

# PINELLAS COUNTY SCHOOLS

## OPERATING SUMMARY BY FUNCTION

For the Month Ending June 30, 2016

BUDGET

2015-2016

Account Number	Description	Original 15-16 Budget*	Amended 06-16 Budg Amend No 10	Year to Date Rev/Expend	Encumbrances	Budget Balances
<u>REVENUES</u>						
100	FEDERAL	\$320,000	\$364,707	\$364,707	---	\$0
200	FEDERAL THROUGH STATE	\$3,300,000	5,591,897	5,591,897	---	0
300	STATE	\$367,139,977	361,406,949	361,406,949	---	0
400	LOCAL	\$437,369,056	447,233,183	447,233,183	---	0
700	NON REVENUE SOURCES	\$33,100,000	36,181,288	36,181,288	---	0
	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>\$912,048,990</u>	<u>\$850,778,023</u>	<u>---</u>	<u>\$61,270,967</u>
<u>EXPENDITURES</u>						
5000	INSTRUCTIONAL SERVICES	\$550,950,736	\$563,051,279	\$559,904,007	\$3,147,272	\$0
6100	PUPIL SERVICES	\$31,845,183	\$33,031,014	32,971,188	59,826	(0)
6200	INSTRUCTIONAL MEDIA	\$6,363,519	\$6,637,976	6,586,752	51,224	0
6300	INSTR & CURRIC DEVELOPMENT	\$10,926,087	\$11,504,006	11,414,688	89,317	0
6400	INSTRUCTIONAL STAFF DEVELOP	\$12,559,080	\$11,378,864	11,228,866	149,998	0
6500	INSTRUCTIONAL TECHNOLOGY	\$6,150,754	\$6,867,219	6,867,219	0	0
7100	BOARD OF EDUCATION	\$1,973,426	\$1,278,780	1,270,449	8,331	(0)
7200	GENERAL ADMINISTRATION	\$2,536,136	\$2,994,477	2,932,416	62,062	(0)
7300	SCHOOL ADMINISTRATION	\$55,182,266	\$56,421,367	56,024,992	396,375	(0)
7400	FACILITIES ACQ & CONSTRUCTION	\$1,109,947	\$1,445,660	1,341,052	104,608	0
7500	FISCAL SERVICES	\$4,388,435	\$4,092,729	4,015,998	76,731	0
7600	FOOD SERVICES	\$282,807	\$335,225	335,225	0	0
7700	CENTRAL SERVICES	\$12,192,953	\$13,540,530	12,889,822	650,708	0
7800	TRANSPORTATION	\$33,527,193	\$32,108,035	32,063,642	44,393	0
7900	OPERATION OF PLANT	\$74,380,680	\$77,213,246	76,834,131	379,115	0
8100	MAINTENANCE OF PLANT	\$21,784,690	\$22,764,436	21,461,054	1,303,382	0
8200	ADMINISTRATIVE TECHNOLOGY	\$4,789,907	\$4,883,959	4,743,901	140,057	(0)
9100	COMMUNITY SERVICES	\$788,701	\$765,538	765,347	191	(0)
9200	DEBT SERVICE	\$67,500	\$113,200	113,200	0	0
9700	TRANSFERS	\$0			0	0
	<i>Totals: Appopr., Expend. &amp; Encumb.</i>	<u>\$831,800,000</u>	<u>\$850,427,540</u>	<u>\$843,763,950</u>	<u>\$6,663,590</u>	<u>\$0</u>
	NON-SPENDABLE	3,000,000	3,815,076			\$3,815,076
	RESTRICTED	23,200,000	24,914,701			\$24,914,701
	ASSIGNED	23,000,000	17,472,253			\$17,472,253
	UNASSIGNED	21,500,000	15,419,421			\$15,419,421
TOTAL EXPENDITURES AND FUND BALANCE		<u>\$902,500,000</u>	<u>\$912,048,990</u>	<u>\$843,763,950</u>	<u>\$6,663,590</u>	<u>\$61,621,451</u>

EXCESS OF REVENUES OVER EXPENDITURES

\$7,014,073

# PINELLAS COUNTY SCHOOLS

## OPERATING SUMMARY BY OBJECT

For the Month Ending June 30, 2016

BUDGET  
2015-2016

Account Number	Description	Original 15-16 Budget*	Amended 06-16 Budg Amend No 10	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i>REVENUES</i>						
100	FEDERAL	\$320,000	\$364,707	\$364,707	---	\$0
200	FEDERAL THROUGH STATE	3,300,000	5,591,897	5,591,897	---	0
300	STATE	367,139,977	361,406,949	361,406,949	---	0
400	LOCAL	437,369,056	447,233,183	447,233,183	---	0
700	NON REVENUE SOURCES	33,100,000	36,181,288	36,181,288	---	0
	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>\$912,048,990</u>	<u>\$850,778,023</u>	<u>---</u>	<u>\$61,270,967</u>
<i>EXPENDITURES</i>						
100	SALARIES	\$522,571,046	\$527,976,076	\$527,976,076	\$0	\$0
200	EMPLOYEE BENEFITS	\$160,776,516	169,020,230	169,020,230	0	0
300	PURCHASED SERVICES	\$76,187,119	84,793,005	80,228,218	4,564,787	(0)
400	ENERGY SERVICES	\$27,470,554	25,211,716	25,211,716	0	0
500	MATERIALS AND SUPPLIES	\$24,468,994	23,708,057	22,837,662	870,395	(0)
600	EQUIPMENT OTHER EXPENSES	\$14,768,064	14,632,905	13,518,337	1,114,568	(0)
700	OTHER EXPENSES	\$5,557,708	5,085,550	4,971,711	113,839	0
900	TRANSFERS	\$0				0
	<i>Totals: Appropri., Expend. &amp; Encumb.</i>	<u>\$831,800,000</u>	<u>\$850,427,540</u>	<u>\$843,763,950</u>	<u>\$6,663,590</u>	<u>(\$0)</u>
	NON-SPENDABLE	3,000,000	3,815,076			3,815,076
	RESTRICTED	23,200,000	24,914,701			24,914,701
	ASSIGNED	23,000,000	17,472,253			17,472,253
	UNASSIGNED	21,500,000	15,419,421			15,419,421
TOTAL EXPENDITURES AND FUND BALANCE		<u>\$902,500,000</u>	<u>\$912,048,990</u>	<u>\$843,763,950</u>	<u>\$6,663,590</u>	<u>\$61,621,450</u>
EXCESS OF REVENUES OVER EXPENDITURES				<u>\$7,014,073</u>		

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

Subject to minor rounding

# PINELLAS COUNTY SCHOOLS

## FOOD SERVICE SUMMARY

For the Month Ending June 30, 2016

BUDGET  
2015-2016

Account Number	Description	Original 15-16 Budget*	Amended 06-16 Budg Amend No 10	Year to Date Rev/Expend	Encumbrances	Budget Balances
<i><b>REVENUES</b></i>						
100	FEDERAL				---	\$0
200	FEDERAL THROUGH STATE	43,454,669	42,827,524	42,827,524	---	0
300	STATE	666,846	991,187	991,187	---	0
400	LOCAL	8,157,950	8,668,788	8,668,788	---	0
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>\$47,721,090</u>	<u>\$52,487,499</u>	---	<u>(\$4,766,409)</u>
<i><b>EXPENDITURES</b></i>						
100	SALARIES	\$16,170,034	\$17,522,573	17,522,573	\$0	\$0
200	EMPLOYEE BENEFITS	5,792,669	5,751,006	5,751,006	0	0
300	PURCHASED SERVICES	2,149,954	2,193,593	1,819,702	373,890	(0)
400	ENERGY SERVICES	833,505	1,823,307	1,823,307	0	0
500	MATERIALS AND SUPPLIES	21,089,088	22,524,143	22,358,600	165,543	(0)
600	EQUIPMENT OTHER EXPENSES	1,271,964	1,141,469	1,004,721	136,748	0
700	OTHER EXPENSES	205,550	169,766	169,766	0	0
900	TRANSFERS					0
	<i>Totals: Appropri., Expend. &amp; Encumb.</i>	<u>\$47,512,764</u>	<u>\$51,125,857</u>	<u>\$50,449,675</u>	<u>\$676,182</u>	<u>(\$0)</u>
	NONSPENDABLE		1,245,171			1,245,171
	UNASSIGNED	292	(4,649,939)			(4,649,939)
	TOTAL EXPENDITURES					
	AND FUND BALANCE	<u>\$47,513,056</u>	<u>\$47,721,090</u>	<u>\$50,449,675</u>	<u>\$676,182</u>	<u>(\$3,404,767)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>				<u><u>\$2,037,824</u></u>		

# PINELLAS COUNTY SCHOOLS

## FINANCIAL SUMMARY - ALL FUNDS

For the Month Ending June 30, 2016

	2015-2016 Original Budget*	2015-2016 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	\$902,500,000	\$912,048,990	\$843,763,950	92.5%	99.2%	\$6,663,590	\$61,621,451	6.8%
Debt Service	5,086,764	5,295,136	5,036,118	95.1%	100.0%	0	\$259,018	4.9%
Capital Outlay	244,865,604	246,391,631	128,915,316	52.3%	59.9%	37,273,859	\$80,202,456	32.6%
School Food Service	47,513,056	47,721,090	50,449,675	105.7%	98.7%	676,182	(\$3,404,767)	-7.1%
Contracted Programs	54,681,692	86,130,058	71,056,846	82.5%	82.5%	1,589,694	\$13,483,518	15.7%
Self Insured Health Insurance		66,962,017	58,966,517	88.1%	6212.8%	0	\$7,995,500	
ARRA Race to the Top	480,171	480,171	468,367	97.5%	49.3%	0	\$11,803	2.5%
Worker's Compensation	4,692,015	4,642,178	4,365,708	94.0%	460.0%	0	\$276,470	6.0%
Liability Insurance	961,015	950,808	1,217,278	128.0%	26.3%	0	(\$266,470)	-28.0%
Permanent Fund	150,412	150,912	492	0.3%	0.0%	0	\$150,420	100.0%
<b>Totals- All Funds</b>	<b>1,260,930,729</b>	<b>\$1,370,772,992</b>	<b>\$1,164,240,268</b>	<b>84.9%</b>	<b>91.5%</b>	<b>\$46,203,324</b>	<b>\$160,329,399</b>	<b>11.7%</b>

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

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Subject to minor rounding

# PINELLAS COUNTY SCHOOLS

## COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

For the Month Ending June 30, 2016

### ASSETS AND OTHER DEBITS

CASH	\$7,248,387
INVESTMENTS	245,911,775
TAXES RECEIVABLE	0
RECEIVABLES	12,220,502
ALLOWANCE FOR DOUBTFUL ACCOUNTS	
DUE FROM OTHERS	26,768,829
DEPOSITS RECEIVABLE	0
INVENTORY	5,055,748
PREPAID EXPENSES/ACCRUED INTEREST	2,636,416
LAND	131,371,569
BUILDINGS/FIXED EQUIPMENT	2,396,689,427
FURNITURE, FIXTURES & EQUIPMENT	146,560,319
VEHICLES	55,609,877
CONSTRUCTION IN PROGRESS	66,950,118
CAPITAL LEASES	15,741,102
COMPENSATED ABSENCES	90,691,243
OTHER AMOUNTS TO BE PROVIDED	<u>19,127,066</u>
TOTAL ASSETS AND OTHER DEBITS	<u>\$3,222,582,376</u>
ESTIMATED REVENUE	\$1,177,750,218
ENCUMBRANCES	46,203,324
EXPENDITURES	<u>1,164,240,268</u>
GRAND TOTAL	<u><u>\$5,610,776,187</u></u>

### LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITIES

WAGES PAYABLE	\$9,947,096
PAYROLL DEDUCTIONS PAYABLE	37,653,676
ACCOUNTS PAYABLE	7,888,606
CONSTRUCTION CONTRACTS PAYABLE	1,183,121
DUE TO OTHERS	22,144,990
RETAINAGE PAYABLE	3,527,681
ACCRUED INTEREST PAYABLE	0
MATURED BONDS & INTEREST PAYABLE	884
DEPOSITS AND SALES TAX PAYABLE	24,144
BONDS PAYABLE & NOTES PAYABLE	11,806,399
CAPITAL LEASE OBLIG. & JUDGEMENTS	7,320,667
ESTIMATED LIABILITY - LONG TERM CLAIM	14,312,059
UNEARNED REVENUE	606,416
COMPENSATED ABSENCES	<u>90,691,243</u>
TOTAL LIABILITIES	<u>\$207,106,981</u>
DEFERRED REVENUE - UNAVAILABLE	36,277
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$36,277</u>
INVESTMENT IN FIXED ASSETS	\$2,812,922,410
RESERVE FOR ENCUMBRANCES	46,203,324
OTHER DESIGNATED BALANCES	51,784,991
OTHER UNDESIGNATED BALANCES	(4,649,939)
NON-SPENDABLE (OPERATING)	3,815,076
RESTRICTED (OPERATING)	24,914,701
ASSIGNED (OPERATING)	17,472,253
UNASSIGNED (OPERATING)	15,419,421
TOTAL FUNDS EQUITIES	<u>\$2,967,882,237</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITIES	<u>\$3,175,025,495</u>
APPROPRIATIONS	\$1,273,085,488
REVENUE	<u>1,162,665,204</u>
GRAND TOTAL	<u><u>\$5,610,776,187</u></u>