

PINELLAS COUNTY SCHOOLS

OPERATING SUMMARY BY FUNCTION

For the month ended January 31, 2009

BUDGET

2008-09

Account Number	Description	Original 08-09 Budget*	Amended 08-09 Budg Amend No 5	Year to Date Rev/Expend	Reserves/ Encumbrances	Budget Balances
REVENUES						
100	FEDERAL	\$185,000	\$185,000	\$153,070	---	\$31,930
200	FEDERAL THROUGH STATE	2,000,000	2,885,572	885,572	---	2,000,000
300	STATE	345,538,108	323,289,712	219,880,974	---	103,408,738
400	LOCAL	492,841,704	494,291,676	383,503,004	---	110,788,673
700	NON REVENUE SOURCES	6,500,000	6,937,422	437,422	---	6,500,000
	BEGINNING FUND BALANCE	81,280,588	81,280,588	146,117	---	81,134,471
	TOTAL	\$928,345,400	\$908,869,970	\$605,006,158	---	\$303,863,812
EXPENDITURES						
5000	INSTRUCTIONAL SERVICES	\$540,495,131	\$538,506,700	\$297,219,862	\$3,869,010	237,417,828
6100	PUPIL SERVICES	34,108,019	34,554,468	19,136,001	398,561	15,019,906
6200	INSTRUCTIONAL MEDIA	12,681,792	12,931,846	6,905,804	424,136	5,601,906
6300	INSTR & CURRIC DEVELOPMENT	7,707,868	8,199,220	4,826,111	33,875	3,339,235
6400	INSTRUCTIONAL STAFF DEVELOP	1,815,227	1,865,425	1,772,008	53,198	40,218
6500	INSTRUCTIONAL TECHNOLOGY	1,722,384	4,243,848	1,783,698	316,418	2,143,732
7100	BOARD OF EDUCATION	1,909,863	1,909,863	824,187	19,004	1,066,672
7200	GENERAL ADMINISTRATION	5,506,200	5,454,540	3,398,344	69,368	1,986,828
7300	SCHOOL ADMINISTRATION	54,696,518	55,054,866	30,209,338	243,034	24,602,493
7400	FACILITIES ACQ & CONSTRUCTION	1,432,048	1,531,570	1,789,731	14,006	(272,167)
7500	FISCAL SERVICES	4,267,084	4,268,484	2,313,555	135,864	1,819,065
7600	FOOD SERVICES	0	9,797	79,476	0	(69,679)
7700	CENTRAL SERVICES	10,843,714	11,266,408	6,055,406	672,453	4,538,549
7800	TRANSPORTATION	48,556,771	49,063,041	25,064,155	219,119	23,779,768
7900	OPERATION OF PLANT	84,692,044	85,245,957	48,247,044	303,161	36,695,752
8100	MAINTENANCE OF PLANT	23,191,946	23,492,292	14,242,825	1,912,040	7,337,427
8200	ADMINISTRATIVE TECHNOLOGY	5,174,957	5,207,125	3,229,254	198,204	1,779,667
9100	COMMUNITY SERVICES	895,257	1,052,165	636,116	3,498	412,551
9200	DEBT SERVICE	1,903,177	2,385,781	1,004,308	196,309	1,185,163
9700	TRANSFERS		1,819,909	1,819,909		(0)
	<i>Totals: Apprpr., Expend. & Encumb.</i>	<i>\$841,600,000</i>	<i>\$848,063,305</i>	<i>\$470,557,133</i>	<i>\$9,081,259</i>	<i>\$368,424,913</i>
	OBLIGATED	33,900,000	33,900,000			33,900,000
	COMMITTED	28,500,000	16,500,000			16,500,000
	UNOBLIGATED	24,345,400	10,406,665			10,406,665
	TOTALS	\$928,345,400	\$908,869,970	\$470,557,133	\$9,081,259	\$429,231,578

*Approved at Second Public Hearing on September 9, 2008

The "Permanent Fund" is included in the "Operating Fund".

PINELLAS COUNTY SCHOOLS

OPERATING SUMMARY BY OBJECT

For the month ended January 31, 2009

BUDGET

2008-09

Account Number	Description	Original 08-09 Budget*	Amended 08-09 Budg Amend No 5	Year to Date Rev/Expend	Reserves/ Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL	\$185,000	\$185,000	\$153,070	---	\$31,930
200	FEDERAL THROUGH STATE	2,000,000	2,885,572	885,572	---	2,000,000
300	STATE	345,538,108	323,289,712	219,880,974	---	103,408,738
400	LOCAL	492,841,704	494,291,676	383,503,004	---	110,788,673
700	NON REVENUE SOURCES	6,500,000	6,937,422	437,422	---	6,500,000
	BEGINNING FUND BALANCE	81,280,588	81,280,588	146,117	---	81,134,471
	TOTAL	\$928,345,400	\$908,869,970	\$605,006,158	---	\$303,863,812
<i>EXPENDITURES</i>						
100	SALARIES	\$546,075,714	\$546,257,546	297,736,579		248,520,967
200	EMPLOYEE BENEFITS	168,915,203	168,472,262	95,743,748		72,728,515
300	PURCHASED SERVICES	49,220,494	52,720,787	30,556,194	5,525,618	16,638,974
400	ENERGY SERVICES	37,834,309	38,184,490	19,432,102	49	18,752,338
500	MATERIALS AND SUPPLIES	22,323,416	20,316,370	15,460,184	1,622,870	3,233,316
600	EQUIPMENT OTHER EXPENSES	11,857,459	14,961,407	6,235,823	1,710,148	7,015,436
700	OTHER EXPENSES	5,373,405	5,330,534	3,572,593	222,575	1,535,366
900	TRANSFERS		1,819,909	1,819,909		0
	<i>Totals: Appropri., Expend. & Encumb.</i>	<i>\$841,600,000</i>	<i>\$848,063,305</i>	<i>\$470,557,133</i>	<i>\$9,081,259</i>	<i>\$368,424,913</i>
	OBLIGATED	33,900,000	33,900,000			33,900,000
	COMMITTED	28,500,000	16,500,000			16,500,000
	UNOBLIGATED	24,345,400	10,406,665			10,406,665
	TOTALS	\$928,345,400	\$908,869,970	\$470,557,133	\$9,081,259	\$429,231,578

*Approved at Second Public Hearing on September 9, 2008

The "Permanent Fund" is included in the "Operating Fund".

PINELLAS COUNTY SCHOOLS

FOOD SERVICE SUMMARY

For the month ended January 31, 2009

BUDGET

2008-09

Account Number	Description	Original 08-09 Budget*	Amended 08-09 Budg Amend No 5	Year to Date Rev/Expend	Reserves/ Encumbrances	Budget Balances
REVENUES						
100	FEDERAL				---	\$0
200	FEDERAL THROUGH STATE	21,708,566	21,708,566	12,552,945	---	9,155,621
300	STATE	566,456	566,456	326,290	---	240,166
400	LOCAL	16,358,427	16,383,427	8,228,839	---	8,154,588
700	NON REVENUE SOURCES				---	
	BEGINNING FUND BALANCE	10,598,813	10,598,813		---	10,598,813
	TOTAL	\$49,232,262	\$49,257,262	\$21,108,074	---	\$28,149,188
EXPENDITURES						
100	SALARIES	\$13,289,813	\$13,302,900	\$7,578,698		\$5,724,202
200	EMPLOYEE BENEFITS	4,979,612	4,987,525	2,545,864		2,441,661
300	PURCHASED SERVICES	4,964,600	4,964,600	1,638,367	1,262,444	2,063,789
400	ENERGY SERVICES	1,094,000	1,094,000	651,247		442,753
500	MATERIALS AND SUPPLIES	17,979,314	17,983,314	8,331,850	17,796	9,633,668
600	EQUIPMENT OTHER EXPENSES	1,889,364	1,889,364	332,672	5,330	1,551,362
700	OTHER EXPENSES	273,425	428,345	204,062		224,283
900	TRANSFERS					
	<i>Totals: Appropri., Expend. & Encumb.</i>	<i>\$44,470,128</i>	<i>\$44,650,048</i>	<i>\$21,282,760</i>	<i>\$1,285,570</i>	<i>\$22,081,718</i>
	OBLIGATED					
	COMMITTED	4,496,943	4,496,943			4,496,943
	UNOBLIGATED	265,191	110,271			110,271
	TOTALS	\$49,232,262	\$49,257,262	\$21,282,760	\$1,285,570	\$26,688,932
EXCESS OF EXPENDITURES OVER REVENUES				(\$174,686)		

*Approved at Second Public Hearing on September 9, 2008

PINELLAS COUNTY SCHOOLS

APPROPRIATIONS BUDGET ANALYSIS - ALL FUNDS

For the month ended January 31, 2009

	2008-09 Original Budget*	2008-09 Amended Budget Budg Amend No 5	Year-to-Date Expenditures	Percent of Budget Expended	Percent of Approp. Expended	Reserves/ Encumbrances	Balance	Percent of Budget Remaining
Operating	\$928,345,400	\$908,869,970	\$470,557,133	51.8%	55.5%	\$9,081,259	\$429,231,578	47.2%
Debt Service	5,231,601	5,231,601	0	0.0%	0.0%		\$5,231,601	100.0%
Capital Outlay	479,132,668	481,385,920	75,951,809	15.8%	16.4%	147,577,780	\$257,856,331	53.6%
School Food Service	49,232,262	49,257,262	21,282,760	43.2%	47.7%	1,285,570	\$26,688,932	54.2%
Contracted Programs	81,472,298	87,755,165	38,219,584	43.6%	43.6%	3,149,919	\$46,385,662	52.9%
Worker's Compensation	5,000,000	9,588,357	774,937	8.1%	17.2%		\$8,813,420	91.9%
Liability Insurance	500,000	500,000	397,759	79.6%	79.6%		\$102,241	20.4%
Totals- All Funds	<u>\$1,548,914,229</u>	<u>\$1,542,588,275</u>	<u>\$607,183,982</u>			<u>\$161,094,528</u>	<u>\$774,309,764</u>	

*Approved at Second Public Hearing on September 9, 2008

The "Permanent Fund" is included in the "Operating Fund".

PINELLAS COUNTY SCHOOLS
COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 For the month ended January 31, 2009

ASSETS AND OTHER DEBITS

CASH	\$9,280,810
INVESTMENTS	581,015,012
TAXES RECEIVABLE	
OTHER RECEIVABLES	3,885,066
ALLOWANCE FOR DOUBTFUL ACCOUNTS	
DUE FROM OTHERS	59,229,861
DEPOSITS RECEIVABLE	4,754
INVENTORY	5,347,202
PREPAID EXPENSES/ACCRUED INTEREST	634,333
LAND	124,897,038
BUILDINGS/FIXED EQUIPMENT	1,813,002,456
FURNITURE, FIXTURES & EQUIPMENT	166,669,820
VEHICLES	59,597,126
CONSTRUCTION IN PROGRESS	78,815,520
CAPITAL LEASES	38,976,402
COMPENSATED ABSENCES	110,677,253
OTHER AMOUNTS TO BE PROVIDED	54,270,018
TOTAL ASSETS AND OTHER DEBITS	<u>\$3,106,302,671</u>
ESTIMATED REVENUE	\$1,109,835,678
ENCUMBRANCES	161,094,528
EXPENDITURES	<u>607,183,982</u>
GRAND TOTAL	<u><u>\$4,984,416,859</u></u>

LIABILITIES AND FUND EQUITIES

WAGES PAYABLE	\$667,645
PAYROLL DEDUCTIONS PAYABLE	31,954,413
ACCOUNTS PAYABLE	17,328,780
CONSTRUCTION CONTRACTS PAYABLE	
DUE TO OTHERS	11,999,708
RETAINAGE PAYABLE	3,193,027
MATURED BONDS & INTEREST PAYABLE	884
DEPOSITS AND SALES TAX PAYABLE	8,152
BONDS PAYABLE & NOTES PAYABLE	34,640,000
CAPITAL LEASE OBLIG. & JUDGEMENTS	19,630,017
DEFERRED REVENUE	21,676,169
COMPENSATED ABSENCES	<u>110,677,253</u>
TOTAL LIABILITIES	<u>\$251,776,049</u>
INVESTMENT IN FIXED ASSETS	\$2,281,958,362
NET ASSETS, RESTRICTED	4,788,357
RESERVE FOR ENCUMBRANCES	161,094,528
OTHER DESIGNATED BALANCES	12,532,593
OTHER UNDESIGNATED BALANCES	11,751,745
OPERATING DESIGNATED BALANCES	50,400,000
OPERATING UNDESIGNATED BALANCES	<u>10,406,665</u>
TOTAL FUNDS EQUITIES	<u>\$2,532,932,250</u>
TOTAL LIABILITIES AND FUND EQUITIES	<u>\$2,784,708,299</u>
APPROPRIATIONS	\$1,452,708,798
REVENUE	<u>746,999,762</u>
GRAND TOTAL	<u><u>\$4,984,416,859</u></u>