

PINELLAS COUNTY SCHOOLS

OPERATING SUMMARY BY FUNCTION

For the Month Ending July 31, 2013

BUDGET
2013-2014

Account Number	Description	Original 13-14 Budget*	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>					
100	FEDERAL	\$322,000	\$2,470	---	\$319,530
200	FEDERAL THROUGH STATE	2,715,324	148,217	---	2,567,107
300	STATE	362,125,552	30,029,742	---	332,095,810
400	LOCAL	401,037,124	793,026	---	400,244,098
700	NON REVENUE SOURCES	30,300,000		---	30,300,000
	NON-SPENDABLE	6,186,895			6,186,895
	RESTRICTED	24,294,504			24,294,504
	ASSIGNED	19,335,627			19,335,627
	UNASSIGNED	7,377,100			7,377,100
	TOTAL REVENUE				
	AND FUND BALANCE	<u>\$853,694,126</u>	<u>\$30,973,456</u>	<u>---</u>	<u>\$822,720,670</u>
<i>EXPENDITURES</i>					
5000	INSTRUCTIONAL SERVICES	\$533,655,790	\$10,157,363	\$7,101,945	\$516,396,482
6100	PUPIL SERVICES	29,668,478	530,953	180,983	28,956,542
6200	INSTRUCTIONAL MEDIA	9,501,128	112,585	112,184	9,276,359
6300	INSTR & CURRIC DEVELOPMENT	9,369,541	357,643	49,522	8,962,376
6400	INSTRUCTIONAL STAFF DEVELOP	3,422,678	80,577	17,057	3,325,044
6500	INSTRUCTIONAL TECHNOLOGY	2,388,931	170,392	127	2,218,412
7100	BOARD OF EDUCATION	1,291,109	208,707	44,404	1,037,998
7200	GENERAL ADMINISTRATION	2,341,690	150,394	102,631	2,088,665
7300	SCHOOL ADMINISTRATION	51,224,302	1,543,910	585,365	49,095,027
7400	FACILITIES ACQ & CONSTRUCTION	695,032	111,844	49,405	533,783
7500	FISCAL SERVICES	3,893,338	170,324	283,674	3,439,340
7600	FOOD SERVICES				
7700	CENTRAL SERVICES	11,074,793	569,108	1,032,761	9,472,924
7800	TRANSPORTATION	31,470,740	1,036,372	54,438	30,379,930
7900	OPERATION OF PLANT	73,696,254	9,143,532	248,491	64,304,231
8100	MAINTENANCE OF PLANT	21,200,794	1,003,631	2,895,760	17,301,403
8200	ADMINISTRATIVE TECHNOLOGY	4,708,126	259,600	541,237	3,907,289
9100	COMMUNITY SERVICES	691,402	17,383	106	673,913
9200	DEBT SERVICE	0			0
9700	TRANSFERS				0
	Totals: Appropri., Expend. & Encumb.	<u>\$790,294,126</u>	<u>\$25,624,319</u>	<u>\$13,300,090</u>	<u>\$751,369,717</u>
	NON-SPENDABLE	6,300,000			6,300,000
	RESTRICTED	24,600,000			24,600,000
	ASSIGNED	19,800,000			19,800,000
	UNASSIGNED	12,700,000			12,700,000
	TOTAL EXPENDITURES				
	AND FUND BALANCE	<u>\$853,694,126</u>	<u>\$25,624,319</u>	<u>\$13,300,090</u>	<u>\$814,769,717</u>

EXCESS OF REVENUES OVER EXPENDITURES

\$5,349,137

PINELLAS COUNTY SCHOOLS

OPERATING SUMMARY BY OBJECT

For the Month Ending July 31, 2013

BUDGET
2013-2014

Account Number	Description	Original 13-14 Budget*	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>					
100	FEDERAL	\$322,000	\$2,470	---	\$319,530
200	FEDERAL THROUGH STATE	2,715,324	148,217	---	2,567,107
300	STATE	362,125,552	30,029,742	---	332,095,810
400	LOCAL	401,037,124	793,026	---	400,244,098
700	NON REVENUE SOURCES	30,300,000	0	---	30,300,000
	NON-SPENDABLE	6,186,895			6,186,895
	RESTRICTED	24,294,504			24,294,504
	ASSIGNED	19,335,627			19,335,627
	UNASSIGNED	7,377,100			7,377,100
	TOTAL REVENUE				
	AND FUND BALANCE	<u>\$853,694,126</u>	<u>\$30,973,456</u>	<u>---</u>	<u>\$822,720,670</u>
<i>EXPENDITURES</i>					
100	SALARIES	\$510,563,161	4,798,991		\$505,764,170
200	EMPLOYEE BENEFITS	154,375,424	7,854,500		146,520,924
300	PURCHASED SERVICES	67,001,737	9,787,281	7,613,783	49,600,673
400	ENERGY SERVICES	27,364,562	1,497,114		25,867,448
500	MATERIALS AND SUPPLIES	17,497,165	948,925	3,605,853	12,942,387
600	EQUIPMENT OTHER EXPENSES	9,335,883	350,403	1,916,582	7,068,898
700	OTHER EXPENSES	4,156,194	387,105	163,872	3,605,217
900	TRANSFERS				0
	<i>Totals: Appropri., Expend. & Encumb.</i>	<u>\$790,294,126</u>	<u>\$25,624,319</u>	<u>\$13,300,090</u>	<u>\$751,369,717</u>
	NON-SPENDABLE	6,300,000			6,300,000
	RESTRICTED	24,600,000			24,600,000
	ASSIGNED	19,800,000			19,800,000
	UNASSIGNED	12,700,000			12,700,000
	TOTAL EXPENDITURES				
	AND FUND BALANCE	<u>\$853,694,126</u>	<u>\$25,624,319</u>	<u>\$13,300,090</u>	<u>\$814,769,717</u>
EXCESS OF REVENUES OVER EXPENDITURES			<u>\$5,349,137</u>		

*Approved at Second Public Hearing on September 10, 2013

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

Subject to minor rounding

PINELLAS COUNTY SCHOOLS

FOOD SERVICE SUMMARY

For the Month Ending July 31, 2013

BUDGET
2013-2014

Account Number	Description	Original 13-14 Budget*	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>					
100	FEDERAL			---	\$0
200	FEDERAL THROUGH STATE	33,455,211	577,803	---	32,877,408
300	STATE	507,246		---	507,246
400	LOCAL	12,759,848	335,557	---	12,424,291
700	NON REVENUE SOURCES			---	0
	NON-SPENDABLE	1,045,171			1,045,171
	RESTRICTED	9,015,846			9,015,846
	TOTAL ESTIMATED REVENUE			---	0
	AND FUND BALANCE	<u>\$56,783,322</u>	<u>\$913,360</u>	<u>---</u>	<u>\$55,869,962</u>
<i>EXPENDITURES</i>					
100	SALARIES	\$15,110,815	167,669		\$14,943,146
200	EMPLOYEE BENEFITS	5,068,151	220,768		4,847,383
300	PURCHASED SERVICES	2,439,843	22,595	780,543	1,636,705
400	ENERGY SERVICES	1,045,600	10,479		1,035,121
500	MATERIALS AND SUPPLIES	23,400,878	426,539	175,186	22,799,153
600	EQUIPMENT OTHER EXPENSES	3,070,700	273,148	1,205,568	1,591,984
700	OTHER EXPENSES	587,274	24,635		562,639
900	TRANSFERS				0
	<i>Totals: Appropri., Expend. & Encumb.</i>	<u>\$50,723,261</u>	<u>\$1,145,833</u>	<u>\$2,161,297</u>	<u>\$47,416,131</u>
	NONSPENDABLE	1,091,853			1,091,853
	RESTRICTED	4,968,208			4,968,208
	TOTAL EXPENDITURES				
	AND FUND BALANCE	<u>\$56,783,322</u>	<u>\$1,145,833</u>	<u>\$2,161,297</u>	<u>\$53,476,192</u>
EXCESS OF EXPENDITURES OVER REVENUES			<u><u>(\$232,473)</u></u>		

*Approved at Second Public Hearing on September 10, 2013

Subject to minor rounding

PINELLAS COUNTY SCHOOLS

FINANCIAL SUMMARY - ALL FUNDS

For the Month Ending July 31, 2013

	2013-2014 Original Budget*	Year-to-Date Expenditures	Percent of Budget Expended	Percent of Approp. Expended	Encumbrances	Budget Balance	Percent of Budget Remaining
Operating	\$853,694,126	\$25,624,319	3.0%	3.3%	\$13,300,090	\$814,769,717	95.4%
Debt Service	4,713,539		0.0%	0.0%		4,713,537	100.0%
Capital Outlay	298,205,915	4,735,496	1.6%	2.2%	54,952,284	238,518,133	80.0%
School Food Service	56,783,322	1,145,833	2.0%	2.0%	2,161,297	53,476,192	94.2%
Contracted Programs	93,907,991	2,445,368	2.6%	2.6%	1,681,724	89,780,899	95.6%
ARRA Targeted Assistance	906,925	47,548	5.2%	0.1%	177,085	682,290	75.2%
ARRA Race to the Top	12,379,719	278,997	2.3%	4.6%	1,268,454		0.0%
ARRA Other Stimulus	37,597		0.0%	0.0%	37,597		0.0%
Worker's Compensation	6,584,219	41,847	0.6%	0.7%		6,542,372	99.4%
Liability Insurance	1,348,575	904	0.1%	0.1%		1,347,671	99.9%
Totals- All Funds	\$1,328,561,928	\$34,320,312	2.6%	2.9%	\$73,578,531	\$1,209,830,811	91.1%

*Approved at Second Public Hearing on September 10, 2013

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 July 31, 2013

ASSETS AND OTHER DEBITS

CASH	\$5,348,596
INVESTMENTS	287,089,123
TAXES RECEIVABLE	0
OTHER RECEIVABLES	12,670,754
ALLOWANCE FOR DOUBTFUL ACCOUNTS	
DUE FROM OTHERS	30,516,878
DEPOSITS RECEIVABLE	0
INVENTORY	4,748,965
PREPAID EXPENSES/ACCRUED INTEREST	612,173
LAND	128,450,631
BUILDINGS/FIXED EQUIPMENT	2,249,171,000

FURNITURE, FIXTURES & EQUIPMENT	141,312,118
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 \$3,097,892,584

ESTIMATED REVENUE	\$1,047,954,941
ENCUMBRANCES	73,578,531
EXPENDITURES	<u>34,320,312</u>

GRAND TOTAL \$4,253,746,368

LIABILITIES AND FUND EQUITIES

WAGES PAYABLE	\$0
PAYROLL DEDUCTIONS PAYABLE	17,054,482
ACCOUNTS PAYABLE	14,080,628
CONSTRUCTION CONTRACTS PAYABLE	0
DUE TO OTHERS	26,293,378
RETAINAGE PAYABLE	1,583,710
MATURED BONDS & INTEREST PAYABLE	884
DEPOSITS AND SALES TAX PAYABLE	45,007
BONDS PAYABLE & NOTES PAYABLE	21,985,000
CAPITAL LEASE OBLIG. & JUDGEMENTS	12,546,364
DEFERRED REVENUE	6,923,637
COMPENSATED ABSENCES	<u>89,401,532</u>

TOTAL LIABILITIES \$189,914,622

INVESTMENT IN FIXED ASSETS	\$2,632,973,199
NET ASSETS, RESTRICTED	1,932,794
RESERVE FOR ENCUMBRANCES	73,578,531
OTHER DESIGNATED BALANCES	81,542,866
OTHER UNDESIGNATED BALANCES	6,060,061
NON-SPENDABLE (OPERATING)	6,300,000
RESTRICTED (OPERATING)	24,600,000
ASSIGNED (OPERATING)	19,800,000
UNASSIGNED (OPERATING)	<u>12,700,000</u>

TOTAL FUNDS EQUITIES \$2,859,487,451

TOTAL LIABILITIES AND FUND EQUITIES \$3,049,402,073

APPROPRIATIONS	\$1,172,565,372
REVENUE	<u>31,778,923</u>

GRAND TOTAL \$4,253,746,368

*Approved at Second Public Hearing on September 10, 2013

Subject to minor rounding