

PINELLAS COUNTY SCHOOLS

OPERATING SUMMARY BY FUNCTION

For the Month Ending December 31, 2015

BUDGET 2015-2016						
Account Number	Description	Original 15-16 Budget*	Amended 12-15 Budg Amend No 4	Year to Date Rev/Expend	Encumbrances	Budget Balances
<u>REVENUES</u>						
100	FEDERAL	\$320,000	\$320,000	\$118,091	---	\$201,909
200	FEDERAL THROUGH STATE	\$3,300,000	3,744,347	560,665	---	3,183,682
300	STATE	\$367,139,977	360,026,093	181,826,116	---	178,199,977
400	LOCAL	\$437,369,056	440,328,262	290,316,678	---	150,011,584
700	NON REVENUE SOURCES	\$33,100,000	33,555,499	581,825	---	32,973,674
	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>\$899,245,168</u>	<u>\$473,403,375</u>	<u>---</u>	<u>\$425,841,793</u>
<u>EXPENDITURES</u>						
5000	INSTRUCTIONAL SERVICES	\$550,950,736	\$555,147,560	\$243,634,851	\$5,552,434	\$305,960,276
6100	PUPIL SERVICES	\$31,845,183	32,778,988	14,329,862	157,873	18,291,254
6200	INSTRUCTIONAL MEDIA	\$6,363,519	6,401,382	2,779,157	160,621	3,461,603
6300	INSTR & CURRIC DEVELOPMENT	\$10,926,087	9,912,764	5,595,533	92,278	4,224,953
6400	INSTRUCTIONAL STAFF DEVELOP	\$12,559,080	13,162,623	4,785,219	294,478	8,082,927
6500	INSTRUCTIONAL TECHNOLOGY	\$6,150,754	6,154,815	3,323,636		2,831,180
7100	BOARD OF EDUCATION	\$1,973,426	2,032,207	1,398,237	22,470	611,501
7200	GENERAL ADMINISTRATION	\$2,536,136	2,514,459	1,279,481	35,382	1,199,595
7300	SCHOOL ADMINISTRATION	\$55,182,266	55,444,134	25,948,795	412,707	29,082,631
7400	FACILITIES ACQ & CONSTRUCTION	\$1,109,947	1,108,386	1,646,664	180,139	(718,418)
7500	FISCAL SERVICES	\$4,388,435	4,482,407	2,048,068	193,004	2,241,336
7600	FOOD SERVICES	\$282,807	282,807	99,499		183,308
7700	CENTRAL SERVICES	\$12,192,953	12,348,913	6,192,279	661,211	5,495,423
7800	TRANSPORTATION	\$33,527,193	33,854,097	14,709,715	98,348	19,046,034
7900	OPERATION OF PLANT	\$74,380,680	74,460,822	38,346,379	310,058	35,804,385
8100	MAINTENANCE OF PLANT	\$21,784,690	21,923,590	11,004,512	1,945,138	8,973,940
8200	ADMINISTRATIVE TECHNOLOGY	\$4,789,907	4,835,066	2,834,178	204,360	1,796,528
9100	COMMUNITY SERVICES	\$788,701	877,277	399,218	1,270	476,790
9200	DEBT SERVICE	\$67,500	67,090			67,090
9700	TRANSFERS	\$0	0			0
<i>Totals: Appopr., Expend. & Encumb.</i>		<u>\$831,800,000</u>	<u>\$837,789,385</u>	<u>\$380,355,281</u>	<u>\$10,321,772</u>	<u>\$447,112,332</u>
	NON-SPENDABLE	3,000,000	3,000,000			\$3,000,000
	RESTRICTED	23,200,000	20,170,094			\$20,170,094
	ASSIGNED	23,000,000	23,000,000			\$23,000,000
	UNASSIGNED	21,500,000	15,285,689			\$15,285,689
TOTAL EXPENDITURES AND FUND BALANCE		<u>\$902,500,000</u>	<u>\$899,245,168</u>	<u>\$380,355,281</u>	<u>\$10,321,772</u>	<u>\$508,568,115</u>

EXCESS OF REVENUES OVER EXPENDITURES

\$93,048,094

PINELLAS COUNTY SCHOOLS

OPERATING SUMMARY BY OBJECT

For the Month Ending December 31, 2015

BUDGET
2015-2016

Account Number	Description	Original 15-16 Budget*	Amended 12-15 Budg Amend No 4	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL	\$320,000	\$320,000	\$118,091	---	\$201,909
200	FEDERAL THROUGH STATE	3,300,000	3,744,347	560,665	---	3,183,682
300	STATE	367,139,977	360,026,093	181,826,116	---	178,199,977
400	LOCAL	437,369,056	440,328,262	290,316,678	---	150,011,584
700	NON REVENUE SOURCES	33,100,000	33,555,499	581,825	---	32,973,674
	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>\$899,245,168</u>	<u>\$473,403,375</u>	<u>---</u>	<u>\$425,841,793</u>
<i>EXPENDITURES</i>						
100	SALARIES	\$522,571,046	\$522,100,802	\$226,765,076		\$295,335,726
200	EMPLOYEE BENEFITS	\$160,776,516	161,680,885	79,130,635		82,550,249
300	PURCHASED SERVICES	\$76,187,119	80,514,042	40,290,198	5,743,092	34,480,751
400	ENERGY SERVICES	\$27,470,554	27,389,174	12,648,959		14,740,215
500	MATERIALS AND SUPPLIES	\$24,468,994	21,924,749	12,194,086	2,717,118	7,013,545
600	EQUIPMENT OTHER EXPENSES	\$14,768,064	19,312,561	7,704,314	1,802,095	9,806,152
700	OTHER EXPENSES	\$5,557,708	4,867,172	1,622,013	59,466	3,185,694
900	TRANSFERS	\$0	0			0
	<i>Totals: Appopr., Expend. & Encumb.</i>	<u>\$831,800,000</u>	<u>\$837,789,385</u>	<u>\$380,355,281</u>	<u>\$10,321,772</u>	<u>\$447,112,332</u>
	NON-SPENDABLE	3,000,000	3,000,000			3,000,000
	RESTRICTED	23,200,000	20,170,094			20,170,094
	ASSIGNED	23,000,000	23,000,000			23,000,000
	UNASSIGNED	21,500,000	15,285,689			15,285,689
TOTAL EXPENDITURES AND FUND BALANCE		<u>\$902,500,000</u>	<u>\$899,245,168</u>	<u>\$380,355,281</u>	<u>\$10,321,772</u>	<u>\$508,568,115</u>
EXCESS OF REVENUES OVER EXPENDITURES				<u>\$93,048,094</u>		

*Approved at Second Public Hearing on September 8, 2015

Subject to minor rounding

PINELLAS COUNTY SCHOOLS

FOOD SERVICE SUMMARY

For the Month Ending December 31, 2015

BUDGET
2015-2016

Account Number	Description	Original 15-16 Budget*	Amended 12-15 Budg Amend No 4	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL				---	\$0
200	FEDERAL THROUGH STATE	43,454,669	40,378,183	19,098,341	---	21,279,842
300	STATE	666,846	666,846	216,782	---	450,064
400	LOCAL	8,157,950	8,157,950	3,374,114	---	4,783,836
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>\$22,689,237</u>	---	<u>\$21,747,333</u>
<i>EXPENDITURES</i>						
100	SALARIES	\$16,170,034	\$16,270,034	7,588,583		\$8,681,451
200	EMPLOYEE BENEFITS	5,792,669	5,792,669	2,632,034		3,160,635
300	PURCHASED SERVICES	2,149,954	2,149,954	930,209	333,536	886,209
400	ENERGY SERVICES	833,505	833,505	479,589		353,916
500	MATERIALS AND SUPPLIES	21,089,088	21,089,088	9,945,040	209,280	10,934,768
600	EQUIPMENT OTHER EXPENSES	1,271,964	1,271,964	710,183	135,202	426,580
700	OTHER EXPENSES	205,550	205,550	91,421		114,129
900	TRANSFERS					0
	<i>Totals: Apprpr., Expend. & Encumb.</i>	<u>\$47,512,764</u>	<u>\$47,612,764</u>	<u>\$22,377,058</u>	<u>\$678,018</u>	<u>\$24,557,688</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>\$22,377,058</u>	<u>\$678,018</u>	<u>\$21,381,494</u>
	EXCESS OF REVENUES OVER EXPENDITURES			<u>\$312,179</u>		

PINELLAS COUNTY SCHOOLS

FINANCIAL SUMMARY - ALL FUNDS
For the Month Ending December 31, 2015

	2015-2016 Original Budget*	2015-2016 Amended Budget Budg Amend No 4	Year-to-Date Expenditures	Percent of Budget Expended	Percent of Approp. Expended	Encumbrances	Budget Balance	Percent of Budget Remaining
Operating	\$902,500,000	\$899,245,168	\$380,355,281	42.3%	45.4%	\$10,321,772	\$508,568,115	56.6%
Debt Service	5,086,764	5,127,321	0	0.0%	0.0%	0	\$5,127,321	100.0%
Capital Outlay	244,865,604	245,321,103	48,928,968	19.9%	22.5%	41,511,475	\$154,880,661	63.1%
School Food Service	47,513,056	44,436,570	22,377,058	50.4%	47.0%	678,018	\$21,381,494	48.1%
Contracted Programs	54,681,692	84,136,212	28,925,132	34.4%	34.4%	3,615,647	\$51,595,432	61.3%
Self Insured Health Insurance		2,350,000	2,350,000	100.0%	58.8%	0	\$0	
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	2,703,015	57.6%	67.6%	0	\$1,989,000	42.4%
Liability Insurance	961,015	961,015	844,155	87.8%	84.4%	0	\$116,860	12.2%
Permanent Fund	150,412	150,412	0	0.0%	0.0%	0	\$150,412	100.0%
Totals- All Funds	1,260,930,729	\$1,286,899,986	\$486,872,769	37.8%	40.6%	\$56,126,911	\$743,900,306	57.8%

*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 December 31, 2015

ASSETS AND OTHER DEBITS

CASH	\$5,412,602
INVESTMENTS	421,759,615
TAXES RECEIVABLE	0
RECEIVABLES	6,717,685
ALLOWANCE FOR DOUBTFUL ACCOUNTS	
DUE FROM OTHERS	119,842,095
DEPOSITS RECEIVABLE	0
INVENTORY	4,802,063
PREPAID EXPENSES/ACCRUED INTEREST	792,458
LAND	130,828,015
BUILDINGS/FIXED EQUIPMENT	2,324,006,056
FURNITURE, FIXTURES & EQUIPMENT	143,397,167
VEHICLES	55,281,863
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>\$3,434,269,491</u>
ESTIMATED REVENUE	\$1,089,954,900
ENCUMBRANCES	56,126,911
EXPENDITURES	<u>486,872,769</u>
GRAND TOTAL	<u><u>\$5,067,224,072</u></u>

LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITIES

WAGES PAYABLE	\$0
PAYROLL DEDUCTIONS PAYABLE	28,492,852
ACCOUNTS PAYABLE	10,402,915
CONSTRUCTION CONTRACTS PAYABLE	0
DUE TO OTHERS	113,602,446
RETAINAGE PAYABLE	4,504,715
ACCRUED INTEREST PAYABLE	332,292
MATURED BONDS & INTEREST PAYABLE	884
DEPOSITS AND SALES TAX PAYABLE	53,572
BONDS PAYABLE & NOTES PAYABLE	106,056,399
CAPITAL LEASE OBLIG. & JUDGEMENTS	9,047,500
UNEARNED REVENUE	1,254,969
COMPENSATED ABSENCES	<u>88,925,215</u>
TOTAL LIABILITIES	<u>\$362,673,758</u>
DEFERRED REVENUE - UNAVAILABLE	129,544
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$129,544</u>
INVESTMENT IN FIXED ASSETS	\$2,760,913,860
NET ASSETS, RESTRICTED	653,030
RESERVE FOR ENCUMBRANCES	56,126,911
OTHER DESIGNATED BALANCES	28,582,110
OTHER UNDESIGNATED BALANCES	(3,176,194)
NON-SPENDABLE (OPERATING)	3,000,000
RESTRICTED (OPERATING)	20,170,094
ASSIGNED (OPERATING)	23,000,000
UNASSIGNED (OPERATING)	<u>15,285,689</u>
TOTAL FUNDS EQUITIES	<u>\$2,904,555,502</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITIES	<u>\$3,267,358,803</u>
APPROPRIATIONS	\$1,199,385,257
REVENUE	<u>600,480,012</u>
GRAND TOTAL	<u><u>\$5,067,224,072</u></u>