

PINELLAS COUNTY SCHOOLS

OPERATING SUMMARY BY FUNCTION

For the Month Ending June 30, 2013

BUDGET
2012-2013

Account Number	Description	Original 12-13 Budget*	Amended 12-13 Budg Amend No 10	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL	\$320,000	\$348,450	\$348,450	---	\$0
200	FEDERAL THROUGH STATE	2,766,870	2,988,941	2,988,941	---	\$0
300	STATE	322,209,154	317,461,616	317,461,616	---	\$0
400	LOCAL	400,324,349	407,101,658	407,101,658	---	\$0
700	NON REVENUE SOURCES	25,800,000	44,405,927	44,405,929	---	(\$1)
	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>\$832,986,220</u>	<u>\$772,306,594</u>	<u>---</u>	<u>\$60,679,626</u>
<i>EXPENDITURES</i>						
5000	INSTRUCTIONAL SERVICES	\$503,744,062	\$517,280,309	\$513,820,917	\$3,459,392	(\$0)
6100	PUPIL SERVICES	29,493,074	30,398,452	30,218,140	180,312	(\$0)
6200	INSTRUCTIONAL MEDIA	8,932,578	9,619,112	9,521,790	97,322	\$0
6300	INSTR & CURRIC DEVELOPMENT	8,731,594	9,641,605	9,598,232	43,373	(\$0)
6400	INSTRUCTIONAL STAFF DEVELOP	4,312,093	4,550,275	4,518,166	32,108	\$1
6500	INSTRUCTIONAL TECHNOLOGY	2,209,189	2,425,603	2,365,276	60,327	\$0
7100	BOARD OF EDUCATION	2,861,592	1,314,815	1,282,707	32,108	\$0
7200	GENERAL ADMINISTRATION	2,552,686	2,444,690	2,379,331	65,359	\$0
7300	SCHOOL ADMINISTRATION	48,691,473	50,959,175	50,402,349	556,826	(\$0)
7400	FACILITIES ACQ & CONSTRUCTION	1,924,856	723,462	678,572	44,890	\$0
7500	FISCAL SERVICES	3,868,669	3,986,084	3,907,272	78,812	(\$0)
7600	FOOD SERVICES	60,400	149,733	149,733		\$0
7700	CENTRAL SERVICES	11,408,770	12,189,092	11,656,697	532,394	\$0
7800	TRANSPORTATION	30,689,891	31,926,009	31,900,978	25,032	(\$0)
7900	OPERATION OF PLANT	73,414,312	77,047,285	76,794,520	252,765	(\$0)
8100	MAINTENANCE OF PLANT	20,365,438	22,429,540	21,208,836	1,220,704	\$0
8200	ADMINISTRATIVE TECHNOLOGY	6,311,364	5,305,408	4,727,331	578,077	\$0
9100	COMMUNITY SERVICES	424,959	661,647	661,246	401	(\$0)
9200	DEBT SERVICE	3,000				\$0
9700	TRANSFERS					
	<i>Totals: Apprpr., Expend. & Encumb.</i>	<u>\$760,000,000</u>	<u>\$783,052,295</u>	<u>\$775,792,094</u>	<u>\$7,260,202</u>	<u>(\$0)</u>
	NON-SPENDABLE	3,800,000	6,186,896			6,186,896
	RESTRICTED	18,500,000	24,294,504			24,294,504
	ASSIGNED	16,600,000	12,075,425			12,075,425
	UNASSIGNED	13,200,000	7,377,100			7,377,100
	TOTAL EXPENDITURES					
	AND FUND BALANCE	<u>\$812,100,000</u>	<u>\$832,986,220</u>	<u>\$775,792,094</u>	<u>\$7,260,202</u>	<u>\$49,933,925</u>

EXCESS OF EXPENDITURES OVER REVENUES

(\$3,485,500)

PINELLAS COUNTY SCHOOLS

OPERATING SUMMARY BY OBJECT

For the Month Ending June 30, 2013

BUDGET
2012-2013

Account Number	Description	Original 12-13 Budget*	Amended 12-13 Budg Amend No 10	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL	\$320,000	\$348,450	\$348,450	---	\$0
200	FEDERAL THROUGH STATE	2,766,870	2,988,941	2,988,941	---	\$0
300	STATE	322,209,154	317,461,616	317,461,616	---	\$0
400	LOCAL	400,324,349	407,101,658	407,101,658	---	\$0
700	NON REVENUE SOURCES	25,800,000	44,405,927	44,405,929	---	(\$1)
	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>\$832,986,220</u>	<u>\$772,306,594</u>	<u>---</u>	<u>\$60,679,626</u>
<i>EXPENDITURES</i>						
100	SALARIES	\$478,283,994	\$499,701,184	499,701,184		\$0
200	EMPLOYEE BENEFITS	148,214,755	149,609,079	149,609,079		\$0
300	PURCHASED SERVICES	58,828,437	67,856,516	62,863,714	4,992,802	(\$0)
400	ENERGY SERVICES	28,326,776	28,535,412	28,535,412		\$0
500	MATERIALS AND SUPPLIES	31,730,662	22,285,049	21,381,664	903,385	(\$0)
600	EQUIPMENT OTHER EXPENSES	10,679,650	11,306,418	9,985,843	1,320,574	\$0
700	OTHER EXPENSES	3,935,726	3,758,637	3,715,197	43,440	(\$0)
900	TRANSFERS					
	<i>Totals: Apprpr., Expend. & Encumb.</i>	<u>\$760,000,000</u>	<u>\$783,052,295</u>	<u>\$775,792,094</u>	<u>\$7,260,202</u>	<u>(\$0)</u>
	NON-SPENDABLE	3,800,000	6,186,896			6,186,896
	RESTRICTED	18,500,000	24,294,504			24,294,504
	ASSIGNED	16,600,000	12,075,425			12,075,425
	UNASSIGNED	13,200,000	7,377,100			7,377,100
	TOTAL EXPENDITURES					
	AND FUND BALANCE	<u>\$812,100,000</u>	<u>\$832,986,220</u>	<u>\$775,792,094</u>	<u>\$7,260,202</u>	<u>\$49,933,925</u>
EXCESS OF EXPENDITURES OVER REVENUES				<u><u>(\$3,485,500)</u></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 June 30, 2013

BUDGET
2012-2013

Account Number	Description	Original 12-13 Budget*	Amended 12-13 Budg Amend No 10	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL				---	\$0
200	FEDERAL THROUGH STATE	29,090,288	30,847,965	30,847,965	---	\$0
300	STATE	517,632	526,228	526,228	---	\$0
400	LOCAL	14,446,176	12,704,371	12,704,371	---	\$0
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>\$59,641,426</u>	<u>\$44,078,564</u>	<u>---</u>	<u>\$15,562,862</u>
<i>EXPENDITURES</i>						
100	SALARIES	\$14,670,695	\$15,613,352	15,613,352		\$0
200	EMPLOYEE BENEFITS	5,003,893	4,571,330	4,571,330		0
300	PURCHASED SERVICES	4,617,809	3,476,607	2,840,963	635,645	0
400	ENERGY SERVICES	1,097,600	1,739,642	1,739,642		0
500	MATERIALS AND SUPPLIES	20,574,230	20,931,663	20,839,233	92,431	(0)
600	EQUIPMENT OTHER EXPENSES	4,861,217	4,572,982	3,346,322	1,226,660	(0)
700	OTHER EXPENSES	959,545	629,566	629,566		0
900	TRANSFERS					0
	<i>Totals: Appropri., Expend. & Encumb.</i>	<u>\$51,784,989</u>	<u>\$51,535,142</u>	<u>\$49,580,408</u>	<u>\$1,954,735</u>	<u>(\$0)</u>
	NONSPENDABLE	1,091,853	1,091,853			1,091,853
	RESTRICTED	6,740,116	7,014,430			7,014,430
	TOTAL EXPENDITURES					
	AND FUND BALANCE	<u>\$59,616,958</u>	<u>\$59,641,426</u>	<u>\$49,580,408</u>	<u>\$1,954,735</u>	<u>\$8,106,283</u>
EXCESS OF EXPENDITURES OVER REVENUES				<u><u>(\$5,501,844)</u></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 June 30, 2013

	2012-2013 Original Budget*	2012-2013 Amended Budget Budg Amend No 10	Year-to-Date Expenditures	Percent of Budget Expended	Percent of Approp. Expended	Encumbrances	Budget Balance	Percent of Budget Remaining
Operating	\$812,100,000	\$832,986,220	\$775,792,094	95.5%	99.1%	\$7,260,202	\$49,933,924	6.0%
Debt Service	4,918,684	4,857,680	4,153,241	84.4%	100.0%		\$704,439	14.5%
Capital Outlay	301,950,331	301,755,698	94,101,928	31.2%	43.0%	55,953,177	\$151,700,593	50.3%
School Food Service	59,616,958	59,641,426	49,580,408	83.2%	96.2%	1,954,735	\$8,106,283	13.6%
Contracted Programs	72,170,163	111,421,031	70,894,510	98.2%	63.6%	1,722,031	\$38,804,490	34.8%
ARRA Targeted Assistance	1,775,025	4,344,665	2,597,231	146.3%	2.3%	95,098	\$1,652,335	38.0%
ARRA Race to the Top	7,528,914	7,604,213	2,171,897	28.8%	53.8%	327,078	\$5,105,238	67.1%
ARRA Other Stimulus	350,190	350,190	89,756	25.6%	0.0%	37,597	\$222,837	63.6%
Worker's Compensation	8,485,656	6,449,660	5,556,596	65.5%	137.6%		\$893,064	13.8%
Liability Insurance	1,738,026	1,321,015	281,284	16.2%	15.6%		1,039,730	78.7%
Totals- All Funds	\$1,270,633,947	\$1,330,731,797	\$1,005,218,945	79.1%	84.7%	\$67,349,918	\$258,162,934	19.4%

*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 June 30, 2013

ASSETS AND OTHER DEBITS

CASH	\$9,064,360
INVESTMENTS	313,187,544
TAXES RECEIVABLE	0
OTHER RECEIVABLES	23,960,641
ALLOWANCE FOR DOUBTFUL ACCOUNTS	
DUE FROM OTHERS	22,316,040
DEPOSITS RECEIVABLE	0
INVENTORY	5,359,070
PREPAID EXPENSES/ACCRUED INTEREST	2,342,647
LAND	128,450,631
BUILDINGS/FIXED EQUIPMENT	2,249,170,999

FURNITURE, FIXTURES & EQUIPMENT	141,312,117
VEHICLES	53,207,237
CONSTRUCTION IN PROGRESS	12,948,468
CAPITAL LEASES	47,883,746
COMPENSATED ABSENCES	89,401,532
OTHER AMOUNTS TO BE PROVIDED	<u>34,531,364</u>

TOTAL ASSETS AND OTHER DEBITS \$3,133,136,396

ESTIMATED REVENUE	\$1,034,826,212
ENCUMBRANCES	67,349,918
EXPENDITURES	<u>1,005,218,945</u>

GRAND TOTAL \$5,240,531,471

LIABILITIES AND FUND EQUITIES

WAGES PAYABLE	\$11,878,872
PAYROLL DEDUCTIONS PAYABLE	37,470,125
ACCOUNTS PAYABLE	23,734,049
CONSTRUCTION CONTRACTS PAYABLE	0
DUE TO OTHERS	17,274,575
RETAINAGE PAYABLE	1,343,372
MATURED BONDS & INTEREST PAYABLE	884
DEPOSITS AND SALES TAX PAYABLE	40,064
BONDS PAYABLE & NOTES PAYABLE	21,985,000
CAPITAL LEASE OBLIG. & JUDGEMENTS	12,546,364
DEFERRED REVENUE	6,942,214
COMPENSATED ABSENCES	<u>89,401,532</u>

TOTAL LIABILITIES \$222,617,050

INVESTMENT IN FIXED ASSETS	\$2,632,973,199
NET ASSETS, RESTRICTED	1,932,794
RESERVE FOR ENCUMBRANCES	67,349,918
OTHER DESIGNATED BALANCES	83,668,195
OTHER UNDESIGNATED BALANCES	8,106,283
NON-SPENDABLE (OPERATING)	6,186,896
RESTRICTED (OPERATING)	24,294,504
ASSIGNED (OPERATING)	12,075,425
UNASSIGNED (OPERATING)	<u>7,377,100</u>

TOTAL FUNDS EQUITIES \$2,843,964,314

TOTAL LIABILITIES AND FUND EQUITIES \$3,066,581,364

APPROPRIATIONS	\$1,187,090,599
REVENUE	<u>986,859,507</u>

GRAND TOTAL \$5,240,531,471

*Approved at Second Public Hearing on September 11, 2012

Subject to minor rounding