

PINELLAS COUNTY SCHOOLS

OPERATING SUMMARY BY FUNCTION

For the Month Ending November 30, 2015

BUDGET 2015-2016						
Account Number	Description	Original 15-16 Budget*	Amended 11-15 Budg Amend No 3	Year to Date Rev/Expend	Encumbrances	Budget Balances
<u>REVENUES</u>						
100	FEDERAL	\$320,000	\$320,000	\$87,341	---	\$232,659
200	FEDERAL THROUGH STATE	\$3,300,000	3,724,869	478,441	---	3,246,428
300	STATE	\$367,139,977	368,172,583	151,734,956	---	216,437,626
400	LOCAL	\$437,369,056	439,836,969	53,172,229	---	386,664,740
700	NON REVENUE SOURCES	\$33,100,000	33,478,874	497,382	---	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>\$906,804,262</u>	<u>\$205,970,349</u>	<u>---</u>	<u>\$700,833,912</u>
<u>EXPENDITURES</u>						
5000	INSTRUCTIONAL SERVICES	\$550,950,736	\$554,085,835	\$195,522,217	\$6,035,701	\$352,527,918
6100	PUPIL SERVICES	\$31,845,183	32,858,993	11,283,054	175,379	21,400,561
6200	INSTRUCTIONAL MEDIA	\$6,363,519	6,393,711	2,266,076	86,536	4,041,099
6300	INSTR & CURRIC DEVELOPMENT	\$10,926,087	9,895,983	4,697,191	96,436	5,102,355
6400	INSTRUCTIONAL STAFF DEVELOP	\$12,559,080	13,084,997	3,887,161	344,320	8,853,516
6500	INSTRUCTIONAL TECHNOLOGY	\$6,150,754	6,147,001	2,713,956		3,433,045
7100	BOARD OF EDUCATION	\$1,973,426	2,032,207	1,298,478	22,625	711,104
7200	GENERAL ADMINISTRATION	\$2,536,136	2,518,733	1,046,671	19,142	1,452,919
7300	SCHOOL ADMINISTRATION	\$55,182,266	55,428,751	20,426,901	430,957	34,570,892
7400	FACILITIES ACQ & CONSTRUCTION	\$1,109,947	1,102,036	1,296,802	351,477	(546,243)
7500	FISCAL SERVICES	\$4,388,435	4,482,245	1,666,237	194,481	2,621,527
7600	FOOD SERVICES	\$282,807	282,807	94,923		187,883
7700	CENTRAL SERVICES	\$12,192,953	12,349,742	5,093,267	702,763	6,553,713
7800	TRANSPORTATION	\$33,527,193	33,782,408	11,148,575	113,769	22,520,063
7900	OPERATION OF PLANT	\$74,380,680	74,478,011	31,729,813	287,200	42,460,998
8100	MAINTENANCE OF PLANT	\$21,784,690	21,909,387	9,115,010	2,049,376	10,745,001
8200	ADMINISTRATIVE TECHNOLOGY	\$4,789,907	4,789,649	2,343,323	231,581	2,214,745
9100	COMMUNITY SERVICES	\$788,701	867,216	326,997	1,684	538,535
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>\$836,556,803</u>	<u>\$305,956,651</u>	<u>\$11,143,429</u>	<u>\$519,456,723</u>
	NON-SPENDABLE	3,000,000	3,000,000			\$3,000,000
	RESTRICTED	23,200,000	20,325,094			\$20,325,094
	ASSIGNED	23,000,000	23,000,000			\$23,000,000
	UNASSIGNED	21,500,000	23,922,365			\$23,922,365
TOTAL EXPENDITURES AND FUND BALANCE		<u>\$902,500,000</u>	<u>\$906,804,262</u>	<u>\$305,956,651</u>	<u>\$11,143,429</u>	<u>\$589,704,181</u>

EXCESS OF EXPENDITURES OVER REVENUES

(\$99,986,302)

PINELLAS COUNTY SCHOOLS

OPERATING SUMMARY BY OBJECT

For the Month Ending November 30, 2015

BUDGET
2015-2016

Account Number	Description	Original 15-16 Budget*	Amended 11-15 Budg Amend No 3	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL	\$320,000	\$320,000	\$87,341	---	\$232,659
200	FEDERAL THROUGH STATE	3,300,000	3,724,869	478,441	---	3,246,428
300	STATE	367,139,977	368,172,583	151,734,956	---	216,437,626
400	LOCAL	437,369,056	439,836,969	53,172,229	---	386,664,740
700	NON REVENUE SOURCES	33,100,000	33,478,874	497,382	---	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>\$906,804,262</u>	<u>\$205,970,349</u>	<u>---</u>	<u>\$700,833,912</u>
<i>EXPENDITURES</i>						
100	SALARIES	\$522,571,046	\$521,949,623	\$176,154,753		\$345,794,870
200	EMPLOYEE BENEFITS	\$160,776,516	161,445,459	64,513,205		96,932,254
300	PURCHASED SERVICES	\$76,187,119	79,483,404	34,415,922	6,100,834	38,966,648
400	ENERGY SERVICES	\$27,470,554	27,330,702	11,167,752		16,162,950
500	MATERIALS AND SUPPLIES	\$24,468,994	22,469,268	11,536,676	2,720,313	8,212,280
600	EQUIPMENT OTHER EXPENSES	\$14,768,064	18,868,711	6,646,233	2,261,207	9,961,271
700	OTHER EXPENSES	\$5,557,708	5,009,637	1,522,111	61,076	3,426,450
900	TRANSFERS	\$0	0			0
	<i>Totals: Appopr., Expend. & Encumb.</i>	<u>\$831,800,000</u>	<u>\$836,556,803</u>	<u>\$305,956,651</u>	<u>\$11,143,429</u>	<u>\$519,456,723</u>
	NON-SPENDABLE	3,000,000	3,000,000			3,000,000
	RESTRICTED	23,200,000	20,325,094			20,325,094
	ASSIGNED	23,000,000	23,000,000			23,000,000
	UNASSIGNED	21,500,000	23,922,365			23,922,365
TOTAL EXPENDITURES AND FUND BALANCE		<u>\$902,500,000</u>	<u>\$906,804,262</u>	<u>\$305,956,651</u>	<u>\$11,143,429</u>	<u>\$589,704,181</u>
EXCESS OF EXPENDITURES OVER REVENUES				<u>(\$99,986,302)</u>		

*Approved at Second Public Hearing on September 8, 2015

Subject to minor rounding

PINELLAS COUNTY SCHOOLS

FOOD SERVICE SUMMARY

For the Month Ending November 30, 2015

BUDGET
2015-2016

Account Number	Description	Original 15-16 Budget*	Amended 11-15 Budg Amend No 3	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL				---	\$0
200	FEDERAL THROUGH STATE	43,454,669	40,378,183	15,868,009	---	24,510,174
300	STATE	666,846	666,846	177,750	---	489,096
400	LOCAL	8,157,950	8,157,950	2,784,804	---	5,373,146
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>\$18,830,562</u>	---	<u>\$25,606,008</u>
<i>EXPENDITURES</i>						
100	SALARIES	\$16,170,034	\$16,270,034	5,191,353		\$11,078,681
200	EMPLOYEE BENEFITS	5,792,669	5,792,669	2,031,543		3,761,126
300	PURCHASED SERVICES	2,149,954	2,149,954	786,451	370,880	992,622
400	ENERGY SERVICES	833,505	833,505	418,978		414,527
500	MATERIALS AND SUPPLIES	21,089,088	21,089,088	8,062,788	215,599	12,810,701
600	EQUIPMENT OTHER EXPENSES	1,271,964	1,271,964	672,027	164,607	435,330
700	OTHER EXPENSES	205,550	205,550	89,517		116,033
900	TRANSFERS					0
	<i>Totals: Appopr., Expend. & Encumb.</i>	<u>\$47,512,764</u>	<u>\$47,612,764</u>	<u>\$17,252,658</u>	<u>\$751,087</u>	<u>\$29,609,020</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>\$17,252,658</u>	<u>\$751,087</u>	<u>\$26,432,826</u>
EXCESS OF REVENUES OVER EXPENDITURES				<u>\$1,577,905</u>		

PINELLAS COUNTY SCHOOLS

FINANCIAL SUMMARY - ALL FUNDS
For the Month Ending November 30, 2015

	2015-2016 Original Budget*	2015-2016 Amended Budget Budg Amend No 3	Year-to-Date Expenditures	Percent of Budget Expended	Percent of Approp. Expended	Encumbrances	Budget Balance	Percent of Budget Remaining
Operating	\$902,500,000	\$906,804,262	\$305,956,651	33.7%	36.6%	\$11,143,429	\$589,704,181	65.0%
Debt Service	5,086,764	5,127,321	0	0.0%	0.0%	0	\$5,127,321	100.0%
Capital Outlay	244,865,604	245,244,478	41,848,602	17.1%	19.3%	46,637,281	\$156,758,596	63.9%
School Food Service	47,513,056	44,436,570	17,252,658	38.8%	36.2%	751,087	\$26,432,826	59.5%
Contracted Programs	54,681,692	84,304,957	22,993,525	27.3%	27.4%	3,826,469	\$57,484,962	68.2%
ARRA Race to the Top	480,171	480,171	389,160	81.0%	9.7%	0	\$91,011	19.0%
Worker's Compensation	4,692,015	4,692,015	2,542,513	54.2%	63.6%	0	\$2,149,502	45.8%
Liability Insurance	961,015	961,015	832,459	86.6%	83.2%	0	\$128,557	13.4%
Permanent Fund	150,412	150,412	0	0.0%	0.0%	0	\$150,412	100.0%
Totals- All Funds	1,260,930,729	\$1,292,201,200	\$391,815,567	30.3%	32.8%	\$62,358,266	\$838,027,367	64.9%

*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 November 30, 2015

ASSETS AND OTHER DEBITS

CASH	\$2,463,926
INVESTMENTS	173,917,743
TAXES RECEIVABLE	0
OTHER RECEIVABLES	11,685,184
ALLOWANCE FOR DOUBTFUL ACCOUNTS DUE FROM OTHERS	125,504,973
DEPOSITS RECEIVABLE	0
INVENTORY	4,514,379
PREPAID EXPENSES/ACCRUED INTEREST	394,465
LAND	130,828,015
BUILDINGS/FIXED EQUIPMENT	2,324,006,056
FURNITURE, FIXTURES & EQUIPMENT VEHICLES	143,548,934 55,245,765
CONSTRUCTION IN PROGRESS	62,629,864
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>\$3,193,539,314</u>
ESTIMATED REVENUE	\$1,093,100,109
ENCUMBRANCES	62,358,266
EXPENDITURES	<u>391,815,567</u>
GRAND TOTAL	<u><u>\$4,740,813,256</u></u>

LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITIES

WAGES PAYABLE	\$0
PAYROLL DEDUCTIONS PAYABLE	22,110,201
ACCOUNTS PAYABLE	13,225,941
CONSTRUCTION CONTRACTS PAYABLE	0
DUE TO OTHERS	118,378,096
RETAINAGE PAYABLE	4,132,649
ACCRUED INTEREST PAYABLE	332,292
MATURED BONDS & INTEREST PAYABLE	884
DEPOSITS AND SALES TAX PAYABLE	58,342
BONDS PAYABLE & NOTES PAYABLE	106,056,399
CAPITAL LEASE OBLIG. & JUDGEMENTS	9,047,500
UNEARNED REVENUE	1,018,426
COMPENSATED ABSENCES	<u>88,925,215</u>
TOTAL LIABILITIES	<u>\$363,285,944</u>
DEFERRED REVENUE - UNAVAILABLE	129,544
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$129,544</u>
INVESTMENT IN FIXED ASSETS	\$2,761,029,530
NET ASSETS, RESTRICTED	653,030
RESERVE FOR ENCUMBRANCES	62,358,266
OTHER DESIGNATED BALANCES	27,012,840
OTHER UNDESIGNATED BALANCES	(3,176,194)
NON-SPENDABLE (OPERATING)	3,000,000
RESTRICTED (OPERATING)	20,325,094
ASSIGNED (OPERATING)	23,000,000
UNASSIGNED (OPERATING)	<u>23,922,365</u>
TOTAL FUNDS EQUITIES	<u>\$2,918,124,930</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITIES	<u>\$3,281,540,418</u>
APPROPRIATIONS	\$1,195,308,061
REVENUE	<u>263,964,778</u>
GRAND TOTAL	<u><u>\$4,740,813,256</u></u>