAX PAYABLE	56,018
BONDS PAYABLE & NOTES PAYABLE	106,056,399
CAPITAL LEASE OBLIG. & JUDGEMENTS	9,047,500
UNEARNED REVENUE	1,051,035
COMPENSATED ABSENCES	<u>88,925,215</u>
TOTAL LIABILITIES	<u>\$354,779,743</u>
DEFERRED REVENUE - UNAVAILABLE	129,544
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$129,544</u>
INVESTMENT IN FIXED ASSETS	\$2,770,205,890
NET ASSETS, RESTRICTED	653,030
RESERVE FOR ENCUMBRANCES	68,425,763
OTHER DESIGNATED BALANCES	28,564,199
OTHER UNDESIGNATED BALANCES	(3,176,194)
NON-SPENDABLE (OPERATING)	3,000,000
RESTRICTED (OPERATING)	21,109,280
ASSIGNED (OPERATING)	23,000,000
UNASSIGNED (OPERATING)	<u>23,728,353</u>
TOTAL FUNDS EQUITIES	<u>\$2,935,510,322</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITIES	<u>\$3,290,419,608</u>
APPROPRIATIONS	\$1,193,166,527
REVENUE	<u>168,439,267</u>
GRAND TOTAL	<u>\$4,652,025,403</u>

*Approved at Second Public Hearing on September 8, 2015

Subject to minor rounding

SCHEDULED

REQUEST FOR APPROVAL (ID # 5543)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY
FROM: MICHAEL A. GREGO, Ed.D, SUPERINTENDENT
SUBJECT: Request Acceptance of the 2014/15 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. Accept the 2014/15 Annual Financial Report.
2. Do not accept the 2014/15 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 the approval of the board.

FINANCIAL IMPACT:

There is no direct effect on schools or budgets.

DATA SOURCES:

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

SUBMITTED BY:

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

ATTACHMENTS:

- 2014-15 Annual Financial Report (PDF)

Annual Financial Report 2014-2015



*Pinellas County Schools
Largo, Florida*

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

Pinellas County School Board

Peggy L. O'Shea
Chairperson

Terry Krassner
Vice Chairperson

Janet R. Clark

Carol J. Cook

Rene Flowers

Linda S. Lerner

Dr. Ken Peluso

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, 2015**

Return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 W. Gaines St., Room 814
Tallahassee, Florida 32399-0400

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on October 27, 2015.


District Superintendent's Signature

Date 12/1/15

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY 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 2014-15 fiscal year are as follows:

- In total, net position increased \$.6 million during the current fiscal year from operations. Unrestricted net position decreased \$347.7 million primarily due to a restatement of beginning net position.
- General revenues total \$955.7 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 \$73.2 million or 7.1% of all revenues.
- Governmental activities expenses total \$1 billion, which is a decrease of \$12.5 million from the prior year.
- Net capital assets increased by \$6.1 million from the prior year. This increase was mostly attributed to building additions and improvements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

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

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

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 assets and liabilities.
Basis of accounting and measurement focus	Accrual accounting. Economic resources focus.	Modified accrual accounting. Current financial resources focus.	Accrual accounting. Economic resources focus.	Accrual accounting. Economic resources focus.
Type of asset and liability information	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, short-term and long-term.	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long-term liabilities included.	All assets 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 District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position--and its assets, deferred outflows of resources (deferred outflows), liabilities and deferred inflows of resources (deferred inflows)--using an economic resources measurement focus. The net position is the difference between the assets, deferred outflows, liabilities and deferred inflows; and 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 22 separate legal entities in this report. Although legally separate organizations, the component units are included in this report because they 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 current financial resources measurement focus rather than the economic resources measurement focus found in the District-wide financial statements. This financial resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Consequently, the governmental fund statements provide a detailed short-term view that may be used to evaluate the District's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the District-wide financial statements. To facilitate this comparison, both the governmental balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental activities.

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

Proprietary Fund

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

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties. The District uses agency funds to account for resources held for student activities and groups. 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.

NOTES TO THE FINANCIAL STATEMENTS

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

OTHER SUPPLEMENTARY INFORMATION

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

DISTRICT-WIDE FINANCIAL ANALYSIS

Net Position – Below is a summary of the District's net position as of June 30, 2015, as compared to June 30, 2014.

	Governmental Activities	
	2015	2014
Other Assets	\$ 280,164,560	\$ 311,712,951
Net Capital Assets	1,827,330,802	1,821,240,783
Total Assets	2,107,495,362	2,132,953,734
Deferred Outflows of Resources	69,271,585	-
Other Liabilities	73,551,421	70,985,648
Long-term Liabilities	395,694,474	141,746,444
Total Liabilities	469,245,895	212,732,092
Deferred Inflows of Resources	153,956,263	-
Net Position:		
Net Investment in Capital Assets	1,806,884,329	1,796,670,997
Restricted	165,990,303	195,184,146
Unrestricted (Deficit)	(419,309,843)	(71,633,501)
Total Net Position	\$ 1,553,564,789	\$ 1,920,221,642

The largest portion of the District's net position is investment in capital assets (e.g. land, buildings, equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the capital assets are reported net of related debt, the resources used to repay the debt must be provided from other sources since the capital assets cannot be used to liquidate these liabilities. The District's investment in capital assets increased by \$10.2 million from the prior year as a result of several building improvement projects during the year. The calculation of investment in capital assets uses the historical cost of school buildings that may not accurately reflect the true value. The District's schools and support buildings are in excellent condition as a result of sufficient annual funds appropriated for maintenance and repair.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The District's restricted net position decreased by \$29.2 million from the prior year, primarily from the use of previously restricted funds for capital projects during the year.

The unrestricted portion of the District's net position may be used to meet the District's ongoing obligation to students, employees, and creditors. The unrestricted net position decreased by \$347.7 million from the prior year primarily as a result of the restatement required as part of the District's implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27*. Additional information on the District's proportionate share of the Florida Retirement System's net pension liability can be found in Note 14 of the notes to the financial statements.

Changes in Net Position - Revenues exceeded expenses by \$.6 million for the current year. The significant causes for this change are described below.

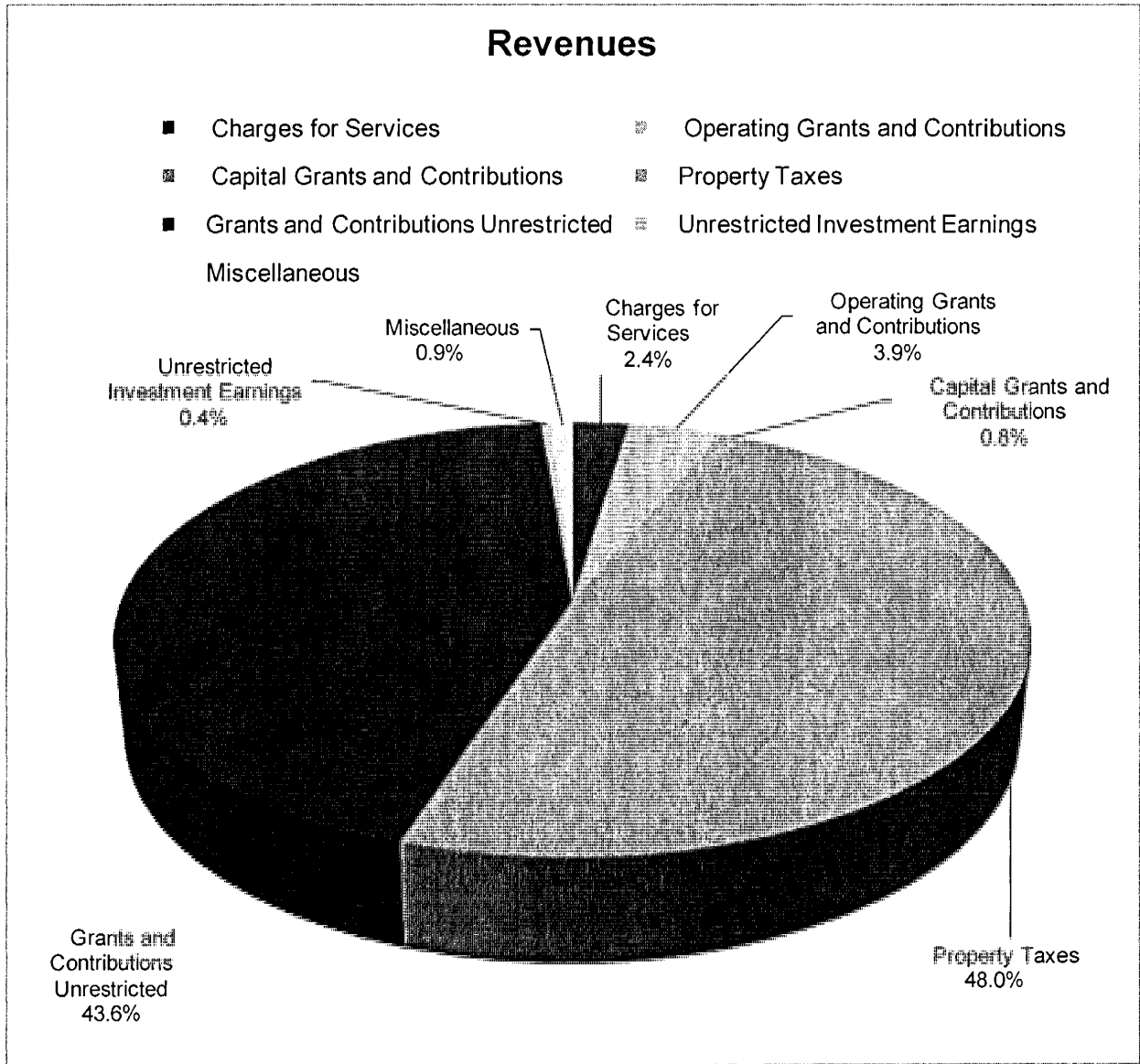
District-wide revenues increased by \$23.6 million from the prior year. The majority of this increase was from property taxes - \$13.4 million from property taxes levied for general purposes, and \$6.2 million from property taxes levied for capital projects. Property taxes account for 48.0% of the total revenues of the District. The second largest component of revenues is unrestricted grants and contributions that account for 43.6% of the total revenues. These revenues are mostly received from the State of Florida through the Florida Education Finance Program (FEFP) funding formula. The FEFP utilizes student enrollment data and is designed to maintain equity in funding across all Florida districts, taking into consideration the District's funding ability based on the local property tax base.

District-wide expenses decreased by \$12.5 million from the prior year. Within the Instruction function, expenses decreased by \$22.3 million, mostly as a result of recording pension adjustments of \$12.9 million in accordance with new accounting treatment for pensions. In total, these pension adjustments resulted in a decrease of \$19.7 million in District-wide expenses in the current year.

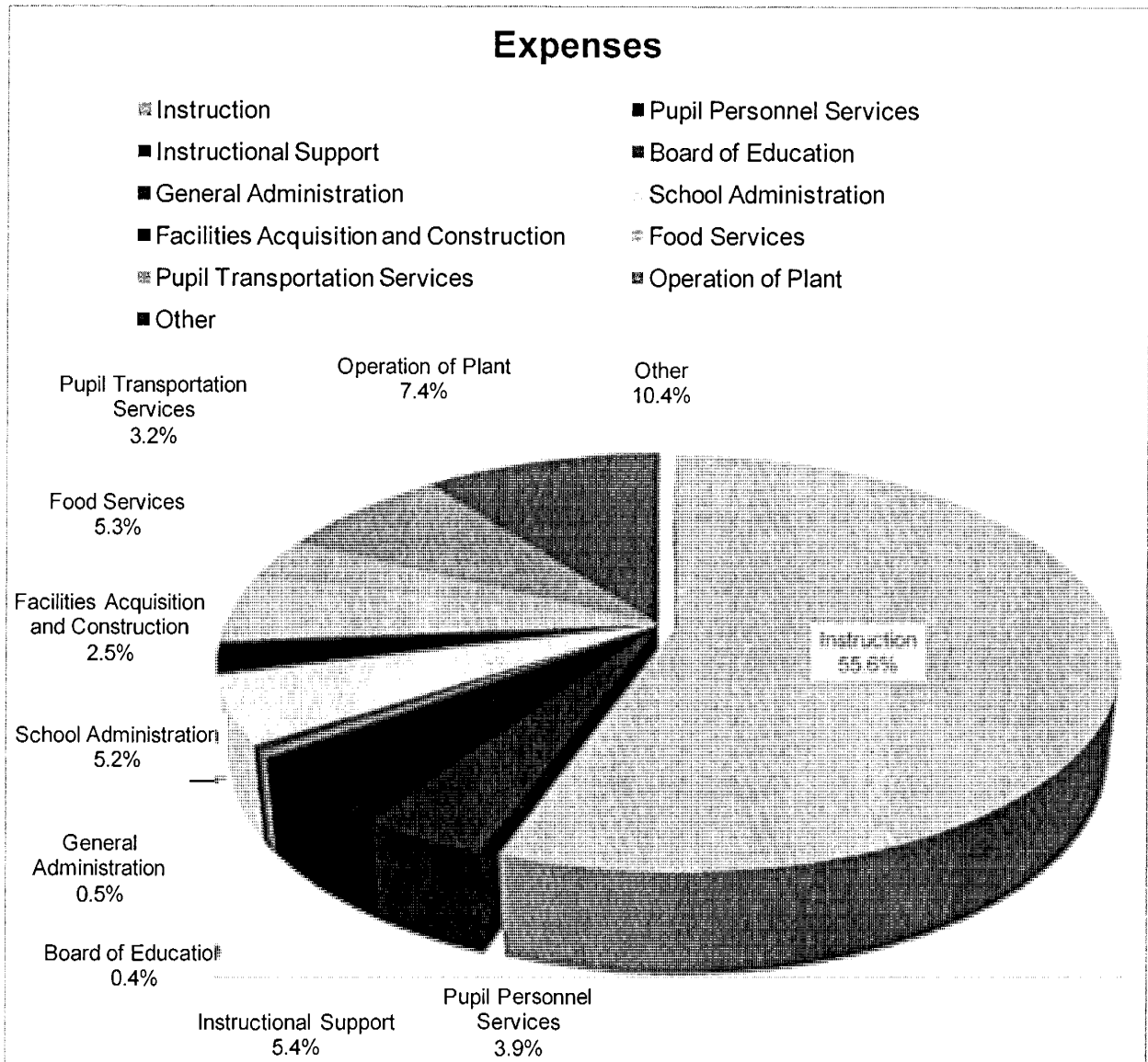
The table below shows the changes in the District's net position for 2015 and 2014.

	Governmental Activities	
	2015	2014
Revenues		
Program Revenues:		
Charges for services	\$ 24,394,802	\$ 22,289,560
Operating grants and contributions	40,123,437	36,096,291
Capital grants and contributions	8,688,695	6,939,736
General Revenues:		
Property taxes, levied for general purposes	399,564,169	386,130,007
Property taxes, levied for capital projects	94,510,905	88,279,359
Grants and contributions not restricted to specific programs	448,176,215	448,284,201
Unrestricted investment earnings (loss)	3,944,410	(1,211,202)
Miscellaneous	9,488,357	18,476,078
Total Revenues	1,028,890,990	1,005,284,030
Expenses		
Instruction	570,832,174	593,181,629
Pupil personnel services	40,079,925	40,996,083
Instructional media services	6,259,056	7,965,836
Instruction and curriculum development	19,061,663	19,647,538
Instructional staff training	21,105,869	16,285,130
Instruction related technology	9,609,854	5,229,306
School Board	4,432,538	7,306,885
General administration	5,492,609	5,002,128
School administration	53,908,821	53,367,331
Facilities acquisition and construction	26,094,138	16,547,273
Fiscal services	4,369,328	4,288,301
Food services	54,935,025	55,271,314
Central services	13,212,679	13,259,941
Pupil transportation services	33,445,680	33,996,245
Operation of plant	76,162,862	75,122,718
Maintenance of plant	21,535,794	22,292,640
Administrative technology services	4,898,837	5,509,524
Community services	4,324,051	5,686,144
Interest on long-term debt	1,591,408	1,835,837
Unallocated depreciation	48,568,304	54,286,450
Loss on disposal of capital assets	8,412,002	3,722,614
Total Expenses	1,028,332,617	1,040,800,867
Change in Net Position	558,373	(35,516,837)
Net Position Beginning, As Restated	1,553,006,416	1,955,738,479
Net Position Ending	\$ 1,553,564,789	\$ 1,920,221,642

REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES Year Ended June 30, 2015



EXPENSES BY FUNCTIONAL GROUP – GOVERNMENTAL ACTIVITIES Year Ended June 30, 2015



FUND FINANCIAL STATEMENTS ANALYSIS

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

The District completed the 2015 fiscal year with total governmental fund balances of nearly \$196.6 million, a decrease of \$30.5 million from 2014 total fund balances of \$227.1 million. Of this total, \$1.5 million is unassigned fund balance, which is available for spending at the District's discretion. The remainder of fund balance is nonspendable (\$6.5 million), restricted (\$165.7 million), and assigned (\$22.9 million). Restricted fund balance decreased by \$28.4 million as capital projects funds were used in the current year.

FINANCIAL ANALYSIS OF MAJOR FUNDS

The General Fund is the District's chief operating fund. At the end of the current fiscal year, the General Fund unassigned fund balance is \$7.2 million, an increase of \$1.3 million from the prior year. Total fund balance is \$61.3 million, an increase of \$3.9 million from the prior year. The majority of this increase resulted from additional property tax revenues. As a measure of the General Fund's liquidity, it may be useful to compare the total unassigned fund balance to total expenditures. Unassigned fund balance represents .9% of total expenditures, while unassigned fund balance represented .7% of total expenditures in the prior year.

The Special Revenue - Other Federal Programs Fund had no residual fund balance as their reported revenues and expenditures offset equally every year. Total revenues increased by \$4.8 million from the prior year, with the same increase for total expenditures for federally-funded student programs.

The Capital Project - Local Capital Improvement Fund has a total fund balance of \$135.9 million, a decrease of \$30.2 million from the prior year. The total fund balance is restricted for the acquisition, construction, and maintenance of capital assets. The fund balance decreased due to expenditures for new construction and renovations at school sites in the current fiscal year using previously accumulated restricted resources.

GENERAL FUND BUDGET HIGHLIGHTS

During the 2014-15 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted expenditures of \$2.8 million or .3%. Budget revisions occurred primarily from changes in estimated State funding levels. Expenditure budgets for facilities maintenance and student instruction were increased minimally.

Actual revenues were in line with final budgeted revenues; however, actual expenditures were less than final budgeted expenditures by \$6.6 million. The positive variance in expenditures was primarily due to continued cost containment measures implemented by the District, with student instruction under budget by \$2.9 million and facilities maintenance under budget by \$1.1 million.

CAPITAL ASSETS AND LONG-TERM DEBT**CAPITAL ASSETS**

By the end of fiscal year 2015, the District had invested slightly more than \$1.8 billion (net of accumulated depreciation) in a broad range of capital assets, including land, buildings, improvements and equipment. This amount represents a net increase of \$6.1 million from 2014. Total capital assets increased by \$62.4 million, mostly in buildings (\$37.4 million). Accumulated depreciation increased by \$56.3 million, in line with the prior year's increase from depreciation expense. More detailed information concerning capital assets can be found in Note 5 of the notes to the financial statements. The following table summarizes the changes in capital assets:

CAPITAL ASSETS

	<u>2015</u>	<u>2014</u>
Land	\$ 97,335,477	\$ 97,356,174
Land Improvement-Non Depreciable	22,717,599	22,717,599
Construction in Progress	62,629,864	40,529,125
Improvements other than Building	10,774,938	8,557,966
Buildings and Fixed Equipment	2,307,833,229	2,270,430,469
Relocatables	16,544,418	16,180,980
Furniture, Fixtures and Equipment	128,711,313	127,945,658
Motor Vehicles	55,401,987	56,402,206
Property Under Capital Lease	44,770,897	44,770,897
Audio Visual and Computer Software	10,023,666	9,480,330
	<hr/>	<hr/>
Total Capital Assets	2,756,743,388	2,694,371,404
	<hr/>	<hr/>
Accumulated Depreciation	(929,412,586)	(873,130,621)
	<hr/>	<hr/>
Total Net Capital Assets	<u>\$ 1,827,330,802</u>	<u>\$ 1,821,240,783</u>

LONG-TERM DEBT

At June 30, 2015, the District had \$17.0 million in outstanding long-term debt from bonds payable and capital lease obligations. The total outstanding long-term debt decreased by \$7.5 million due to payment of current principal and a State debt refunding of the bonds payable. More detailed information about the District's long-term debt (including details of the State bond refunding) is presented in Notes 7, 8, and 9 of the notes to the financial statements.

The following summarizes the changes in long-term debt:

LONG-TERM DEBT

	<u>2015</u>	<u>2014</u>
Bonds payable	\$ 16,056,399	\$ 19,075,000
Capital leases payable	971,601	5,494,786
	<u>\$ 17,028,000</u>	<u>\$ 24,569,786</u>

SIGNIFICANT ECONOMIC FACTORS

The District continues to face funding challenges. A voter approved one-half millage referendum for operating expenditures was approved in November 2012 for a four-year period that will continue to assist in funding costs to provide quality instruction and service to the County's growing population.

REQUESTS FOR INFORMATION

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF NET POSITION
June 30, 2015

Table with columns: Account Number, Governmental Activities, Business-Type Activities, Total, Major Component Unit Name, Major Component Unit Name, Total Nonmajor Component Units. Rows include ASSETS (Cash and Cash Equivalents, Investments, Taxes Receivable, etc.), Capital Assets (Land, Buildings, Equipment, Vehicles, etc.), DEFERRED OUTFLOWS OF RESOURCES (Accumulated Decrease in Fair Value of Hedging Derivatives, Pension), LIABILITIES (Cash Overdraft, Accrued Salaries and Benefits, Accounts Payable, etc.), Noncurrent Liabilities (Notes Payable, Obligations Under Capital Leases, etc.), DEFERRED INFLOWS OF RESOURCES (Accumulated Increase in Fair Value of Hedging Derivatives, Pension), and NET POSITION (Net Investment in Capital Assets, Restricted For Food Service, Debt Service, etc.).

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2015

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
						Governmental Activities	Business-Type Activities	Total	
<i>Governmental Activities:</i>									
Instruction	5000	570,832,174.00	3,869,888.00			(566,962,286.00)		(566,962,286.00)	
Student Support Services	6100	40,079,925.00				(40,079,925.00)		(40,079,925.00)	
Instructional Media Services	6200	6,259,056.00				(6,259,056.00)		(6,259,056.00)	
Instruction and Curriculum Development Services	6300	19,061,663.00				(19,061,663.00)		(19,061,663.00)	
Instructional Staff Training Services	6400	21,105,869.00				(21,105,869.00)		(21,105,869.00)	
Instruction-Related Technology	6500	9,609,854.00				(9,609,854.00)		(9,609,854.00)	
Board	7100	4,432,538.00	4,444,903.00			12,365.00		12,365.00	
General Administration	7200	5,492,609.00				(5,492,609.00)		(5,492,609.00)	
School Administration	7300	53,908,821.00				(53,908,821.00)		(53,908,821.00)	
Facilities Acquisition and Construction	7400	26,094,138.00			8,688,695.00	(17,405,443.00)		(17,405,443.00)	
Fiscal Services	7500	4,369,328.00				(4,369,328.00)		(4,369,328.00)	
Food Services	7600	54,935,025.00	7,096,510.00	40,123,437.00		(7,715,078.00)		(7,715,078.00)	
Central Services	7700	13,212,679.00				(13,212,679.00)		(13,212,679.00)	
Student Transportation Services	7800	33,445,680.00	8,983,501.00			(24,462,179.00)		(24,462,179.00)	
Operation of Plant	7900	76,162,862.00				(76,162,862.00)		(76,162,862.00)	
Maintenance of Plant	8100	21,535,794.00				(21,535,794.00)		(21,535,794.00)	
Administrative Technology Services	8200	4,898,837.00				(4,898,837.00)		(4,898,837.00)	
Community Services	9100	4,324,051.00				(4,324,051.00)		(4,324,051.00)	
Interest on Long-Term Debt	9200	1,591,408.00				(1,591,408.00)		(1,591,408.00)	
Unallocated Depreciation/Amortization Expense		56,980,306.00				(56,980,306.00)		(56,980,306.00)	
Total Governmental Activities		1,028,332,617.00	24,394,802.00	40,123,437.00	8,688,695.00	(955,125,683.00)		(955,125,683.00)	
<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		0.00	0.00	
Total Primary Government		1,028,332,617.00	24,394,802.00	40,123,437.00	8,688,695.00	(955,125,683.00)	0.00	(955,125,683.00)	
<i>Component Units:</i>									
Major Component Unit Name		0.00	0.00	0.00	0.00				
Major Component Unit Name		0.00	0.00	0.00	0.00				
Total Nonmajor Component Units		10,772,639.49	28,218.18	442,559.32	155,063.00				(10,146.7)
Total Component Units		10,772,639.49	28,218.18	442,559.32	155,063.00				(10,146.7)

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, 2014
- Adjustments to Net Position
- Net Position, June 30, 2015

	399,564,169.00		399,564,169.00	
			0.00	
	94,510,905.00		94,510,905.00	
			0.00	
	448,176,215.00		448,176,215.00	9,281.1
	3,944,410.00		3,944,410.00	
	9,488,357.00		9,488,357.00	290.0
			0.00	
			0.00	
			0.00	
	955,684,056.00	0.00	955,684,056.00	9,571.2
	558,373.00	0.00	558,373.00	(575.5)
	1,553,006,416.00		1,553,006,416.00	(48.0)
			0.00	
	1,553,564,789.00	0.00	1,553,564,789.00	(623.6)

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	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	9,089,773.59	0.00	19,672.65	0.00	0.00
Investments	1160	83,062,435.96	0.00	254,014.62	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	998,812.16	0.00	10,763,268.26	0.00	0.00
Interest Receivable on Investments	1170	191,993.14	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	6,266,082.71	0.00	50,000.00	0.00	0.00
Due From Budgetary Funds	1141	17,475,293.51	0.00	1,648,809.35	0.00	0.00
Due From Insurer	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 Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	3,915,530.19	0.00	0.00	0.00	0.00
Prepaid Items	1230	1,462,755.68	0.00	17,071.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		122,462,676.94	0.00	12,752,835.88	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		122,462,676.94	0.00	12,752,835.88	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	112,370.55	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	10,021,487.76	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	37,017,011.82	0.00	3,209,275.27	0.00	0.00
Accounts Payable	2120	2,328,819.50	0.00	1,365,906.28	0.00	0.00
Sales Tax Payable	2260	8,785.53	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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	6,660,918.74	0.00	602,653.84	0.00	0.00
Due to Budgetary Funds	2161	5,036,204.72	0.00	6,676,483.94	0.00	0.00
Due to Internal Funds	2162	4,420.92	0.00	187,222.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	806.55	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	883.75	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	720,294.55	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		61,191,709.84	0.00	12,752,835.88	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
Deferred Revenues	2630	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	3,915,530.19	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	1,462,755.68	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 Balances</i>	2710	<i>5,378,285.87</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	1,516,448.81	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	1,326,952.86	0.00	0.00	0.00	0.00
Restricted for	2729	22,991,145.19	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	<i>25,834,546.86</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	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 Balances</i>	2730	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	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	22,827,699.85	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balances</i>	2740	<i>22,827,699.85</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Total Unassigned Fund Balances</i>	2750	<i>7,230,434.52</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Total Fund Balances	2700	61,270,967.10	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		122,462,676.94	0.00	12,752,835.88	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 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	1131	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 Other Agencies	1220	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
Due From Insurer	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 Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	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
Long-Term Investments	1460	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						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	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
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
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
Deferred Revenues	2630	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 Balances	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
Total Restricted Fund Balances	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
Total Committed Fund Balances	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 Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2760	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

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 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	1131	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 Other Agencies	1220	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
Due From Insurer	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 Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	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
Long-Term Investments	1460	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						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	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
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
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
Deferred Revenues	2630	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 Balances	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
Total Restricted Fund Balances	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
Total Committed Fund Balances	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 Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
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

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
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	144,754,049.98	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	230,244.95	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	104,274.14	0.00
Due From Insurer	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 Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	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
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	145,088,569.07	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	145,088,569.07	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
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	1,482,351.47	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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
Due to Budgetary Funds	2161	0.00	0.00	0.00	60,268.09	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	4,689,902.92	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	2,930,082.91	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
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	9,162,605.39	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
Deferred Revenues	2630	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 Balances</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	135,925,963.68	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 Balances</i>	2720	0.00	0.00	0.00	135,925,963.68	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 Balances</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 Balances</i>	2740	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	135,925,963.68	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	145,088,569.07	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	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	4,609.22	9,114,055.46
Investments	1160	0.00	0.00	0.00	3,679,048.02	231,749,548.58
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	1,796,906.55	13,558,986.97
Interest Receivable on Investments	1170	0.00	0.00	0.00	3,804.93	426,043.02
Due From Other Agencies	1220	0.00	0.00	0.00	2,397,683.68	8,713,766.39
Due From Budgetary Funds	1141	0.00	0.00	0.00	474,439.76	19,702,816.76
Due From Insurer	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 Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	928,327.33	4,843,857.52
Prepaid Items	1230	0.00	0.00	0.00	0.00	1,479,826.68
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	9,284,819.49	289,588,901.38
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	9,284,819.49	289,588,901.38
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	112,370.55
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	10,021,487.76
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	344,521.81	40,561,808.90
Accounts Payable	2120	0.00	0.00	0.00	610,231.37	5,787,308.62
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	8,785.53
Current Notes Payable	2250	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	115,742.51	7,379,315.09
Due to Budgetary Funds	2161	0.00	0.00	0.00	7,632,346.80	19,405,303.55
Due to Internal Funds	2162	0.00	0.00	0.00	2,045.67	193,688.59
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	252,643.34	4,942,546.26
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	487,583.92	3,418,473.38
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	883.75
Unearned Revenue	2410	0.00	0.00	0.00	282,743.68	1,003,038.23
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	9,727,859.10	92,835,010.21
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	129,543.54	129,543.54
Total Deferred Inflows of Resources		0.00	0.00	0.00	129,543.54	129,543.54
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	928,327.33	4,843,857.52
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	1,462,755.68
Permanent Fund Principal	2713	0.00	0.00	0.00	150,412.41	150,412.41
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	1,078,739.74	6,457,025.61
<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	1,516,448.81
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	425,005.24	425,005.24
Capital Projects	2726	0.00	0.00	0.00	3,524,831.72	139,450,795.40
Restricted for	2729	0.00	0.00	0.00	0.00	1,326,952.86
Restricted for	2729	0.00	0.00	0.00	0.00	22,991,145.19
Total Restricted Fund Balances	2720	0.00	0.00	0.00	3,949,836.96	165,710,347.50
<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 Balances	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	93,576.61	93,576.61
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	22,827,699.85
Total Assigned Fund Balances	2740	0.00	0.00	0.00	93,576.61	22,921,276.46
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	(5,694,736.46)	1,535,698.06
Total Fund Balances	2700	0.00	0.00	0.00	(572,583.15)	196,624,347.63
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	9,284,819.49	289,588,901.38

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

**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, 2015**

Total Fund Balances - Governmental Funds \$196,624,348

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, therefore, are not reported in the funds. The cost of the assets is \$2,756,743,388, and the accumulated depreciation is \$929,412,586 1,827,330,802

The internal service fund is used by management to charge the costs of risk management services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. 653,030

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

Accrued interest payable	419,227	
Bonds Payable	14,884,000	
Bond premium / discount	1,172,399	
Obligation under capital lease	971,601	
Other postemployment benefits	17,257,132	
Net pension liability	262,858,684	
Compensated absences	88,925,214	(386,488,257)

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

Deferred outflows of resources pensions	27,948,557	
Deferred outflows of resources contributions	41,323,028	
Deferred inflows of resources pensions	(153,956,263)	(84,684,678)

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

129,544

Total Net Position - Governmental Activities \$1,553,564,789

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2015

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
REVENUES						
Federal Direct	3100	372,059.05	0.00	6,306,303.99	0.00	0.00
Federal Through State and Local	3200	4,808,418.76	0.00	74,623,631.19	0.00	0.00
State Sources	3300	358,489,067.51	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	399,564,168.56	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		21,763,994.82	0.00	0.00	0.00	0.00
Total Local Sources	3400	421,328,163.38	0.00	0.00	0.00	0.00
Total Revenues		784,997,708.70	0.00	80,929,935.18	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	538,593,138.82	0.00	38,843,322.21	0.00	0.00
Student Support Services	6100	30,603,204.99	0.00	10,394,921.09	0.00	0.00
Instructional Media Services	6200	6,325,977.01	0.00	867.96	0.00	0.00
Instruction and Curriculum Development Services	6300	10,875,855.00	0.00	8,540,575.92	0.00	0.00
Instructional Staff Training Services	6400	6,271,912.14	0.00	13,682,800.52	0.00	0.00
Instruction-Related Technology	6500	5,634,812.28	0.00	478,907.52	0.00	0.00
Board	7100	1,958,787.97	0.00	0.00	0.00	0.00
General Administration	7200	2,509,790.56	0.00	2,824,374.35	0.00	0.00
School Administration	7300	55,108,649.07	0.00	39,449.62	0.00	0.00
Facilities Acquisition and Construction	7410	706,713.02	0.00	0.00	0.00	0.00
Fiscal Services	7500	4,378,182.36	0.00	46,714.20	0.00	0.00
Food Services	7600	281,084.80	0.00	0.00	0.00	0.00
Central Services	7700	12,055,784.33	0.00	1,174,528.14	0.00	0.00
Student Transportation Services	7800	33,395,841.71	0.00	56,516.60	0.00	0.00
Operation of Plant	7900	76,683,607.73	0.00	146,743.95	0.00	0.00
Maintenance of Plant	8100	21,681,771.06	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	4,736,091.66	0.00	219,258.73	0.00	0.00
Community Services	9100	778,892.73	0.00	3,551,238.65	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	66,725.00	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	385,021.59	0.00	444,698.89	0.00	0.00
Other Capital Outlay	9300	3,174,819.81	0.00	485,016.83	0.00	0.00
Total Expenditures		816,206,663.64	0.00	80,929,935.18	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(31,208,954.94)	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	327,054.03	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	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	35,967,373.11	0.00	0.00	0.00	0.00
Transfers Out	9700	(1,164,325.00)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		35,130,102.14	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		3,921,147.20	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800	57,349,819.90	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	61,270,967.10	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2015

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2015

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	94,510,904.68	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	2,607,188.17	0.00
Total Local Sources	3400	0.00	0.00	0.00	97,118,092.85	0.00
Total Revenues		0.00	0.00	0.00	97,118,092.85	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
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	10,800.76	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	4,523,757.77	0.00
Interest	720	0.00	0.00	0.00	197,681.99	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	87,588,806.59	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	92,321,047.11	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	4,797,045.74	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
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	1600	0.00	0.00	0.00	1,164,325.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(36,122,113.11)	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(34,957,788.11)	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	(30,160,742.37)	0.00
Fund Balances, July 1, 2014	2800	0.00	0.00	0.00	166,086,706.05	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	135,925,963.68	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	6,678,363.04
Federal Through State and Local	3200	0.00	0.00	0.00	43,179,445.97	122,611,495.92
State Sources	3300	0.00	0.00	0.00	9,079,876.67	367,568,944.18
<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	399,564,168.56
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	94,510,904.68
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	7,096,509.92	7,096,509.92
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	1,323,685.78	25,694,868.77
Total Local Sources	3400	0.00	0.00	0.00	8,420,195.70	526,866,451.93
Total Revenues		0.00	0.00	0.00	60,679,518.34	1,023,725,255.07
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	1,414,496.57	578,850,957.60
Student Support Services	6100	0.00	0.00	0.00	0.00	40,998,126.08
Instructional Media Services	6200	0.00	0.00	0.00	0.00	6,326,844.97
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	16,398.39	19,432,829.31
Instructional Staff Training Services	6400	0.00	0.00	0.00	1,454,297.13	21,409,009.79
Instruction-Related Technology	6500	0.00	0.00	0.00	520,340.80	6,634,060.60
Board	7100	0.00	0.00	0.00	0.00	1,958,787.97
General Administration	7200	0.00	0.00	0.00	206,781.12	5,540,946.03
School Administration	7300	0.00	0.00	0.00	7,411.04	55,155,509.73
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	30,493.85	748,007.63
Fiscal Services	7500	0.00	0.00	0.00	22,087.32	4,446,983.88
Food Services	7600	0.00	0.00	0.00	54,183,941.41	54,465,026.21
Central Services	7700	0.00	0.00	0.00	0.00	13,230,312.47
Student Transportation Services	7800	0.00	0.00	0.00	993.80	33,453,352.11
Operation of Plant	7900	0.00	0.00	0.00	0.00	76,830,351.68
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	21,681,771.06
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	4,955,350.39
Community Services	9100	0.00	0.00	0.00	0.00	4,330,131.38
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	3,035,000.00	7,558,757.77
Interest	720	0.00	0.00	0.00	554,850.00	819,256.99
Dues and Fees	730	0.00	0.00	0.00	29,620.12	29,620.12
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	2,981,566.85	91,400,093.92
Other Capital Outlay	9300	0.00	0.00	0.00	1,819,558.40	5,479,395.04
Total Expenditures		0.00	0.00	0.00	66,277,836.80	1,055,735,482.73
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	(5,598,318.46)	(32,010,227.66)
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	1,561,670.12	1,561,670.12
Loss Recoveries	3740	0.00	0.00	0.00	0.00	327,054.03
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	14,794,000.00	14,794,000.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	1,406,878.49	1,406,878.49
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	(16,507,783.32)	(16,507,783.32)
Transfers In	3600	0.00	0.00	0.00	1,939,655.00	39,071,353.11
Transfers Out	9700	0.00	0.00	0.00	(1,784,915.00)	(39,071,353.11)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	1,409,505.29	1,581,819.32
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	(4,188,813.17)	(30,428,408.34)
Fund Balances, July 1, 2014	2800	0.00	0.00	0.00	3,616,230.02	227,052,755.97
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	(572,583.15)	196,624,347.63

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

11.15.a

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

Exhibit C-4
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Packet Pg. 175

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, 2015

Net Change in fund balances - total governmental Funds \$ (30,428,409.00)

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

Governmental funds report capital purchases as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital purchases (\$102,911,559) and transfers of construction in progress (\$24,881,490) exceeds depreciation (\$63,528,048). 14,502,021

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

Principal repayments:			
Bonds		2,477,217	
Capital leases		4,523,185	
Issuance of debt:			
Issuance of refunding bond		(14,794,000)	
Premium on bond refunding		(1,406,878)	
Amortization of bond premium		234,479	
Payments to bond refunding agent		16,507,783	7,541,786

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

Compensated absences	544,982	
Changes in accrued interest on long-term debt	(419,227)	
Other postemployment benefits	(3,151,188)	(3,025,433)

In the statement of activities, only the loss on the sale / disposal of capital assets is reported. The change in net position differs from the change in fund balance by the cost of the capital assets sold / disposed or adjusted in value. (8,412,002)

Under the modified accrual basis of accounting, revenues are recognized when both the measurable and available criteria have been met. Some revenues earned in the current year were not recognized since the availability criteria was not met. Under full accrual accounting, all revenues would be recognized. 129,544

Government fund report District pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

District pension contributions	41,323,028	
Cost of benefits earned net of employee contributions	(21,651,164)	19,671,864

Internal service funds are used by management to charge the cost of risk management services to other funds. The net revenue of the internal service fund is reported with governmental activities. 579,002

Change in Net Position of Governmental Activities \$558,373

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2015

	Account Number	Business-Type Activities - Enterprise Funds								Governmental Activities - Intergovernmental Funds	
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds		
ASSETS											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,016.99
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,714,752.74
Accounts Receivable, Net	1151	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	171,242.74
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,463.77
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insured	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Financial Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1416	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets											
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		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	10,278,471.71
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	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	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											
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabilities											
<i>Portion Due Within One Year</i>											
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,925,124.95
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	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	3,925,124.95
<i>Portion Due After One Year</i>											
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,700,319.25
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,700,319.25
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,625,444.24
DEFERRED INFLOWS OF RESOURCES											
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	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											
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted For	2780	0.00	0.00	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	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	653,027.47

The notes to financial statements are an integral part of this statement.
1.51 - 1.15

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, 2015

	Account Number	Business-Type Activities - Enterprise Funds									Totals	Governmental Activities - Internal Service Funds
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds			
OPERATING REVENUES												
Charges for Services	4481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	4482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	4484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	4489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,969,803.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,969,803.00
OPERATING EXPENSES												
Salaries	100	0.00	0.00	0.00	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	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	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	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	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	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	0.00	2,568,463.50
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,568,463.50
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	401,339.50
NONOPERATING REVENUES (EXPENSES)												
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177,664.33
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	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	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	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	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177,664.33
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	579,003.83
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS												
EXTRAORDINARY ITEMS												
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2014	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	579,003.83
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,128.00
Net Position, June 30, 2015	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	653,131.83

The notes to financial statements are an integral part of this statement
ESE 115

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

DISTRICT SCHOOL BOARD OF PINELAS COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2015

	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	ARRA 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	0.00	2,861,947.5
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,280,562.9)
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	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	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	3,907,478.2
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	184,260.6
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,825,670.8)
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,266,067.9
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,075.8
Cash and cash equivalents - June 30, 2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,075.8
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	461,337.5
<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	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Changes 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	0.00	(167,855.5)
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(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	3,611,540.5
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,588.0
(Increase) decrease in prepaid news	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,978,071.5)
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,266,067.9)
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advance/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,667,413.3)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,266,075.8)
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	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase/(decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2015

	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	8,403,037.65
Investments	1160	0.00	0.00	0.00	260,825.91
Accounts Receivable, Net	1131	0.00	0.00	0.00	774,562.47
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	187.14
Due From Budgetary Funds	1141	0.00	0.00	0.00	191,992.19
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	9,630,605.36
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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	61,484.06
Internal Accounts Payable	2290	0.00	0.00	0.00	9,227,247.97
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	341,873.33
Total Liabilities		0.00	0.00	0.00	9,630,605.36
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640			0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2015

	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 Income:</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 Income		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Income		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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING STATEMENT OF NET POSITION
 MAJOR AND NONMAJOR COMPONENT UNITS
 June 30, 2015

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	785,725.64	785,725.64
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	1131	0.00	0.00	771,446.23	771,446.23
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	106,412.21	106,412.21
Internal Balances		0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	530.13	530.13
Section 1011, 13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondetachable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
<i>Nondetachable Capital Assets</i>					
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 Leases	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		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	1,664,114.21	1,664,114.21
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	184,595.65	184,595.65
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	751,095.37	751,095.37
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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	104,821.21	104,821.21
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
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
Unearned Revenues	2410	0.00	0.00	0.00	0.00
<i>Noncurrent 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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	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	1,940,512.23	1,940,512.23
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	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	106,411.91	106,411.91
Unrestricted	2790	0.00	0.00	517,191.77	517,191.77
Total Net Position		0.00	0.00	623,603.68	623,603.68

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

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS
Major Component Unit Name
For the Fiscal Year Ended June 30, 2015**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
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
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2014	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2015	0.00

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

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

**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, 2015**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	5,003,954.40	0.00	15,728.60	0.00	(4,988,225.80)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	1,251.11	0.00	0.00	0.00	(1,251.11)
Instruction and Curriculum Development Services	6300	157,110.08	0.00	0.00	0.00	(157,110.08)
Instructional Staff Training Services	6400	21,234.56	0.00	0.00	0.00	(21,234.56)
Instruction-Related Technology	6500	183,162.91	0.00	0.00	0.00	(183,162.91)
Board	7100	1,243,555.36	0.00	0.00	0.00	(1,243,555.36)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,186,169.26	0.00	0.00	0.00	(1,186,169.26)
Facilities Acquisition and Construction	7400	1,334,844.46	0.00	326,287.63	155,063.00	(853,493.83)
Fiscal Services	7500	340,064.45	0.00	0.00	0.00	(340,064.45)
Food Services	7600	203,695.27	28,218.18	98,361.96	0.00	(77,115.13)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	65,046.25	0.00	0.00	0.00	(65,046.25)
Operation of Plant	7900	809,861.34	0.00	2,181.13	0.00	(807,680.21)
Maintenance of Plant	8100	89,984.61	0.00	0.00	0.00	(89,984.61)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	115,719.63	0.00	0.00	0.00	(115,719.63)
Interest on Long-Term Debt	9200	16,985.80	0.00	0.00	0.00	(16,985.80)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		10,772,639.49	28,218.18	442,559.32	155,063.00	(10,146,798.99)

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, 2014
- Adjustments to Net Position
- Net Position, June 30, 2015

0.00
0.00
0.00
0.00
9,281,170.00
0.00
290,036.00
0.00
0.00
0.00
9,571,206.00
(575,592.00)
(48,011.00)
0.00
(623,603.00)

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

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

**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, 2015**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	5,003,954.40	0.00	15,728.60	0.00	(4,988,225.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	1,251.11	0.00	0.00	0.00	(1,251.11)
Instruction and Curriculum Development Services	6300	157,110.08	0.00	0.00	0.00	(157,110.08)
Instructional Staff Training Services	6400	21,234.56	0.00	0.00	0.00	(21,234.56)
Instruction-Related Technology	6500	183,162.91	0.00	0.00	0.00	(183,162.91)
Board	7100	1,243,555.36	0.00	0.00	0.00	(1,243,555.36)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,186,169.26	0.00	0.00	0.00	(1,186,169.26)
Facilities Acquisition and Construction	7400	1,334,844.46	0.00	326,287.63	155,063.00	(853,493.83)
Fiscal Services	7500	340,064.45	0.00	0.00	0.00	(340,064.45)
Food Services	7600	203,695.27	28,218.18	98,361.96	0.00	(77,115.13)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	65,046.25	0.00	0.00	0.00	(65,046.25)
Operation of Plant	7900	809,861.34	0.00	2,181.13	0.00	(807,680.21)
Maintenance of Plant	8100	89,984.61	0.00	0.00	0.00	(89,984.61)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	115,719.63	0.00	0.00	0.00	(115,719.63)
Interest on Long-Term Debt	9200	16,985.80	0.00	0.00	0.00	(16,985.80)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		10,772,639.49	28,218.18	442,559.32	155,063.00	(10,146,798.09)

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, 2014

Adjustments to Net Position

Net Position, June 30, 2015

0
0
0
0
0
9,281,170
0
290,036
0
0
0
9,571,206
(575,592)
(48,011)
0
(623,603)

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**➤ Reporting Entity**

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

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

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

- **Discretely Presented Component Units** - The component unit columns in the government-wide financial statements include the financial data of the District's component units. A separate column is used to emphasize they are legally separate from the District. These component units consist of the following charter schools: The Academie Da Vinci Charter School, Inc., Alfred Adler, The Athenian Academy, Discovery Academy of Science, Enterprise High Charter School, Florida Virtual Academy at Pinellas County, MycroSchool, Newpoint Prep, Newpoint Pinellas Academy, 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 (Palm Harbor), Plato Academy South (Largo), Plato Academy (St. Petersburg), Plato Academy (East St. Petersburg), University Preparatory Academy, Windsor Preparatory Academy, and East Windsor Middle Academy.

The charter schools listed above are separate not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, The Florida Not-For-Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter schools operate under charters approved by their sponsor, the School Board. The charter schools are considered to be component units of the District because the District is financially accountable for the charter schools as the District established the charter schools by approval of the charter, which is tantamount to the initial appointment of the charter schools, and there is the potential for the charter schools to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter schools are public schools and the District is responsible for the operation, control, and supervision of public schools within the District.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The financial data reported on the government-wide statements was derived from the charter schools' audited financial statements for the fiscal year ended June 30, 2015. 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 on all nonfiduciary activities of the District and its component units. Fiduciary activities are only reported in the fund financial statements.

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

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

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. Nonmajor funds are aggregated and reported in a single column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, reconciliations are presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

- **General Fund** - to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- **Other Federal Programs Fund** – to account for funds received from the federal government directly, or indirectly through the State, for the enhancement of various specific programs.
- **Capital Projects - Local Capital Improvement Tax 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)

Additionally, the District reports the following fund types:

- Proprietary Fund (Internal Service Fund) – to account for the District's self-insurance programs.
- Special Revenue Funds - to account for the financial resources of the school food service program and certain Federal, State and local grant program resources.
- Debt Service Funds – to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs for State School Bonds.
- Capital Projects Funds – to account for the financial resources generated to be used for educational capital outlay needs, including new construction, renovation and remodeling projects.
- Fiduciary Funds (Agency Funds) – 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, Measurement Focus, and Resource Flow Assumptions**

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

The government-wide and proprietary fund financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. Agency funds have no measurement focus, but use the accrual basis of accounting to report assets and liabilities. The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The proprietary fund distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services. The principal operating revenues of the District's internal service 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.

➤ **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.

Investments are held in one bank account with a money market investment account accessible by transfer; a money market account consisting of three separate money market funds; and the District's custody account, which has a money market investment account accessible by transfer. 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 may include amounts in the State Board of Administration (SBA) Debt Service accounts for investment of debt service monies, amounts placed with the SBA for participation in the Local Government Surplus Funds Trust Fund investment pool (Florida Prime), and those made locally. Investments in Florida Prime, which the SBA indicates is a Securities and Exchange Commission Rule 2a-7 like external investment pool, are similar to money market funds in which units are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is equivalent to amortized cost.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments made locally consist of obligations of U.S. Government Agencies and Instrumentalities, domestic bonds and notes, commercial paper, bond mutual funds, and money market mutual funds. All are reported at fair value.

➤ **Inventories and Prepaid Items**

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on a moving average basis, except that the United States Department of Agriculture 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.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

➤ **Capital Assets**

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Interest costs incurred during construction of capital assets are not considered significant 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	20 – 50 years
Improvements other than buildings	15 years
Furniture, fixtures and equipment	5 – 20 years
Motor vehicles	5 – 15 years
Audio visual materials and computer software	5 – 10 years
Property under capital lease	3 – 12 years

➤ **Long Term Liabilities**

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

➤ **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 District 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 five 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 (the SBE) 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 in the financial statements for the balance of categorical educational program resources.

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

➤ **District Property Taxes**

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

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Board adopted the tax levy for the 2014-15 fiscal year on September 9, 2014. 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 Board adopts the tax levy. Property tax revenues are recognized in the governmental fund 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. Because any delinquent taxes collected after June 30 would not be significant, delinquent taxes receivable are not accrued.

➤ **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.

➤ **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.

➤ **New Pronouncement**

The GASB issued Statement No. 68, **Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27** effective for reporting periods beginning after June 15, 2014. The statement improves accounting and financial reporting by state and local governments for pensions and provides additional transparency. The effects from adoption of GASB 68 include a restatement of net position and revised note disclosures and required supplementary information (RSI). These items can be found in Note 14, Note 22, and the RSI section of this statement.

Note 2 – BUDGETARY COMPLIANCE AND ACCOUNTABILITY

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

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

Appropriations 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. Encumbrances are reported as restricted and assigned fund balance, and a detail of outstanding encumbrances at June 30, 2015 are listed in Note 11.

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 Board meeting prior to the due date for the annual financial report. Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.

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

Note 3 – INVESTMENTS

As of June 30, 2015, the District had the following investments and maturities:

Investment	Fair Value	Six Months or Less	Greater Than Six Months to Two Years	Greater Than Two Years to Four Years	Greater Than Four Years to Six Years
Cash Held in Investment Accounts	\$ 6,726,605	\$ 6,726,605	\$ -	\$ -	\$ -
Money Market Funds	6,594,056	6,594,056	-	-	-
Pooled Investments (includes Florida Fixed Income Trust)	32,153,071	32,153,071	-	-	-
Non US Government/GSE Investments:					
Corporate Asset Backed Securities	34,217,373	18,520,916	15,696,457	-	-
Corporate Asset Backed Securities Floating Rate	3,500,245	3,500,245	-	-	-
Corporate Mortgage Backed Securities	49,270,554	20,016,263	29,254,291	-	-
Corporate Mortgage Backed Securities Floating Rate	7,800,108	-	7,800,108	-	-
Obligations of United States Government :					
Treasury Bonds	60,079,650	-	30,175,800	29,903,850	-
Agencies and Instrumentalities:					
Collateralized Mortgage Obligations Corporate Bonds	36,636,730	244,491	20,014,888	12,483,621	3,893,730
Collateralized Mortgage Obligations - Floating Rate	10,978,711	-	-	10,978,711	-
Total Investments Primary Government	\$ 247,957,103	\$ 87,755,647	\$ 102,941,544	\$ 53,366,182	\$ 3,893,730

Note 3 – INVESTMENTS (Continued)**➤ Interest Rate Risk**

Section 218.415(17), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. District policies limit the length of investments as follows: (1) the weighted average duration of the investment portfolio shall not exceed five years and (2) the maximum duration of any security purchased shall not exceed eight years. The District uses modified duration to determine the maturity of its investments that are not money market investments.

The Florida Fixed Income Trust had weighted average days to maturity (WAM) of 824.73 days or 2.26 years at June 30, 2015. A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

➤ Credit Risk

- The District's investments in obligations of the U.S. Government agencies and instrumentalities totaling \$107,695,092 are reported at fair value. An implied rating based on the sovereign rating of the U.S. government-issued debt is used. As of June 30, 2015, this rating is AAA.
- SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency. As of June 30, 2015, the District had investments of \$6,594,056 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.
- The District has investments with a fair value of \$32,114,690 in the Florida Fixed Income Trust Fund on June 30, 2015. This fund was rated AAA-f/S1 by Standard and Poor's.
- The District's non-governmental investments consisting of corporate asset-backed securities, corporate mortgage-backed floating rate securities, and corporate mortgage-backed securities are recorded at fair value of \$94,788,279. All securities have at least one AAA rating from a nationally recognized statistical rating organization (NRSRO).

Note 3 – INVESTMENTS (Continued)➤ **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.

The District's investment policy addresses custodial credit risk in that all securities shall be properly designated as an asset of the Board and held in safe-keeping by a third party custodian. The District has \$215,804,032 in investment securities and money market funds held by its custodial agent in the name of the District.

➤ **Concentrations of Credit Risk**

The District's investment policy does not limit the amount the District may invest in any one issuer. The District had investments that represent 5 percent or more of total investments (excluding obligations with explicit guarantees of the U.S. government, investment pools, and money market funds) as of June 30, 2015, as follows:

Issuer	Fair Value	Percentage of Total Investments Primary Government
<u>Non US Government/GSE Investments:</u>		
Wachovia Bank Comm Mortgage Tr	\$ 21,411,942	9%
JP Morgan Chase Comm Mortgage	21,116,819	9%
Hyundai Auto Receivables Trust	15,696,457	6%
Santander Drive Auto Receivables Tr	13,981,962	6%
<u>Obligations of U.S. Instrumentalities:</u>		
Federal Home Loan Mortgage Corporation	23,140,892	9%
Federal National Mortgage Association	14,234,164	6%

11.15.a

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District School Board of Pinellas County, Florida
Notes to Financial Statements
June 30, 2015

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	\$ 17,475,294	\$ 5,040,626
Other Federal Programs Fund	1,648,809	6,863,706
Capital Projects:		
Local Capital Improvement Section 1011.71(2)	104,274	60,268
Nonmajor Funds:		
Special Revenue	474,440	6,921,534
Capital Projects	-	688,915
Fiduciary Funds	191,992	319,760
	<u>\$ 19,894,809</u>	<u>\$ 19,894,809</u>

Interfund balances are a result of: June charges for warehouse deliveries, central printing services and maintenance work orders; adjustment of self-insurance restricted funds; 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	\$ 35,967,373	\$ 1,164,325
Capital Projects:		
Local Capital Improvement Section 1011.71(2)	1,164,325	36,122,113
Nonmajor Funds:		
Special Revenue	1,939,655	-
Capital Projects	-	1,784,915
	<u>\$ 39,071,353</u>	<u>\$ 39,071,353</u>

The \$36,122,113 transfer made from the Capital Improvement Section 1011.71(2) Fund was to cover capital outlay expenditures that were incurred in the General Fund and property liability insurance paid by the General Fund. The \$1,784,915 transfer made from the Capital Projects was to transfer for the sale of property and to cover capital outlay disbursements to the charter schools.

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Exhibit D-1

District School Board of Pinellas County, Florida
Notes to Financial Statements
June 30, 2015

Note 5 – CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the table below:

	Beginning Balance	Additions	Deletions / Transfers	Ending Balance
Government Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 97,356,174	\$ 12,968	\$ 33,665	\$ 97,335,477
Land Improvements	22,717,599	-	-	22,717,599
Construction in Progress	40,529,125	46,982,229	24,881,490	62,629,864
Total Capital Assets Not Being Depreciated	160,602,898	46,995,197	24,915,155	182,682,940
Capital Assets Being Depreciated:				
Buildings and Fixed Equipment	2,270,430,469	38,198,638	795,878	2,307,833,229
Relocatables	16,180,980	363,438	-	16,544,418
Improvements other than Building	8,557,966	2,216,972	-	10,774,938
Furniture, Fixtures and Equipment	127,945,658	14,156,686	13,391,031	128,711,313
Motor Vehicles	56,402,206	242,721	1,242,940	55,401,987
Property Under Capital Lease	44,770,897	-	-	44,770,897
Audio Visual and Computer Software	9,480,330	737,907	194,571	10,023,666
Total Capital Assets Being Depreciated	2,533,768,506	55,916,362	15,624,420	2,574,060,448
Less Accumulated Depreciation for:				
Buildings and Fixed Equipment	674,558,342	46,808,428	560,720	720,806,050
Relocatables	12,263,027	698,226	-	12,961,253
Improvements other than Building	3,640,044	718,327	-	4,358,371
Furniture, Fixtures and Equipment	94,367,668	7,846,838	5,357,905	96,856,601
Motor Vehicles	41,367,237	3,268,757	1,139,294	43,496,700
Property Under Capital Lease	38,128,779	3,630,094	-	41,758,873
Audio Visual and Computer Software	8,805,524	557,378	188,164	9,174,738
Total Accumulated Depreciation	873,130,621	63,528,048	7,246,083	929,412,586
Total Capital Assets Being Depreciated, Net	1,660,637,885	(7,611,686)	8,378,337	1,644,647,862
Governmental Activities Capital Assets, Net	\$ 1,821,240,783	\$ 39,383,511	\$ 33,293,492	\$ 1,827,330,802

The classes of property under capital leases are presented in Note 7.

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Note 5 – CHANGES IN CAPITAL ASSETS (Continued)

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

<u>Governmental Activities:</u>	
Instruction	\$ 3,160,047
Pupil personnel services	54,101
Instructional media services	72,166
Instruction and curriculum development services	45,561
Instructional staff training	38,505
Instructional related technology	3,118,523
Board of Education	1,227
General administration	15,587
School administration	16,947
Facilities acquisition and construction	6,508,747
Fiscal services	7,086
Food services	1,012,446
Central services	208,162
Pupil transportation services	521,975
Operation of plant	75,724
Maintenance of plant	59,331
Administrative technology	42,406
Community services	1,203
Unallocated	48,568,304
	\$ 63,528,048

Note 6 – CHANGES IN SHORT TERM DEBT

The District issued tax anticipation notes in the 2014-2015 fiscal year as follows:

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

Tax anticipation notes were sold for the payment of operating expenses incurred prior to the receipt of the ad valorem taxes levied and collected for operating purposes. The notes carried an interest rate of .75% percent

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Note 7 – OBLIGATIONS UNDER CAPITAL LEASES

The assets acquired through capital lease for governmental activities were 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
2016	\$ 956,818	\$ 923,862	\$ 32,956
2017	49,169	47,739	1,430
	<u>\$ 1,005,987</u>	<u>\$ 971,601</u>	<u>\$ 34,386</u>

The imputed interest rate is 4.04% to 7.69% on the technology purchases.

Note 8 – BONDS PAYABLE

Annual debt service requirements for the bonds payable as of June 30, 2015, are as follows:

	Amount	Interest Rates (Percent)	Maturity
State School Bonds:			
Series 2010-A, Refunding	\$ 90,000	4.5-5	2021
Series 2014-B, Refunding	14,794,000	5	2020
Total Bonds payable	<u>\$ 14,884,000</u>		

The State School Bonds were issued by the 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 SBA.

During the year ended June 30, 2015, the SBE issued the Capital Outlay Refunding Bonds, 2014 Series B to advance refund the 2005 Series B Capital Outlay Bonds. The refunding bonds were issued pursuant to the Florida Constitution, to effectuate a savings in debt service costs. The maturity structure of the refunding bonds is based upon the school district's level of participation in the original bonds. The par value of the District's portion of the refunding bonds is \$14,794,000 with a premium of \$1,406,878. The District reports this premium with the bond liability. The net savings to the State for the entire bond refunding was \$10,282,214.

11.15.a

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

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Note 8 – BONDS PAYABLE (Continued)

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

	Total	Principal	Interest
2016	\$ 5,034,607	\$ 4,250,000	\$ 784,607
2017	5,102,910	4,589,000	513,910
2018	5,132,460	4,848,000	284,460
2019	621,060	579,000	42,060
2020	616,260	603,000	13,260
2021	15,750	15,000	750
	<u>\$ 16,523,047</u>	<u>\$ 14,884,000</u>	<u>\$ 1,639,047</u>

Note 9 – CHANGES IN LONG-TERM LIABILITIES

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

	Beginning Balance	Additions	Deletions	Ending Balance	Due in One Year
Compensated absences payable	\$ 89,470,196	\$ 10,375,682	\$ 10,920,664	\$ 88,925,214	\$ 10,920,664
Estimated insurance claims payable	13,600,518	2,568,466	6,543,540	9,625,444	3,925,125
Bonds payable	19,075,000	14,794,000	18,985,000	14,884,000	4,250,000
Add: Bond Refunding Premium	-	1,406,878	234,479	1,172,399	-
Post employment health care benefits	14,105,944	3,151,188	-	17,257,132	-
Net pension liability	405,548,037	13,260,112	155,949,465	262,858,684	-
Obligations under capital leases	5,494,786	-	4,523,185	971,601	923,862
Total	<u>\$ 547,294,481</u>	<u>\$ 45,556,326</u>	<u>\$ 197,156,333</u>	<u>\$ 395,694,474</u>	<u>\$ 20,019,651</u>

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

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Note 10 - MINIMUM FUND BALANCE POLICY

The District has adopted Board Policy No. 6210 that provides for the Board to maintain an unassigned fund balance in its operating funds equal to one (1%) percent of the annual resources. To the extent resources are available; the contingency shall be incrementally increased until it reaches a maximum level of three (3%) percent of appropriations.

Note 11 - FUND BALANCE REPORTING

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

- Nonspendable - The net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Examples of items that are not in spendable form include inventories, prepaid items, and property acquired for resale. The District classifies its amounts reported as inventories, prepaid items, and the fund balance of the permanent fund as nonspendable.
- Restricted - The portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance.
- Committed - The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by resolution adoption of the highest level of decision-making authority, the Board. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by adoption of a resolution.
- Assigned - The portion of fund balance that is intended to be used for specific purposes, but is neither restricted nor committed. Assigned amounts include those that have been set aside for a specific purpose by an authorized government body or official, but the constraint imposed does not satisfy the criteria to be classified as restricted or committed. This category includes any residual positive fund balances of governmental funds (other than the General Fund) not classified as nonspendable, restricted, or committed. Board Policy No. 6210 authorizes the Superintendent to assign fund balance. The Department of Education requires that fund balances be assigned at fiscal year-end to report an amount likely to be expended from the 2014-15 fiscal year budget as a result of purchase orders outstanding as of June 30, 2015.
- Unassigned - The portion of fund balance that is the residual balance of the General Fund. Negative residual fund balances of other governmental funds are also classified as unassigned.

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District School Board of Pinellas County, Florida
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Note 11 - FUND BALANCE REPORTING (Continued)

Nonspendable for:

General Fund:	
Inventory	\$ 3,915,530
Prepaid Items	1,462,756
Nonmajor Permanent Fund	150,412
Nonmajor Special Revenue Funds	
Inventory	928,327
Total Nonspendable	\$ 6,457,025

Restricted for:

General Fund:	
Restricted State Carryovers	\$ 1,516,449
Referendum	1,326,953
Workforce Education	22,991,145
Capital Projects Local Capital Improvement Section 1011.71(2)	135,925,964
Nonmajor Debt Service Funds	425,005
Nonmajor Capital Projects Funds	3,524,831
Total Restricted	\$ 165,710,347

Assigned:

General Fund:	
Encumbrances	\$ 6,604,396
Central Printing	1,096,104
Carryforwards	15,127,200
Nonmajor Capital Projects Funds	93,576
Total Assigned	\$ 22,921,276

Unassigned:

General Fund	\$ 7,230,435
Nonmajor Special Revenue Funds	(5,694,736)
Total Unassigned	\$ 1,535,699
Total Ending Fund Balance	\$ 196,624,347

Encumbrances are reported in restricted and assigned fund balance. The following is a schedule of encumbrances at June 30, 2015:

Major Funds			
General Fund	Capital Projects - Local Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds
\$ 6,604,396	\$ 49,444,636	\$ 1,833,294	\$ 57,882,326

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Note 12 - SCHEDULE OF STATE REVENUE SOURCES

The District's State revenue for the year ended June 30, 2015 was as follows:

Florida Education Finance Program	\$ 210,262,218
Categorical Education Program - class size reduction	113,723,961
Workforce development program	26,204,660
Adults with disabilities	374,337
Motor vehicle license tax (capital outlay and debt service)	4,745,116
Food service supplement	565,536
Pari-mutuel tax	223,250
Mobile home license tax	635,535
District discretionary lottery funds	369,505
Florida school recognition program	3,310,718
Voluntary Pre-K	1,989,126
Charter school capital outlay funding	1,636,665
Miscellaneous	3,294,864
	<u>\$ 367,335,491</u>

Note 13 – PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2014 tax roll for the 2014-2015 fiscal year.

	Millages	Taxes Levied
General Fund:		
Nonvoted School Tax:		
Required Local Effort	5.093	\$ 332,451,772
Basic Discretionary Local Effort	0.748	48,826,610
Voted School Tax:		
Local Referendum	0.500	32,638,108
Total General Fund:	<u>6.341</u>	<u>413,916,490</u>
Capital Projects Fund:		
Nonvoted Tax:		
Local Capital Improvements	1.500	97,914,325
	<u>7.841</u>	<u>\$ 511,830,815</u>

Note 14 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY

All regular employees of the District are covered by the Florida Retirement System (FRS) Pension Plan and Retiree Health Insurance Subsidy (HIS) Program, two defined benefit plans administered by the Florida Department of Management Services, Division of Retirement. The Florida legislature has the authority to establish and amend retirement legislation and related bills of significance to members of the FRS and HIS plans (including benefit terms and contribution rates). Passed bills are presented to the Governor of Florida and approved before they may be enacted into law.

➤ **Plan Descriptions and Contribution Requirements**

FRS

The FRS is a cost-sharing, multiple-employer qualified defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapters 121, Florida Statutes. FRS membership is compulsory for employers filling regularly established positions in a state agency, county agency, state university, state community college, or district school board, unless restricted from FRS membership under sections 121.053 and 121.122, Florida Statutes, or allowed to participate in a defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.

The FRS has several classes of membership applicable to the District, including regular class, senior management, and DROP. Retirees receive a lifetime pension benefit with joint and survivor payment options. The FRS provides retirement, disability, and death benefits and annual cost-of-living adjustments. Benefits vest at six years or number of years of service. The FRS also includes an early retirement provision, but imposes a penalty for each year a member retires before the specified retirement age. Benefits are computed on the basis of age, average final compensation and service credit.

A 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 FRS 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.

HIS

The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended June 30, 2014, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$160 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

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Note 14 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

The FRS and HIS financial information is included in the Florida Retirement System (System) Pension Plan and Other State-Administered Systems' Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2014. The System CAFR, including audited financial information to support the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer, are available online at:

http://www.dms.myflorida.com/workforce_operations/retirement/publications.

The System CAFR and actuarial reports may also be obtained by contacting the Division of Retirement at:

Department of Management Services
Division of Retirement
Bureau of Research and Member Contributions
P.O. Box 9000
Tallahassee, FL 32315-9000
850-488-5706 or toll-free 87-377-1737

Contribution Requirements

The contribution rates for FRS and HIS members are established, and may be amended, by the State of Florida. The District is required to contribute at an actuarially determined rate. These rates are a percentage of annual covered payroll. The FRS and HIS contribution rates were as follows:

Class or Plan	Year Ended June 30		
	2015	2014	2013
Florida Retirement System:			
Regular	7.37	6.95	5.18
County elected officers	43.24	33.03	10.23
Senior management service class	21.14	18.31	6.30
Special risk	19.82	19.06	14.90
Re-employed retiree	7.37	6.95	5.18
DROP	12.28	12.84	5.44

Rate includes 1.26% for HIS, and .04% for Administrative fee for 2015; 1.20% for HIS and .03% for Administrative fee for 2014.

Employees contribute 3% of their salary, except for members of DROP.

The District's contributions recognized during the fiscal year ended June 30, 2014 by the FRS and HIS were \$31,964,507 and \$6,368,304 respectively.

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Note 14 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

➤ **FRS and HIS Collective Net Pension Liability**

Basis of Accounting

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

Actuarial Methods and Assumptions

Actuarial assumptions for both the FRS and HIS are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually and the HIS has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was completed in 2014 for the period July 1, 2008 through June 30, 2013. Because the HIS is funded on a pay-as-you-go basis, no experience study has been completed.

The total pension liability for the FRS and HIS was determined by an actuarial valuation as of July 1, 2014 using the entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.60%. Payroll growth for both plans is assumed at 3.25%. Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB tables. Both the discount rate and long-term expected rate of return used for FRS investments is 7.65%. The FRS fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because the HIS program uses a pay-as-you-go funding structure, a municipal bond rate of 4.29% was used to determine its total pension liability. In September 2014, the Actuarial Assumptions Conference adopted the Bond Buyer General Obligation 20-Bond Municipal Bond Index as the applicable municipal bond index. As of June 30, 2014, the FRS long-term rate of return decreased from 7.75% to 7.65% and the municipal rate used by HIS decreased from 4.63% to 4.29%.

Note 14 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)**Long-Term Rate of Return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in September 2014 the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's capital markets assumption team. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Annual Arithmetic Return
Cash	1.00%	3.11%
Intermediate-Term Bonds	18.00%	4.18%
High Yield Bonds	3.00%	6.79%
Broad US Equities	26.50%	8.51%
Developed Foreign Equities	21.20%	8.66%
Emerging Market Equities	5.30%	11.58%
Private Equity	6.00%	11.80%
Hedge Funds / Absolute Return	7.00%	5.81%
Real Estate (Property)	12.00%	7.11%
	100.00%	

➤ **District's Share of Net Pension Liability**

Employers participating in the FRS and HIS were provided pension allocation schedules for use in recording their proportionate share of the FRS and HIS net pension liability (NPL) in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27*. The underlying financial information used to prepare the pension allocation schedules is based on the same basis as mentioned previously.

At June 30, 2015, the District reported a net pension liability of \$262,858,684 for its proportionate share of the collective net pension liability of the FRS and HIS. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by actuarial valuations dated July 1, 2014.

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Note 14 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

The District's proportionate share was calculated using accrued retirement contributions for employees that were members of the FRS and HIS during fiscal years 2012/2013 and 2013/2014. The aggregate employer contribution amounts for the fiscal year ended June 30, 2013 agree to the employer contribution amounts reported in the State of Florida CAFR. The aggregate employer contribution amounts for the fiscal year ended June 30, 2014 agree to the employer contribution amounts reported in the System CAFR. The fiscal year ended June 30, 2014 was the first year the System issued a separate CAFR.

The District's proportionate share was applied to the collective net pension liability of the FRS and HIS and other pension amounts applicable to the fiscal year to calculate the District's proportionate share of the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense. The following table presents information on the District's proportionate share of the FRS and HIS.

	FRS	HIS	District Total
Proportionate Share of Net Pension Liability at June 30, 2014	\$ 89,037,769	\$ 173,820,915	\$ 262,858,684
District's proportion at June 30, 2014	0.0145928	0.0185900	
District's proportion at June 30, 2013	0.0142315	0.0184419	
Change in proportion during current year	0.0003614	0.0001481	

For the year ended June 30, 2015, the District recognized pension expense of \$21,651,164. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS	HIS	District Total Deferred Outflow / (Deferred Inflow)
Differences between expected and actual experience	\$ (5,509,924)	\$ -	\$ (5,509,924)
Changes of assumptions	15,419,860	6,185,238	21,605,098
Net difference between projected and actual investment earnings	(148,529,778)	83,439	(148,446,339)
Changes in proportion	5,233,076	1,110,383	6,343,459
District contributions subsequent to the measurement date	34,311,339	7,011,689	41,323,028

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Note 14 - STATE RETIREMENT PROGRAM AND NET PENSION LIABILITY (Continued)

Deferred outflows of resources of \$41,323,028 are reported by the District for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Reporting Year Ending June 30,	FRS	HIS	District Total Deferred Outflow (Deferred Inflow)
2016	\$ (34,275,272)	\$ 1,197,573	\$ (33,077,699)
2017	(34,275,272)	1,197,573	(33,077,699)
2018	(34,275,272)	1,197,573	(33,077,699)
2019	(34,275,272)	1,197,573	(33,077,699)
2020	2,857,173	1,176,713	4,033,886
Thereafter	857,149	1,412,055	2,269,204
Totals	\$ (133,386,766)	\$ 7,379,060	\$ (126,007,706)

Discount Rate Sensitivity Analysis

The following tables demonstrate the sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact if the discount rate was 1.0% higher or 1.0% lower than the current discount rate at June 30, 2014.

FRS Net Pension Liability			HIS Net Pension Liability		
Current			Current		
1% Decrease	Discount Rate	1% Increase	1% Decrease	Discount Rate	1% Increase
6.65%	7.65%	8.65%	3.29%	4.29%	5.29%
\$ 380,826,364	\$ 89,037,769	\$ (153,674,666)	\$ 197,707,216	\$ 173,820,915	\$ 153,882,690

Note 15 - 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 \$52,000, whichever is less. Federal income taxes on this compensation are deferred until distributions are taken. Employee contributions to the 401(a) plan were \$9,826,463 and employee contributions to the 403(b) were \$1,645,307 for the period ended June 30, 2015.

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

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Note 15 - 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 \$1,517,765 for the fiscal year ended June 30, 2015.

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, 2015 was \$89,575,674.

Note 16 – CONSTRUCTION CONTRACT COMMITMENTS

The District had the following construction contract commitments at June 30, 2015:

Project	Contract Amount	Encumbered Amount	Completed To Date	Balance Committed
Azalea Middle School - Building Envelope	\$ 9,226,366	\$ 487,794	\$ 1,158,226	\$ 7,580,346
Largo High School - Replacement Facility	34,485,514	9,378,005	14,262,246	10,845,263
Palm Harbor University High School - New Classrooms	14,100,474	2,794,459	8,810,580	2,495,435
Pinellas Park Elementary School	5,330,381	670,762	854,926	3,804,693
East Lake Middle School - New School	7,990,006	1,594,827	4,049,776	2,345,403
Subtotal	71,132,741	14,925,847	29,135,754	27,071,140
Other Projects (1)	23,356,834	2,350,705	18,471,151	2,534,978
Total	\$ 94,489,575	\$ 17,276,552	\$ 47,606,905	\$ 29,606,118

Note: (1) Individual projects with current commitment balances under \$900,000 at June 30, 2015.

Note 17 - 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 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.

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.

As of June 30, 2015, a liability of \$9,625,444 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 discounted method, which was actuarially determined.

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District School Board of Pinellas County, Florida
Notes to Financial Statements
June 30, 2015

Note 17 - 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>
2014	\$ 14,055,574	\$ 3,611,541	\$ (4,066,597)	\$ 13,600,518
2015	13,600,518	2,568,466	(6,543,540)	9,625,444

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

Note 18 – POST EMPLOYMENT HEALTH CARE BENEFITS

➤ **Plan Description**

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

➤ **Funding Policy**

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

For the 2014-15 fiscal year, retirees and eligible dependents received postemployment health care benefits. The District provided required contributions of \$2,833,925 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 \$5,057,096. 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, 2015

Note 18 – 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 ended June 30, 2015	
Normal Cost	\$	3,415,037
Amortization of Unfunded Accrued Liability		2,281,758
Interest		227,872
Annual Required Contribution		5,924,667
Interest on Net OPEB Obligation (NOO)		564,238
Amortization of NOO		(503,792)
Total Expense or Annual OPEB Cost (AOC)		5,985,113
Actual Contribution Toward OPEB Cost		(2,833,925)
Increase in NOO		3,151,188
NOO Beginning of Year		14,105,944
NOO End Of Year	\$	17,257,132

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, 2015 were as follows:

<u>Fiscal Year</u>	<u>AOC</u>	<u>Contribution</u>	<u>Percent of AOC Contributed</u>	<u>NOO</u>
2012/2013	\$ 5,410,299	\$ 2,275,442	42.1%	\$ 11,468,589
2013/2014	5,349,441	2,712,086	50.7%	14,105,944
2014/2015	5,985,113	2,833,925	47.3%	17,257,132

➤ **Funded Status and Funding Progress**

As of June 30, 2015, the actuarial accrued liability for benefits was \$54,742,166, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$54,742,166. The covered payroll (annual payroll for active participating employees) was \$578,437,319 for the 2014-15 fiscal year and the ratio of the unfunded actuarial accrued liability to the covered payroll was 9.5%.

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District School Board of Pinellas County, Florida
Notes to Financial Statements
June 30, 2015

Note 18 – 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 included an interest rate of 4 percent, a payroll growth rate of 3.5 percent per year, general inflation of 2.5 percent, and an annual healthcare cost trend rate of 8.0 percent initially for the 2014-15 fiscal year, reduced to an ultimate rate of 5.0 percent for the fiscal year ending June 30, 2025.

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, 2015 was 22 years.

Note 19 – 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 20 – 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.

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District School Board of Pinellas County, Florida
Notes to Financial Statements
June 30, 2015

Note 21 – SUBSEQUENT EVENTS

The District entered into two capital lease agreements subsequent to June 30, 2015. One capital lease agreement was for the acquisition of buses for \$7,079,120 financed over a ten year period with a 1.91% interest rate. The other capital lease agreement was for the acquisition of bus fleet communication radios for \$1,658,109 financed over a seven year period with a 3.28% interest rate.

Note 22 – RESTATEMENT OF BEGINNING NET POSITION

In 2015, the District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68). In compliance with this statement, the District's proportionate share of the collective net pension liability and deferred outflows for contributions were recorded, resulting in a restatement of beginning net position for governmental activities as shown in the table below:

	<u>Governmental Activities</u>
<u>Elements of Adjustment:</u>	
Proportionate Share of Net Pension Liability	\$ (405,548,037)
Deferred Outflows - Pension Contributions	<u>38,332,811</u>
Adjustment to Net Position	<u>367,215,226</u>
 <u>Elements of Restatement:</u>	
Net Position - Beginning of Year as Originally Reported	1,920,221,642
Adjustment to Net Position from GASB 68	<u>(367,215,226)</u>
Net Position - Beginning of Year as Restated	<u>\$ 1,553,006,416</u>

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION -
 SCHEDULE OF FUNDING PROGRESS
 OTHER POSTEMPLOYMENT BENEFITS PLAN
 June 30, 2015

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]
06/30/2012		31,372,418	31,372,418		555,740,506	5.60%
06/30/2013		49,237,265	49,237,265		557,282,119	8.80%
06/30/2014		48,500,382	48,500,382		570,224,300	8.50%
06/30/2015		54,742,166	54,742,166		578,437,319	9.50%

11.15.a

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

Packet Pg. 216

Pinellas County School Board (PCSB)
Schedule of Proportionate Share of Net Pension Liability
Florida Retirement System (FRS)
Last 10 Fiscal Years*

	<u>2014</u>
PCSB's proportion of the net pension liability (asset)	1.459283755%
PCSB's proportionate share of the net pension liability (asset)	\$ 89,037,769
PCSB's covered-employee payroll	\$ 552,513,870
PCSB's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	16.12%
Plan fiduciary net position as a percentage of the total pension liability (Note 2)	96.09%

* The amounts presented for each fiscal year were determined as of 6/30.

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the PCSB is presenting information for only those years for which information is available.

Note 2: The Plan's fiduciary net position as a percentage of the total pension liability is published in Note 4 of the Plan's Comprehensive Annual Financial Report.

11.15.a

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

Packet Pg. 217

Pinellas County School Board (PCSB)
Schedule of Proportionate Share of Net Pension Liability
Health Insurance Subsidy (HIS)
Last 10 Fiscal Years*

	<u>2014</u>
PCSB's proportion of the net pension liability (asset)	1.858998708%
PCSB's proportionate share of the net pension liability (asset)	\$ 173,820,915
PCSB's covered-employee payroll	\$ 552,513,870
PCSB's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	31.46%
Plan fiduciary net position as a percentage of the total pension liability (Note 2)	0.99%

* The amounts presented for each fiscal year were determined as of 6/30.

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the PCSB is presenting information for only those years for which information is available.

Note 2: The Plan's fiduciary net position as a percentage of the total pension liability is published in Note 4 of the Plan's Comprehensive Annual Financial Report.

**Pinellas County School Board (PCSB)
Schedule of Contributions
Florida Retirement System (FRS)
Last 10 Fiscal Years***

	<u>2014</u>
Contractually required contribution	\$ 31,964,507
Contributions in relation to the contractually required contribution	\$ (31,964,507)
Contribution deficiency (excess)	<u>\$ -</u>
PCSB's covered-employee payroll	\$ 552,513,870
Contributions as a percentage of covered-employee payroll	5.79%

* The amounts presented for each fiscal year were determined as of 6/30.

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the PCSB is presenting information for only those years for which information is available.

**Pinellas County School Board (PCSB)
Schedule of Contributions
Health Insurance Subsidy (HIS)
Last 10 Fiscal Years***

	<u>2014</u>
Contractually required contribution	\$ 6,368,304
Contributions in relation to the contractually required contribution	\$ (6,368,304)
Contribution deficiency (excess)	<u>\$ -</u>
PCSB's covered-employee payroll	\$ 552,513,870
Contributions as a percentage of covered-employee payroll	1.15%

* The amounts presented for each fiscal year were determined as of 6/30.

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the PCSB is presenting information for only those years for which information is available.

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, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	320,000.00	372,059.00	372,059.05	0.05
Federal Through State and Local	3200	2,513,870.00	5,041,872.00	4,808,418.76	(233,453.24)
State Sources	3300	373,194,620.00	358,255,614.00	358,489,067.51	233,453.51
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	397,359,831.00	399,564,169.00	399,564,168.56	(0.44)
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		17,223,274.00	21,763,995.00	21,763,994.82	(0.18)
Total Local Sources	3400	414,583,105.00	421,328,164.00	421,328,163.38	(0.62)
Total Revenues		790,611,595.00	784,997,709.00	784,997,708.70	(0.30)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	539,900,426.00	541,482,423.00	538,593,138.82	2,889,284.18
Student Support Services	6100	32,796,105.00	30,709,944.00	30,603,204.99	106,739.01
Instructional Media Services	6200	7,381,059.00	6,357,632.00	6,325,977.01	31,654.99
Instruction and Curriculum Development Services	6300	10,969,257.00	10,955,122.00	10,875,855.00	79,267.00
Instructional Staff Training Services	6400	5,926,399.00	6,306,737.00	6,271,912.14	34,824.86
Instruction-Related Technology	6500	4,589,768.00	5,634,812.00	5,634,812.28	(0.28)
Board	7100	2,489,191.00	1,971,645.00	1,958,787.97	12,857.03
General Administration	7200	2,330,674.00	2,573,431.00	2,509,790.56	63,640.44
School Administration	7300	54,193,963.00	55,544,652.00	55,108,649.07	436,002.93
Facilities Acquisition and Construction	7410	1,929,866.00	1,319,563.00	706,713.02	612,849.98
Fiscal Services	7500	4,034,930.00	4,426,247.00	4,378,182.36	48,064.64
Food Services	7600	71,266.00	281,085.00	281,084.80	0.20
Central Services	7700	11,786,703.00	12,702,522.00	12,055,784.33	646,737.67
Student Transportation Services	7800	33,134,062.00	33,420,242.00	33,395,841.71	24,400.29
Operation of Plant	7900	76,877,241.00	77,126,360.00	76,683,607.73	442,752.27
Maintenance of Plant	8100	21,882,783.00	22,771,402.00	21,681,771.06	1,089,630.94
Administrative Technology Services	8200	5,349,770.00	4,821,782.00	4,736,091.66	85,690.34
Community Services	9100	758,111.00	778,893.00	778,892.73	0.27
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720		66,725.00	66,725.00	0.00
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	385,021.00	385,021.00	385,021.59	(0.59)
Other Capital Outlay	9300	3,174,820.00	3,174,820.00	3,174,819.81	0.19
Total Expenditures		819,961,415.00	822,811,060.00	816,206,663.64	6,604,396.36
Excess (Deficiency) of Revenues Over (Under) Expenditures		(29,349,820.00)	(37,813,351.00)	(31,208,954.94)	6,604,396.06
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	200,000.00	327,055.00	327,054.03	(0.97)
Proceeds of Forward Supply Contract	3760			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	33,000,000.00	35,967,373.00	35,967,373.11	0.11
Transfers Out	9700		(1,164,325.00)	(1,164,325.00)	0.00
Total Other Financing Sources (Uses)		33,200,000.00	35,130,103.00	35,130,102.14	(0.86)
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		3,850,180.00	(2,683,248.00)	3,921,147.20	6,604,395.20
Fund Balances, July 1, 2014	2800	57,349,820.00	57,349,820.00	57,349,819.90	(0.10)
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	2700	61,200,000.00	54,666,572.00	61,270,967.10	6,604,395.10

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 RESERVED FOR SPECIAL REVENUE FUNDS - FOOD SERVICES, IF MAJOR
 For the Fiscal Year Ended June 30, 2015

	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 and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
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, 2014	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
 For the Fiscal Year Ended June 30, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	4,139,083.00	9,743,521.00	6,306,303.99	(3,437,217.01)
Federal Through State and Local	3200	72,505,739.00	95,098,672.00	74,623,631.19	(20,475,040.81)
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		76,644,822.00	104,842,193.00	80,929,935.18	(23,912,257.82)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	43,699,504.00	56,056,248.00	38,843,322.21	17,212,925.79
Student Support Services	6100	7,897,830.00	10,027,302.00	10,394,921.09	(367,619.09)
Instructional Media Services	6200	0.00	868.00	867.96	0.04
Instruction and Curriculum Development Services	6300	7,331,286.00	10,355,724.00	8,540,575.92	1,815,148.08
Instructional Staff Training Services	6400	11,676,386.00	16,492,010.00	13,682,800.52	2,809,209.48
Instruction-Related Technology	6500	378,854.00	478,244.00	478,907.52	(663.52)
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	2,536,819.00	2,907,345.00	2,824,374.35	82,970.65
School Administration	7300	43,188.00	80,375.00	39,449.62	40,925.38
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	55,288.00	46,937.00	46,714.20	222.80
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	857,625.00	1,464,438.00	1,174,528.14	289,909.86
Student Transportation Services	7800	49,947.00	60,194.00	56,516.60	3,677.40
Operation of Plant	7900	54,573.00	170,872.00	146,743.95	24,128.05
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	443,261.00	356,254.00	219,258.73	136,995.27
Community Services	9100	690,546.00	5,415,667.00	3,551,238.65	1,864,428.35
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	444,699.00	444,699.00	444,698.89	0.11
Other Capital Outlay	9300	485,016.00	485,016.00	485,016.83	(0.83)
Total Expenditures		76,644,822.00	104,842,193.00	80,929,935.18	23,912,257.82
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
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, 2014	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	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 FUNDS - FEDERAL ECONOMIC STIMULUS PROGRAMS, IF MAJOR
 For the Fiscal Year Ended June 30, 2015

	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 and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
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, 2014	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	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 FUNDS - MISCELLANEOUS, IF MAJOR
 For the Fiscal Year Ended June 30, 2015

	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 and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2015

	Account Number	Special Revenue Funds				Total Nonmajor Special Revenue Funds
		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	4,609.22	0.00	0.00	0.00	4,609.22
Investments	1160	2,093.14	0.00	2,036.07	0.00	4,129.21
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	23,211.01	0.00	991,203.54	0.00	1,014,414.55
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	1,043,636.00	0.00	0.00	0.00	1,043,636.00
Due From Budgetary Funds	1141	425,749.94	0.00	48,689.82	0.00	474,439.76
Due From Insurer	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 Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	928,327.33	0.00	0.00	0.00	928,327.33
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		2,427,626.64	0.00	1,041,929.43	0.00	3,469,556.07
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		2,427,626.64	0.00	1,041,929.43	0.00	3,469,556.07
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	121,660.70	0.00	222,861.11	0.00	344,521.81
Accounts Payable	2120	205,073.20	0.00	344,452.59	0.00	549,525.79
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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	110,569.07	0.00	5,173.44	0.00	115,742.51
Due to Budgetary Funds	2161	6,473,989.12	0.00	469,442.29	0.00	6,943,431.41
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	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
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
Unearned Revenues	2410	282,743.68	0.00	0.00	0.00	282,743.68
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		7,194,035.77	0.00	1,041,929.43	0.00	8,235,965.20
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	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	928,327.33	0.00	0.00	0.00	928,327.33
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 Balances	2710	928,327.33	0.00	0.00	0.00	928,327.33
<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
Total Restricted Fund Balances	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
Total Committed Fund Balances	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 Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	(5,694,736.46)	0.00	0.00	0.00	(5,694,736.46)
Total Fund Balances	2700	(4,766,409.13)	0.00	0.00	0.00	(4,766,409.13)
Total Liabilities, Deferred Inflows of Resources and Fund Balances		2,427,626.64	0.00	1,041,929.43	0.00	3,469,556.07

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

	Account Number	Debt Service Funds							Total Nonmajor Debt Service Funds
		SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, P.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Debt Service 299	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
ASSETS									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	425,005.24	0.00	0.00	0.00	0.00	0.00	0.00	425,005.24
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	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 Other Agencies	1220	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 Insurer	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 Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	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
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		425,005.24	0.00	0.00	0.00	0.00	0.00	0.00	425,005.24
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
Total Assets and Deferred Outflows of Resources		425,005.24	0.00	0.00	0.00	0.00	0.00	0.00	425,005.24
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
LIABILITIES									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Sales Tax Payable	2260	0.00	0.00	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	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	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 Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	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
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	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
Deferred Revenues	2630	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
FUND BALANCES									
<i>Nonspendable:</i>									
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>									
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	425,005.24	0.00	0.00	0.00	0.00	0.00	0.00	425,005.24
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	425,005.24	0.00	0.00	0.00	0.00	0.00	0.00	425,005.24
<i>Committed to:</i>									
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>									
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	425,005.24	0.00	0.00	0.00	0.00	0.00	0.00	425,005.24
Total Liabilities, Deferred Inflows of Resources and Fund Balances		425,005.24	0.00	0.00	0.00	0.00	0.00	0.00	425,005.24

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING BALANCE SHEET (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2015

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 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	0.00	0.00	0.00	0.00
Investments	1160	0.00	79,770.52	0.00	512,812.54	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	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 Other Agencies	1220	0.00	0.00	0.00	404,120.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	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 Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	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
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	79,770.52	0.00	916,932.54	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	79,770.52	0.00	916,932.54	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
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	60,705.58	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	252,643.34	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	5,138.37	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
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	318,487.29	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
Deferred Revenues	2630	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 Balances	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	79,770.52	0.00	598,445.25	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 Balances	2720	0.00	79,770.52	0.00	598,445.25	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 Balances	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 Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	79,770.52	0.00	598,445.25	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	79,770.52	0.00	916,932.54	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING BALANCE SHEET (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2015

	Account Number	Capital Projects Funds				
		Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Capital Projects 399
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	2,505,090.87	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	1131	0.00	0.00	0.00	782,492.00	0.00
Interest Receivable on Investments	1170	3,586.49	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	949,927.68	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	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 Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	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
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		3,458,605.04	0.00	0.00	782,492.00	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		3,458,605.04	0.00	0.00	782,492.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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
Due to Budgetary Funds	2161	0.00	0.00	0.00	688,915.39	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	482,445.55	0.00	0.00	0.00	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
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		482,445.55	0.00	0.00	688,915.39	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
Deferred Revenues	2630	129,543.54	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		129,543.54	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 Balances	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	2,846,615.95	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 Balances	2720	2,846,615.95	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 Balances	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	93,576.61	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 Balances	2740	0.00	0.00	0.00	93,576.61	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	2,846,615.95	0.00	0.00	93,576.61	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		3,458,605.04	0.00	0.00	782,492.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS		
Cash and Cash Equivalents	1110	0.00
Investments	1160	3,097,673.93
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1131	782,492.00
Interest Receivable on Investments	1170	3,586.49
Due From Other Agencies	1220	1,354,047.68
Due From Budgetary Funds	1141	0.00
Due From Insurer	1180	0.00
Deposits Receivable	1210	0.00
Due From Internal Funds	1142	0.00
Cash with Fiscal/Service Agents	1114	0.00
Inventory	1150	0.00
Prepaid Items	1230	0.00
Long-Term Investments	1460	0.00
Total Assets		5,237,800.10
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Total Deferred Outflows of Resources		0.00
Total Assets and Deferred Outflows of Resources		5,237,800.10
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	60,705.58
Sales Tax Payable	2260	0.00
Current Notes Payable	2250	0.00
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	0.00
Due to Budgetary Funds	2161	688,915.39
Due to Internal Funds	2162	0.00
Due to Fiscal Agent	2240	0.00
Pension Liability	2115	0.00
Other Postemployment Benefits Liability	2116	0.00
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	252,643.34
Construction Contracts Payable - Retained Percentage	2150	487,583.92
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	0.00
Unearned Revenues	2410	0.00
Unavailable Revenues	2410	0.00
Total Liabilities		1,489,848.23
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Deferred Revenues	2630	129,543.54
Total Deferred Inflows of Resources		129,543.54
FUND BALANCES		
<i>Nonspendable:</i>		
Inventory	2711	0.00
Prepaid Amounts	2712	0.00
Permanent Fund Principal	2713	0.00
Other Not in Spendable Form	2719	0.00
Total Nonspendable Fund Balances	2710	0.00
<i>Restricted for:</i>		
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	0.00
Local Sales Tax and Other Tax Levy	2724	0.00
Debt Service	2725	0.00
Capital Projects	2726	3,524,831.72
Restricted for	2729	0.00
Restricted for	2729	0.00
Total Restricted Fund Balances	2720	3,524,831.72
<i>Committed to:</i>		
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for	2739	0.00
Committed for	2739	0.00
Total Committed Fund Balances	2730	0.00
<i>Assigned to:</i>		
Special Revenue	2741	0.00
Debt Service	2742	0.00
Capital Projects	2743	93,576.61
Permanent Fund	2744	0.00
Assigned for	2749	0.00
Assigned for	2749	0.00
Total Assigned Fund Balances	2740	93,576.61
Total Unassigned Fund Balances	2750	0.00
Total Fund Balances	2700	3,618,408.33
Total Liabilities, Deferred Inflows of Resources and Fund Balances		5,237,800.10

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING BALANCE SHEET (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2015

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	0.00	4,609.22
Investments	1160	152,239.64	3,679,048.02
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	0.00	1,796,906.55
Interest Receivable on Investments	1170	218.44	3,804.93
Due From Other Agencies	1220	0.00	2,397,683.68
Due From Budgetary Funds	1141	0.00	474,439.76
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds	1142	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00
Inventory	1150	0.00	928,327.33
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
Total Assets		152,458.08	9,284,819.49
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		152,458.08	9,284,819.49
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	344,521.81
Accounts Payable	2120	0.00	610,231.37
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	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	115,742.51
Due to Budgetary Funds	2161	0.00	7,632,346.80
Due to Internal Funds	2162	2,045.67	2,045.67
Due to Fiscal Agent	2240	0.00	0.00
Pension Liability	2115	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	252,643.34
Construction Contracts Payable - Retained Percentage	2150	0.00	487,583.92
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Unearned Revenues	2410	0.00	282,743.68
Unavailable Revenues	2410	0.00	0.00
Total Liabilities		2,045.67	9,727,859.10
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2630	0.00	129,543.54
Total Deferred Inflows of Resources		0.00	129,543.54
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	0.00	928,327.33
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	150,412.41	150,412.41
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balances	2710	150,412.41	1,078,739.74
<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	425,005.24
Capital Projects	2726	0.00	3,524,831.72
Restricted for	2729	0.00	0.00
Restricted for	2729	0.00	0.00
Total Restricted Fund Balances	2720	0.00	3,949,836.96
<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 Balances	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	93,576.61
Permanent Fund	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
Total Assigned Fund Balances	2740	0.00	93,576.61
Total Unassigned Fund Balances	2750	0.00	(5,694,736.46)
Total Fund Balances	2700	150,412.41	(572,583.15)
Total Liabilities, Deferred Inflows of Resources and Fund Balances		152,458.08	9,284,819.49

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2015

	Account Number	Special Revenue Funds				Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490	
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	39,535,129.65	0.00	3,644,316.32	0.00	43,179,445.97
State Sources	3300	588,306.98	0.00	0.00	0.00	588,306.98
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	7,096,509.92	0.00	0.00	0.00	7,096,509.92
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		1,168,588.16	0.00	0.00	0.00	1,168,588.16
Total Local Sources	3400	8,265,098.08	0.00	0.00	0.00	8,265,098.08
Total Revenues		48,388,534.71	0.00	3,644,316.32	0.00	52,032,851.03
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	1,412,450.90	0.00	1,412,450.90
Student Support 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	16,398.39	0.00	16,398.39
Instructional Staff Training Services	6400	0.00	0.00	1,454,297.13	0.00	1,454,297.13
Instruction-Related Technology	6500	0.00	0.00	520,340.80	0.00	520,340.80
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	206,781.12	0.00	206,781.12
School Administration	7300	0.00	0.00	7,411.04	0.00	7,411.04
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	22,087.32	0.00	22,087.32
Food Services	7600	54,183,941.41	0.00	0.00	0.00	54,183,941.41
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	993.80	0.00	993.80
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	1,816,002.58	0.00	3,555.82	0.00	1,819,558.40
Total Expenditures		55,999,943.99	0.00	3,644,316.32	0.00	59,644,260.31
Excess (Deficiency) of Revenues Over (Under) Expenditures		(7,611,409.28)	0.00	0.00	0.00	(7,611,409.28)
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
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	1,939,655.00	0.00	0.00	0.00	1,939,655.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		1,939,655.00	0.00	0.00	0.00	1,939,655.00
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		(5,671,754.28)	0.00	0.00	0.00	(5,671,754.28)
Fund Balances, July 1, 2014	2800	905,345.15	0.00	0.00	0.00	905,345.15
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	(4,766,409.13)	0.00	0.00	0.00	(4,766,409.13)

The notes to financial statements are an integral part of this statement.
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	Account Number	Debt Service Funds								Total Nonmajor Debt Service Funds
		SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Debt Service 299		
REVENUES										
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	3,854,659.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,854,659.58
<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	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	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	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		3,854,659.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,854,659.58
EXPENDITURES										
<i>Current:</i>										
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal	710	3,035,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,035,000.00
Interest	720	554,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	554,850.00
Dues and Fees	730	27,129.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,129.15
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		3,616,979.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,616,979.15
Excess (Deficiency) of Revenues Over (Under) Expenditures		237,680.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	237,680.43
OTHER FINANCING SOURCES (USES)										
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	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	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	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	0.00	0.00
Loans	3720	0.00	0.00	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	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	14,794,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,794,000.00
Premium on Refunding Bonds	3792	1,406,878.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,406,878.49
Discount on Refunding Bonds	892	0.00	0.00	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	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	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	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	(16,507,783.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,507,783.32)
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		(306,904.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(306,904.83)
SPECIAL ITEMS										
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS										
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(69,224.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(69,224.40)
Fund Balances, July 1, 2014	2800	494,229.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	494,229.64
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	425,005.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	425,005.24

The 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, 2015

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 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	1,954,120.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	1,167.86	0.00	215.96	0.00
Total Local Sources	3400	0.00	1,167.86	0.00	215.96	0.00
Total Revenues		0.00	224,417.86	0.00	1,954,335.96	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
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	30,493.85	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	25,736.08	0.00	1,355,890.71	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	56,229.93	0.00	1,355,890.71	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	168,187.93	0.00	598,445.25	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
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	(148,250.00)	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	(148,250.00)	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	19,937.93	0.00	598,445.25	0.00
Fund Balances, July 1, 2014	2800	0.00	59,832.59	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	79,770.52	0.00	598,445.25	0.00

The 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 CHANG
 NONMAJOR GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2015

	Account Number	Capital Projects Funds				ARRA Capital Projects 399
		Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	
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	822,875.11	0.00	0.00	1,636,665.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		40,675.51	0.00	0.00	110,765.32	0.00
Total Local Sources	3400	40,675.51	0.00	0.00	110,765.32	0.00
Total Revenues		863,550.62	0.00	0.00	1,747,430.32	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption 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	2,490.97	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	1,599,940.06	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		2,490.97	0.00	0.00	1,599,940.06	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		861,059.65	0.00	0.00	147,490.26	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	1,561,670.12	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
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	(1,636,665.00)	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(74,994.88)	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		861,059.65	0.00	0.00	72,495.38	0.00
Fund Balances, July 1, 2014	2800	1,985,556.30	0.00	0.00	21,081.23	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	2,846,615.95	0.00	0.00	93,576.61	0.00

The 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 CHANG
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2015**

	Account Number	Total Nonmajor Capital Projects Funds
REVENUES		
Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	4,636,910.11
<i>Local Sources:</i>		
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00
Local Sales Taxes	3418, 3419	0.00
Charges for Service - Food Service	345X	0.00
Impact Fees	3496	0.00
Other Local Revenue		152,824.65
Total Local Sources	3400	152,824.65
Total Revenues		4,789,734.76
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	0.00
Student Support Services	6100	0.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Development Services	6300	0.00
Instructional Staff Training Services	6400	0.00
Instruction-Related Technology	6500	0.00
Board	7100	0.00
General Administration	7200	0.00
School Administration	7300	0.00
Facilities Acquisition and Construction	7410	30,493.85
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>		
Redemption of Principal	710	0.00
Interest	720	0.00
Dues and Fees	730	2,490.97
Miscellaneous	790	0.00
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	2,981,566.85
Other Capital Outlay	9300	0.00
Total Expenditures		3,014,551.67
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,775,183.09
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	1,561,670.12
Loss Recoveries	3740	0.00
Proceeds of Forward Supply Contract	3760	0.00
Face Value of Refunding Bonds	3715	0.00
Premium on Refunding Bonds	3792	0.00
Discount on Refunding Bonds	892	0.00
Refunding Lease-Purchase Agreements	3755	0.00
Premium on Refunding Lease-Purchase Agreements	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	(1,784,915.00)
Total Other Financing Sources (Uses)		(223,244.88)
SPECIAL ITEMS		
		0.00
EXTRAORDINARY ITEMS		
		0.00
Net Change in Fund Balances		1,551,938.21
Fund Balances, July 1, 2014	2800	2,066,470.12
Adjustments to Fund Balances	2891	0.00
Fund Balances, June 30, 2015	2700	3,618,408.33

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2015

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	43,179,445.97
State Sources	3300	0.00	9,079,876.67
<i>Local Sources:</i>			
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	7,096,509.92
Impact Fees	3496	0.00	0.00
Other Local Revenue		2,272.97	1,323,685.78
Total Local Sources	3400	2,272.97	8,420,195.70
Total Revenues		2,272.97	60,679,518.34
EXPENDITURES			
<i>Current:</i>			
Instruction	5000	2,045.67	1,414,496.57
Student Support Services	6100	0.00	0.00
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	16,398.39
Instructional Staff Training Services	6400	0.00	1,454,297.13
Instruction-Related Technology	6500	0.00	520,340.80
Board	7100	0.00	0.00
General Administration	7200	0.00	206,781.12
School Administration	7300	0.00	7,411.04
Facilities Acquisition and Construction	7410	0.00	30,493.85
Fiscal Services	7500	0.00	22,087.32
Food Services	7600	0.00	54,183,941.41
Central Services	7700	0.00	0.00
Student Transportation Services	7800	0.00	993.80
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	0.00
<i>Debt Service: (Function 9200)</i>			
Redemption of Principal	710	0.00	3,035,000.00
Interest	720	0.00	554,850.00
Dues and Fees	730	0.00	29,620.12
Miscellaneous	790	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	2,981,566.85
Other Capital Outlay	9300	0.00	1,819,558.40
Total Expenditures		2,045.67	66,277,836.80
Excess (Deficiency) of Revenues Over (Under) Expenditures		227.30	(5,598,318.46)
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	1,561,670.12
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	14,794,000.00
Premium on Refunding Bonds	3792	0.00	1,406,878.49
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	(16,507,783.32)
Transfers In	3600	0.00	1,939,655.00
Transfers Out	9700	0.00	(1,784,915.00)
Total Other Financing Sources (Uses)		0.00	1,409,505.29
SPECIAL ITEMS			
		0.00	0.00
EXTRAORDINARY ITEMS			
		0.00	0.00
Net Change in Fund Balances		227.30	(4,188,813.17)
Fund Balances, July 1, 2014	2800	150,185.11	3,616,230.02
Adjustments to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2015	2700	150,412.41	(572,583.15)

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2015

	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	44,699,124.00	43,921,070.00	43,179,445.97	(741,624.03)
State Sources	3300	566,457.00	588,307.00	588,306.98	(0.02)
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X	10,709,767.00	8,265,099.00	8,265,098.08	(0.92)
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	10,709,767.00	8,265,099.00	8,265,098.08	(0.92)
Total Revenues		55,975,348.00	52,774,476.00	52,032,851.03	(741,624.97)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	840,535.00	1,494,795.00	1,412,450.90	82,344.10
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300		356,126.00	16,398.39	339,727.61
Instructional Staff Training Services	6400	1,289,147.00	1,730,791.00	1,454,297.13	276,493.87
Instruction-Related Technology	6500	537,487.00	520,341.00	520,340.80	0.20
Board	7100				0.00
General Administration	7200	75,449.00	250,726.00	206,781.12	43,944.88
School Administration	7300	84,480.00	10,335.00	7,411.04	2,923.96
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500	18,264.00	18,277.00	22,087.32	(3,810.32)
Food Services	7600	54,022,488.00	55,999,944.00	55,999,944.00	0.00
Central Services	7700				0.00
Student Transportation Services	7800	7,000.00	994.00	993.80	0.20
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>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300		3,556.00	3,555.82	0.18
Total Expenditures		56,874,850.00	60,385,885.00	59,644,260.32	741,624.68
Excess (Deficiency) of Revenues Over (Under) Expenditures		(899,502.00)	(7,611,409.00)	(7,611,409.29)	(0.29)
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
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		1,939,655.00	1,939,655.00	0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	1,939,655.00	1,939,655.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(899,502.00)	(5,671,754.00)	(5,671,754.29)	(0.29)
Fund Balances, July 1, 2014	2800	905,345.00	905,345.00	905,345.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2015	2700	5,843.00	(4,766,409.00)	(4,766,409.29)	(0.29)

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, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	3,988,600.00	3,522,367.91	3,854,659.58	332,291.67
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		3,988,600.00	3,522,367.91	3,854,659.58	332,291.67
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	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>					
Redemption of Principal	710	3,035,000.00	3,221,162.47	3,035,000.00	186,162.47
Interest	720	953,600.00	953,600.00	554,850.00	398,750.00
Dues and Fees	730			27,129.15	(27,129.15)
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		3,988,600.00	4,174,762.47	3,616,979.15	557,783.32
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(652,394.56)	237,680.43	890,074.99
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
Face Value of Refunding Bonds	3715		14,794,000.00	14,794,000.00	0.00
Premium on Refunding Bonds	3792		1,406,878.49	1,406,878.49	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		(15,950,000.00)	(16,507,783.32)	(557,783.32)
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	250,878.49	(306,904.83)	(557,783.32)
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	(401,516.07)	(69,224.40)	332,291.67
Fund Balances, July 1, 2014	2800		494,229.64	494,229.64	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2015	2700	0.00	92,713.57	425,005.24	332,291.67

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, 2015

	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	2,696,337.00	4,636,910.00	4,636,910.11	0.11
<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	93,997,752.00	94,510,905.00	94,510,904.68	(0.32)
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue		500,000.00	2,760,013.00	2,760,012.82	(0.18)
Total Local Sources	3400	94,497,752.00	97,270,918.00	97,270,917.50	(0.50)
Total Revenues		97,194,089.00	101,907,828.00	101,907,827.61	(0.39)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	198,581,983.00	90,746,408.00	14,532,562.68	76,213,845.32
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>					
Redemption of Principal	710			4,390,419.26	(4,390,419.26)
Interest	720	4,231,496.00	4,589,193.00	196,282.89	4,392,910.11
Dues and Fees	730			2,490.97	(2,490.97)
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			76,213,842.98	(76,213,842.98)
Other Capital Outlay	9300				0.00
Total Expenditures		202,813,479.00	95,335,601.00	95,335,598.78	2.22
Excess (Deficiency) of Revenues Over (Under) Expenditures		(105,619,390.00)	6,572,227.00	6,572,228.83	1.83
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	1,800,000.00	1,561,670.00	1,561,670.12	0.12
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	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		1,164,325.00	1,164,325.00	0.00
Transfers Out	9700	(33,000,000.00)	(37,907,028.00)	(37,907,028.11)	(0.11)
Total Other Financing Sources (Uses)		(31,200,000.00)	(35,181,033.00)	(35,181,032.99)	0.01
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(136,819,390.00)	(28,608,806.00)	(28,608,804.16)	1.84
Fund Balances, July 1, 2014	2800	168,153,178.00	168,153,178.00	168,153,176.17	(1.83)
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2015	2700	31,333,788.00	139,544,372.00	139,544,372.01	0.01

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue			2,272.97	2,272.97	0.00
Total Local Sources	3400	0.00	2,272.97	2,272.97	0.00
Total Revenues			2,272.97	2,272.97	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000		2,045.67	2,045.67	0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	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>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	2,045.67	2,045.67	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	227.30	227.30	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
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	227.30	227.30	0.00
Fund Balances, July 1, 2014	2800		150,185.11	150,185.11	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2015	2700	0.00	150,412.41	150,412.41	0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2015

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
ASSETS									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	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 Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	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
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011 13, F.S., Loan Proceeds	1420	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
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	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
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		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
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	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									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	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
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	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
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
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Noncurrent Liabilities:</i>									
<i>Portion Due Within One Year:</i>									
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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	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
<i>Portion Due After One Year:</i>									
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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	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
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	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	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

The notes to financial statements are an integral part of this statement.
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Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 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, 2015

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2014	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2015	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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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, 2015

	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, 2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2015	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 insurer	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 pension	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 cash overdraft	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 pension	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 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, 2015

	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									
Cash and Cash Equivalents	1110	75,016.00	0.00	0.00	0.00	0.00	0.00	0.00	75,016.00
Investments	1160	9,714,752.29	0.00	0.00	0.00	0.00	0.00	0.00	9,714,752.29
Accounts Receivable, Net	1131	471,242.70	0.00	0.00	0.00	0.00	0.00	0.00	471,242.70
Interest Receivable on Investments	1170	17,463.72	0.00	0.00	0.00	0.00	0.00	0.00	17,463.72
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	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
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	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
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	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
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		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		10,278,474.71	0.00	0.00	0.00	0.00	0.00	0.00	10,278,474.71
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
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	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									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	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
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	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
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
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Noncurrent Liabilities:</i>									
<i>Portion Due Within One Year:</i>									
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	3,925,124.95	0.00	0.00	0.00	0.00	0.00	0.00	3,925,124.95
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		3,925,124.95	0.00	0.00	0.00	0.00	0.00	0.00	3,925,124.95
<i>Portion Due After One Year:</i>									
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	5,700,319.29	0.00	0.00	0.00	0.00	0.00	0.00	5,700,319.29
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due in More Than One Year		5,700,319.29	0.00	0.00	0.00	0.00	0.00	0.00	5,700,319.29
Total Long-Term Liabilities		9,625,444.24	0.00	0.00	0.00	0.00	0.00	0.00	9,625,444.24
Total Liabilities		9,625,444.24	0.00	0.00	0.00	0.00	0.00	0.00	9,625,444.24
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
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	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	653,030.47	0.00	0.00	0.00	0.00	0.00	0.00	653,030.47
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position		653,030.47	0.00	0.00	0.00	0.00	0.00	0.00	653,030.47

The notes to financial statements are an integral part of this statement
E5B: 145

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2015

	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	2,969,803.09	0.00	0.00	0.00	0.00	0.00	0.00	2,969,803.09
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		2,969,803.09	0.00	0.00	0.00	0.00	0.00	0.00	2,969,803.09
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	2,568,465.59	0.00	0.00	0.00	0.00	0.00	0.00	2,568,465.59
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		2,568,465.59	0.00	0.00	0.00	0.00	0.00	0.00	2,568,465.59
Operating Income (Loss)		401,337.50	0.00	0.00	0.00	0.00	0.00	0.00	401,337.50
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	177,664.33	0.00	0.00	0.00	0.00	0.00	0.00	177,664.33
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)		177,664.33	0.00	0.00	0.00	0.00	0.00	0.00	177,664.33
Income (Loss) Before Operating Transfers		579,001.83	0.00	0.00	0.00	0.00	0.00	0.00	579,001.83
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		579,001.83	0.00	0.00	0.00	0.00	0.00	0.00	579,001.83
Net Position, July 1, 2014	2880	74,028.64	0.00	0.00	0.00	0.00	0.00	0.00	74,028.64
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2015	2780	653,030.47	0.00	0.00	0.00	0.00	0.00	0.00	653,030.47

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

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2015

	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	2,801,947.54	0.00	0.00	0.00	0.00	0.00	0.00	2,801,947.54
Receipts from interfund services provided	(2,200,562.90)	0.00	0.00	0.00	0.00	0.00	0.00	(2,200,562.90)
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	3,676,078.64	0.00	0.00	0.00	0.00	0.00	0.00	3,676,078.64
Other receipts (payments)	(6,543,539.10)	0.00	0.00	0.00	0.00	0.00	0.00	(6,543,539.10)
Net cash provided (used) by operating activities	(2,266,075.82)	0.00	0.00	0.00	0.00	0.00	0.00	(2,266,075.82)
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	3,907,478.20	0.00	0.00	0.00	0.00	0.00	0.00	3,907,478.20
Interest and dividends received	184,260.60	0.00	0.00	0.00	0.00	0.00	0.00	184,260.60
Purchase of investments	(1,825,670.84)	0.00	0.00	0.00	0.00	0.00	0.00	(1,825,670.84)
Net cash provided (used) by investing activities	2,266,067.96	0.00	0.00	0.00	0.00	0.00	0.00	2,266,067.96
Net increase (decrease) in cash and cash equivalents	(7.86)	0.00	0.00	0.00	0.00	0.00	0.00	(7.86)
Cash and cash equivalents - July 1, 2014	75,023.86	0.00	0.00	0.00	0.00	0.00	0.00	75,023.86
Cash and cash equivalents - June 30, 2015	75,016.00	0.00	0.00	0.00	0.00	0.00	0.00	75,016.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	401,337.50	0.00	0.00	0.00	0.00	0.00	0.00	401,337.50
<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	(167,855.55)	0.00	0.00	0.00	0.00	0.00	0.00	(167,855.55)
(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 insurer	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	3,611,540.56	0.00	0.00	0.00	0.00	0.00	0.00	3,611,540.56
(Increase) decrease in due from other agencies	64,538.08	0.00	0.00	0.00	0.00	0.00	0.00	64,538.08
(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 pension	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	(3,975,073.51)	0.00	0.00	0.00	0.00	0.00	0.00	(3,975,073.51)
Increase (decrease) in cash overdraft	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	(2,200,562.90)	0.00	0.00	0.00	0.00	0.00	0.00	(2,200,562.90)
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 pension	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	(2,667,413.32)	0.00	0.00	0.00	0.00	0.00	0.00	(2,667,413.32)
Net cash provided (used) by operating activities	(2,266,075.82)	0.00	0.00	0.00	0.00	0.00	0.00	(2,266,075.82)
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 notes to financial statements are an integral part of this statement.
 ESE 145

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
INVESTMENT TRUST FUNDS
June 30, 2015

	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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
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
Pension	1940				
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	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
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
Pension	2640				
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
INVESTMENT TRUST FUNDS
For the Fiscal Year Ended June 30, 2015

	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 Income:</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 Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 June 30, 2015

	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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
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
Pension	1940				
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	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
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
Pension	2640				
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Income:</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 Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	0.00	0.00	0.00	0.00

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

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
June 30, 2015**

	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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132	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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
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
Pension	1940	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	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
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
Pension	2640	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	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The 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
 PENSION TRUST FUNDS
 For the Fiscal Year Ended June 30, 2015

	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 Income:</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 Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2015

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	8,403,037.65	0.00	0.00	8,403,037.65
Investments	1160	107,881.00	152,944.91	0.00	260,825.91
Accounts Receivable, Net	1131	774,562.47	0.00	0.00	774,562.47
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	187.14	0.00	0.00	187.14
Due From Budgetary Funds	1141	191,805.26	186.93	0.00	191,992.19
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		9,477,473.52	153,131.84	0.00	9,630,605.36
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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	61,398.78	85.28	0.00	61,484.06
Internal Accounts Payable	2290	9,118,463.31	108,784.66	0.00	9,227,247.97
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	297,611.43	44,261.90	0.00	341,873.33
Total Liabilities		9,477,473.52	153,131.84	0.00	9,630,605.36
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Total Deferred Inflows of Resources					

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS 891
 June 30, 2015

	Account Number	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
ASSETS					
Cash and Cash Equivalents	1110	8,280,182.27	13,132,064.07	13,009,208.69	8,403,037.65
Investments	1160	107,881.00	0.00	0.00	107,881.00
Accounts Receivable, Net	1131	1,125,022.69	12,781,603.85	13,132,064.07	774,562.47
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	187.14	0.00	0.00	187.14
Due From Budgetary Funds	1141	191,805.26	0.00	0.00	191,805.26
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		9,705,078.36	25,913,667.92	26,141,272.76	9,477,473.52
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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	108,710.36	13,009,208.69	13,056,520.27	61,398.78
Internal Accounts Payable	2290	9,165,637.00	12,781,603.85	12,828,777.54	9,118,463.31
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	430,731.00	2,445,773.89	2,578,893.46	297,611.43
Total Liabilities		9,705,078.36	28,236,586.43	28,464,191.27	9,477,473.52
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Total Deferred Inflows of Resources					

The 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, 2015

	Account Number	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
ASSETS					
Cash and Cash Equivalents	1110	0.00	95,649.22	95,649.22	0.00
Investments	1160	107,881.41	70,340.43	25,276.93	152,944.91
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	186.93	0.00	186.93	0.00
Due From Budgetary Funds	1141	0.00	186.93	0.00	186.93
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		108,068.34	166,176.58	121,113.08	153,131.84
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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	85.28	0.00	85.28
Internal Accounts Payable	2290	85,954.93	70,340.43	47,510.70	108,784.66
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	22,113.41	47,599.20	25,450.71	44,261.90
Total Liabilities		108,068.34	118,024.91	72,961.41	153,131.84
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Total Deferred Inflows of Resources					

The 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, 2015

	Account Number	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	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				
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	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				
Pension	2640				
Total Deferred Inflows of Resources					

The 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, 2015

	Account Number	Total Agency Funds Balances July 1, 2014	Total Agency Funds Additions	Total Agency Funds Deductions	Total Agency Funds Balances June 30, 2015
ASSETS					
Cash and Cash Equivalents	1110	8,280,182.27	13,227,713.29	13,104,857.91	8,403,037.65
Investments	1160	215,762.41	70,340.43	25,276.93	260,825.91
Accounts Receivable, Net	1131	1,125,022.69	12,781,603.85	13,132,064.07	774,562.47
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	374.07	0.00	186.93	187.14
Due From Budgetary Funds	1141	191,805.26	186.93	0.00	191,992.19
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		9,813,146.70	26,079,844.50	26,262,385.84	9,630,605.36
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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	108,710.36	13,009,293.97	13,056,520.27	61,484.06
Internal Accounts Payable	2290	9,251,591.93	12,851,944.28	12,876,288.24	9,227,247.97
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	452,844.41	2,493,373.09	2,604,344.17	341,873.33
Total Liabilities		9,813,146.70	28,354,611.34	28,537,152.68	9,630,605.36
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Total Deferred Inflows of Resources					

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR COMPONENT UNITS
 June 30, 2015

	Account Number	Pinellas Academy of Math & Science	Enterprise High School	Windsor Preparatory Academy	Total Nonmajor Component Units
ASSETS					
Cash and Cash Equivalents	1110	540,170.32	241,426.78	4,128.54	785,725.64
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	1131	3,625.32	234.00	767,586.91	771,446.23
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	60,847.30	32,913.96	12,650.95	106,412.21
Internal Balances		0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	539.13	0.00	0.00	539.13
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
Capital Assets:					
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
Nondepreciable Capital Assets		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 Leases	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00
Total Assets		605,173.07	274,574.74	784,366.40	1,664,114.21
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	184,595.65	0.00	0.00	184,595.65
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	24,280.47	67,184.38	659,630.32	751,095.37
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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	2,687.62	0.00	102,133.59	104,821.21
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
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
Unearned Revenues	2410	0.00	0.00	0.00	0.00
Noncurrent Liabilities:					
<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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	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		211,563.74	67,184.38	761,764.11	1,040,512.23
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	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
Restricted For:					
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	60,847.00	32,913.96	12,650.95	106,411.91
Unrestricted	2790	332,162.03	174,476.40	9,953.34	517,191.77
Total Net Position		393,609.03	207,390.36	22,604.29	623,603.68

The 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
Pinellas Academy of Math & Science
For the Fiscal Year Ended June 30, 2015**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,845,953.98	0.00	283.00	0.00	(1,845,670.98)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	1,251.11	0.00	0.00	0.00	(1,251.11)
Instruction and Curriculum Development Services	6300	26,470.67	0.00	0.00	0.00	(26,470.67)
Instructional Staff Training Services	6400	1,000.00	0.00	0.00	0.00	(1,000.00)
Instruction-Related Technology	6500	8,823.72	0.00	0.00	0.00	(8,823.72)
Board	7100	244,109.50	0.00	0.00	0.00	(244,109.50)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	257,925.05	0.00	0.00	0.00	(257,925.05)
Facilities Acquisition and Construction	7400	580,991.86	0.00	0.00	155,063.00	(425,928.86)
Fiscal Services	7500	172,920.15	0.00	0.00	0.00	(172,920.15)
Food Services	7600	177,076.95	28,218.18	98,361.96	0.00	(50,496.81)
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	293,273.93	0.00	0.00	0.00	(293,273.93)
Maintenance of Plant	8100	28,441.31	0.00	0.00	0.00	(28,441.31)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	115,719.63	0.00	0.00	0.00	(115,719.63)
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		3,753,957.86	28,218.18	98,644.96	155,063.00	(3,472,031.72)

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, 2014
- Adjustments to Net Position
- Net Position, June 30, 2015

0.00
0.00
0.00
0.00
3,320,085.00
0.00
214,667.78
0.00
0.00
0.00
3,534,752.78
62,721.06
385,632.00
0.00
448,353.06

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

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Enterprise High School
For the Fiscal Year Ended June 30, 2015

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,114,182.36	0.00	6,805.60	0.00	(1,107,376.76)
Student Support 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	1,660.49	0.00	0.00	0.00	(1,660.49)
Instructional Staff Training Services	6400	13,061.88	0.00	0.00	0.00	(13,061.88)
Instruction-Related Technology	6500	87,248.19	0.00	0.00	0.00	(87,248.19)
Board	7100	524,691.42	0.00	0.00	0.00	(524,691.42)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	350,687.85	0.00	0.00	0.00	(350,687.85)
Facilities Acquisition and Construction	7400	281,217.48	0.00	226,637.83	0.00	(54,579.65)
Fiscal Services	7500	66,119.75	0.00	0.00	0.00	(66,119.75)
Food Services	7600	111.25	0.00	0.00	0.00	(111.25)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	65,046.25	0.00	0.00	0.00	(65,046.25)
Operation of Plant	7900	138,212.92	0.00	1,502.62	0.00	(136,710.30)
Maintenance of Plant	8100	38,629.09	0.00	0.00	0.00	(38,629.09)
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		2,680,868.93	0.00	234,946.05	0.00	(2,445,922.88)

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, 2014
- Adjustments to Net Position
- Net Position, June 30, 2015

	0.00
	0.00
	0.00
	0.00
	2,398,749.73
	0.00
	2,820.44
	0.00
	0.00
	0.00
	0.00
	2,401,570.17
	(44,352.71)
	183,751.82
	0.00
	139,399.11

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

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Windsor Preparatory Academy
For the Fiscal Year Ended June 30, 2015**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	2,006,998.23	0.00	8,640.00	0.00	(1,998,358.23)
Student Support 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	128,978.92	0.00	0.00	0.00	(128,978.92)
Instructional Staff Training Services	6400	7,172.68	0.00	0.00	0.00	(7,172.68)
Instruction-Related Technology	6500	87,091.00	0.00	0.00	0.00	(87,091.00)
Board	7100	474,754.44	0.00	0.00	0.00	(474,754.44)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	577,556.36	0.00	0.00	0.00	(577,556.36)
Facilities Acquisition and Construction	7400	472,635.12	0.00	99,649.80	0.00	(372,985.32)
Fiscal Services	7500	101,024.55	0.00	0.00	0.00	(101,024.55)
Food Services	7600	26,507.07	0.00	0.00	0.00	(26,507.07)
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	378,374.49	0.00	678.51	0.00	(377,695.98)
Maintenance of Plant	8100	22,914.21	0.00	0.00	0.00	(22,914.21)
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	16,985.80	0.00	0.00	0.00	(16,985.80)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		4,300,992.87	0.00	108,968.31	0.00	(4,192,024.56)

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, 2014
- Adjustments to Net Position
- Net Position, June 30, 2015

0.00
0.00
0.00
0.00
3,562,335.49
0.00
72,548.05
0.00
0.00
0.00
3,634,883.54
(557,141.02)
(617,395.00)
0.00
(1,174,536.02)

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

**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
TOTAL NONMAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2015**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	4,967,134.57	0.00	15,728.60	0.00	(4,951,405.97)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	1,251.11	0.00	0.00	0.00	(1,251.11)
Instruction and Curriculum Development Services	6300	157,110.08	0.00	0.00	0.00	(157,110.08)
Instructional Staff Training Services	6400	21,234.56	0.00	0.00	0.00	(21,234.56)
Instruction-Related Technology	6500	183,162.91	0.00	0.00	0.00	(183,162.91)
Board	7100	1,243,555.36	0.00	0.00	0.00	(1,243,555.36)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,186,169.26	0.00	0.00	0.00	(1,186,169.26)
Facilities Acquisition and Construction	7400	1,334,844.46	0.00	326,287.63	155,063.00	(853,493.83)
Fiscal Services	7500	340,064.45	0.00	0.00	0.00	(340,064.45)
Food Services	7600	203,695.27	28,218.18	98,361.96	0.00	(77,115.13)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	65,046.25	0.00	0.00	0.00	(65,046.25)
Operation of Plant	7900	809,861.34	0.00	2,181.13	0.00	(807,680.21)
Maintenance of Plant	8100	89,984.61	0.00	0.00	0.00	(89,984.61)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	115,719.63	0.00	0.00	0.00	(115,719.63)
Interest on Long-Term Debt	9200	16,985.80	0.00	0.00	0.00	(16,985.80)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		10,735,819.66	28,218.18	442,559.32	155,063.00	(10,109,979.16)

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	9,281,170.22
Investment Earnings	0.00
Miscellaneous	290,036.27
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	9,571,206.49
Change in Net Position	(538,772.67)
Net Position, July 1, 2014	(48,011.18)
Adjustments to Net Position	0.00
Net Position, June 30, 2015	(586,783.85)

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

11.15.a

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

**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, 2015**

Return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 W. Gaines St., Room 814
Tallahassee, Florida 32399-0400

Packet Pg. 263

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on October 27, 2015.



District Superintendent's Signature

12/1/15

Date

ESE 348

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2015

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	21,872.64
Reserve Officers Training Corps (ROTC)	3191	350,186.41
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	372,059.05
<i>Federal Through State and Local:</i>		
Medicaid	3202	4,808,418.76
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,808,418.76
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	210,262,218.00
Workforce Development	3315	25,808,527.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	396,133.00
Adults with Disabilities	3318	374,337.00
CO&DS Withheld for Administrative Expenditure	3323	67,581.36
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	635,534.50
District Discretionary Lottery Funds	3344	369,505.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	113,723,961.00
Florida School Recognition Funds	3361	3,310,718.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,989,126.46
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,551,426.19
Total State	3300	358,489,067.51
<i>Local:</i>		
District School Taxes	3411	399,564,168.56
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	180.00
Rent	3425	2,117,978.30
Interest on Investments	3431	1,634,116.36
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(420,025.90)
Gifts, Grants and Bequests	3440	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	335,829.37
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	2,456,044.17
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	123,248.00
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	122,387.00
Financial Aid Fees	3468	294,032.09
Other Student Fees	3469	538,346.91
<i>Other Fees:</i>		
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	692,317.23
Transportation Services Rendered for School Activities	3492	132,057.18
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	2,793,106.82
Other Miscellaneous Local Sources	3495	9,211,149.81
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	1,680,784.80
Collections for Lost, Damaged and Sold Textbooks	3498	52,442.68
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	421,328,163.38
Total Revenues	3000	784,997,708.70

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, 2015

Exhibit K-1
 FDOE Page 7
 Fund 101

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	364,802,168.40	106,762,759.90	46,271,817.33	22,335.96	12,834,017.49	6,162,548.44	1,737,491.30	538,593,138.82
Student Support Services	6100	22,852,771.84	7,190,268.68	175,985.51		202,623.94	176,662.02	4,893.00	30,603,204.99
Instructional Media Services	6200	4,546,335.80	1,351,309.57	51,021.27	538.41	103,318.80	273,251.16	0.00	6,325,977.01
Instruction and Curriculum Development Services	6300	7,447,530.85	2,233,390.45	740,639.57		302,222.35	135,836.90	16,234.88	10,875,855.00
Instructional Staff Training Services	6400	4,215,102.50	1,242,821.91	602,570.91		153,363.07	57,605.73	448.00	6,271,912.14
Instruction-Related Technology	6500	4,109,727.26	1,225,259.03	15,437.51		207,818.92	76,309.56	360.00	5,634,812.28
Board	7100	767,672.09	1,015,515.71	137,477.24		6,697.32	3,297.52	28,128.09	1,938,787.97
General Administration	7200	1,734,137.09	498,602.41	198,428.22		48,274.30	3,615.10	26,733.44	2,509,790.56
School Administration	7300	40,693,250.93	13,467,901.42	579,116.20		270,832.99	83,660.86	13,886.67	55,108,649.07
Facilities Acquisition and Construction	7410	280,959.96	105,348.81	127,659.62	9,248.75	17,208.90	164,498.40	1,388.58	706,713.02
Fiscal Services	7500	2,736,511.69	895,708.00	264,860.01		24,318.83	19,435.88	437,347.95	4,378,182.36
Food Services	7600	272,935.73	8,149.07						281,084.80
Central Services	7700	6,809,126.17	2,472,298.09	1,698,433.96	24,651.88	1,050,178.58	36,999.16	54,096.40	12,055,784.33
Student Transportation Services	7800	19,055,051.47	7,338,344.87	921,192.54	3,721,453.92	2,316,329.83	14,900.34	28,568.74	33,395,841.71
Operation of Plant	7900	23,303,486.20	10,087,049.96	15,879,292.60	25,038,398.97	1,532,990.55	495,448.06	126,941.39	76,683,607.73
Maintenance of Plant	8100	6,766,180.90	2,302,319.71	4,612,867.36	423,929.91	4,250,930.46	57,673.14	2,667,849.58	21,681,771.06
Administrative Technology Services	8200	2,994,413.63	824,395.12	725,164.88	4,844.41	96,343.91	89,924.16	1,065.55	4,736,091.66
Community Services	9100	259,941.97	93,964.80	117,508.58		37,501.28	446.08	269,530.02	778,892.73
<i>Capital Outlay</i>									
Facilities Acquisition and Construction	7420						385,021.59		385,021.59
Other Capital Outlay	9300						3,174,819.81		3,174,819.81
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							0.00	0.00
Interest	720							66,725.00	66,725.00
Total Expenditures		513,847,304.48	159,715,627.51	73,029,473.31	29,265,402.21	23,455,171.52	11,411,855.93	5,481,828.68	816,206,663.64
Excess (Deficiency) of Revenues Over Expenditures									(31,208,954.94)

ESE 348

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

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, 2015

Exhibit K
 FDOE Page
 Fund 1

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	327,054.03
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	35,967,373.11
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	35,967,373.11
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	(1,164,325.00)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(1,164,325.00)
Total Other Financing Sources (Uses)		35,130,102.14
Net Change In Fund Balance		3,921,147.20
Fund Balance, July 1, 2014	2800	57,349,819.90
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	5,378,285.87
Restricted Fund Balance	2720	25,834,546.86
Committed Fund Balance	2730	
Assigned Fund Balance	2740	22,827,699.85
Unassigned Fund Balance	2750	7,230,434.52
Total Fund Balances, June 30, 2015	2700	61,270,967.10

**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, 2015

Exhibit K
FDOE Page
Fund 4

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	24,815,158.40
School Breakfast Reimbursement	3262	7,951,926.87
Afterschool Snack Reimbursement	3263	834,584.35
Child Care Food Program	3264	899,933.18
USDA-Donated Commodities	3265	3,431,370.54
Cash in Lieu of Donated Foods	3266	74,743.33
Summer Food Service Program	3267	1,527,412.98
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	39,535,129.65
<i>State:</i>		
School Breakfast Supplement	3337	258,751.00
School Lunch Supplement	3338	306,785.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	22,770.98
Total State	3300	588,306.98
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(61,249.66)
Gifts, Grants and Bequests	3440	
Student Lunches	3451	3,381,103.50
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	186,036.75
Student and Adult à la Carte Fees	3454	3,421,523.76
Student Snacks	3455	67,025.65
Other Food Sales	3456	40,820.26
Other Miscellaneous Local Sources	3495	1,203,586.82
Refunds of Prior Year's Expenditures	3497	26,251.00
Total Local	3400	8,265,098.08
Total Revenues	3000	48,388,534.71

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, 2015

Exhibit K-2
 FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	18,554,532.85
Employee Benefits	200	5,846,877.79
Purchased Services	300	1,988,893.92
Energy Services	400	1,955,957.93
Materials and Supplies	500	25,346,941.31
Capital Outlay	600	300,869.53
Other	700	189,868.08
Other Capital Outlay (Function 9300)	600	1,816,002.58
Total Expenditures		55,999,943.99
Excess (Deficiency) of Revenues Over Expenditures		(7,611,409.28)
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	1,939,655.00
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,939,655.00
<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)		1,939,655.00
Net Change in Fund Balance		(5,671,754.28)
Fund Balance, July 1, 2014	2800	905,345.15
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	119,775.94
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	(4,886,185.07)
Total Fund Balances, June 30, 2015	2700	(4,766,409.13)

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, 2015

Exhibit K-3
 FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	3,463,114.60
Miscellaneous Federal Direct	3199	2,843,189.39
Total Federal Direct	3100	6,306,303.99
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	1,365,941.46
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	30,554,062.56
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	1,041,090.56
English Literacy and Civics Education	3222	126,266.45
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	33,305,147.15
Teacher and Principal Training and Recruiting - Title II, Part A	3225	5,404,429.47
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	685,263.68
Twenty-First Century Schools - Title IV	3242	426,685.78
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	1,714,744.08
Total Federal Through State and Local	3200	74,623,631.19
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	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	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	80,929,935.18

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, 2015

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current</i>									
Instruction	5000	24,759,487.35	6,688,252.19	1,550,096.63		2,313,320.79	3,396,639.81	135,615.44	38,843,322.2
Student Support Services	6100	7,887,491.03	2,344,886.99	36,006.55		116,965.14	9,571.38		10,394,921.0
Instructional Media Services	6200		867.96						867.9
Instruction and Curriculum Development Services	6300	6,091,369.83	1,573,556.77	548,905.58		157,329.01	154,368.73	15,046.00	8,540,575.9
Instructional Staff Training Services	6400	8,680,022.71	2,250,523.31	2,144,708.81		204,751.12	397,670.57	5,124.00	13,682,800.5
Instruction-Related Technology	6500	343,335.34	130,772.18	4,800.00					478,907.5
Board	7100								0.0
General Administration	7200	11,008.13	1,907.63	108,936.00		443.23		2,702,079.36	2,824,374.3
School Administration	7300	8,000.00	2,339.63	18,559.59		2,670.00	395.40	7,485.00	39,449.6
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500	33,097.53	13,616.67						46,714.2
Food Services	7600								0.0
Central Services	7700	801,669.28	95,817.07	111,519.79			120,485.00	43,037.00	1,174,528.1
Student Transportation Services	7800	15,202.61	5,435.25	34,494.06	1,384.68				56,516.6
Operation of Plant	7900	53,139.83	14,197.46	63,614.74	14,930.97	860.95			146,743.2
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200	161,957.22	57,301.51						219,258.7
Community Services	9100					239,385.00	5,059.60	3,306,793.96	3,551,238.6
<i>Capital Outlay</i>									
Facilities Acquisition and Construction	7420						444,698.89		444,698.8
Other Capital Outlay	9300						485,016.83		485,016.8
Total Expenditures		48,845,780.86	13,179,474.62	4,621,551.75	16,315.63	3,035,725.33	5,013,906.21	6,217,180.76	80,929,935.1
Excess (Deficiency) of Revenues over Expenditures									0.0
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 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, 2014	2800								
Adjustments to Fund Balance	2891								
<i>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 Balances, June 30, 2015	2700								0.00

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**CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
FEDERAL ECONOMIC STIMULUS PROGRAMS**
For the Fiscal Year Ended June 30, 2015

Exhibit K-4
FDOE Page 8
Funds 430

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Innovation and Opportunity Act (WIOA)	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>					
Career and Technical Education	3201				0.00
Race to the Top	3214			3,644,316.32	3,644,316.32
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	3,644,316.32	3,644,316.32
<i>State:</i>					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
<i>Local:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Gifts, Grants and Bequests	3440				0.00
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	3,644,316.32	3,644,316.32

ESE 348

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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, 2015

Exhibit K-4
 FDOE Page
 Fund 43

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 Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	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
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
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Leases	3720								
Sale of Capital Assets	2720								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3630								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9101)</i>									
To the General Fund	911								
To Debt Service Funds	923								
To Capital Projects Funds	933								
Interfund	953								
To Permanent Funds	963								
To Internal Service Funds	973								
To Enterprise Funds	993								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2014	2800								
Adjustments to Fund Balance	2861								
<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 Balances, June 30, 2015	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, 2015

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.0
Student Support Services	6100								0.0
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300								0.0
Instructional Staff Training Services	6400								0.0
Instruction-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200								0.0
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.0
Food Services	7600								0.0
Central Services	7700								0.0
Student Transportation Services	7800								0.0
Operation of Plant	7900								0.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.0
Community Services	9100								0.0
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300								0.0
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Excess (Deficiency) of Revenues over Expenditures									0.0
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
	Account Number								
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 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, 2014	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 Balances, June 30, 2015	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, 2015

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	303,160.65	43,410.15			261,811.99	804,128.71		1,412,450.90
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300					16,398.39			16,398.39
Instructional Staff Training Services	6400	356,299.72	60,167.57	1,013,237.37		24,592.47			1,454,297.13
Instruction-Related Technology	6500			520,340.80					520,340.80
Board	7100								0.00
General Administration	7200	47,311.02	10,602.84	57,784.17		46.70		91,036.39	206,781.12
School Administration	7300	6,524.00	887.04						7,411.04
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	15,449.48	6,637.84						22,087.32
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800			993.80					993.80
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						3,555.82		3,555.82
Total Expenditures		728,684.27	121,705.44	1,592,356.14	0.00	302,849.55	807,684.53	91,036.39	3,644,316.32
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
	Account Number								
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 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, 2014	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 Balances, June 30, 2015	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, 2015

REVENUES		Account Number							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 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 Support Services		6100							0.00	
Instructional Media Services		6200							0.00	
Instruction and Curriculum Development Services		6300							0.00	
Instructional Staff Training Services		6400							0.00	
Instruction-Related Technology		6500							0.00	
Board		7100							0.00	
General Administration		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
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
Interfund		3650								
From Permanent Funds		3660								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600							0.00	
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700							0.00	
Total Other Financing Sources (Uses)									0.00	
Net Change in Fund Balance									0.00	
Fund Balance, July 1, 2014		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 Balances, June 30, 2015		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, 2015

Exhibit K-6
 FDOE Page 13
 Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 230	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>									
COMBIS Withheld for SBE/COBI Bonds	3322	3,851,544.12							3,851,544.12
SBE/COBI Bond Interest	3326	3,115.46							3,115.46
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenue	3399								0.00
Total State Sources	3306	3,854,659.58	0.00	0.00	0.00	0.00	0.00	0.00	3,854,659.58
<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
Excise Fees	3423								0.00
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
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	3,854,659.58	0.00	0.00	0.00	0.00	0.00	0.00	3,854,659.58
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	3,035,000.00							3,035,000.00
Interest	720	554,850.00							554,850.00
Dees and Fees	730	27,129.15							27,129.15
Miscellaneous	790								0.00
Total Expenditures		3,616,979.15	0.00	0.00	0.00	0.00	0.00	0.00	3,616,979.15
Excess (Deficiency) of Revenues Over Expenditures		237,680.43	0.00	0.00	0.00	0.00	0.00	0.00	237,680.43
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Lease	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715	14,794,000.00							14,794,000.00
Premium on Refunding Bonds	3792	1,406,878.49							1,406,878.49
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(16,507,783.32)							(16,507,783.32)
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
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
<i>Transfers Out: (Function 9700)</i>									
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)		(306,204.83)	0.00	0.00	0.00	0.00	0.00	0.00	(306,204.83)
Net Change in Fund Balances		(69,224.40)	0.00	0.00	0.00	0.00	0.00	0.00	(69,224.40)
Fund Balance, July 1, 2014	2800	494,229.64							494,229.64
Adjustments to Fund Balance	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	425,005.24							425,005.24
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balance, June 30, 2015	2700	425,005.24	0.00	0.00	0.00	0.00	0.00	0.00	425,005.24

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, 2015

REVENUES	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Cap. Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0
Miscellaneous Federal Through State	3299											0
<i>State:</i>												
CO&DS Distributed	3321						793,312.61					793,312
Interest on Undistributed CO&DS	3325						29,562.50					29,562
Racing Commission Funds	3341		223,250.00									223,250
State Through Local	3389											0
Public Education Capital Outlay (PECO)	3391				1,954,120.00							1,954,120
Classroom First Program	3392											0
District EB&T Recognition Program	3394											0
SMART Schools Small County Assistance Program	3395											0
Class Size Reduction Capital Outlay	3396											0
Charter School Capital Outlay Funding	3397									1,636,665.00		1,636,665
Special Facility Construction Account	3398											0
Other Miscellaneous State Revenues	3399											0
Total State Sources	3300	0.00	223,250.00	0.00	1,954,120.00	0.00	822,875.11	0.00	0.00	1,636,665.00	0.00	4,636,910
<i>Local:</i>												
District Local Capital Improvement Tax	3413							94,510,904.68				94,510,904
County Local Sales Tax	3418											0
School District Local Sales Tax	3419											0
Tax Redemptions	3421											0
Payment in Lieu of Taxes	3422											0
Excess Fees	3423											0
Interest on Investments	3431		2,661.84		2,352.00		36,222.27	3,801,289.89		25,158.09		3,887,683
Gain on Sale of Investments	3432											0
Net Increase (Decrease) in Fair Value of Investments	3433		(1,493.98)		(2,136.04)		(15,546.75)	(1,227,637.63)		(29,236.57)		(1,276,050)
Gifts, Grants and Bequests	3440											0
Other Miscellaneous Local Sources	3495							23,517.00		114,843.80		148,380
Impact Fees	3496											0
Total Local Sources	3400	0.00	1,167.86	0.00	215.96	0.00	49,675.21	97,118,092.85	0.00	110,765.32	0.00	97,270,917
Total Revenues	3000	0.00	224,417.86	0.00	1,954,335.96	0.00	863,550.62	97,118,092.85	0.00	1,747,430.32	0.00	101,907,827
EXPENDITURES												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610		26,089.01									26,089
Audiovisual Materials	620		4,404.14					10,800.76				15,205
Buildings and Fixed Equipment	630							1,281,798.83				1,281,798
Furniture, Fixtures and Equipment	640							14,363,616.67				14,289,352
Motor Vehicles (Including Buses)	650		25,736.08					63,778.25				63,778
Land	660							12,367.68				12,967
Improvements Other Than Buildings	670							3,170,597.04				3,170,597
Remodeling and Renovations	680				1,255,890.71			98,245,180.36				69,601,070
Computer Software	690							550,867.16		1,599,040.06		2,150,907
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710							4,523,257.77				4,523,257
Interest	720							197,681.29				197,681
Dece and Fees	730							2,490.97				2,490
Miscellaneous	790											0
Total Expenditures		0.00	56,229.93	0.00	1,355,890.71	0.00	2,490.97	92,321,647.11	0.00	1,599,040.06	0.00	95,335,538
Excess (Deficiency) of Revenues Over Expenditures		0.00	168,187.93	0.00	598,445.25	0.00	861,059.65	4,797,045.74	0.00	147,490.26	0.00	6,572,228

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0
Premium on Sale of Bonds	3791											0
Discount on Sale of Bonds (Function 9299)	891											0
Proceeds of Lease-Purchase Agreements	3750											0
Premium on Lease-Purchase Agreements	3792											0
Discount on Lease-Purchase Agreements (Function 9299)	891											0
Loans	3220											0
Sale of Capital Assets	3730									1,561,670.12		1,561,670.12
Loss Recoveries	3740											0
Proceeds of Forward Supply Contract	3760											0
Transfers In:												
From General Fund	3610							1,164,325.00				1,164,325.00
From Debt Service Funds	3620											0
From Special Revenue Funds	3640											0
Interfund	3650											0
From Permanent Funds	3660											0
From Internal Service Funds	3670											0
From Enterprise Funds	3690											0
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	1,164,325.00	0.00	0.00	0.00	1,164,325.00
Transfers Out (Function 9700)												
To General Fund	910		(148,250.00)					(32,182,458.11)		(1,636,663.00)		(35,967,371.11)
To Debt Service Funds	920											0
To Special Revenue Funds	940							(1,939,655.00)				(1,939,655.00)
Interfund	950											0
To Permanent Funds	960											0
To Internal Service Funds	970											0
To Enterprise Funds	990											0
Total Transfers Out	9700	0.00	(148,250.00)	0.00	0.00	0.00	0.00	(32,182,458.11)	0.00	(1,636,663.00)	0.00	(37,967,971.11)
Total Other Financing Sources (Uses)		0.00	(148,250.00)	0.00	0.00	0.00	0.00	(32,018,133.11)	0.00	(1,636,663.00)	0.00	(37,967,971.11)
Net Change in Fund Balances		0.00	19,937.93	0.00	598,445.25	0.00	861,059.65	(30,160,742.37)	0.00	72,495.38	0.00	(28,698,804.00)
Fund Balance, July 1, 2014	2800		59,812.59				1,985,536.30	166,086,706.05		21,081.23		168,152,176.17
Adjustments to Fund Balances	2891											0
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0
Restricted Fund Balance	2720		79,770.52		598,445.25		2,846,615.95	125,925,963.68				139,450,795.30
Committed Fund Balance	2730											0
Assigned Fund Balance	2740									93,576.61		93,576.61
Unassigned Fund Balance	2750											0
Total Fund Balance, June 30, 2015	2700	0.00	79,770.52	0.00	598,445.25	0.00	2,846,615.95	135,925,963.68	0.00	93,576.61	0.00	139,544,372.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2015

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400							2,272.97	
Total Revenues		3000							2,272.97	
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction	5000		2,045.67							2,045.67
Student Support Services	6100									0.00
Instructional Media Services	6200									0.00
Instruction and Curriculum Development Services	6300									0.00
Instructional Staff Training Services	6400									0.00
Instruction-Related Technology	6500									0.00
Board	7100									0.00
General Administration	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
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal	710									0.00
Interest	720									0.00
Total Expenditures			2,045.67	0.00	0.00	0.00	0.00	0.00	0.00	2,045.67
Excess (Deficiency) of Revenues Over Expenditures										227.30
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600								0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										227.30
Fund Balance, July 1, 2014		2800								150,185.11
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								150,412.41
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2015		2700								150,412.41

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

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, 2015

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		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									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2014	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780								0.00

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2015

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	2,969,803.09							2,969,803.09
Other Operating Revenues	3489								0.00
Total Operating Revenues		2,969,803.09	0.00	0.00	0.00	0.00	0.00	0.00	2,969,803.09
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	2,568,465.59							2,568,465.59
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		2,568,465.59	0.00	0.00	0.00	0.00	0.00	0.00	2,568,465.59
Operating Income (Loss)		401,337.50	0.00	0.00	0.00	0.00	0.00	0.00	401,337.50
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	242,457.10							242,457.10
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(64,792.77)							(64,792.77)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		177,664.33	0.00	0.00	0.00	0.00	0.00	0.00	177,664.33
Income (Loss) Before Operating Transfers		579,001.83	0.00	0.00	0.00	0.00	0.00	0.00	579,001.83
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		579,001.83	0.00	0.00	0.00	0.00	0.00	0.00	579,001.83
Net Position, July 1, 2014	2880	74,028.64							74,028.64
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780	653,030.47							653,030.47

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2015

Exhibit K-11
 FDOE Page 15
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2014	Additions	Deductions	Ending Balance June 30, 2015
Cash	1110	8,280,182.27	13,132,064.07	13,009,208.69	8,403,037.65
Investments	1160	107,881.00			107,881.00
Accounts Receivable, Net	1131	1,125,022.69	12,781,603.85	13,132,064.07	774,562.47
Interest Receivable on Investments	1170	187.14			187.14
Due From Budgetary Funds	1141	191,805.26			191,805.26
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		9,705,078.36	25,913,667.92	26,141,272.76	9,477,473.52
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	108,710.36	13,009,208.69	13,056,520.27	61,398.78
Internal Accounts Payable	2290	9,165,637.00	12,781,603.85	12,828,777.54	9,118,463.31
Due to Budgetary Funds	2161	430,731.00	2,445,773.89	2,578,893.46	297,611.43
Total Liabilities		9,705,078.36	28,236,586.43	28,464,191.27	9,477,473.52

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Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

	Account Number	Governmental Activities Total Balance June 30, 2015	Business-Type Activities Total Balance June 30, 2015	Total	Governmental Activities - Debt Principal Payments 2014-15	Governmental Activities - Principal Due Within One Year 2015-16	Governmental Activities - Debt Interest Payments 2014-15	Governmental Activities - Interest Due Within One Year 2015-16
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	971,601.29		971,601.29	4,523,757.77	923,861.93	197,681.99	32,956.25
Bonds Payable								
SBE/COBI Bonds Payable	2321	16,056,398.74		16,056,398.74	3,035,000.00	4,250,000.00	1,112,633.32	744,050.00
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	16,056,398.74	0.00	16,056,398.74	3,035,000.00	4,250,000.00	1,112,633.32	744,050.00
Liability for Compensated Absences	2330	88,925,214.50		88,925,214.50				
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	9,625,444.24		9,625,444.24				
Net Other Postemployment Benefits Obligation	2360	17,257,132.00		17,257,132.00				
Net Pension Liability	2365	262,858,684.00		262,858,684.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		395,694,474.77	0.00	395,694,474.77	7,558,757.77	5,173,861.93	1,310,315.31	777,006.25

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2015

Exhibit K-1
FDOE Page 2

CATEGORICAL PROGRAMS (Revenue Number) (Footnote)	Grant Number	Unexpended June 30, 2014	Returned To FDOE	Revenues [1] 2014-15	Expenditures 2014-15	Flexibility [2] 2014-15	Unexpended June 30, 2015
Class Size Reduction Operating Funds (3355)	94740			113,723,961.00	113,723,961.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			1,067,700.00	1,067,700.00		0.00
Florida School Recognition Funds (3361)	92040	75,218.56		3,310,718.00	3,304,960.37		80,976.15
Instructional Materials (FEFP Earmark) [3]	90880			7,620,522.00	6,535,011.00	1,521,560.00	0.00
Library Media (FEFP Earmark) [3]	90881	97,893.87		436,049.00	372,489.60		161,453.27
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			4,617,962.00	4,617,962.00		0.00
Safe Schools (FEFP Earmark) [5]	90803			3,020,649.00	3,020,649.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			12,448,256.00	12,448,256.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			20,832,564.00	20,832,564.00		0.00
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			1,734,290.00	1,688,458.79		45,831.21
Voluntary Prekindergarten - School Year Program (3371)	96440			1,660,944.11	1,660,944.11		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	622,615.86		328,182.35	197,379.54		753,418.67

- [1] Include both state and local revenue sources.
- [2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
- [3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
- [4] Expenditures for designated low-performing elementary schools, based on the statewide standardized English Language Arts assessment, should be included in expenditures.
- [5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

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DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 SCHEDULE OF SELECTED SUBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2015

Exhibit K-14
 FDOE Page 2:

	Subject	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	869,655.46	37,348.05			907,003.51
Bottled Gas	421	7,711.64				7,711.64
Electricity	430	24,129,054.74	1,855,658.30	14,068.31		25,998,781.35
Heating Oil	440					0.00
Total		25,006,421.84	1,893,006.35	14,068.31	0.00	26,913,496.50
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	10,190.31		1,384.00		11,574.31
Diesel Fuel	460	3,711,263.61				3,711,263.61
Oil and Grease	540	119,887.04				119,887.04
Total		3,841,340.96		1,384.00	0.00	3,842,724.96

	Subject	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 CAPITALIZED AV MATERIALS:						
Capitalized Audiovisual Materials	621	1,200.00				1,200.00

	Subject	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:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBJECT		
Supplies	510	1,009,474.97
Food	570	22,701,218.09
Donated Foods	580	36,727.39

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2015

Exhibit K-1A
 FDOE Page 2

	Subject	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	238,975,004.87	11,040,623.39	284,695.70	250,300,323.96
Basic Programs 101, 102 and 103 (Function 5100)	140	5,628,052.11	4,490.38	4,271.10	5,636,813.59
Basic Programs 101, 102 and 103 (Function 5100)	750	1,082,874.21	970,918.00		2,053,792.21
Total Basic Program Salaries		245,685,931.19	12,016,031.77	288,966.80	257,990,929.76
Other Programs 130 (ESOL) (Function 5100)	120	11,688,165.53	539,992.18	13,924.35	12,242,082.06
Other Programs 130 (ESOL) (Function 5100)	140	275,265.63	219.62	208.90	275,694.15
Other Programs 130 (ESOL) (Function 5100)	750	52,962.92	47,487.19		100,450.11
Total Other Program Salaries		12,016,394.08	587,698.99	14,133.25	12,618,226.32
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	61,611,574.61	2,691,523.25		64,303,097.86
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	541,487.36	3,887.50		545,374.86
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	1,083,357.14	2,377,945.54		3,461,302.68
Total ESE Program Salaries		63,236,419.11	5,073,356.29	0.00	68,309,775.40
Career Program 300 (Function 5300)	120	13,758,298.07	192,495.00		13,950,793.07
Career Program 300 (Function 5300)	140	125,810.00	21,657.50		147,467.50
Career Program 300 (Function 5300)	750	1,500.00	62,616.00		64,116.00
Total Career Program Salaries		13,885,608.07	276,768.50	0.00	14,162,376.57
Total		334,824,352.45	17,953,855.55	303,100.05	353,081,308.05

	Subject	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	6,206,966.99	249,321.25	20,985.44	6,477,273.68

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Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2015

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>Instruction:</i>								
Basic	5100					1,521,560.00		1,521,560.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	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	1,521,560.00	0.00	1,521,560.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	1,648,793.03	1,097,888.83		2,746,681.86
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420	21,574.36			21,574.36
Federal Economic Stimulus Special Revenue Funds	430				0.00
Total Charter School Distributions		1,670,367.39	1,097,888.83	0.00	2,768,256.22

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 June 30, 2014	Earnings 2014-15	Expenditures 2014-15	Unexpended June 30, 2015
Earnings, Expenditures and Carryforward Amounts:	3,841,702.05	4,808,418.76	4,746,043.63	3,904,077.18

<i>Expenditure Program or Activity:</i>		
Exceptional Student Education		4,178,206.02
School Nurses and Health Care Services		387,763.80
Occupational Therapy, Physical Therapy and Other Therapy Services		180,073.81
ESE Professional and Technical Services		
Gifted Student Education		
Staff Training and Curriculum Development		
Medicaid Administration and Billing Services		
Student Services		
Consultants		
Other		
Total Expenditures		4,746,043.63

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount:</i>		
Total Assets and Deferred Outflows of Resources	100	122,462,676.94
Total Liabilities and Deferred Inflows of Resources	100	122,462,676.94

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2015

Supplemental Schedule - Fund 10

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	1,611,073.36	644,110.80	25,403.25		167,722.43	91,968.00	597.00	2,540,874.84
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	42,461.28	9,747.13	2,696.91					54,905.32
Instructional Staff Training Services	6400	61,074.13	17,732.89	576.80					79,383.82
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
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						15,262.00		15,262.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		1,714,608.77	671,590.82	28,676.96	0.00	167,722.43	107,230.00	597.00	2,690,425.96

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

11.15.a

Attachment: 2014-15 Annual Financial Report (5543 : 2014/15 Annual Financial Report)

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PINELLAS COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2015

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	\$ 7,951,927	\$
National School Lunch Program	10.555	300.350	25,649,742	
Summer Food Service Program for Children	10.559	323	1,527,413	
Florida Department of Agriculture and Consumer Services:				
National School Lunch Program (Note 2)	10.555	N/A	<u>3,431,371</u>	
Total Child Nutrition Cluster			<u>38,560,453</u>	
Florida Department of Health, Bureau of Child Care Food Programs:				
Child and Adult Care Food Program	10.558		<u>974,676</u>	
Total United States Department of Agriculture			<u>39,535,129</u>	
United States Department of Education:				
Direct:				
Impact Aid	84.041	N/A	21,873	
Federal Pell Grant Program	84.063	N/A	3,463,115	
Fund for the Improvement of Education	84.215	N/A	603,166	
Teacher Incentive Fund	84.374	N/A	1,678,867	
Arts in Education	84.351	N/A	<u>98,428</u>	
Total Direct			<u>5,865,449</u>	
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262.263	29,231,429	1,014,788
Special Education - Preschool Grants	84.173	266.267	<u>866,193</u>	
Total Special Education Cluster			<u>30,097,622</u>	<u>1,014,788</u>
Florida Department of Education:				
Title I Grants to Local Educational Agencies	84.010	212.222, 223.226	33,272,124	138,379
Education for Homeless Children and Youth	84.196	127	98,906	
School Improvement Grants	84.377	126	33,024	
Adult Education - Basic Grants to States	84.002	191.193	1,167,357	
Career and Technical Education - Basic Grants to States	84.048	161	1,365,941	33,890
Charter Schools	84.282	298	947,847	947,847
Title IV - B Twenty-First Century Community Learning Centers	84.287	244	426,686	
English Language Acquisition Grants	84.365	102	685,264	
Improving Teacher Quality State Grants	84.367	224	5,404,429	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	RA,RL, RG, RS 111-611	3,624,672	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act, Subagreement with U.S.F.	84.395	1735-1005-01-B	2,588	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act, Subagreement with St. Petersburg College	84.395	PI 111-5	17,056	
Total Florida Department of Education			<u>47,045,894</u>	<u>1,120,116</u>
North East Florida Education Consortium				
Special Education - State Personnel Development Grants	84.323	0750-13-001- 71613;0750-14-004- 71614;0750-15-001- 71615 ORSP- 12041-26556-8	456,441	
Total Indirect			<u>77,599,957</u>	<u>2,134,904</u>
Total United States Department of Education			<u>83,465,406</u>	<u>2,134,904</u>
United States Department of Health and Human Services:				
Direct:				
Health Resources and Services Administration - ACA Grants for School Based Health Center Capital Expenditures	93.501	N/A	444,699	
Health Resources and Services Administration - Substance Abuse and	93.243	N/A	108,716	

**PINELLAS COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2015**

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
Mental Health Services Projects of Regional and National Significance Partnerships to Improve Community Health	93.331	N/A	10,557	
Indirect:				
Pinellas County Health Department:				
Florida Department of Education:				
Child Care and Development Block Grant	93.575	LC 915	155,348	
Florida Department of Children and Families:				
Refugee and Entrant Assistance - State Administered Programs	93.566	LK 164 & 178	<u>411,400</u>	
Total United States Department of Health and Human Services			<u>1,130,720</u>	
United States Department of Defense:				
Direct:				
Army Junior Reserve Officers Training Corps	None	N/A	227,341	
Navy Junior Reserve Officers Training Corps	None	N/A	57,615	
Marine Corps Junior Reserve Officers Training Corps	None	N/A	<u>65,232</u>	
Total United States Department of Defense			<u>350,188</u>	
Total Expenditures of Federal Awards			<u>\$ 1,244,814.43</u>	<u>\$ 2,134,904</u>

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.

SCHEDULED

REQUEST FOR APPROVAL (ID # 5544)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Adoption of the Investment Portfolio Financial Statements for the Quarter Ended September 30, 2015

BACKGROUND:

The Quarterly Investment Report is a quarterly and year-to-date summary of the portfolio performance.

STRATEGIC DIRECTION/GOAL: Effective & Efficient Use of Resources

ALTERNATIVES:

1. Adopt the Investment Portfolio Financial Statements for the Quarter Ended September 30, 2015.
2. Do not adopt the Investment Portfolio Financial Statements for the Quarter Ended September 30, 2015.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

The most recent quarterly unaudited financial statements of the board's investment activities are included herein. The board's approval of this approach to investments has resulted in greater investment income than previously obtainable. The format includes comparative information with respect to earnings performance. The actual and Pro Forma information are condensed to facilitate comparisons. The quarterly investment report includes two benchmarks for comparison. Benchmark 1 is a composite of market indices and Benchmark 2 is the Florida Prime (formerly SBA LGIP) fund.

FINANCIAL IMPACT:

The Managed Investment Program (MIP) earnings for the quarter ended September 30, 2015, totaled \$293,615 after recognizing a market value adjustment of \$43,085. For the quarter, the MIP outperformed the weighted average index (WAI) (benchmark 1) by \$37,566. For the quarter, the MIP outperformed the State Board of Administration (benchmark 2) by \$81,206. The MIP earnings have exceeded the potential State Board of Administration by \$34,613,643 since inception (as noted in footnote 3). The district's MIP currently has an unrealized market loss of \$1,816,788. Since the district's policy is to buy and hold securities, this loss will eventually be returned as principal is returned, or bonds mature. If the district's bonds were priced at par (100) as of September 30, 2015, the district's cumulative return over the SBA would be \$36,430,431.

DATA SOURCES:

Kevin W. Smith, CPA, Associate Superintendent, Finance and Business Services
Andrew S. Jacobsen, Manager, Cash & Investments
Investment Oversight Committee

SUBMITTED BY:

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

ATTACHMENTS:

- Quarterly Investment Report (September 2015) (PDF)

Quarterly Investment Report

September 30, 2015

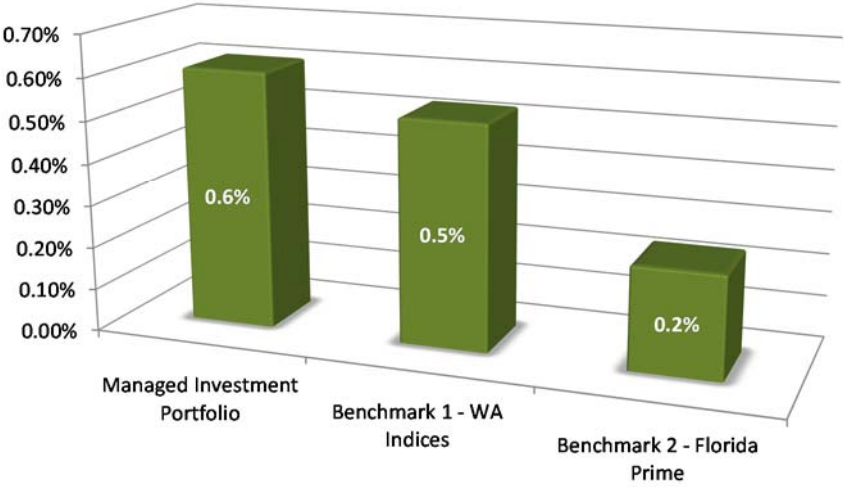


prepared by Cash Management Department

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Asset Value and Income Statement	3
Total Investment Value	4
Yield Comparison Analysis	6
Notes to Quarterly Report	7
Risk Disclosures	8

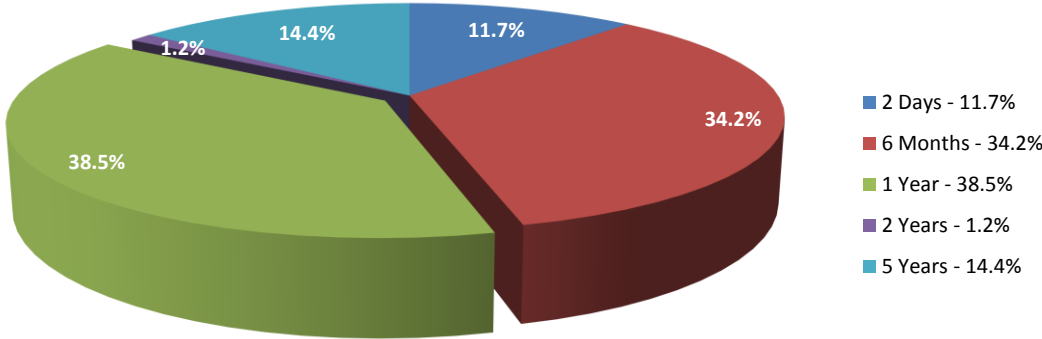
Yield Comparison Current Quarter



The yield on the district’s managed investment program was 0.6% for the quarter ended September 30, 2015.

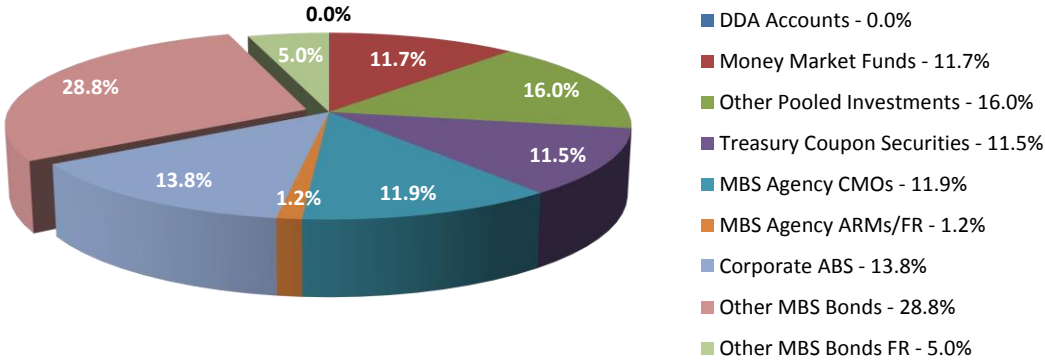
Attachment: Quarterly Investment Report (September 2015) (5544 : Investment Portfolio Quarterly Financial Statements)

Investments by Duration September 30, 2015



The above chart breaks down the duration of the district’s investment by time frame. The largest category, 2 days duration, represents liquid cash that can be accessed within 2 days. The other categories represent investments whose modified duration falls within that time frame.

Investments by Type September 30, 2015



The above chart breaks down the district’s portfolio by investment type. For example, the largest category is Agency, GNMA, FNMA, FHLMC, etc..., Mortgage-Backed Securities (MBS) representing 41% of the portfolio.

Attachment: Quarterly Investment Report (September 2015) (5544 : Investment Portfolio Quarterly Financial Statements)

Pinellas County Schools
Quarterly Investment Report

September 30, 2015
Asset Value and Income Statement

Portfolio Assets

	<u>9/30/15</u>	<u>6/30/15</u>
Investment in U.S. Treasury and Agency Securities:		
Investments (securities at market value)	\$94,054,145	\$202,483,371
Other Pooled Investments	20,893,161	32,114,690
State Board of Administration Fund B	0	38,381
Accrued Interest Receivable and Prepaid Interest	287,628	443,507
Total U.S. Treasury and Agency Securities	<u>\$115,234,934</u>	<u>\$235,079,949</u>
Cash Investments		
Money market funds	15,223,733	6,594,056
Bank accounts (DDA & MMA)	47,522	6,726,605
Total Cash Investments	<u>\$15,271,256</u>	<u>\$13,320,662</u>
Total Managed Investment Portfolio Value	<u><u>\$130,506,189</u></u>	<u><u>\$248,400,610</u></u>

Portfolio Income

	<u>Quarter End</u> <u>9/30/15</u>	<u>Y-T-D</u> <u>9/30/15</u>	<u>Prior Year</u> <u>6/30/15</u>
Interest Earned			
U.S. Government Securities & Other Pooled Accounts	1,157,565	1,157,565	5,641,219
Money Market Funds	1,168	1,168	25,941
Bank Accounts	5,596	5,596	30,051
Total Interest Earned	<u>1,164,328</u>	<u>1,164,328</u>	<u>5,697,211</u>
Net increase/(decrease) in fair value of investments - Note 2	<u>(870,713)</u>	<u>(870,713)</u>	<u>(1,761,967)</u>
Total Managed Investment Portfolio Earnings	<u><u>\$293,615</u></u>	<u><u>\$293,615</u></u>	<u><u>\$3,935,244</u></u>

Yield Comparison - Page 5

	<u>Quarter End</u> <u>9/30/15</u>	<u>Y-T-D</u> <u>9/30/15</u>	<u>Prior Year</u> <u>6/30/15</u>
<i>Managed Investment Portfolio</i>			
Annualized Rate of Return	0.61%	0.61%	0.95%
<i>Benchmark 1 - Weighted Average of Comparable Indices</i>			
Annualized Rate of Return	0.53%	0.53%	0.31%
Managed Investment Portfolio Yield vs. Benchmark 1	<u>0.08%</u>	<u>0.08%</u>	<u>0.64%</u>
<i>Benchmark 2 - Florida Prime MMF (SBA LGIP)</i>			
Annualized Rate of Return	0.24%	0.24%	0.18%
Managed Investment Portfolio Yield vs. Benchmark 2	<u>0.37%</u>	<u>0.37%</u>	<u>0.77%</u>

Attachment: Quarterly Investment Report (September 2015) (5544 : Investment Portfolio Quarterly Financial Statements)

The notes on page 8 are an integral part of this statement.

Pinellas County Schools
Quarterly Investment Report

September 30, 2015
Total Investment Value

Attachment: Quarterly Investment Report (September 2015) (5544 : Investment Portfolio Quarterly

Security Description	CUSIP	Book Value	Market Value	Unrealized Gain/Loss	Prepaid & Accrued Interest	Total Investment Value	Rtg	Mod. Dur.
Treasury Coupon Securities - 11.5%								
UST 0 3/4%	912828UE8	14,877,232	15,006,300	129,068	28,431	\$15,034,731	AAA	2.22
subtotal		\$14,877,232	\$15,006,300	\$129,068	\$28,431	\$15,034,731	AAA	2.22
MBS Agency CMOs - 11.9%								
FHR 4039 JA	3137AQNA2	3,888,092	3,791,270	(96,822)	4,872	\$3,796,142	AAA	4.58
FHR 4399 CB	3137BERG1	11,792,454	11,712,166	(80,289)	24,005	\$11,736,171	AAA	0.97
GNR 08-38 PS	38375QGZ6	8,383	8,016	(366)	23	\$8,040	AAA	0.06
GNR 10-167 KW	38377NUW2	24,173	23,345	(828)	97	\$23,442	AAA	0.24
subtotal		\$15,713,102	\$15,534,797	(\$178,305)	\$28,997	\$15,563,794	AAA	1.85
MBS Agency ARMs/FR - 1.2%								
FNR 07-114 A6	31396X3Q5	1,530,580	1,525,992	(4,588)	214	\$1,526,206	AAA	1.90
subtotal		\$1,530,580	\$1,525,992	(\$4,588)	\$214	\$1,526,206	AAA	1.90
Corporate ABS - 13.8%								
HART 12-A D	44890GAG0	15,762,577	15,636,868	(125,709)	18,001	\$15,654,869	Aaa	0.53
SDART 13-A A3	80283JAC2	2,320,186	2,315,775	(4,411)	1,050	\$2,316,824	Aaa	0.11
subtotal		\$18,082,762	\$17,952,643	(\$130,120)	\$19,051	\$17,971,693	AAA	0.48
Other MBS Bonds - 28.8%								
CD 06-CD2 A4	12513XAE2	3,916,656	3,803,813	(112,842)	17,381	\$3,821,194	Aaa	0.08
JPMCC 04-LN2 A2	46625YCV3	895,252	876,906	(18,346)	3,739	\$880,645	AAA	0.28
JPMCC 06-CB14 A	46625YZX4	5,829,638	5,640,336	(189,302)	25,664	\$5,666,001	Aaa	0.06
JPMCC 06-LDP7A4	46628FAF8	6,098,254	5,881,926	(216,328)	29,452	\$5,911,378	Aaa	0.53
JPMCC 06-LDP6	46625YP64	4,570,425	4,434,876	(135,549)	19,539	\$4,454,415	Aaa	0.31
WBCMT 06-C26 A3	92977RAD8	17,497,547	16,853,532	(644,015)	82,641	\$16,936,173	Aaa	0.59
subtotal		\$38,807,772	\$37,491,389	(\$1,316,382)	\$178,417	\$37,669,806	AAA	0.41
Other MBS Bonds FR - 5.0%								
CSMC 06-C2 A3	22545BAC5	6,754,673	6,543,024	(211,648)	31,754	\$6,574,779	Aaa	0.28
subtotal		\$6,754,673	\$6,543,024	(\$211,648)	\$31,754	\$6,574,779	AAA	0.28

Pinellas County Schools
 Quarterly Investment Report

September 30, 2015
 Total Investment Value

Security Description	CUSIP	Book Value	Market Value	Unrealized Gain/Loss	Prepaid & Accrued Interest	Total Investment Value	Rtg	Mod. Dur.
Cash, MMFs, & Investment Pools - 27.71%								
Bank Accts (DDA & MMA)	N/A	47,522	47,522	0	0	\$47,522	N/A	0.00
Money Market Funds	N/A	15,223,733	15,223,733	0	764	\$15,224,498	AAAm	0.00
FL FIT (Core Fund) ¹	140021420	20,997,973	20,893,161	(104,812)	0	\$20,893,161	AA	0.24
subtotal		\$36,269,228	\$36,164,417	(\$104,812)	\$764	\$36,165,181	AA+	0.14
Managed Investment Program		\$132,035,350	\$130,218,561.78	(\$1,816,788)	\$287,628	\$130,506,189	AAA-	0.73

¹Shares of the Core Fund were transferred into the Florida Fixed Income Trust (FL FIT), 1-3 Yr Portfolio.
 Unrealized Gain/Loss as a percent of total market value: -1.40%

Attachment: Quarterly Investment Report (September 2015) (5544 : Investment Portfolio Quarterly

Pinellas County Schools
Quarterly Investment Report

September 30, 2015
Yield Comparison

	Quarter End 9/30/15	Y-T-D 9/30/15	Prior Year 6/30/15
Average Invested Value of Managed Investment Portfolio	\$191,314,570	\$191,314,570	\$415,617,146
Managed Investment Portfolio Yield			
Total Managed Investment Portfolio Earnings	\$293,615	\$293,615	\$3,935,244
<i>Managed Investment Portfolio Annualized Rate Of Return</i>	0.61%	0.61%	0.95%
Benchmark 1 - Weighted Average of Comparable Indices			
Pro Forma Interest Earnings:			
Quarter Ended 6/30/16			1,295,583
Quarter Ended 3/31/16			
Quarter Ended 12/31/15			
Quarter Ended 9/30/15	256,049	256,049	
Total Pro Forma Benchmark 1 Earnings	\$256,049	\$256,049	\$1,295,583
<i>Benchmark 1 Annualized Rate Of Return</i>	0.53%	0.53%	0.31%
Benchmark 2 - Florida Prime (SBA LGIP)			
Pro Forma Interest Earnings:			
Quarter Ended 6/30/16			554,804
Quarter Ended 3/31/16			
Quarter Ended 12/31/15			
Quarter Ended 9/30/15	112,409	112,409	
Total Pro Forma Benchmark 2 Earnings	\$112,409	\$112,409	\$554,804
<i>Benchmark 2 Annualized Rate Of Return</i>	0.24%	0.24%	0.18%
Earnings Comparison			
<i>Annualized Rate of Return</i>			
Managed Investment Portfolio vs. Benchmark 1	0.08%	0.08%	0.64%
Managed Investment Portfolio vs. Benchmark 2	0.37%	0.37%	0.77%
<i>Dollar Earnings</i>			
Managed Investment Portfolio vs. Benchmark 1	\$37,566	\$37,566	\$2,639,661
Managed Investment Portfolio vs. Benchmark 2	\$181,206	\$181,206	\$3,380,440

Attachment: Quarterly Investment Report (September 2015) (5544 : Investment Portfolio Quarterly Financial Statements)

Note 1 – Securities Valuation

Starting June 30, 1997, Investments are valued at current market value. Prior to August 12, 1992 all cash was invested with the SBA. The Managed Investment Program (MIP) refers to assets actively managed for higher earnings than what would be achieved if all surplus district cash were held in a deposit account. Cash needed for current expenditures is held in interest bearing deposit accounts, money market funds, and pooled investment accounts. Bonds are priced by comparing the current coupon to the yield an investor would get if they purchased a similar bond in the open market as of the pricing date. An inverse relationship exists between yield and price. When yields rise, market prices fall, conversely when yields fall, market prices rise. The district uses the custodian's market prices to value its securities at month-end. The custodian purchases its pricing from IDC, Interactive Data Corporation. IDC is a provider of global investment market data to the financial industry.

Note 2 – Calculation of Net increase/(decrease) in fair value of investments

The Governmental Accounting Standards Board (GASB) Statement 31 requires that all Governmental entities must adjust the book value of most investment securities to current market value. Securities with a fixed coupon and a final maturity of less than one year are exempt. Since most securities held by money market funds meet the above criteria, investments in money market funds are also exempt. The amount of the adjustment will be netted against interest earned for the reporting period. Securities exempt from GASB 31 will be recorded on the books at amortized cost.

At month end, the market prices from the district' custodian, will be used to calculate the change in fair value from the prior month. The changes in value and interest earnings are booked to the general ledger in separate revenue functions. Since the district's strategy is to buy and hold, over time, the net of the change in value and interest earnings should closely approximate the purchase yield of the portfolio. The following table summarizes the relationship between realized gains and losses and the adjustment to fair value per GASB 31.

September 30, 2015	<u>Quarter End</u>	<u>Fiscal Y-T-D</u>	<u>Prior Fiscal Year</u>
Realized Gains/Losses	(913,798)	(913,798)	(4,736,553)
MV Adjustment for Period	43,085	43,085	2,974,586
Net Incr/(Decr) in fair value of investments	<u>(870,713)</u>	<u>(870,713)</u>	<u>(1,761,967)</u>

Note 3 – Cumulative Return Over the SBA

For the fiscal year-to-date, the Managed Investment Portfolio's (MIP) earnings were over the State Board of Administration's (SBA) local government investment pool by \$181,206. Since August 1992, the MIP's cumulative earnings were over the SBA by \$34,613,643.

Note 4 – Effect of Unrealized Gains and Losses on Income

The district's MIP currently has an unrealized loss of \$1,816,788. This figure has been netted against interest income. If the district's bonds were priced at par (100) as of September 30, 2015, the district's cumulative earnings over the SBA would be \$36,430,431.

Note 5 – Implied Ratings on US Agency Mortgage-Backed Securities

Mortgage-backed securities (MBS), including pools and Collateralized Mortgage Obligations (CMO), issued by US government agencies (GNMA, FNMA, and FHLMC) are not rated by the any rating agency. This is due to the implicit, in the case of FNMA and FHLMC, and explicit, in the case of GNMA, backing of the United States government. An implied rating based on the sovereign rating of US government issued debt is used. Currently this rating is AAA.

Credit Risk

The district's Investment Policy (6144) permits investments in US government and US government guaranteed bonds, Federal agency (Government Sponsored Enterprise, GSE) bonds, collateralized bonds, and short-term, money market investments. The district has \$47,338,344 in corporate asset-backed securities. The credit enhancements, short duration, and high ratings of these bonds demonstrate the safety and liquidity of these bonds. Securities in the Exempt category include U.S. Government obligations and obligations with an explicit U.S. Government guarantee. The non-compliant category consists of the district's investment in SBA Fund B accounts. This investment is frozen by the SBA. Money is distributed as the investments in the fund return principal or mature.

Credit Risk

Investment Category	Market Value	Average Rating
Exempt	\$32,114,611	
Money Market Fund	\$15,223,733	AAA
Other Pooled Investments	\$20,893,161	AA
Corporate ABS	\$17,952,643	AAA
Other MBS Bonds	\$37,491,389	AAA
Other MBS Bonds FR	\$6,543,024	AAA
Portfolio	\$130,218,562	AAA-

Concentration of Credit Risk

The district's Investment Policy (6144) permits investments in US government and US government guaranteed bonds, Federal agency (Government Sponsored Enterprise, GSE) bonds, collateralized bonds, and short-term, money market investments. For this reason, the Policy does not separately address concentration of credit risk. The Manager, Cash & Investments is allowed to invest up to 5% of the total portfolio value in bonds that are not otherwise permitted under the Funds Management Policy. The concentration risk of these investments is 5%.

Securities exempt from Concentration of Credit Risk disclosure include U.S. Government obligations and obligations with an explicit U.S. Government guarantee. In addition, investment pools and money market fund investments are also exempt.

Attachment: Quarterly Investment Report (September 2015) (5544 : Investment Portfolio Quarterly Financial Statements)

Concentration of Credit Risk

Issuer	Percent of Total	Market Value	Issuer Full Name
EX	27.77%	\$36,164,417	Exempt
UST	11.52%	15,006,300	United States Treasury
FHLMC	11.91%	15,503,435	Federal Home Loan Mgte Corp
HART	12.01%	15,636,868	Hyundai Auto Receivables Trust
JPMCC	12.93%	16,834,044	JP Morgan Chase Comm Mortgage
WBCMT	12.94%	16,853,532	Wachovia Bank Comm Mortgage Tr
CSMC	5.02%	6,543,024	Credit Suisse Mtge Capital

Securities Where Issuer Represents More Than 5% of Portfolio

Issuer	CUSIP	Market Value	Description
WBCMT	92977RAD8	16,853,531.90	WBCMT 06-C26 A3
HART	44890GAG0	15,636,867.88	HART 12-A D
UST	912828UE8	15,006,300.00	UST 0 3/4%
FHLMC	3137BERG1	11,712,165.59	FHR 4399 CB
CSMC	22545BAC5	6,543,024.44	CSMC 06-C2 A3
JPMCC	46628FAF8	5,881,926.30	JPMCC 06-LDP7A4
JPMCC	46625YZX4	5,640,336.43	JPMCC 06-CB14 A
JPMCC	46625YP64	4,434,875.87	JPMCC 06-LDP6
FHLMC	3137AQNA2	3,791,269.62	FHR 4039 JA
JPMCC	46625YCV3	876,905.66	JPMCC 04-LN2 A2

Interest Rate Risk

The district's Investment Policy (6144) requires the average duration of the portfolio to be less than five years.

Modified Duration Risk

Modified duration expresses the amount of time in years until half of the principal is returned. This calculation takes into account the coupon rate, interest and principal payment frequency, call options, and sensitivity of price to changes in interest rates. Factors that extend the return of principal, or make it more time uncertain, increase the duration. Factors that quicken the return of principal, or make it more time certain, decrease the duration. Duration will also change as the level of interest rates in the economy rise and fall. With the current level of interest rates, the above table indicates that the district will receive 50% of invested principal in 0.73 years, or 8.82months.

Floating/Adjustable Interest Rate Risk

The district currently has #N/A invested in securities with floating or adjustable interest rate risk. #N/A is invested in floating rate bonds. The coupon on these bonds resets monthly, or quarterly, based on an index rate. The coupons on these bonds range from #N/A

Call Option Risk

There are three types of call options, "one-time" calls, "discrete" calls and "continuous" calls. These are listed in order of increasing risk. A one-time call means that at one specified time before maturity, the issuer of a bond has the option to call the bond, or buy it back from investors. A discrete call means that at specific times, usually either quarterly or semi-annually, before maturity, the issuer can call the bond. A continuous call means that starting at a specified point in time, usually an interest payment date, and at any time thereafter, up to the maturity date, the issuer can call the bond. The district currently has no callable bonds.

MBS/ABS Prepayment Risk

There are two types of Mortgage-Backed Securities (MBSs) in which the district invests. Agency pools are collections, or pools, of mortgages in which the investor receives the principal and interest payments in the same proportion as the borrowers pay them. CMO bonds are backed by mortgage pools, however, the principal payment of the bond has been altered to be either more or less time certain than the underlying mortgages. ABS bonds are securities that are collateralized by financial products other than residential mortgages. For example car loans/leases, commercial mortgages, or credit card loans. MBSs have a unique type of "call" risk, in that homeowners may opt to prepay their mortgage at any time. While there are many factors which determine whether a homeowner will prepay their mortgage, one of the most significant is the level of interest rates. When rates fall it is more advantageous to the homeowner to refinance their mortgage to a lower rate. When rates rise, this type of prepayment will decrease.

The duration on the District's portfolio ranges from 0 years to 4.58 years. The duration on the District's ABS/MBS bonds ranges from 0 years to 4.58 years.

Interest Rate Risk

Investment Category	Market Value	Mod. Dur.
Exempt	\$15,271,256	0.00
Investment Pool	\$20,893,161	0.24
Treasury Coupon Securities	\$15,006,300	2.22
MBS Agency CMOs	\$15,534,797	1.85
MBS Agency ARMs/FR	\$1,525,992	1.90
Corporate ABS	\$17,952,643	0.48
Other MBS Bonds	\$37,491,389	0.41
Other MBS Bonds FR	\$6,543,024	0.28
Portfolio	\$130,218,562	0.73

Attachment: Quarterly Investment Report (September 2015) (5544 : Investment Portfolio Quarterly Financial Statements)

SCHEDULED

REQUEST FOR APPROVAL (ID # 5565)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of the Agreement Between the Juvenile Welfare Board of Pinellas County and the School Board of Pinellas County, Florida for Collaborative Data

BACKGROUND:

Every year, approximately 5,000 Pinellas County students are served in multiple at-risk behavior prevention, intervention, and treatment programs funded by the Juvenile Welfare Board (JWB). Enrollment in these programs requires examination of students' school records including, demographics, attendance, grades, and discipline data. As program intakes happen throughout the school year for JWB-funded programs, continuous access to school data is crucial in the identification of potential participants. More importantly, school data is necessary to track the progress of students served in these programs. JWB staff request data from Pinellas County Schools on a recurrent basis in order to evaluate their funded programs and to identify student populations potentially in need of services.

STRATEGIC DIRECTION: Student Achievement

ALTERNATIVES:

1. Approve the agreement.
2. Do not approve the agreement.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

This agreement is a renewal of a previously approved agreement by the School Board on February 25, 2015; it also serves as the continuation of a contract with the Juvenile Welfare Board (JWB) to provide funding to Pinellas County Schools for data deliverables for school years 2015-2016 and 2016-2017. The JWB funds numerous programs within the school system focused on at-risk students; the JWB also funds before and after care programs and early learning initiatives that serve Pinellas County Schools students at various school sites within the district. JWB-funded programs provide a comprehensive range of services to elementary, middle, and high school students and their families to promote school readiness and reduce early risk behaviors, including truancy. JWB program managers routinely use performance measures of school data including demographics, grades, attendance, and discipline to assess the efficacy of these programs. Furthermore, data is reported to the JWB Board of Directors for use in decision making regarding funding and placement of these programs. A collaborative agreement is necessary to assist JWB in obtaining and analyzing school data.

FINANCIAL IMPACT:

There is no cost to the district. The attached agreement specifies the details of the funding provided by JWB for data deliverables.

DATA SOURCES:

David Koperski, School Board Attorney

Daniel Evans, Ed. D., Executive Director, Assessment, Accountability, and Research

SUBMITTED BY:

Pamela T. Moore, Associate Superintendent, Teaching and Learning Services

ATTACHMENTS:

- Consent - JWB Data Agreement (PDF)

**AGREEMENT
By and Between**

**THE JUVENILE WELFARE BOARD OF PINELLAS COUNTY
And
THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA**

Contract for Data Deliverables

This agreement is made this first day of October 1, 2015, by and between the Juvenile Welfare Board of Pinellas County (“JWB”) and the School Board of Pinellas County, Florida (“PCSB”), hereinafter sometimes referred to jointly as “Parties”. For and in consideration of the mutual promises and covenants herein contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, JWB and PCSB represent and agree to the terms and deliverables in this Agreement.

I. PURPOSE

JWB and PCSB enter into this mutual Agreement, including all attachments referred to herein, for the period commencing October 1, 2015 (“Effective Date”) to September 30, 2017.

II. DELIVERABLES

PCSB agrees to execute the deliverables provided in accordance with this agreement and Attachment 1, Data Delivery Calendar 2015-2016. An amendment will be processed as needed for calendar 2016-2017.

A. Extract Individual-Level School Data for JWB Analyses:

Individual level student information containing agreed upon variables and format will be extracted from databases maintained by PCSB, and prepared for delivery to the secured SharePoint site hosted by JWB. The timing and scope of these deliveries will be in accordance to the established annual schedule (see Attachment 1).

B. Collaborate with JWB research staff:

PCSB Assessment, Accountability and Research and JWB researchers will collaborate and communicate on cross-agency projects to obtain an understanding of PCSB’s available data, variable definitions, data management systems and processes, data reporting and evaluation design.

C. Ad-Hoc Analyses & Reports:

JWB may make ad hoc requests that are not included in Attachment 1, Data Delivery Calendar. However, both Parties must mutually agree on the limit and frequency of such requests, specific needs and limitations of the data request, the labor and time demands of the request, the timeline of fulfillment and delivery, and, as needed, additional financial obligations from JWB for the ad hoc requests.

D. Communication:

The JWB Chief Operating Officer shall maintain ongoing contact with the Executive Director of PCSB Assessment, Accountability and Research, as needed, to plan and implement all deliverables described in this Agreement.

E. Other Deliverables:

Other requested deliverables not included in this Agreement shall be mutually agreed upon by JWB and PCSB Assessment, Accountability and Research, with consideration of the department's work plan, and the labor and time requirements of the request. PCSB reserves the right to decline such requests, or require JWB to provide supplemental funds in addition to the total dollar amount stated in this Agreement, if other deliverables requested exceed the limits outlined in this Agreement, and Attachment 1.

III. CONFIDENTIAL INFORMATION

This Agreement is subject to the restrictions and terms of Section 1002.22, Florida Statutes.

IV. FUNDS

JWB agrees to pay PCSB in equal quarterly payments of \$18,000 for receipt of deliverables listed in Attachment 1, Data Delivery Calendar 2015-2016. The Data Delivery Calendar will be updated for 2016/17 and equal quarterly payments of \$18,000 will be paid in 2016/17. The maximum payment will be \$72,000 annually or \$144,000 during the life of this Agreement.

V. METHOD OF PAYMENT

1. PCSB shall submit invoices for payment quarterly. Invoices shall be submitted timely and only for deliverables per this Agreement. Invoices must be accompanied by the appropriate documentation as prescribed by JWB. The final invoice must be received by JWB no later than fifteen (15) days after this Agreement expires.
2. JWB shall reimburse the PCSB for deliverables within forty-five (45) days of receipt of PCSB's proper invoice, as provided in Florida Statutes Chapter 218 Part VII.
3. To be deemed proper, all invoices must contain: (a) name and address of the PCSB; (b) invoice date; (c) an accurate description of goods and/or services delivered; (d) the correct quantity, unit price, and total cost of goods and services delivered; (e) purchase order number and any discounts, when applicable; and (f) address to which payment should be mailed.

VI. COMMENCEMENT OF PAYMENT

Unless specifically authorized by JWB, payment for services rendered under this Agreement shall not commence prior to its Effective Date. Payment will be sent to the Director, Accounting Department, Pinellas County School Board, 301 4th Street, S.W., P. O. Box 2942, Largo, Florida, 33779-2942.

VII. TERMINATION

- A. This Agreement may be terminated by either party for any reason upon no less than thirty (30) days notice. Said notice shall be delivered by certified mail, return receipt requested, or in person with proof of delivery.
- B. In addition, this Agreement may be terminated by either party for any breach by the other of the terms of this Agreement, including all attachments, upon no less than ten (10) days written notice, unless such breach is cured within said ten (10) day period. Said notice shall be delivered by certified mail, return receipt requested, or in person with proof of delivery. The terminating party may, at its discretion, waive any breach by the other in writing, but such waiver shall not constitute a waiver of any future breaches, including breaches of the same type.
- C. The above provision shall not limit the right of either party to remedies at law or equity including damages. PCSB will only be compensated for services actually performed prior to the termination date and is not entitled to any payments whatsoever after the termination date.

Marcie A. Biddleman

Date

11/16/15

Dr. Marcie A. Biddleman
Executive Director
Juvenile Welfare Board of Pinellas County

Date

Chairperson
School Board of Pinellas County Florida

Attest:

Dr. Michael A. Grego
Superintendent

Approved as to form:

11/19/15

Date

David Koperski

David Koperski
School Board Attorney

Attendance, grade promotion and detailed disciplinary data for selected group of students (JWB to submit group of students by December 4, 2015)

Big Brothers Big Sisters- Comprehensive Mentoring Program Performance

JANUARY 2016

2nd Quarter 21st Century Table A

FEBRUARY 2016

Student demographics for the end of semester I

Data Analytics

MARCH 2016

APRIL 2016

3rd Quarter 21st Century Table A

MAY 2016

JUNE 2016

4th Quarter 21st Century Table A

JULY 2016

Demographic file for semester two

Data Analytics

End of school year demographics, grades, school attendance, and grade promotion
21st Century Table B

For objectives measurement and matched samples

- If FSA and school readiness data become available, the data will be uploaded according to the next upload date on the calendar.

SCHEDULED

REQUEST FOR APPROVAL (ID # 5566)

ATTACHMENTS:

- Consent - Boat Donation - Dur (PDF)

Vehicle Donation
School Board Meeting
January 12, 2016

VEHICLE DONATION				
SCHOOL	TYPE OF VEHICLE	DONOR	VALUE OF DONATION	COMMENTS
Pinellas Technical College - Clearwater	2012 Explorer FBGLSS INBRD	Philip Alphonse Dur	\$10,000.00	School Board Policy 7230, Gifts to the School District must be accepted by the Pinellas County School Board

*Value is placed by the donor

Attachment: Consent - Boat Donation - Dur (5566 : Accept a Boat Donation to Pinellas Technical College,

SCHEDULED

REQUEST FOR APPROVAL (ID # 5560)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval for Continuing Contracts for Construction Managers at Risk

BACKGROUND:

Section 287.055, Florida Statutes, provides for the award of continuing contracts for construction projects up to 2 million dollars. Staff has issued RFQ#16-906-017 Request for Qualifications: Continuing Contracts Construction Management at Risk in order to determine a group of qualified Construction Managers to perform these smaller projects. After committee review of qualifications and interviews of proposers, the committee recommends award to the following contractors:

1. Creative Contractors, Inc.
2. Ajax Building Corporation
3. Walbridge Aldinger LLC
4. Skanska USA Building Inc.
5. Biltmore Construction Co. Inc.
6. Allstate Construction Inc.
7. Gilbane Building Co.
8. AD Morgan Corporation
9. Pinnacle CSG
10. Wharton Smith Inc.
11. LEMA Construction
12. Hodge Management LLC

The Continuing Contract award will be for a two year period with an opportunity to renew for one additional year. During that period, projects will be awarded to the contractors listed above on a rotating basis as determined by the ranking of the firms above, unless the district Capital Outlay Review Team determines otherwise based upon extenuating circumstances. The budget for performance of these projects through June 30, 2016 will be \$5,500,000.00.

STRATEGIC DIRECTION: Effective & Efficient Use of Resources

ALTERNATIVES:

1. Approve the award of RFQ#16-906-017 Request for Qualifications: Continuing Contracts Construction Management at Risk to the contractors listed above, approve a budget of \$5,500,000.00 for the projects to be completed using continuing contracts through June 30, 2016 and provide authorization for the Superintendent to execute all necessary documents.
2. Do not approve the award of RFQ#16-906-017 Request for Qualifications: Continuing Contracts Construction Management at Risk to the contractors listed above, approve a

budget of \$5,500,000.00 for the projects to be completed using continuing contracts through June 30, 2016 and provide authorization for the Superintendent to execute all necessary documents.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

The use of continuing contracts will allow the efficient progression and completion of smaller projects throughout the District without requiring that each project be awarded through a separate bid process.

FINANCIAL IMPACT:

This document does not require any commitment of funds by the school board.

DATA SOURCES:

Linda Balcombe, Director, Purchasing
Doug Pollei, Director, Facilities Design & Construction
Mike Hewett, Director, Maintenance
Ricky Bevilacqua, Manager, Facilities Construction

SUBMITTED BY:

Clint Herbic, Associate Superintendent, Operational Services

SCHEDULED

REQUEST FOR APPROVAL (ID # 5546)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of Substantial Completion for Interior Renovations as of August 10, 2015 at East Lake Middle School Academy of Engineering, Project No. 4513

BACKGROUND:

The project architect has certified this project is substantially complete as of August 10, 2015. This date establishes the beginning of the school district's responsibilities for maintenance, cleaning, and insurance for this work. Warranties for this work shall commence per contract terms and the school district is responsible for oversight of warranty claims. A punch list of work to be completed or corrected was made on the date of substantial completion and such work must be complete before final acceptance. A copy of the substantial completion form is attached.

STRATEGIC DIRECTION: Effective & Efficient Use of Resources

ALTERNATIVES:

1. Approve the substantial completion.
2. Do not approve the substantial completion.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

The work required under the terms of the contract is substantially complete. The establishment of a date of substantial completion is a requirement of the contract terms.

FINANCIAL IMPACT:

There is no financial impact to the district.

DATA SOURCES:

Rich Gauvey, Senior Construction Coordinator
 Scott Holmes, Holmes Architects
 Vito DiRuggiero, Biltmore Construction Co., Inc.

SUBMITTED BY:

Clint Herbic, Associate Superintendent, Operational Services

ATTACHMENTS:

- East Lake MS, proj 4513, sub comp Form (PDF)

AIA® Document G704™ – 2000

Certificate of Substantial Completion

PROJECT:
(Name and address)
East Lake Middle School Academy of Engineering
1200 Silver Eagle Drive
Tarpon Springs, FL 34688

PROJECT NUMBER: HA#14-101 / BCC#956/
PCSB# 4513
CONTRACT FOR: Construction Management Services
CONTRACT DATE: May 9, 2014

OWNER:
ARCHITECT:
CONTRACTOR:
FIELD:
OTHER:

TO OWNER:
(Name and address)
Pinellas County Schools
301 Fourth St. SW
Largo, FL 33770

TO CONTRACTOR:
(Name and address)
Biltmore Construction Co., Inc.
1055 Ponce de Leon Blvd.
Belleair, FL 33756

PROJECT OR PORTION OF THE PROJECT DESIGNATED FOR PARTIAL OCCUPANCY OR USE SHALL INCLUDE:

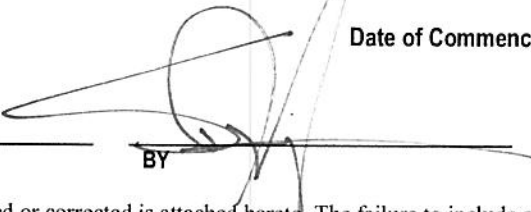
INTERIOR ROOMS AND SPACES OF THE EAST LAKE MIDDLE SCHOOL ACADEMY OF ENGINEERING IN ACCORDANCE WITH 100% CONSTRUCTION DOCUMENTS - 100% PHASE III SUBMITTAL DATED 09-26-2014

The Work performed under this Contract has been reviewed and found, to the Architect's best knowledge, information and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated above is the date of issuance established by this Certificate, which is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

Warranty

Holmes Architects

ARCHITECT


BY

Date of Commencement

October 14, 2015

DATE OF ISSUANCE

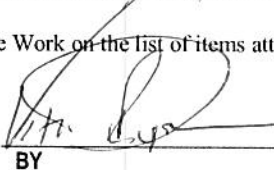
A list of items to be completed or corrected is attached hereto. The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment.

Cost estimate of Work that is incomplete or defective: \$250,000.00

The Contractor will complete or correct the Work on the list of items attached hereto within Zero (0) days from the above date of Substantial Completion.

Biltmore Construction Co., Inc.

CONTRACTOR


BY

November 2, 2015

DATE

The Owner accepts the Work or designated portion as substantially complete and will assume full possession at 12:00PM (time) on August 10, 2015 (date).

Pinellas County Schools

OWNER

BY

DATE

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance shall be as follows:

(Note: Owner's and Contractor's legal and insurance counsel should determine and review insurance requirements and coverage.)

Attachment: East Lake MS, proj 4513, sub comp Form (5546 : Request Substantial Comp. East Lake H.S.)

SCHEDULED

REQUEST FOR APPROVAL (ID # 5549)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of Amendment No. 4 to Agreement With Harvard Jolly, Inc. for Architectural and Contract Administration Services in Connection With Road Improvements in the Area of Largo High School on 1st Avenue NE, 2nd Street, and 4th Street NE in the Amount of \$122,566.50, Resulting in a Total Project Architect/Engineer (PA/E) fee of \$3,761,630.50 at Largo High School, Project No. 4511

BACKGROUND:

On October 22, 2013, the board approved a PA/E agreement with Harvard Jolly, Inc. for design and contract administration services in connection with the replacement campus project at Largo High School in the amount of \$3,606,122.

On September 9, 2014, the board approved Amendment to Agreement No.1 with the PA/E to provide additional design services for adding vocational classrooms, field house addition, and Pinellas Trail extension in the amount of \$180,991.

On September 19, 2014, the board approved Amendment to Agreement No. 2 with the PA/E to provide additional architectural services to add building enhancements requested by the Pinellas County Emergency Management Services resulting in a deduction of design fees in the amount of \$161,750 from the enhanced hurricane protection allowance of \$200,000 resulting in a fee of \$38,250.

On January 26, 2015, the Superintendent approved Amendment to Agreement No. 3 to provide additional design services for clinic modifications, lighting of football, baseball, and softball fields, and associated enhancements for athletic fields in the amount of \$13,701.

Amendment No. 4 increases the scope of the project at Largo High School to provide additional design services for road improvements in the area of Largo High School on 1st Avenue NE, 2nd Street, and 4th Street NE. This increases the PA/E fee in the amount of \$122,566.50, to be prepaid by the City of Largo. Negotiations were held with the PA/E regarding this change.

The Total Project PA/E fee including this Amendment will be \$3,761,630.50. A copy of this Amendment to the 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 obtain the desired additional services.

FINANCIAL IMPACT:

There is no financial impact to the district.

DATA SOURCES:

Rick Bevilacqua, Manager, Facilities Design & Construction

Mike Parkinson, Senior Construction Coordinator

Joe Maceda, Financial Reporting Analyst

Steve Heiser, AIA, Harvard Jolly, Inc.

John Gotwald, PE, George F. Young, Inc.

SUBMITTED BY:

Clint Herbic, Associate Superintendent, Operational Services

ATTACHMENTS:

- Largo HS PAE AMENDMENT 4 (PDF)

AMENDMENT TO AGREEMENT

THIS AMENDMENT TO AGREEMENT, **Amendment No. 4**, made and entered into this **12th day of January, 2016**, by and between THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA, hereinafter referred to as the "Board," and **Harvard Jolly, Inc.**, hereinafter referred to as the "Project Architect/Engineer," or the PA/E:

WITNESSETH:

WHEREAS, on October 22, 2013 the Board and the PA/E entered into an Agreement ("Agreement") which provided for the PA/E to furnish architectural and engineering services for the design and preparation of contract documents and administrative services for the construction of **replacement campus to Largo High School, Project No. 4511**, hereinafter referred to as the "Project;" and

WHEREAS, on September 9, 2014, the Board approved Amendment No. 1 to Agreement in the amount of \$180,991 to provide additional services for the vocational classrooms, field house restroom addition, and

WHEREAS, on September 19, 2014, the Board approved Amendment No. 2 to Agreement to add building enhancements requested by the Pinellas County Emergency Management Services resulting in a net deduction of \$161,750 from the enhanced Hurricane Protection Allowance of \$200,000 resulting in a fee of \$38,250, and

WHEREAS, on January 26, 2015, the Superintendent approved the Amendment to Agreement No. 3 to provide additional design services for clinic modifications, lighting of football, baseball, and softball fields, and associated enhancements for athletic fields in the amount of \$13,701, and

WHEREAS, it is stipulated in the Agreement that the parties can amend the Agreement; and

NOW, THEREFORE, the Board and the PA/E agree, for the consideration hereinafter set forth, the PA/E shall provide all normal architectural and engineering services for

the work described herein. This work shall include all supporting design and administrative services necessary to complement the overall design of the Project for the following scope items: **Road improvements in the area of Largo High School on 1st Avenue NE, 2nd Street, and 4th Street NE.**

The PA/E shall endeavor to furnish the services of this Amendment in a timely manner so the additional work can be completed with the balance of the project, and so the work of this Amendment may be bid at the same time as the rest of the project.

For this work the PA/E shall be paid a **total of \$122,566.50**, payable in accordance with the payment schedule for Basic Services in the original PA/E Agreement.

All terms and conditions of the original Agreement dated October 22, 2013, except as specifically modified herein, 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: _____
Peggy L. O'Shea, Chairperson

Attest: _____
Michael A. Grego, Ed.D.
Superintendent

Harvard Jolly, Inc.
2714 Ninth St. North
St. Petersburg, FL 33704

By: _____

Title: _____

_____ **print or type name**

Approved as to Form:

Matthew J. Walker
School Board Attorney

Attachment: Largo HS PAE AMENDMENT 4 (5549 : Approval Amend. No. 4 Harvard Jolly/Largo HS)

SCHEDULED

REQUEST FOR APPROVAL (ID # 5552)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of Substantial Completion for Heating, Ventilation and Air Conditioning and Lighting Renovation (Building 9) as of September 11, 2015, Which is a Portion of the Project at Pinellas Park Elementary School, Project No. 9185

BACKGROUND:

The project architect has certified this portion of the project is substantially complete as of September 11, 2015. This date establishes the beginning of the school district's responsibilities for maintenance, cleaning, and insurance for this portion of the work. Warranties for this portion of the work shall commence per contract terms and the school district is responsible for oversight of warranty claims. A punch list of work to be completed or corrected was made on the date of substantial completion and such work must be complete before final acceptance. A copy of the substantial completion form is attached.

STRATEGIC DIRECTION: Effective & Efficient Use of Resources

ALTERNATIVES:

1. Approve the substantial completion.
2. Do not approve the substantial completion.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

A portion of the work required under the terms of the contract is substantially complete. The establishment of a date of substantial completion is a requirement of the contract terms.

FINANCIAL IMPACT:

There is no financial impact to the district.

DATA SOURCES:

Bruce Stott, Senior Projects Coordinator
 David Bess, Advanced Systems Engineering
 Randy Fitkin, Cutler Associates, Inc.

SUBMITTED BY:

Clint Herbic, Associate Superintendent, Operational Services

ATTACHMENTS:

- Pinellas Park ES, proj 9185, Bldg 9 sub comp Form (PDF)

AIA® Document G704™ – 2000

Certificate of Substantial Completion

PROJECT: <i>(Name and address)</i> Pinellas Park Elementary School 7520 52nd St N Pinellas Park FL	PROJECT NUMBER: 14014.02	OWNER <input type="checkbox"/>
	CONTRACT FOR: HVAC & Lighting Renovation	ARCHITECT <input type="checkbox"/>
	CONTRACT DATE: February 10, 2015	CONTRACTOR <input type="checkbox"/>
TO OWNER: <i>(Name and address)</i> Pinellas County School Board 11111 S. Belcher Road Largo, FL 33373	TO CONTRACTOR: <i>(Name and address)</i> Cutler Associates Inc. 8918 Brittney Way Tampa, FL 33619	FIELD <input type="checkbox"/>
		OTHER <input type="checkbox"/>

Project or portion of the Project designated for partial occupancy or use shall include:
Phase I/II services for HVAC Renovation and ceiling/lighting replacement for building 9

The Work performed under this Contract has been reviewed and found, to the Architect's best knowledge, information and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated above is the date of issuance established by this Certificate, which is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

Warranty See Final Closeout Documents	Date of Commencement 9/14/2015
<u>Advanced Systems Engineering</u> ARCHITECT	<u>9/14/2015</u> DATE OF ISSUANCE

(Signature) BY

A list of items to be completed or corrected is attached hereto. The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment.

Cost estimate of Work that is incomplete or defective: \$ 700

The Contractor will complete or correct the Work on the list of items attached hereto within (30) days from the above date of Substantial Completion.

<u>Cutler Associates, Inc.</u> CONTRACTOR	<u>8/23/15</u> DATE
--	------------------------

(Signature) BY

The Owner accepts the Work or designated portion as substantially complete and will assume full possession at 9:00am (time) on ~~July 7, 2016~~ 9/11/15 (date).

<u>Pinellas County Schools</u> OWNER	<u>9/11/15</u> DATE
---	------------------------

(Signature) BY

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance shall be as follows:
(NOTE: Owner's and Contractor's legal and insurance counsel should determine and review insurance requirements and coverage.)

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Attachment: Pinellas Park ES, proj 9185, Bldg 9 sub comp Form (5552 : Approval of Substantial Compl. Pinellas Park ES)

SCHEDULED

REQUEST FOR APPROVAL (ID # 5554)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of Substantial Completion for Heating, Ventilation and Air Conditioning and Lighting Renovations (Building 5, 1st Floor) as of November 20, 2015 Which is a Portion of the Project at Sawgrass Lake Elementary School, Project No. 9183

BACKGROUND:

The project architect has certified this portion of the project is substantially complete as of November 20, 2015. This date establishes the beginning of the school district's responsibilities for maintenance, cleaning, and insurance for this portion of the work. Warranties for this portion of the work shall commence per contract terms and the school district is responsible for oversight of warranty claims. A punch list of work to be completed or corrected was made on the date of substantial completion and such work must be complete before final acceptance. A copy of the substantial completion form is attached.

STRATEGIC DIRECTION: Effective & Efficient Use of Resources

ALTERNATIVES:

1. Approve the substantial completion.
2. Do not approve the substantial completion.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

A portion of the work required under the terms of the contract is substantially complete. The establishment of a date of substantial completion is a requirement of the contract terms.

FINANCIAL IMPACT:

There is no financial impact to the District.

DATA SOURCES:

Rich Gauvey, Senior Construction Coordinator
 Ali Rahgozar, ASR Engineering, Inc.
 Gus Garza, Air Mechanical & Service Corp.

SUBMITTED BY:

Clint Herbic, Associate Superintendent, Operational Services

ATTACHMENTS:

- Sawgrass Lake ES, proj 9183, Bldg 5, 1st floor sub comp form (PDF)

AIA® Document G704™ – 2000

Certificate of Substantial Completion

PROJECT: <i>(Name and address)</i> Sawgrass Lake Elementary School 1815 77 th Avenue, North St. Petersburg, FL 33702	PROJECT NUMBER: 9183	OWNER <input checked="" type="checkbox"/>
	CONTRACT FOR: HVAC and lighting renovation	ARCHITECT <input type="checkbox"/>
	CONTRACT DATE: March 6, 2015	CONTRACTOR <input type="checkbox"/>
TO OWNER: <i>(Name and address)</i> Pinellas County School District WPSC 11111 S. Belcher Road Largo, FL. 33773	TO CONTRACTOR: <i>(Name and address)</i> Air Mechanical & Service Corp. 4311 West Ida Street Tampa, FL. 33614	FIELD <input type="checkbox"/>
		OTHER <input type="checkbox"/>

PROJECT OR PORTION OF THE PROJECT DESIGNATED FOR PARTIAL OCCUPANCY OR USE SHALL INCLUDE:

This is the substantial completion for building #5 (first floor), which includes New A/C system, new ductwork, controls, piping and installation of casework, as well as, new ceiling and lighting.

The Work performed under this Contract has been reviewed and found, to the Architect's best knowledge, information and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated above is the date of issuance established by this Certificate, which is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

Warranty

1 Year Warranty

Date of Commencement

November 20, 2015

ASR Engineering Inc.
ARCHITECT


BY

November 20, 2015

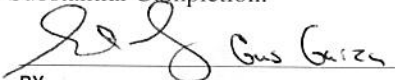
DATE OF ISSUANCE

A list of items to be completed or corrected is attached hereto. The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment.

Cost estimate of Work that is incomplete or defective: \$ 0.00

The Contractor will complete or correct the Work on the list of items attached hereto within (30) days from the above date of Substantial Completion.

Air Mechanical & Service Corp.


BY

November 20, 2015

CONTRACTOR

DATE

The Owner accepts the Work or designated portion as substantially complete and will assume full possession at Pinellas County School District (time) on 12:30 (date).

OWNER

BY

DATE

November 20, 2015

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance shall be as follows: (Note: Owner's and Contractor's legal and insurance counsel should determine and review insurance requirements and coverage.)

Attachment: Sawgrass Lake ES, proj 9183, Bldg 5, 1st floor sub comp form (5554 : Approval of Substantial Comp. Sawgrass Lake ES 1st Floor)

SCHEDULED

REQUEST FOR APPROVAL (ID # 5555)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of Substantial Completion for Heating, Ventilation and Air Conditioning and Lighting Renovations (Building 5, 2nd Floor) as of December 2, 2015 Which is a Portion of the Project at Sawgrass Lake Elementary School, Project No. 9183

BACKGROUND:

The project architect has certified this portion of the project is substantially complete as of December 2, 2015. This date establishes the beginning of the school district's responsibilities for maintenance, cleaning, and insurance for this portion of the work. Warranties for this portion of the work shall commence per contract terms and the school district is responsible for oversight of warranty claims. A punch list of work to be completed or corrected was made on the date of substantial completion and such work must be complete before final acceptance. A copy of the substantial completion form is attached.

STRATEGIC DIRECTION: Effective & Efficient Use of Resources

ALTERNATIVES:

1. Approve the substantial completion.
2. Do not approve the substantial completion.

RECOMMENDATION:

Alternative No. 1 is recommended.

RATIONALE:

A portion of the work required under the terms of the contract is substantially complete. The establishment of a date of substantial completion is a requirement of the contract terms.

FINANCIAL IMPACT:

There is no financial impact to the District.

DATA SOURCES:

Rich Gauvey, Senior Construction Coordinator
 Ali Rahgozar, ASR Engineering, Inc.
 Gus Garza, Air Mechanical & Service Corp.

SUBMITTED BY:

Clint Herbic, Associate Superintendent, Operational Services

ATTACHMENTS:

- Sawgrass Lake ES, proj 9183, Bldg 5, 2nd floor sub comp form (PDF)

AIA[®] Document G704[™] – 2000

Certificate of Substantial Completion

PROJECT: <i>(Name and address)</i> Sawgrass Lake Elementary School 1815 77 th Avenue, North St. Petersburg, FL 33702	PROJECT NUMBER: 9183	OWNER <input checked="" type="checkbox"/>
	CONTRACT FOR: HVAC and lighting renovation	ARCHITECT <input type="checkbox"/>
	CONTRACT DATE: March 6, 2015	CONTRACTOR <input type="checkbox"/>
TO OWNER: <i>(Name and address)</i> Pinellas County School District WPSC 11111 S. Belcher Road Largo, FL. 33773	TO CONTRACTOR: <i>(Name and address)</i> Air Mechanical & Service Corp. 4311 West Ida Street Tampa, FL. 33614	FIELD <input type="checkbox"/>
		OTHER <input type="checkbox"/>

PROJECT OR PORTION OF THE PROJECT DESIGNATED FOR PARTIAL OCCUPANCY OR USE SHALL INCLUDE:

This is the substantial completion for building #5 (Second floor), which includes New A/C system, new ductwork, controls, piping and installation of casework, as well as, new ceiling and lighting.

The Work performed under this Contract has been reviewed and found, to the Architect's best knowledge, information and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated above is the date of issuance established by this Certificate, which is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

Warranty

1 Year Warranty

Date of Commencement

December 2, 2015

ASR Engineering Inc.
ARCHITECT


BY

December 2, 2015

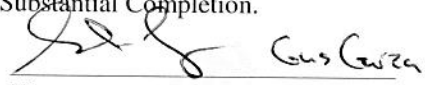
DATE OF ISSUANCE

A list of items to be completed or corrected is attached hereto. The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment.

Cost estimate of Work that is incomplete or defective: \$ 0.00

The Contractor will complete or correct the Work on the list of items attached hereto within (30) days from the above date of Substantial Completion.

Air Mechanical & Service Corp.


BY

December 2, 2015

CONTRACTOR

DATE

The Owner accepts the Work or designated portion as substantially complete and will assume full possession at Pinellas County School District (time) on 12.30 (date).

December 2, 2015

OWNER

BY

DATE

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance shall be as follows: (Note: Owner's and Contractor's legal and insurance counsel should determine and review insurance requirements and coverage.)

SCHEDULED

REQUEST FOR APPROVAL (ID # 5556)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY

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

SUBJECT: Request Approval of a Vehicle Use Agreement to a Non-Profit Organization for a Period of one Year

BACKGROUND:

The City of Safety Harbor has requested a vehicle use agreement. Copies of the agreement 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. Risk Management has set the minimum amounts of liability protection at \$1,000,000 per person/\$2,000,000 per occurrence as allowed by School Board policy. 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 & Efficient Use of Resources

ALTERNATIVES:

1. Approve the agreement.
2. Do not approve the agreement.

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.

FINANCIAL IMPACT:

There is no financial impact to the district.

DATA SOURCES:

Heather Wallace, Assistant School Board Attorney
 Rick McBride, Director, Transportation
 Joe Maceda, Financial Reporting Analyst, Facilities and Operations
 Andy Steingold, Mayor, City of Safety Harbor

SUBMITTED BY:

Clint Herbic, Associate Superintendent, Operational Services

Request for Approval (ID # 5556)

Meeting of January 12, 2016

ATTACHMENTS:

- VUA City of Safety Harbor (PDF)

VEHICLE USE AGREEMENT

THIS AGREEMENT, entered into this _____ day of January, 2016 by and between THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA, hereinafter referred to as the "School Board," and the CITY OF SAFETY HARBOR, a municipal corporation, 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, 2016, 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 a certificate of the required liability insurance showing the School Board of Pinellas County, Florida as an additional insured or a certificate of self-insurance to the School Board prior to the time of any transportation under this Agreement.

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

Organization

By: _____ Chairperson

City of Safety Harbor Organization Name

Attest: _____ Superintendent

Andy Steingold, Mayor Print Name and Title

Approved as to form: [Signature] School Board Attorney's Office

[Signature] Signature

Bus Use Agreement - Municipalities

Attachment: VUA City of Safety Harbor (5556 : Approval VUA City of Safety Harbor)

SCHEDULED

REQUEST FOR APPROVAL (ID # 5557)

January 12, 2016

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 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 in a forum on the district's internal public server. Schools and departments have the opportunity to obtain this surplus property prior to disposal at public auction.

STRATEGIC DIRECTION: Effective and Efficient Use of Resources

ALTERNATIVES:

Approve selling the district's surplus equipment.
 Do not approve selling the district's surplus equipment.

RECOMMENDATION:

Alternative No.1 is recommended.

RATIONALE:

To remove surplus equipment from the district's inventory.

FINANCIAL IMPACT:

The surplus property that is sold at auction will generate revenue for the district.

DATA SOURCE:

Lou Ann Jourdan, Budget Specialist
 Lynn Geist, Director, Food Service
 Wade Hutchins, Supervisor, Vehicle Maintenance
 Joe Zihala, Warehouse Coordinator

SUBMITTED BY:

Clint Herbic, Associate Superintendent, Operational Services

ATTACHMENTS:

- Warehouse Auction SELL Items template (PDF)

SCHEDULED

REQUEST FOR APPROVAL (ID # 5558)

January 12, 2016

TO: MEMBERS OF THE SCHOOL BOARD OF PINELLAS COUNTY
 FROM: MICHAEL A. GREGO, ED.D., SUPERINTENDENT
 SUBJECT: Request Approval to Recycle, Cannibalize, and/or Scrap Obsolete Fixed Assets

BACKGROUND:

Authorization by the school board is required prior to the disposal of tagged fixed assets which are obsolete. Disposing of these obsolete fixed assets will result in a more efficient operation at the affected cost centers and will generate revenue for the district. All items have reached the end of their useful life cycle.

STRATEGIC DIRECTION: Effective & Efficient Use of Resources

ALTERNATIVES:

1. Approve the request to dispose of the obsolete tagged fixed assets.
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 are obsolete equipment items from Surplus inventory with a disposition code of recycled, cannibalized, or scrapped.

FINANCIAL IMPACT:

Disposal of obsolete fixed assets generates revenue for the district.

DATA SOURCE:

Michael Johannesen, User Support Manager
 Joe Maceda, Financial Reporting Analyst
 Lou Ann Jourdan, Budget Specialist
 Joe Zihala, Warehouse Coordinator

SUBMITTED BY:

Clint Herbic, Associate Superintendent, Operational Services

ATTACHMENTS:

- Warehouse Cann Property Tags (PDF)
- Warehouse Recycle-Cann-Scrap Items (PDF)

Pinellas County Schools Scrap/Cannibalized Tagged Property

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Attachment: Warehouse Cann Property Tags (5558 : Approval Recycle, Cannibalize, Scrap Obsolete Fixed Assets)

Recycled Property Tagged Items for Board Approval

Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description
013-3393	Terminal	025-4959	Time-clock	029-6333	Projector	030-4238	CPU
015-3005	Copier	025-4960	Time-clock	029-6531	Projector	030-4239	CPU
016-4305	printer	025-4961	Time-clock	029-6532	Projector	030-4240	CPU
017-3002	TV	025-4962	Time-clock	029-6533	Projector	030-4242	CPU
017-3004	TV	025-7007	Printer	029-8672	cpu	030-4244	CPU
018-0553	TV	025-8619	monitor	029-9718	Laptop	030-4245	CPU
018-1353	LCD display	026-0539	Printer	029-9719	Laptop	030-4338	Server
019-2701	TV	026-2143	Projector	030-0201	CPU	030-4339	Server
019-7603	VCR	026-2144	Projector	030-0496	CPU	030-4448	CPU
019-7643	TV	026-2145	Projector	030-0828	CPU	030-5222	CPU
020-0789	Typewriter	026-6328	Printer	030-0865	cpu	030-5225	CPU
021-5357	VCR	026-8576	server	030-2136	Projector	030-7255	Dehumidifier
022-5220	Laptop	026-9840	Projector	030-2138	Projector	030-7357	Laptop
022-7874	CPU	027-2693	Printer	030-2191	Printer	030-7836	CPU
023-0890	Workstation	027-3763	schredder	030-3746	CPU	030-7936	cpu
023-0892	Desk Section	027-5493	Projector	030-3748	CPU	030-7941	cpu
025-3174	Printer	027-5495	Projector	030-3749	CPU	030-7944	cpu
025-3900	CPU	027-8971	Projector	030-3750	CPU	030-9129	Printer
025-4936	Time-clock	028-0698	CPU	030-3751	CPU	030-9596	PA System
025-4939	Time-clock	028-1282	Laptop	030-3752	CPU	030-9616	PA System
025-4940	Time-clock	028-1930	Projector	030-3753	CPU	031-0141	Server
025-4941	Time-clock	028-2601	Laptop	030-3754	CPU	031-1081	CPU
025-4942	Time-clock	028-2603	Laptop	030-3755	CPU	031-1412	Laptop
025-4943	Time-clock	028-2605	Laptop	030-3756	CPU	031-1449	CPU
025-4944	Time-clock	028-2607	Laptop	030-3758	CPU	031-1450	CPU
025-4945	Time-clock	028-2609	Laptop	030-3759	CPU	031-1711	Time-clock
025-4946	Time-clock	028-3280	CPU	030-3760	CPU	031-1988	CPU
025-4947	Time-clock	028-3282	CPU	030-3761	CPU	031-2011	CPU
025-4948	Time-clock	028-3283	CPU	030-3762	CPU	031-2086	Laptop
025-4949	Time-clock	028-3756	Time-clock	030-3763	CPU	031-2349	CPU
025-4950	Time-clock	028-6713	Projector	030-3764	CPU	031-2596	CPU
025-4952	Time-clock	028-6714	Projector	030-3765	CPU	031-2597	CPU
025-4953	Time-clock	028-7927	Presenter	030-3843	CPU	031-2598	CPU
025-4954	Time-clock	028-7928	TV Monitor	030-4234	CPU	031-2769	Printer
025-4956	Time-clock	029-2013	Laptop	030-4235	CPU	031-3983	Projector
025-4957	Time-clock	029-4953	Server	030-4236	CPU	031-4863	CPU
025-4958	Time-clock	029-6330	Projector	030-4237	CPU	031-5696	CPU

Attachment: Warehouse Recycle-Cann-Scrap Items (5558 : Approval Recycle, Cannibalize, Scrap Obsolete Fixed Assets)

Recycled Property Tagged Items for Board Approval

Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description
032-3569	Printer	033-2138	Laptop	033-5734	Laptop	034-2317	Projector
032-4097	CPU	033-2144	Laptop	033-5735	Laptop	034-2328	Projector
032-5087	cpu	033-2146	Laptop	033-5736	Laptop	034-2330	Projector
032-5137	Laptop	033-2401	Laptop	033-5738	Laptop	034-2980	Presenter
032-5139	Laptop	033-2402	Laptop	033-5739	Laptop	034-3957	Laptop
032-5883	Presenter	033-2403	Laptop	033-5740	Laptop	034-3958	Laptop
032-7028	Presenter	033-2405	Laptop	033-5741	Laptop	034-3959	Laptop
032-7208	CPU	033-2406	Laptop	033-5742	Laptop	034-3960	Laptop
032-7215	CPU	033-2408	Laptop	033-5744	Laptop	034-3961	Laptop
032-7832	CPU	033-2409	Laptop	033-5745	Laptop	034-3962	Laptop
032-7835	CPU	033-2410	Laptop	033-5746	Laptop	034-3963	Laptop
032-8790	Laptop	033-2411	Laptop	033-5747	Laptop	034-3964	Laptop
032-9434	CPU	033-2412	Laptop	033-5748	Laptop	034-3965	Laptop
033-0226	Laptop	033-2413	Laptop	033-5751	Laptop	034-3966	Laptop
033-0227	Laptop	033-2414	Laptop	033-5752	Laptop	034-3967	Laptop
033-0228	Laptop	033-2415	Laptop	033-5753	Laptop	034-3968	Laptop
033-0230	Laptop	033-2416	Laptop	033-5754	Laptop	034-3969	Laptop
033-0231	Laptop	033-2417	Laptop	033-5755	Laptop	034-3970	Laptop
033-0232	Laptop	033-2418	Laptop	033-5756	Laptop	034-3971	Laptop
033-0234	Laptop	033-2419	Laptop	033-5760	Laptop	034-3972	Laptop
033-0236	Laptop	033-2420	Laptop	033-6069	Laptop	034-3973	Laptop
033-0238	Laptop	033-2421	Laptop	033-6774	CPU	034-3974	Laptop
033-0239	Laptop	033-2422	Laptop	033-7168	CPU	034-3975	Laptop
033-0241	Laptop	033-2423	Laptop	033-7642	CPU	034-3976	Laptop
033-0243	Laptop	033-2424	Laptop	033-9072	CPU	034-3977	Cart
033-1367	Laptop	033-2425	Laptop	033-9075	CPU	034-4158	Cart
033-2119	Laptop	033-2426	Laptop	033-9089	CPU	034-5163	CPU
033-2120	Laptop	033-2427	Laptop	033-9097	Laptop	034-5282	CPU
033-2123	Laptop	033-2428	Laptop	033-9107	Laptop	034-5334	Printer
033-2124	Laptop	033-2429	Laptop	033-9123	Laptop	034-5435	CPU
033-2130	Laptop	033-2430	Laptop	033-9126	Laptop	034-5476	Printer
033-2132	Laptop	033-2431	Laptop	033-9492	CPU	034-5571	CPU
033-2133	Laptop	033-2646	CPU	033-9656	Printer	034-6285	POS CPU
033-2134	Laptop	033-2991	CPU	034-1110	CPU	034-6602	Laptop
033-2135	Laptop	033-3664	CPU	034-1685	Presenter	034-6610	Laptop
033-2136	Laptop	033-4335	Printer	034-1697	Presenter	034-6641	Laptop
033-2137	Laptop	033-5489	Cart	034-2315	Projector	034-6999	Laptop

Attachment: Warehouse Recycle-Cann-Scrap Items (5558 : Approval Recycle, Cannibalize, Scrap Obsolete Fixed Assets)

Recycled Property Tagged Items for Board Approval

Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description
034-7041	Laptop	035-4357	Laptop	035-4590	Laptop	035-6008	Data System
034-7075	Laptop	035-4360	Laptop	035-4592	Laptop	035-6266	Laptop
034-8167	Laptop	035-4524	Laptop	035-4593	Laptop	035-7548	CPU
034-8197	cpu	035-4527	Laptop	035-4596	Laptop	035-7614	Laptop
034-8393	Printer	035-4533	Laptop	035-4597	Laptop	035-7650	printer
034-9099	Laptop	035-4536	Laptop	035-4599	Laptop	035-8057	CPU
034-9456	Barcode Scan.	035-4537	Laptop	035-4604	Laptop	035-8059	Laptop
035-1728	CPU	035-4539	Laptop	035-4607	Laptop	035-8066	CPU
035-1729	CPU	035-4540	Laptop	035-4610	Laptop	035-8158	CPU
035-1730	CPU	035-4541	Laptop	035-4611	Laptop	035-8739	Laptop
035-1731	CPU	035-4542	Laptop	035-4613	Laptop	035-9172	CPU
035-1732	CPU	035-4543	Laptop	035-4614	Laptop	035-9846	CPU
035-1733	CPU	035-4544	Laptop	035-4615	Laptop	036-0054	Resonce Sys
035-1734	CPU	035-4546	Laptop	035-4617	Laptop	036-0308	Resonce Sys
035-1735	CPU	035-4548	Laptop	035-4619	Laptop	036-0380	CPU
035-1736	CPU	035-4549	Laptop	035-4620	Laptop	036-0620	Laptop
035-1737	CPU	035-4550	Laptop	035-4621	Laptop	036-0621	Laptop
035-2153	Laptop	035-4551	Laptop	035-4622	Laptop	036-0622	Laptop
035-2154	Laptop	035-4558	Laptop	035-4623	Laptop	036-0623	Laptop
035-2281	Printer	035-4559	Laptop	035-4630	Laptop	036-0624	Laptop
035-2635	Projector	035-4560	Laptop	035-4632	Laptop	036-0625	Laptop
035-2689	CPU	035-4563	Laptop	035-4633	Laptop	036-0626	Laptop
035-2703	Projector	035-4564	Laptop	035-4634	Laptop	036-0627	Laptop
035-2712	Projector	035-4565	Laptop	035-4639	Laptop	036-0628	Laptop
035-2794	Laptop	035-4566	Laptop	035-4640	Laptop	036-0629	Laptop
035-3016	Laptop	035-4568	Laptop	035-4641	Laptop	036-0630	Laptop
035-3184	CPU	035-4570	Laptop	035-4643	Laptop	036-0631	Laptop
035-3427	CPU	035-4572	Laptop	035-4647	Laptop	036-0633	Laptop
035-3429	CPU	035-4573	Laptop	035-4648	Laptop	036-0634	Laptop
035-3431	CPU	035-4574	Laptop	035-4649	Laptop	036-0635	Laptop
035-3462	Projector	035-4579	Laptop	035-4650	Laptop	036-0636	Laptop
035-4317	CPU	035-4581	Laptop	035-4653	Laptop	036-0637	Laptop
035-4335	Laptop	035-4582	Laptop	035-4654	Laptop	036-0639	Laptop
035-4341	Laptop	035-4584	Laptop	035-4656	Laptop	036-0640	Laptop
035-4349	Laptop	035-4586	Laptop	035-5554	Laptop	036-0641	Laptop
035-4352	Laptop	035-4587	Laptop	035-5555	Laptop	036-0642	Laptop
035-4354	Laptop	035-4589	Laptop	035-5558	Laptop	036-0643	Laptop

Attachment: Warehouse Recycle-Cann-Scrap Items (5558 : Approval Recycle, Cannibalize, Scrap Obsolete Fixed Assets)

Recycled Property Tagged Items for Board Approval

Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description
036-0644	Laptop	036-9005	Netbook	036-9084	Netbook	037-0701	Netbook
036-1620	Server	036-9006	Netbook	036-9086	Netbook	037-0702	Netbook
036-2149	CPU	036-9008	Netbook	036-9087	Netbook	037-0703	Netbook
036-3219	Laptop	036-9010	Netbook	036-9088	Netbook	037-0708	Netbook
036-4614	Vid. Furnance	036-9011	Netbook	036-9089	Netbook	037-0710	Netbook
036-4656	Netbook	036-9014	Netbook	036-9090	Netbook	037-0711	Netbook
036-4657	Netbook	036-9017	Netbook	036-9092	Netbook	037-1494	Laptop
036-6141	Netbook	036-9018	Netbook	036-9093	Netbook	037-1667	Laptop
036-6154	Netbook	036-9019	Netbook	036-9094	Netbook	037-2692	Netbook
036-6172	Netbook	036-9022	Netbook	036-9096	Netbook	037-2742	Printer
036-6175	Netbook	036-9024	Netbook	036-9099	Netbook	037-3066	Netbook
036-6177	Netbook	036-9025	Netbook	036-9100	Netbook	037-3068	Netbook
036-6192	Netbook	036-9026	Netbook	036-9102	Netbook	037-3069	Netbook
036-7121	Netbook	036-9027	Netbook	036-9103	Netbook	037-3070	Netbook
036-7128	Netbook	036-9032	Netbook	036-9105	Netbook	037-3072	Netbook
036-7129	Netbook	036-9039	Netbook	036-9110	Netbook	037-3075	Netbook
036-7131	Netbook	036-9040	Netbook	036-9111	Netbook	037-3076	Netbook
036-7134	Netbook	036-9042	Netbook	036-9115	Netbook	037-3077	Netbook
036-7136	Netbook	036-9043	Netbook	036-9117	Netbook	037-3078	Netbook
036-7137	Netbook	036-9044	Netbook	036-9118	Netbook	037-3079	Netbook
036-7140	Netbook	036-9045	Netbook	036-9125	Netbook	037-3080	Netbook
036-7141	Netbook	036-9048	Netbook	036-9126	Netbook	037-3083	Netbook
036-7142	Netbook	036-9050	Netbook	036-9128	Netbook	037-3084	Netbook
036-7143	Netbook	036-9051	Netbook	036-9129	Netbook	037-3085	Netbook
036-7150	Netbook	036-9052	Netbook	036-9130	Netbook	037-4398	Netbook
036-7164	Netbook	036-9053	Netbook	036-9131	Netbook	037-4405	Netbook
036-7165	Netbook	036-9056	Netbook	036-9132	Netbook	037-4426	Laptop
036-7166	Netbook	036-9058	Netbook	036-9133	Netbook	037-4428	Laptop
036-7167	Netbook	036-9060	Netbook	036-9134	Netbook	037-4444	Laptop
036-7167	Netbook	036-9070	Netbook	036-9136	Netbook	037-4452	Laptop
036-7168	Netbook	036-9071	Netbook	036-9415	Netbook	037-4462	Netbook
036-8995	Netbook	036-9073	Netbook	036-9458	Netbook	037-4466	Netbook
036-8998	Netbook	036-9075	Netbook	036-9463	Netbook	037-4927	Netbook
036-8999	Netbook	036-9077	Netbook	036-9504	Cart	037-4930	Netbook
036-9000	Netbook	036-9080	Netbook	036-9508	Cart	037-4935	Netbook
036-9003	Netbook	036-9081	Netbook	036-9509	Cart	037-4938	Netbook
036-9004	Netbook	036-9082	Netbook	036-9511	Cart	037-4940	Netbook

Attachment: Warehouse Recycle-Cann-Scrap Items (5558 : Approval Recycle, Cannibalize, Scrap Obsolete Fixed Assets)

Recycled Property Tagged Items for Board Approval

Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description
037-4944	Netbook	037-9037	Netbook	039-4890	Netbook	041-4631	Laptop
037-4946	Netbook	037-9455	Laptop	039-4913	Netbook	041-4633	Laptop
037-4947	Netbook	037-9502	CPU	039-7916	Projector	041-4637	Laptop
037-4948	Netbook	037-9535	Projector	039-7923	Projector	041-4657	Laptop
037-4950	Netbook	037-9558	Projector	039-7926	Projector	041-4661	Laptop
037-4951	Netbook	037-9849	Laptop	039-7927	Projector	041-5339	Laptop
037-4966	Netbook	037-9850	Laptop	040-0972	Cart	041-5340	Laptop
037-4976	Netbook	037-9860	Laptop	040-0973	Cart	041-5352	Laptop
037-4982	Cart	037-9862	Laptop	040-3146	Laptop	041-9373	Laptop
037-5230	Laptop	038-0995	Laptop	040-3800	Laptop	042-1226	Laptop
037-5238	Laptop	038-1005	Laptop	040-3805	Laptop	042-2596	All in one CPU
037-5241	Laptop	038-1014	Laptop	040-3811	Laptop	042-2603	All in one CPU
037-5247	Laptop	038-1064	Projector	040-3812	Laptop	042-2605	All in one CPU
037-5250	Laptop	038-2458	Cart	040-3820	Laptop	042-2613	All in one CPU
037-5580	Netbook	038-5458	IPAD	040-3821	Laptop	042-2615	All in one CPU
037-5581	Netbook	038-5463	IPAD	040-3823	Laptop	042-2622	CPU
037-5582	Netbook	038-5472	IPAD	040-3837	Laptop	042-2643	Laptop
037-5589	Netbook	038-5589	IPAD	040-3849	Laptop	042-2656	Laptop
037-5590	Netbook	038-5635	IPAD	040-3852	Laptop	300-0271	Netbook
037-5591	Netbook	038-5695	IPAD	040-3854	Laptop	300-0272	Netbook
037-5791	Laptop	038-5734	IPAD	040-4170	Laptop	300-0273	Netbook
037-6041	Netbook	038-5808	Netbook	040-4174	Laptop	300-0275	Netbook
037-7081	Projector	038-6784	CPU	040-4175	Laptop	300-0277	Netbook
037-8774	Netbook	038-6827	Laptop	040-4176	Laptop	300-0278	Netbook
037-8775	Netbook	039-0035	CPU	040-4177	Laptop	300-0280	Netbook
037-8776	Netbook	039-0037	CPU	040-4179	Laptop	300-0282	Netbook
037-8777	Netbook	039-0052	CPU	040-4276	Laptop	300-0283	Netbook
037-8783	Netbook	039-0109	CPU	040-4665	Laptop	300-0286	Netbook
037-8784	Netbook	039-0226	Laptop	040-4672	Laptop	300-0288	Netbook
037-8979	Netbook	039-0227	Laptop	040-6352	Laptop	300-0290	Netbook
037-8980	Netbook	039-0229	Laptop	040-6817	Laptop	300-0291	Netbook
037-8981	Netbook	039-0231	Laptop	040-6819	Laptop	300-0292	Netbook
037-8994	Netbook	039-2743	IPAD	040-7313	Laptop	300-0293	Netbook
037-8995	Netbook	039-4872	Netbook	040-7315	Laptop	300-0294	Netbook
037-8996	Netbook	039-4874	Netbook	040-7316	Laptop	300-0296	Netbook
037-8997	Netbook	039-4885	Netbook	041-0430	Laptop	300-0297	Netbook
037-9036	Netbook	039-4888	Netbook	041-4620	Laptop	300-0301	Netbook

Attachment: Warehouse Recycle-Cann-Scrap Items (5558 : Approval Recycle, Cannibalize, Scrap Obsolete Fixed Assets)

Recycled Property Tagged Items for Board Approval

Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description
300-0301	Netbook	304-9457	Netbook	307-7194	Netbook	307-7235	Netbook
300-0304	Netbook	304-9458	Netbook	307-7195	Netbook	307-7236	Netbook
300-0305	Netbook	304-9459	Netbook	307-7196	Netbook	307-7237	Netbook
300-0306	Netbook	304-9460	Netbook	307-7197	Netbook	307-7238	Netbook
300-0307	Netbook	304-9461	Netbook	307-7201	Netbook	307-7239	Netbook
300-0308	Netbook	304-9462	Netbook	307-7202	Netbook	307-7240	Netbook
300-0309	Netbook	304-9463	Netbook	307-7203	Netbook	307-7241	Netbook
300-0310	Netbook	304-9464	Netbook	307-7204	Netbook	307-7242	Netbook
300-5492	CPU	304-9635	Netbook	307-7205	Netbook	307-7243	Netbook
300-6557	CPU	304-9657	Netbook	307-7206	Netbook	307-7244	Netbook
300-6558	CPU	304-9672	Netbook	307-7207	Netbook	307-7245	Netbook
300-8546	CPU	304-9684	Netbook	307-7208	Netbook	307-7246	Netbook
300-8582	Laptop	304-9694	Netbook	307-7209	Netbook	307-7247	Netbook
300-8616	Laptop	304-9695	Netbook	307-7210	Netbook	307-7248	Netbook
300-8617	Laptop	304-9704	Netbook	307-7211	Netbook	307-7249	Netbook
300-8637	Laptop	305-3189	Netbook	307-7212	Netbook	307-7250	Netbook
300-8640	Laptop	305-3192	Netbook	307-7213	Netbook	307-7251	Netbook
300-8645	Laptop	305-3224	Netbook	307-7214	Netbook	307-7252	Netbook
300-8655	Laptop	305-3229	Netbook	307-7215	Netbook	307-7253	Netbook
301-3402	Netbook	305-3239	Netbook	307-7216	Netbook	307-7254	Netbook
301-3416	Netbook	305-4486	Laptop	307-7217	Netbook	307-7255	Netbook
301-3419	Netbook	305-4628	CPU	307-7218	Netbook	307-7256	Netbook
301-3421	Netbook	305-4654	Netbook	307-7219	Netbook	307-7257	Netbook
301-3436	Netbook	305-4831	Netbook	307-7220	Netbook	307-7258	Netbook
301-3462	Netbook	307-6910	Netbook	307-7221	Netbook	307-7259	Netbook
301-3466	Netbook	307-6911	Netbook	307-7222	Netbook	307-7260	Netbook
301-3470	Netbook	307-6912	Netbook	307-7223	Netbook	307-7261	Netbook
301-3475	Netbook	307-6924	Netbook	307-7224	Netbook	307-7262	Netbook
301-3493	Netbook	307-6925	Netbook	307-7225	Netbook	307-7263	Netbook
301-5952	IPAD	307-6926	Netbook	307-7226	Netbook	307-7264	Netbook
304-0643	Laptop	307-6927	Netbook	307-7227	Netbook	307-7266	Netbook
304-9451	Netbook	307-6928	Netbook	307-7228	Netbook	307-7267	Netbook
304-9452	Netbook	307-6929	Netbook	307-7229	Netbook	307-7268	Netbook
304-9453	Netbook	307-6930	Netbook	307-7230	Netbook	307-7269	Netbook
304-9454	Netbook	307-6931	Netbook	307-7231	Netbook	307-7270	Netbook
304-9455	Netbook	307-7191	Netbook	307-7232	Netbook	307-7271	Netbook
304-9456	Netbook	307-7192	Netbook	307-7234	Netbook	307-7272	Netbook

Attachment: Warehouse Recycle-Cann-Scrap Items (5558 : Approval Recycle, Cannibalize, Scrap Obsolete Fixed Assets)

Recycled Property Tagged Items for Board Approval

Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description	Property Tag #	Item Description
307-7273	Netbook	910-3328	Netbook				
307-7275	Netbook	910-3330	Netbook				
307-7276	Netbook	910-3332	Laptop				
307-7277	Netbook	910-3334	Laptop				
307-7278	Netbook	910-3362	Laptop				
307-7279	Netbook	910-3393	Laptop				
307-7280	Netbook	910-3397	Laptop				
307-7281	Netbook	910-3648	Laptop				
307-7282	Netbook	910-7043	All in one CPU				
307-7283	Netbook	910-7073	Netbook				
307-7284	Netbook	910-7079	Netbook				
307-7286	Netbook	910-7107	Netbook				
307-7287	Netbook	910-7116	Netbook				
307-7288	Netbook	910-7118	Netbook				
307-7289	Netbook	910-7125	Netbook				
307-7290	Netbook	910-7130	Netbook				
307-7293	Netbook	910-7146	Netbook				
307-7295	Netbook	910-7155	Netbook				
307-7296	Netbook	910-7156	Netbook				
307-7302	Netbook	910-7157	Netbook				
307-7303	Netbook	910-7164	Netbook				
904-0770	Printer	910-7169	Netbook				
904-1070	Printer	910-7202	Netbook				
910-0662	Laptop	910-7209	Netbook				
910-3299	CPU	910-7214	Netbook				
910-3305	Netbook	910-7223	Netbook				
910-3307	Netbook	910-7224	Netbook				
910-3309	Netbook	910-8384	Netbook				
910-3310	Netbook	910-8385	Netbook				
910-3311	Netbook	910-8386	Netbook				
910-3312	Netbook	910-8387	Netbook				
910-3318	Netbook	910-8389	Netbook				
910-3319	Netbook	910-9521	all in one cpu				
910-3320	Netbook	910-9527	Netbook				
910-3322	Netbook						
910-3324	Netbook						
910-3325	Netbook						

Attachment: Warehouse Recycle-Cann-Scrap Items (5558 : Approval Recycle, Cannibalize, Scrap Obsolete Fixed Assets)

SCHEDULED

REQUEST FOR APPROVAL (ID # 5545)

Request Approval of Bids to Vendors at Prices in Bid Documents in Accordance with Bid Policies and Statutes

ATTACHMENTS:

- Bids 1-12-16 (PDF)

PURCHASING AGENDA SUMMARY

January 12, 2016

(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
16-968-080	Flooring Removal & Recoating	LRB	N/A	Pinellas Technical College St. Petersburg Wayne LaFleur	0150/3801	9901/6140	Sunbelt Holding, Inc. dba/Horizon Surface Systems	64,980.00	64,980.00	
16-968-078	Grounding, Bonding & SPD Installation	LRB	N/A	Largo Administration Building David Swafford	0371/0040	3000/3038	ConServ Building Services, Inc.	57,350.00	57,350.00	
14-948-271-RA	Speech Language Pathologist Services Request for Proposal	RA	7 mos.	OT-PT/Medicaid Dept. Sherry Aemisegger	0100/6690	2618/4452	Beth Ingram Therapy Services, Community Rehab Associates, Inc.	Unknown	620,000.00 (estimate)	Rationale: The original bid of \$350,000 was board approved on 7/29/14. The award was revised to add \$250,000 at the 9/22/15 board meeting. An additional \$620,000 is needed to provide SLP services for the remainder of the contract in the attempt to provide timely services due to staff vacancies.

***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

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Attachment: Bids 1-12-16 (5545 : Bids)

11.28.a

PURCHASING AGENDA SUMMARY

January 12, 2016

(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
15-170-272-RA	Marker & Tack Boards	RA	7 mos.	Lake St. George E/S Carwise M/S Rodger Williams	0376/6281 0376/0531	3039/4520 3039/4520	Florida Chalkboard Company	110,000.00	110,000.00 (estimate)	Rationale: Original bid renewal was Board approved on July 28, 2015 for \$75,000.00 for County Wide facilities. An additional \$110,000.00 is needed for two (2) minor capital outlay projects.
16-340-102-RN	Fire Protection System Inspection & Testing Services, Water Based	RN	1 yr.	County Wide Rodger Williams	Various	Various	Hansel Innovations, Inc.	50,000.00	50,000.00 (estimate)	
16-050-085-RN	Art Supplies (Partial Renewal)	RN	1 yr.	WPSC Warehouse Joe Zihala, PreK-12 Visual Art. Dept. Susan Castleman	0100/5800		Blick Art Materials, Highwater Clays of Florida, Inc., School Specialty, Inc. Standard Stationery Supply Co.	2,160.00 23,785.00 4,420.00 15,850.00	46,215.00 (estimate)	

*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

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11.28.a

PURCHASING AGENDA SUMMARY

January 12, 2016

(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
16-490-093-SS	Sole Source Engineering Lab Equipment	SS	N/A	Osceola Fundamental H/S Robert Hawkins, CTAE	0376/3031	3299/3376	Bluegrass Educational Technologies LLC	128,267.84	128,267.84	Rationale: This vendor is the authorized dealer and distributor for Fablicator, Emco and Festo Engineering products in the state of Florida.

***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

216agensum.doc)

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Attachment: Bids 1-12-16 (5545 : Bids)

PURCHASING AGENDA ITEM

School Board of Pinellas County, Florida

School Board Meeting of: **January 12, 2016**

Bid No: 16-968-080

Bid Title: Flooring Removal & Recoating

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: thru N/A - One Time Purchase

Contract Value: \$ 64,980.00

Contract Type: Estimated Dollar Amount Firm, Fixed Dollar Amount Firm, Fixed Unit Prices Firm, Fixed Fees or Discounts

Renewal Options:

No. of Terms Remaining	<input type="checkbox"/> Length of Each Term 6-months	<input type="checkbox"/> Length of Each Term - year	<input checked="" type="checkbox"/> None
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*** Rationale/Reason**

Reason for Submittal to Board Under Separate Cover:

Bidders Solicited: 97 Bids Received: 1 Late Bids: 0 Rejected Bids: 0 N/A - Bids Not Required

Submitted By: Linda M. Balcombe, CPPO, CPPB **For:** Pinellas Technical College St. Petersburg

Title: Director, Purchasing Department

Requested By: Michael Hewett **Buyer:** Christine Roney

Title: Director, Maintenance Department

Recommended award by vendor as follows:

SUNBELT HOLDINGS INC. D/B/A HORIZON SURFACE SYSTEMS

Provide labor and materials to remove all floor coatings, tile, and repair and recoat floors as per plans and specifications.

PURCHASING AGENDA ITEM

School Board of Pinellas County, Florida

School Board Meeting of: **January 12, 2016**

Bid No: 16-968-078

Bid Title: Grounding, Bonding & SPD Installation

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: thru N/A - One Time Purchase

Contract Value: \$ 57,350.00

Contract Type: Estimated Dollar Amount Firm, Fixed Dollar Amount Firm, Fixed Unit Prices Firm, Fixed Fees or Discounts

Renewal Options:	No. of Terms Remaining	<input type="checkbox"/> Length of Each Term	<input type="checkbox"/> Length of Each Term	<input checked="" type="checkbox"/> None
		6-months	- year	

* **Rationale/Reason**

Reason for Submittal to Board Under Separate Cover:

Bidders Solicited: 120 Bids Received: 2 Late Bids: 0 Rejected Bids: 0 N/A - Bids Not Required

Submitted By: Linda M. Balcombe, CPPO, CPPB **For:** Largo Administration Building
Title: Director, Purchasing Department

Requested By: Michael Hewett **Buyer:** Christine Roney
Title: Director, Maintenance Department

Recommended award by vendor as follows:

CONSERV BUILDING SERVICES, INC.

Provide labor and materials to complete all electrical renovations as per plans and specifications.

PURCHASING AGENDA ITEM

School Board of Pinellas County, Florida

11.28.a

School Board Meeting of: January 12, 2016

Bid No: 14-948-271-RA

Bid Title: Speech Language Pathologist Services Request for Proposals

Original Bid No: 14-948-271-RFP

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: 01/12/16 thru 07/31/16 N/A - One Time Purchase

Contract Value: \$ 1,220,000.00 (revised amount)

Contract Type: Estimated Dollar Amount, Firm, Fixed Dollar Amount, Firm, Fixed Unit Prices, Firm, Fixed Fees or Discounts

Renewal Options table with columns: No. of Terms Remaining, Length of Each Term, Length of Each Term, None. Values: 1, 6-months, 2 - year.

* Rationale/Reason

The original bid of \$350,000.00 was board approved on July 29, 2014. The award was revised to add \$250,000.00 at the September 22, 2015 board meeting. An additional \$620,000.00 is needed to provide SLP services for the remainder of the contract.

Reason for Submittal to Board Under Separate Cover:

Bidders Solicited: 0 Bids Received: 0 Late Bids: 0 Rejected Bids: 0 N/A - Bids Not Required

Submitted By: Linda M. Balcombe, CPPO, CPPB For: OT/PT Medicaid Department
Title: Director, Purchasing Department

Requested By: Sherry Aemisegger Buyer: Nancy Gaesser
Title: Executive Director, Exceptional Student Education Department

Recommended award by vendor as follows:

BETH INGRAM THERAPY SERVICES: Primary Contractor
Speech Language Pathologist Services, on an as needed basis @ \$54.00 per hour

COMMUNITY REHAB ASSOCIATES, INC.: Secondary Contractor
Speech Language Pathologist Services, on an as needed basis @ \$49.90 per hour

Attachment: Bids 1-12-16 (5545 : Bids)

PURCHASING AGENDA ITEM

School Board of Pinellas County, Florida

School Board Meeting of: **January 12, 2016**

Bid No: 15-170-272-RA

Bid Title: Marker & Tack Boards

Original Bid No: 15-170-272

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: 01/12/16 thru 07/28/16 N/A - One Time Purchase

Contract Value: \$ 185,000.00 (revised amount)

Contract Type: Estimated Dollar Amount Firm, Fixed Dollar Amount Firm, Fixed Unit Prices Firm, Fixed Fees or Discounts

Renewal Options:

No. of Terms Remaining	<input type="checkbox"/> Length of Each Term	<input checked="" type="checkbox"/> Length of Each Term	<input type="checkbox"/> None
1	6-months	1 - year	

*** Rationale/Reason**

The original renewal was board approved on 7/28/15, for \$75,000.00. An additional \$110,000.00 is needed for Lake St. George Elementary and Carwise Elementary, two capital outlay projects.

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 **For:** County Wide
Title: Director, Purchasing Department

Requested By: Michael Hewett **Buyer:** Christine Roney
Title: Director, Maintenance Department

Recommended award by vendor as follows: (see attached)

FLORIDA CHALKBOARD COMPANY, INC. (V-6264)

Provide and deliver or provide, deliver and install chalk, marker and tack boards on an as needed basis, per specifications. Figures below represent firm unit pricing for the contract period specified.

Unit Price Tackboards	<100 square feet		101-500 square feet		>501 square feet	
Delivered	5.65	square foot	4.03	square foot	3.63	square foot
Delivered and Installed	7.00	square foot	5.23	square foot	4.73	square foot
Unit Price Adjustable Tackboards	<100 square feet		106.901-500 square feet		>501 square feet	
Delivered	7.60	square foot	5.70	square foot	5.25	square foot
Delivered and Installed	8.95	square foot	6.90	square foot	6.35	square foot
Unit Price Chalk/Markerboards	<100 square feet		101-500 square feet		>501 square feet	
Delivered	8.45	square foot	6.37	square foot	5.80	square foot
Delivered and Installed	9.80	square foot	7.57	square foot	6.90	square foot
Unit Price Adjustable Chalk/Markerboards	<100 square feet		101-500 square feet		>501 square feet	
Delivered	9.55	square foot	7.10	square foot	6.60	square foot
Delivered and Installed	10.90	square foot	8.30	square foot	7.70	square foot
Unit Price Markerboard Skins	<100 square feet		101-500 square feet		>501 square feet	
Delivered and Installed	8.80	square foot	6.80	square foot	5.95	square foot

DELIVERED AND INSTALLED PRICING FOR ACCESSORIES

	Unit Price Delivered	Unit Price Installed
Wall Standard Ends	11.00 each	17.00 each
Wall Standard Intermediate	17.00 each	23.00 each
2" Display Rail with Colored Cork Insert and End Stops	2.50 /lin. Ft.	4.00 /lin. ft.
Flag Holder, Aluminum	3.50 each	4.00 each
Combination Map/Paper Holder, Aluminum	1.90 /pair	2.40 pair

Attachment: Bids 1-12-16 (5545 : Bids)

PURCHASING AGENDA ITEM

School Board of Pinellas County, Florida

School Board Meeting of: **January 12, 2016**

Bid No: 16-340-102-RN

Bid Title: Fire Protection Systems: Inspection & Testing Services, Water Based

Original Bid No: 13-340-112

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: 01/16/16 thru 01/15/17 N/A - One Time Purchase

Contract Value: \$ 50,000.00

Contract Type: Estimated Dollar Amount Firm, Fixed Dollar Amount Firm, Fixed Unit Prices Firm, Fixed Fees or Discounts

Renewal Options:

No. of Terms Remaining	<input type="checkbox"/> Length of Each Term 6-months	<input type="checkbox"/> Length of Each Term - year	<input checked="" type="checkbox"/> None
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* **Rationale/Reason**

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 **For:** County Wide
Title: Director, Purchasing Department

Requested By: Michael Hewett **Buyer:** Christine Roney
Title: Director, Maintenance Department

Recommended award by vendor as follows: (see attached)

HANSEL INNOVATIONS, INC.

Provide labor & material to perform quarterly inspections on fire sprinkler systems at various locations, county wide, per the specifications.

INSPECTIONS	UNIT PRICE
Service:	
Inspection per riser, (4 times per year), exclude trip charge.	\$28.00
Inspection per riser with pump, (4 times per year), exclude trip charge.	\$30.00
Inspection per fire hydrant, (1 time per year), exclude trip charge.	\$35.00
Maintenance Charges per visit:	
Trip charge per riser	\$40.00
Trip charge per riser after 5pm weekends, holidays	\$60.00
Fire pump maintenance charge	\$400.00
Trip charge for hydrants	\$20.00
Trip charge for hydrants after 5pm	\$40.00
Fire hydrant maintenance charge	\$40.00

Attachment: Bids 1-12-16 (5545 : Bids)

PURCHASING AGENDA ITEM

School Board of Pinellas County, Florida

11.28.a

School Board Meeting of: January 12, 2016

Bid No: 16-050-085-RN

Bid Title: Art Supplies (Partial Renewal)

Original Bid No: 15-050-105

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: 01/28/16 thru 01/27/17 N/A - One Time Purchase

Contract Value: \$ 46,215.00

Contract Type: Estimated Dollar Amount Firm, Fixed Dollar Amount Firm, Fixed Unit Prices Firm, Fixed Fees or Discounts

Renewal Options:

No. of Terms Remaining	<input type="checkbox"/> Length of Each Term	<input checked="" type="checkbox"/> Length of Each Term	<input type="checkbox"/> None
1	6-months	1 - year	

*** Rationale/Reason**

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 **For:** Warehouse Department
Title: Director, Purchasing Department

Requested By: Joseph Zihala **Buyer:** Nancy Gaesser
Title: Warehouse Coordinator

Requested By: Susan Castleman
Title: PreK-12 Visual Arts Specialist

Recommended award by vendor as follows: (see attached)

INITIAL QUAN.	DESCRIPTION	TERMS ITEM #	UNIT PRICE	RECOMMENDED VENDOR
48 each	CANVAS, 18" x 24", pad, 10 sheets/pad, Blick #07400-1049	05011095	14.30	Blick Art Materials
12 boxes	CHALK, COLORED, regular size, 24 asst. colors, 144 sticks/box, Crayola #51-0400	05011108	10.30	School Specialty, Inc.
200 ctns	CLAY, WHITE BODY, low firing, cones 06-02, 50#/ctn., moist, Highwater Earthenware #EC-WE1	05011125	12.50	Highwater Clays of Florida, Inc.
20 ctns	CLAY, RAKU, cones 06-6, white body, heavy grog, 50#/ctn., moist, Highwater Raku #EC-R1	05011129	12.50	Highwater Clays of Florida, Inc.
800 ctns	CLAY, TERRA COTA, cones 06-5, medium grog red clay, 50#/ctn., moist, Highwater Earthen Red #EC-ER1	05011127	12.50	Highwater Clays of Florida, Inc.
1 or more ctns	CLAY, MEDIUM BROWN STONEWARE, high fire cones 4-6, 50#/ctn., moist, Highwater Speckled Brownstone #SC-SB1	05011128	12.50	Highwater Clays of Florida, Inc.
(Each)	GLAZES, liquid, cone 06-05, 16 oz. jar. American Art Clay Co.:			Highwater Clays of Florida, Inc.
36	Chrome Green F-40	05011206	8.52	
1+	Dark Green LM-46	05011209	7.66	
24	Light Blue LG-24	05011219	8.52	
24	Daffodil Yellow LM-60	05011461	7.66	
24	Red F-58	05011471	12.51	
36	Black Magic LG-1	05011472	9.09	
36	Vivid Blue F-23	05011473	9.09	
36	Amber F-65	05011476	8.52	
1+	Turquoise F-25	05011221	9.09	
1+	Moss Green O-42	05011222	8.27	
1+	Orange F-66	05011223	12.51	
1+	Fuschia O-52	05011224	8.27	
24	Clear Transparent, gloss F-10	05011213	7.38	
1+	White Clover O-11	05011228	8.27	
1+ sets	UNDERGLAZES, (12) 2 oz. jars, liquid, assorted colors, Amaco #712	05011212	41.58	Highwater Clays of Florida, Inc.
1+ sets	UNDERGLAZES, (12) 2 oz. jars, liquid, assorted colors, Amaco #812	05011230	41.58	Highwater Clays of Florida, Inc.
6 sets	VELVET UNDERGLAZES, (12) 2 oz. jars, semi- translucent, Amaco Velvet Set #1	05011200	26.79	Highwater Clays of Florida, Inc.
6 sets	VELVET UNDERGLAZES, (12) 2 oz. jars, semi- translucent, Amaco Velvet Set #2	05011201	26.79	Highwater Clays of Florida, Inc.
(Each)	GLUE, POLYVINYL, plastic container, snap-top cap on 4 oz. and 8 oz. sizes.			Standard Stationery Supply Co.
2400	4 oz. size, Borden Elmer's #E1322NR	05011231	.609	
600	8 oz. size, Borden Elmer's #E1324NR	05011232	1.00	
80	1 gal. size, Borden Elmer's #E1326NR	05011237	7.38	
1+ each	GLUE CAP, dispenses white glue one drop at a time w/o opening/closing bottle, for 4 oz. & 8 oz. glue bottles, "Tap 'N' Glue Cap" (201224)	05011236	.64	School Specialty, Inc.

Attachment: Bids 1-12-16 (5545 : Bids)

<i>INITIAL QUAN.</i>	<i>DESCRIPTION</i>	<i>TERMS ITEM #</i>	<i>UNIT PRICE</i>	<i>RECOMMENDED VENDOR</i>
1200 sets	MARKERS, FELT TIP, washable ink, broad line, conical tip, 8 bold colors, Prang #80680	05011608	1.24	Standard Stationery Supply Co.
(Each)	PAINT, ACRYLIC, 2 oz. tube, Blick "Artist":			Blick Art Materials
6	Alizarin Crimson Hue #00624-3443	05011327	1.85	
6	Cadmium Red Medium Hue #00624-3233	05011299	1.76	
6	Burnt Sienna #00624-8043	05011300	1.67	
6	Cadmium Red Light Hue #00624-3093	05011301	2.49	
6	Cadmium Yellow Medium #00624-4093	05011303	2.18	
6	Brilliant Blue #00624-5063	05011304	1.76	
6	Ivory Black #00624-2253	05011305	1.60	
6	Phthalocyanine Green #00624-7063	05011306	1.67	
6	Raw Sienna #00624-8063	05011307	1.67	
6	Phthalocyanine Blue #00624-5143	05011308	1.67	
6	Titanium White-16 Oz. Jar #00624-1016	05011311	4.17	
6	Medium Magenta #00624-3313	05011314	2.04	
6	Permanent Green Light #00624-7083	05011315	2.25	
6	Dioxazine Purple #00624-6023	05011316	1.58	
6	Cadmium Orange #00624-4533	05011309	2.49	
6	Acra Red #00624-3273	05011310	2.58	
6	Acra Magenta/Violet #00624-6513	05011320	2.13	
6	Cerulean Blue #00624-5163	05011321	3.62	
6	Yellow Light Hansa #00624-4223	05011322	1.76	
6	Cobalt Blue #00624-5183	05011323	2.76	
6	Ultramarine Blue #00624-5233	05011324	1.76	
6	Hooker's Green #00624-7123	05011328	1.85	
(Pkgs.)	PAINT, WATERCOLOR REFILLS, ovals, 12/pkg., Prang OVL-8 series:			Standard Stationery Supply
48	Red #9700451K	05011376	2.23	
120	Yellow #9700451A	05011377	2.23	
120	Blue #9700451B	05011378	2.23	
120	Green #9700451D	05011379	2.23	
24	Violet #9700451E	05011380	2.23	
48	Orange #9700451C	05011381	2.23	
24	Brown #9700451F	05011382	2.23	
24	Black #9700451G	05011383	2.23	
40 pads	PALETTE, PAPER, DISPOSABLE, treated, 50 shts./pad, 9" x 12", Richeson #101040 (417217)	05011391	2.28	School Specialty, Inc.
20 pkgs.	PAPER, PRINTING, block printing, 60#, soft texture paper, 18" x 24", 100 shts./pkg., Blick #10402-1009	05011441	9.65	Blick Art Materials
30 pkgs.	PASTE, WALLPAPER, cellulose, 2 oz., School Smart #055992	05011569	.83	School Specialty, Inc.
1+ ctns	PENCILS, DRAWING, 4-B soft, 12/box, 72/ctn., Musgrave #1200-4B	05011600	7.78	Standard Stationery Supply Co.
100 ctns	PENCILS, DRAWING, HB hard, 12/box, 72/ctn., Musgrave #1200-HB	05011601	6.99	Standard Stationery Supply Co.
1+ ctns	PENCILS, DRAWING, 6-B very soft, ebony, Musgrave #1200-6B	05011602	7.78	Standard Stationery Supply Co.
1+ ctns	PENCILS, DRAWING, 4-H, 12/box, 72/ctn., Musgrave #1200-4H	05011603	6.99	Standard Stationery Supply Co.

Attachment: Bids 1-12-16 (5545 : Bids)

<i>INITIAL QUAN.</i>	<i>DESCRIPTION</i>	<i>TERMS ITEM #</i>	<i>UNIT PRICE</i>	<i>RECOMMENDED VENDOR</i>
100 each	PRINTMAKING BLOCKS, 12" x 12", 3/8" thick, easy-cutting, both sides usable, Sax #399005	05011238	5.08	School Specialty, Inc.
120 boxes	PUSH PINS, clear, 1/2" head, 3/8" pin, 100/box, Standard #PP.CLR	05011616	.354	Standard Stationery Supply Co.
200 doz.	SCISSORS, safety, stainless steel blades overlaid with plastic, blunt, 5-1/2" long, Standard #RR.1082	05011650	2.29	Standard Stationery Supply Co.
36 each	TOOL, CERAMIC, Fettling Knife, hard steel blade, 8", Kemper #F-97	05011090	2.74	Highwater Clays of Florida, Inc.
12 each	TOOL, CERAMIC, Metal scraper, S-3 steel, 4", Kemper #S-3	05011094	.90	Highwater Clays of Florida, Inc.
12 each	TOOL, CERAMIC, Rubber scraper, large, hard, 4-1/4", Kemper #FRH-X (419344)	05011096	1.48	Highwater Clays of Florida, Inc.
12 each	TOOL, CERAMIC, Potter's wooden rib, hardwood, 4-1/2", Kemper #RB2	05011097	1.71	Highwater Clays of Florida, Inc.
36 each	TOOL, LACE, Kemper #A3N	05011093	1.21	Highwater Clays of Florida, Inc.
36 each	TOOL, LACE, Kemper #K21	05011098	1.30	Highwater Clays of Florida, Inc.
36 each	TOOL, MODELING, Hardwood, wire and wood tool, 8" Kemper #WE8B	05011091	3.19	Highwater Clays of Florida, Inc.
48 each	TOOL, MODELING, hardwood, satin finish, 8", Kemper #WT26	05011092	1.53	Highwater Clays of Florida, Inc.
60 rolls	WIRE, ALUMINUM, flexible, 1/8" thick, 50 ft., School Specialty #411374	05011676	4.70	School Specialty, Inc.

Attachment: Bids 1-12-16 (5545 : Bids)

The contract value stated is for the initial purchase, however additional purchases may be made, utilizing the above unit prices, but cannot be estimated.

Total Award Summary by Vendor (based on last fiscal year purchases)

BLICK ART MATERIALS	2,160.00
HIGHWATER CLAYS OF FLORIDA	23,785.00
SCHOOL SPECIALTY, INC.	4,420.00
STANDARD STATIONERY SUPPLY CO.	15,850.00
TOTAL	46,215.00

School Board Meeting of: **January 12, 2016**

Bid File No: 16-490-093-SS

Bid File Title: Sole Source Engineering Lab Equipment

Contract Period: thru N/A - One Time Purchase

Contract Value: \$ 128,267.84

Contract Type: Estimated Dollar Amount Firm, Fixed Dollar Amount Firm, Fixed Unit Prices Firm, Fixed Fees or Discounts

*** Rationale/Reason**

This vendor is the authorized dealer and distributor for Fablicator, Emco and Festo Engineering products in the state of Florida. Prior to a recommendation being presented for approval by the board, an invitation to receive proposals for like or identical commodities and/or services was posted for 7 calendar days in the manner prescribed by SBR 6A-1.012 (12) (d) unless the specific purchase being recommended here qualified as "exempt" under another section of this rule. No other vendor proposals were received in response to this invitation.

Submitted By: Linda M. Balcombe, CPPO, CPPB **For:** Osceola Fundamental High School

Title: Director, Purchasing Department

Requested By: Robert Hawkins **Buyer:** Mary Ann Smith

Title: Industrial Technology Specialist, CTAE

Recommended award by vendor as follows: (see attached)

Attachment: Bids 1-12-16 (5545 : Bids)

BLUEGRASS EDUCATIONAL TECHNOLOGIES LLC, V-33287

Provide and deliver equipment for the Engineering Lab at Osceola Fundamental High School. Equipment to be provided is on the list below.

PART #	DESCRIPTION	QTY.	COST	TOTAL
FESTO				
PN#540712	Equipment Set TP201, Basic Electropneumatics Training	1	\$ 5,559.00	\$ 5,559.00
PN#541090	Electropneumatics Basic Level TP201	1	\$ 643.00	\$ 643.00
PN#540712	Equipment Set T0202 Advanced Level Training	1	\$ 5,090.00	\$ 5,090.00
PN#541091	Electropneumatics Advanced Level 202	1	\$ 643.00	\$ 643.00
PN#556276	MecLab Mechanics Training System, Including: the following 3 items for a total of \$21,124.00	2	\$ 7,297.50	\$ 14,595.00
PN#548704	Stack Magazine Station	1	\$ 1,792.00	\$ 1,792.00
548705	Conveyor Station	1	\$ 2,175.00	\$ 2,175.00
548706	Handling Station	1	\$ 2,562.00	\$ 2,562.00
556245	MecLab Expansion Set	2	\$ 1,960.00	\$ 3,920.00
40000090	Aerodynamic eSeries including Wind Tunnel below for a Total of \$ 8,541.00	1	\$ 1,577.00	\$ 1,577.00
40576	Wind Tunnel	1	\$ 6,964.00	\$ 6,964.00
OFHS2015- 0420F	Lab Equipment: Consisting of numerous valves, sensors, transmitters, Receivers, Pressure Regulators	1	\$ 12,496.84	\$ 12,496.84
582469	Robot System with Teaching Pendat	1	\$ 1,603.00	\$ 1,603.00
5822217	Robot with above Teaching Pendant, combined total of \$8643.00	1	\$ 7,040.00	\$ 7,040.00
			FESTO TOTAL	\$ 66,659.84
FABRICATOR				
	3 D Printer Value Pack with 3D Scanner	1	\$ 5,139.00	\$ 5,139.00
			FABRICATOR TOTAL	\$ 5,139.00
EMCO				
	MIL55 & Turn60 Package, Including following 7 items	1	\$ 10,095.00	\$ 10,095.00
F1FP01	Emco Concept Mill 55	1	\$ 19,950.00	\$ 19,950.00
A6D000	EMCO Concept Turn 60	1	\$ 16,705.00	\$ 16,705.00
X9B000	Control Keyboard	2	\$ 2,015.00	\$ 4,030.00
X9Z600	TFT Display	2	\$ 1,330.00	\$ 2,660.00
X3Y360	WINNC for FANUC3II T/M MM Software, included above	2	0.00	0.00
X3Y400	WINNC for Sinumerik Operate T/M Software, included above	2	0.00	0.00
A6Z040	Manual Tailstock	1	\$ 1,220.00	\$ 1,220.00
587703	Rotary Carousel	1	\$ 1,273.00	\$ 1,273.00
587710	Gravity Feeder for Square Parts	1	\$ 536.00	\$ 536.00
			EMCO TOTAL	\$ 56,469.00
	GRAND TOTAL FOR SOLE SOURCE EQUIPMENT FOR ENGINEERING LAB			\$ 128,267.84

Attachment: Bids 1-12-16 (5545 : Bids)