

# PINELLAS COUNTY SCHOOLS

## OPERATING SUMMARY BY FUNCTION

For the Month Ending April 30, 2013

BUDGET  
2012-2013

Account Number	Description	Original 12-13 Budget*	Amended 12-13 Budg Amend No 8	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL	\$320,000	\$320,000	\$261,792	---	\$58,208
200	FEDERAL THROUGH STATE	2,766,870	3,235,232	609,017	---	\$2,626,215
300	STATE	322,209,154	320,809,880	265,401,537	---	\$55,408,343
400	LOCAL	400,324,349	407,413,487	379,952,773	---	\$27,460,713
700	NON REVENUE SOURCES	25,800,000	26,477,697	999,683	---	\$25,478,014
	NON-SPENDABLE	10,486,932	10,486,932			\$10,486,932
	RESTRICTED	20,910,265	20,910,265			\$20,910,265
	ASSIGNED	22,614,477	22,614,477			\$22,614,477
	UNASSIGNED	6,667,953	6,667,953			\$6,667,953
	TOTAL REVENUE					
	AND FUND BALANCE	<u>\$812,100,000</u>	<u>\$818,935,923</u>	<u>\$647,224,802</u>	<u>---</u>	<u>\$171,711,121</u>
<i>EXPENDITURES</i>						
5000	INSTRUCTIONAL SERVICES	\$503,744,062	\$507,297,004	\$417,218,309	\$3,923,552	\$86,155,143
6100	PUPIL SERVICES	29,493,074	30,155,148	23,949,219	153,394	\$6,052,536
6200	INSTRUCTIONAL MEDIA	8,932,578	8,913,747	7,522,028	104,657	\$1,287,062
6300	INSTR & CURRIC DEVELOPMENT	8,731,594	8,766,626	7,437,813	83,044	\$1,245,770
6400	INSTRUCTIONAL STAFF DEVELOP	4,312,093	4,686,078	3,170,075	42,921	\$1,473,082
6500	INSTRUCTIONAL TECHNOLOGY	2,209,189	2,247,962	1,827,681	1,176	\$419,105
7100	BOARD OF EDUCATION	2,861,592	2,863,592	1,850,551	34,198	\$978,843
7200	GENERAL ADMINISTRATION	2,552,686	2,535,112	1,760,301	34,828	\$739,983
7300	SCHOOL ADMINISTRATION	48,691,473	49,521,148	39,803,308	284,921	\$9,432,919
7400	FACILITIES ACQ & CONSTRUCTION	1,924,856	1,860,209	1,575,296	23,873	\$261,041
7500	FISCAL SERVICES	3,868,669	3,889,427	3,042,131	111,041	\$736,254
7600	FOOD SERVICES	60,400	60,400	38,732		\$21,668
7700	CENTRAL SERVICES	11,408,770	12,205,385	9,170,445	660,287	\$2,374,653
7800	TRANSPORTATION	30,689,891	31,368,547	25,933,632	54,886	\$5,380,029
7900	OPERATION OF PLANT	73,414,312	76,089,213	62,112,256	244,167	\$13,732,790
8100	MAINTENANCE OF PLANT	20,365,438	20,582,489	17,277,207	1,163,578	\$2,141,705
8200	ADMINISTRATIVE TECHNOLOGY	6,311,364	6,326,780	3,698,092	188,840	\$2,439,848
9100	COMMUNITY SERVICES	424,959	606,729	558,304	1,830	\$46,595
9200	DEBT SERVICE	3,000	3,000			\$3,000
9700	TRANSFERS					
	Totals: Appropri., Expend. & Encumb.	<u>\$760,000,000</u>	<u>\$769,978,598</u>	<u>\$627,945,379</u>	<u>\$7,111,194</u>	<u>\$134,922,025</u>
	NON-SPENDABLE	3,800,000	3,800,000			3,800,000
	RESTRICTED	18,500,000	18,500,000			18,500,000
	ASSIGNED	16,600,000	16,600,000			16,600,000
	UNASSIGNED	13,200,000	10,057,325			10,057,325
	TOTAL EXPENDITURES					
	AND FUND BALANCE	<u>\$812,100,000</u>	<u>\$818,935,923</u>	<u>\$627,945,379</u>	<u>\$7,111,194</u>	<u>\$183,879,350</u>

EXCESS OF REVENUES OVER EXPENDITURES

\$19,279,423

# PINELLAS COUNTY SCHOOLS

## OPERATING SUMMARY BY OBJECT

For the Month Ending April 30, 2013

BUDGET  
2012-2013

Account Number	Description	Original 12-13 Budget*	Amended 12-13 Budg Amend No 8	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL	\$320,000	\$320,000	\$261,792	---	\$58,208
200	FEDERAL THROUGH STATE	2,766,870	3,235,232	609,017	---	\$2,626,215
300	STATE	322,209,154	320,809,880	265,401,537	---	\$55,408,343
400	LOCAL	400,324,349	407,413,487	379,952,773	---	\$27,460,713
700	NON REVENUE SOURCES	25,800,000	26,477,697	999,683	---	\$25,478,014
	NON-SPENDABLE	10,486,932	10,486,932			\$10,486,932
	RESTRICTED	20,910,265	20,910,265			\$20,910,265
	ASSIGNED	22,614,477	22,614,477			\$22,614,477
	UNASSIGNED	6,667,953	6,667,953			\$6,667,953
	TOTAL REVENUE					
	AND FUND BALANCE	<u>\$812,100,000</u>	<u>\$818,935,923</u>	<u>\$647,224,802</u>	<u>---</u>	<u>\$171,711,121</u>
<i>EXPENDITURES</i>						
100	SALARIES	\$478,283,994	\$489,494,777	401,049,882		\$88,444,895
200	EMPLOYEE BENEFITS	148,214,755	154,280,305	124,234,451		\$30,045,854
300	PURCHASED SERVICES	58,828,437	65,979,741	50,344,091	4,027,329	\$11,608,322
400	ENERGY SERVICES	28,326,776	29,634,159	23,785,236		\$5,848,923
500	MATERIALS AND SUPPLIES	31,730,662	14,952,670	17,757,038	1,860,055	(\$4,664,423)
600	EQUIPMENT OTHER EXPENSES	10,679,650	14,022,933	7,805,625	1,160,520	\$5,056,789
700	OTHER EXPENSES	3,935,726	1,614,013	2,969,057	63,290	(\$1,418,334)
900	TRANSFERS					
	<i>Totals: Apprpr., Expend. &amp; Encumb.</i>	<u>\$760,000,000</u>	<u>\$769,978,598</u>	<u>\$627,945,379</u>	<u>\$7,111,194</u>	<u>\$134,922,025</u>
	NON-SPENDABLE	3,800,000	3,800,000			3,800,000
	RESTRICTED	18,500,000	18,500,000			18,500,000
	ASSIGNED	16,600,000	16,600,000			16,600,000
	UNASSIGNED	13,200,000	10,057,325			10,057,325
	TOTAL EXPENDITURES					
	AND FUND BALANCE	<u>\$812,100,000</u>	<u>\$818,935,923</u>	<u>\$627,945,379</u>	<u>\$7,111,194</u>	<u>\$183,879,350</u>
EXCESS OF REVENUES OVER EXPENDITURES				<u>\$19,279,423</u>		

\*Approved at Second Public Hearing on September 11, 2012

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

Subject to minor rounding

# PINELLAS COUNTY SCHOOLS

## FOOD SERVICE SUMMARY For the Month Ending April 30, 2013

BUDGET  
2012-2013

Account Number	Description	Original 12-13 Budget*	Amended 12-13 Budg Amend No 8	Year to Date Rev/Expend	Encumbrances	Budget Balances
<b>REVENUES</b>						
100	FEDERAL				---	\$0
200	FEDERAL THROUGH STATE	29,090,288	29,090,288	26,431,958	---	\$2,658,330
300	STATE	517,632	517,632	467,353	---	\$50,279
400	LOCAL	14,446,176	14,446,176	10,851,490	---	\$3,594,686
700	NON REVENUE SOURCES				---	\$0
	NON-SPENDABLE	1,186,079	1,186,079			\$1,186,079
	RESTRICTED	14,376,783	14,376,783			\$14,376,783
	TOTAL ESTIMATED REVENUE				---	0
	AND FUND BALANCE	<u>\$59,616,958</u>	<u>\$59,616,958</u>	<u>\$37,750,800</u>	<u>---</u>	<u>\$21,866,158</u>
<b>EXPENDITURES</b>						
100	SALARIES	\$14,670,695	\$14,670,695	12,626,821		\$2,043,874
200	EMPLOYEE BENEFITS	5,003,893	5,003,893	3,568,121		1,435,772
300	PURCHASED SERVICES	4,617,809	4,657,809	2,388,071	1,057,590	1,212,148
400	ENERGY SERVICES	1,097,600	1,097,600	901,548		196,052
500	MATERIALS AND SUPPLIES	20,574,230	20,442,927	17,152,666	68,198	3,222,063
600	EQUIPMENT OTHER EXPENSES	4,861,217	4,952,495	2,195,668	1,069,927	1,686,899
700	OTHER EXPENSES	959,545	959,571	517,995		441,576
900	TRANSFERS					0
	<i>Totals: Appropri., Expend. &amp; Encumb.</i>	<u>\$51,784,989</u>	<u>\$51,784,989</u>	<u>\$39,350,891</u>	<u>\$2,195,715</u>	<u>\$10,238,384</u>
	NONSPENDABLE	1,091,853	1,091,853			1,091,853
	RESTRICTED	6,740,116	6,740,116			6,740,116
	TOTAL EXPENDITURES					
	AND FUND BALANCE	<u>\$59,616,958</u>	<u>\$59,616,958</u>	<u>\$39,350,891</u>	<u>\$2,195,715</u>	<u>\$18,070,352</u>
EXCESS OF EXPENDITURES OVER REVENUES				<u>(\$1,600,090)</u>		

\*Approved at Second Public Hearing on September 11, 2012

Subject to minor rounding

# PINELLAS COUNTY SCHOOLS

## FINANCIAL SUMMARY - ALL FUNDS

For the Month Ending April 30, 2013

	2012-2013 Original Budget*	2012-2013 Amended Budget Budg Amend No 8	Year-to-Date Expenditures	Percent of Budget Expended	Percent of Approp. Expended	Encumbrances	Budget Balance	Percent of Budget Remaining
Operating	\$812,100,000	\$818,935,923	\$627,945,379	77.3%	81.6%	\$7,111,194	\$183,879,350	22.5%
Debt Service	4,918,684	4,918,684		0.0%	0.0%		\$4,918,684	100.0%
Capital Outlay	301,950,331	302,630,603	38,474,280	12.7%	18.4%	34,353,091	\$229,803,232	75.9%
School Food Service	59,616,958	59,616,958	39,350,891	66.0%	76.0%	2,195,715	\$18,070,352	30.3%
Contracted Programs	72,170,163	103,883,107	50,100,215	69.4%	48.2%	3,424,221	\$50,358,671	48.5%
ARRA Targeted Assistance	1,775,025	4,344,665	1,844,673	103.9%	1.8%	102,369	\$2,397,623	55.2%
ARRA Race to the Top	7,528,914	7,572,213	1,441,139	19.1%	22.4%	279,316	\$5,851,758	77.3%
ARRA Other Stimulus	350,190	350,190	89,756	25.6%	0.0%	37,611	\$222,824	63.6%
Worker's Compensation	8,485,656	8,485,656	1,541,423	18.2%	23.9%		\$6,944,233	81.8%
Liability Insurance	1,738,026	1,738,026	92,685	5.3%	5.1%		1,645,341	94.7%
<b>Totals- All Funds</b>	<b>\$1,270,633,947</b>	<b>\$1,312,476,024</b>	<b>\$760,880,441</b>	<b>59.9%</b>	<b>65.6%</b>	<b>\$47,503,517</b>	<b>\$504,092,067</b>	<b>38.4%</b>

\*Approved at Second Public Hearing on September 11, 2012

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

Subject to minor rounding

# PINELLAS COUNTY SCHOOLS

## COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

For the Month Ending April 30, 2013

### ASSETS AND OTHER DEBITS

CASH	\$4,773,738
INVESTMENTS	398,238,229
TAXES RECEIVABLE	0
OTHER RECEIVABLES	7,952,773
ALLOWANCE FOR DOUBTFUL ACCOUNTS	
DUE FROM OTHERS	3,843,572
DEPOSITS RECEIVABLE	0
INVENTORY	4,315,177
PREPAID EXPENSES/ACCRUED INTEREST	866,172
LAND	128,209,390
BUILDINGS/FIXED EQUIPMENT	2,223,366,092

FURNITURE, FIXTURES & EQUIPMENT	143,786,927
VEHICLES	52,854,877
CONSTRUCTION IN PROGRESS	9,186,110
CAPITAL LEASES	47,443,453
COMPENSATED ABSENCES	91,944,355
OTHER AMOUNTS TO BE PROVIDED	<u>44,886,433</u>

TOTAL ASSETS AND OTHER DEBITS \$3,161,667,298

ESTIMATED REVENUE	\$1,016,570,438
ENCUMBRANCES	47,503,517
EXPENDITURES	<u>760,880,441</u>

GRAND TOTAL \$4,986,621,694

### LIABILITIES AND FUND EQUITIES

WAGES PAYABLE	\$469,805
PAYROLL DEDUCTIONS PAYABLE	46,957,991
ACCOUNTS PAYABLE	13,897,252
CONSTRUCTION CONTRACTS PAYABLE	0
DUE TO OTHERS	0
RETAINAGE PAYABLE	1,055,702
MATURED BONDS & INTEREST PAYABLE	884
DEPOSITS AND SALES TAX PAYABLE	29,778
BONDS PAYABLE & NOTES PAYABLE	24,760,000
CAPITAL LEASE OBLIG. & JUDGEMENTS	20,126,433
DEFERRED REVENUE	9,048,533
COMPENSATED ABSENCES	<u>91,944,355</u>

TOTAL LIABILITIES \$208,290,732

INVESTMENT IN FIXED ASSETS	\$2,604,846,849
NET ASSETS, RESTRICTED	4,223,682
RESERVE FOR ENCUMBRANCES	47,503,517
OTHER DESIGNATED BALANCES	91,801,637
OTHER UNDESIGNATED BALANCES	7,831,969
NON-SPENDABLE (OPERATING)	3,800,000
RESTRICTED (OPERATING)	18,500,000
ASSIGNED (OPERATING)	16,600,000
UNASSIGNED (OPERATING)	<u>10,057,325</u>

TOTAL FUNDS EQUITIES \$2,805,164,977

TOTAL LIABILITIES AND FUND EQUITIES \$3,013,455,710

APPROPRIATIONS	\$1,159,661,412
REVENUE	<u>813,504,573</u>

GRAND TOTAL \$4,986,621,694

\*Approved at Second Public Hearing on September 11, 2012

Subject to minor rounding