

Meeting Date: October 14, 2014

Agenda Title: September 2014 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending September 30, 2014.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances by function for all District fund groups.

Exhibit B, OPERATING SUMMARY, is a summary of budget, revenues and expenditures by function pertaining to the District's Operating or General Fund. This document reflects the Original Budget, Prior Budget, and Amended Budget, as well as Year-to-Date Expenditures, Commitments and Encumbrances. It also provides percentages for Revenues, Expenditures and the Remaining Budget.

Exhibit C, CHANGES TO GENERAL FUND CONTINGENCY BALANCE, is a summary of the status and changes to the District's General Fund Contingency Balance.

Exhibit D, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups. The Reserve for Low Performing Schools was reduced in the amount of (\$4,600,000) to fund additional extended day programs as required by the State. The District was able to comply with the un-funded mandate to provide the programs at a cost lower than originally estimated. Funds remaining from the revision to the extended day program model are moved into salaries and benefits to partially cover collective bargaining obligations. Workforce programs updated their current year planned spending and decreased their carry forward reserve funds in the amount of (\$699,817.50). Budgeted appropriations within the Workforce cost centers increased by the same amount.

Exhibit E, MONTHLY STATUS REPORT ON STRATEGIC RESERVES FOR ENDING CASH AND CONTINGENCY, shows the current balances and target balances for reserves. These reserve balances are necessary to maintain the financial integrity of the District and are established in Board Policy 6210.

Exhibit F, BUDGET SUMMARY STATUS, reflects the end of month and year-to-date activity on a cost center basis for Budget, Expenditures, Commitments and Encumbrances.

BUDGET ANALYSIS - ALL FUNDS

September 30, 2014

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 471,454,720.15	\$ 471,454,720.15	\$ 471,556,943.35	\$ 68,830,058.08	\$ 391,095.29	\$ 19,397,556.01	\$ 382,938,233.97
Debt Service	57,594,712.63	57,594,712.63	57,590,154.63	8,712,213.62	-	-	48,877,941.01
Capital Outlay	267,105,960.85	267,105,960.85	267,105,960.85	8,216,361.66	66,484.00	12,812,521.92	246,010,593.27
Special Revenue - School Food Service	33,221,841.73	33,221,841.73	33,221,841.73	2,789,659.12	116,221.86	6,945,636.85	23,370,323.90
Special Revenue - Grants	35,664,630.34	35,664,630.34	40,309,768.85	4,775,642.18	73,839.05	666,447.86	34,793,839.76
Health Care	73,200,624.31	73,200,624.31	73,200,624.31	10,078,031.72	89.19	3,415,274.89	59,707,228.51
Workers' Comp.	11,144,525.51	11,144,525.51	11,144,525.51	353,993.53	-	333,075.65	10,457,456.33
Flexcare	1,621,842.00	1,621,842.00	1,621,842.00	238,273.97	-	63,470.00	1,320,098.03
Totals - All Funds	\$ 951,008,857.52	\$ 951,008,857.52	\$ 955,751,661.23	\$ 103,994,233.88	\$ 647,729.39	\$ 43,633,983.18	\$ 807,475,714.78

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
September 30, 2014

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Year to Date Rev/Expend	(H) % of Rev or Exp to Budget (G/E)	(I) Committed	(J) Encumbrances	(K) Revenue or Expended including Encumbrances	(L) % of Rev or Exp to Budget With Encumbered (J/E)	(M) Budget Balances	(N) % Budget Remaining
REVENUES													
2710	BEGINNING FUND BALANCE	\$ 70,515,617.27	\$ 70,515,617.27	\$ 70,350,817.27	14.9%	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 70,350,817.27	100.0%
100	FEDERAL DIRECT	500,000.00	500,000.00	500,000.00	0.1%	64,861.60	13.0%	-	-	\$ 64,861.60	13.0%	435,138.40	87.0%
200	FEDERAL THROUGH STATE	2,000,000.00	2,000,000.00	2,000,000.00	0.4%	207,191.47	10.4%	-	-	\$ 207,191.47	10.4%	1,792,808.53	89.6%
300	STATE	87,598,723.38	87,598,723.38	87,715,559.38	18.6%	21,231,158.79	24.2%	-	-	\$ 21,231,158.79	24.2%	66,484,400.59	75.8%
400	LOCAL	284,157,340.62	284,157,340.62	284,307,527.82	60.3%	2,204,468.87	0.8%	-	-	\$ 2,204,468.87	0.8%	282,103,058.95	99.2%
600	TRANSFERS	26,608,038.88	26,608,038.88	26,608,038.88	5.6%	26,140.00	0.1%	-	-	\$ 26,140.00	0.1%	26,581,898.88	99.9%
700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	14,578.39	19.4%	-	-	\$ 14,578.39	19.4%	60,421.61	80.6%
TOTAL REVENUES		\$ 471,454,720.15	\$ 471,454,720.15	\$ 471,556,943.35	100.0%	\$ 23,748,399.12	5.0%	\$ -	\$ -	\$ 23,748,399.12	5.0%	\$ 447,808,544.23	95.0%
EXPENDITURES													
5000	INSTRUCTIONAL SERVICES	\$ 258,537,349.00	\$ 258,537,349.00	\$ 261,686,768.06	55.5%	\$ 38,509,224.73	14.7%	\$ 165,763.81	\$ 6,777,526.89	\$ 45,286,751.62	17.3%	\$ 216,234,252.63	82.6%
7900	OPERATION OF PLANT	34,951,587.00	34,951,587.00	34,981,775.98	7.4%	10,856,940.76	31.0%	92,884.61	2,788,834.16	13,645,774.92	39.0%	21,243,116.45	60.7%
7300	SCHOOL ADMINISTRATION	28,318,612.00	28,318,612.00	29,572,290.84	6.3%	4,859,483.02	16.4%	8,241.01	63,681.07	4,923,164.09	16.6%	24,640,885.74	83.3%
8100	MAINTENANCE OF PLANT	16,219,537.68	16,219,537.68	16,238,047.71	3.4%	4,095,363.29	25.2%	11,739.89	2,266,603.10	6,361,966.39	39.2%	9,864,341.43	60.7%
7800	TRANSPORTATION	18,228,745.00	18,228,745.00	18,373,679.70	3.9%	2,480,084.47	13.5%	2,063.00	3,695,392.85	6,175,477.32	33.6%	12,196,139.38	66.4%
6100	PUPIL SERVICES	15,447,141.00	15,447,141.00	15,689,182.26	3.3%	1,865,922.68	11.9%	2,514.68	2,929,112.86	4,795,035.54	30.6%	10,891,632.04	69.4%
7700	CENTRAL SERVICES	7,623,466.00	7,623,466.00	7,596,724.69	1.6%	1,602,446.55	21.1%	52,496.10	346,655.99	1,949,102.54	25.7%	5,595,126.05	73.7%
6300	INSTR & CURRIC DEVELOP	7,485,234.00	7,485,234.00	7,690,774.66	1.6%	1,107,261.97	14.4%	31,373.01	35,992.28	1,143,254.25	14.9%	6,516,147.40	84.7%
6200	INSTRUCTIONAL MEDIA	5,983,989.00	5,983,989.00	5,965,175.07	1.3%	795,186.30	13.3%	6,093.89	106,480.13	901,666.43	15.1%	5,057,414.75	84.8%
7400	FACILITIES ACQ & CONST	1,568,034.00	1,568,034.00	1,578,377.36	0.3%	671,405.77	42.5%	7,466.86	77,996.14	749,401.91	47.5%	821,508.59	52.0%
8200	ADMIN TECHNOLOGY SERV	2,868,644.00	2,868,644.00	2,908,822.12	0.6%	459,799.39	15.8%	1,766.80	53,418.27	513,217.66	17.6%	2,393,837.66	82.3%
7500	FISCAL SERVICES	2,489,433.00	2,489,433.00	2,480,907.12	0.5%	452,340.25	18.2%	557.06	77,894.24	530,234.49	21.4%	1,950,115.57	78.6%
6400	INSTR STAFF DEVELOP	2,691,856.00	2,691,856.00	2,943,941.28	0.6%	440,587.09	15.0%	4,350.20	46,026.00	486,613.09	16.5%	2,452,977.99	83.3%
6500	INSTR RELATED TECHNOLOGY	1,989,132.00	1,989,132.00	2,078,327.64	0.4%	240,135.92	11.6%	-	-	240,135.92	11.6%	1,838,191.72	88.4%
7100	BOARD OF EDUCATION	1,394,394.00	1,394,394.00	1,403,081.43	0.3%	239,045.12	17.0%	920.38	131,942.03	370,987.15	26.4%	1,031,173.90	73.5%
7200	GENERAL ADMINISTRATION	961,129.00	961,129.00	972,447.46	0.2%	154,830.77	15.9%	2,863.99	-	154,830.77	15.9%	814,752.70	83.8%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	789,881.12	789,881.12	789,881.12	0.2%	-	0.0%	-	-	-	0.0%	789,881.12	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,131,408.36	2,131,408.36	1,431,590.86	0.3%	-	0.0%	-	-	-	0.0%	1,431,590.86	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,275,126.00	2,275,126.00	2,275,126.00	0.5%	-	0.0%	-	-	-	0.0%	2,275,126.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,384,000.00	1,384,000.00	1,384,000.00	0.3%	-	0.0%	-	-	-	0.0%	1,384,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	15,640,000.00	15,640,000.00	15,640,000.00	3.3%	-	0.0%	-	-	-	0.0%	15,640,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	3,860,000.00	3,860,000.00	3,860,000.00	0.8%	-	0.0%	-	-	-	0.0%	3,860,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	1,500,000.00	1,500,000.00	1,500,000.00	0.3%	-	0.0%	-	-	-	0.0%	1,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	31,546,021.99	31,546,021.99	31,546,021.99	6.7%	-	0.0%	-	-	-	0.0%	31,546,021.99	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	5,480,000.00	5,480,000.00	880,000.00	0.2%	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
TOTAL EXPENDITURES		\$ 471,454,720.15	\$ 471,454,720.15	\$ 471,556,943.35	100.0%	\$ 68,830,058.08	14.6%	\$ 391,095.29	\$ 19,397,556.01	\$ 88,227,614.09	18.7%	\$ 382,938,233.97	81.2%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
September 30, 2014
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 3,860,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 3,860,000.00

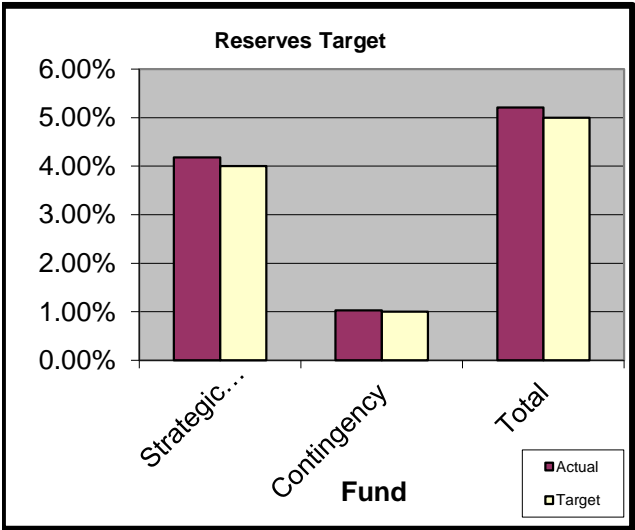
**ANALYSIS OF BUDGETED ENDING FUND BALANCES
September 30, 2014**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition FY14	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Reserve for Future Budget Shortfall	Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency							
General Fund	\$ 59,396,619.97	\$ 789,881.12	\$90,000.00	\$1,500,000.00	\$15,640,000.00	\$3,860,000.00	\$ 1,431,590.86	\$ 2,275,126.00	\$ 1,384,000.00	\$ 880,000.00	\$ 31,546,021.99	\$ -	\$ -
Debt Service	12,653,317.63											12,653,317.63	
Capital Outlay	53,608,261.62											53,608,261.62	
School Food Service	8,830,655.91	1,548,180.26										7,282,475.65	
Health Care	25,840,324.31												25,840,324.31
Workers' Comp.	9,097,937.51												9,097,937.51
Flexcare	343,342.00												343,342.00
Totals	\$169,770,458.95	\$ 2,338,061.38	\$90,000.00	\$1,500,000.00	\$15,640,000.00	\$3,860,000.00	\$ 1,431,590.86	\$ 2,275,126.00	\$ 1,384,000.00	\$ 880,000.00	\$ 31,546,021.99	\$ 73,544,054.90	\$35,281,603.82

MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
September 30, 2014

REVENUES	
FEDERAL DIRECT	\$ 500,000.00
FEDERAL THROUGH STATE	2,000,000.00
STATE	87,715,559.38
LOCAL	284,307,527.82
	<u>\$ 374,523,087.20</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 15,640,000.00	4.18%	4.00%	\$ (659,076.51)
Contingency	3,860,000.00	1.03%	1.00%	(114,769.13)
Total	<u>\$ 19,500,000.00</u>	<u>5.21%</u>	<u>5.00%</u>	<u>\$ (773,845.64)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.18%	4.18%	0.00%
Contingency	1.03%	1.03%	0.00%
Total	<u>5.21%</u>	<u>5.21%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 14-15	4.00%	1.00%	5.00%

FND - 100 GENERAL FUND

EXHIBIT F
PRD-03 SEPTEMBER 2014

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED		BALANCE	%REM		
B 0051	EVERGLADES CITY SCHOOL	2,241,086.11	1,879.81	0.00	198,805.13	293,766.59		1,945,439.71	86		
B 0061	GULFVIEW MIDDLE	4,692,322.87	2,766.58	34,595.02	402,919.97	617,027.27		4,037,934.00	86		
B 0121	LAKE PARK ELEMENTARY	3,922,493.45	5,903.71	0.00	319,283.37	487,520.00		3,429,069.74	87		
B 0131	TOMMIE BARFIELD ELEMEN	4,091,815.26	1,382.74	1,647.28	359,936.73	534,006.07		3,554,779.17	86		
B 0141	SHADOWLAWN ELEMENTARY	4,069,297.35	1,523.53	66,820.00	340,498.62	503,965.12		3,496,988.70	85		
B 0151	NAPLES HIGH	10,153,715.94	3,234.61	46,998.55	908,824.94	1,352,450.51		8,751,032.27	86		
B 0161	PINECREST ELEMENTARY	5,062,501.67	896.51	2,101.19	433,353.07	622,889.35		4,436,614.62	87		
B 0171	SEA GATE ELEMENTARY	5,760,765.55	211.76	129,097.41	485,482.64	725,952.43		4,905,503.95	85		
B 0181	HIGHLANDS ELEMENTARY	4,510,912.99	582.34	119,250.15	403,555.38	573,081.43		3,817,999.07	84		
B 0191	LAKE TRAFFORD ELEMENTA	5,787,249.43	966.55	148,008.26	485,884.35	688,952.80		4,949,321.82	85		
B 0201	AVALON ELEMENTARY	3,711,542.58	2,257.54	1,500.00	320,551.03	463,096.24		3,244,688.80	87		
B 0211	EAST NAPLES MIDDLE	5,738,488.45	2,130.00	6,813.95	542,152.34	795,193.09		4,934,351.41	85		
B 0221	POINCIANA ELEMENTARY	5,621,725.56	2,055.94	15,301.63	463,605.05	668,771.53		4,935,596.46	87		
B 0231	GOLDEN GATE ELEMENTARY	6,523,317.47	3,565.19	80,178.55	519,705.46	749,096.47		5,690,477.26	87		
B 0241	NAPLES PARK ELEMENTARY	4,716,305.62	1,580.79	500.00	391,438.98	578,708.14		4,135,516.69	87		
B 0251	PINE RIDGE MIDDLE	6,101,272.36	1,373.41	1,847.41	551,487.36	812,245.17		5,285,806.37	86		
B 0261	LELY HIGH	8,721,251.85	9,515.15	80,663.97	750,217.57	1,107,899.71		7,523,173.02	86		
B 0271	IMMOKALEE HIGH	8,108,682.83	4,814.88	50,930.71	712,553.00	1,036,444.46		7,016,422.78	86		
B 0281	LORENZO WALKER INST OF	5,340,559.52	716.00	112,405.52	375,106.58	833,515.80		4,393,922.20	82		
B 0282	LORENZO WALKER TECHN	3,265,907.87	723.55	9,083.25	296,382.37	454,472.16		2,801,628.91	85		
B 0311	BARRON COLLIER HIGH	9,734,994.54	4,885.95	46,046.71	899,450.79	1,319,169.97		8,364,891.91	85		
B 0321	GOLDEN GATE MIDDLE	6,571,993.86	4,071.74	71,369.87	559,240.74	825,784.62		5,670,767.63	86		
B 0331	BIG CYPRESS ELEMENTARY	6,183,221.01	4,885.89	8,789.45	520,899.60	763,440.13		5,406,105.54	87		
B 0341	VILLAGE OAKS ELEMENTAR	4,811,166.31	54.47	3,581.80	407,941.73	569,393.10		4,238,136.94	88		
B 0351	GOLDEN TERRACE ELEMEN	6,946,559.09	6,623.18	92,806.65	582,008.24	841,063.69		6,006,065.57	86		
B 0361	IMMOKALEE MIDDLE	6,758,526.69	1,066.77	157,522.05	666,611.05	939,953.80		5,659,984.07	83		
B 0371	VINEYARDS ELEMENTARY	5,839,043.68	1,774.75	10,743.00	499,292.23	729,415.12		5,097,110.81	87		
B 0381	LELY ELEMENTARY	4,849,585.07	2,310.81	68,232.99	412,484.33	599,164.65		4,179,876.62	86		
B 0391	LAUREL OAK ELEMENTARY	5,259,696.44	2,555.57	355.07	439,542.11	652,095.52		4,604,690.28	87		
B 0392	GULF COAST HIGH	10,628,880.34	1,352.46	111,228.13	950,558.35	1,411,077.96		9,105,221.79	85		
B 0401	OAKRIDGE MIDDLE	5,838,029.76	2,588.37	47,065.00	536,015.85	796,503.10		4,991,873.29	85		
B 0421	MANATEE ELEMENTARY	5,383,303.04	760.31	877.00	465,983.29	664,360.16		4,717,305.57	87		
B 0422	MANATEE MIDDLE	4,855,090.05	2,037.72	0.00	406,268.54	599,930.60		4,253,121.73	87		
B 0431	PELICAN MARSH ELEMENTA	5,193,907.66	3,404.30	9,349.14	449,740.65	662,277.67		4,518,876.55	87		
B 0441	CORKSCREW ELEMENTARY	4,759,808.13	540.50	1,000.00	386,246.40	579,319.49		4,178,948.14	87		
B 0442	CORKSCREW MIDDLE	4,347,506.57	4,624.00	35,080.51	385,095.37	586,238.32		3,721,563.74	85		
B 0451	OSCEOLA ELEMENTARY	4,888,198.81	5,709.52	12,393.31	409,791.49	609,961.43		4,260,134.55	87		
B 0452	NORTH NAPLES MIDDLE	5,479,441.86	1,625.33	12,372.74	476,146.70	719,701.56		4,745,742.23	86		
B 0461	CALUSA PARK ELEMENTARY	5,921,188.96	0.00	0.00	484,489.79	711,209.28		5,209,979.68	87		
B 0471	SABAL PALM ELEMENTARY	4,145,252.85	2,811.15	0.00	352,286.96	523,434.90		3,619,006.80	87		
B 0472	CYPRESS PALM MIDDLE	5,002,857.81	790.28	49,441.42	415,864.31	611,784.27		4,340,841.84	86		
B 0493	PALMETTO RIDGE HIGH	9,611,506.58	274.24	49,999.67	878,271.81	1,304,056.92		8,257,175.75	85		
B 0501	GOLDEN GATE HIGH	9,022,505.11	10,330.89	37,944.14	770,968.81	1,151,738.83		7,822,491.25	86		
B 0511	ESTATES ELEMENTARY	4,443,261.30	1,945.00	1,449.94	365,196.56	525,818.66		3,914,047.70	88		
B 0521	VETERANS MEMORIAL ELEM	5,399,838.53	1,652.42	10,487.76	460,345.21	673,629.72		4,714,068.63	87		
B 0531	MIKE DAVIS ELEMENTARY	5,467,824.32	4,770.12	247.50	486,845.03	694,833.81		4,767,972.89	87		
B 0541	PALMETTO ELEMENTARY	4,170,021.55	1,781.79	110,717.34	375,833.00	530,577.85		3,526,944.57	84		
B 0551	PARKSIDE ELEMENTARY	4,870,609.98	3,462.53	17,221.16	429,014.71	612,602.57		4,237,323.72	87		
B 0581	IMMOKALEE TECHNICAL CE	3,484,150.99	1,363.55	148,469.65	272,286.09	511,862.48		2,822,455.31	81		
B 0631	EDEN PARK ELEMENTARY	4,663,339.74	169.33	5,725.85	400,625.80	569,045.30		4,088,399.26	87		
B 7001	COLLIER VIRTUAL SCHOOL	110,000.00	0.00	109,950.00	0.00	0.00		50.00	0		
B 7006	COLLIER DISTRICT VIRTU	244,958.33	0.00	0.00	9,793.91	13,620.83		231,337.50	94		
B 9004	T.A.P.P. - IMMOKALEE	634,465.39	0.00	201,601.86	31,439.44	89,412.40		343,451.13	54		
B 9007	NEW BEGINNINGS - IMMOK	458,916.09	0.00	4,379.44	38,015.88	56,606.33		397,930.32	86		

FND - 100 GENERAL FUND

EXHIBIT F
PRD-03 SEPTEMBER 2014

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
B 9008	N.A.T.A.P.	619,921.55	0.00	204,918.74	29,995.76	92,530.63	322,472.18	52			
B 9010	NEW BEGINNINGS - NAPLE	694,730.93	0.00	3,708.26	56,694.93	83,072.10	607,950.57	87			
B 9012	BIG CYPRESS WILDERNESS	275,996.00	0.00	165,000.00	25,874.22	26,675.32	84,320.68	30			
B 9013	DETENTION CENTER	483,091.69	0.00	6,119.21	32,951.21	73,607.67	403,364.81	83			
B 9015	PHOENIX-NAPLES	669,345.43	0.00	9,064.67	59,049.82	83,571.93	576,708.83	86			
B 9017	PACE PROGRAM	445,422.90	0.00	250,000.00	31,794.12	32,595.22	162,827.68	36			
B 9018	MARCO ISLAND CHARTER M	3,074,066.00	0.00	0.00	259,677.55	766,883.93	2,307,182.07	75			
B 9019	HOSPITAL/HOMEBOUND	201,928.01	0.00	0.00	2,048.66	2,406.89	199,521.12	98			
B 9021	IMMOKALEE COMMUNITY SC	1,804,450.00	0.00	0.00	145,676.16	439,903.40	1,364,546.60	75			
B 9026	PHOENIX-IMMOKALEE	298,982.08	0.00	5,062.50	26,453.90	36,903.57	257,016.01	85			
B 9027	BEACON HIGH SCHOOL	1,886,042.02	0.00	7,044.60	155,285.63	220,334.95	1,658,662.47	87			
B 9032	MARCO ISLAND ACADEMY	1,387,169.50	0.00	0.00	108,181.49	329,785.76	1,057,383.74	76			
B 9034	GULF COAST ACADEMY CHA	4,548,670.50	0.00	0.00	389,120.05	1,142,483.66	3,406,186.84	74			
B 9035	MASON CLASSICAL ACADEM	2,981,855.50	0.00	0.00	256,056.68	705,795.22	2,276,060.28	76			
B 9081	IMMOKALEE TECHNOLOGY A	207,842.71	0.00	5,136.60	17,289.17	23,754.56	178,951.55	86			
B 9110	SCHOOL BOARD	383,770.33	676.86	0.00	29,812.89	66,003.18	317,090.29	82			
B 9120	LEGAL SERVICES	1,080,285.18	243.52	83,379.01	80,379.41	182,503.91	814,158.74	75			
B 9210	SUPERINTENDENT'S OFFIC	642,737.11	1,432.55	0.00	17,351.56	71,406.15	569,898.41	88			
B 9211	CURRICULUM & INSTRUCTI	1,459,912.50	32,472.05	130,280.65	49,208.93	216,588.04	1,080,571.76	74			
B 9212	DISTRICT/SCHOOL OPERAT	758,995.04	1,432.89	0.00	43,933.94	182,186.43	575,375.72	75			
B 9213	PRINCIPAL OF ALT SCHOO	932,159.77	0.00	6,022.70	76,727.70	141,936.57	784,200.50	84			
B 9215	STUDENT RELATIONS	598,646.50	1,084.73	0.00	42,786.71	116,463.17	481,098.60	80			
B 9223	ELEMENTARY PROGRAMS	2,697,660.40	1,880.00	57,337.05	163,735.92	422,934.84	2,215,508.51	82			
B 9224	SECONDARY PROGRAMS	10,475,322.79	14,540.99	1,220,734.83	793,181.30	5,607,060.67	3,632,986.30	34			
B 9230	HUMAN RESOURCES	891,400.11	48,120.10	25,531.14	64,053.53	179,103.93	638,644.94	71			
B 9231	TALENT MANAGEMENT	1,706,088.59	0.00	175,049.50	150,721.44	342,002.16	1,189,036.93	69			
B 9238	BENEFITS & WELLNESS	372,455.52	0.00	109,135.27	27,601.25	65,539.98	197,780.27	53			
B 9239	COMPENSATION	653,033.23	0.00	2,500.00	44,050.16	130,365.94	520,167.29	79			
B 9240	CONTINUOUS IMPROV INIT	2,319,253.81	0.00	108,700.00	71,549.67	921,660.20	1,288,893.61	55			
B 9260	ACCOUNTABILITY & DATA	1,255,298.45	0.00	42,364.47	89,322.09	210,266.86	1,002,667.12	79			
B 9270	COMMUNICATIONS & COMMU	848,461.58	1,859.02	27,063.96	86,694.74	189,969.91	629,568.69	74			
B 9281	ADULT & COMMUNITY EDUC	2,234,328.00	0.00	15,535.09	104,406.45	240,426.79	1,978,366.12	88			
B 9413	DISTRICT-WIDE INSURANC	5,606,485.47	0.00	244,997.78	184,698.27	5,245,863.67	115,624.02	2			
B 9420	TECHNOLOGY	16,293,292.01	77,251.96	2,833,689.92	2,526,720.24	5,360,567.96	8,021,782.17	49			
B 9427	SSPAR - ALLOCATIONS AN	605,586.99	0.00	787.54	49,293.20	115,636.53	489,162.92	80			
B 9429	SUPPORT SERVICES	156,989.18	909.40	12,970.88	13,975.62	29,612.49	113,496.41	72			
B 9430	MAINTENANCE	13,703,872.23	8,062.59	2,892,685.24	1,055,981.83	2,476,631.57	8,326,492.83	60			
B 9434	UTIL/COMM/OTHR COUNTY-	12,734,392.56	62,645.60	1,167,363.72	818,093.46	2,059,414.32	9,444,968.92	74			
B 9440	TRANSPORTATION	17,861,269.65	512.60	3,694,529.99	1,546,488.93	2,455,135.52	11,711,091.54	65			
B 9450	FACILITIES MANAGEMENT	1,175,389.33	8,042.34	107,747.65	72,724.33	230,907.97	828,691.37	70			
B 9451	SECURITY & ENVIRONMENT	178,700.00	0.00	7,615.02	1,850.16	63,481.69	107,603.29	60			
B 9460	ACCOUNTING	1,562,333.41	87.69	130,140.32	114,633.32	259,180.01	1,172,925.39	75			
B 9462	FINANCIAL SERVICES	377,804.92	557.06	0.00	29,956.81	68,383.98	308,863.88	81			
B 9470	BUDGET	406,050.31	0.00	1,750.00	33,222.37	78,347.11	325,953.20	80			
B 9475	PAYROLL SERVICES	509,253.79	0.00	2,664.26	41,078.81	92,926.56	413,662.97	81			
B 9480	PURCHASING	434,349.41	0.00	345,104.88	29,395.60	257,728.76	346,973.29	79			
B 9525	INSTRUCTIONAL TECHNOLO	1,287,880.21	0.00	37,406.80	117,578.11	389,174.47	861,298.94	66			
B 9530	EXCEPT ED & STDT SUPPO	5,748,198.59	699.24	2,914,221.76	231,303.56	422,948.04	2,410,329.55	41			
B 9543	FEDERAL, STATE & COMP	508,286.42	280.57	0.00	18,738.20	44,712.03	463,293.82	91			
	*	412,160,323.38	391,095.29	19,397,556.01	34,903,738.57	68,830,058.08	323,541,614.00	78			

Meeting Date: December 9, 2014

Agenda Title: October 2014 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending October 31, 2014.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances by function for all District fund groups.

Exhibit B, OPERATING SUMMARY, is a summary of budget, revenues and expenditures by function pertaining to the District's Operating or General Fund. This document reflects the Original Budget, Prior Budget, and Amended Budget, as well as Year-to-Date Expenditures, Commitments and Encumbrances. It also provides percentages for Revenues, Expenditures and the Remaining Budget.

Exhibit C, CHANGES TO GENERAL FUND CONTINGENCY BALANCE, is a summary of the status and changes to the District's General Fund Contingency Balance.

Exhibit D, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups.

Exhibit E, MONTHLY STATUS REPORT ON STRATEGIC RESERVES FOR ENDING CASH AND CONTINGENCY, shows the current balances and target balances for reserves. These reserve balances are necessary to maintain the financial integrity of the District and are established in Board Policy 6210.

Exhibit F, BUDGET SUMMARY STATUS, reflects the end of month and year-to-date activity on a cost center basis for Budget, Expenditures, Commitments and Encumbrances.

BUDGET ANALYSIS - ALL FUNDS

October 31, 2014

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 471,454,720.15	\$ 471,556,943.35	\$ 471,642,832.49	\$ 115,428,779.34	\$ 349,936.20	\$ 22,961,932.72	\$ 332,902,184.23
Debt Service	57,594,712.63	57,590,154.63	57,097,785.78	8,712,213.62	-	-	48,385,572.16
Capital Outlay	267,105,960.85	267,105,960.85	267,105,960.85	13,371,404.71	32,690.00	18,352,207.93	235,349,658.21
Special Revenue - School Food Service	33,221,841.73	33,221,841.73	33,221,841.73	5,576,567.77	208.72	5,940,864.05	21,704,201.19
Special Revenue - Grants	35,664,630.34	40,309,768.85	40,533,437.68	9,126,213.44	93,094.62	724,885.47	30,589,244.15
Health Care	73,200,624.31	73,200,624.31	73,200,624.31	13,266,464.69	31,093.18	2,796,200.87	57,106,865.57
Workers' Comp.	11,144,525.51	11,144,525.51	11,144,525.51	499,363.51	-	281,739.80	10,363,422.20
Flexcare	1,621,842.00	1,621,842.00	1,621,842.00	293,551.07	-	51,966.45	1,276,324.48
Totals - All Funds	\$ 951,008,857.52	\$ 955,751,661.23	\$ 955,568,850.35	\$ 166,274,558.15	\$ 507,022.72	\$ 51,109,797.29	\$ 737,677,472.19

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
October 31, 2014

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Year to Date Rev/Expend	(H) % of Rev or Exp to Budget (G/E)	(I) Committed	(J) Encumbrances	(K) Revenue or Expended including Encumbrances	(L) % of Rev or Exp to Budget With Encumbered (J/E)	(M) Budget Balances	(N) % Budget Remaining
REVENUES													
2710	BEGINNING FUND BALANCE	\$ 70,515,617.27	\$ 70,350,817.27	\$ 70,350,817.27	14.9%	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 70,350,817.27	100.0%
100	FEDERAL DIRECT	500,000.00	500,000.00	500,000.00	0.1%	85,216.16	17.0%	-	-	\$ 85,216.16	17.0%	414,783.84	83.0%
200	FEDERAL THROUGH STATE	2,000,000.00	2,000,000.00	2,001,600.00	0.4%	556,736.72	27.8%	-	-	\$ 556,736.72	27.8%	1,444,863.28	72.2%
300	STATE	87,598,723.38	87,715,559.38	87,738,779.77	18.6%	28,078,726.52	32.0%	-	-	\$ 28,078,726.52	32.0%	59,660,053.25	68.0%
400	LOCAL	284,157,340.62	284,307,527.82	284,368,596.57	60.3%	4,809,775.41	1.7%	-	-	\$ 4,809,775.41	1.7%	279,558,821.16	98.3%
600	TRANSFERS	26,608,038.88	26,608,038.88	26,608,038.88	5.6%	941,502.00	3.5%	-	-	\$ 941,502.00	3.5%	25,666,536.88	96.5%
700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	14,578.39	19.4%	-	-	\$ 14,578.39	19.4%	60,421.61	80.6%
TOTAL REVENUES		\$ 471,454,720.15	\$ 471,556,943.35	\$ 471,642,832.49	100.0%	\$ 34,486,535.20	7.3%	\$ -	\$ -	\$ 34,486,535.20	7.3%	\$ 437,156,297.29	92.7%
EXPENDITURES													
5000	INSTRUCTIONAL SERVICES	\$ 258,537,349.00	\$ 261,686,768.06	\$ 261,647,833.10	55.5%	\$ 68,971,173.81	26.4%	\$ 182,254.43	\$ 5,480,583.44	\$ 74,451,757.25	28.5%	\$ 187,013,821.42	71.5%
7900	OPERATION OF PLANT	34,951,587.00	34,981,775.98	34,949,856.57	7.4%	13,554,557.99	38.8%	45,319.75	8,711,434.00	22,265,991.99	63.7%	12,638,544.83	36.2%
7300	SCHOOL ADMINISTRATION	28,318,612.00	29,572,290.84	29,525,033.17	6.3%	8,322,340.01	28.2%	35,408.18	50,905.65	8,373,245.66	28.4%	21,116,379.33	71.5%
8100	MAINTENANCE OF PLANT	16,219,537.68	16,238,047.71	16,250,280.71	3.4%	5,987,933.58	36.8%	36,186.81	1,754,930.46	7,742,864.04	47.6%	8,471,229.86	52.1%
7800	TRANSPORTATION	18,228,745.00	18,373,679.70	18,512,188.61	3.9%	5,272,908.23	28.5%	4,295.53	3,147,656.18	8,420,564.41	45.5%	10,087,328.67	54.5%
6100	PUPIL SERVICES	15,447,141.00	15,689,182.26	15,609,234.44	3.3%	3,453,086.02	22.1%	4,229.09	2,891,820.17	6,344,906.19	40.6%	9,260,099.16	59.3%
7700	CENTRAL SERVICES	7,623,466.00	7,596,724.69	7,710,660.01	1.6%	2,437,583.41	31.6%	12,919.52	312,981.66	2,750,565.07	35.7%	4,947,175.42	64.2%
6300	INSTR & CURRIC DEVELOP	7,485,234.00	7,690,774.66	7,483,008.04	1.6%	1,916,435.50	25.6%	8,109.29	52,658.93	1,969,094.43	26.3%	5,505,804.32	73.6%
6200	INSTRUCTIONAL MEDIA	5,983,989.00	5,965,175.07	5,973,459.80	1.3%	1,511,836.74	25.3%	11,904.08	101,788.88	1,613,625.62	27.0%	4,347,930.10	72.8%
7400	FACILITIES ACQ & CONST	1,568,034.00	1,578,377.36	1,627,581.08	0.3%	765,974.64	47.1%	7.60	67,888.45	833,863.09	51.2%	793,710.39	48.8%
8200	ADMIN TECHNOLOGY SERV	2,868,644.00	2,908,822.12	2,881,552.33	0.6%	750,055.36	26.0%	-	47,213.30	797,268.66	27.7%	2,084,283.67	72.3%
6400	INSTR STAFF DEVELOP	2,691,856.00	2,943,941.28	3,175,542.44	0.7%	731,107.28	23.0%	7,973.19	156,548.00	887,655.28	28.0%	2,279,913.97	71.8%
7500	FISCAL SERVICES	2,489,433.00	2,480,907.12	2,474,167.02	0.5%	718,074.24	29.0%	439.49	67,165.06	785,239.30	31.7%	1,688,488.23	68.2%
6500	INSTR RELATED TECHNOLOGY	1,989,132.00	2,078,327.64	2,077,485.40	0.4%	406,223.51	19.6%	215.00	11,012.94	417,236.45	20.1%	1,660,033.95	79.9%
7100	BOARD OF EDUCATION	1,394,394.00	1,403,081.43	1,417,764.06	0.3%	374,452.76	26.4%	331.90	107,345.60	481,798.36	34.0%	935,633.80	66.0%
7200	GENERAL ADMINISTRATION	961,129.00	972,447.46	930,565.74	0.2%	255,036.26	27.4%	342.34	-	255,036.26	27.4%	675,187.14	72.6%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	789,881.12	789,881.12	789,881.12	0.2%	-	0.0%	-	-	-	0.0%	789,881.12	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,131,408.36	1,431,590.86	1,431,590.86	0.3%	-	0.0%	-	-	-	0.0%	1,431,590.86	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,275,126.00	2,275,126.00	2,275,126.00	0.5%	-	0.0%	-	-	-	0.0%	2,275,126.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,384,000.00	1,384,000.00	1,384,000.00	0.3%	-	0.0%	-	-	-	0.0%	1,384,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	15,640,000.00	15,640,000.00	15,640,000.00	3.3%	-	0.0%	-	-	-	0.0%	15,640,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	3,860,000.00	3,860,000.00	3,860,000.00	0.8%	-	0.0%	-	-	-	0.0%	3,860,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	1,500,000.00	1,500,000.00	1,500,000.00	0.3%	-	0.0%	-	-	-	0.0%	1,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	31,546,021.99	31,546,021.99	31,546,021.99	6.7%	-	0.0%	-	-	-	0.0%	31,546,021.99	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	5,480,000.00	880,000.00	880,000.00	0.2%	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
TOTAL EXPENDITURES		\$ 471,454,720.15	\$ 471,556,943.35	\$ 471,642,832.49	100.0%	\$ 115,428,779.34	24.5%	\$ 349,936.20	\$ 22,961,932.72	\$ 138,390,712.06	29.3%	\$ 332,902,184.23	70.6%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
October 31, 2014
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 3,860,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 3,860,000.00

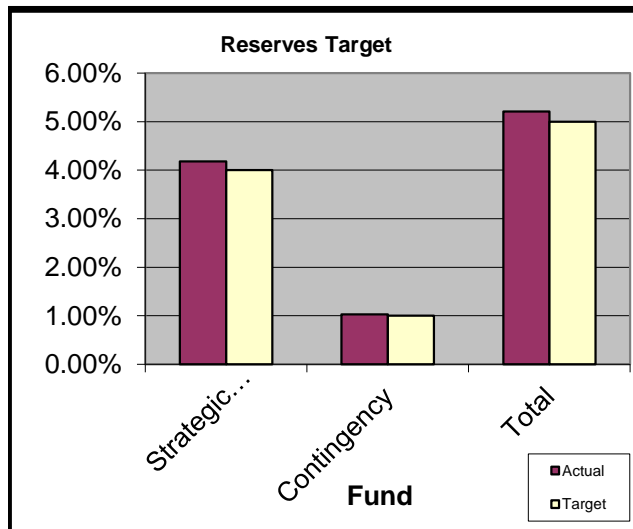
**ANALYSIS OF BUDGETED ENDING FUND BALANCES
October 31, 2014**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition FY14	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency							
General Fund	\$ 59,396,619.97	\$ 789,881.12	\$ 90,000.00	\$ 1,500,000.00	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,431,590.86	\$ 2,275,126.00	\$ 1,384,000.00	\$ 880,000.00	\$ 31,546,021.99	\$ -	\$ -
Debt Service	12,160,948.78											12,160,948.78	
Capital Outlay	53,596,561.62											53,596,561.62	
School Food Service	8,830,655.91	1,548,180.26										7,282,475.65	
Health Care	25,840,324.31												25,840,324.31
Workers' Comp.	9,097,937.51												9,097,937.51
Flexcare	343,342.00												343,342.00
Totals	\$ 169,266,390.10	\$ 2,338,061.38	\$ 90,000.00	\$ 1,500,000.00	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,431,590.86	\$ 2,275,126.00	\$ 1,384,000.00	\$ 880,000.00	\$ 31,546,021.99	\$ 73,039,986.05	\$ 35,281,603.82

MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
October 31, 2014

REVENUES	
FEDERAL DIRECT	\$ 500,000.00
FEDERAL THROUGH STATE	2,001,600.00
STATE	87,738,779.77
LOCAL	284,368,596.57
	<u>\$ 374,608,976.34</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE		
		TARGET PERCENTAGE	SHORTFALL (OVERAGE)	
Strategic Reserve for Ending Cash	\$ 15,640,000.00	4.18%	4.00%	\$ (655,640.95)
Contingency	3,860,000.00	1.03%	1.00%	(113,910.24)
Total	<u>\$ 19,500,000.00</u>	<u>5.21%</u>	<u>5.00%</u>	<u>\$ (769,551.18)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.18%	4.18%	0.00%
Contingency	1.03%	1.03%	0.00%
Total	<u>5.21%</u>	<u>5.21%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 14-15	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 100 GENERAL FUND

PRD-04 OCTOBER 2014

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED		BALANCE	%REM		
A 0051	EVERGLADES CITY SCHOOL	2,197,764.73	1,849.48	0.00	284,078.37	577,844.96		1,618,070.29	73		
A 0061	GULFVIEW MIDDLE	4,693,489.70	1,496.98	32,644.83	573,899.88	1,190,927.15		3,468,420.74	73		
A 0121	LAKE PARK ELEMENTARY	3,887,993.08	2,980.08	0.00	481,552.98	969,072.98		2,915,940.02	75		
A 0131	TOMMIE BARFIELD ELEMEN	4,048,577.81	3,205.01	1,313.81	516,581.53	1,050,587.60		2,993,471.39	73		
A 0141	SHADOWLAWN ELEMENTARY	4,084,284.56	1,239.29	56,128.30	511,953.27	1,015,918.39		3,010,998.58	73		
A 0151	NAPLES HIGH	10,276,402.95	2,323.12	62,658.65	1,356,729.71	2,709,180.22		7,502,240.96	73		
A 0161	PINECREST ELEMENTARY	4,949,545.32	2,201.49	2,508.60	612,855.97	1,235,745.32		3,709,089.91	74		
A 0171	SEA GATE ELEMENTARY	5,755,114.66	237.50	102,426.38	726,969.11	1,452,921.54		4,199,529.24	72		
A 0181	HIGHLANDS ELEMENTARY	4,568,443.17	816.96	98,265.95	588,071.64	1,161,153.07		3,308,207.19	72		
A 0191	LAKE TRAFFORD ELEMENTA	5,743,538.80	408.80	121,537.42	708,067.63	1,397,020.43		4,224,572.15	73		
A 0201	AVALON ELEMENTARY	3,713,623.97	1,542.39	1,500.00	467,118.71	930,214.95		2,780,366.63	74		
A 0211	EAST NAPLES MIDDLE	5,787,413.70	2,983.63	4,653.43	796,024.82	1,591,217.91		4,188,558.73	72		
A 0221	POINCIANA ELEMENTARY	5,667,219.56	729.44	11,125.06	678,746.77	1,347,518.30		4,307,846.76	76		
A 0231	GOLDEN GATE ELEMENTARY	6,595,866.24	4,284.66	73,691.36	766,554.42	1,515,650.89		5,002,239.33	75		
A 0241	NAPLES PARK ELEMENTARY	4,754,369.39	5,316.48	353.02	574,269.59	1,152,977.73		3,595,722.16	75		
A 0251	PINE RIDGE MIDDLE	6,214,627.09	3,684.90	3,191.78	805,297.85	1,617,543.02		4,590,207.39	73		
A 0261	LELY HIGH	8,884,784.96	2,771.90	67,174.80	1,132,937.32	2,240,837.03		6,574,001.23	73		
A 0271	IMMOKALEE HIGH	8,204,845.93	6,073.82	43,938.29	1,039,451.30	2,075,895.76		6,078,938.06	74		
A 0281	LORENZO WALKER INST OF	5,340,559.52	1,612.87	255,255.57	561,215.66	1,394,731.46		3,688,959.62	69		
A 0282	LORENZO WALKER TECHNIC	3,323,847.30	51.84	6,308.74	419,873.95	874,346.11		2,443,140.61	73		
A 0311	BARRON COLLIER HIGH	9,861,239.49	2,604.44	27,775.00	1,296,462.05	2,615,632.02		7,215,228.03	73		
A 0321	GOLDEN GATE MIDDLE	6,598,995.06	1,060.86	61,556.64	823,902.52	1,649,687.14		4,886,690.42	74		
A 0331	BIG CYPRESS ELEMENTARY	6,230,722.28	7,339.99	7,247.77	763,387.48	1,526,827.61		4,689,306.91	75		
A 0341	VILLAGE OAKS ELEMENTAR	4,779,163.41	1,468.78	3,881.61	542,989.39	1,112,382.49		3,661,430.53	76		
A 0351	GOLDEN TERRACE ELEMENT	6,972,367.83	7,273.54	74,836.76	880,975.15	1,722,038.84		5,168,218.69	74		
A 0361	IMMOKALEE MIDDLE	6,795,328.06	0.00	146,240.24	898,105.79	1,838,059.59		4,811,028.23	70		
A 0371	VINEYARDS ELEMENTARY	5,912,980.20	0.00	32,310.18	717,258.22	1,446,673.34		4,433,996.68	74		
A 0381	LELY ELEMENTARY	4,892,012.46	1,710.60	64,054.15	607,513.91	1,206,678.56		3,619,569.15	73		
A 0391	LAUREL OAK ELEMENTARY	5,307,366.94	3,023.02	0.00	654,528.38	1,306,623.90		3,997,720.02	75		
A 0392	GULF COAST HIGH	10,791,707.89	5,351.52	64,251.29	1,415,516.34	2,826,594.30		7,895,510.78	73		
A 0401	OAKRIDGE MIDDLE	5,899,658.08	1,247.07	45,765.20	793,142.23	1,589,645.33		4,263,000.48	72		
A 0421	MANATEE ELEMENTARY	5,432,049.39	5,387.74	0.65	686,137.10	1,350,497.26		4,076,163.74	75		
A 0422	MANATEE MIDDLE	4,915,430.21	1,875.42	71,322.75	622,938.89	1,222,869.49		3,619,362.55	73		
A 0431	PELICAN MARSH ELEMENTA	5,235,464.94	3,282.25	4,386.01	659,966.63	1,322,244.30		3,905,552.38	74		
A 0441	CORKSCREW ELEMENTARY	4,825,512.50	3,732.59	3,199.18	583,835.57	1,163,155.06		3,655,425.67	75		
A 0442	CORKSCREW MIDDLE	4,392,714.35	1,260.05	33,695.69	567,929.92	1,154,168.24		3,203,590.37	72		
A 0451	OSCEOLA ELEMENTARY	4,929,743.48	456.82	13,588.04	603,227.13	1,213,188.56		3,702,510.06	75		
A 0452	NORTH NAPLES MIDDLE	5,779,752.04	2,418.12	7,995.18	774,582.52	1,494,284.08		4,275,054.66	73		
A 0461	CALUSA PARK ELEMENTARY	5,941,121.70	3,171.13	0.00	712,943.43	1,424,152.71		4,513,797.86	75		
A 0471	SABAL PALM ELEMENTARY	4,153,164.17	5,215.60	0.00	526,039.34	1,049,474.24		3,098,474.33	74		
A 0472	CYPRESS PALM MIDDLE	4,987,502.58	4,107.31	65,609.41	612,544.61	1,224,328.88		3,693,456.98	74		
A 0493	PALMETTO RIDGE HIGH	9,767,734.95	3,999.76	31,356.36	1,313,072.81	2,617,129.73		7,115,249.10	72		
A 0501	GOLDEN GATE HIGH	9,702,383.01	3,840.16	84,471.17	1,175,980.39	2,327,719.22		7,286,352.46	75		
A 0511	ESTATES ELEMENTARY	4,405,871.84	1,200.11	2,562.49	508,138.42	1,033,957.08		3,368,152.16	76		
A 0521	VETERANS MEMORIAL ELEM	5,469,974.93	2,070.18	11,515.31	704,192.27	1,377,821.99		4,078,567.45	74		
A 0531	MIKE DAVIS ELEMENTARY	5,437,847.28	0.00	0.00	680,819.47	1,375,653.28		4,062,194.00	74		
A 0541	PALMETTO ELEMENTARY	4,210,430.45	1,480.57	98,306.26	532,153.71	1,062,731.56		3,047,912.06	72		
A 0551	PARKSIDE ELEMENTARY	4,953,750.96	1,520.29	15,512.77	638,333.17	1,250,935.74		3,685,782.16	74		
A 0581	IMMOKALEE TECHNICAL CE	3,484,150.99	29,908.88	153,161.69	399,640.75	911,503.23		2,389,577.19	68		
A 0631	EDEN PARK ELEMENTARY	4,660,787.01	270.15	5,219.41	572,553.69	1,141,598.99		3,513,698.46	75		
A 7001	COLLIER VIRTUAL SCHOOL	110,000.00	0.00	109,950.00	0.00	0.00		50.00	0		
A 7006	COLLIER DISTRICT VIRTU	229,947.44	0.00	0.00	14,151.34	27,772.17		202,175.27	87		
A 9004	T.A.P.P. - IMMOKALEE	626,233.89	0.00	201,102.27	42,915.98	132,328.38		292,803.24	46		
A 9007	NEW BEGINNINGS - IMMOK	458,637.35	0.00	3,562.97	56,151.73	112,758.06		342,316.32	74		

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 100 GENERAL FUND

PRD-04 OCTOBER 2014

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE %REM
A 9008	N.A.T.A.P.	630,107.62	175.45	204,039.80	138,060.36	287,832.01 45
A 9010	NEW BEGINNINGS - NAPLE	699,890.77	0.00	3,513.44	158,276.58	538,100.75 76
A 9012	BIG CYPRESS WILDERNESS	275,996.00	0.00	165,000.00	29,406.75	81,589.25 29
A 9013	DETENTION CENTER	484,875.29	0.00	6,021.59	119,543.12	359,310.58 74
A 9015	PHOENIX-NAPLES	671,400.78	0.00	8,420.02	167,831.40	495,149.36 73
A 9017	PACE PROGRAM	445,422.90	0.00	250,000.00	35,326.65	160,096.25 35
A 9018	MARCO ISLAND CHARTER M	3,074,066.00	0.00	0.00	253,427.55	1,020,311.48 2,053,754.52 66
A 9019	HOSPITAL/HOMEBOUND	201,935.61	0.00	0.00	11,558.84	13,965.73 187,969.88 93
A 9021	IMMOKALEE COMMUNITY SC	1,804,450.00	0.00	0.00	154,495.16	594,398.56 1,210,051.44 67
A 9026	PHOENIX-IMMOKALEE	301,762.28	0.00	5,062.50	38,094.36	74,997.93 221,701.85 73
A 9027	BEACON HIGH SCHOOL	1,869,978.14	0.00	6,905.93	233,803.40	454,138.35 1,408,933.86 75
A 9032	MARCO ISLAND ACADEMY	1,387,169.50	0.00	0.00	116,808.27	446,594.03 940,575.47 67
A 9034	GULF COAST ACADEMY CHA	4,548,670.50	0.00	0.00	352,161.93	1,494,645.59 3,054,024.91 67
A 9035	MASON CLASSICAL ACADEM	2,981,855.50	0.00	0.00	241,663.87	947,459.09 2,034,396.41 68
A 9081	IMMOKALEE TECHNOLOGY A	201,308.67	0.00	2,966.22	26,170.09	49,924.65 148,417.80 73
A 9110	SCHOOL BOARD	404,009.28	182.90	0.00	43,639.49	109,642.67 294,183.71 72
A 9120	LEGAL SERVICES	1,075,679.86	149.00	74,282.91	72,540.52	255,044.43 746,203.52 69
A 9210	SUPERINTENDENT'S OFFIC	496,773.56	305.39	0.00	45,650.31	117,056.46 379,411.71 76
A 9211	CURRICULUM & INSTRUCTI	1,454,750.87	1,700.08	147,454.04	100,776.07	317,364.11 988,232.64 67
A 9212	DISTRICT/SCHOOL OPERAT	882,421.57	522.26	0.00	104,523.32	286,709.75 595,189.56 67
A 9213	PRINCIPAL OF ALT SCHOO	942,700.81	0.00	5,790.73	116,475.98	258,412.55 678,497.53 71
A 9215	STUDENT RELATIONS	582,176.28	701.92	0.00	67,218.89	183,682.06 397,792.30 68
A 9223	ELEMENTARY PROGRAMS	2,694,279.63	7,786.63	22,782.51	297,294.25	720,229.09 1,943,481.40 72
A 9224	SECONDARY PROGRAMS	10,446,712.99	13,637.96	796,718.96	748,042.39	6,355,103.06 3,281,253.01 31
A 9230	HUMAN RESOURCES	886,162.68	4,962.20	24,104.51	113,678.69	292,782.62 564,313.35 63
A 9231	TALENT MANAGEMENT	1,712,531.29	0.00	145,678.50	196,808.86	538,811.02 1,028,041.77 60
A 9238	BENEFITS & WELLNESS	351,379.51	372.32	100,846.78	31,589.09	97,129.07 153,031.34 43
A 9239	COMPENSATION	646,232.23	0.00	2,080.02	63,140.62	193,506.56 450,645.65 69
A 9240	CONTINUOUS IMPROV INIT	2,314,209.89	2,343.45	87,450.00	106,437.31	1,028,097.51 1,196,318.93 51
A 9260	ACCOUNTABILITY & DATA	1,255,928.32	1,640.99	37,737.26	146,012.25	356,279.11 860,270.96 68
A 9270	COMMUNICATIONS & COMMU	840,775.58	649.94	25,605.44	61,578.68	251,548.59 562,971.61 66
A 9281	ADULT & COMMUNITY EDUC	2,234,328.00	0.00	11,015.12	246,706.94	487,133.73 1,736,179.15 77
A 9413	DISTRICT-WIDE INSURANC	5,573,675.51	0.00	218,728.12	447.39-	5,245,416.28 109,531.11 1
A 9420	TECHNOLOGY	16,254,148.73	83,524.85	1,941,738.44	1,551,331.30	6,911,899.26 7,316,986.18 45
A 9427	SSPAR - ALLOCATIONS AN	600,784.71	0.00	379.58	73,370.45	189,006.98 411,398.15 68
A 9429	SUPPORT SERVICES	155,747.17	0.00	11,536.98	17,322.31	46,934.80 97,275.39 62
A 9430	MAINTENANCE	13,708,255.68	68,564.73	2,447,695.54	1,628,507.12	4,105,138.69 7,086,856.72 51
A 9434	UTIL/COMM/OTHR COUNTY-	10,213,739.66	0.00	7,218,182.30	699,214.89-	1,360,199.43 1,635,357.93 16
A 9440	TRANSPORTATION	18,007,922.93	2,543.48	3,138,758.32	2,739,471.81	5,194,607.33 9,672,013.80 53
A 9450	FACILITIES MANAGEMENT	1,180,057.94	1,795.80	39,248.80	130,516.21	361,424.18 777,589.16 65
A 9451	SECURITY & ENVIRONMENT	183,400.00	0.00	14,096.18	1,344.43	64,826.12 104,477.70 56
A 9460	ACCOUNTING	1,559,795.48	0.00	103,538.99	145,631.63	404,811.64 1,051,444.85 67
A 9462	FINANCIAL SERVICES	375,603.74	264.49	0.00	45,534.32	113,918.30 261,420.95 69
A 9470	BUDGET	401,983.45	175.00	1,750.00	45,700.44	124,047.55 276,010.90 68
A 9475	PAYROLL SERVICES	510,399.66	0.00	2,300.30	56,907.94	149,834.50 358,264.86 70
A 9480	PURCHASING	432,625.39	0.00	231,992.13	157,175.68	100,553.08- 301,186.34 69
A 9525	INSTRUCTIONAL TECHNOLO	1,301,741.57	2,259.51	185,224.40	84,132.19	473,306.66 640,951.00 49
A 9530	EXCEPT ED & STDT SUPPO	5,637,034.63	3,292.76	2,884,173.92	352,171.77	775,119.81 1,974,448.14 35
A 9543	FEDERAL, STATE & COMP	505,294.76	297.50	0.00	38,296.01	83,008.04 421,989.22 83
	*	412,246,212.52	349,936.20	22,961,932.72	46,598,721.26	115,428,779.34 273,505,564.26 66

Meeting Date: February 10, 2015

Agenda Title: December 2014 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending December 31, 2014. The Department of Education released the Third Calculation of the Florida Education Finance Program (FEFP). Student FTE was slightly more than forecasted, which resulted in an increase in current year funding. However, a state proration and the funding reduction from the McKay Scholarship program resulted in a net decrease in funding in the amount of (\$369,423). As explained below, Fund Balance Reserves were reduced to offset the funding reduction and maintain current services for students.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances by function for all District fund groups.

Exhibit B, OPERATING SUMMARY, is a summary of budget, revenues and expenditures by function pertaining to the District's Operating or General Fund. This document reflects the Original Budget, Prior Budget, and Amended Budget, as well as Year-to-Date Expenditures, Commitments and Encumbrances. It also provides percentages for Revenues, Expenditures and the Remaining Budget.

Exhibit C, CHANGES TO GENERAL FUND CONTINGENCY BALANCE, is a summary of the status and changes to the District's General Fund Contingency Balance.

Exhibit D, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups. To offset the funding reductions from the Third Calculation, the Reserve for FTE Shortfall/State Proration and the Reserve for McKay Scholarships are reduced in the total amount of \$2,416,425. These reserves are established for the specific purpose of shielding student programs from fluctuations in State funding.

Exhibit E, MONTHLY STATUS REPORT ON STRATEGIC RESERVES FOR ENDING CASH AND CONTINGENCY, shows the current balances and target balances for reserves. These reserve balances are necessary to maintain the financial integrity of the District and are established in Board Policy 6210.

Exhibit F, BUDGET SUMMARY STATUS, reflects the end of month and year-to-date activity on a cost center basis for Budget, Expenditures, Commitments and Encumbrances.

BUDGET ANALYSIS - ALL FUNDS

December 31, 2014

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 471,454,720.15	\$ 472,848,734.52	\$ 472,539,309.71	\$ 181,346,916.25	\$ 302,442.85	\$ 20,243,391.84	\$ 270,646,558.77
Debt Service	57,594,712.63	57,097,785.78	57,097,785.78	8,712,213.62	-	-	48,385,572.16
Capital Outlay	267,105,960.85	267,168,732.26	267,298,372.26	65,374,146.10	75,639.00	22,052,486.56	179,796,100.60
Special Revenue - School Food Service	33,221,841.73	33,221,841.73	33,221,841.73	10,738,952.49	200.00	3,884,282.63	18,598,406.61
Special Revenue - Grants	35,664,630.34	40,504,588.64	40,512,427.62	15,581,513.56	26,347.12	669,634.59	24,234,932.35
Health Care	73,200,624.31	73,200,624.31	73,200,624.31	20,471,220.92	2,328.94	2,355,317.82	50,371,756.63
Workers' Comp.	11,144,525.51	11,144,525.51	11,144,525.51	696,999.00	41,555.00	244,049.74	10,161,921.77
Flexcare	1,621,842.00	1,621,842.00	1,621,842.00	461,982.07	-	40,386.80	1,119,473.13
Totals - All Funds	\$ 951,008,857.52	\$ 956,808,674.75	\$ 956,636,728.92	\$ 303,383,944.01	\$ 448,512.91	\$ 49,489,549.98	\$ 603,314,722.02

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
December 31, 2014

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
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REVENUES

2710	BEGINNING FUND BALANCE	\$ 70,515,617.27	\$ 70,350,817.27	\$ 70,350,817.27	14.9%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 70,350,817.27	100.0%
100	FEDERAL DIRECT	500,000.00	500,000.00	500,000.00	0.1%	\$ -	170,430.82	34.1%	-	-	\$ 170,430.82	34.1%	329,569.18	65.9%
200	FEDERAL THROUGH STATE	2,000,000.00	2,001,600.00	2,001,600.00	0.4%	\$ -	687,613.10	34.4%	-	-	\$ 687,613.10	34.4%	1,313,986.90	65.6%
300	STATE	87,598,723.38	87,755,251.49	87,385,828.49	18.5%	\$ (369,423.00)	42,345,395.14	48.5%	-	-	\$ 42,345,395.14	48.5%	45,040,433.35	51.5%
400	LOCAL	284,157,340.62	284,376,258.88	284,436,257.07	60.2%	\$ 59,998.19	238,271,325.04	83.8%	-	-	\$ 238,271,325.04	83.8%	46,164,932.03	16.2%
600	TRANSFERS	26,608,038.88	27,789,806.88	27,789,806.88	5.9%	\$ -	17,955,078.00	64.6%	-	-	\$ 17,955,078.00	64.6%	9,834,728.88	35.4%
700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	14,578.39	19.4%	-	-	\$ 14,578.39	19.4%	60,421.61	80.6%
TOTAL REVENUES		\$ 471,454,720.15	\$ 472,848,734.52	\$ 472,539,309.71	100.0%	\$ (309,424.81)	\$ 299,444,420.49	63.4%	\$ -	\$ -	\$ 299,444,420.49	63.4%	\$ 173,094,889.22	36.6%

EXPENDITURES

5000	INSTRUCTIONAL SERVICES	\$ 258,537,349.00	\$ 263,008,249.77	\$ 265,199,029.27	56.1%	2,190,779.50	\$ 111,731,274.77	42.1%	\$ 129,808.96	\$ 6,787,811.49	\$ 118,519,086.26	44.7%	\$ 146,550,134.05	55.3%
7900	OPERATION OF PLANT	34,951,587.00	34,962,053.22	34,944,309.16	7.4%	(17,744.06)	16,943,361.94	48.5%	92,155.67	7,627,736.55	24,571,098.49	70.3%	10,281,055.00	29.4%
7300	SCHOOL ADMINISTRATION	28,318,612.00	29,336,880.83	29,207,847.42	6.2%	(129,033.41)	13,076,464.15	44.8%	12,539.08	74,373.03	13,150,837.18	45.0%	16,044,471.16	54.9%
7800	TRANSPORTATION	18,228,745.00	18,571,131.97	18,587,047.04	3.9%	15,915.07	8,558,349.45	46.0%	1,663.95	2,641,691.92	11,200,041.37	60.3%	7,385,341.72	39.7%
8100	MAINTENANCE OF PLANT	16,219,537.68	16,250,067.21	16,251,938.31	3.4%	1,871.10	8,219,480.99	50.6%	114.14	1,412,232.19	9,631,713.18	59.3%	6,620,110.99	40.7%
6100	PUPIL SERVICES	15,447,141.00	15,746,236.04	15,759,872.74	3.3%	13,636.70	7,657,495.75	48.6%	1,363.53	878,990.63	8,536,486.38	54.2%	7,222,022.83	45.8%
7700	CENTRAL SERVICES	7,623,466.00	7,746,853.39	7,837,464.89	1.7%	90,611.50	3,596,224.33	45.9%	6,933.82	266,002.53	3,862,226.86	49.3%	3,968,304.21	50.6%
6300	INSTR & CURRIC DEVELOP	7,485,234.00	7,764,200.21	7,597,601.29	1.6%	(166,598.92)	3,044,691.84	40.1%	984.36	36,839.72	3,081,531.56	40.6%	4,515,085.37	59.4%
6200	INSTRUCTIONAL MEDIA	5,983,989.00	5,909,814.37	5,928,183.25	1.3%	18,368.88	2,509,338.35	42.3%	5,819.36	83,232.53	2,592,570.88	43.7%	3,329,793.01	56.2%
6400	INSTR STAFF DEVELOP	2,691,856.00	3,137,947.32	3,213,732.37	0.7%	75,785.05	1,206,119.59	37.5%	12,586.96	156,363.80	1,362,483.39	42.4%	1,838,662.02	57.2%
8200	ADMIN TECHNOLOGY SERV	2,868,644.00	2,909,684.06	2,909,030.43	0.6%	(653.63)	1,150,286.34	39.5%	-	38,907.91	1,189,194.25	40.9%	1,719,836.18	59.1%
7500	FISCAL SERVICES	2,489,433.00	2,525,662.34	2,522,363.56	0.5%	(3,298.78)	1,102,958.11	43.7%	1,099.59	124,782.10	1,227,740.21	48.7%	1,293,523.76	51.3%
6500	INSTR RELATED TECHNOLOGY	1,989,132.00	1,617,035.09	1,616,215.75	0.3%	(819.34)	645,032.20	39.9%	-	7,241.96	652,274.16	40.4%	963,941.59	59.6%
7400	FACILITIES ACQ & CONST	1,568,034.00	1,593,081.08	1,593,081.08	0.3%	-	901,647.84	56.6%	36,116.56	48,032.43	949,680.27	59.6%	607,284.25	38.1%
7100	BOARD OF EDUCATION	1,394,394.00	1,426,712.48	1,432,357.46	0.3%	5,644.98	592,928.40	41.4%	(315.00)	44,153.05	637,081.45	44.5%	795,591.01	55.5%
7200	GENERAL ADMINISTRATION	961,129.00	946,505.17	959,040.72	0.2%	12,535.55	411,262.20	42.9%	1,571.87	15,000.00	426,262.20	44.4%	531,206.65	55.4%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	789,881.12	789,881.12	789,881.12	0.2%	-	-	0.0%	-	-	-	0.0%	789,881.12	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,131,408.36	1,431,590.86	1,431,590.86	0.3%	-	-	0.0%	-	-	-	0.0%	1,431,590.86	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,275,126.00	2,275,126.00	2,275,126.00	0.5%	-	-	0.0%	-	-	-	0.0%	2,275,126.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,384,000.00	1,384,000.00	-	0.0%	(1,384,000.00)	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	15,640,000.00	15,640,000.00	15,640,000.00	3.3%	-	-	0.0%	-	-	-	0.0%	15,640,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	3,860,000.00	3,860,000.00	3,860,000.00	0.8%	-	-	0.0%	-	-	-	0.0%	3,860,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	1,500,000.00	1,500,000.00	467,575.00	0.1%	(1,032,425.00)	-	0.0%	-	-	-	0.0%	467,575.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	31,546,021.99	31,546,021.99	31,546,021.99	6.7%	-	-	0.0%	-	-	-	0.0%	31,546,021.99	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	-	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	5,480,000.00	880,000.00	880,000.00	0.2%	-	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
TOTAL EXPENDITURES		\$ 471,454,720.15	\$ 472,848,734.52	\$ 472,539,309.71	100.0%	\$ (309,424.81)	\$ 181,346,916.25	38.4%	\$ 302,442.85	\$ 20,243,391.84	\$ 201,590,308.09	42.7%	\$ 270,646,558.77	57.3%

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE
December 31, 2014
WORKSHEET**

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 3,860,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 3,860,000.00

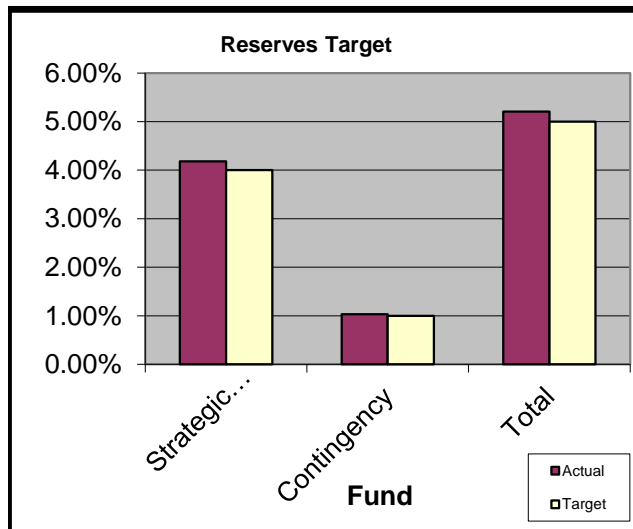
**ANALYSIS OF BUDGETED ENDING FUND BALANCES
December 31, 2014**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition FY14	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency							
General Fund	\$ 56,980,194.97	\$ 789,881.12	\$ 90,000.00	\$ 467,575.00	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,431,590.86	\$ 2,275,126.00	\$ -	\$ 880,000.00	\$ 31,546,021.99	\$ -	\$ -
Debt Service	12,160,948.78											12,160,948.78	
Capital Outlay	52,171,772.09											52,171,772.09	
School Food Service	8,830,655.91	1,548,180.26										7,282,475.65	
Health Care	25,840,324.31												25,840,324.31
Workers' Comp.	9,097,937.51												9,097,937.51
Flexcare	343,342.00												343,342.00
Totals	\$ 165,425,175.57	\$ 2,338,061.38	\$ 90,000.00	\$ 467,575.00	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,431,590.86	\$ 2,275,126.00	\$ -	\$ 880,000.00	\$ 31,546,021.99	\$ 71,615,196.52	\$ 35,281,603.82

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
December 31, 2014**

REVENUES	
FEDERAL DIRECT	\$ 500,000.00
FEDERAL THROUGH STATE	2,001,600.00
STATE	87,385,828.49
LOCAL	284,436,257.07
	<u>\$ 374,323,685.56</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 15,640,000.00	4.18%	4.00%	\$ (667,052.58)
Contingency	3,860,000.00	1.03%	1.00%	(116,763.14)
Total	<u>\$ 19,500,000.00</u>	<u>5.21%</u>	<u>5.00%</u>	<u>\$ (783,815.72)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.18%	4.17%	0.01%
Contingency	1.03%	1.03%	0.00%
Total	<u>5.21%</u>	<u>5.20%</u>	0.01%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 14-15	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F
 PRD-06 DECEMBER 2014

FND - 100 GENERAL FUND

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE %REM
A 0051	EVERGLADES CITY SCHOOL	2,204,773.25	474.86	1,549.50	210,029.93	1,210,508.37 54
A 0061	GULFVIEW MIDDLE	4,669,645.14	690.98	28,566.53	396,630.66	2,647,908.19 56
A 0121	LAKE PARK ELEMENTARY	3,923,311.61	1,308.14	2,573.60	334,044.13	2,284,820.38 58
A 0131	TOMMIE BARFIELD ELEMEN	4,081,694.85	758.54	3,936.77	337,203.59	2,311,137.92 56
A 0141	SHADOWLAWN ELEMENTARY	4,109,664.51	1,066.09	49,410.19	340,114.59	2,355,105.46 57
A 0151	NAPLES HIGH	10,744,866.21	200.00	52,530.83	929,423.11	6,151,414.79 57
A 0161	PINECREST ELEMENTARY	4,982,654.63	849.83	2,189.73	460,231.56	2,848,621.86 57
A 0171	SEA GATE ELEMENTARY	5,726,337.39	399.98	92,776.29	499,222.95	3,187,556.36 55
A 0181	HIGHLANDS ELEMENTARY	4,638,218.62	2,550.53	91,615.01	434,056.09	2,544,369.26 54
A 0191	LAKE TRAFFORD ELEMENTA	5,668,244.14	4,305.08	148,524.41	516,885.89	3,101,551.52 54
A 0201	AVALON ELEMENTARY	3,765,167.82	1,557.64	2,619.20	317,553.46	2,191,117.75 58
A 0211	EAST NAPLES MIDDLE	6,243,136.12	137.27	6,712.00	539,021.70	3,553,377.32 56
A 0221	POINCIANA ELEMENTARY	5,497,646.76	11,462.94	15,694.10	461,573.20	3,193,897.89 58
A 0231	GOLDEN GATE ELEMENTARY	6,406,715.95	2,042.71	71,804.30	494,595.17	3,786,447.14 59
A 0241	NAPLES PARK ELEMENTARY	4,715,294.70	543.07	1,859.76	397,442.87	2,758,810.82 58
A 0251	PINE RIDGE MIDDLE	6,368,614.63	1,457.88	6,507.25	555,364.31	3,621,359.42 56
A 0261	LELY HIGH	8,633,793.11	905.39	57,542.60	800,403.71	4,785,434.98 55
A 0271	IMMOKALEE HIGH	8,250,998.19	4,665.33	34,157.76	756,270.53	4,640,805.00 56
A 0281	LORENZO WALKER INST OF	5,340,878.68	35,640.89	178,130.03	481,546.74	2,849,732.27 53
A 0282	LORENZO WALKER TECHNIC	3,315,919.41	0.00	4,337.18	278,524.36	1,875,166.73 56
A 0311	BARRON COLLIER HIGH	10,184,192.06	4,562.26	18,674.95	854,889.68	5,814,171.61 57
A 0321	GOLDEN GATE MIDDLE	6,600,596.47	0.00	48,114.43	580,721.18	3,757,551.14 56
A 0331	BIG CYPRESS ELEMENTARY	6,261,096.63	165.52	8,423.28	529,366.08	3,658,404.60 58
A 0341	VILLAGE OAKS ELEMENTAR	4,520,869.08	954.51	3,442.90	394,994.13	2,621,180.19 57
A 0351	GOLDEN TERRACE ELEMENT	6,829,368.31	1,604.64	68,222.79	591,592.88	3,845,094.83 56
A 0361	IMMOKALEE MIDDLE	7,331,519.18	3,097.92	135,742.17	680,719.90	4,029,153.73 54
A 0371	VINEYARDS ELEMENTARY	5,760,064.53	0.00	6,716.56	487,321.90	3,304,444.20 57
A 0381	LELY ELEMENTARY	4,826,632.52	195.88	53,382.96	405,581.34	2,732,494.56 56
A 0391	LAUREL OAK ELEMENTARY	5,314,293.62	196.00	4,431.86	446,082.41	3,095,655.34 58
A 0392	GULF COAST HIGH	11,097,963.46	1,179.96	56,905.62	914,909.27	6,336,679.15 57
A 0401	OAKRIDGE MIDDLE	6,361,614.62	5,248.86	39,586.77	545,434.73	3,641,281.36 57
A 0421	MANATEE ELEMENTARY	5,382,603.75	1,295.80	1,918.76	459,102.58	3,093,087.82 57
A 0422	MANATEE MIDDLE	4,933,817.52	0.00	58,041.20	427,541.70	2,807,474.54 56
A 0431	PELICAN MARSH ELEMENTA	5,222,296.57	1,512.39	12,017.04	445,680.23	2,984,934.04 57
A 0441	CORKSCREW ELEMENTARY	4,758,862.20	1,315.32	2,635.18	396,878.47	2,781,450.57 58
A 0442	CORKSCREW MIDDLE	4,497,492.86	740.87	31,962.62	394,240.50	2,531,871.18 56
A 0451	OSCEOLA ELEMENTARY	4,948,669.32	0.00	68,777.67	425,214.61	2,821,488.54 57
A 0452	NORTH NAPLES MIDDLE	5,848,981.31	288.50	6,736.42	512,905.03	3,330,413.06 56
A 0461	CALUSA PARK ELEMENTARY	5,702,064.20	24.90	869.00	485,093.53	3,308,352.81 58
A 0471	SABAL PALM ELEMENTARY	4,219,212.32	433.40	1,569.55	356,918.83	2,442,451.13 57
A 0472	CYPRESS PALM MIDDLE	5,011,662.45	843.80	47,474.18	440,024.28	2,860,317.13 57
A 0493	PALMETTO RIDGE HIGH	10,266,350.47	540.50	27,639.75	867,490.09	5,879,870.22 57
A 0501	GOLDEN GATE HIGH	11,127,718.04	2,178.71	65,162.82	796,993.19	7,169,146.23 64
A 0511	ESTATES ELEMENTARY	4,287,004.03	0.00	2,880.30	360,668.66	2,518,481.48 58
A 0521	VETERANS MEMORIAL ELEM	5,422,264.14	353.14	16,015.22	473,581.16	3,099,609.60 57
A 0531	MIKE DAVIS ELEMENTARY	5,394,850.03	4,624.21	1,787.88	457,975.70	3,090,265.14 57
A 0541	PALMETTO ELEMENTARY	4,210,578.05	2,772.01	95,421.68	362,865.34	2,333,905.61 55
A 0551	PARKSIDE ELEMENTARY	4,943,335.23	3,882.75	19,068.29	416,317.46	2,813,463.55 56
A 0581	IMMOKALEE TECHNICAL CE	3,504,281.41	7,600.99	162,288.85	275,133.41	1,852,113.56 52
A 0631	EDEN PARK ELEMENTARY	4,456,794.22	4,432.14	7,463.99	419,655.54	2,474,779.56 55
A 7001	COLLIER VIRTUAL SCHOOL	110,000.00	0.00	109,950.00	0.00	50.00 0
A 7006	COLLIER DISTRICT VIRTU	149,046.59	0.00	0.00	12,873.57	93,279.16 62
A 9004	T.A.P.P. - IMMOKALEE	615,923.50	0.00	164,297.09	33,075.87	220,296.92 35
A 9007	NEW BEGINNINGS - IMMOK	462,032.77	0.00	3,340.96	40,312.09	267,109.18 57

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F
 PRD-06 DECEMBER 2014

FND - 100 GENERAL FUND

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	619,117.46	0.00	167,280.25	31,809.27	214,646.18	34
A 9010	NEW BEGINNINGS - NAPLE	627,303.38	0.00	1,859.19	51,309.36	367,396.28	58
A 9012	BIG CYPRESS WILDERNESS	275,996.00	0.00	72,991.10	127,683.82	43,960.09	15
A 9013	DETENTION CENTER	462,668.88	0.00	5,676.00	30,416.43	275,275.75	59
A 9015	PHOENIX-NAPLES	614,061.43	0.00	7,527.14	63,439.14	317,250.88	51
A 9017	PACE PROGRAM	445,422.90	0.00	90,264.30	224,255.62	93,622.09	21
A 9018	MARCO ISLAND CHARTER M	3,071,239.00	0.00	0.00	227,599.47	1,569,891.96	51
A 9019	HOSPITAL/HOMEBOUND	199,800.36	0.00	0.00	11,540.02	164,532.33	82
A 9021	IMMOKALEE COMMUNITY SC	1,804,044.00	0.00	0.00	145,868.02	923,580.10	51
A 9026	PHOENIX-IMMOKALEE	303,133.66	0.00	5,062.50	27,435.75	169,103.60	55
A 9027	BEACON HIGH SCHOOL	1,888,756.06	0.00	4,833.17	163,277.79	1,098,326.19	58
A 9032	MARCO ISLAND ACADEMY	1,386,854.50	0.00	0.00	106,908.66	729,086.28	52
A 9034	GULF COAST ACADEMY CHA	4,520,735.50	0.00	0.00	338,343.18	2,335,905.51	51
A 9035	MASON CLASSICAL ACADEM	2,981,544.50	0.00	0.00	246,982.69	1,544,621.72	51
A 9081	IMMOKALEE TECHNOLOGY A	196,791.44	0.00	2,104.80	18,437.40	110,474.53	56
A 9110	SCHOOL BOARD	404,356.30	325.00-	0.00	33,061.56	234,034.53	57
A 9120	LEGAL SERVICES	1,088,200.44	10.00	49,606.91	60,399.25	653,931.60	60
A 9210	SUPERINTENDENT'S OFFIC	468,353.13	1,015.40	0.00	38,685.57	280,719.67	59
A 9211	CURRICULUM & INSTRUCTI	1,905,336.38	11,229.41	103,100.89	79,501.43	1,310,547.22	68
A 9212	DISTRICT/SCHOOL OPERAT	790,244.57	1,113.62	0.00	62,201.17	389,823.15	49
A 9213	PRINCIPAL OF ALT SCHOO	930,721.50	0.00	5,491.15	72,750.49	518,050.84	55
A 9215	STUDENT RELATIONS	590,892.10	207.71	0.00	48,251.06	314,921.13	53
A 9223	ELEMENTARY PROGRAMS	2,629,148.36	1,508.35	22,510.80	164,573.53	1,541,094.86	58
A 9224	SECONDARY PROGRAMS	11,064,490.69	3,456.27	431,120.61	492,382.42	3,406,713.13	30
A 9230	HUMAN RESOURCES	929,500.90	3,674.29	37,687.51	48,916.03	481,668.08	51
A 9231	TALENT MANAGEMENT	1,867,742.88	0.00	108,481.50	164,168.04	934,737.75	50
A 9238	BENEFITS & WELLNESS	339,114.60	509.28	87,468.28	25,600.05	109,334.80	32
A 9239	COMPENSATION	622,581.73	0.00	1,500.00	51,567.08	334,697.31	53
A 9240	CONTINUOUS IMPROV INIT	2,395,381.72	89.04	90,847.80	101,473.92	1,113,553.67	46
A 9260	ACCOUNTABILITY & DATA	1,128,829.10	403.37	33,130.00	90,200.51	565,661.18	50
A 9270	COMMUNICATIONS & COMMU	853,923.05	2,045.30	22,161.48	64,239.70	455,817.05	53
A 9281	ADULT & COMMUNITY EDUC	2,229,328.00	0.00	17,591.43	163,348.76	1,402,323.39	62
A 9413	DISTRICT-WIDE INSURANC	5,554,060.54	0.00	286,289.08	6,132.45-	92,635.64	1
A 9420	TECHNOLOGY	17,008,968.81	47,891.75	4,085,279.48	648,387.65	4,748,260.05	27
A 9427	SSPAR - ALLOCATIONS AN	611,981.68	0.00	379.58	52,228.59	322,878.47	52
A 9429	SUPPORT SERVICES	158,003.26	0.00	9,769.99	11,823.31	78,621.76	49
A 9430	MAINTENANCE	13,682,322.50	678.79	2,035,093.73	1,031,504.94	5,564,749.80	40
A 9434	UTIL/COMM/OTHR COUNTY-	9,058,496.90	67,111.76	6,313,029.77	477,980.02-	1,680,943.65	18
A 9440	TRANSPORTATION	18,031,883.91	1,414.87	2,597,169.06	1,601,680.31	7,077,808.76	39
A 9450	FACILITIES MANAGEMENT	1,182,449.14	36,116.56	75,946.39	16,016.40	668,539.17	56
A 9451	SECURITY & ENVIRONMENT	183,400.00	0.00	6,319.28	5,416.47	7,284.60	3
A 9460	ACCOUNTING	1,587,135.27	960.00	118,117.90	101,687.67	770,477.63	48
A 9462	FINANCIAL SERVICES	387,807.33	139.59	0.00	32,112.69	211,558.12	54
A 9470	BUDGET	409,588.16	0.00	0.00	34,107.69	218,580.12	53
A 9475	PAYROLL SERVICES	513,819.49	0.00	1,662.32	40,529.78	283,805.25	55
A 9480	PURCHASING	439,103.69	650.00	110,001.49	150,213.22	245,850.04	55
A 9525	INSTRUCTIONAL TECHNOLO	1,326,741.80	0.00	106,250.00	49,210.73	556,439.78	41
A 9530	EXCEPT ED & STDT SUPPO	5,552,132.91	1,481.87	925,787.18	268,610.95	1,361,826.35	24
A 9543	FEDERAL, STATE & COMP	383,977.65	1.51-	0.00	20,253.40	261,336.59	68
	*	415,559,114.74	302,442.85	20,243,391.84	31,988,592.41	213,666,363.80	51

Meeting Date: March 10, 2015

Agenda Title: January 2015 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending January 31, 2015.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances by function for all District fund groups.

Exhibit B, OPERATING SUMMARY, is a summary of budget, revenues and expenditures by function pertaining to the District's Operating or General Fund. This document reflects the Original Budget, Prior Budget, and Amended Budget, as well as Year-to-Date Expenditures, Commitments and Encumbrances. It also provides percentages for Revenues, Expenditures and the Remaining Budget.

Exhibit C, CHANGES TO GENERAL FUND CONTINGENCY BALANCE, is a summary of the status and changes to the District's General Fund Contingency Balance.

Exhibit D, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups. This month, Workforce programs reviewed their current year planned spending and decreased their carry forward reserve funds in the amount of (\$73,000). Budgeted appropriations within the Workforce cost centers increased by the same amount.

Exhibit E, MONTHLY STATUS REPORT ON STRATEGIC RESERVES FOR ENDING CASH AND CONTINGENCY, shows the current balances and target balances for reserves. These reserve balances are necessary to maintain the financial integrity of the District and are established in Board Policy 6210.

Exhibit F, BUDGET SUMMARY STATUS, reflects the end of month and year-to-date activity on a cost center basis for Budget, Expenditures, Commitments and Encumbrances.

BUDGET ANALYSIS - ALL FUNDS

January 31, 2015

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 471,454,720.15	\$ 472,539,309.71	\$ 476,022,759.99	\$ 213,073,955.80	\$ 726,485.10	\$ 20,135,352.35	\$ 242,086,966.74
Debt Service	57,594,712.63	57,097,785.78	57,097,785.78	8,712,213.62	-	-	48,385,572.16
Capital Outlay	267,105,960.85	267,298,372.26	267,298,372.26	67,675,747.05	145,354.46	21,864,280.55	177,612,990.20
Special Revenue - School Food Service	33,221,841.73	33,221,841.73	33,221,841.73	12,299,308.63	1,575.55	2,909,396.97	18,011,560.58
Special Revenue - Grants	35,664,630.34	40,512,427.62	40,716,279.66	18,474,519.89	31,477.51	490,817.28	21,719,464.98
Health Care	73,200,624.31	73,200,624.31	73,200,624.31	23,272,716.90	1,013.80	1,897,818.73	48,029,074.88
Workers' Comp.	11,144,525.51	11,144,525.51	11,144,525.51	872,745.65	-	202,751.51	10,069,028.35
Flexcare	1,621,842.00	1,621,842.00	1,621,842.00	632,892.24	-	34,219.90	954,729.86
Totals - All Funds	\$ 951,008,857.52	\$ 956,636,728.92	\$ 960,324,031.24	\$ 345,014,099.78	\$ 905,906.42	\$ 47,534,637.29	\$ 566,869,387.75

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
January 31, 2015

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 70,515,617.27	\$ 70,350,817.27	\$ 70,350,817.27	14.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 70,350,817.27	100.0%
100	FEDERAL DIRECT	500,000.00	500,000.00	500,000.00	0.1%	\$ -	212,666.65	42.5%	-	-	\$ 212,666.65	42.5%	287,333.35	57.5%
200	FEDERAL THROUGH STATE	2,000,000.00	2,001,600.00	2,001,600.00	0.4%	\$ -	687,613.10	34.4%	-	-	\$ 687,613.10	34.4%	1,313,986.90	65.6%
300	STATE	87,598,723.38	87,385,828.49	87,385,828.49	18.4%	\$ -	49,455,507.39	56.6%	-	-	\$ 49,455,507.39	56.6%	37,930,321.10	43.4%
400	LOCAL	284,157,340.62	284,436,257.07	284,619,707.35	59.8%	\$ 183,450.28	253,415,008.42	89.0%	-	-	\$ 253,415,008.42	89.0%	31,204,698.93	11.0%
600	TRANSFERS	26,608,038.88	27,789,806.88	31,089,806.88	6.5%	\$ 3,300,000.00	17,984,412.00	57.8%	-	-	\$ 17,984,412.00	57.8%	13,105,394.88	42.2%
700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	39,295.86	52.4%	-	-	\$ 39,295.86	52.4%	35,704.14	47.6%
TOTAL REVENUES		\$ 471,454,720.15	\$ 472,539,309.71	\$ 476,022,759.99	100.0%	\$ 3,483,450.28	\$ 321,794,503.42	67.6%	\$ -	\$ -	\$ 321,794,503.42	67.6%	\$ 154,228,256.57	32.4%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 258,537,349.00	\$ 265,199,029.27	\$ 269,325,744.89	56.6%	\$ 4,126,715.62	\$ 133,408,582.42	49.5%	\$ 256,463.32	\$ 8,293,521.77	\$ 141,702,104.19	52.6%	\$ 127,367,177.38	47.3%
7900	OPERATION OF PLANT	34,951,587.00	34,944,309.16	34,946,252.11	7.3%	\$ 1,942.95	19,493,921.81	55.8%	262,222.83	6,462,478.91	25,956,400.72	74.3%	8,727,628.56	25.0%
7300	SCHOOL ADMINISTRATION	28,318,612.00	29,207,847.42	29,203,453.44	6.1%	\$ (4,393.98)	15,230,549.85	52.2%	8,118.27	61,798.65	15,292,348.50	52.4%	13,902,986.67	47.6%
7800	TRANSPORTATION	18,228,745.00	18,587,047.04	18,197,423.80	3.8%	\$ (389,623.24)	9,553,515.34	52.5%	2,418.72	2,351,210.41	11,904,725.75	65.4%	6,290,279.33	34.6%
8100	MAINTENANCE OF PLANT	16,219,537.68	16,251,938.31	16,252,158.31	3.4%	\$ 220.00	9,255,463.03	56.9%	14,761.86	1,342,582.63	10,598,045.66	65.2%	5,639,350.79	34.7%
6100	PUPIL SERVICES	15,447,141.00	15,759,872.74	15,728,267.37	3.3%	\$ (31,605.37)	8,655,879.86	55.0%	2,657.24	860,796.42	9,516,676.28	60.5%	6,208,933.85	39.5%
7700	CENTRAL SERVICES	7,623,466.00	7,837,464.89	7,871,202.65	1.7%	\$ 33,737.76	4,112,355.76	52.2%	11,516.87	268,836.88	4,381,192.64	55.7%	3,478,493.14	44.2%
6300	INSTR & CURRIC DEVELOP	7,485,234.00	7,597,601.29	7,586,352.50	1.6%	\$ (11,248.79)	3,526,209.64	46.5%	472.85	33,300.97	3,559,510.61	46.9%	4,026,369.04	53.1%
6200	INSTRUCTIONAL MEDIA	5,983,989.00	5,928,183.25	5,934,896.35	1.2%	\$ 6,713.10	2,963,662.44	49.9%	8,275.86	48,655.82	3,012,318.26	50.8%	2,914,302.23	49.1%
6400	INSTR STAFF DEVELOP	2,691,856.00	3,213,732.37	3,174,790.79	0.7%	\$ (38,941.58)	1,408,575.63	44.4%	122,703.98	151,591.00	1,560,166.63	49.1%	1,491,920.18	47.0%
8200	ADMIN TECHNOLOGY SERV	2,868,644.00	2,909,030.43	2,903,248.27	0.6%	\$ (5,782.16)	1,330,283.07	45.8%	18.50	37,392.73	1,367,675.80	47.1%	1,535,553.97	52.9%
7500	FISCAL SERVICES	2,489,433.00	2,522,363.56	2,527,693.47	0.5%	\$ 5,329.91	1,281,164.72	50.7%	475.09	117,844.26	1,399,008.98	55.3%	1,128,209.40	44.6%
7400	FACILITIES ACQ & CONST	1,568,034.00	1,593,081.08	1,593,081.08	0.3%	\$ -	944,089.91	59.3%	35,047.37	54,594.51	998,684.42	62.7%	559,349.29	35.1%
6500	INSTR RELATED TECHNOLOGY	1,989,132.00	1,616,215.75	1,483,034.56	0.3%	\$ (133,181.19)	745,555.37	50.3%	-	7,241.96	752,797.33	50.8%	730,237.23	49.2%
7100	BOARD OF EDUCATION	1,394,394.00	1,432,357.46	1,430,767.89	0.3%	\$ (1,589.57)	674,175.24	47.1%	811.20	43,505.43	717,680.67	50.2%	712,276.02	49.8%
7200	GENERAL ADMINISTRATION	961,129.00	959,040.72	957,197.54	0.2%	\$ (1,843.18)	489,971.71	51.2%	521.14	-	489,971.71	51.2%	466,704.69	48.8%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	789,881.12	789,881.12	789,881.12	0.2%	\$ -	-	0.0%	-	-	-	0.0%	789,881.12	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,131,408.36	1,431,590.86	1,358,590.86	0.3%	(73,000.00)	-	0.0%	-	-	-	0.0%	1,358,590.86	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,275,126.00	2,275,126.00	2,275,126.00	0.5%	-	-	0.0%	-	-	-	0.0%	2,275,126.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,384,000.00	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	15,640,000.00	15,640,000.00	15,640,000.00	3.3%	-	-	0.0%	-	-	-	0.0%	15,640,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	3,860,000.00	3,860,000.00	3,860,000.00	0.8%	-	-	0.0%	-	-	-	0.0%	3,860,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	1,500,000.00	467,575.00	467,575.00	0.1%	-	-	0.0%	-	-	-	0.0%	467,575.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	31,546,021.99	31,546,021.99	31,546,021.99	6.6%	-	-	0.0%	-	-	-	0.0%	31,546,021.99	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	-	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	5,480,000.00	880,000.00	880,000.00	0.2%	-	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
TOTAL EXPENDITURES		\$ 471,454,720.15	\$ 472,539,309.71	\$ 476,022,759.99	100.0%	\$ 3,483,450.28	\$ 213,073,955.80	44.8%	\$ 726,485.10	\$ 20,135,352.35	\$ 233,209,308.15	49.0%	\$ 242,086,966.74	50.9%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
January 31, 2015
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 3,860,000.00
1.				
2.				
3.				
4.				
		TOTAL REMAINING		\$ 3,860,000.00

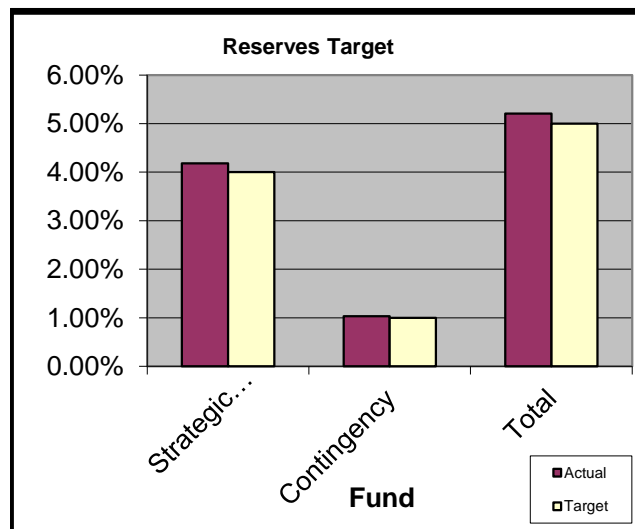
**ANALYSIS OF BUDGETED ENDING FUND BALANCES
January 31, 2015**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency							
General Fund	\$ 56,907,194.97	\$ 789,881.12	\$ 90,000.00	\$ 467,575.00	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,358,590.86	\$ 2,275,126.00	\$ -	\$ 880,000.00	\$ 31,546,021.99	\$ -	\$ -
Debt Service	12,160,948.78											12,160,948.78	
Capital Outlay	48,871,772.09											48,871,772.09	
School Food Service	8,830,655.91	1,548,180.26										7,282,475.65	
Health Care	25,840,324.31												25,840,324.31
Workers' Comp.	9,097,937.51												9,097,937.51
Flexcare	343,342.00												343,342.00
Totals	\$ 162,052,175.57	\$ 2,338,061.38	\$ 90,000.00	\$ 467,575.00	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,358,590.86	\$ 2,275,126.00	\$ -	\$ 880,000.00	\$ 31,546,021.99	\$ 68,315,196.52	\$ 35,281,603.82

MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
 January 31, 2015

REVENUES	
FEDERAL DIRECT	\$ 500,000.00
FEDERAL THROUGH STATE	2,001,600.00
STATE	87,385,828.49
LOCAL	284,619,707.35
	<u>\$ 374,507,135.84</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 15,640,000.00	4.18%	4.00%	\$ (659,714.57)
Contingency	3,860,000.00	1.03%	1.00%	(114,928.64)
Total	<u>\$ 19,500,000.00</u>	<u>5.21%</u>	<u>5.00%</u>	<u>\$ (774,643.21)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.18%	4.18%	0.00%
Contingency	1.03%	1.03%	0.00%
Total	<u>5.21%</u>	<u>5.21%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 14-15	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F
 PRD-07 JANUARY 2015

FND - 100 GENERAL FUND

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 0051	EVERGLADES CITY SCHOOL	2,207,258.74	893.27	1,549.50	168,802.40	1,161,042.92	1,043,773.05	47			
A 0061	GULFVIEW MIDDLE	4,742,124.77	3,708.70	21,476.53	353,852.99	2,346,332.43	2,370,607.11	49			
A 0121	LAKE PARK ELEMENTARY	3,857,060.29	8,669.52	3,459.68	280,103.73	1,914,713.22	1,930,217.87	50			
A 0131	TOMMIE BARFIELD ELEMEN	4,105,024.61	1,217.40	2,349.75	306,361.04	2,072,222.66	2,029,234.80	49			
A 0141	SHADOWLAWN ELEMENTARY	4,109,604.41	3,672.15	43,046.67	295,560.80	1,999,643.57	2,063,242.02	50			
A 0151	NAPLES HIGH	10,707,253.16	23,532.31	50,341.90	789,946.95	5,330,667.54	5,302,711.41	49			
A 0161	PINECREST ELEMENTARY	4,977,954.05	702.44	1,905.32	368,172.71	2,499,165.92	2,476,180.37	49			
A 0171	SEA GATE ELEMENTARY	5,699,864.95	653.67	81,064.82	432,025.80	2,877,630.56	2,740,515.90	48			
A 0181	HIGHLANDS ELEMENTARY	4,678,014.36	1,525.86	72,295.28	358,085.57	2,357,769.39	2,246,423.83	48			
A 0191	LAKE TRAFFORD ELEMENTA	5,710,642.23	442.26	77,893.98	435,474.29	2,849,337.42	2,782,968.57	48			
A 0201	AVALON ELEMENTARY	3,747,107.96	1,181.15	2,619.20	280,619.15	1,850,492.38	1,892,815.23	50			
A 0211	EAST NAPLES MIDDLE	6,251,742.38	268.27	6,712.00	475,831.42	3,158,740.95	3,086,021.16	49			
A 0221	POINCIANA ELEMENTARY	5,456,711.39	429.36	6,403.40	409,759.49	2,686,351.32	2,763,527.31	50			
A 0231	GOLDEN GATE ELEMENTARY	5,881,399.50	0.00	51,849.52	460,752.93	3,007,174.73	2,822,375.25	47			
A 0241	NAPLES PARK ELEMENTARY	4,658,181.83	1,164.72	862.59	341,866.82	2,295,947.87	2,360,206.65	50			
A 0251	PINE RIDGE MIDDLE	6,394,994.38	5,322.51	4,949.16	486,673.01	3,225,963.09	3,158,759.62	49			
A 0261	LELY HIGH	8,677,930.11	5,120.26	53,100.56	671,742.03	4,461,652.17	4,158,057.12	47			
A 0271	IMMOKALEE HIGH	8,214,913.56	2,536.95	37,585.87	625,937.96	4,197,308.06	3,977,482.68	48			
A 0281	LORENZO WALKER INST OF	5,375,878.68	11,810.23	161,360.04	557,957.00	2,835,332.49	2,367,375.92	44			
A 0282	LORENZO WALKER TECHN	3,354,965.69	1,418.34	3,384.98	278,732.42	1,715,147.92	1,635,014.45	48			
A 0311	BARRON COLLIER HIGH	10,126,406.59	8,044.88	23,960.95	764,361.57	5,111,144.81	4,983,255.95	49			
A 0321	GOLDEN GATE MIDDLE	6,615,510.15	1,226.18	41,906.41	500,720.13	3,295,651.03	3,276,726.53	49			
A 0331	BIG CYPRESS ELEMENTARY	6,234,602.06	992.31	9,223.23	454,312.38	3,048,415.61	3,175,970.91	50			
A 0341	VILLAGE OAKS ELEMENTAR	4,557,354.91	15,734.66	3,008.51	323,884.96	2,219,176.44	2,319,435.30	50			
A 0351	GOLDEN TERRACE ELEMENT	6,800,604.13	1,056.77	78,051.73	506,907.95	3,421,354.00	3,300,141.63	48			
A 0361	IMMOKALEE MIDDLE	7,368,177.13	300.00	88,121.39	579,668.63	3,743,193.99	3,536,561.75	48			
A 0371	VINEYARDS ELEMENTARY	5,748,360.25	0.00	4,426.21	418,508.76	2,867,412.53	2,876,521.51	50			
A 0381	LELY ELEMENTARY	4,812,900.51	3,332.31	49,791.58	364,542.47	2,405,101.59	2,354,675.03	48			
A 0391	LAUREL OAK ELEMENTARY	5,323,973.65	2,571.68	4,431.86	392,836.00	2,606,846.42	2,710,123.69	50			
A 0392	GULF COAST HIGH	11,065,772.12	5,518.16	53,057.49	859,817.90	5,563,016.63	5,444,179.84	49			
A 0401	OAKRIDGE MIDDLE	6,324,890.65	7,731.05	29,310.17	553,950.26	3,229,447.89	3,058,401.54	48			
A 0421	MANATEE ELEMENTARY	5,453,297.59	8,204.21	914.94	403,447.30	2,689,748.67	2,754,429.77	50			
A 0422	MANATEE MIDDLE	4,915,490.00	0.00	46,071.20	392,577.88	2,460,879.66	2,408,539.14	49			
A 0431	PELICAN MARSH ELEMENTA	5,248,604.59	4,686.20	5,993.80	399,300.36	2,623,133.46	2,614,791.13	49			
A 0441	CORKSCREW ELEMENTARY	4,767,488.50	1,497.60	2,453.20	344,089.99	2,317,551.12	2,445,986.58	51			
A 0442	CORKSCREW MIDDLE	4,484,959.75	2,003.94	28,762.30	344,969.45	2,277,887.64	2,176,305.87	48			
A 0451	OSCEOLA ELEMENTARY	4,961,508.15	941.69	58,300.21	367,015.87	2,425,418.98	2,476,847.27	49			
A 0452	NORTH NAPLES MIDDLE	5,848,174.89	5,042.40	7,222.34	446,800.33	2,958,343.66	2,877,566.47	49			
A 0461	CALUSA PARK ELEMENTARY	5,693,119.07	7,536.84	869.00	411,811.54	2,804,629.03	2,880,084.20	50			
A 0471	SABAL PALM ELEMENTARY	4,209,361.00	372.00	1,569.55	304,628.23	2,079,386.47	2,128,032.98	50			
A 0472	CYPRESS PALM MIDDLE	4,984,848.59	2,283.47	40,667.98	390,083.44	2,493,110.78	2,448,786.36	49			
A 0493	PALMETTO RIDGE HIGH	10,223,037.15	1,308.34	28,054.05	800,703.26	5,159,003.26	5,034,671.50	49			
A 0501	GOLDEN GATE HIGH	11,148,131.34	3,541.22	54,145.88	682,700.38	4,573,930.66	6,516,513.58	58			
A 0511	ESTATES ELEMENTARY	4,256,810.88	0.00	536.00	317,682.35	2,083,324.60	2,172,950.28	51			
A 0521	VETERANS MEMORIAL ELEM	5,402,603.07	3,056.67	6,850.68	404,331.81	2,710,617.99	2,682,077.73	49			
A 0531	MIKE DAVIS ELEMENTARY	5,385,489.65	2,001.35	1,787.88	403,240.29	2,701,413.09	2,680,287.33	49			
A 0541	PALMETTO ELEMENTARY	4,197,749.57	2,430.08	61,701.05	337,058.64	2,115,537.39	2,018,081.05	48			
A 0551	PARKSIDE ELEMENTARY	4,985,968.80	3,106.18	16,129.15	362,864.31	2,469,784.95	2,496,948.52	50			
A 0581	IMMOKALEE TECHNICAL CE	3,542,281.41	68,590.13	130,939.21	335,954.94	1,818,232.95	1,524,519.12	43			
A 0631	EDEN PARK ELEMENTARY	4,554,136.23	5,454.68	2,954.37	334,233.58	2,304,352.11	2,241,375.07	49			
A 7001	COLLIER VIRTUAL SCHOOL	110,000.00	0.00	109,950.00	0.00	0.00	50.00	0			
A 7006	COLLIER DISTRICT VIRTU	149,049.13	0.00	0.00	11,601.20	67,368.63	81,680.50	54			
A 9004	T.A.P.P. - IMMOKALEE	615,431.44	0.00	163,499.38	27,189.29	258,518.78	193,413.28	31			
A 9007	NEW BEGINNINGS - IMMOK	457,151.96	0.00	3,097.28	33,859.41	225,442.04	228,612.64	50			

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F
 PRD-07 JANUARY 2015

FND - 100 GENERAL FUND

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE %REM
A 9008	N.A.T.A.P.	614,283.63	0.00	166,201.58	28,791.99	182,099.03 29
A 9010	NEW BEGINNINGS - NAPLE	628,270.84	0.00	1,347.20	43,887.28	324,988.45 51
A 9012	BIG CYPRESS WILDERNESS	275,996.00	0.00	72,991.10	1,745.36	42,214.73 15
A 9013	DETENTION CENTER	469,994.33	0.00	5,230.49	29,850.87	253,195.84 53
A 9015	PHOENIX-NAPLES	631,042.33	300.00	6,993.10	52,469.19	281,996.63 44
A 9017	PACE PROGRAM	445,422.90	0.00	90,264.30	1,745.36	91,876.73 20
A 9018	MARCO ISLAND CHARTER M	2,872,089.00	0.00	0.00	225,106.66	1,145,635.30 39
A 9019	HOSPITAL/HOMEBOUND	199,800.29	0.00	0.00	5,925.36	158,606.90 79
A 9021	IMMOKALEE COMMUNITY SC	1,796,660.00	0.00	0.00	152,056.51	764,139.59 42
A 9026	PHOENIX-IMMOKALEE	303,614.04	0.00	4,809.04	23,335.93	146,501.51 48
A 9027	BEACON HIGH SCHOOL	1,879,914.41	562.52	4,076.32	148,196.80	941,482.07 50
A 9032	MARCO ISLAND ACADEMY	1,366,229.50	0.00	0.00	113,912.85	594,548.43 43
A 9034	GULF COAST ACADEMY CHA	4,210,924.50	0.00	0.00	334,686.00	1,691,408.51 40
A 9035	MASON CLASSICAL ACADEM	2,947,070.70	0.00	0.00	244,396.38	1,265,751.54 42
A 9081	IMMOKALEE TECHNOLOGY A	197,662.65	0.00	2,006.66	14,488.50	96,955.38 49
A 9110	SCHOOL BOARD	403,862.29	686.25	0.00	26,992.45	205,536.82 50
A 9120	LEGAL SERVICES	1,086,821.10	124.95	58,237.92	61,956.09	581,850.21 53
A 9210	SUPERINTENDENT'S OFFIC	465,542.61	527.33	0.00	30,123.74	248,273.48 53
A 9211	CURRICULUM & INSTRUCTI	1,647,605.13	245.75	84,009.41	75,392.85	1,007,498.26 61
A 9212	DISTRICT/SCHOOL OPERAT	789,956.59	1,496.33	0.00	50,110.82	339,041.64 42
A 9213	PRINCIPAL OF ALT SCHOO	929,062.57	1,249.25	5,491.15	58,997.55	456,145.11 49
A 9215	STUDENT RELATIONS	590,414.79	555.02	0.00	40,735.04	273,361.47 46
A 9223	ELEMENTARY PROGRAMS	3,049,428.44	57.98	16,288.80	150,619.93	1,818,427.38 59
A 9224	SECONDARY PROGRAMS	11,205,901.45	8,441.02	383,475.01	239,879.65	3,350,905.09 29
A 9230	HUMAN RESOURCES	930,129.88	2,166.38	71,507.51	66,246.83	383,738.14 41
A 9231	TALENT MANAGEMENT	1,892,430.77	0.00	73,729.50	142,948.21	851,229.43 44
A 9238	BENEFITS & WELLNESS	341,466.03	351.84	77,209.59	23,115.97	98,986.39 28
A 9239	COMPENSATION	624,052.24	0.00	1,500.00	44,319.51	291,848.31 46
A 9240	CONTINUOUS IMPROV INIT	2,575,514.22	173.50	66,200.00	86,702.04	1,231,547.47 47
A 9260	ACCOUNTABILITY & DATA	1,119,226.36	240.44	31,648.59	76,957.10	480,745.68 42
A 9270	COMMUNICATIONS & COMMU	858,773.87	2,128.92	21,827.64	55,710.14	405,207.95 47
A 9281	ADULT & COMMUNITY EDUC	2,229,328.00	30.00	7,103.28	98,584.31	1,314,197.23 58
A 9413	DISTRICT-WIDE INSURANC	5,544,961.63	0.00	153,761.42	83,839.31-	299,903.70 5
A 9420	TECHNOLOGY	21,728,180.34	84,354.00	5,980,067.40	3,534,539.08	4,001,682.33 18
A 9427	SSPAR - ALLOCATIONS AN	611,382.53	0.00	379.58	44,955.90	277,323.42 45
A 9429	SUPPORT SERVICES	157,724.06	0.00	8,239.52	11,059.64	68,813.39 43
A 9430	MAINTENANCE	13,681,008.88	7,786.11	1,878,092.71	1,028,275.57	4,685,054.31 34
A 9434	UTIL/COMM/OTHR COUNTY-	8,594,969.63	212,916.18	5,410,237.13	999,471.46	974,933.14 11
A 9440	TRANSPORTATION	17,631,901.91	1,578.34	2,307,550.41	951,970.30	6,015,311.64 34
A 9450	FACILITIES MANAGEMENT	1,184,915.53	35,047.37	69,170.78	33,365.36	645,485.00 54
A 9451	SECURITY & ENVIRONMENT	183,400.00	0.00	5,282.02	2,268.88	6,052.98 3
A 9460	ACCOUNTING	1,588,097.82	0.00	109,937.23	92,582.31	687,998.54 43
A 9462	FINANCIAL SERVICES	391,509.04	0.00	4,000.00	27,019.26	184,380.16 47
A 9470	BUDGET	410,003.63	475.09	0.00	29,657.76	188,862.74 46
A 9475	PAYROLL SERVICES	514,053.04	0.00	1,429.04	34,860.01	249,412.07 48
A 9480	PURCHASING	441,185.26	0.00	109,852.41	28,468.22	220,262.47 49
A 9525	INSTRUCTIONAL TECHNOLO	1,557,794.90	0.00	106,250.00	42,964.00	744,528.88 47
A 9530	EXCEPT ED & STDT SUPPO	5,550,000.29	5,258.37	896,984.78	228,045.82	1,156,673.81 20
A 9543	FEDERAL, STATE & COMP	384,113.11	116,897.79	0.00	17,474.65	127,098.10 33
	*	419,115,565.02	726,485.10	20,135,352.35	31,727,039.55	185,179,771.77 44

Meeting Date: April 14, 2015

Agenda Title: February 2015 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending February 28, 2015.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances by function for all District fund groups.

Exhibit B, OPERATING SUMMARY, is a summary of budget, revenues and expenditures by function pertaining to the District's Operating or General Fund. This document reflects the Original Budget, Prior Budget, and Amended Budget, as well as Year-to-Date Expenditures, Commitments and Encumbrances. It also provides percentages for Revenues, Expenditures and the Remaining Budget.

Exhibit C, CHANGES TO GENERAL FUND CONTINGENCY BALANCE, is a summary of the status and changes to the District's General Fund Contingency Balance.

Exhibit D, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups.

Exhibit E, MONTHLY STATUS REPORT ON STRATEGIC RESERVES FOR ENDING CASH AND CONTINGENCY, shows the current balances and target balances for reserves. These reserve balances are necessary to maintain the financial integrity of the District and are established in Board Policy 6210.

Exhibit F, BUDGET SUMMARY STATUS, reflects the end of month and year-to-date activity on a cost center basis for Budget, Expenditures, Commitments and Encumbrances.

BUDGET ANALYSIS - ALL FUNDS

February 28, 2015

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 471,454,720.15	\$ 476,022,759.99	\$ 476,211,559.14	\$ 246,571,999.20	\$ 382,946.72	\$ 12,652,510.99	\$ 216,604,102.23
Debt Service	57,594,712.63	57,097,785.78	57,108,635.78	43,856,410.01	-	-	13,252,225.77
Capital Outlay	267,105,960.85	267,298,372.26	267,299,563.66	70,376,297.03	1,490.00	22,498,808.86	174,422,967.77
Special Revenue - School Food Service	33,221,841.73	33,221,841.73	33,221,841.73	14,198,123.47	3,239.86	2,549,549.04	16,470,929.36
Special Revenue - Grants	35,664,630.34	40,716,279.66	40,927,881.56	21,387,826.39	63,215.39	476,230.36	19,000,609.42
Health Care	73,200,624.31	73,200,624.31	73,230,624.31	26,018,680.80	-	1,770,426.57	45,441,516.94
Workers' Comp.	11,144,525.51	11,144,525.51	11,144,525.51	1,022,697.75	-	169,944.05	9,951,883.71
Flexcare	1,621,842.00	1,621,842.00	1,621,842.00	791,115.38	-	27,949.85	802,776.77
Totals - All Funds	\$ 951,008,857.52	\$ 960,324,031.24	\$ 960,766,473.69	\$ 424,223,150.03	\$ 450,891.97	\$ 40,145,419.72	\$ 495,947,011.97

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
February 28, 2015

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 70,515,617.27	\$ 70,350,817.27	\$ 70,350,817.27	14.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 70,350,817.27	100.0%
100	FEDERAL DIRECT	500,000.00	500,000.00	500,000.00	0.1%	\$ -	255,440.06	51.1%	-	-	\$ 255,440.06	51.1%	244,559.94	48.9%
200	FEDERAL THROUGH STATE	2,000,000.00	2,001,600.00	2,001,600.00	0.4%	\$ -	1,044,949.10	52.2%	-	-	\$ 1,044,949.10	52.2%	956,650.90	47.8%
300	STATE	87,598,723.38	87,385,828.49	87,385,828.49	18.4%	\$ -	56,509,467.40	64.7%	-	-	\$ 56,509,467.40	64.7%	30,876,361.09	35.3%
400	LOCAL	284,157,340.62	284,619,707.35	284,808,506.50	59.8%	\$ 188,799.15	261,747,290.71	91.9%	-	-	\$ 261,747,290.71	91.9%	23,061,215.79	8.1%
600	TRANSFERS	26,608,038.88	31,089,806.88	31,089,806.88	6.5%	\$ -	18,000,170.00	57.9%	-	-	\$ 18,000,170.00	57.9%	13,089,636.88	42.1%
700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	55,855.80	74.5%	-	-	\$ 55,855.80	74.5%	19,144.20	25.5%
TOTAL REVENUES		\$ 471,454,720.15	\$ 476,022,759.99	\$ 476,211,559.14	100.0%	\$ 188,799.15	\$ 337,613,173.07	70.9%	\$ -	\$ -	\$ 337,613,173.07	70.9%	\$ 138,598,386.07	29.1%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 258,537,349.00	\$ 269,325,744.89	\$ 269,097,705.75	56.5%	\$ (228,039.14)	\$ 154,428,849.68	57.4%	\$ 295,712.16	\$ 3,329,959.58	\$ 157,758,809.26	58.6%	\$ 111,043,184.33	41.3%
7900	OPERATION OF PLANT	34,951,587.00	34,946,252.11	34,930,603.64	7.3%	\$ (15,648.47)	22,862,365.70	65.5%	18,480.45	4,481,307.52	27,343,673.22	78.3%	7,568,449.97	21.7%
7300	SCHOOL ADMINISTRATION	28,318,612.00	29,203,453.44	29,611,599.68	6.2%	\$ 408,146.24	17,537,377.02	59.2%	6,746.14	53,594.43	17,590,971.45	59.4%	12,013,882.09	40.6%
7800	TRANSPORTATION	18,228,745.00	18,197,423.80	18,217,906.15	3.8%	\$ 20,482.35	11,374,247.42	62.4%	3,210.27	2,012,067.13	13,386,314.55	73.5%	4,828,381.33	26.5%
8100	MAINTENANCE OF PLANT	16,219,537.68	16,252,158.31	16,252,955.58	3.4%	\$ 797.27	10,356,028.81	63.7%	16,354.33	1,192,544.76	11,548,573.57	71.1%	4,688,027.68	28.8%
6100	PUPIL SERVICES	15,447,141.00	15,728,267.37	15,689,802.69	3.3%	\$ (38,464.68)	9,725,100.90	62.0%	3,081.04	855,463.31	10,580,564.21	67.4%	5,106,157.44	32.5%
7700	CENTRAL SERVICES	7,623,466.00	7,871,202.65	7,881,114.61	1.7%	\$ 9,911.96	4,735,078.73	60.1%	10,983.51	174,623.73	4,909,702.46	62.3%	2,960,428.64	37.6%
6300	INSTR & CURRIC DEVELOP	7,485,234.00	7,586,352.50	7,562,044.23	1.6%	\$ (24,308.27)	4,136,685.49	54.7%	7,812.69	166,780.30	4,303,465.79	56.9%	3,250,765.75	43.0%
6200	INSTRUCTIONAL MEDIA	5,983,989.00	5,934,896.35	5,946,456.44	1.2%	\$ 11,560.09	3,444,073.75	57.9%	9,914.93	40,448.13	3,484,521.88	58.6%	2,452,019.63	41.2%
6400	INSTR STAFF DEVELOP	2,691,856.00	3,174,790.79	3,219,620.67	0.7%	\$ 44,829.88	1,775,695.25	55.2%	8,357.43	146,141.00	1,921,836.25	59.7%	1,289,426.99	40.0%
8200	ADMIN TECHNOLOGY SERV	2,868,644.00	2,903,248.27	2,934,529.83	0.6%	\$ 31,281.56	1,528,259.09	52.1%	-	32,259.65	1,560,518.74	53.2%	1,374,011.09	46.8%
7500	FISCAL SERVICES	2,489,433.00	2,527,693.47	2,482,297.22	0.5%	\$ (45,396.25)	1,470,269.56	59.2%	156.40	95,699.72	1,565,969.28	63.1%	916,171.54	36.9%
7400	FACILITIES ACQ & CONST	1,568,034.00	1,593,081.08	1,618,081.08	0.3%	\$ 25,000.00	991,550.24	61.3%	116.04	40,726.41	1,032,276.65	63.8%	585,688.39	36.2%
6500	INSTR RELATED TECHNOLOGY	1,989,132.00	1,483,034.56	1,470,145.87	0.3%	\$ (12,888.69)	864,174.74	58.8%	-	-	864,174.74	58.8%	605,971.13	41.2%
7100	BOARD OF EDUCATION	1,394,394.00	1,430,767.89	1,432,313.10	0.3%	\$ 1,545.21	785,088.25	54.8%	512.41	30,895.32	815,983.57	57.0%	615,817.12	43.0%
7200	GENERAL ADMINISTRATION	961,129.00	957,197.54	957,187.63	0.2%	\$ (9.91)	557,154.57	58.2%	1,508.92	-	557,154.57	58.2%	398,524.14	41.6%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	789,881.12	789,881.12	789,881.12	0.2%	\$ -	-	0.0%	-	-	-	0.0%	789,881.12	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,131,408.36	1,358,590.86	1,358,590.86	0.3%	-	-	0.0%	-	-	-	0.0%	1,358,590.86	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,275,126.00	2,275,126.00	2,275,126.00	0.5%	-	-	0.0%	-	-	-	0.0%	2,275,126.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,384,000.00	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	15,640,000.00	15,640,000.00	15,640,000.00	3.3%	-	-	0.0%	-	-	-	0.0%	15,640,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	3,860,000.00	3,860,000.00	3,860,000.00	0.8%	-	-	0.0%	-	-	-	0.0%	3,860,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	1,500,000.00	467,575.00	467,575.00	0.1%	-	-	0.0%	-	-	-	0.0%	467,575.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	31,546,021.99	31,546,021.99	31,546,021.99	6.6%	-	-	0.0%	-	-	-	0.0%	31,546,021.99	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	-	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	5,480,000.00	880,000.00	880,000.00	0.2%	-	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
TOTAL EXPENDITURES		\$ 471,454,720.15	\$ 476,022,759.99	\$ 476,211,559.14	100.0%	\$ 188,799.15	\$ 246,571,999.20	51.8%	\$ 382,946.72	\$ 12,652,510.99	\$ 259,224,510.19	54.4%	\$ 216,604,102.23	45.5%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
February 28, 2015
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 3,860,000.00
1.				
2.				
3.				
4.				
		TOTAL REMAINING		\$ 3,860,000.00

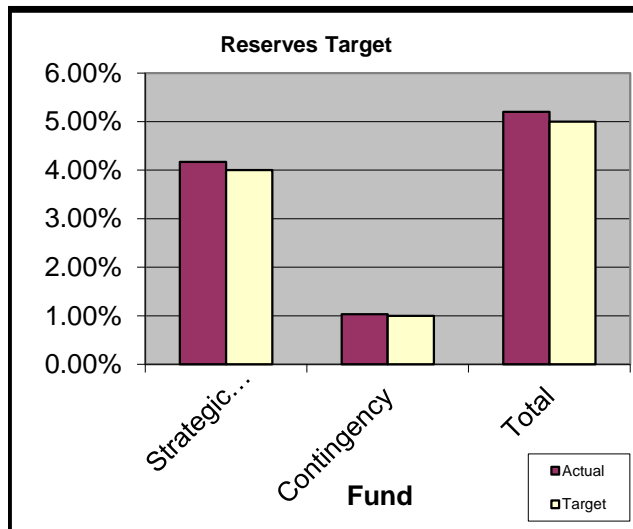
**ANALYSIS OF BUDGETED ENDING FUND BALANCES
February 28, 2015**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency							
General Fund	\$ 56,907,194.97	\$ 789,881.12	\$ 90,000.00	\$ 467,575.00	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,358,590.86	\$ 2,275,126.00	\$ -	\$ 880,000.00	\$ 31,546,021.99	\$ -	\$ -
Debt Service	12,171,365.77											12,171,365.77	
Capital Outlay	48,871,772.09											48,871,772.09	
School Food Service	8,830,655.91	1,548,180.26										7,282,475.65	
Health Care	25,840,324.31												25,840,324.31
Workers' Comp.	9,097,937.51												9,097,937.51
Flexcare	343,342.00												343,342.00
Totals	\$ 162,062,592.56	\$ 2,338,061.38	\$ 90,000.00	\$ 467,575.00	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,358,590.86	\$ 2,275,126.00	\$ -	\$ 880,000.00	\$ 31,546,021.99	\$ 68,325,613.51	\$ 35,281,603.82

MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
February 28, 2015

REVENUES	
FEDERAL DIRECT	\$ 500,000.00
FEDERAL THROUGH STATE	2,001,600.00
STATE	87,385,828.49
LOCAL	284,808,506.50
	<u>\$ 374,695,934.99</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 15,640,000.00	4.17%	4.00%	\$ (652,162.60)
Contingency	3,860,000.00	1.03%	1.00%	(113,040.65)
Total	<u>\$ 19,500,000.00</u>	<u>5.20%</u>	<u>5.00%</u>	<u>\$ (765,203.25)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.17%	4.18%	-0.01%
Contingency	1.03%	1.03%	0.00%
Total	<u>5.20%</u>	<u>5.21%</u>	-0.01%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 14-15	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F
 PRD-08 FEBRUARY 2015

FND - 100 GENERAL FUND

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED		BALANCE	%REM		
A 0051	EVERGLADES CITY SCHOOL	2,238,517.98	967.65	184.00	187,699.79	1,348,742.71		888,623.62	39		
A 0061	GULFVIEW MIDDLE	4,772,389.86	860.07	22,758.73	395,084.41	2,741,416.84		2,007,354.22	42		
A 0121	LAKE PARK ELEMENTARY	3,915,273.93	3,829.98	1,396.08	330,357.81	2,245,071.03		1,664,976.84	42		
A 0131	TOMMIE BARFIELD ELEMEN	4,111,559.11	540.46	897.39	329,424.36	2,401,647.02		1,708,474.24	41		
A 0141	SHADOWLAWN ELEMENTARY	4,164,923.12	1,567.27	38,111.97	340,539.55	2,340,183.12		1,785,060.76	42		
A 0151	NAPLES HIGH	10,825,455.75	1,684.97	39,106.18	856,593.47	6,187,261.01		4,597,403.59	42		
A 0161	PINECREST ELEMENTARY	4,984,958.66	1,364.64	3,444.64	396,031.24	2,895,197.16		2,084,952.22	41		
A 0171	SEA GATE ELEMENTARY	5,722,047.70	93.34	56,071.07	490,556.86	3,368,187.42		2,297,695.87	40		
A 0181	HIGHLANDS ELEMENTARY	4,675,381.56	1,441.17	64,995.83	386,388.81	2,744,158.20		1,864,786.36	39		
A 0191	LAKE TRAFFORD ELEMENTA	5,658,958.42	146.80	63,256.87	462,378.96	3,311,716.38		2,283,838.37	40		
A 0201	AVALON ELEMENTARY	3,823,887.87	1,236.28	2,619.20	342,211.03	2,192,703.41		1,627,328.98	42		
A 0211	EAST NAPLES MIDDLE	6,238,136.74	3,000.19	5,549.38	505,360.89	3,664,101.84		2,565,485.33	41		
A 0221	POINCIANA ELEMENTARY	5,450,887.24	0.00	6,484.85	436,618.12	3,122,969.44		2,321,432.95	42		
A 0231	GOLDEN GATE ELEMENTARY	5,859,317.39	5,441.41	41,236.38	485,153.65	3,492,328.38		2,320,311.22	39		
A 0241	NAPLES PARK ELEMENTARY	4,669,889.91	1,873.59	790.59	370,090.81	2,666,038.68		2,001,187.05	42		
A 0251	PINE RIDGE MIDDLE	6,420,999.71	3,062.03	4,651.74	530,833.35	3,756,796.44		2,656,489.50	41		
A 0261	LELY HIGH	8,705,468.70	6,200.31	43,201.81	700,573.73	5,162,225.90		3,493,840.68	40		
A 0271	IMMOKALEE HIGH	8,156,209.87	2,608.18	31,026.69	658,168.40	4,855,476.46		3,267,098.54	40		
A 0281	LORENZO WALKER INST OF	5,508,470.52	10,811.00	140,416.44	410,085.22	3,245,417.71		2,111,825.37	38		
A 0282	LORENZO WALKER TECHN	3,362,714.11	139.00	6,775.92	254,970.17	1,970,118.09		1,385,681.10	41		
A 0311	BARRON COLLIER HIGH	10,090,812.66	6,554.29	27,547.53	822,450.06	5,933,594.87		4,123,115.97	40		
A 0321	GOLDEN GATE MIDDLE	6,638,758.46	4,335.00	33,238.00	554,313.10	3,849,964.13		2,751,221.33	41		
A 0331	BIG CYPRESS ELEMENTARY	6,184,159.90	3,410.05	5,066.55	502,362.34	3,550,777.95		2,624,905.35	42		
A 0341	VILLAGE OAKS ELEMENTAR	4,604,760.42	774.48	15,513.56	371,786.95	2,590,963.39		1,997,508.99	43		
A 0351	GOLDEN TERRACE ELEMENT	6,855,582.63	6,239.53	41,143.64	592,397.02	4,013,751.02		2,794,448.44	40		
A 0361	IMMOKALEE MIDDLE	7,422,415.44	1,346.36	76,156.84	599,359.98	4,342,553.97		3,002,358.27	40		
A 0371	VINEYARDS ELEMENTARY	5,736,377.40	989.00	12,972.55	451,926.66	3,319,339.19		2,403,076.66	41		
A 0381	LELY ELEMENTARY	4,818,463.69	1,468.88	34,953.30	411,344.51	2,816,446.10		1,965,595.41	40		
A 0391	LAUREL OAK ELEMENTARY	5,334,599.48	98.27	15,043.00	434,594.44	3,041,440.86		2,278,017.35	42		
A 0392	GULF COAST HIGH	11,097,879.16	5,330.39	58,026.35	897,289.10	6,460,305.73		4,574,216.69	41		
A 0401	OAKRIDGE MIDDLE	6,302,358.96	3,426.05	28,210.37	517,129.94	3,746,577.83		2,524,144.71	40		
A 0421	MANATEE ELEMENTARY	5,439,070.35	1,170.11	8,070.94	450,276.24	3,140,024.91		2,289,804.39	42		
A 0422	MANATEE MIDDLE	4,947,097.30	0.00	37,521.20	432,397.93	2,893,277.59		2,016,298.51	40		
A 0431	PELICAN MARSH ELEMENTA	5,200,473.59	4,443.58	8,181.58	417,372.86	3,040,506.32		2,147,342.11	41		
A 0441	CORKSCREW ELEMENTARY	4,764,897.90	1,346.90	5,204.02	380,282.86	2,697,833.98		2,060,513.00	43		
A 0442	CORKSCREW MIDDLE	4,499,791.21	0.00	23,330.29	375,836.53	2,653,724.17		1,822,736.75	40		
A 0451	OSCEOLA ELEMENTARY	4,885,902.38	868.78	47,678.63	388,883.62	2,814,302.60		2,023,052.37	41		
A 0452	NORTH NAPLES MIDDLE	5,854,767.24	1,060.03	6,079.09	475,189.91	3,433,533.57		2,414,094.55	41		
A 0461	CALUSA PARK ELEMENTARY	5,688,588.14	364.48	869.00	462,071.95	3,266,700.98		2,420,653.68	42		
A 0471	SABAL PALM ELEMENTARY	4,242,657.97	0.00	574.00	347,234.61	2,426,621.08		1,815,462.89	42		
A 0472	CYPRESS PALM MIDDLE	4,962,523.05	0.00	24,757.23	425,110.98	2,918,221.76		2,019,544.06	40		
A 0493	PALMETTO RIDGE HIGH	10,264,615.20	1,389.66	27,011.22	801,047.99	5,960,051.25		4,276,163.07	41		
A 0501	GOLDEN GATE HIGH	11,639,782.78	7,063.16	47,577.51	726,259.79	5,300,190.45		6,284,951.66	54		
A 0511	ESTATES ELEMENTARY	4,260,528.47	317.98	536.00	346,630.18	2,429,954.78		1,829,719.71	42		
A 0521	VETERANS MEMORIAL ELEM	5,411,046.02	3,386.37	5,574.21	435,157.51	3,145,775.50		2,256,309.94	41		
A 0531	MIKE DAVIS ELEMENTARY	5,417,664.64	2,674.27	797.00	446,157.79	3,147,570.88		2,266,622.49	41		
A 0541	PALMETTO ELEMENTARY	4,196,478.26	1,195.53	51,143.55	347,813.72	2,463,351.11		1,680,788.07	40		
A 0551	PARKSIDE ELEMENTARY	5,004,619.80	141.53	11,445.20	398,067.88	2,867,852.83		2,125,180.24	42		
A 0581	IMMOKALEE TECHNICAL CE	3,586,647.88	7,444.71	166,555.34	287,270.87	2,105,503.82		1,307,144.01	36		
A 0631	EDEN PARK ELEMENTARY	4,571,468.61	540.88	5,198.48	377,920.04	2,682,272.15		1,883,457.10	41		
A 7001	COLLIER VIRTUAL SCHOOL	110,000.00	0.00	109,950.00	0.00	0.00		50.00	0		
A 7006	COLLIER DISTRICT VIRTU	184,060.57	0.00	0.00	47,328.52	114,697.15		69,363.42	37		
A 9004	T.A.P.P. - IMMOKALEE	615,369.98	0.00	109,787.26	82,352.81	340,871.59		164,711.13	26		
A 9007	NEW BEGINNINGS - IMMOK	457,102.27	0.00	2,748.06	36,821.04	262,263.08		192,091.13	42		

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F
 PRD-08 FEBRUARY 2015

FND - 100 GENERAL FUND

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	614,255.64	0.00	112,352.77	82,835.97	153,083.88	24
A 9010	NEW BEGINNINGS - NAPLE	623,537.28	0.00	1,347.20	47,356.43	272,898.46	43
A 9012	BIG CYPRESS WILDERNESS	275,996.00	0.00	72,991.10	1,854.96	40,359.77	14
A 9013	DETENTION CENTER	469,985.61	0.00	5,121.48	29,572.92	223,723.21	47
A 9015	PHOENIX-NAPLES	686,047.56	300.00	6,480.45	60,128.78	277,385.73	40
A 9017	PACE PROGRAM	445,422.90	0.00	90,264.30	1,854.96	90,021.77	20
A 9018	MARCO ISLAND CHARTER M	2,872,089.00	0.00	0.00	225,106.65	920,528.65	32
A 9019	HOSPITAL/HOMEBOUND	188,908.36	0.00	0.00	11,815.00	135,899.97	71
A 9021	IMMOKALEE COMMUNITY SC	1,796,660.00	0.00	0.00	136,895.51	627,244.08	34
A 9026	PHOENIX-IMMOKALEE	303,929.46	0.00	4,653.84	25,012.13	121,960.00	40
A 9027	BEACON HIGH SCHOOL	1,908,793.49	0.00	4,262.35	165,396.73	805,340.91	42
A 9032	MARCO ISLAND ACADEMY	1,366,229.50	0.00	0.00	99,739.82	494,808.61	36
A 9034	GULF COAST ACADEMY CHA	4,210,924.50	0.00	0.00	334,541.79	1,356,866.72	32
A 9035	MASON CLASSICAL ACADEM	2,947,070.70	0.00	0.00	244,396.37	1,021,355.17	34
A 9081	IMMOKALEE TECHNOLOGY A	197,924.34	0.00	1,746.86	15,893.07	81,583.80	41
A 9110	SCHOOL BOARD	405,088.82	497.11	0.00	51,106.61	155,845.88	38
A 9120	LEGAL SERVICES	1,086,786.32	15.30	49,760.61	64,007.42	526,394.97	48
A 9210	SUPERINTENDENT'S OFFIC	465,650.71	0.00	0.00	34,421.54	214,487.37	46
A 9211	CURRICULUM & INSTRUCTI	1,639,776.44	2,284.87	59,718.74	73,446.99	948,474.13	57
A 9212	DISTRICT/SCHOOL OPERAT	789,952.99	1,508.92	0.00	53,179.08	285,846.37	36
A 9213	PRINCIPAL OF ALT SCHOO	894,612.55	0.00	6,740.40	63,437.71	358,257.38	40
A 9215	STUDENT RELATIONS	590,367.55	1,158.18	0.00	47,600.20	225,110.87	38
A 9223	ELEMENTARY PROGRAMS	2,374,388.17	3,408.23	20,117.20	171,230.02	964,978.44	40
A 9224	SECONDARY PROGRAMS	11,001,692.95	68,012.18	241,088.20	316,092.13	2,913,420.11	26
A 9230	HUMAN RESOURCES	937,613.80	2,976.98	21,573.78	92,975.52	347,369.67	37
A 9231	TALENT MANAGEMENT	1,905,911.67	0.00	49,252.50	160,011.66	729,175.67	38
A 9238	BENEFITS & WELLNESS	346,412.99	2,288.10	72,715.45	19,543.12	86,948.11	25
A 9239	COMPENSATION	602,446.04	0.00	1,500.00	44,283.98	225,958.13	37
A 9240	CONTINUOUS IMPROV INIT	2,394,197.78	912.71	23,750.00	118,515.87	973,425.95	40
A 9260	ACCOUNTABILITY & DATA	1,270,155.44	839.11	173,072.21	90,988.90	398,663.57	31
A 9270	COMMUNICATIONS & COMMU	855,112.11	1,632.44	21,311.26	63,011.87	339,547.18	39
A 9281	ADULT & COMMUNITY EDUC	2,149,328.00	1,156.00	804.50	163,930.25	1,075,927.74	50
A 9413	DISTRICT-WIDE INSURANC	5,543,813.43	0.00	153,761.42	9,595.80	289,159.70	5
A 9420	TECHNOLOGY	21,756,678.55	160,613.38	1,386,615.30	1,219,505.52	7,327,867.74	33
A 9427	SSPAR - ALLOCATIONS AN	620,025.48	0.00	132.41	49,182.21	237,031.33	38
A 9429	SUPPORT SERVICES	157,724.62	0.00	8,264.37	10,635.73	58,153.37	36
A 9430	MAINTENANCE	13,650,648.83	15,921.25	1,584,062.17	1,083,804.43	3,856,785.23	28
A 9434	UTIL/COMM/OTHR COUNTY-	8,563,835.28	0.00	3,624,094.10	1,937,529.10	1,005,328.90	11
A 9440	TRANSPORTATION	17,628,367.36	2,472.36	1,963,445.13	1,764,939.15	4,590,049.20	26
A 9450	FACILITIES MANAGEMENT	1,185,172.73	116.04	60,363.35	38,068.55	651,412.41	54
A 9451	SECURITY & ENVIRONMENT	188,400.00	0.00	7,093.86	2,320.01	6,921.13	3
A 9460	ACCOUNTING	1,544,048.73	0.00	81,864.40	99,395.72	572,626.56	37
A 9462	FINANCIAL SERVICES	390,054.78	156.40	4,000.00	30,402.74	152,366.76	39
A 9470	BUDGET	410,012.89	0.00	0.00	31,712.38	157,634.71	38
A 9475	PAYROLL SERVICES	514,089.87	0.00	881.22	38,366.86	211,629.86	41
A 9480	PURCHASING	441,354.84	0.00	101,320.44	37,620.79	191,343.23	43
A 9525	INSTRUCTIONAL TECHNOLO	1,545,038.46	710.60	106,250.00	45,910.84	685,151.00	44
A 9530	EXCEPT ED & STDT SUPPO	5,577,141.21	1,653.78	908,300.36	305,730.48	870,373.26	15
A 9543	FEDERAL, STATE & COMP	413,918.48	64.17	0.00	171,578.77	102,158.32	24
	*	419,304,364.17	382,946.72	12,652,510.99	33,498,043.40	159,696,907.26	38

Meeting Date: May 12, 2015

Agenda Title: March 2015 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending March 31, 2015.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances by function for all District fund groups.

Exhibit B, OPERATING SUMMARY, is a summary of budget, revenues and expenditures by function pertaining to the District's Operating or General Fund. This document reflects the Original Budget, Prior Budget, and Amended Budget, as well as Year-to-Date Expenditures, Commitments and Encumbrances. It also provides percentages for Revenues, Expenditures and the Remaining Budget.

Exhibit C, CHANGES TO GENERAL FUND CONTINGENCY BALANCE, is a summary of the status and changes to the District's General Fund Contingency Balance.

Exhibit D, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups. The Florida Department of Education released the 2013-2014 School Recognition awards. The reserve for School Recognition is reduced in the previously set aside amount of \$2,275,126 budgeted revenue for School Recognition is increased by \$307,546 to reflect the actual amount of \$2,582,672. Appropriations are increased at the schools receiving the awards.

Exhibit E, MONTHLY STATUS REPORT ON STRATEGIC RESERVES FOR ENDING CASH AND CONTINGENCY, shows the current balances and target balances for reserves. These reserve balances are necessary to maintain the financial integrity of the District and are established in Board Policy 6210.

Exhibit F, BUDGET SUMMARY STATUS, reflects the end of month and year-to-date activity on a cost center basis for Budget, Expenditures, Commitments and Encumbrances.

BUDGET ANALYSIS - ALL FUNDS

March 31, 2015

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 471,454,720.15	\$ 476,211,559.14	\$ 476,621,797.81	\$ 292,190,832.62	\$ 369,461.78	\$ 14,629,296.96	\$ 169,432,206.45
Debt Service	57,594,712.63	57,108,635.78	57,108,635.78	43,856,410.01	-	-	13,252,225.77
Capital Outlay	267,105,960.85	267,299,563.66	267,300,731.35	73,865,658.99	276,482.00	23,877,570.85	169,281,019.51
Special Revenue - School Food Service	33,221,841.73	33,221,841.73	33,221,841.73	17,420,783.30	15,898.68	2,766,938.31	13,018,221.44
Special Revenue - Grants	35,664,630.34	40,927,881.56	40,972,992.80	25,512,019.58	100,637.16	608,920.76	14,751,415.30
Health Care	73,200,624.31	73,230,624.31	73,230,624.31	29,582,899.41	502.78	1,131,965.66	42,515,256.46
Workers' Comp.	11,144,525.51	11,144,525.51	11,144,525.51	1,132,607.77	-	148,465.83	9,863,451.91
Flexcare	1,621,842.00	1,621,842.00	1,621,842.00	958,462.58	-	20,859.52	642,519.90
Totals - All Funds	\$ 951,008,857.52	\$ 960,766,473.69	\$ 961,222,991.29	\$ 484,519,674.26	\$ 762,982.40	\$ 43,184,017.89	\$ 432,756,316.74

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
March 31, 2015

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
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REVENUES

2710	BEGINNING FUND BALANCE	\$ 70,515,617.27	\$ 70,350,817.27	\$ 70,350,817.27	14.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 70,350,817.27	100.0%
100	FEDERAL DIRECT	500,000.00	500,000.00	500,000.00	0.1%	-	298,213.47	59.6%	-	-	\$ 298,213.47	59.6%	201,786.53	40.4%
200	FEDERAL THROUGH STATE	2,000,000.00	2,001,600.00	2,001,600.00	0.4%	-	1,086,748.00	54.3%	-	-	\$ 1,086,748.00	54.3%	914,852.00	45.7%
300	STATE	87,598,723.38	87,385,828.49	87,696,849.21	18.4%	311,020.72	66,166,573.29	75.4%	-	-	\$ 66,166,573.29	75.4%	21,530,275.92	24.6%
400	LOCAL	284,157,340.62	284,808,506.50	284,907,724.45	59.8%	99,217.95	262,953,286.54	92.3%	-	-	\$ 262,953,286.54	92.3%	21,954,437.91	7.7%
600	TRANSFERS	26,608,038.88	31,089,806.88	31,089,806.88	6.5%	-	18,000,170.00	57.9%	-	-	\$ 18,000,170.00	57.9%	13,089,636.88	42.1%
700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	-	64,533.28	86.0%	-	-	\$ 64,533.28	86.0%	10,466.72	14.0%
TOTAL REVENUES		\$ 471,454,720.15	\$ 476,211,559.14	\$ 476,621,797.81	100.0%	\$ 410,238.67	\$ 348,569,524.58	73.1%	\$ -	\$ -	\$ 348,569,524.58	73.1%	\$ 128,052,273.23	26.9%

EXPENDITURES

5000	INSTRUCTIONAL SERVICES	\$ 258,537,349.00	\$ 269,097,705.75	\$ 271,452,120.62	57.0%	2,354,414.87	\$ 185,076,326.50	68.2%	\$ 269,220.13	\$ 6,597,462.66	\$ 191,673,789.16	70.6%	\$ 79,509,111.33	29.3%
7900	OPERATION OF PLANT	34,951,587.00	34,930,603.64	35,003,632.87	7.3%	73,029.23	25,140,379.42	71.8%	8,619.91	3,554,281.96	28,694,661.38	82.0%	6,300,351.58	18.0%
7300	SCHOOL ADMINISTRATION	28,318,612.00	29,611,599.68	29,782,546.20	6.2%	170,946.52	21,026,482.06	70.6%	11,266.96	43,415.77	21,069,897.83	70.7%	8,701,381.41	29.2%
7800	TRANSPORTATION	18,228,745.00	18,217,906.15	18,308,008.55	3.8%	90,102.40	14,115,394.70	77.1%	1,529.70	1,759,534.74	15,874,929.44	86.7%	2,431,549.41	13.3%
8100	MAINTENANCE OF PLANT	16,219,537.68	16,252,955.58	16,254,347.28	3.4%	1,391.70	11,901,575.77	73.2%	13,332.85	1,032,353.71	12,933,929.48	79.6%	3,307,084.95	20.3%
6100	PUPIL SERVICES	15,447,141.00	15,689,802.69	15,737,761.60	3.3%	47,958.91	11,274,715.41	71.6%	2,259.00	844,650.02	12,119,365.43	77.0%	3,616,137.17	23.0%
7700	CENTRAL SERVICES	7,623,466.00	7,881,114.61	7,838,544.23	1.6%	(42,570.38)	5,517,536.73	70.4%	23,614.32	127,718.04	5,645,254.77	72.0%	2,169,675.14	27.7%
6300	INSTR & CURRIC DEVELOP	7,485,234.00	7,562,044.23	7,596,168.30	1.6%	34,124.07	4,849,717.60	63.8%	20,906.09	166,190.21	5,015,907.81	66.0%	2,559,354.40	33.7%
6200	INSTRUCTIONAL MEDIA	5,983,989.00	5,946,456.44	5,973,341.65	1.3%	26,885.21	4,161,350.32	69.7%	7,298.93	44,484.19	4,205,834.51	70.4%	1,760,208.21	29.5%
6400	INSTR STAFF DEVELOP	2,691,856.00	3,219,620.67	3,223,460.96	0.7%	3,840.29	2,052,827.28	63.7%	6,487.33	129,899.00	2,182,726.28	67.7%	1,034,247.35	32.1%
8200	ADMIN TECHNOLOGY SERV	2,868,644.00	2,934,529.83	2,935,267.33	0.6%	737.50	1,787,343.43	60.9%	36.84	31,356.29	1,818,699.72	62.0%	1,116,530.77	38.0%
7500	FISCAL SERVICES	2,489,433.00	2,482,297.22	2,523,967.13	0.5%	41,669.91	1,715,158.93	68.0%	1,722.47	95,099.56	1,810,258.49	71.7%	711,986.17	28.2%
7400	FACILITIES ACQ & CONST	1,568,034.00	1,618,081.08	1,565,081.08	0.3%	(53,000.00)	1,017,055.57	65.0%	361.99	108,818.57	1,125,874.14	71.9%	438,844.95	28.0%
6500	INSTR RELATED TECHNOLOGY	1,989,132.00	1,470,145.87	1,473,312.09	0.3%	3,166.22	1,024,893.06	69.6%	-	114.68	1,025,007.74	69.6%	448,304.35	30.4%
7100	BOARD OF EDUCATION	1,394,394.00	1,432,313.10	1,399,898.88	0.3%	(32,414.22)	889,671.16	63.6%	489.12	93,381.56	983,052.72	70.2%	416,357.04	29.7%
7200	GENERAL ADMINISTRATION	961,129.00	957,187.63	922,270.07	0.2%	(34,917.56)	640,404.68	69.4%	2,316.14	536.00	640,940.68	69.5%	279,013.25	30.3%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	789,881.12	789,881.12	789,881.12	0.2%	-	-	0.0%	-	-	-	0.0%	789,881.12	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,131,408.36	1,358,590.86	1,358,590.86	0.3%	-	-	0.0%	-	-	-	0.0%	1,358,590.86	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,275,126.00	2,275,126.00	-	0.0%	(2,275,126.00)	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,384,000.00	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	15,640,000.00	15,640,000.00	15,640,000.00	3.3%	-	-	0.0%	-	-	-	0.0%	15,640,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	3,860,000.00	3,860,000.00	3,860,000.00	0.8%	-	-	0.0%	-	-	-	0.0%	3,860,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	1,500,000.00	467,575.00	467,575.00	0.1%	-	-	0.0%	-	-	-	0.0%	467,575.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	31,546,021.99	31,546,021.99	31,546,021.99	6.6%	-	-	0.0%	-	-	-	0.0%	31,546,021.99	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	-	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	5,480,000.00	880,000.00	880,000.00	0.2%	-	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
TOTAL EXPENDITURES		\$ 471,454,720.15	\$ 476,211,559.14	\$ 476,621,797.81	100.0%	\$ 410,238.67	\$ 292,190,832.62	61.3%	\$ 369,461.78	\$ 14,629,296.96	\$ 306,820,129.58	64.4%	\$ 169,432,206.45	35.5%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
March 31, 2015
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 3,860,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 3,860,000.00

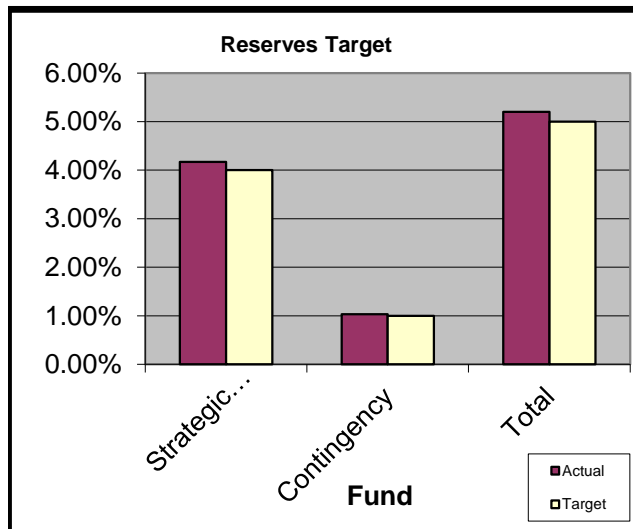
**ANALYSIS OF BUDGETED ENDING FUND BALANCES
March 31, 2015**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency							
General Fund	\$ 54,632,068.97	\$ 789,881.12	\$ 90,000.00	\$ 467,575.00	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,358,590.86	\$ -	\$ -	\$ 880,000.00	\$ 31,546,021.99	\$ -	\$ -
Debt Service	12,171,365.77											12,171,365.77	
Capital Outlay	48,883,500.77											48,883,500.77	
School Food Service	8,830,655.91	1,548,180.26										7,282,475.65	
Health Care	25,840,324.31												25,840,324.31
Workers' Comp.	9,097,937.51												9,097,937.51
Flexcare	343,342.00												343,342.00
Totals	\$ 159,799,195.24	\$ 2,338,061.38	\$ 90,000.00	\$ 467,575.00	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,358,590.86	\$ -	\$ -	\$ 880,000.00	\$ 31,546,021.99	\$ 68,337,342.19	\$ 35,281,603.82

MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
March 31, 2015

REVENUES	
FEDERAL DIRECT	\$ 500,000.00
FEDERAL THROUGH STATE	2,001,600.00
STATE	87,696,849.21
LOCAL	284,907,724.45
	<u>\$ 375,106,173.66</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 15,640,000.00	4.17%	4.00%	\$ (635,753.05)
Contingency	3,860,000.00	1.03%	1.00%	(108,938.26)
Total	<u>\$ 19,500,000.00</u>	<u>5.20%</u>	<u>5.00%</u>	<u>\$ (744,691.32)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.17%	4.17%	0.00%
Contingency	1.03%	1.03%	0.00%
Total	<u>5.20%</u>	<u>5.20%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 14-15	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 100 GENERAL FUND

PRD-09 MARCH 2015

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 0051	EVERGLADES CITY SCHOOL	2,285,090.47	667.93	0.00	307,019.62	1,655,762.33	628,660.21	27			
A 0061	GULFVIEW MIDDLE	4,860,027.08	3,111.41	18,394.26	654,111.54	3,395,528.38	1,442,993.03	29			
A 0121	LAKE PARK ELEMENTARY	3,948,972.39	1,430.89	2,113.31	535,230.89	2,780,301.92	1,165,126.27	29			
A 0131	TOMMIE BARFIELD ELEMEN	4,109,658.01	1,601.60	897.39	510,630.60	2,912,277.62	1,194,881.40	29			
A 0141	SHADOWLAWN ELEMENTARY	4,157,573.50	1,346.16	37,805.19	537,548.01	2,877,731.13	1,240,691.02	29			
A 0151	NAPLES HIGH	11,057,818.66	4,899.44	30,687.51	1,527,973.11	7,715,234.12	3,306,997.59	29			
A 0161	PINECREST ELEMENTARY	4,998,506.78	575.43	3,214.90	607,670.77	3,502,867.93	1,491,848.52	29			
A 0171	SEA GATE ELEMENTARY	5,819,944.22	492.55	40,510.27	770,686.85	4,138,874.27	1,640,067.13	28			
A 0181	HIGHLANDS ELEMENTARY	4,660,151.33	921.32	51,207.77	615,689.84	3,359,848.04	1,248,174.20	26			
A 0191	LAKE TRAFFORD ELEMENTA	5,601,885.13	116.02	50,209.23	715,402.35	4,027,118.73	1,524,441.15	27			
A 0201	AVALON ELEMENTARY	3,837,059.68	829.37	1,117.41	475,911.70	2,668,615.11	1,166,497.79	30			
A 0211	EAST NAPLES MIDDLE	6,376,456.48	1,810.60	4,649.33	899,637.46	4,563,739.30	1,806,257.25	28			
A 0221	POINCIANA ELEMENTARY	5,475,646.79	442.54	7,412.77	671,528.15	3,794,497.59	1,673,293.89	30			
A 0231	GOLDEN GATE ELEMENTARY	5,853,481.28	1,054.31	36,569.56	761,887.08	4,254,215.46	1,561,641.95	26			
A 0241	NAPLES PARK ELEMENTARY	4,676,059.19	498.41	224.59	578,513.09	3,244,551.77	1,430,784.42	30			
A 0251	PINE RIDGE MIDDLE	6,563,912.90	1,903.95	1,105.43	912,663.13	4,669,459.57	1,891,443.95	28			
A 0261	LELY HIGH	8,928,853.93	1,535.23	40,463.04	1,283,916.57	6,446,142.47	2,440,713.19	27			
A 0271	IMMOKALEE HIGH	8,231,233.38	1,529.33	28,905.68	1,071,827.64	5,927,304.10	2,273,494.27	27			
A 0281	LORENZO WALKER INST OF	5,508,469.38	2,444.25	145,711.11	500,400.06	3,745,817.77	1,614,496.25	29			
A 0282	LORENZO WALKER TECHN	3,414,818.03	24,529.69	7,952.27	462,106.19	2,432,224.28	950,111.79	27			
A 0311	BARRON COLLIER HIGH	10,300,369.56	2,528.97	21,940.85	1,443,498.41	7,377,093.28	2,898,806.46	28			
A 0321	GOLDEN GATE MIDDLE	6,710,570.18	257.53	22,837.81	840,212.73	4,690,176.86	1,997,297.98	29			
A 0331	BIG CYPRESS ELEMENTARY	6,191,562.43	1,954.49	3,250.88	740,313.42	4,291,091.37	1,895,265.69	30			
A 0341	VILLAGE OAKS ELEMENTAR	4,586,971.69	1,151.62	14,584.90	555,633.48	3,146,596.87	1,424,638.30	31			
A 0351	GOLDEN TERRACE ELEMENT	6,987,044.59	1,205.39	31,560.85	980,628.50	4,994,379.52	1,959,898.83	28			
A 0361	IMMOKALEE MIDDLE	7,444,436.66	0.00	58,973.59	934,624.82	5,277,178.79	2,108,284.28	28			
A 0371	VINEYARDS ELEMENTARY	5,886,048.02	0.00	11,548.49	806,552.60	4,125,891.79	1,748,607.74	29			
A 0381	LELY ELEMENTARY	4,849,175.31	2,445.82	30,134.56	630,015.28	3,446,461.38	1,370,133.55	28			
A 0391	LAUREL OAK ELEMENTARY	5,436,845.99	0.00	14,010.00	748,020.71	3,789,461.57	1,633,374.42	30			
A 0392	GULF COAST HIGH	11,399,342.85	8,900.17	66,782.41	1,614,519.03	8,074,824.76	3,248,835.51	28			
A 0401	OAKRIDGE MIDDLE	6,433,364.42	1,711.36	20,598.14	882,557.28	4,629,135.11	1,781,919.81	27			
A 0421	MANATEE ELEMENTARY	5,482,328.35	3,515.93	2,876.95	726,434.33	3,866,459.24	1,609,476.23	29			
A 0422	MANATEE MIDDLE	4,962,668.44	661.34	30,779.40	644,884.24	3,538,161.83	1,393,065.87	28			
A 0431	PELICAN MARSH ELEMENTA	5,300,408.32	1,996.88	12,372.02	728,818.09	3,769,324.41	1,516,715.01	28			
A 0441	CORKSCREW ELEMENTARY	4,846,830.80	1,997.34	4,568.02	655,791.69	3,353,625.67	1,486,639.77	30			
A 0442	CORKSCREW MIDDLE	4,593,964.42	289.68	22,429.87	640,436.96	3,294,161.13	1,277,083.74	27			
A 0451	OSCEOLA ELEMENTARY	4,993,672.16	1,202.00	38,153.86	653,327.45	3,467,630.05	1,486,686.25	29			
A 0452	NORTH NAPLES MIDDLE	5,988,595.73	1,866.09	6,047.07	820,070.80	4,253,604.37	1,727,078.20	28			
A 0461	CALUSA PARK ELEMENTARY	5,803,886.06	2,762.85	0.00	785,950.46	4,052,651.44	1,748,471.77	30			
A 0471	SABAL PALM ELEMENTARY	4,301,596.71	601.25	0.00	617,900.63	3,044,521.71	1,256,473.75	29			
A 0472	CYPRESS PALM MIDDLE	5,072,375.11	4,644.90	22,711.34	703,053.68	3,621,275.44	1,423,743.43	28			
A 0493	PALMETTO RIDGE HIGH	10,535,159.70	779.93	25,628.41	1,528,494.40	7,488,545.65	3,020,205.71	28			
A 0501	GOLDEN GATE HIGH	11,688,022.78	6,408.41	47,116.53	1,216,761.70	6,516,952.15	5,117,545.69	43			
A 0511	ESTATES ELEMENTARY	4,247,454.67	0.00	0.00	488,504.62	2,918,459.40	1,328,995.27	31			
A 0521	VETERANS MEMORIAL ELEM	5,536,693.51	382.02	4,583.75	759,684.11	3,905,459.61	1,626,268.13	29			
A 0531	MIKE DAVIS ELEMENTARY	5,404,365.46	449.77	0.00	693,065.19	3,840,636.07	1,563,279.62	28			
A 0541	PALMETTO ELEMENTARY	4,208,795.91	1,608.60	45,662.10	534,538.48	2,997,889.59	1,163,635.62	27			
A 0551	PARKSIDE ELEMENTARY	5,070,945.07	2,149.83	8,242.68	751,949.67	3,619,802.50	1,440,750.06	28			
A 0581	IMMOKALEE TECHNICAL CE	3,586,634.87	5,231.47	187,940.54	345,371.47	2,450,875.29	942,587.57	26			
A 0631	EDEN PARK ELEMENTARY	4,664,351.74	2,783.69	3,987.42	669,185.48	3,351,457.63	1,306,123.00	28			
A 7001	COLLIER VIRTUAL SCHOOL	110,000.00	0.00	78,750.00	20,115.79	20,115.79	11,134.21	10			
A 7006	COLLIER DISTRICT VIRTU	200,308.79	0.00	0.00	17,495.45	132,192.60	68,116.19	34			
A 9004	T.A.P.P. - IMMOKALEE	616,858.86	0.00	87,801.44	66,102.67	406,974.26	122,083.16	19			
A 9007	NEW BEGINNINGS - IMMOK	459,276.59	0.00	2,585.62	54,790.08	317,053.16	139,637.81	30			

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 100 GENERAL FUND

PRD-09 MARCH 2015

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	614,225.72	0.00	92,159.40	56,838.50	116,408.83	18
A 9010	NEW BEGINNINGS - NAPLE	629,304.40	0.00	1,284.78	75,800.93	202,927.07	32
A 9012	BIG CYPRESS WILDERNESS	275,996.00	0.00	72,991.10	2,514.06	37,845.71	13
A 9013	DETENTION CENTER	470,070.01	0.00	4,474.26	39,060.92	185,393.91	39
A 9015	PHOENIX-NAPLES	696,679.50	0.00	6,260.87	95,946.32	192,590.93	27
A 9017	PACE PROGRAM	445,422.90	0.00	90,264.30	2,514.06	87,507.71	19
A 9018	MARCO ISLAND CHARTER M	2,916,806.00	0.00	0.00	269,823.67	695,421.98	23
A 9019	HOSPITAL/HOMEBOUND	189,577.12	0.00	0.00	12,734.24	123,834.49	65
A 9021	IMMOKALEE COMMUNITY SC	1,820,521.00	0.00	0.00	168,429.53	482,675.55	26
A 9026	PHOENIX-IMMOKALEE	304,324.55	0.00	4,429.03	34,456.50	88,123.40	28
A 9027	BEACON HIGH SCHOOL	1,900,375.55	0.00	3,192.60	226,729.88	571,262.84	30
A 9032	MARCO ISLAND ACADEMY	1,381,804.50	0.00	0.00	123,399.86	386,983.75	28
A 9034	GULF COAST CHARTER ACA	4,210,924.50	0.00	0.00	334,541.81	1,022,324.91	24
A 9035	MASON CLASSICAL ACADEM	2,947,070.70	0.00	0.00	244,396.38	776,958.79	26
A 9081	IMMOKALEE TECHNOLOGY A	198,426.11	0.00	1,475.43	22,042.51	60,314.49	30
A 9110	SCHOOL BOARD	379,681.63	250.37	0.00	42,997.77	87,687.66	23
A 9120	LEGAL SERVICES	1,078,774.94	238.75	96,255.58	52,541.80	419,123.37	38
A 9210	SUPERINTENDENT'S OFFIC	456,663.07	827.53	0.00	37,478.00	167,194.20	36
A 9211	CURRICULUM & INSTRUCTI	1,661,719.74	19,423.27	59,791.16	63,766.90	889,439.71	53
A 9212	DISTRICT/SCHOOL OPERAT	763,288.51	1,777.61	536.00	70,116.37	188,260.83	24
A 9213	PRINCIPAL OF ALT SCHOO	902,580.03	0.00	6,678.40	119,614.86	246,672.00	27
A 9215	STUDENT RELATIONS	590,273.30	0.00	0.00	65,563.45	160,611.35	27
A 9223	ELEMENTARY PROGRAMS	2,364,723.92	3,879.65	16,276.00	212,692.34	745,991.63	31
A 9224	SECONDARY PROGRAMS	10,812,892.67	20,645.59	234,889.87	322,759.49	2,455,425.26	22
A 9230	HUMAN RESOURCES	915,267.24	2,899.07	20,012.00	66,130.49	260,532.31	28
A 9231	TALENT MANAGEMENT	1,919,468.09	0.00	19,748.25	213,946.02	558,290.32	29
A 9238	BENEFITS & WELLNESS	346,000.14	475.46	62,338.90	32,629.77	66,094.68	19
A 9239	COMPENSATION	601,654.90	0.00	1,500.00	62,226.44	162,940.55	27
A 9240	CONTINUOUS IMPROV INIT	2,403,624.78	10,517.00	23,750.00	83,193.19	890,055.47	37
A 9260	ACCOUNTABILITY & DATA	1,273,994.78	696.35	162,602.50	128,691.47	284,423.91	22
A 9270	COMMUNICATIONS & COMMU	849,512.86	10.00	20,200.60	88,579.42	248,101.61	29
A 9281	ADULT & COMMUNITY EDUC	2,149,328.00	52.89	8,831.85	193,777.93	874,737.59	40
A 9413	DISTRICT-WIDE INSURANC	5,545,472.47	0.00	119,582.94	115,311.47-	440,308.69	7
A 9420	TECHNOLOGY	21,758,045.00	168,636.40	4,900,236.26	1,029,763.74	2,777,826.47	12
A 9427	SSPAR - ALLOCATIONS AN	614,934.72	0.00	0.00	69,089.53	162,983.45	26
A 9429	SUPPORT SERVICES	153,764.21	414.00	4,993.03	18,322.47	38,727.83	25
A 9430	MAINTENANCE	13,645,393.10	9,186.27	1,389,353.10	1,409,345.99	2,643,627.56	19
A 9434	UTIL/COMM/OTHR COUNTY-	7,709,531.47	0.00	2,703,263.29	2,494,134.39-	3,565,990.29	46
A 9440	TRANSPORTATION	17,646,319.09	599.04	1,670,481.84	2,652,443.24	2,250,394.30	12
A 9450	FACILITIES MANAGEMENT	1,185,913.12	361.99	154,877.49	52,539.26	504,853.45	42
A 9451	SECURITY & ENVIRONMENT	188,400.00	0.00	5,980.54	2,143.14	5,891.31	3
A 9460	ACCOUNTING	1,544,042.29	1,397.47	145,716.43	111,493.06	395,877.56	25
A 9462	FINANCIAL SERVICES	383,771.02	325.00	4,000.00	43,375.07	102,539.33	26
A 9470	BUDGET	410,031.43	0.00	0.00	41,628.84	116,024.41	28
A 9475	PAYROLL SERVICES	514,163.43	0.00	179.03	58,149.69	154,255.92	30
A 9480	PURCHASING	441,679.51	0.00	100,847.24	41,312.94	150,828.16	34
A 9525	INSTRUCTIONAL TECHNOLO	1,519,232.60	22.00	87,500.00	81,013.75	597,769.99	39
A 9530	EXCEPT ED & STDT SUPPO	5,578,054.07	15,598.31	894,732.37	324,408.66	546,500.92	9
A 9543	FEDERAL, STATE & COMP	413,459.79	0.00	0.00	27,656.67	74,107.13	17
	*	421,989,728.84	369,461.78	14,629,296.96	45,618,833.42	114,800,137.48	27

Meeting Date: June 9, 2015

Agenda Title: April 2015 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending April 30, 2015. The Department of Education released the Fourth Calculation of the Florida Education Finance Program (FEFP). Although student FTE was slightly more than forecasted, an increase in the State proration of funds resulted in a net decrease in funding in the amount of (\$352,010). (Note: this amount excludes the increase in School Recognition funding previously reported in March, 2015.)

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances by function for all District fund groups.

Exhibit B, OPERATING SUMMARY, is a summary of budget, revenues and expenditures by function pertaining to the District's Operating or General Fund. This document reflects the Original Budget, Prior Budget, and Amended Budget, as well as Year-to-Date Expenditures, Commitments and Encumbrances. It also provides percentages for Revenues, Expenditures and the Remaining Budget.

Exhibit C, CHANGES TO GENERAL FUND CONTINGENCY BALANCE, is a summary of the status and changes to the District's General Fund Contingency Balance.

Exhibit D, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups. Due to the State proration of funds, the Reserve for FTE Shortfall/State Proration was reduced in the amount of (\$467,575).

Exhibit E, MONTHLY STATUS REPORT ON STRATEGIC RESERVES FOR ENDING CASH AND CONTINGENCY, shows the current balances and target balances for reserves. These reserve balances are necessary to maintain the financial integrity of the District and are established in Board Policy 6210.

Exhibit F, BUDGET SUMMARY STATUS, reflects the end of month and year-to-date activity on a cost center basis for Budget, Expenditures, Commitments and Encumbrances.

BUDGET ANALYSIS - ALL FUNDS

April 30, 2015

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 471,454,720.15	\$ 476,621,797.81	\$ 476,455,177.48	\$ 318,419,943.28	\$ (17,456.22)	\$ 14,319,573.93	\$ 143,733,116.49
Debt Service	57,594,712.63	57,108,635.78	57,108,635.78	43,856,410.01	-	-	13,252,225.77
Capital Outlay	267,105,960.85	267,300,731.35	267,300,731.35	76,422,490.09	-	23,038,854.52	167,839,386.74
Special Revenue - School Food Service	33,221,841.73	33,221,841.73	33,221,841.73	18,899,961.10	666.00	2,411,457.74	11,909,756.89
Special Revenue - Grants	35,664,630.34	40,972,992.80	41,370,786.73	28,039,017.91	109,608.25	1,022,328.79	12,199,831.78
Health Care	73,200,624.31	73,230,624.31	73,230,624.31	32,508,548.38	-	1,330,055.12	39,392,020.81
Workers' Comp.	11,144,525.51	11,144,525.51	11,144,525.51	1,285,304.42	96.08	92,491.75	9,766,633.26
Flexcare	1,621,842.00	1,621,842.00	1,621,842.00	1,017,454.42	-	14,637.30	589,750.28
Totals - All Funds	\$ 951,008,857.52	\$ 961,222,991.29	\$ 961,454,164.89	\$ 520,449,129.61	\$ 92,914.11	\$ 42,229,399.15	\$ 398,682,722.02

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
April 30, 2015

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 70,515,617.27	\$ 70,350,817.27	\$ 70,350,817.27	14.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 70,350,817.27	100.0%
100	FEDERAL DIRECT	500,000.00	500,000.00	500,000.00	0.1%	\$ -	340,986.88	68.2%	-	-	340,986.88	68.2%	159,013.12	31.8%
200	FEDERAL THROUGH STATE	2,000,000.00	2,001,600.00	2,001,600.00	0.4%	\$ -	1,179,222.25	58.9%	-	-	1,179,222.25	58.9%	822,377.75	41.1%
300	STATE	87,598,723.38	87,696,849.21	87,344,839.21	18.3%	\$ (352,010.00)	73,205,308.67	83.8%	-	-	73,205,308.67	83.8%	14,139,530.54	16.2%
400	LOCAL	284,157,340.62	284,907,724.45	285,093,114.12	59.8%	\$ 185,389.67	280,147,169.23	98.3%	-	-	280,147,169.23	98.3%	4,945,944.89	1.7%
600	TRANSFERS	26,608,038.88	31,089,806.88	31,089,806.88	6.5%	\$ -	18,031,694.00	58.0%	-	-	18,031,694.00	58.0%	13,058,112.88	42.0%
700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	63,299.77	84.4%	-	-	63,299.77	84.4%	11,700.23	15.6%
TOTAL REVENUES		\$ 471,454,720.15	\$ 476,621,797.81	\$ 476,455,177.48	100.0%	\$ (166,620.33)	\$ 372,967,680.80	78.3%	\$ -	\$ -	\$ 372,967,680.80	78.3%	\$ 103,487,496.68	21.7%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 258,537,349.00	\$ 271,452,120.62	\$ 271,465,827.94	57.0%	13,707.32	\$ 202,605,393.61	74.6%	\$ (124,592.14)	\$ 7,044,770.18	\$ 209,650,163.79	77.2%	\$ 61,940,256.29	22.8%
7900	OPERATION OF PLANT	34,951,587.00	35,003,632.87	34,964,112.08	7.3%	(39,520.79)	26,669,238.12	76.3%	27,280.49	3,348,651.12	30,017,889.24	85.9%	4,918,942.35	14.1%
7300	SCHOOL ADMINISTRATION	28,318,612.00	29,782,546.20	29,876,555.48	6.3%	94,009.28	22,979,758.10	76.9%	15,590.62	63,865.46	23,043,623.56	77.1%	6,817,341.30	22.8%
7800	TRANSPORTATION	18,228,745.00	18,308,008.55	18,348,206.83	3.9%	40,198.28	15,243,837.23	83.1%	3,909.70	1,491,555.34	16,735,392.57	91.2%	1,608,904.56	8.8%
8100	MAINTENANCE OF PLANT	16,219,537.68	16,254,347.28	16,248,155.50	3.4%	(6,191.78)	12,931,366.41	79.6%	21,880.33	711,602.44	13,642,968.85	84.0%	2,583,306.32	15.9%
6100	PUPIL SERVICES	15,447,141.00	15,737,761.60	15,745,802.96	3.3%	8,041.36	12,209,881.29	77.5%	3,720.87	832,802.46	13,042,683.75	82.8%	2,699,398.34	17.1%
7700	CENTRAL SERVICES	7,623,466.00	7,838,544.23	7,908,401.88	1.7%	69,857.65	6,006,722.03	76.0%	10,837.23	146,312.83	6,153,034.86	77.8%	1,744,529.79	22.1%
6300	INSTR & CURRIC DEVELOP	7,485,234.00	7,596,168.30	7,503,043.47	1.6%	(93,124.83)	5,311,259.63	70.8%	6,400.79	184,526.45	5,495,786.08	73.2%	2,000,856.60	26.7%
6200	INSTRUCTIONAL MEDIA	5,983,989.00	5,973,341.65	5,961,690.25	1.3%	(11,651.40)	4,550,237.04	76.3%	6,011.21	49,224.61	4,599,461.65	77.2%	1,356,217.39	22.7%
6400	INSTR STAFF DEVELOP	2,691,856.00	3,223,460.96	3,142,769.15	0.7%	(80,691.81)	2,221,504.95	70.7%	9,215.15	131,571.00	2,353,075.95	74.9%	780,478.05	24.8%
8200	ADMIN TECHNOLOGY SERV	2,868,644.00	2,935,267.33	2,888,725.74	0.6%	(46,541.59)	1,974,523.39	68.4%	282.00	23,101.72	1,997,625.11	69.2%	890,818.63	30.8%
7500	FISCAL SERVICES	2,489,433.00	2,523,967.13	2,785,494.92	0.6%	261,527.79	1,879,807.08	67.5%	379.74	74,521.22	1,954,328.30	70.2%	830,786.88	29.8%
7400	FACILITIES ACQ & CONST	1,568,034.00	1,565,081.08	1,625,081.08	0.3%	60,000.00	1,053,999.94	64.9%	187.71	125,232.82	1,179,232.76	72.6%	445,660.61	27.4%
7100	BOARD OF EDUCATION	1,394,394.00	1,399,898.88	1,434,327.90	0.3%	34,429.02	959,314.94	66.9%	819.79	91,836.28	1,051,151.22	73.3%	382,356.89	26.7%
6500	INSTR RELATED TECHNOLOGY	1,989,132.00	1,473,312.09	1,432,363.84	0.3%	(40,948.25)	1,119,595.73	78.2%	-	-	1,119,595.73	78.2%	312,768.11	21.8%
7200	GENERAL ADMINISTRATION	961,129.00	922,270.07	960,124.49	0.2%	37,854.42	703,503.79	73.3%	620.29	-	703,503.79	73.3%	256,000.41	26.7%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	789,881.12	789,881.12	789,881.12	0.2%	-	-	0.0%	-	-	-	0.0%	789,881.12	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,131,408.36	1,358,590.86	1,358,590.86	0.3%	-	-	0.0%	-	-	-	0.0%	1,358,590.86	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,275,126.00	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,384,000.00	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	15,640,000.00	15,640,000.00	15,640,000.00	3.3%	-	-	0.0%	-	-	-	0.0%	15,640,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	3,860,000.00	3,860,000.00	3,860,000.00	0.8%	-	-	0.0%	-	-	-	0.0%	3,860,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	1,500,000.00	467,575.00	-	0.0%	(467,575.00)	-	0.0%	-	-	-	-	-	0.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	31,546,021.99	31,546,021.99	31,546,021.99	6.6%	-	-	0.0%	-	-	-	0.0%	31,546,021.99	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	-	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	5,480,000.00	880,000.00	880,000.00	0.2%	-	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
TOTAL EXPENDITURES		\$ 471,454,720.15	\$ 476,621,797.81	\$ 476,455,177.48	100.0%	\$ (166,620.33)	\$ 318,419,943.28	66.8%	\$ (17,456.22)	\$ 14,319,573.93	\$ 332,739,517.21	69.8%	\$ 143,733,116.49	30.2%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
April 30, 2015
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 3,860,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 3,860,000.00

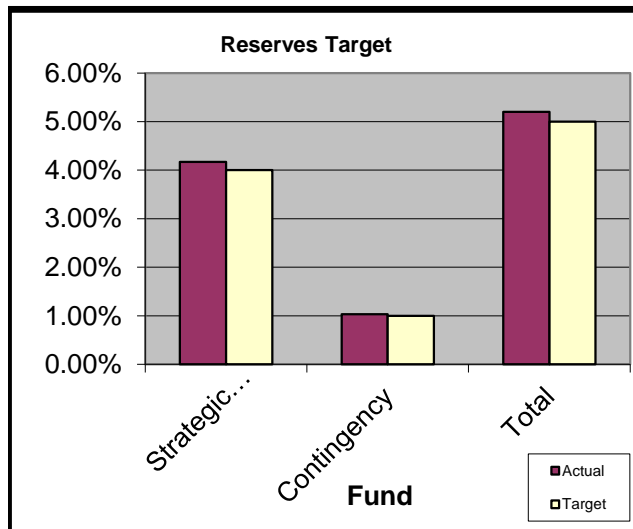
**ANALYSIS OF BUDGETED ENDING FUND BALANCES
April 30, 2015**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency							
General Fund	\$ 54,164,493.97	\$ 789,881.12	\$ 90,000.00	\$ -	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,358,590.86	\$ -	\$ -	\$ 880,000.00	\$ 31,546,021.99	\$ -	\$ -
Debt Service	12,171,365.77											12,171,365.77	
Capital Outlay	48,883,500.77											48,883,500.77	
School Food Service	8,830,655.91	1,548,180.26										7,282,475.65	
Health Care	25,840,324.31												25,840,324.31
Workers' Comp.	9,097,937.51												9,097,937.51
Flexcare	343,342.00												343,342.00
Totals	\$ 159,331,620.24	\$ 2,338,061.38	\$ 90,000.00	\$ -	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,358,590.86	\$ -	\$ -	\$ 880,000.00	\$ 31,546,021.99	\$ 68,337,342.19	\$ 35,281,603.82

MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
April 30, 2015

REVENUES	
FEDERAL DIRECT	\$ 500,000.00
FEDERAL THROUGH STATE	2,001,600.00
STATE	87,344,839.21
LOCAL	285,093,114.12
	<u>\$ 374,939,553.33</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 15,640,000.00	4.17%	4.00%	\$ (642,417.87)
Contingency	3,860,000.00	1.03%	1.00%	(110,604.47)
Total	<u>\$ 19,500,000.00</u>	<u>5.20%</u>	<u>5.00%</u>	<u>\$ (753,022.33)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.17%	4.17%	0.00%
Contingency	1.03%	1.03%	0.00%
Total	<u>5.20%</u>	<u>5.20%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 14-15	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 100 GENERAL FUND

PRD-10 APRIL 2015

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM					
A 0051	EVERGLADES CITY SCHOOL	2,339,936.07	1,604.54	0.00	161,456.69	1,817,219.02	521,112.51	22				
A 0061	GULFVIEW MIDDLE	4,895,053.59	6,093.84	10,519.43	331,633.08	3,727,161.46	1,151,278.86	23				
A 0121	LAKE PARK ELEMENTARY	3,973,481.05	1,606.42	2,113.31	263,509.87	3,043,811.79	925,949.53	23				
A 0131	TOMMIE BARFIELD ELEMEN	4,138,160.84	1,954.88	806.12	284,451.86	3,196,729.48	938,670.36	22				
A 0141	SHADOWLAWN ELEMENTARY	4,179,312.09	2,742.27	28,782.26	288,473.89	3,166,205.02	981,582.54	23				
A 0151	NAPLES HIGH	11,164,137.42	1,010.22	90,536.91	738,739.13	8,453,973.25	2,618,617.04	23				
A 0161	PINECREST ELEMENTARY	5,033,771.43	641.55	450.00	350,958.33	3,853,826.26	1,178,853.62	23				
A 0171	SEA GATE ELEMENTARY	5,856,587.06	12,913.70	23,628.26	421,992.50	4,560,866.77	1,259,178.33	21				
A 0181	HIGHLANDS ELEMENTARY	4,690,873.35	10,302.62	44,127.42	315,118.47	3,674,966.51	961,476.80	20				
A 0191	LAKE TRAFFORD ELEMENTA	5,665,851.59	440.79	40,262.91	385,587.66	4,412,706.39	1,212,441.50	21				
A 0201	AVALON ELEMENTARY	3,874,550.21	8,184.20	1,117.41	261,123.51	2,929,738.62	935,509.98	24				
A 0211	EAST NAPLES MIDDLE	6,427,085.01	2,212.71	10,334.19	437,410.97	5,001,150.27	1,413,387.84	21				
A 0221	POINCIANA ELEMENTARY	5,497,345.92	2,545.50	3,551.44	371,798.33	4,166,295.92	1,324,953.06	24				
A 0231	GOLDEN GATE ELEMENTARY	5,905,347.56	1,604.27	29,160.76	414,985.50	4,669,200.96	1,205,381.57	20				
A 0241	NAPLES PARK ELEMENTARY	4,692,011.18	2,079.11	224.59	309,522.23	3,554,074.00	1,135,633.48	24				
A 0251	PINE RIDGE MIDDLE	6,596,153.85	3,234.51	806.41	465,791.69	5,135,251.26	1,456,861.67	22				
A 0261	LELY HIGH	9,044,111.42	1,637.35	63,474.61	611,308.81	7,057,451.28	1,921,548.18	21				
A 0271	IMMOKALEE HIGH	8,334,739.60	6,738.37	53,715.28	572,589.60	6,499,893.70	1,774,392.25	21				
A 0281	LORENZO WALKER INST OF	5,616,608.57	12,527.45	118,413.71	370,031.38	4,115,849.15	1,369,818.26	24				
A 0282	LORENZO WALKER TECHN	3,462,030.41	8,998.57	11,001.99	235,416.21	2,667,640.49	774,389.36	22				
A 0311	BARRON COLLIER HIGH	10,400,270.94	5,377.07	130,411.74	726,786.00	8,103,879.28	2,160,602.85	20				
A 0321	GOLDEN GATE MIDDLE	6,738,336.49	3,260.23	26,312.00	480,258.83	5,170,435.69	1,538,328.57	22				
A 0331	BIG CYPRESS ELEMENTARY	6,273,306.41	4,000.73	4,725.53	423,963.86	4,715,055.23	1,549,524.92	24				
A 0341	VILLAGE OAKS ELEMENTAR	4,624,320.02	957.12	0.00	320,172.97	3,466,769.84	1,156,593.06	25				
A 0351	GOLDEN TERRACE ELEMENT	7,051,804.99	6,390.94	21,175.18	489,049.90	5,483,429.42	1,540,809.45	21				
A 0361	IMMOKALEE MIDDLE	7,498,998.99	1,039.69	47,804.32	504,023.86	5,781,202.65	1,668,952.25	22				
A 0371	VINEYARDS ELEMENTARY	5,948,308.18	0.00	8,711.50	401,582.27	4,527,474.06	1,412,122.62	23				
A 0381	LELY ELEMENTARY	4,863,317.13	703.83	21,954.54	354,559.01	3,801,020.39	1,039,638.37	21				
A 0391	LAUREL OAK ELEMENTARY	5,500,993.11	1,916.02	10,440.00	376,981.75	4,166,443.32	1,322,193.77	24				
A 0392	GULF COAST HIGH	11,522,526.74	11,333.36	153,308.79	777,300.92	8,852,125.68	2,505,758.91	21				
A 0401	OAKRIDGE MIDDLE	6,500,678.55	1,137.94	10,848.14	442,516.87	5,071,651.98	1,417,040.49	21				
A 0421	MANATEE ELEMENTARY	5,515,391.37	4,773.41	6,586.41	388,103.26	4,254,562.50	1,249,469.05	22				
A 0422	MANATEE MIDDLE	5,011,041.67	3,464.42	18,179.40	354,826.56	3,892,988.39	1,096,409.46	21				
A 0431	PELICAN MARSH ELEMENTA	5,356,046.86	2,129.49	8,171.51	370,521.58	4,139,845.99	1,205,899.87	22				
A 0441	CORKSCREW ELEMENTARY	4,882,966.63	629.78	818.02	335,857.62	3,689,483.29	1,192,035.54	24				
A 0442	CORKSCREW MIDDLE	4,659,661.18	863.28	23,417.27	324,303.09	3,618,464.22	1,016,916.41	21				
A 0451	OSCEOLA ELEMENTARY	5,044,244.45	885.91	36,518.04	333,385.67	3,801,015.72	1,205,824.78	23				
A 0452	NORTH NAPLES MIDDLE	6,071,114.19	1,376.56	5,168.23	407,170.66	4,660,775.03	1,403,794.37	23				
A 0461	CALUSA PARK ELEMENTARY	5,840,497.92	2,726.17	0.00	391,138.84	4,443,790.28	1,393,981.47	23				
A 0471	SABAL PALM ELEMENTARY	4,342,994.72	881.52	0.00	296,728.41	3,341,250.12	1,000,863.08	23				
A 0472	CYPRESS PALM MIDDLE	5,129,253.01	351.17	25,528.81	357,445.73	3,978,721.17	1,124,651.86	21				
A 0493	PALMETTO RIDGE HIGH	10,657,212.27	937.06	69,725.66	710,680.44	8,199,226.09	2,387,323.46	22				
A 0501	GOLDEN GATE HIGH	11,573,789.27	11,064.18	54,268.09	659,965.80	7,176,917.95	4,331,539.05	37				
A 0511	ESTATES ELEMENTARY	4,262,994.74	0.00	0.00	297,833.73	3,216,293.13	1,046,701.61	24				
A 0521	VETERANS MEMORIAL ELEM	5,592,225.60	62.93	3,513.30	377,971.61	4,283,431.22	1,305,218.15	23				
A 0531	MIKE DAVIS ELEMENTARY	5,435,357.62	10,473.25	1,002.60	369,861.37	4,210,497.44	1,213,384.33	22				
A 0541	PALMETTO ELEMENTARY	4,248,653.34	1,890.33	32,499.60	301,804.91	3,299,694.50	914,568.91	21				
A 0551	PARKSIDE ELEMENTARY	5,166,173.02	160.84	5,805.18	335,503.64	3,955,306.14	1,204,900.86	23				
A 0581	IMMOKALEE TECHNICAL CE	3,602,521.67	6,682.80	144,532.84	270,734.72	2,721,610.01	729,696.02	20				
A 0631	EDEN PARK ELEMENTARY	4,708,230.57	193.75	6,759.10	316,499.93	3,667,957.56	1,033,320.16	21				
A 7001	COLLIER VIRTUAL SCHOOL	173,551.00	0.00	78,750.00	0.00	20,115.79	74,685.21	43				
A 7006	COLLIER DISTRICT VIRTU	204,208.68	0.00	0.00	16,996.76	149,189.36	55,019.32	26				
A 9004	T.A.P.P. - IMMOKALEE	618,129.18	0.00	87,704.74	25,261.16	432,235.42	98,189.02	15				
A 9007	NEW BEGINNINGS - IMMOK	452,099.48	0.00	759.95	32,762.68	349,815.84	101,523.69	22				

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 100 GENERAL FUND

PRD-10 APRIL 2015

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE %REM
A 9008	N.A.T.A.P.	614,285.43	0.00	89,201.52	30,228.92	89,197.50 14
A 9010	NEW BEGINNINGS - NAPLE	629,987.56	0.00	1,298.57	39,123.03	164,473.41 26
A 9012	BIG CYPRESS WILDERNESS	275,996.00	0.00	72,991.10	1,635.26	36,210.45 13
A 9013	DETENTION CENTER	478,132.57	0.00	3,649.68	28,168.09	166,112.96 34
A 9015	PHOENIX-NAPLES	700,593.32	0.00	2,024.17	56,883.07	143,858.38 20
A 9017	PACE PROGRAM	445,422.90	0.00	90,264.30	1,635.26	85,872.45 19
A 9018	MARCO ISLAND CHARTER M	2,916,806.00	0.00	0.00	225,106.64	470,315.34 16
A 9019	HOSPITAL/HOMEBOUND	190,241.76	0.00	0.00	11,166.89	113,332.24 59
A 9021	IMMOKALEE COMMUNITY SC	1,820,521.00	0.00	0.00	152,101.51	330,574.04 18
A 9026	PHOENIX-IMMOKALEE	308,196.03	0.00	3,538.16	22,598.06	70,287.69 22
A 9027	BEACON HIGH SCHOOL	1,927,825.71	0.00	4,520.66	136,111.47	461,273.47 23
A 9032	MARCO ISLAND ACADEMY	1,381,804.50	0.00	0.00	116,057.81	270,925.94 19
A 9034	GULF COAST CHARTER ACA	4,210,924.50	0.00	0.00	334,541.79	687,783.12 16
A 9035	MASON CLASSICAL ACADEM	2,947,070.70	0.00	0.00	244,396.35	532,562.44 18
A 9081	IMMOKALEE TECHNOLOGY A	198,075.54	0.00	1,292.85	13,529.06	46,617.44 23
A 9110	SCHOOL BOARD	404,809.18	216.80	0.00	25,503.26	87,345.52 21
A 9120	LEGAL SERVICES	1,086,647.14	224.00	54,538.64	83,967.35	384,759.91 35
A 9210	SUPERINTENDENT'S OFFIC	465,623.97	1,101.54	0.00	29,434.43	146,446.66 31
A 9211	CURRICULUM & INSTRUCTI	1,452,958.36	3,532.85	85,725.31	41,628.77	629,005.83 43
A 9212	DISTRICT/SCHOOL OPERAT	791,892.87	723.89	0.00	49,499.14	168,955.77 21
A 9213	PRINCIPAL OF ALT SCHOO	926,810.26	0.00	5,139.55	59,092.28	213,348.80 23
A 9215	STUDENT RELATIONS	590,091.34	1,259.31	0.00	37,499.01	121,671.07 20
A 9223	ELEMENTARY PROGRAMS	2,336,093.28	5,579.50	29,066.26	140,271.11	562,599.77 24
A 9224	SECONDARY PROGRAMS	11,006,804.36	11,245.82	241,921.89	233,552.74	2,418,151.96 21
A 9230	HUMAN RESOURCES	951,156.13	3,508.81	30,785.00	41,802.57	243,235.89 25
A 9231	TALENT MANAGEMENT	1,920,597.29	0.00	21,265.50	121,917.13	435,985.14 22
A 9238	BENEFITS & WELLNESS	371,584.73	36.00	53,954.63	34,069.27	66,433.73 17
A 9239	COMPENSATION	601,745.72	0.00	1,500.00	37,586.76	125,444.61 20
A 9240	CONTINUOUS IMPROV INIT	2,358,742.29	752.14	21,250.00	69,986.03	787,451.81 33
A 9260	ACCOUNTABILITY & DATA	1,275,251.66	152.71	161,669.51	71,060.29	216,097.13 16
A 9270	COMMUNICATIONS & COMMU	849,594.87	2,681.42	26,142.32	52,284.86	187,285.62 22
A 9281	ADULT & COMMUNITY EDUC	2,149,328.00	42.00	1,436.87	175,294.09	706,849.37 32
A 9413	DISTRICT-WIDE INSURANC	5,545,972.47	548.00	112,205.44	84,086.98	363,551.21 6
A 9420	TECHNOLOGY	21,673,271.99	258,111.65-	5,144,294.78	638,546.79	2,237,196.20 10
A 9427	SSPAR - ALLOCATIONS AN	619,915.16	0.00	0.00	41,669.24	126,294.65 20
A 9429	SUPPORT SERVICES	157,726.85	0.00	4,745.07	9,573.58	33,778.85 21
A 9430	MAINTENANCE	13,608,408.82	18,016.63	945,074.36	998,688.06	2,043,403.60 15
A 9434	UTIL/COMM/OTHR COUNTY-	5,079,220.02	184.69	2,711,244.11	8,775.77	918,737.56 18
A 9440	TRANSPORTATION	17,718,172.33	3,220.16	1,368,825.20	1,067,396.26	1,553,886.80 8
A 9450	FACILITIES MANAGEMENT	1,186,979.81	187.71	240,538.98	9,723.50	410,709.43 34
A 9451	SECURITY & ENVIRONMENT	188,400.00	0.00	5,163.06	1,267.14	5,441.65 2
A 9460	ACCOUNTING	1,545,486.15	7.99	134,410.79	78,322.79	331,693.75 21
A 9462	FINANCIAL SERVICES	389,994.01	196.75	1,000.00	29,478.71	82,411.86 21
A 9470	BUDGET	667,398.63	175.00	0.00	27,568.04	345,648.57 51
A 9475	PAYROLL SERVICES	514,194.25	0.00	238.00	33,995.15	120,232.62 23
A 9480	PURCHASING	442,003.98	23.67	100,066.38	26,232.41	125,677.41 28
A 9525	INSTRUCTIONAL TECHNOLO	1,518,060.97	1,291.19	89,425.00	40,492.53	552,911.64 36
A 9530	EXCEPT ED & STDT SUPPO	5,577,598.89	10,131.91	880,738.77	235,315.50	330,190.24 5
A 9543	FEDERAL, STATE & COMP	413,896.08	878.29	0.00	15,791.79	57,873.34 13
	*	422,290,683.51	17,456.22-	14,319,573.93	26,229,110.66	89,568,622.52 21

Meeting Date: July 28, 2015

Agenda Title: May 2015 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending May 31, 2015.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances by function for all District fund groups.

Exhibit B, OPERATING SUMMARY, is a summary of budget, revenues and expenditures by function pertaining to the District's Operating or General Fund. This document reflects the Original Budget, Prior Budget, and Amended Budget, as well as Year-to-Date Expenditures, Commitments and Encumbrances. It also provides percentages for Revenues, Expenditures and the Remaining Budget.

Exhibit C, CHANGES TO GENERAL FUND CONTINGENCY BALANCE, is a summary of the status and changes to the District's General Fund Contingency Balance.

Exhibit D, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups.

Exhibit E, MONTHLY STATUS REPORT ON STRATEGIC RESERVES FOR ENDING CASH AND CONTINGENCY, shows the current balances and target balances for reserves. These reserve balances are necessary to maintain the financial integrity of the District and are established in Board Policy 6210.

Exhibit F, BUDGET SUMMARY STATUS, reflects the end of month and year-to-date activity on a cost center basis for Budget, Expenditures, Commitments and Encumbrances.

BUDGET ANALYSIS - ALL FUNDS

May 31, 2015

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 471,454,720.15	\$ 476,455,177.48	\$ 476,701,936.47	\$ 379,111,294.74	\$ 523,162.22	\$ 11,982,788.39	\$ 85,084,691.12
Debt Service	57,594,712.63	57,108,635.78	57,108,635.78	43,856,410.01	-	-	13,252,225.77
Capital Outlay	267,105,960.85	267,300,731.35	267,300,731.35	88,666,190.25	27,120.00	17,955,857.62	160,651,563.48
Special Revenue - School Food Service	33,221,841.73	33,221,841.73	33,221,841.73	21,146,830.08	1,695.55	3,209,779.11	8,863,536.99
Special Revenue - Grants	35,664,630.34	41,370,786.73	41,402,630.61	33,688,488.64	100,679.29	834,175.65	6,779,287.03
Health Care	73,200,624.31	73,230,624.31	73,230,624.31	35,243,092.71	-	898,073.67	37,089,457.93
Workers' Comp.	11,144,525.51	11,144,525.51	11,144,525.51	1,471,521.99	-	72,593.96	9,600,409.56
Flexcare	1,621,842.00	1,621,842.00	1,621,842.00	1,199,693.50	-	8,445.72	413,702.78
Totals - All Funds	\$ 951,008,857.52	\$ 961,454,164.89	\$ 961,732,767.76	\$ 604,383,521.92	\$ 652,657.06	\$ 34,961,714.12	\$ 321,734,874.66

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
May 31, 2015

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 70,515,617.27	\$ 70,350,817.27	\$ 70,350,817.27	14.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 70,350,817.27	100.0%
100	FEDERAL DIRECT	500,000.00	500,000.00	500,000.00	0.1%	\$ -	383,760.29	76.8%	-	-	\$ 383,760.29	76.8%	116,239.71	23.2%
200	FEDERAL THROUGH STATE	2,000,000.00	2,001,600.00	2,001,600.00	0.4%	\$ -	1,440,149.97	71.9%	-	-	\$ 1,440,149.97	71.9%	561,450.03	28.1%
300	STATE	87,598,723.38	87,344,839.21	87,344,839.21	18.3%	\$ -	80,438,289.91	92.1%	-	-	\$ 80,438,289.91	92.1%	6,906,549.30	7.9%
400	LOCAL	284,157,340.62	285,093,114.12	285,339,873.11	59.9%	\$ 246,758.99	283,066,402.45	99.2%	-	-	\$ 283,066,402.45	99.2%	2,273,470.66	0.8%
600	TRANSFERS	26,608,038.88	31,089,806.88	31,089,806.88	6.5%	\$ -	23,047,665.00	74.1%	-	-	\$ 23,047,665.00	74.1%	8,042,141.88	25.9%
700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	65,351.95	87.1%	-	-	\$ 65,351.95	87.1%	9,648.05	12.9%
TOTAL REVENUES		\$ 471,454,720.15	\$ 476,455,177.48	\$ 476,701,936.47	100.0%	\$ 246,758.99	\$ 388,441,619.57	81.5%	\$ -	\$ -	\$ 388,441,619.57	81.5%	\$ 88,260,316.90	18.5%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 258,537,349.00	\$ 271,465,827.94	\$ 271,502,223.72	57.0%	\$ 36,395.78	\$ 247,842,976.02	91.3%	\$ 166,315.70	\$ 5,915,450.28	\$ 253,758,426.30	93.5%	\$ 17,577,481.72	6.5%
7900	OPERATION OF PLANT	34,951,587.00	34,964,112.08	34,964,806.91	7.3%	\$ 694.83	28,248,770.97	80.8%	186,378.34	3,194,320.37	31,443,091.34	89.9%	3,335,337.23	9.5%
7300	SCHOOL ADMINISTRATION	28,318,612.00	29,876,555.48	29,887,618.67	6.3%	\$ 11,063.19	27,024,365.46	90.4%	24,684.03	47,056.10	27,071,421.56	90.6%	2,791,513.08	9.3%
7800	TRANSPORTATION	18,228,745.00	18,348,206.83	18,409,656.95	3.9%	\$ 61,450.12	17,267,432.09	93.8%	3,429.18	917,532.60	18,184,964.69	98.8%	221,263.08	1.2%
8100	MAINTENANCE OF PLANT	16,219,537.68	16,248,155.50	16,235,535.03	3.4%	\$ (12,620.47)	14,331,759.17	88.3%	3,211.62	469,340.72	14,801,099.89	91.2%	1,431,223.52	8.8%
6100	PUPIL SERVICES	15,447,141.00	15,745,802.96	15,754,308.74	3.3%	\$ 8,505.78	14,418,243.98	91.5%	3,964.35	821,221.43	15,239,465.41	96.7%	510,878.98	3.2%
7700	CENTRAL SERVICES	7,623,466.00	7,908,401.88	8,083,487.12	1.7%	\$ 175,085.24	6,839,467.39	84.6%	62,789.84	129,170.52	6,968,637.91	86.2%	1,052,059.37	13.0%
6300	INSTR & CURRIC DEVELOP	7,485,234.00	7,503,043.47	7,574,510.61	1.6%	\$ 71,467.14	6,222,960.51	82.2%	42,181.25	27,826.93	6,250,787.44	82.5%	1,281,541.92	16.9%
6200	INSTRUCTIONAL MEDIA	5,983,989.00	5,961,690.25	5,968,179.63	1.3%	\$ 6,489.38	5,542,452.34	92.9%	16,653.13	34,345.57	5,576,797.91	93.4%	374,728.59	6.3%
6400	INSTR STAFF DEVELOP	2,691,856.00	3,142,769.15	3,276,940.50	0.7%	\$ 134,171.35	2,643,238.51	80.7%	5,619.48	133,356.00	2,776,594.51	84.7%	494,726.51	15.1%
8200	ADMIN TECHNOLOGY SERV	2,868,644.00	2,888,725.74	2,888,558.31	0.6%	\$ (167.43)	2,263,698.54	78.4%	419.99	20,218.06	2,283,916.60	79.1%	604,221.72	20.9%
7500	FISCAL SERVICES	2,489,433.00	2,785,494.92	2,530,409.65	0.5%	\$ (255,085.27)	2,127,698.81	84.1%	1,236.77	76,437.25	2,204,136.06	87.1%	325,036.82	12.8%
7400	FACILITIES ACQ & CONST	1,568,034.00	1,625,081.08	1,624,616.08	0.3%	\$ (465.00)	1,176,009.22	72.4%	3,705.70	101,761.70	1,277,770.92	78.7%	343,139.46	21.1%
7100	BOARD OF EDUCATION	1,394,394.00	1,434,327.90	1,439,827.90	0.3%	\$ 5,500.00	1,064,158.43	73.9%	425.33	94,750.86	1,158,909.29	80.5%	280,493.28	19.5%
6500	INSTR RELATED TECHNOLOGY	1,989,132.00	1,432,363.84	1,432,223.04	0.3%	\$ (140.80)	1,285,954.29	89.8%	-	-	1,285,954.29	89.8%	146,268.75	10.2%
7200	GENERAL ADMINISTRATION	961,129.00	960,124.49	964,539.64	0.2%	\$ 4,415.15	812,109.01	84.2%	2,147.51	-	812,109.01	84.2%	150,283.12	15.6%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	789,881.12	789,881.12	789,881.12	0.2%	\$ -	-	0.0%	-	-	-	0.0%	789,881.12	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,131,408.36	1,358,590.86	1,358,590.86	0.3%	-	-	0.0%	-	-	-	0.0%	1,358,590.86	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,275,126.00	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,384,000.00	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	15,640,000.00	15,640,000.00	15,640,000.00	3.3%	-	-	0.0%	-	-	-	0.0%	15,640,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	3,860,000.00	3,860,000.00	3,860,000.00	0.8%	-	-	0.0%	-	-	-	0.0%	3,860,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	1,500,000.00	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	31,546,021.99	31,546,021.99	31,546,021.99	6.6%	-	-	0.0%	-	-	-	0.0%	31,546,021.99	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	-	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	5,480,000.00	880,000.00	880,000.00	0.2%	-	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
TOTAL EXPENDITURES		\$ 471,454,720.15	\$ 476,455,177.48	\$ 476,701,936.47	100.0%	\$ 246,758.99	\$ 379,111,294.74	79.5%	\$ 523,162.22	\$ 11,982,788.39	\$ 391,094,083.13	82.0%	\$ 85,084,691.12	17.8%

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE
May 31, 2015
WORKSHEET**

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 3,860,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 3,860,000.00

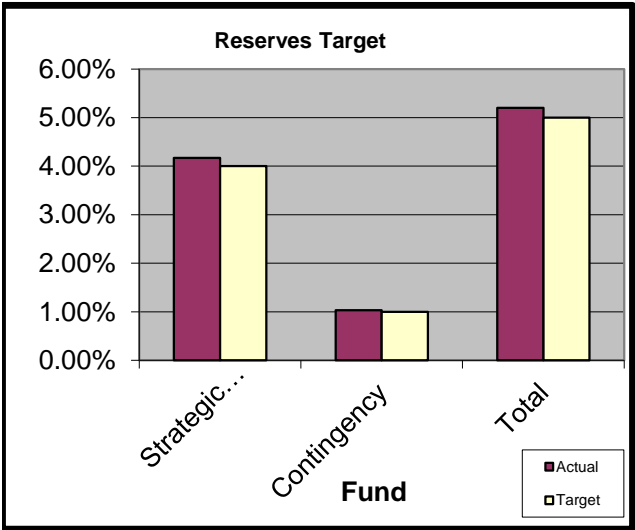
**ANALYSIS OF BUDGETED ENDING FUND BALANCES
May 31, 2015**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency							
General Fund	\$ 54,164,493.97	\$ 789,881.12	\$ 90,000.00	\$ -	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,358,590.86	\$ -	\$ -	\$ 880,000.00	\$ 31,546,021.99	\$ -	\$ -
Debt Service	12,171,365.77											12,171,365.77	
Capital Outlay	48,942,853.18											48,942,853.18	
School Food Service	8,830,655.91	1,548,180.26										7,282,475.65	
Health Care	25,840,324.31												25,840,324.31
Workers' Comp.	9,097,937.51												9,097,937.51
Flexcare	343,342.00												343,342.00
Totals	\$ 159,390,972.65	\$ 2,338,061.38	\$ 90,000.00	\$ -	\$ 15,640,000.00	\$ 3,860,000.00	\$ 1,358,590.86	\$ -	\$ -	\$ 880,000.00	\$ 31,546,021.99	\$ 68,396,694.60	\$ 35,281,603.82

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
May 31, 2015**

REVENUES	
FEDERAL DIRECT	\$ 500,000.00
FEDERAL THROUGH STATE	2,001,600.00
STATE	87,344,839.21
LOCAL	285,339,873.11
	<u>\$ 375,186,312.32</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 15,640,000.00	4.17%	4.00%	\$ (632,547.51)
Contingency	3,860,000.00	1.03%	1.00%	(108,136.88)
Total	<u>\$ 19,500,000.00</u>	<u>5.20%</u>	<u>5.00%</u>	<u>\$ (740,684.38)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.17%	4.17%	0.00%
Contingency	1.03%	1.03%	0.00%
Total	<u>5.20%</u>	<u>5.20%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 14-15	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 100 GENERAL FUND

PRD-11 MAY 2015

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED		BALANCE	%REM		
A 0051	EVERGLADES CITY SCHOOL	2,345,394.86	2,141.22	0.00	358,181.64	2,175,400.66		167,852.98	7		
A 0061	GULFVIEW MIDDLE	4,904,190.30	626.62	11,568.55	835,648.03	4,562,809.49		329,185.64	6		
A 0121	LAKE PARK ELEMENTARY	3,990,277.41	7,816.55	0.00	699,312.30	3,743,124.09		239,336.77	6		
A 0131	TOMMIE BARFIELD ELEMEN	4,151,566.68	3,434.68	0.00	692,618.41	3,889,347.89		258,784.11	6		
A 0141	SHADOWLAWN ELEMENTARY	4,168,508.50	8,006.26	22,227.94	709,163.64	3,875,368.66		262,905.64	6		
A 0151	NAPLES HIGH	11,179,808.70	29,217.92	83,396.71	1,801,650.53	10,255,623.78		811,570.29	7		
A 0161	PINECREST ELEMENTARY	5,025,487.45	4,243.30	1,127.16	906,149.59	4,759,975.85		260,141.14	5		
A 0171	SEA GATE ELEMENTARY	5,857,879.92	632.79	30,712.03	978,636.72	5,539,503.49		287,031.61	4		
A 0181	HIGHLANDS ELEMENTARY	4,700,421.28	4,575.27	39,658.75	798,035.36	4,473,001.87		183,185.39	3		
A 0191	LAKE TRAFFORD ELEMENTA	5,653,090.33	5,058.08	22,002.95	1,032,974.20	5,445,680.59		180,348.71	3		
A 0201	AVALON ELEMENTARY	3,873,341.80	5,232.46	617.41	700,093.11	3,629,831.73		237,660.20	6		
A 0211	EAST NAPLES MIDDLE	6,433,307.30	4,620.64	2,745.59	1,108,834.37	6,109,984.64		315,956.43	4		
A 0221	POINCIANA ELEMENTARY	5,470,433.44	459.50	2,263.74	1,034,572.07	5,200,867.99		266,842.21	4		
A 0231	GOLDEN GATE ELEMENTARY	5,938,823.60	1,950.38	13,800.03	988,506.71	5,657,707.67		265,365.52	4		
A 0241	NAPLES PARK ELEMENTARY	4,694,954.42	2,237.83	224.59	836,420.78	4,390,494.78		301,997.22	6		
A 0251	PINE RIDGE MIDDLE	6,613,057.80	10,165.14	1,650.09	1,110,869.04	6,246,120.30		355,122.27	5		
A 0261	LELY HIGH	9,080,253.96	948.18	55,372.95	1,444,421.79	8,501,873.07		522,059.76	5		
A 0271	IMMOKALEE HIGH	8,322,780.28	7,072.67	57,058.72	1,324,936.20	7,824,829.90		433,818.99	5		
A 0281	LORENZO WALKER INST OF	5,616,608.58	30,005.69	106,083.81	622,385.97	4,738,235.12		742,283.96	13		
A 0282	LORENZO WALKER TECHN	3,478,224.58	9,032.58	14,552.24	531,794.05	3,199,434.54		255,205.22	7		
A 0311	BARRON COLLIER HIGH	10,446,181.20	12,175.86	129,762.04	1,583,865.88	9,687,745.16		616,498.14	5		
A 0321	GOLDEN GATE MIDDLE	6,741,200.06	5,255.04	21,244.63	1,214,063.20	6,384,498.89		330,201.50	4		
A 0331	BIG CYPRESS ELEMENTARY	6,292,234.92	3,516.65	7,316.50	1,216,178.27	5,931,233.50		350,168.27	5		
A 0341	VILLAGE OAKS ELEMENTAR	4,647,784.99	1,648.41	1,545.37	792,775.50	4,259,545.34		385,045.87	8		
A 0351	GOLDEN TERRACE ELEMENT	7,070,706.96	1,869.20	10,786.15	1,244,416.22	6,727,845.64		330,205.97	4		
A 0361	IMMOKALEE MIDDLE	7,516,467.57	3,185.82	31,860.20	1,326,787.81	7,107,990.46		373,431.09	4		
A 0371	VINEYARDS ELEMENTARY	5,950,921.21	1,841.21	422.82	1,071,798.51	5,599,272.57		349,384.61	5		
A 0381	LELY ELEMENTARY	4,868,003.91	3,027.47	15,194.78	841,201.76	4,642,222.15		207,559.51	4		
A 0391	LAUREL OAK ELEMENTARY	5,505,141.49	263.25	5,940.00	1,033,537.86	5,199,981.18		298,957.06	5		
A 0392	GULF COAST HIGH	11,557,453.12	5,619.18	139,677.60	1,933,476.78	10,785,602.46		626,553.88	5		
A 0401	OAKRIDGE MIDDLE	6,523,930.69	2,120.00	7,626.14	1,135,119.96	6,206,771.94		307,412.61	4		
A 0421	MANATEE ELEMENTARY	5,505,478.77	3,291.49	12,223.42	976,813.51	5,231,376.01		258,587.85	4		
A 0422	MANATEE MIDDLE	5,021,579.53	7,784.45	11,429.40	823,526.55	4,716,514.94		285,850.74	5		
A 0431	PELICAN MARSH ELEMENTA	5,366,612.60	9,369.08	176.00	979,629.80	5,119,475.79		237,591.73	4		
A 0441	CORKSCREW ELEMENTARY	4,885,487.34	1,096.68	5,053.02	912,927.03	4,602,410.32		276,927.32	5		
A 0442	CORKSCREW MIDDLE	4,701,887.03	5,751.80	9,624.67	814,680.26	4,433,144.48		253,366.08	5		
A 0451	OSCEOLA ELEMENTARY	5,060,631.14	4,605.39	21,710.42	952,817.71	4,753,833.43		280,481.90	5		
A 0452	NORTH NAPLES MIDDLE	6,074,567.37	6,122.26	3,206.12	1,116,804.20	5,777,579.23		287,659.76	4		
A 0461	CALUSA PARK ELEMENTARY	5,829,469.59	2,823.14	0.00	1,081,448.55	5,525,238.83		301,407.62	5		
A 0471	SABAL PALM ELEMENTARY	4,324,229.35	1,797.26	0.00	737,782.99	4,079,033.11		243,398.98	5		
A 0472	CYPRESS PALM MIDDLE	5,154,732.70	2,474.50	17,646.62	933,468.11	4,912,189.28		222,422.30	4		
A 0493	PALMETTO RIDGE HIGH	10,672,340.27	1,992.86	63,307.39	1,814,081.95	10,013,308.04		593,731.98	5		
A 0501	GOLDEN GATE HIGH	11,324,825.97	12,911.38	49,079.12	1,618,084.99	8,795,002.94		2,467,832.53	21		
A 0511	ESTATES ELEMENTARY	4,262,946.31	0.00	0.00	821,325.77	4,037,618.90		225,327.41	5		
A 0521	VETERANS MEMORIAL ELEM	5,596,016.19	3,244.28	1,595.77	1,042,945.21	5,326,376.43		264,799.71	4		
A 0531	MIKE DAVIS ELEMENTARY	5,427,216.78	11,282.87	1,002.60	957,949.51	5,168,446.95		246,484.36	4		
A 0541	PALMETTO ELEMENTARY	4,255,475.14	1,555.27	20,085.41	773,849.82	4,073,544.32		160,290.14	3		
A 0551	PARKSIDE ELEMENTARY	5,172,202.50	2,461.51	4,830.18	914,606.22	4,869,912.36		294,998.45	5		
A 0581	IMMOKALEE TECHNICAL CE	3,602,521.67	20,133.43	78,726.02	457,098.28	3,178,708.29		324,953.93	9		
A 0631	EDEN PARK ELEMENTARY	4,699,392.06	0.00	2,069.19	778,236.54	4,446,194.10		251,128.77	5		
A 7001	COLLIER VIRTUAL SCHOOL	173,551.00	0.00	22,900.00	78,735.23	98,851.02		51,799.98	29		
A 7006	COLLIER DISTRICT VIRTU	213,077.60	0.00	0.00	54,447.10	203,636.46		9,441.14	4		
A 9004	T.A.P.P. - IMMOKALEE	618,982.10	0.00	86,703.05	68,870.31	501,105.73		31,173.32	5		
A 9007	NEW BEGINNINGS - IMMOK	450,725.92	0.00	707.03	73,770.02	423,585.86		26,433.03	5		

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 100 GENERAL FUND

PRD-11 MAY 2015

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE %REM
A 9008	N.A.T.A.P.	614,333.10	0.00	89,453.74	58,510.51	30,482.44 4
A 9010	NEW BEGINNINGS - NAPLE	627,098.26	0.00	180.00	115,213.00	47,489.68 7
A 9012	BIG CYPRESS WILDERNESS	275,996.00	0.00	6,927.90	96,811.34	5,462.31 1
A 9013	DETENTION CENTER	478,209.25	0.00	880.77	50,978.57	117,979.98 24
A 9015	PHOENIX-NAPLES	711,013.09	0.00	1,260.27	122,063.99	32,978.06 4
A 9017	PACE PROGRAM	472,422.90	0.00	5,998.30	192,710.14	4,428.31 0
A 9018	MARCO ISLAND CHARTER M	2,884,558.00	0.00	0.00	215,035.20	223,032.14 7
A 9019	HOSPITAL/HOMEBOUND	192,422.07	0.00	0.00	30,131.30	85,381.25 44
A 9021	IMMOKALEE COMMUNITY SC	1,812,138.00	0.00	0.00	144,246.46	177,944.58 9
A 9026	PHOENIX-IMMOKALEE	308,336.55	0.00	3,732.93	48,999.87	21,233.57 6
A 9027	BEACON HIGH SCHOOL	1,911,210.54	0.00	550.08	336,731.55	111,897.33 5
A 9032	MARCO ISLAND ACADEMY	1,326,055.22	0.00	0.00	89,863.13	125,313.53 9
A 9034	GULF COAST CHARTER ACA	4,206,963.00	0.00	0.00	337,849.56	345,972.06 8
A 9035	MASON CLASSICAL ACADEM	2,859,587.00	0.00	0.00	218,345.53	226,733.21 7
A 9081	IMMOKALEE TECHNOLOGY A	201,081.46	0.00	999.68	24,969.31	24,947.22 12
A 9110	SCHOOL BOARD	404,809.18	425.33	0.00	36,434.54	50,702.45 12
A 9120	LEGAL SERVICES	1,086,647.14	0.00	93,189.69	110,004.42	236,328.44 21
A 9210	SUPERINTENDENT'S OFFIC	465,623.97	1,046.08	0.00	64,966.34	81,535.78 17
A 9211	CURRICULUM & INSTRUCTI	1,480,964.02	40,990.17	71,045.79	81,704.68	552,529.01 37
A 9212	DISTRICT/SCHOOL OPERAT	951,072.11	1,888.77	0.00	77,224.94	249,745.19 26
A 9213	PRINCIPAL OF ALT SCHOO	931,116.47	0.00	6,890.06	131,603.95	84,300.55 9
A 9215	STUDENT RELATIONS	591,062.54	383.82	0.00	68,707.50	54,810.26 9
A 9223	ELEMENTARY PROGRAMS	2,596,586.84	0.00	132,997.28	262,232.70	462,509.11 17
A 9224	SECONDARY PROGRAMS	10,666,348.90	92.00	207,097.29	385,612.53	1,738,062.39 16
A 9230	HUMAN RESOURCES	973,156.13	6,128.21	16,558.00	102,527.84	174,315.65 17
A 9231	TALENT MANAGEMENT	1,960,937.31	3,100.00	19,140.75	259,883.21	215,466.70 10
A 9238	BENEFITS & WELLNESS	354,273.53	514.20	38,941.49	32,147.08	31,510.39 8
A 9239	COMPENSATION	601,771.17	0.00	1,500.00	66,233.00	59,237.06 9
A 9240	CONTINUOUS IMPROV INIT	2,347,830.94	1,525.20	21,250.00	127,876.71	647,890.69 27
A 9260	ACCOUNTABILITY & DATA	1,275,084.29	45,731.90	29,365.34	112,259.83	190,394.91 14
A 9270	COMMUNICATIONS & COMMU	841,969.08	2,346.70	20,962.94	85,877.98	99,295.95 11
A 9281	ADULT & COMMUNITY EDUC	2,149,328.00	301.32	2,578.85	248,306.34	457,141.73 21
A 9413	DISTRICT-WIDE INSURANC	5,549,003.27	237.66	75,457.76	45,171.61	358,468.42 6
A 9420	TECHNOLOGY	21,703,303.07	32,474.00	4,403,355.38	1,129,022.83	1,588,558.20 7
A 9427	SSPAR - ALLOCATIONS AN	619,915.16	0.00	0.00	65,372.63	60,922.02 9
A 9429	SUPPORT SERVICES	157,726.85	30.00	3,667.39	14,194.62	20,631.91 13
A 9430	MAINTENANCE	13,613,053.45	1,441.68	632,870.91	1,223,759.56	1,153,067.07 8
A 9434	UTIL/COMM/OTHR COUNTY-	5,134,893.27	93,067.49	2,728,036.12	109,373.26	755,362.74 14
A 9440	TRANSPORTATION	17,720,107.70	3,533.29	826,422.58	1,941,810.98	156,100.68 0
A 9450	FACILITIES MANAGEMENT	1,188,008.42	1,097.72	167,520.60	113,411.43	370,434.98 31
A 9451	SECURITY & ENVIRONMENT	188,400.00	1,420.50	4,583.98	662.18	3,938.05 2
A 9460	ACCOUNTING	1,545,486.15	364.80	138,878.44	114,538.86	212,330.43 13
A 9462	FINANCIAL SERVICES	389,994.01	375.00	1,000.00	39,564.47	42,669.14 10
A 9470	BUDGET	410,007.24	1,932.33	0.00	41,680.52	44,819.33 10
A 9475	PAYROLL SERVICES	514,194.25	261.37	238.00	57,037.09	62,934.16 12
A 9480	PURCHASING	442,420.88	100.00	12,240.64	162,715.41	51,128.31 11
A 9525	INSTRUCTIONAL TECHNOLO	1,518,060.97	0.00	85,000.00	79,576.96	479,050.87 31
A 9530	EXCEPT ED & STDT SUPPO	5,855,871.91	5,062.24	883,500.52	496,139.04	114,632.14 1
A 9543	FEDERAL, STATE & COMP	414,603.60	592.94	0.00	28,931.04	29,935.17 7
	*	422,537,442.50	523,162.22	11,982,788.39	60,691,351.46	30,920,197.15 7