

# PINELLAS COUNTY SCHOOLS

## OPERATING SUMMARY BY FUNCTION

For the Month Ending April 30, 2016

BUDGET

2015-2016

Account Number	Description	Original 15-16 Budget*	Amended 04-16 Budg Amend No 8	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL	\$320,000	\$320,000	\$273,606	---	\$46,394
200	FEDERAL THROUGH STATE	\$3,300,000	6,051,701	2,930,765	---	3,120,936
300	STATE	\$367,139,977	362,609,003	303,498,363	---	59,110,641
400	LOCAL	\$437,369,056	442,599,362	422,874,480	---	19,724,881
700	NON REVENUE SOURCES	\$33,100,000	33,863,851	926,758	---	32,937,093
	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>\$906,714,884</u>	<u>\$730,503,972</u>	<u>---</u>	<u>\$176,210,913</u>
<i>EXPENDITURES</i>						
5000	INSTRUCTIONAL SERVICES	\$550,950,736	\$562,892,426	\$458,119,937	\$4,510,447	\$100,262,043
6100	PUPIL SERVICES	\$31,845,183	\$32,958,868	26,536,898	70,594	6,351,376
6200	INSTRUCTIONAL MEDIA	\$6,363,519	\$6,368,674	5,119,405	51,865	1,197,404
6300	INSTR & CURRIC DEVELOPMENT	\$10,926,087	\$11,627,757	9,241,675	55,112	2,330,969
6400	INSTRUCTIONAL STAFF DEVELOP	\$12,559,080	\$12,699,402	8,762,679	392,474	3,544,248
6500	INSTRUCTIONAL TECHNOLOGY	\$6,150,754	\$6,160,188	6,084,493	0	75,694
7100	BOARD OF EDUCATION	\$1,973,426	\$2,032,207	1,890,130	7,000	135,078
7200	GENERAL ADMINISTRATION	\$2,536,136	\$2,508,053	2,265,825	35,819	206,408
7300	SCHOOL ADMINISTRATION	\$55,182,266	\$55,679,924	44,896,961	208,284	10,574,679
7400	FACILITIES ACQ & CONSTRUCTION	\$1,109,947	\$827,926	2,471,618	44,010	(1,687,701)
7500	FISCAL SERVICES	\$4,388,435	\$4,484,881	3,278,917	101,996	1,103,968
7600	FOOD SERVICES	\$282,807	\$282,807	189,325	0	93,481
7700	CENTRAL SERVICES	\$12,192,953	\$12,547,256	9,973,431	465,266	2,108,559
7800	TRANSPORTATION	\$33,527,193	\$34,026,291	24,911,623	46,357	9,068,312
7900	OPERATION OF PLANT	\$74,380,680	\$75,622,412	62,621,566	235,096	12,765,749
8100	MAINTENANCE OF PLANT	\$21,784,690	\$22,064,570	17,642,074	1,611,037	2,811,459
8200	ADMINISTRATIVE TECHNOLOGY	\$4,789,907	\$5,208,942	4,466,046	247,114	495,783
9100	COMMUNITY SERVICES	\$788,701	\$917,222	610,587	3,834	302,802
9200	DEBT SERVICE	\$67,500	\$67,090	0	0	67,090
9700	TRANSFERS	\$0	\$0	0	0	0
	<i>Totals: Appopr., Expend. &amp; Encumb.</i>	<u>\$831,800,000</u>	<u>\$848,976,896</u>	<u>\$689,083,191</u>	<u>\$8,086,305</u>	<u>\$151,807,401</u>
	NON-SPENDABLE	3,000,000	3,000,000			\$3,000,000
	RESTRICTED	23,200,000	19,054,546			\$19,054,546
	ASSIGNED	23,000,000	23,000,000			\$23,000,000
	UNASSIGNED	21,500,000	12,683,442			\$12,683,442
TOTAL EXPENDITURES AND FUND BALANCE		<u>\$902,500,000</u>	<u>\$906,714,884</u>	<u>\$689,083,191</u>	<u>\$8,086,305</u>	<u>\$209,545,389</u>

EXCESS OF REVENUES OVER EXPENDITURES

\$41,420,781

# PINELLAS COUNTY SCHOOLS

## OPERATING SUMMARY BY OBJECT

For the Month Ending April 30, 2016

BUDGET  
2015-2016

Account Number	Description	Original 15-16 Budget*	Amended 04-16 Budg Amend No 8	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL	\$320,000	\$320,000	\$273,606	---	\$46,394
200	FEDERAL THROUGH STATE	3,300,000	6,051,701	2,930,765	---	3,120,936
300	STATE	367,139,977	362,609,003	303,498,363	---	59,110,641
400	LOCAL	437,369,056	442,599,362	422,874,480	---	19,724,881
700	NON REVENUE SOURCES	33,100,000	33,863,851	926,758	---	32,937,093
	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>\$906,714,884</u>	<u>\$730,503,972</u>	<u>---</u>	<u>\$176,210,913</u>
<i>EXPENDITURES</i>						
100	SALARIES	\$522,571,046	\$525,335,016	\$434,304,141	\$0	\$91,030,875
200	EMPLOYEE BENEFITS	\$160,776,516	162,339,040	135,661,834	0	26,677,206
300	PURCHASED SERVICES	\$76,187,119	86,122,043	64,490,444	4,513,607	17,117,992
400	ENERGY SERVICES	\$27,470,554	27,516,434	21,946,844	0	5,569,590
500	MATERIALS AND SUPPLIES	\$24,468,994	21,497,290	18,159,237	1,997,611	1,340,442
600	EQUIPMENT OTHER EXPENSES	\$14,768,064	21,044,474	11,212,408	1,520,451	8,311,615
700	OTHER EXPENSES	\$5,557,708	5,122,599	3,308,282	54,636	1,759,681
900	TRANSFERS	\$0	0	0		0
	<i>Totals: Appropri., Expend. &amp; Encumb.</i>	<u>\$831,800,000</u>	<u>\$848,976,896</u>	<u>\$689,083,191</u>	<u>\$8,086,305</u>	<u>\$151,807,401</u>
	NON-SPENDABLE	3,000,000	3,000,000			3,000,000
	RESTRICTED	23,200,000	19,054,546			19,054,546
	ASSIGNED	23,000,000	23,000,000			23,000,000
	UNASSIGNED	21,500,000	12,683,442			12,683,442
TOTAL EXPENDITURES AND FUND BALANCE		<u>\$902,500,000</u>	<u>\$906,714,884</u>	<u>\$689,083,191</u>	<u>\$8,086,305</u>	<u>\$209,545,389</u>
EXCESS OF REVENUES OVER EXPENDITURES				<u>\$41,420,781</u>		

\*Approved at Second Public Hearing on September 8, 2015

Subject to minor rounding

# PINELLAS COUNTY SCHOOLS

## FOOD SERVICE SUMMARY

For the Month Ending April 30, 2016

BUDGET  
2015-2016

Account Number	Description	Original 15-16 Budget*	Amended 04-16 Budg Amend No 8	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i><u>REVENUES</u></i>						
100	FEDERAL				---	\$0
200	FEDERAL THROUGH STATE	43,454,669	40,378,183	36,641,813	---	3,736,370
300	STATE	666,846	666,846	825,488	---	(158,642)
400	LOCAL	8,157,950	8,157,950	6,627,671	---	1,530,279
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>\$44,094,972</u>	---	<u>\$341,599</u>
<i><u>EXPENDITURES</u></i>						
100	SALARIES	\$16,170,034	\$16,270,034	13,546,982	\$0	\$2,723,052
200	EMPLOYEE BENEFITS	5,792,669	5,792,669	4,473,301	0	1,319,368
300	PURCHASED SERVICES	2,149,954	2,149,954	1,592,107	313,008	244,839
400	ENERGY SERVICES	833,505	833,505	879,820	0	(46,315)
500	MATERIALS AND SUPPLIES	21,089,088	21,089,088	19,148,146	153,352	1,787,591
600	EQUIPMENT OTHER EXPENSES	1,271,964	1,271,964	837,811	253,028	181,125
700	OTHER EXPENSES	205,550	205,550	124,209	0	81,341
900	TRANSFERS					0
	<i>Totals: Apprpr., Expend. &amp; Encumb.</i>	<u>\$47,512,764</u>	<u>\$47,612,764</u>	<u>\$40,602,376</u>	<u>\$719,388</u>	<u>\$6,291,000</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>\$40,602,376</u>	<u>\$719,388</u>	<u>\$3,114,806</u>
EXCESS OF REVENUES OVER EXPENDITURES				<u><u>\$3,492,596</u></u>		

\*Approved at Second Public Hearing on September 8, 2015

Subject to minor rounding

# PINELLAS COUNTY SCHOOLS

## FINANCIAL SUMMARY - ALL FUNDS

For the Month Ending April 30, 2016

	2015-2016 Original Budget*	2015-2016 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	\$902,500,000	\$906,714,884	\$689,083,191	76.0%	81.2%	\$8,086,305	\$209,545,389	23.1%
Debt Service	5,086,764	5,127,321	0	0.0%	0.0%	0	\$5,127,321	100.0%
Capital Outlay	244,865,604	245,629,455	71,551,941	29.1%	33.0%	37,240,077	\$136,837,437	55.7%
School Food Service	47,513,056	44,436,570	40,602,376	91.4%	85.3%	719,388	\$3,114,806	7.0%
Contracted Programs	54,681,692	86,070,117	54,386,475	63.2%	63.2%	3,001,638	\$28,682,004	33.3%
Self Insured Health Insurance		47,036,262	29,666,879	63.1%	741.7%	0	\$17,369,383	
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	81,332	1.7%	2.0%	0	\$4,610,683	98.3%
Liability Insurance	961,015	961,015	102,969	10.7%	10.3%	0	\$858,046	89.3%
Permanent Fund	150,412	150,412	0	0.0%	0.0%	0	\$150,412	100.0%
<b>Totals- All Funds</b>	<b>1,260,930,729</b>	<b>\$1,341,298,222</b>	<b>\$885,864,322</b>	<b>66.0%</b>	<b>71.4%</b>	<b>\$49,047,408</b>	<b>\$406,386,492</b>	<b>30.3%</b>

\*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 April 30, 2016

### ASSETS AND OTHER DEBITS

CASH	\$472,205
INVESTMENTS	420,694,598
TAXES RECEIVABLE	0
RECEIVABLES	7,803,905
ALLOWANCE FOR DOUBTFUL ACCOUNTS	
DUE FROM OTHERS	61,904,515
DEPOSITS RECEIVABLE	0
INVENTORY	4,665,426
PREPAID EXPENSES/ACCRUED INTEREST	408,575
LAND	130,828,015
BUILDINGS/FIXED EQUIPMENT	2,324,006,056
FURNITURE, FIXTURES & EQUIPMENT	144,388,250
VEHICLES	55,349,062
CONSTRUCTION IN PROGRESS	62,629,864
CAPITAL LEASES	52,846,795
COMPENSATED ABSENCES	88,925,215
OTHER AMOUNTS TO BE PROVIDED	<u>25,103,899</u>
TOTAL ASSETS AND OTHER DEBITS	<u>\$3,380,026,380</u>
ESTIMATED REVENUE	\$1,144,353,136
ENCUMBRANCES	49,047,408
EXPENDITURES	<u>885,864,322</u>
GRAND TOTAL	<u><u>\$5,459,291,246</u></u>

### LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITIES

WAGES PAYABLE	\$0
PAYROLL DEDUCTIONS PAYABLE	52,458,182
ACCOUNTS PAYABLE	0
CONSTRUCTION CONTRACTS PAYABLE	0
DUE TO OTHERS	53,236,403
RETAINAGE PAYABLE	4,290,858
ACCRUED INTEREST PAYABLE	0
MATURED BONDS & INTEREST PAYABLE	884
DEPOSITS AND SALES TAX PAYABLE	19,590
BONDS PAYABLE & NOTES PAYABLE	106,056,399
CAPITAL LEASE OBLIG. & JUDGEMENTS	9,047,500
ESTIMATED LIABILITY - LONG TERM CLAIM	10,111,418
UNEARNED REVENUE	1,871,293
COMPENSATED ABSENCES	<u>88,925,215</u>
TOTAL LIABILITIES	<u>\$326,017,742</u>
DEFERRED REVENUE - UNAVAILABLE	129,544
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$129,544</u>
INVESTMENT IN FIXED ASSETS	\$2,770,048,042
RESERVE FOR ENCUMBRANCES	49,047,306
OTHER DESIGNATED BALANCES	42,418,079
OTHER UNDESIGNATED BALANCES	(3,176,194)
NON-SPENDABLE (OPERATING)	3,000,000
RESTRICTED (OPERATING)	19,054,546
ASSIGNED (OPERATING)	23,000,000
UNASSIGNED (OPERATING)	12,683,442
TOTAL FUNDS EQUITIES	<u>\$2,916,075,221</u>
TOTAL LIABILITIES, DEFERRED INFLOWS	
OF RESOURCES AND FUND EQUITIES	<u>\$3,242,222,506</u>
APPROPRIATIONS	
REVENUE	<u>\$1,239,865,499</u>
GRAND TOTAL	<u><u>\$5,459,291,246</u></u>