

**Meeting Date: November 13, 2018**

**Agenda Title: September 2018 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, 2018.

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 Restricted Reserve for Carry Forward-Workforce Programs is reduced in the amount of (\$100,000.00) in order to allocate funds in the current fiscal year. Appropriations are adjusted accordingly within Workforce Programs.

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.

**Exhibit A****BUDGET ANALYSIS - ALL FUNDS**

September 30, 2018

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 556,317,805.66	\$556,317,805.66	\$ 562,772,028.36	\$ 78,098,754.15	\$ 602,347.18	\$ 31,973,445.67	\$ 452,097,481.36
<b>Debt Service</b>	51,873,413.34	51,873,413.34	51,873,413.34	4,906,397.50	-	-	46,967,015.84
<b>Capital Outlay</b>	319,990,985.83	319,990,985.83	320,026,150.23	21,933,121.18	170,211.59	42,508,081.92	255,414,735.54
<b>Special Revenue -School Food Service</b>	39,047,850.08	39,047,850.08	39,062,850.08	4,178,070.42	3,643.03	9,626,063.70	25,255,072.93
<b>Special Revenue - Grants</b>	40,596,580.47	40,596,580.47	41,169,573.23	4,933,760.93	74,734.75	1,016,797.64	35,144,279.91
<b>Health Care</b>	74,621,490.39	74,621,490.39	74,621,490.39	14,549,201.77	-	1,114,809.86	58,957,478.76
<b>Workers' Compensation</b>	12,334,701.72	12,334,701.72	12,334,701.72	496,863.94	-	292,458.01	11,545,379.77
<b>Flexcare</b>	1,624,452.37	1,624,452.37	1,624,452.37	216,326.41	-	37,783.87	1,370,342.09
<b>Totals - All Funds</b>	<b>\$ 1,096,407,279.86</b>	<b>\$ 1,096,407,279.86</b>	<b>\$ 1,103,484,659.72</b>	<b>\$ 129,312,496.30</b>	<b>\$ 850,936.55</b>	<b>\$ 86,569,440.67</b>	<b>\$ 886,751,786.20</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY  
September 30, 2018

(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
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 95,746,743.06	\$ 95,746,743.06	\$ 95,746,743.06	17.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 95,746,743.06	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	33,221.95	6.8%	-	-	\$ 33,221.95	6.8%	456,778.05	93.2%
200	FEDERAL THROUGH STATE	1,450,000.00	1,450,000.00	4,593,590.00	0.8%	\$ 3,143,590.00	3,185,433.14	69.3%	-	-	\$ 3,185,433.14	69.3%	1,408,156.86	30.7%
300	STATE	96,646,988.47	96,646,988.47	99,666,888.48	17.7%	\$ 3,019,900.01	23,673,289.99	23.8%	-	-	\$ 23,673,289.99	23.8%	75,993,598.49	76.2%
400	LOCAL	326,304,638.13	326,304,638.13	326,519,488.25	58.0%	\$ 214,850.12	2,923,398.27	0.9%	-	-	\$ 2,923,398.27	0.9%	323,596,089.98	99.1%
600	TRANSFERS	35,669,436.00	35,669,436.00	35,669,436.00	6.3%	\$ -	5,177,442.00	14.5%	-	-	\$ 5,177,442.00	14.5%	30,491,994.00	85.5%
700	OTHER FINANCING SOURCES	10,000.00	10,000.00	85,882.57	0.0%	\$ 75,882.57	75,882.57	88.4%	-	-	\$ 75,882.57	88.4%	10,000.00	11.6%
<b>TOTAL REVENUES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 556,317,805.66</b>	<b>\$ 562,772,028.36</b>	<b>100.0%</b>	<b>\$ 6,454,222.70</b>	<b>\$ 35,068,667.92</b>	<b>6.2%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,068,667.92</b>	<b>6.2%</b>	<b>\$ 527,703,360.44</b>	<b>93.8%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 305,461,121.00	\$ 305,461,121.00	\$ 311,339,144.90	55.3%	\$ 5,878,023.90	\$ 44,893,698.34	14.4%	\$ 393,774.15	\$ 11,490,188.50	\$ 56,383,886.84	18.1%	\$ 254,561,483.91	81.8%
7900	OPERATION OF PLANT	41,099,483.00	41,099,483.00	41,230,016.42	7.3%	\$ 130,533.42	11,592,973.02	28.1%	13,090.72	9,487,783.91	21,080,756.93	51.1%	20,136,168.77	48.8%
7300	SCHOOL ADMINISTRATION	31,126,001.00	31,126,001.00	31,426,514.00	5.6%	\$ 300,513.00	5,061,179.72	16.1%	24,470.05	90,393.54	5,151,573.26	16.4%	26,250,470.69	83.5%
7800	TRANSPORTATION	21,807,797.00	21,807,797.00	21,819,675.08	3.9%	\$ 11,878.08	3,256,371.34	14.9%	36,648.43	1,908,802.24	5,165,173.58	23.7%	16,617,853.07	76.2%
6100	PUPIL SERVICES	19,799,034.00	19,799,034.00	19,931,666.39	3.5%	\$ 132,632.39	2,308,028.70	11.6%	3,175.49	3,542,376.02	5,850,404.72	29.4%	14,078,086.18	70.6%
8100	MAINTENANCE OF PLANT	19,556,852.00	19,556,852.00	19,652,682.00	3.5%	\$ 95,830.00	4,410,902.74	22.4%	46,919.32	4,423,367.50	8,834,270.24	45.0%	10,771,492.44	54.8%
7700	CENTRAL SERVICES	8,876,616.00	8,876,616.00	8,828,709.65	1.6%	\$ (47,906.35)	1,900,144.01	21.5%	9,954.08	471,672.55	2,371,816.56	26.9%	6,446,939.01	73.0%
6300	INSTR & CURRIC DEVELOP	7,568,252.00	7,568,252.00	7,577,347.97	1.3%	\$ 9,095.97	1,155,134.75	15.2%	2,776.56	17,308.81	1,172,443.56	15.5%	6,402,127.85	84.5%
6200	INSTRUCTIONAL MEDIA	5,915,448.00	5,915,448.00	6,008,483.65	1.1%	\$ 93,035.65	694,192.57	11.6%	5,172.64	111,196.27	805,388.84	13.4%	5,197,922.17	86.5%
6400	INSTR STAFF DEVELOP	4,401,403.00	4,401,403.00	4,210,923.77	0.7%	\$ (190,479.23)	856,082.04	20.3%	56,425.25	80,450.00	936,532.04	22.2%	3,217,966.48	76.4%
8200	ADMIN TECHNOLOGY SERV	3,623,983.21	3,623,983.21	3,653,038.93	0.6%	\$ 29,055.72	613,146.82	16.8%	169.77	36,167.32	649,314.14	17.8%	3,003,555.02	82.2%
7500	FISCAL SERVICES	3,162,157.00	3,162,157.00	3,185,325.41	0.6%	\$ 23,168.41	552,943.54	17.4%	2,012.31	212,997.77	765,941.31	24.0%	2,417,371.79	75.9%
7200	GENERAL ADMINISTRATION	1,391,010.00	1,391,010.00	1,592,806.43	0.3%	\$ 201,796.43	340,832.67	21.4%	3,506.96	43,094.00	383,926.67	24.1%	1,205,372.80	75.7%
7100	BOARD OF EDUCATION	1,503,191.00	1,503,191.00	1,505,986.84	0.3%	\$ 2,795.84	213,917.26	14.2%	858.16	50,823.12	264,740.38	17.6%	1,240,388.30	82.4%
6500	INSTR RELATED TECHNOLOGY	1,553,904.00	1,553,904.00	1,430,877.48	0.3%	\$ (123,026.52)	201,603.86	14.1%	3,376.53	-	201,603.86	14.1%	1,225,897.09	85.7%
7400	FACILITIES ACQ & CONST	139,758.00	139,758.00	147,033.99	0.0%	\$ 7,275.99	47,602.77	32.4%	16.76	6,824.12	54,426.89	37.0%	92,590.34	63.0%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	858,014.99	858,014.99	858,014.99	0.2%	\$ -	-	0.0%	-	-	-	0.0%	858,014.99	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	601,895.81	601,895.81	601,895.81	0.1%	\$ -	-	0.0%	-	-	-	0.0%	601,895.81	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,336,279.28	1,336,279.28	1,236,279.28	0.2%	\$ (100,000.00)	-	0.0%	-	-	-	0.0%	1,236,279.28	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,813,119.00	2,813,119.00	2,813,119.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,813,119.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	1,600,000.00	1,600,000.00	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,600,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,860,000.00	17,860,000.00	17,860,000.00	3.2%	\$ -	-	0.0%	-	-	-	0.0%	17,860,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,890,000.00	4,890,000.00	4,890,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	4,890,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,582,486.37	40,582,486.37	40,582,486.37	7.2%	\$ -	-	0.0%	-	-	-	0.0%	40,582,486.37	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 556,317,805.66</b>	<b>\$ 562,772,028.36</b>	<b>100.0%</b>	<b>\$ 6,454,222.70</b>	<b>\$ 78,098,754.15</b>	<b>13.9%</b>	<b>\$ 602,347.18</b>	<b>\$ 31,973,445.67</b>	<b>\$ 110,072,199.82</b>	<b>19.6%</b>	<b>\$ 452,097,481.36</b>	<b>80.3%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**September 30, 2018**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,890,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,890,000.00</b>

**ANALYSIS OF BUDGETED ENDING FUND BALANCES**  
**September 30, 2018**

**Exhibit D**

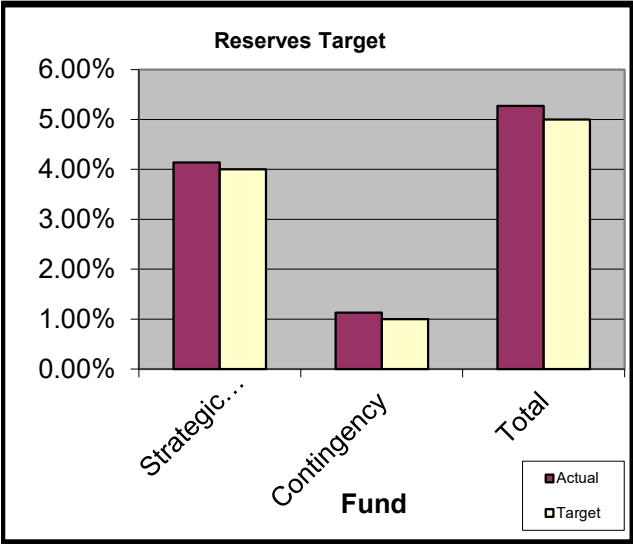
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
<b>Non Spendable</b>					
Inventory - Non Spendable	856,264.42			1,798,595.67	
Pre-Paid Non Spendable	601,895.81		74,991.04		
<b>Restricted</b>					
Restricted - Workforce Programs	1,236,279.28				
Restricted - School Recognition Funding	2,813,119.00				
Restricted Self Insured Retention			24,700,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			71,335,000.00		
Restricted Enterprise Software			13,100,000.00		
Restricted - McKay Scholarships	1,600,000.00				
Restricted Debt Service		7,972,198.34			
Restricted Capital Projects			7,392,864.68		
Restricted Food Services				8,145,936.57	
<b>Assigned</b>					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			1,992,941.84		
<b>Unassigned</b>					
Unassigned Contingency Reserve	4,890,000.00				
Unassigned Reserve For Budget Shortfall	40,584,236.94				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,860,000.00				
Health Fund Reserve for Future Claims					27,356,814.36
Workers Compensation Reserve for Future Claims					10,367,644.72
Flex Care Reserve for Future Claims					265,265.40
<b>Totals</b>	<b>\$ 79,231,795.45</b>	<b>\$ 7,972,198.34</b>	<b>\$ 121,595,797.56</b>	<b>\$ 9,944,532.24</b>	<b>\$ 37,989,724.48</b>
				<b>Grand Total All Reserves</b>	
				<b>\$ 256,734,048.07</b>	

Exhibit D

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY  
September 30, 2018**

<b>REVENUES</b>	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	4,593,590.00
STATE	99,666,888.48
LOCAL	326,519,488.25
	<u>\$ 431,269,966.73</u>

<b>CURRENT MONTHLY STATUS ON RESERVES :</b>	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 17,860,000.00	<b>4.14%</b>	4.00%	\$ (609,201.33)
<b>Contingency</b>	4,890,000.00	<b>1.13%</b>	1.00%	(577,300.33)
<b>Total</b>	<u>\$ 22,750,000.00</u>	<u><b>5.27%</b></u>	<b>5.00%</b>	\$ (1,186,501.66)



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.14%	4.14%	0.00%
<b>Contingency</b>	1.13%	1.13%	0.00%
<b>Total</b>	<u>5.27%</u>	<u>5.27%</u>	0.00%

<b>Target Reserve Rates</b>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 18-19	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-03 SEPTEMBER 2018

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---		
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 0051	EVERGLADES CITY SCHOOL	2,778,430.45	1,183.06	121,129.70	238,439.98	386,238.92	2,269,878.77	81
A 0061	GULFVIEW MIDDLE	5,084,103.16	1,759.28	179,263.09	465,665.10	773,825.74	4,129,255.05	81
A 0121	LAKE PARK ELEMENTARY	4,610,224.51	6,941.95	119,485.81	411,495.33	644,304.23	3,839,492.52	83
A 0131	TOMMIE BARFIELD ELEMEN	4,373,820.41	2,642.28	146,799.28	399,775.10	647,826.71	3,576,552.14	81
A 0141	SHADOWLAWN ELEMENTARY	4,179,842.68	665.35	265,053.42	337,482.73	537,051.13	3,377,072.78	80
A 0151	NAPLES HIGH	11,607,544.90	23,211.81	450,673.51	1,117,118.29	1,738,440.42	9,395,219.16	80
A 0161	PINECREST ELEMENTARY	6,168,230.10	982.01	259,554.43	523,787.49	816,893.21	5,090,800.45	82
A 0171	SEA GATE ELEMENTARY	6,335,475.43	5,619.68	168,802.97	547,846.87	859,151.96	5,301,900.82	83
A 0181	HIGHLANDS ELEMENTARY	5,898,346.35	460.27	280,003.74	498,154.66	758,385.07	4,859,497.27	82
A 0191	LAKE TRAFFORD ELEMENTA	6,365,402.58	1,045.13	249,645.39	572,731.12	861,950.03	5,252,762.03	82
A 0201	AVALON ELEMENTARY	4,383,631.08	1,433.01	115,056.45	378,967.27	589,607.42	3,677,534.20	83
A 0211	EAST NAPLES MIDDLE	6,227,397.27	2,305.24	231,752.59	580,415.31	910,835.12	5,082,504.32	81
A 0221	POINCIANA ELEMENTARY	5,553,077.65	633.24	159,937.08	487,070.30	752,723.79	4,639,783.54	83
A 0231	GOLDEN GATE ELEMENTARY	6,552,602.40	3,084.66	384,129.40	586,293.20	925,673.51	5,239,714.83	79
A 0241	NAPLES PARK ELEMENTARY	4,554,199.98	970.28	128,610.27	391,374.39	612,412.10	3,812,207.33	83
A 0251	PINE RIDGE MIDDLE	7,321,952.19	2,054.06	270,523.00	640,646.95	1,033,757.14	6,015,617.99	82
A 0261	LELY HIGH	10,459,644.81	29,251.16	499,714.31	883,854.34	1,398,426.08	8,532,253.26	81
A 0271	IMMOKALEE HIGH	11,197,434.50	4,227.10	489,483.89	936,217.11	1,538,819.74	9,164,903.77	81
A 0281	LORENZO WALKER TECH CO	6,056,399.71	9,984.35	428,134.09	538,972.67	1,340,993.43	4,277,287.84	70
A 0282	LORENZO WALKER TECHNIC	3,898,685.94	4,227.10	93,328.64	374,940.27	611,611.77	3,189,518.43	81
A 0311	BARRON COLLIER HIGH	11,666,913.93	9,333.13	566,551.96	1,057,253.55	1,727,156.91	9,363,871.93	80
A 0321	GOLDEN GATE MIDDLE	7,258,147.88	4,798.91	223,215.17	673,999.94	1,038,081.98	5,992,051.82	82
A 0331	BIG CYPRESS ELEMENTARY	7,117,762.87	1,761.55	227,670.51	644,896.78	980,179.63	5,908,151.18	83
A 0341	VILLAGE OAKS ELEMENTAR	6,956,259.45	128,879.75	144,162.11	458,124.92	690,823.32	5,992,394.27	86
A 0351	GOLDEN TERRACE ELEMEN	7,300,218.16	2,826.77	399,813.45	625,576.80	1,000,341.65	5,897,236.29	80
A 0361	IMMOKALEE MIDDLE	9,563,953.58	2,644.95	573,023.32	745,863.37	1,264,847.38	7,723,437.93	80
A 0371	VINEYARDS ELEMENTARY	6,687,358.34	263.44	426,178.96	565,556.19	875,851.17	5,385,064.77	80
A 0381	LELY ELEMENTARY	5,452,997.90	994.04	155,259.94	462,798.69	720,113.24	4,576,630.68	83
A 0391	LAUREL OAK ELEMENTARY	6,715,645.44	2,981.46	234,734.30	600,983.72	934,519.70	5,543,409.98	82
A 0392	GULF COAST HIGH	13,242,799.36	3,351.74	522,004.56	1,363,157.03	2,037,923.77	10,679,519.29	80
A 0401	OAKRIDGE MIDDLE	7,488,547.96	8,300.88	219,886.58	680,476.70	1,086,092.46	6,174,268.04	82
A 0421	MANATEE ELEMENTARY	5,842,651.88	2,438.60	296,706.93	486,964.02	742,082.36	4,801,423.99	82
A 0422	MANATEE MIDDLE	6,025,997.34	2,973.01	216,521.37	531,456.46	855,056.78	4,951,446.18	82
A 0431	PELICAN MARSH ELEMENTA	6,090,993.65	418.16	219,904.09	527,621.31	848,146.87	5,022,524.53	82
A 0441	CORKSCREW ELEMENTARY	5,496,851.04	1,424.90	176,707.50	489,103.24	753,129.25	4,565,589.39	83
A 0442	CORKSCREW MIDDLE	6,041,974.40	16,112.57	315,600.84	471,376.98	793,858.80	4,916,402.19	81
A 0451	OSCEOLA ELEMENTARY	5,848,735.38	2,291.97	185,902.33	506,722.76	793,972.89	4,866,568.19	83
A 0452	NORTH NAPLES MIDDLE	6,491,369.93	2,945.77	201,070.45	563,793.52	928,745.99	5,358,607.72	82
A 0461	CALUSA PARK ELEMENTARY	5,851,493.28	25,459.23	222,826.04	451,239.70	725,000.27	4,878,207.74	83
A 0471	SABAL PALM ELEMENTARY	4,735,845.66	3,543.32	188,436.06	375,525.48	608,708.82	3,935,157.46	83
A 0472	CYPRESS PALM MIDDLE	5,482,322.63	664.86	252,638.66	483,939.79	786,208.13	4,442,810.98	81
A 0493	PALMETTO RIDGE HIGH	12,740,457.51	19,086.29	701,400.03	1,129,986.10	1,798,254.41	10,221,716.78	80
A 0501	GOLDEN GATE HIGH	11,642,828.48	12,080.09	497,885.33	969,623.04	1,612,264.99	9,520,598.07	81
A 0511	ESTATES ELEMENTARY	4,417,060.91	838.89	201,894.93	400,652.70	626,397.60	3,587,929.49	81
A 0521	VETERANS MEMORIAL ELEM	6,167,580.85	1,453.74	205,446.25	543,948.19	858,464.38	5,102,216.48	82
A 0531	MIKE DAVIS ELEMENTARY	5,059,996.16	3,772.82	162,150.76	440,482.82	685,118.02	4,208,954.56	83
A 0541	PALMETTO ELEMENTARY	4,567,171.18	204.18	275,988.33	374,574.17	604,750.09	3,686,228.58	80
A 0551	PARKSIDE ELEMENTARY	5,644,949.66	6,533.17	259,307.78	491,376.49	758,442.77	4,620,665.94	81
A 0581	IMMOKALEE TECHNICAL CO	6,690,738.29	31,258.70	225,621.86	352,765.17	747,617.95	5,686,239.78	84
A 0631	EDEN PARK ELEMENTARY	5,576,421.23	1,407.82	154,865.39	464,737.19	702,991.00	4,717,157.02	84
A 7001	COLLIER VIRTUAL SCHOOL	245,442.37	0.00	200,000.00	3,615.04	8,069.78	37,372.59	15
A 7006	COLLIER DISTRICT VIRTU	503,384.19	0.00	0.00	36,084.04	82,606.50	420,777.69	83
A 9004	T.A.P.P. - IMMOKALEE	644,062.60	0.00	217,771.87	29,794.92	89,468.83	336,821.90	52
A 9007	NEW BEGINNINGS IMMOKAL	593,016.13	0.00	3,379.17	48,798.78	67,885.89	521,751.07	87

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-03 SEPTEMBER 2018

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---		
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 9008	N.A.T.A.P.	612,898.75	0.00	220,443.89	28,876.07	301,180.42	49	
A 9010	NEW BEGINNINGS NAPLES	706,784.61	0.00	3,096.11	62,577.94	619,100.96	87	
A 9013	DETENTION CENTER	453,678.58	0.00	6,664.37	31,378.21	368,224.14	81	
A 9015	PHOENIX NAPLES	1,046,790.65	0.00	16,458.11	97,795.92	903,947.54	86	
A 9017	PACE PROGRAM	645,546.00	0.00	502,542.00	1,300.70	141,128.18	21	
A 9018	MARCO ISLAND CHARTER M	2,901,987.92	0.00	0.00	237,690.05	2,201,408.94	75	
A 9019	HOSPITAL/HOMEBOUND	570,257.01	0.00	0.00	18,135.50	552,121.51	96	
A 9021	IMMOKALEE COMMUNITY SC	2,352,014.78	0.00	0.00	163,204.42	1,842,806.61	78	
A 9026	PHOENIX IMMOKALEE	550,646.37	0.00	12,984.59	39,768.65	479,317.02	87	
A 9027	BEACON HIGH SCHOOL	2,496,491.06	0.00	8,757.32	180,582.65	2,227,304.07	89	
A 9032	MARCO ISLAND ACADEMY	2,044,689.26	0.00	0.00	153,396.37	1,575,033.34	77	
A 9034	GULF COAST CHARTER ACA	5,822,213.93	0.00	0.00	423,003.10	4,525,184.66	77	
A 9035	MASON CLASSICAL ACADEM	7,638,260.87	0.00	0.00	529,891.84	5,994,615.36	78	
A 9036	COLLIER CHARTER ACADEM	5,807,853.86	0.00	0.00	401,525.04	4,600,936.11	79	
A 9037	BRIDGEPREP ACADEMY COL	4,570,554.31	0.00	0.00	77,733.24	4,385,541.52	95	
A 9081	IMMOKALEE TECHNOLOGY A	182,143.71	0.00	22,752.52	16,147.49	131,325.14	72	
A 9110	SCHOOL BOARD	539,323.83	718.41	0.00	34,490.88	463,723.48	85	
A 9120	LEGAL SERVICES	1,180,636.91	139.75	99,132.18	69,805.75	929,318.67	78	
A 9210	SUPERINTENDENT'S OFFIC	517,943.98	1,876.58	0.00	25,652.96	369,725.89	71	
A 9211	CURRICULUM & INSTRUCTI	966,795.34	1,435.99	552.50	51,868.51	819,037.16	84	
A 9212	DISTRICT/SCHOOL OPERAT	5,292,156.62	5,168.23	98,881.70	165,403.30	4,744,769.76	89	
A 9213	PRINCIPAL OF ALT SCHOO	1,260,066.41	274.97	122,426.49	84,280.35	896,240.41	71	
A 9215	STUDENT RELATIONS	771,316.24	253.56	2,714.91	65,830.89	601,838.29	78	
A 9223	ELEMENTARY PROGRAMS	2,009,575.01	2,138.68	70,476.33	142,090.50	1,605,134.50	79	
A 9224	SECONDARY PROGRAMS	7,408,518.58	5,711.63	556,461.14	212,948.24	6,315,854.54	85	
A 9230	HUMAN RESOURCES	874,689.35	267.51	50,030.00	55,844.27	538,254.56	61	
A 9231	TALENT MANAGEMENT	1,945,390.51	190.55	199,554.85	143,591.71	1,396,299.59	71	
A 9238	BENEFITS & WELLNESS	357,683.59	28.66	45,805.78	16,241.46	268,940.50	75	
A 9239	COMPENSATION	595,548.84	0.00	0.00	46,522.99	488,184.59	81	
A 9240	PROF LEARNING & DIGITA	2,896,418.24	55,121.03	37,727.28	98,941.04	2,016,016.59	69	
A 9260	ACCOUNTABILITY & DATA	1,529,919.95	69.13	208,896.93	104,321.92	1,057,040.85	69	
A 9270	COMMUNICATIONS & COMMU	904,078.12	1,207.03	12,121.00	61,221.88	734,029.98	81	
A 9281	ADULT & COMMUNITY EDUC	2,113,388.90	1,295.90	13,544.37	200,244.58	1,729,525.84	81	
A 9413	DISTRICT-WIDE INSURANC	5,885,978.12	0.00	90,931.09	7,522.46	906,456.49	15	
A 9420	TECHNOLOGY	20,611,993.93	65,169.51	5,130,771.70	3,114,561.40	8,332,811.40	40	
A 9427	SSPAR - ALLOCATIONS AN	694,048.79	0.00	0.00	54,078.84	122,769.46	571,279.33	82
A 9430	MAINTENANCE	14,781,877.35	14,202.14	3,150,016.62	1,150,610.83	8,986,422.00	60	
A 9434	UTIL/COMM/OTHR COUNTY-	2,746,330.93	0.00	570,990.44	662,769.35	1,601,682.21	58	
A 9440	TRANSPORTATION	21,509,133.48	36,895.76	1,960,301.04	1,935,172.32	16,245,279.98	75	
A 9450	FACILITIES MANAGEMENT	1,662,862.70	16.76	510,080.26	223,863.42	667,208.15	40	
A 9451	SECURITY & ENVIRONMENT	387,231.04	413.27	30,780.00	60,493.95	262,754.09	67	
A 9460	ACCOUNTING	1,913,653.99	1,558.26	204,960.00	151,044.61	1,398,472.43	73	
A 9462	FINANCIAL SERVICES	586,353.29	354.14	1,000.00	44,976.66	476,525.60	81	
A 9470	BUDGET	465,171.64	99.91	34,832.50	25,866.40	334,915.00	72	
A 9475	PAYROLL SERVICES	566,011.24	0.00	1,615.49	41,008.62	95,907.14	468,488.61	82
A 9480	PURCHASING	586,876.98	0.00	321,127.05	153,782.85	160,069.74	425,819.67	72
A 9530	EXCEPT ED & STDT SUPPO	5,767,154.65	4,014.09	3,470,798.41	191,515.93	1,757,868.12	30	
A 9543	FEDERAL, STATE & COMP	350,896.97	0.00	67,608.81	17,281.52	239,631.11	68	
	*	483,540,232.91	602,347.18	31,973,445.67	39,500,392.04	372,865,685.91	77	

**Meeting Date: November 13, 2018**

**Agenda Title: October 2018 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, 2018.

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.

**Exhibit A****BUDGET ANALYSIS - ALL FUNDS**

October 31, 2018

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 556,317,805.66	\$562,772,028.36	\$ 562,894,944.21	\$ 114,615,159.66	\$ 1,717,279.09	\$ 27,474,165.87	\$ 419,088,339.59
<b>Debt Service</b>	51,873,413.34	51,873,413.34	51,873,413.34	4,906,397.50	-	-	46,967,015.84
<b>Capital Outlay</b>	319,990,985.83	320,026,150.23	320,033,711.23	27,901,461.93	114,611.00	38,354,897.30	253,662,741.00
<b>Special Revenue -School Food Service</b>	39,047,850.08	39,062,850.08	39,112,850.08	7,117,364.44	69,579.02	8,706,864.30	23,219,042.32
<b>Special Revenue - Grants</b>	40,596,580.47	41,169,573.23	40,910,876.41	7,938,818.78	221,593.47	1,029,494.19	31,720,969.97
<b>Health Care</b>	74,621,490.39	74,621,490.39	74,621,490.39	19,061,911.94	275.27	838,268.14	54,721,035.04
<b>Workers' Compensation</b>	12,334,701.72	12,334,701.72	12,334,701.72	642,507.67	-	242,660.41	11,449,533.64
<b>Flexcare</b>	1,624,452.37	1,624,452.37	1,624,452.37	288,991.97	-	32,383.87	1,303,076.53
<b>Totals - All Funds</b>	<b>\$ 1,096,407,279.86</b>	<b>\$ 1,103,484,659.72</b>	<b>\$ 1,103,406,439.75</b>	<b>\$ 182,472,613.89</b>	<b>\$ 2,123,337.85</b>	<b>\$ 76,678,734.08</b>	<b>\$ 842,131,753.93</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

### OPERATING SUMMARY

October 31, 2018

(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
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 95,746,743.06	\$ 95,746,743.06	\$ 95,746,743.06	17.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 95,746,743.06	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	70,307.55	14.3%	-	-	\$ 70,307.55	14.3%	419,692.45	85.7%
200	FEDERAL THROUGH STATE	1,450,000.00	4,593,590.00	4,593,590.00	0.8%	\$ -	3,196,030.07	69.6%	-	-	\$ 3,196,030.07	69.6%	1,397,559.93	30.4%
300	STATE	96,646,988.47	99,666,888.48	99,662,088.48	17.7%	\$ (4,800.00)	34,076,291.35	34.2%	-	-	\$ 34,076,291.35	34.2%	65,585,797.13	65.8%
400	LOCAL	326,304,638.13	326,519,488.25	326,647,204.10	58.0%	\$ 127,715.85	3,967,145.64	1.2%	-	-	\$ 3,967,145.64	1.2%	322,680,058.46	98.8%
600	TRANSFERS	35,669,436.00	35,669,436.00	35,669,436.00	6.3%	\$ -	5,290,999.00	14.8%	-	-	\$ 5,290,999.00	14.8%	30,378,437.00	85.2%
700	OTHER FINANCING SOURCES	10,000.00	85,882.57	85,882.57	0.0%	\$ -	76,022.56	88.5%	-	-	\$ 76,022.56	88.5%	9,860.01	11.5%
<b>TOTAL REVENUES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 562,772,028.36</b>	<b>\$ 562,894,944.21</b>	<b>100.0%</b>	<b>\$ 122,915.85</b>	<b>\$ 46,676,796.17</b>	<b>8.3%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,676,796.17</b>	<b>8.3%</b>	<b>\$ 516,218,148.04</b>	<b>91.7%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 305,461,121.00	\$ 311,339,144.90	\$ 311,281,109.47	55.3%	\$ (58,035.43)	\$ 68,570,382.02	22.0%	\$ 1,097,274.03	\$ 10,374,051.65	\$ 78,944,433.67	25.4%	\$ 231,239,401.77	74.3%
7900	OPERATION OF PLANT	41,099,483.00	41,230,016.42	41,185,579.27	7.3%	\$ (44,437.15)	13,250,760.49	32.2%	398,843.61	8,310,910.34	21,561,670.83	52.4%	19,225,064.83	46.7%
7300	SCHOOL ADMINISTRATION	31,126,001.00	31,426,514.00	31,387,983.26	5.6%	\$ (38,530.74)	7,549,508.50	24.1%	19,846.58	70,484.91	7,619,993.41	24.3%	23,748,143.27	75.7%
7800	TRANSPORTATION	21,807,797.00	21,819,675.08	21,832,720.85	3.9%	\$ 13,045.77	5,434,666.50	24.9%	88,630.42	1,372,584.95	6,807,251.45	31.2%	14,936,838.98	68.4%
6100	PUPIL SERVICES	19,799,034.00	19,931,666.39	19,885,295.01	3.5%	\$ (46,371.38)	3,893,026.34	19.6%	6,566.43	3,195,381.10	7,088,407.44	35.6%	12,790,321.14	64.3%
8100	MAINTENANCE OF PLANT	19,556,852.00	19,652,682.00	19,690,623.51	3.5%	\$ 37,941.51	6,524,111.89	33.1%	11,499.57	3,219,023.98	9,743,135.87	49.5%	9,935,988.07	50.5%
7700	CENTRAL SERVICES	8,876,616.00	8,828,709.65	9,035,567.21	1.6%	\$ 206,857.56	2,575,911.45	28.5%	35,023.84	401,504.18	2,977,415.63	33.0%	6,023,127.74	66.7%
6300	INSTR & CURRIC DEVELOP	7,568,252.00	7,577,347.97	7,762,657.40	1.4%	\$ 185,309.43	1,719,437.99	22.2%	4,979.73	108.81	1,719,546.80	22.2%	6,038,130.87	77.8%
6200	INSTRUCTIONAL MEDIA	5,915,448.00	6,008,483.65	5,994,737.10	1.1%	\$ (13,746.55)	1,198,011.33	20.0%	12,072.44	98,325.26	1,296,336.59	21.6%	4,686,328.07	78.2%
6400	INSTR STAFF DEVELOP	4,401,403.00	4,210,923.77	4,193,316.52	0.7%	\$ (17,607.25)	1,153,225.80	27.5%	35,230.38	124,505.09	1,277,730.89	30.5%	2,880,355.25	68.7%
8200	ADMIN TECHNOLOGY SERV	3,623,983.21	3,653,038.93	3,653,830.26	0.6%	\$ 791.33	866,056.39	23.7%	479.32	30,949.20	897,005.59	24.5%	2,756,345.35	75.4%
7500	FISCAL SERVICES	3,162,157.00	3,185,325.41	3,187,794.41	0.6%	\$ 2,469.00	780,099.92	24.5%	2,416.82	198,621.19	978,721.11	30.7%	2,206,656.48	69.2%
7200	GENERAL ADMINISTRATION	1,391,010.00	1,592,806.43	1,592,806.43	0.3%	\$ -	461,000.67	28.9%	1,745.28	24,471.73	485,472.40	30.5%	1,105,588.75	69.4%
7100	BOARD OF EDUCATION	1,503,191.00	1,505,986.84	1,507,067.95	0.3%	\$ 1,081.11	293,066.50	19.4%	2,808.50	47,082.80	340,149.30	22.6%	1,164,110.15	77.2%
6500	INSTR RELATED TECHNOLOGY	1,553,904.00	1,430,877.48	1,327,246.24	0.2%	\$ (103,631.24)	285,841.80	21.5%	(137.86)	2,850.00	288,691.80	21.8%	1,038,692.30	78.3%
7400	FACILITIES ACQ & CONST	139,758.00	147,033.99	144,813.87	0.0%	\$ (2,220.12)	60,052.07	41.5%	-	3,310.68	63,362.75	43.8%	81,451.12	56.2%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	858,014.99	856,264.42	856,264.42	0.2%	\$ -	-	0.0%	-	-	-	0.0%	856,264.42	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	601,895.81	601,895.81	601,895.81	0.1%	\$ -	-	0.0%	-	-	-	0.0%	601,895.81	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,336,279.28	1,236,279.28	1,236,279.28	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,236,279.28	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,813,119.00	2,813,119.00	2,813,119.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,813,119.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	1,600,000.00	1,600,000.00	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,600,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,860,000.00	17,860,000.00	17,860,000.00	3.2%	\$ -	-	0.0%	-	-	-	0.0%	17,860,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,890,000.00	4,890,000.00	4,890,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	4,890,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,582,486.37	40,584,236.94	40,584,236.94	7.2%	\$ -	-	0.0%	-	-	-	0.0%	40,584,236.94	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 562,772,028.36</b>	<b>\$ 562,894,944.21</b>	<b>100.0%</b>	<b>\$ 122,915.85</b>	<b>\$ 114,615,159.66</b>	<b>20.4%</b>	<b>\$ 1,717,279.09</b>	<b>\$ 27,474,165.87</b>	<b>\$ 142,089,325.53</b>	<b>25.2%</b>	<b>\$ 419,088,339.59</b>	<b>74.5%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE  
October 31, 2018  
WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,890,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,890,000.00</b>

**ANALYSIS OF BUDGETED ENDING FUND BALANCES  
October 31, 2018**

**Exhibit D**

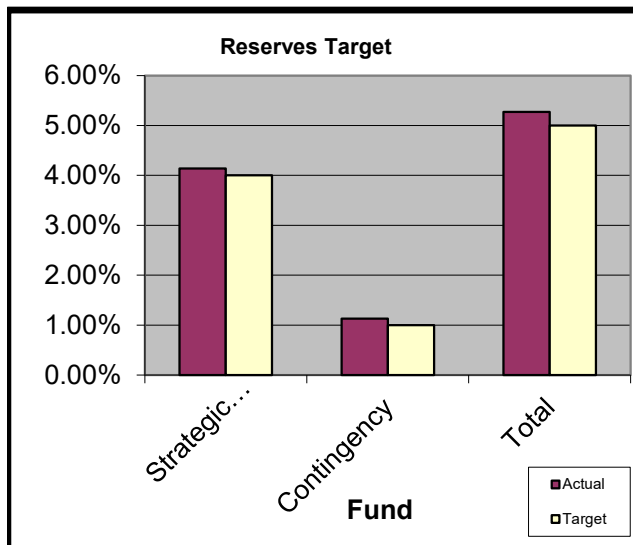
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
<b>Non Spendable</b>					
Inventory - Non Spendable	856,264.42			1,798,595.67	
Pre-Paid Non Spendable	601,895.81		74,991.04		
<b>Restricted</b>					
Restricted - Workforce Programs	1,236,279.28				
Restricted - School Recognition Funding	2,813,119.00				
Restricted Self Insured Retention			24,700,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			71,335,000.00		
Restricted Enterprise Software			13,100,000.00		
Restricted - McKay Scholarships	1,600,000.00				
Restricted Debt Service		7,972,198.34			
Restricted Capital Projects			7,400,425.68		
Restricted Food Services				8,145,936.57	
<b>Assigned</b>					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			1,992,941.84		
<b>Unassigned</b>					
Unassigned Contingency Reserve	4,890,000.00				
Unassigned Reserve For Budget Shortfall	40,584,236.94				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,860,000.00				
Health Fund Reserve for Future Claims					27,356,814.36
Workers Compensation Reserve for Future Claims					10,367,644.72
Flex Care Reserve for Future Claims					265,265.40
<b>Totals</b>	<b>\$ 79,231,795.45</b>	<b>\$ 7,972,198.34</b>	<b>\$ 121,603,358.56</b>	<b>\$ 9,944,532.24</b>	<b>\$ 37,989,724.48</b>
				<b>Grand Total All Reserves</b>	
				<b>\$ 256,741,609.07</b>	

Exhibit D

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY  
October 31, 2018**

REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	4,593,590.00
STATE	99,662,088.48
LOCAL	326,647,204.10
	<u>\$ 431,392,882.58</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 17,860,000.00	<b>4.14%</b>	4.00%	\$ (604,284.70)
<b>Contingency</b>	4,890,000.00	<b>1.13%</b>	1.00%	(576,071.17)
<b>Total</b>	<u>\$ 22,750,000.00</u>	<u><b>5.27%</b></u>	<u><b>5.00%</b></u>	<u>\$ (1,180,355.87)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.14%	4.14%	0.00%
<b>Contingency</b>	1.13%	1.13%	0.00%
<b>Total</b>	<u>5.27%</u>	<u>5.27%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 18-19	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS

FND - 1XX GENERAL FUND

PRD-04 OCTOBER 2018

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		YTD	YTD	MTD	YTD	AVAILABLE		
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,753,325.03	6,264.82	102,956.85	196,694.51	582,933.43	2,061,169.93	74
A 0061	GULFVIEW MIDDLE	5,090,690.32	27,441.96	159,711.89	381,718.97	1,155,544.71	3,747,991.76	73
A 0121	LAKE PARK ELEMENTARY	4,582,987.05	17,558.39	103,164.55	355,542.52	999,846.75	3,462,417.36	75
A 0131	TOMMIE BARFIELD ELEMEN	4,399,529.57	12,138.20	122,984.50	331,030.01	978,856.72	3,285,550.15	74
A 0141	SHADOWLAWN ELEMENTARY	4,199,678.71	12,242.03	211,024.53	350,881.73	887,932.86	3,088,479.29	73
A 0151	NAPLES HIGH	11,581,842.02	20,317.10	419,118.49	874,891.23	2,613,331.65	8,529,074.78	73
A 0161	PINECREST ELEMENTARY	6,119,287.65	16,501.19	229,869.94	450,023.90	1,266,917.11	4,605,999.41	75
A 0171	SEA GATE ELEMENTARY	6,396,509.43	44,314.02	143,909.19	502,534.36	1,361,686.32	4,846,599.90	75
A 0181	HIGHLANDS ELEMENTARY	5,838,615.04	13,197.06	208,408.03	436,547.58	1,194,932.65	4,422,077.30	75
A 0191	LAKE TRAFFORD ELEMENTA	6,385,262.14	15,585.84	214,464.85	504,452.52	1,366,402.55	4,788,808.90	75
A 0201	AVALON ELEMENTARY	4,371,971.73	11,052.07	97,951.76	343,526.37	933,133.79	3,329,834.11	76
A 0211	EAST NAPLES MIDDLE	6,249,906.73	30,929.30	205,270.14	495,455.01	1,406,290.13	4,607,417.16	73
A 0221	POINCIANA ELEMENTARY	5,652,487.42	11,576.18	179,403.45	465,470.28	1,218,194.07	4,243,313.72	75
A 0231	GOLDEN GATE ELEMENTARY	6,709,868.72	13,539.06	337,391.46	557,834.33	1,483,507.84	4,875,430.36	72
A 0241	NAPLES PARK ELEMENTARY	4,549,866.63	15,724.71	112,497.08	358,967.01	971,379.11	3,450,265.73	75
A 0251	PINE RIDGE MIDDLE	7,319,479.03	31,296.11	232,201.70	559,600.71	1,593,357.85	5,462,623.37	74
A 0261	LELY HIGH	10,461,786.02	32,705.14	465,207.79	847,861.90	2,246,287.98	7,717,585.11	73
A 0271	IMMOKALEE HIGH	11,235,208.58	13,539.51	425,888.28	822,951.65	2,361,771.39	8,434,009.40	75
A 0281	LORENZO WALKER TECH CO	6,057,225.73	5,378.52	323,387.26	491,090.60	1,832,084.03	3,896,375.92	64
A 0282	LORENZO WALKER TECHNIC	3,912,026.77	6,992.82	84,638.68	277,600.12	889,211.89	2,931,183.38	74
A 0311	BARRON COLLIER HIGH	11,710,621.46	21,802.03	580,470.40	887,817.96	2,614,974.87	8,493,374.16	72
A 0321	GOLDEN GATE MIDDLE	7,268,360.93	25,996.73	192,992.96	570,784.75	1,608,866.73	5,440,504.51	74
A 0331	BIG CYPRESS ELEMENTARY	7,208,699.49	11,694.76	188,962.83	572,916.82	1,553,096.45	5,454,945.45	75
A 0341	VILLAGE OAKS ELEMENTAR	6,827,560.47	139,559.58	123,736.19	486,503.87	1,177,327.19	5,386,937.51	78
A 0351	GOLDEN TERRACE ELEMEN	7,336,788.80	12,460.47	332,742.30	603,881.87	1,604,223.52	5,387,362.51	73
A 0361	IMMOKALEE MIDDLE	9,566,985.82	40,633.65	359,851.59	871,503.31	2,136,350.69	7,030,149.89	73
A 0371	VINEYARDS ELEMENTARY	6,651,773.81	10,519.80	379,043.80	528,074.48	1,403,925.65	4,858,284.56	73
A 0381	LELY ELEMENTARY	5,446,166.45	11,521.57	130,034.63	442,657.02	1,162,770.26	4,141,839.99	76
A 0391	LAUREL OAK ELEMENTARY	6,727,496.71	17,928.41	194,531.41	539,869.49	1,474,389.19	5,040,647.70	74
A 0392	GULF COAST HIGH	13,301,421.64	19,371.91	455,439.69	1,009,752.59	3,047,676.36	9,778,933.68	73
A 0401	OAKRIDGE MIDDLE	7,496,939.27	22,223.26	196,687.36	576,102.31	1,662,194.77	5,615,833.88	74
A 0421	MANATEE ELEMENTARY	5,826,780.93	10,201.18	272,012.22	441,653.90	1,183,736.26	4,360,831.27	74
A 0422	MANATEE MIDDLE	6,044,647.15	30,183.46	193,213.75	453,545.25	1,308,602.03	4,512,647.91	74
A 0431	PELICAN MARSH ELEMENTA	6,118,279.63	11,049.30	188,972.67	481,760.30	1,329,907.17	4,588,350.49	74
A 0441	CORKSCREW ELEMENTARY	5,587,825.49	13,937.66	136,190.13	450,383.00	1,203,512.25	4,234,185.45	75
A 0442	CORKSCREW MIDDLE	6,014,378.39	23,178.89	224,728.38	526,214.70	1,320,073.50	4,446,397.62	73
A 0451	OSCEOLA ELEMENTARY	5,818,181.45	9,817.54	159,610.67	459,430.65	1,253,403.54	4,395,349.70	75
A 0452	NORTH NAPLES MIDDLE	6,514,008.97	27,528.07	168,336.05	505,736.07	1,434,482.06	4,883,662.79	74
A 0461	CALUSA PARK ELEMENTARY	5,693,074.10	35,755.55	194,255.33	435,844.80	1,160,845.07	4,302,218.15	75
A 0471	SABAL PALM ELEMENTARY	4,721,521.18	12,656.96	135,497.31	397,007.45	1,005,716.27	3,567,650.64	75
A 0472	CYPRESS PALM MIDDLE	5,530,621.03	44,746.61	172,005.06	410,313.87	1,196,522.00	4,117,347.36	74
A 0493	PALMETTO RIDGE HIGH	12,708,901.00	29,234.36	591,261.01	1,003,308.24	2,801,562.65	9,286,842.98	73
A 0501	GOLDEN GATE HIGH	11,646,598.55	22,347.35	529,779.40	891,835.46	2,504,100.45	8,590,371.35	73
A 0511	ESTATES ELEMENTARY	4,415,365.62	10,376.43	171,698.17	338,793.19	965,190.79	3,268,100.23	74
A 0521	VETERANS MEMORIAL ELEM	6,139,081.80	11,709.20	168,441.02	495,240.11	1,353,704.49	4,605,227.09	75
A 0531	MIKE DAVIS ELEMENTARY	5,038,631.32	11,896.09	135,108.87	415,705.54	1,100,823.56	3,790,802.80	75
A 0541	PALMETTO ELEMENTARY	4,524,287.93	11,647.50	242,080.19	349,702.96	954,453.05	3,316,107.19	73
A 0551	PARKSIDE ELEMENTARY	5,631,600.70	9,747.90	220,118.93	474,539.77	1,232,982.54	4,168,751.33	74
A 0581	IMMOKALEE TECHNICAL CO	6,692,179.37	7,360.50	209,801.29	305,547.45	1,053,165.40	5,421,852.18	81
A 0631	EDEN PARK ELEMENTARY	5,544,339.13	13,168.96	126,179.31	404,858.28	1,107,849.28	4,297,141.58	77
A 7001	COLLIER VIRTUAL SCHOOL	245,442.37	0.00	200,000.00	3,615.04	11,684.82	33,757.55	13
A 7006	COLLIER DISTRICT VIRTU	503,384.19	0.00	0.00	37,009.02	119,615.52	383,768.67	76
A 9004	T.A.P.P. - IMMOKALEE	644,110.57	0.00	217,443.83	28,903.56	118,372.39	308,294.35	47
A 9007	NEW BEGINNINGS IMMOKAL	596,768.32	0.00	5,898.61	47,088.76	114,974.65	475,895.06	79

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT F

FND - 1XX GENERAL FUND

PRD-04 OCTOBER 2018

---YTD---

----YTD----

---MTD---

---YTD---

---AVAILABLE---

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008 N.A.T.A.P.	612,971.71	3.47	218,037.28	29,548.09	120,822.53	274,108.43	44
A 9010 NEW BEGINNINGS NAPLES	694,459.21	0.00	2,993.81	53,409.37	137,996.91	553,468.49	79
A 9013 DETENTION CENTER	454,037.54	0.00	5,433.90	34,560.09	113,350.16	335,253.48	73
A 9015 PHOENIX NAPLES	1,048,667.29	0.00	8,915.67	91,315.41	217,700.41	822,051.21	78
A 9017 PACE PROGRAM	646,663.06	0.00	447,542.00	50,430.94	52,306.76	146,814.30	22
A 9018 MARCO ISLAND CHARTER M	2,964,563.65	66,090.84	0.00	228,869.09	929,448.07	1,969,024.74	66
A 9019 HOSPITAL/HOMEBOUND	570,257.01	0.00	0.00	48,639.77	66,775.27	503,481.74	88
A 9021 IMMOKALEE COMMUNITY SC	2,594,183.86	13,047.00	0.00	172,559.41	681,767.58	1,899,369.28	73
A 9026 PHOENIX IMMOKALEE	551,318.20	30.00	5,327.41	45,910.30	104,255.06	441,705.73	80
A 9027 BEACON HIGH SCHOOL	2,497,342.86	0.00	7,778.41	185,799.48	446,229.15	2,043,335.30	81
A 9032 MARCO ISLAND ACADEMY	2,389,253.34	9,112.00	0.00	152,882.37	622,538.29	1,757,603.05	73
A 9034 GULF COAST CHARTER ACA	6,164,772.02	27,589.00	0.00	440,241.07	1,737,270.34	4,399,912.68	71
A 9035 MASON CLASSICAL ACADEM	7,625,695.26	35,952.00	0.00	555,394.84	2,199,040.35	5,390,702.91	70
A 9036 COLLIER CHARTER ACADEM	5,927,511.72	27,857.00	0.00	408,605.03	1,615,522.78	4,284,131.94	72
A 9037 BRIDGEPREP ACADEMY COL	3,380,890.92	0.00	0.00	73,652.68	258,665.47	3,122,225.45	92
A 9081 IMMOKALEE TECHNOLOGY A	179,798.67	149.19	11,961.77	20,091.22	48,157.27	119,530.44	66
A 9110 SCHOOL BOARD	540,404.94	608.50	0.00	32,497.99	107,379.93	432,416.51	80
A 9120 LEGAL SERVICES	1,180,636.91	2,200.00	92,849.17	72,332.44	224,378.75	861,208.99	72
A 9210 SUPERINTENDENT'S OFFIC	517,943.98	248.40	0.00	31,674.62	178,016.13	339,679.45	65
A 9211 CURRICULUM & INSTRUCTI	962,761.96	8,603.17	552.50	54,489.94	200,259.63	753,346.66	78
A 9212 DISTRICT/SCHOOL OPERAT	5,221,535.29	3,903.99	70,304.43	144,700.77	588,037.70	4,559,289.17	87
A 9213 PRINCIPAL OF ALT SCHOO	1,216,068.54	5,125.09	94,574.86	96,772.46	337,897.00	778,471.59	64
A 9215 STUDENT RELATIONS	770,798.55	407.01	0.00	54,416.23	220,925.71	549,465.83	71
A 9223 ELEMENTARY PROGRAMS	2,195,332.66	3,300.28	126,152.95	141,492.54	473,318.04	1,592,561.39	72
A 9224 SECONDARY PROGRAMS	7,413,037.50	12,804.06	487,738.47	267,777.58	798,268.85	6,114,226.12	82
A 9230 HUMAN RESOURCES	874,982.39	4,388.80	50,030.00	41,173.71	327,310.99	493,252.60	56
A 9231 TALENT MANAGEMENT	1,943,204.37	6,888.49	180,206.97	173,334.10	522,679.62	1,233,429.29	63
A 9238 BENEFITS & WELLNESS	358,183.59	2,420.47	36,143.94	17,835.76	60,744.41	258,874.77	72
A 9239 COMPENSATION	596,734.60	0.00	0.00	46,272.98	153,637.23	443,097.37	74
A 9240 PROF LEARNING & DIGITA	1,429,217.41	8,380.46	45,350.00	485,356.58-	302,196.76	1,073,290.19	75
A 9260 ACCOUNTABILITY & DATA	1,529,919.95	580.92	176,397.01	132,210.83	396,123.87	956,818.15	62
A 9270 COMMUNICATIONS & COMMU	920,706.12	4,216.48	7,600.54	70,344.47	227,064.58	681,824.52	74
A 9281 ADULT & COMMUNITY EDUC	2,113,388.90	96.00	12,467.07	160,556.34	529,579.13	1,571,246.70	74
A 9413 DISTRICT-WIDE INSURANC	5,832,404.99	0.00	61,719.96	26,884.72-	4,861,705.82	908,979.21	15
A 9420 TECHNOLOGY	20,648,988.44	50,611.40	4,168,809.94	2,068,557.05	9,151,798.37	7,277,768.73	35
A 9427 SSPAR - ALLOCATIONS AN	686,537.84	1,147.98	5,908.00	54,159.36	176,928.82	502,553.04	73
A 9430 MAINTENANCE	14,788,362.14	10,941.43	2,845,112.68	1,075,914.62	3,707,151.21	8,225,156.82	55
A 9434 UTIL/COMM/OTHR COUNTY-	2,746,330.93	252,406.98	491,576.42	115,081.72	688,740.00	1,313,607.53	47
A 9440 TRANSPORTATION	21,516,653.55	88,022.23	1,418,034.40	2,134,986.56	5,401,643.26	14,608,953.66	67
A 9450 FACILITIES MANAGEMENT	1,408,209.28	0.00	451,102.95	36,237.45	521,794.98	435,311.35	30
A 9451 SECURITY & ENVIRONMENT	397,231.04	305.72	17,038.00	32,078.84	125,362.52	254,524.80	64
A 9460 ACCOUNTING	1,913,622.99	1,777.04	194,011.37	108,759.36	417,422.66	1,300,411.92	67
A 9462 FINANCIAL SERVICES	587,353.29	567.85	1,000.00	47,450.82	155,924.37	429,861.07	73
A 9470 BUDGET	465,171.64	71.93	34,832.50	26,465.47	121,789.70	308,477.51	66
A 9475 PAYROLL SERVICES	567,511.24	0.00	2,004.38	41,463.89	137,371.03	428,135.83	75
A 9480 PURCHASING	584,566.70	368.81	314,421.83	33,687.42	126,382.32-	396,158.38	67
A 9525 STEAM,VIRTUAL,HOME&CHA	1,453,896.47	677.26	33,496.40	573,729.70	573,729.70	845,993.11	58
A 9530 EXCEPT ED & STDT SUPPO	6,017,788.91	9,272.13	3,100,842.20	480,779.71	1,015,253.74	1,892,420.84	31
A 9543 FEDERAL, STATE & COMP	350,896.97	18,556.00	69,320.90	16,925.77	60,582.82	202,437.25	57
*	483,663,148.76	1,717,279.09	27,474,165.87	36,516,405.51	114,615,159.66	339,856,544.14	70

**Meeting Date: December 12, 2018**

**Agenda Title: November 2018 Financial Statements**

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending November 30, 2018.

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 School Recognition is reduced in the amount of (\$2,813,119.00) and appropriations are adjusted accordingly.

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.

**Exhibit A****BUDGET ANALYSIS - ALL FUNDS**

November 30, 2018

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 556,317,805.66	\$562,894,944.21	\$ 560,083,311.83	\$ 171,579,066.72	\$ 637,853.06	\$ 21,877,764.23	\$ 365,988,627.82
<b>Debt Service</b>	51,873,413.34	51,873,413.34	51,873,413.34	4,906,397.50	-	-	46,967,015.84
<b>Capital Outlay</b>	319,990,985.83	320,033,711.23	319,558,275.22	30,880,440.41	92,729.00	38,240,692.62	250,344,413.19
<b>Special Revenue -School Food Service</b>	39,047,850.08	39,112,850.08	39,112,850.08	9,996,219.43	348.75	8,767,647.74	20,348,634.16
<b>Special Revenue - Grants</b>	40,596,580.47	40,910,876.41	43,268,787.57	14,116,298.67	243,958.83	949,967.58	27,958,562.49
<b>Health Care</b>	74,621,490.39	74,621,490.39	74,621,490.39	23,653,909.73	-	948,467.94	50,019,112.72
<b>Workers' Compensation</b>	12,334,701.72	12,334,701.72	12,334,701.72	769,578.70	-	217,251.49	11,347,871.53
<b>Flexcare</b>	1,624,452.37	1,624,452.37	1,624,452.37	351,063.51	-	26,953.87	1,246,434.99
<b>Totals - All Funds</b>	<b>\$ 1,096,407,279.86</b>	<b>\$ 1,103,406,439.75</b>	<b>\$ 1,102,477,282.52</b>	<b>\$ 256,252,974.67</b>	<b>\$ 974,889.64</b>	<b>\$ 71,028,745.47</b>	<b>\$ 774,220,672.74</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY  
November 30, 2018

(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
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 95,746,743.06	\$ 95,746,743.06	\$ 95,746,743.06	17.1%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 95,746,743.06	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	107,393.15	21.9%	-	-	\$ 107,393.15	21.9%	382,606.85	78.1%
200	FEDERAL THROUGH STATE	1,450,000.00	4,593,590.00	4,593,590.00	0.8%	\$ -	3,479,457.49	75.7%	-	-	\$ 3,479,457.49	75.7%	1,114,132.51	24.3%
300	STATE	96,646,988.47	99,662,088.48	99,670,716.48	17.8%	\$ 8,628.00	41,848,071.83	42.0%	-	-	\$ 41,848,071.83	42.0%	57,822,644.65	58.0%
400	LOCAL	326,304,638.13	326,647,204.10	326,882,910.72	58.4%	\$ 235,706.62	137,549,964.93	42.1%	-	-	\$ 137,549,964.93	42.1%	189,332,945.79	57.9%
600	TRANSFERS	35,669,436.00	35,669,436.00	32,618,469.00	5.8%	\$ (3,050,967.00)	5,413,713.00	16.6%	-	-	\$ 5,413,713.00	16.6%	27,204,756.00	83.4%
700	OTHER FINANCING SOURCES	10,000.00	85,882.57	80,882.57	0.0%	\$ (5,000.00)	76,022.56	94.0%	-	-	\$ 76,022.56	94.0%	4,860.01	6.0%
<b>TOTAL REVENUES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 562,894,944.21</b>	<b>\$ 560,083,311.83</b>	<b>100.0%</b>	<b>\$ (2,811,632.38)</b>	<b>\$ 188,474,622.96</b>	<b>33.7%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 188,474,622.96</b>	<b>33.7%</b>	<b>\$ 371,608,688.87</b>	<b>66.3%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 305,461,121.00	\$ 311,281,109.47	313,964,540.86	56.1%	\$ 2,683,431.39	106,405,524.69	33.9%	402,330.24	7,363,010.61	\$ 113,768,535.30	36.2%	\$ 199,793,675.32	63.6%
7900	OPERATION OF PLANT	41,099,483.00	41,185,579.27	36,919,411.11	6.6%	\$ (4,266,168.16)	15,926,257.84	43.1%	6,193.91	7,061,262.05	22,987,519.89	62.3%	13,925,697.31	37.7%
7300	SCHOOL ADMINISTRATION	31,126,001.00	31,387,983.26	31,356,294.05	5.6%	\$ (31,689.21)	11,245,134.96	35.9%	21,904.60	45,258.23	11,290,393.19	36.0%	20,043,996.26	63.9%
7800	TRANSPORTATION	21,807,797.00	21,832,720.85	21,835,203.64	3.9%	\$ 2,482.79	8,564,986.20	39.2%	114,009.91	1,094,024.42	9,659,010.62	44.2%	12,062,183.11	55.2%
6100	PUPIL SERVICES	19,799,034.00	19,885,295.01	19,927,684.99	3.6%	\$ 42,389.98	6,508,426.45	32.7%	6,988.28	2,625,067.56	9,133,494.01	45.8%	10,787,202.70	54.1%
8100	MAINTENANCE OF PLANT	19,556,852.00	19,690,623.51	19,782,489.43	3.5%	\$ 91,865.92	8,622,086.89	43.6%	10,820.94	2,863,133.84	11,485,220.73	58.1%	8,286,447.76	41.9%
7700	CENTRAL SERVICES	8,876,616.00	9,035,567.21	8,933,113.87	1.6%	\$ (102,453.34)	3,639,423.59	40.7%	24,220.36	343,533.08	3,982,956.67	44.6%	4,925,936.84	55.1%
6300	INSTR & CURRIC DEVELOP	7,568,252.00	7,762,657.40	7,754,918.45	1.4%	\$ (7,738.95)	2,588,857.82	33.4%	27,411.59	333.10	2,589,190.92	33.4%	5,138,315.94	66.3%
6200	INSTRUCTIONAL MEDIA	5,915,448.00	5,994,737.10	5,959,557.11	1.1%	\$ (35,179.99)	1,935,247.38	32.5%	8,428.65	103,074.41	2,038,321.79	34.2%	3,912,806.67	65.7%
6400	INSTR STAFF DEVELOP	4,401,403.00	4,193,316.52	4,337,738.69	0.8%	\$ 144,422.17	1,656,616.86	38.2%	11,553.63	95,500.00	1,752,116.86	40.4%	2,574,068.20	59.3%
8200	ADMIN TECHNOLOGY SERV	3,623,983.21	3,653,830.26	3,655,768.48	0.7%	\$ 1,938.22	1,247,455.22	34.1%	(121.03)	32,647.51	1,280,102.73	35.0%	2,375,786.78	65.0%
7500	FISCAL SERVICES	3,162,157.00	3,187,794.41	3,241,112.90	0.6%	\$ 53,318.49	1,214,577.15	37.5%	938.54	185,756.20	1,400,333.35	43.2%	1,839,841.01	56.8%
7200	GENERAL ADMINISTRATION	1,391,010.00	1,592,806.43	1,592,806.43	0.3%	\$ -	615,273.59	38.6%	1,849.24	16,500.00	631,773.59	39.7%	959,183.60	60.2%
7400	FACILITIES ACQ & CONST	139,758.00	144,813.87	1,524,915.80	0.3%	\$ 1,380,101.93	568,296.22	37.3%	422.67	1,103.56	569,399.78	37.3%	955,093.35	62.6%
7100	BOARD OF EDUCATION	1,503,191.00	1,507,067.95	1,507,067.95	0.3%	\$ -	405,967.70	26.9%	298.96	47,559.66	453,527.36	30.1%	1,053,241.63	69.9%
6500	INSTR RELATED TECHNOLOGY	1,553,904.00	1,327,246.24	1,372,011.62	0.2%	\$ 44,765.38	434,934.16	31.7%	602.57	-	434,934.16	31.7%	936,474.89	68.3%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	858,014.99	856,264.42	856,264.42	0.2%	\$ -	-	0.0%	-	-	-	0.0%	856,264.42	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	601,895.81	601,895.81	601,895.81	0.1%	\$ -	-	0.0%	-	-	-	0.0%	601,895.81	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,336,279.28	1,236,279.28	1,236,279.28	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,236,279.28	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,813,119.00	2,813,119.00	-	0.0%	\$ (2,813,119.00)	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	1,600,000.00	1,600,000.00	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,600,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,860,000.00	17,860,000.00	17,860,000.00	3.2%	\$ -	-	0.0%	-	-	-	0.0%	17,860,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,890,000.00	4,890,000.00	4,890,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	4,890,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,582,486.37	40,584,236.94	40,584,236.94	7.2%	\$ -	-	0.0%	-	-	-	0.0%	40,584,236.94	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 562,894,944.21</b>	<b>\$ 560,083,311.83</b>	<b>100.0%</b>	<b>\$ (2,811,632.38)</b>	<b>\$ 171,579,066.72</b>	<b>30.6%</b>	<b>\$ 637,853.06</b>	<b>\$ 21,877,764.23</b>	<b>\$ 193,456,830.95</b>	<b>34.5%</b>	<b>\$ 365,988,627.82</b>	<b>65.3%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**November 30, 2018**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,890,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,890,000.00</b>

**ANALYSIS OF BUDGETED ENDING FUND BALANCES**  
**November 30, 2018**

**Exhibit D**

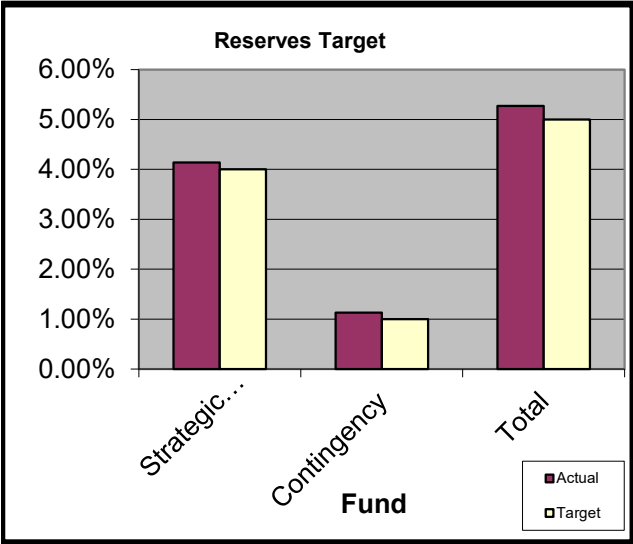
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
<b>Non Spendable</b>					
Inventory - Non Spendable	856,264.42			1,798,595.67	
Pre-Paid Non Spendable	601,895.81		74,991.04		
<b>Restricted</b>					
Restricted - Workforce Programs	1,236,279.28				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			24,700,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			71,435,000.00		
Restricted Enterprise Software			13,100,000.00		
Restricted - McKay Scholarships	1,600,000.00				
Restricted Debt Service		7,972,198.34			
Restricted Capital Projects			9,880,334.27		
Restricted Food Services				8,145,936.57	
<b>Assigned</b>					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,007,941.84		
<b>Unassigned</b>					
Unassigned Contingency Reserve	4,890,000.00				
Unassigned Reserve For Budget Shortfall	40,584,236.94				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,860,000.00				
Health Fund Reserve for Future Claims					27,356,814.36
Workers Compensation Reserve for Future Claims					10,367,644.72
Flex Care Reserve for Future Claims					265,265.40
<b>Totals</b>	<b>\$ 76,418,676.45</b>	<b>\$ 7,972,198.34</b>	<b>\$ 124,198,267.15</b>	<b>\$ 9,944,532.24</b>	<b>\$ 37,989,724.48</b>
				<b>Grand Total All Reserves</b>	
				<b>\$</b>	<b>256,523,398.66</b>

Exhibit D

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY  
November 30, 2018**

<b>REVENUES</b>	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	4,593,590.00
STATE	99,670,716.48
LOCAL	326,882,910.72
	<u>\$ 431,637,217.20</u>

<b>CURRENT MONTHLY STATUS ON RESERVES :</b>	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 17,860,000.00	<b>4.14%</b>	4.00%	\$ (594,511.31)
<b>Contingency</b>	4,890,000.00	<b>1.13%</b>	1.00%	(573,627.83)
<b>Total</b>	<u>\$ 22,750,000.00</u>	<u><b>5.27%</b></u>	<b>5.00%</b>	\$ (1,168,139.14)



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.14%	4.14%	0.00%
<b>Contingency</b>	1.13%	1.13%	0.00%
<b>Total</b>	<u>5.27%</u>	<u>5.27%</u>	0.00%

<b>Target Reserve Rates</b>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 18-19	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-05 NOVEMBER 2018

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		YTD	YTD	MTD	YTD	AVAILABLE		
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 0051	EVERGLADES CITY SCHOOL	3,074,963.85	2,967.11	71,546.67	352,714.87	935,648.30	2,064,801.77	67
A 0061	GULFVIEW MIDDLE	5,226,534.15	18,617.67	124,127.75	615,897.83	1,771,442.54	3,312,346.19	63
A 0121	LAKE PARK ELEMENTARY	4,544,267.02	2,120.02	73,708.74	562,526.78	1,562,373.53	2,906,064.73	63
A 0131	TOMMIE BARFIELD ELEMEN	4,468,976.52	591.74	91,707.04	547,783.62	1,526,640.34	2,850,037.40	63
A 0141	SHADOWLAWN ELEMENTARY	4,275,691.83	2,838.28	169,398.10	518,786.60	1,406,719.46	2,696,735.99	63
A 0151	NAPLES HIGH	11,922,802.00	9,952.17	284,863.74	1,525,088.73	4,138,420.38	7,489,565.71	62
A 0161	PINECREST ELEMENTARY	6,184,309.80	9,605.29	178,119.07	888,812.17	2,155,729.28	3,840,856.16	62
A 0171	SEA GATE ELEMENTARY	6,542,304.55	1,632.79	135,559.69	798,647.88	2,160,334.20	4,244,777.87	64
A 0181	HIGHLANDS ELEMENTARY	5,950,848.55	1,461.86	168,217.95	834,278.88	2,029,211.53	3,751,957.21	63
A 0191	LAKE TRAFFORD ELEMENTA	6,732,372.21	5,728.39	173,175.62	945,505.08	2,311,907.63	4,246,510.57	63
A 0201	AVALON ELEMENTARY	4,339,645.11	444.00	71,873.31	530,473.23	1,463,607.02	2,803,720.78	64
A 0211	EAST NAPLES MIDDLE	6,364,773.06	7,684.61	168,641.34	795,413.13	2,201,703.26	3,986,743.85	62
A 0221	POINCIANA ELEMENTARY	5,862,545.79	52,750.52	148,851.72	703,143.09	1,921,337.16	3,739,606.39	63
A 0231	GOLDEN GATE ELEMENTARY	6,839,816.11	2,232.50	281,907.41	844,453.21	2,327,961.05	4,227,715.15	61
A 0241	NAPLES PARK ELEMENTARY	4,693,995.88	1,598.18	94,421.73	559,578.50	1,530,957.61	3,067,018.36	65
A 0251	PINE RIDGE MIDDLE	7,336,358.63	6,771.40	197,532.06	985,169.59	2,578,527.44	4,553,527.73	62
A 0261	LELY HIGH	10,880,825.99	13,387.54	379,223.96	1,336,474.03	3,582,762.01	6,905,452.48	63
A 0271	IMMOKALEE HIGH	11,602,948.37	6,162.45	384,300.30	1,587,843.99	3,949,615.38	7,262,870.24	62
A 0281	LORENZO WALKER TECH CO	6,070,754.61	5,128.96	272,891.80	660,602.59	2,492,686.62	3,300,047.23	54
A 0282	LORENZO WALKER TECHNIC	3,987,248.29	8,884.95	61,316.09	453,617.90	1,342,829.79	2,574,217.46	64
A 0311	BARRON COLLIER HIGH	11,983,098.41	11,094.40	386,018.19	1,538,593.72	4,153,568.59	7,432,417.23	62
A 0321	GOLDEN GATE MIDDLE	7,450,974.77	11,680.80	149,939.35	907,422.63	2,516,289.36	4,773,065.26	64
A 0331	BIG CYPRESS ELEMENTARY	7,201,286.79	723.08	143,299.56	898,868.33	2,451,964.78	4,605,299.37	63
A 0341	VILLAGE OAKS ELEMENTAR	6,811,231.21	3,225.20	175,524.70	825,384.35	2,002,711.54	4,629,769.77	67
A 0351	GOLDEN TERRACE ELEMEN	7,450,976.36	4,582.44	270,541.36	890,950.87	2,495,174.39	4,680,678.17	62
A 0361	IMMOKALEE MIDDLE	9,638,726.85	82,285.76	303,885.12	1,419,438.82	3,555,789.51	5,696,766.46	59
A 0371	VINEYARDS ELEMENTARY	6,868,848.29	945.00	297,912.12	843,190.67	2,247,116.32	4,322,874.85	62
A 0381	LELY ELEMENTARY	5,382,805.16	2,553.71	101,523.15	670,373.32	1,833,143.58	3,445,584.72	64
A 0391	LAUREL OAK ELEMENTARY	6,805,187.93	277.45	154,278.91	855,976.03	2,330,365.22	4,320,266.35	63
A 0392	GULF COAST HIGH	13,680,043.10	10,271.58	348,416.63	1,612,306.45	4,659,982.81	8,661,372.08	63
A 0401	OAKRIDGE MIDDLE	7,746,756.78	9,766.35	147,283.00	951,537.59	2,613,732.36	4,975,975.07	64
A 0421	MANATEE ELEMENTARY	5,702,298.91	1,014.17	206,932.25	706,476.09	1,890,212.35	3,604,140.14	63
A 0422	MANATEE MIDDLE	6,019,780.94	6,970.90	204,253.35	722,702.31	2,031,304.34	3,777,252.35	62
A 0431	PELICAN MARSH ELEMENTA	6,203,769.53	1,332.69	140,834.63	772,540.16	2,102,447.33	3,959,154.88	63
A 0441	CORKSCREW ELEMENTARY	5,651,076.41	348.97	108,327.02	687,638.88	1,891,151.13	3,651,249.29	64
A 0442	CORKSCREW MIDDLE	6,119,758.75	5,184.98	178,095.36	745,109.35	2,065,182.85	3,871,295.56	63
A 0451	OSCEOLA ELEMENTARY	5,876,740.96	860.91	123,095.09	722,614.28	1,976,017.82	3,776,767.14	64
A 0452	NORTH NAPLES MIDDLE	6,652,099.15	5,732.06	150,913.46	792,016.48	2,226,498.54	4,268,955.09	64
A 0461	CALUSA PARK ELEMENTARY	5,691,058.61	20,844.98	123,175.01	699,680.39	1,860,525.46	3,686,513.16	64
A 0471	SABAL PALM ELEMENTARY	4,778,740.29	2,152.70	105,238.96	584,391.27	1,590,107.54	3,081,241.09	64
A 0472	CYPRESS PALM MIDDLE	5,630,439.78	5,350.69	161,955.79	660,928.78	1,857,450.78	3,605,682.52	64
A 0493	PALMETTO RIDGE HIGH	13,128,893.43	16,577.60	463,484.23	1,567,795.99	4,369,358.64	8,279,472.96	63
A 0501	GOLDEN GATE HIGH	11,883,457.03	4,987.99	446,883.94	1,394,216.34	3,898,316.79	7,533,268.31	63
A 0511	ESTATES ELEMENTARY	4,455,965.61	1,321.21	137,178.72	546,307.56	1,511,498.35	2,805,967.33	62
A 0521	VETERANS MEMORIAL ELEM	6,357,710.95	1,121.63	130,575.25	781,407.38	2,135,111.87	4,090,902.20	64
A 0531	MIKE DAVIS ELEMENTARY	5,080,616.22	1,935.35	101,952.49	617,389.26	1,718,212.82	3,258,515.56	64
A 0541	PALMETTO ELEMENTARY	4,394,437.63	607.57	180,189.67	552,824.75	1,507,277.80	2,706,362.59	61
A 0551	PARKSIDE ELEMENTARY	5,644,851.87	583.00	176,809.03	701,428.27	1,934,410.81	3,533,049.03	62
A 0581	IMMOKALEE TECHNICAL CO	6,704,158.94	4,688.67	177,878.26	494,873.65	1,548,039.05	4,973,552.96	74
A 0631	EDEN PARK ELEMENTARY	5,672,892.02	498.88	97,918.91	783,909.44	1,891,758.72	3,682,715.51	64
A 7001	COLLIER VIRTUAL SCHOOL	245,442.37	0.00	188,607.63	16,714.60	28,399.42	28,435.32	11
A 7006	COLLIER DISTRICT VIRTU	505,818.78	0.00	0.00	59,228.94	178,844.46	326,974.32	64
A 9004	T.A.P.P. - IMMOKALEE	643,753.20	0.00	193,667.32	71,291.30	189,663.69	260,422.19	40
A 9007	NEW BEGINNINGS IMMOKAL	604,660.77	0.00	5,361.38	78,009.65	192,984.30	406,315.09	67

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-05 NOVEMBER 2018

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	612,759.01	0.00	195,138.30	63,946.90	184,769.43	38
A 9010	NEW BEGINNINGS NAPLES	704,461.81	0.00	2,868.97	82,389.50	220,386.41	68
A 9013	DETENTION CENTER	454,052.22	0.00	4,537.80	47,209.02	160,559.18	63
A 9015	PHOENIX NAPLES	1,114,001.09	0.00	8,581.26	131,548.72	349,249.13	67
A 9017	PACE PROGRAM	646,855.66	0.00	447,542.00	1,053.06	53,359.82	22
A 9018	MARCO ISLAND CHARTER M	3,000,539.77	0.00	0.00	308,138.74	1,237,586.81	58
A 9019	HOSPITAL/HOMEBOUND	570,257.01	0.00	0.00	96,085.89	162,861.16	71
A 9021	IMMOKALEE COMMUNITY SC	2,236,869.77	0.00	0.00	194,444.17	876,211.75	60
A 9026	PHOENIX IMMOKALEE	564,468.91	0.00	4,611.33	68,547.56	172,802.62	68
A 9027	BEACON HIGH SCHOOL	2,524,807.43	0.00	6,894.26	289,050.40	735,279.55	70
A 9032	MARCO ISLAND ACADEMY	2,015,857.94	0.00	0.00	169,235.85	791,774.14	60
A 9034	GULF COAST CHARTER ACA	5,467,561.09	0.00	0.00	490,989.78	2,228,260.12	59
A 9035	MASON CLASSICAL ACADEM	6,911,749.96	0.00	0.00	627,316.39	2,826,356.74	59
A 9036	COLLIER CHARTER ACADEM	5,229,621.36	0.00	0.00	478,615.11	2,094,137.89	59
A 9037	BRIDGEPREP ACADEMY COL	3,325,587.81	0.00	0.00	90,307.40	348,972.87	89
A 9081	IMMOKALEE TECHNOLOGY A	175,645.00	0.00	10,143.66	22,771.12	70,928.39	53
A 9110	SCHOOL BOARD	540,404.94	298.96	0.00	48,152.18	155,532.11	71
A 9120	LEGAL SERVICES	1,180,636.91	328.00	79,665.12	137,929.95	362,308.70	62
A 9210	SUPERINTENDENT'S OFFIC	517,943.98	887.64	0.00	44,707.70	222,723.83	56
A 9211	CURRICULUM & INSTRUCTI	796,302.20	5,852.48	552.50	19,155.45	219,415.08	71
A 9212	DISTRICT/SCHOOL OPERAT	2,257,875.56	2,569.91	63,394.80	199,320.49	787,358.19	62
A 9213	PRINCIPAL OF ALT SCHOO	1,185,537.51	0.00	73,102.21	121,920.64	459,817.64	55
A 9215	STUDENT RELATIONS	771,578.87	1,885.59	0.00	78,951.54	299,877.25	60
A 9223	ELEMENTARY PROGRAMS	2,217,569.95	4,135.38	115,914.57	217,377.48	690,695.52	63
A 9224	SECONDARY PROGRAMS	7,368,298.83	4,111.02	360,242.99	440,453.27	1,238,722.12	78
A 9230	HUMAN RESOURCES	876,564.10	4,713.02	45,950.00	64,577.04	391,888.03	49
A 9231	TALENT MANAGEMENT	1,920,943.10	178.99	153,964.72	209,904.91	732,584.53	53
A 9238	BENEFITS & WELLNESS	328,834.00	477.96	28,385.08	22,666.14	83,410.55	65
A 9239	COMPENSATION	596,734.60	0.00	0.00	69,053.25	222,690.48	62
A 9240	PROF LEARNING & DIGITA	1,222,378.88	3,454.97	42,500.00	78,466.19	380,662.95	65
A 9260	ACCOUNTABILITY & DATA	1,529,654.47	653.08	167,267.18	150,956.48	547,080.35	53
A 9270	COMMUNICATIONS & COMMU	911,970.64	6,728.92	7,471.04	119,957.35	347,021.93	60
A 9281	ADULT & COMMUNITY EDUC	2,123,388.90	0.00	27,202.19	244,713.31	774,292.44	62
A 9413	DISTRICT-WIDE INSURANC	5,955,301.56	0.00	39,980.01	34,897.80	4,826,808.02	18
A 9420	TECHNOLOGY	20,651,180.90	82,656.78	2,624,431.61	2,604,399.86	11,756,198.23	29
A 9427	SSPAR - ALLOCATIONS AN	687,334.09	129.00	0.00	87,559.85	264,488.67	61
A 9430	MAINTENANCE	14,766,607.79	3,111.80	2,436,049.00	1,619,583.97	5,326,735.18	47
A 9434	UTIL/COMM/OTHR COUNTY-	2,746,330.93	0.00	440,213.79	274,303.11	963,043.11	48
A 9440	TRANSPORTATION	21,518,667.48	111,116.27	1,132,426.52	3,082,651.46	8,484,294.72	54
A 9450	FACILITIES MANAGEMENT	1,317,491.13	295.59	412,060.79	75,272.95	597,067.93	23
A 9451	SECURITY & ENVIRONMENT	430,302.46	658.21	3,048.74	32,945.13	158,307.65	62
A 9460	ACCOUNTING	1,955,856.38	429.19	184,560.24	252,858.16	670,280.82	56
A 9462	FINANCIAL SERVICES	584,802.80	135.78	1,000.00	66,712.57	222,636.94	61
A 9470	BUDGET	457,320.66	12.57	2,268.75	81,483.44	203,273.14	55
A 9475	PAYROLL SERVICES	588,997.81	361.00	504.38	64,376.75	201,747.78	65
A 9480	PURCHASING	581,847.75	418.55	310,871.34	47,970.39	78,411.93	59
A 9525	STEAM,VIRTUAL,HOME&CHA	1,784,636.52	21,990.92	0.00	154,931.42	728,661.12	57
A 9530	EXCEPT ED & STDT SUPPO	5,814,996.88	4,574.33	2,578,085.15	825,971.08	1,841,224.82	23
A 9543	FEDERAL, STATE & COMP	350,906.84	556.00	53,000.00	77,522.14	138,104.96	45
	*	483,664,635.38	637,853.06	21,877,764.23	56,963,907.06	171,579,066.72	59

**Meeting Date: February 5, 2019**

**Agenda Title: December 2018 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, 2018.

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.

**Exhibit A****BUDGET ANALYSIS - ALL FUNDS**

December 31, 2018

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 556,317,805.66	\$560,083,311.83	\$ 562,456,636.08	\$ 208,774,073.61	\$ 318,732.63	\$ 19,898,693.24	\$ 333,465,136.60
<b>Debt Service</b>	51,873,413.34	51,873,413.34	51,873,413.34	4,906,397.50	-	-	46,967,015.84
<b>Capital Outlay</b>	319,990,985.83	319,558,275.22	319,566,653.09	53,186,751.49	588,290.65	38,404,067.66	227,387,543.29
<b>Special Revenue -School Food Service</b>	39,047,850.08	39,112,850.08	39,112,850.08	11,876,213.58	183,503.00	8,115,666.43	18,937,467.07
<b>Special Revenue - Grants</b>	40,596,580.47	43,268,787.57	43,475,131.46	17,332,794.88	121,139.26	800,040.95	25,221,156.37
<b>Health Care</b>	74,621,490.39	74,621,490.39	74,621,490.39	29,545,095.94	2,441,890.00	66,927.29	42,567,577.16
<b>Workers' Compensation</b>	12,334,701.72	12,334,701.72	12,334,701.72	899,652.57	-	198,251.98	11,236,797.17
<b>Flexcare</b>	1,624,452.37	1,624,452.37	1,624,452.37	419,561.58	-	-	1,204,890.79
<b>Totals - All Funds</b>	<b>\$ 1,096,407,279.86</b>	<b>\$ 1,102,477,282.52</b>	<b>\$ 1,105,065,328.53</b>	<b>\$ 326,940,541.15</b>	<b>\$ 3,653,555.54</b>	<b>\$ 67,483,647.55</b>	<b>\$ 706,987,584.29</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY  
December 31, 2018

(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
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 95,746,743.06	\$ 95,746,743.06	\$ 95,746,743.06	17.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 95,746,743.06	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	168,477.60	34.4%	-	-	\$ 168,477.60	34.4%	321,522.40	65.6%
200	FEDERAL THROUGH STATE	1,450,000.00	4,593,590.00	4,593,590.00	0.8%	\$ -	3,624,115.80	78.9%	-	-	\$ 3,624,115.80	78.9%	969,474.20	21.1%
300	STATE	96,646,988.47	99,670,716.48	99,739,424.48	17.7%	\$ 68,708.00	49,663,383.87	49.8%	-	-	\$ 49,663,383.87	49.8%	50,076,040.61	50.2%
400	LOCAL	326,304,638.13	326,882,910.72	327,024,026.97	58.1%	\$ 141,116.25	271,137,456.93	82.9%	-	-	\$ 271,137,456.93	82.9%	55,886,570.04	17.1%
600	TRANSFERS	35,669,436.00	32,618,469.00	34,781,969.00	6.2%	\$ 2,163,500.00	23,535,841.00	67.7%	-	-	\$ 23,535,841.00	67.7%	11,246,128.00	32.3%
700	OTHER FINANCING SOURCES	10,000.00	80,882.57	80,882.57	0.0%	\$ -	76,022.56	94.0%	-	-	\$ 76,022.56	94.0%	4,860.01	6.0%
<b>TOTAL REVENUES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 560,083,311.83</b>	<b>\$ 562,456,636.08</b>	<b>100.0%</b>	<b>\$ 2,373,324.25</b>	<b>\$ 348,205,297.76</b>	<b>61.9%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 348,205,297.76</b>	<b>61.9%</b>	<b>\$ 214,251,338.32</b>	<b>38.1%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 305,461,121.00	\$ 313,964,540.86	315,970,058.68	56.2%	\$ 2,005,517.82	131,296,295.72	41.6%	193,813.46	6,663,909.43	\$ 137,960,205.15	43.7%	\$ 177,816,040.07	56.3%
7900	OPERATION OF PLANT	41,099,483.00	36,919,411.11	36,953,105.22	6.6%	\$ 33,694.11	18,392,843.01	49.8%	43,953.91	5,934,236.62	24,327,079.63	65.8%	12,582,071.68	34.0%
7300	SCHOOL ADMINISTRATION	31,126,001.00	31,356,294.05	31,390,688.87	5.6%	\$ 34,394.82	13,796,952.91	44.0%	13,887.38	51,137.04	13,848,089.95	44.1%	17,528,711.54	55.8%
7800	TRANSPORTATION	21,807,797.00	21,835,203.64	21,829,606.76	3.9%	\$ (5,596.88)	10,486,799.10	48.0%	22,389.84	1,211,092.63	11,697,891.73	53.6%	10,109,325.19	46.3%
6100	PUPIL SERVICES	19,799,034.00	19,927,684.99	20,069,617.98	3.6%	\$ 141,932.99	7,835,224.52	39.0%	2,964.35	2,610,706.23	10,445,930.75	52.0%	9,620,722.88	47.9%
8100	MAINTENANCE OF PLANT	19,556,852.00	19,782,489.43	19,785,076.33	3.5%	\$ 2,586.90	9,736,629.27	49.2%	13,219.24	2,694,461.02	12,431,090.29	62.8%	7,340,766.80	37.1%
7700	CENTRAL SERVICES	8,876,616.00	8,933,113.87	9,027,434.40	1.6%	\$ 94,320.53	4,321,200.39	47.9%	12,945.68	242,276.73	4,563,477.12	50.6%	4,451,011.60	49.3%
6300	INSTR & CURRIC DEVELOP	7,568,252.00	7,754,918.45	7,731,446.33	1.4%	\$ (23,472.12)	3,192,932.65	41.3%	2,283.89	6,483.10	3,199,415.75	41.4%	4,529,746.69	58.6%
6200	INSTRUCTIONAL MEDIA	5,915,448.00	5,959,557.11	6,005,274.41	1.1%	\$ 45,717.30	2,444,643.97	40.7%	3,235.76	94,641.74	2,539,285.71	42.3%	3,462,752.94	57.7%
6400	INSTR STAFF DEVELOP	4,401,403.00	4,337,738.69	4,401,048.83	0.8%	\$ 63,310.14	1,990,624.72	45.2%	7,177.52	106,550.00	2,097,174.72	47.7%	2,296,696.59	52.2%
8200	ADMIN TECHNOLOGY SERV	3,623,983.21	3,655,768.48	3,655,736.60	0.6%	\$ (31.88)	1,505,612.97	41.2%	700.00	27,663.96	1,533,276.93	41.9%	2,121,759.67	58.0%
7500	FISCAL SERVICES	3,162,157.00	3,241,112.90	3,215,002.33	0.6%	\$ (26,110.57)	1,431,435.93	44.5%	409.40	181,537.96	1,612,973.89	50.2%	1,601,619.04	49.8%
7200	GENERAL ADMINISTRATION	1,391,010.00	1,592,806.43	1,592,665.96	0.3%	\$ (140.47)	711,415.00	44.7%	1,419.92	16,500.00	727,915.00	45.7%	863,331.04	54.2%
7400	FACILITIES ACQ & CONST	139,758.00	1,524,915.80	1,530,794.36	0.3%	\$ 5,878.56	579,287.98	37.8%	63.75	7,659.28	586,947.26	38.3%	943,783.35	61.7%
7100	BOARD OF EDUCATION	1,503,191.00	1,507,067.95	1,507,263.85	0.3%	\$ 195.90	521,939.86	34.6%	268.53	49,837.50	571,777.36	37.9%	935,217.96	62.0%
6500	INSTR RELATED TECHNOLOGY	1,553,904.00	1,372,011.62	1,373,138.72	0.2%	\$ 1,127.10	530,235.61	38.6%	-	-	530,235.61	38.6%	842,903.11	61.4%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	858,014.99	856,264.42	856,264.42	0.2%	\$ -	-	0.0%	-	-	-	0.0%	856,264.42	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	601,895.81	601,895.81	601,895.81	0.1%	\$ -	-	0.0%	-	-	-	0.0%	601,895.81	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,336,279.28	1,236,279.28	1,236,279.28	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,236,279.28	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,813,119.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	1,600,000.00	1,600,000.00	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,600,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,860,000.00	17,860,000.00	17,860,000.00	3.2%	\$ -	-	0.0%	-	-	-	0.0%	17,860,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,890,000.00	4,890,000.00	4,890,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	4,890,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,582,486.37	40,584,236.94	40,584,236.94	7.2%	\$ -	-	0.0%	-	-	-	0.0%	40,584,236.94	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 560,083,311.83</b>	<b>\$ 562,456,636.08</b>	<b>100.0%</b>	<b>\$ 2,373,324.25</b>	<b>\$ 208,774,073.61</b>	<b>37.1%</b>	<b>\$ 318,732.63</b>	<b>\$ 19,898,693.24</b>	<b>\$ 228,672,766.85</b>	<b>40.7%</b>	<b>\$ 333,465,136.60</b>	<b>59.3%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**December 31, 2018**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,890,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,890,000.00</b>

**ANALYSIS OF BUDGETED ENDING FUND BALANCES**  
**December 31, 2018**

**Exhibit D**

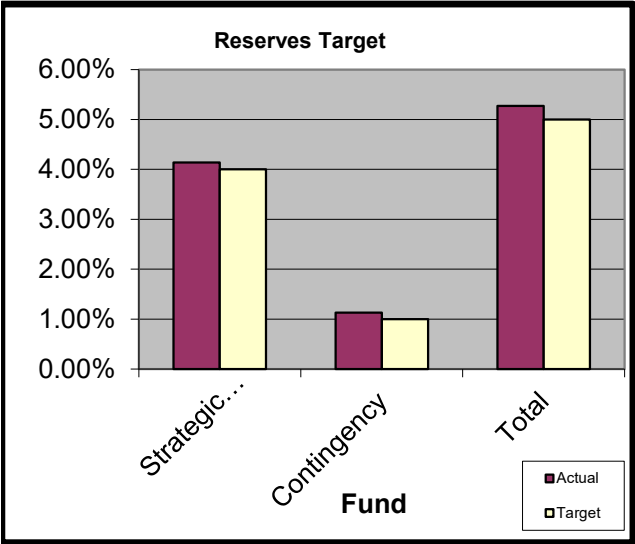
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
<b>Non Spendable</b>					
Inventory - Non Spendable	856,264.42			1,798,595.67	
Pre-Paid Non Spendable	601,895.81		74,991.04		
<b>Restricted</b>					
Restricted - Workforce Programs	1,236,279.28				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			24,700,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			71,435,000.00		
Restricted Enterprise Software			13,100,000.00		
Restricted - McKay Scholarships	1,600,000.00				
Restricted Debt Service		7,972,198.34			
Restricted Capital Projects			8,786,299.95		
Restricted Food Services				8,145,936.57	
<b>Assigned</b>					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,007,941.84		
<b>Unassigned</b>					
Unassigned Contingency Reserve	4,890,000.00				
Unassigned Reserve For Budget Shortfall	40,584,236.94				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,860,000.00				
Health Fund Reserve for Future Claims					27,356,814.36
Workers Compensation Reserve for Future Claims					10,367,644.72
Flex Care Reserve for Future Claims					265,265.40
<b>Totals</b>	<b>\$ 76,418,676.45</b>	<b>\$ 7,972,198.34</b>	<b>\$ 123,104,232.83</b>	<b>\$ 9,944,532.24</b>	<b>\$ 37,989,724.48</b>
				<b>Grand Total All Reserves</b>	
				<b>\$ 255,429,364.34</b>	

Exhibit D

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY  
December 31, 2018**

<b>REVENUES</b>	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	4,593,590.00
STATE	99,739,424.48
LOCAL	327,024,026.97
	<u>\$ 431,847,041.45</u>

<b>CURRENT MONTHLY STATUS ON RESERVES :</b>	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 17,860,000.00	<b>4.14%</b>	4.00%	\$ (586,118.34)
<b>Contingency</b>	4,890,000.00	<b>1.13%</b>	1.00%	(571,529.59)
<b>Total</b>	<u>\$ 22,750,000.00</u>	<u><b>5.27%</b></u>	<b>5.00%</b>	\$ (1,157,647.93)



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.14%	4.14%	0.00%
<b>Contingency</b>	1.13%	1.13%	0.00%
<b>Total</b>	<u>5.27%</u>	<u>5.27%</u>	0.00%

<b>Target Reserve Rates</b>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 18-19	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-06 DECEMBER 2018

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		YTD	YTD	MTD	YTD	YTD	YTD	AVAILABLE
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 0051	EVERGLADES CITY SCHOOL	3,076,947.02	66.89	55,982.95	227,588.46	1,163,236.76	1,857,660.42	60
A 0061	GULFVIEW MIDDLE	5,161,011.92	1,182.50	119,260.26	462,247.20	2,233,689.74	2,806,879.42	54
A 0121	LAKE PARK ELEMENTARY	4,569,586.18	1,261.46	61,424.33	418,291.00	1,980,664.53	2,526,235.86	55
A 0131	TOMMIE BARFIELD ELEMEN	4,453,465.03	494.10	73,191.07	349,559.98	1,876,200.32	2,503,579.54	56
A 0141	SHADOWLAWN ELEMENTARY	4,228,556.31	244.27	142,342.39	386,499.35	1,793,218.81	2,292,750.84	54
A 0151	NAPLES HIGH	11,889,022.12	1,989.51	237,930.94	981,744.20	5,120,164.58	6,528,937.09	54
A 0161	PINECREST ELEMENTARY	6,184,738.47	946.83	155,315.60	468,428.77	2,624,158.05	3,404,317.99	55
A 0171	SEA GATE ELEMENTARY	6,593,520.79	4,082.56	111,560.62	510,328.56	2,670,662.76	3,807,214.85	57
A 0181	HIGHLANDS ELEMENTARY	5,948,557.55	3,585.57	139,769.30	525,095.17	2,554,306.70	3,250,895.98	54
A 0191	LAKE TRAFFORD ELEMENTA	6,792,801.56	3,996.74	145,643.35	583,617.21	2,895,524.84	3,747,636.63	55
A 0201	AVALON ELEMENTARY	4,356,364.89	97.10	59,415.14	345,051.81	1,808,658.83	2,488,193.82	57
A 0211	EAST NAPLES MIDDLE	6,378,029.09	2,957.73	143,045.86	502,693.29	2,704,396.55	3,527,628.95	55
A 0221	POINCIANA ELEMENTARY	5,887,121.54	58.11	171,776.80	463,475.38	2,384,812.54	3,330,474.09	56
A 0231	GOLDEN GATE ELEMENTARY	6,831,711.84	1,984.02	264,344.44	540,130.18	2,868,091.23	3,697,292.15	54
A 0241	NAPLES PARK ELEMENTARY	4,725,079.53	44.20	75,576.04	400,536.15	1,931,493.76	2,717,965.53	57
A 0251	PINE RIDGE MIDDLE	7,294,223.10	3,993.23	164,981.69	556,638.64	3,135,166.08	3,990,082.10	54
A 0261	LELY HIGH	10,783,503.89	5,763.32	328,177.13	878,971.59	4,461,733.60	5,987,829.84	55
A 0271	IMMOKALEE HIGH	11,630,940.53	10,105.19	318,435.32	940,023.58	4,889,638.96	6,412,761.06	55
A 0281	LORENZO WALKER TECH CO	6,128,484.55	34.88	250,632.65	437,344.99	2,930,031.61	2,947,785.41	48
A 0282	LORENZO WALKER TECHNIC	3,987,408.23	2,571.39	37,150.54	376,082.01	1,718,911.80	2,228,774.50	55
A 0311	BARRON COLLIER HIGH	11,983,685.75	7,163.71	344,689.65	1,093,633.42	5,247,202.01	6,384,630.38	53
A 0321	GOLDEN GATE MIDDLE	7,476,116.72	3,592.51	160,274.48	692,023.46	3,208,312.82	4,103,936.91	54
A 0331	BIG CYPRESS ELEMENTARY	7,191,686.85	152.29	120,963.34	557,115.89	3,009,080.67	4,061,490.55	56
A 0341	VILLAGE OAKS ELEMENTAR	6,792,514.24	478.61	147,162.15	447,065.19	2,449,776.73	4,195,096.75	61
A 0351	GOLDEN TERRACE ELEMEN	7,470,242.96	963.64	222,763.78	582,285.17	3,077,459.56	4,169,055.98	55
A 0361	IMMOKALEE MIDDLE	9,520,806.08	11,625.47	322,675.71	757,408.85	4,313,198.36	4,873,306.54	51
A 0371	VINEYARDS ELEMENTARY	6,886,436.02	1,411.46	216,451.82	564,162.57	2,811,278.89	3,857,293.85	56
A 0381	LELY ELEMENTARY	5,385,074.16	642.05	84,878.83	430,088.95	2,263,232.53	3,036,320.75	56
A 0391	LAUREL OAK ELEMENTARY	6,867,748.66	2,635.41	136,342.06	534,085.92	2,864,451.14	3,864,320.05	56
A 0392	GULF COAST HIGH	13,660,412.42	2,402.42	275,388.56	1,091,104.03	5,751,086.84	7,631,534.60	55
A 0401	OAKRIDGE MIDDLE	7,786,998.61	1,124.13	131,331.26	715,339.29	3,329,071.65	4,325,471.57	55
A 0421	MANATEE ELEMENTARY	5,713,845.61	213.92	182,760.75	436,627.18	2,326,839.53	3,204,031.41	56
A 0422	MANATEE MIDDLE	6,023,262.10	5,681.29	181,054.26	463,776.32	2,495,080.66	3,341,445.89	55
A 0431	PELICAN MARSH ELEMENTA	6,293,239.18	4,160.99	114,927.42	585,340.65	2,687,787.98	3,486,362.79	55
A 0441	CORKSCREW ELEMENTARY	5,736,497.09	1,204.77	90,735.15	501,555.29	2,392,706.42	3,251,850.75	56
A 0442	CORKSCREW MIDDLE	6,121,381.57	2,458.76	141,585.06	547,159.00	2,612,341.85	3,364,995.90	54
A 0451	OSCEOLA ELEMENTARY	5,870,479.65	1,653.41	98,654.37	532,588.47	2,508,606.29	3,261,565.58	55
A 0452	NORTH NAPLES MIDDLE	6,670,759.05	3,611.76	110,713.37	618,293.97	2,844,792.51	3,711,641.41	55
A 0461	CALUSA PARK ELEMENTARY	5,722,122.57	553.43	117,823.24	429,037.22	2,289,562.68	3,314,183.22	57
A 0471	SABAL PALM ELEMENTARY	4,794,580.62	575.57	86,692.75	380,339.69	1,970,447.23	2,736,865.07	57
A 0472	CYPRESS PALM MIDDLE	5,686,010.18	2,431.94	123,844.75	508,564.59	2,366,015.37	3,193,718.12	56
A 0493	PALMETTO RIDGE HIGH	13,116,987.57	8,859.90	403,071.12	1,214,081.46	5,583,440.10	7,121,616.45	54
A 0501	GOLDEN GATE HIGH	14,701,785.80	3,723.20	377,525.55	988,308.81	4,886,625.60	9,433,911.45	64
A 0511	ESTATES ELEMENTARY	4,461,222.47	344.97	113,660.50	348,127.13	1,859,625.48	2,487,591.52	55
A 0521	VETERANS MEMORIAL ELEM	6,390,589.21	1,084.26	110,047.81	575,128.28	2,710,240.15	3,569,216.99	55
A 0531	MIKE DAVIS ELEMENTARY	5,085,248.00	64.48	83,138.45	387,817.82	2,106,030.64	2,896,014.43	56
A 0541	PALMETTO ELEMENTARY	4,402,101.03	6.70	155,065.33	339,370.26	1,846,648.06	2,400,380.94	54
A 0551	PARKSIDE ELEMENTARY	5,759,781.82	798.46	156,604.57	439,895.27	2,374,306.08	3,228,072.71	56
A 0581	IMMOKALEE TECHNICAL CO	6,716,994.94	5,758.46	154,004.68	311,432.59	1,859,471.64	4,697,760.16	69
A 0631	EDEN PARK ELEMENTARY	5,795,375.47	89,063.53	79,569.59	421,340.16	2,313,098.88	3,313,643.47	57
A 7001	COLLIER VIRTUAL SCHOOL	245,412.10	0.00	188,607.63	3,361.60	31,761.02	25,043.45	10
A 7006	COLLIER DISTRICT VIRTU	507,465.78	0.00	0.00	36,439.63	215,284.09	292,181.69	57
A 9004	T.A.P.P. - IMMOKALEE	643,731.94	0.00	172,639.92	49,539.03	239,202.72	231,889.30	36
A 9007	NEW BEGINNINGS IMMOKAL	611,791.08	0.00	4,977.39	47,147.28	240,131.58	366,682.11	59

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-06 DECEMBER 2018

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	612,788.25	0.00	174,816.69	47,563.49	232,332.92	33
A 9010	NEW BEGINNINGS NAPLES	744,014.23	179.32	2,076.57	56,808.15	277,194.56	62
A 9013	DETENTION CENTER	453,012.86	0.00	3,449.16	31,850.03	192,409.21	56
A 9015	PHOENIX NAPLES	1,133,602.82	0.00	8,158.66	89,621.33	438,870.46	60
A 9017	PACE PROGRAM	646,861.24	0.00	447,542.00	689.88	54,049.70	22
A 9018	MARCO ISLAND CHARTER M	2,795,017.91	0.00	0.00	222,367.51	1,459,954.32	47
A 9019	HOSPITAL/HOMEBOUND	570,257.01	0.00	0.00	64,642.56	227,503.72	60
A 9021	IMMOKALEE COMMUNITY SC	2,044,453.91	0.00	0.00	189,073.99	1,065,285.74	47
A 9026	PHOENIX IMMOKALEE	560,646.38	0.00	5,723.80	37,561.82	210,364.44	61
A 9027	BEACON HIGH SCHOOL	2,493,242.89	0.00	6,709.12	180,415.56	915,695.11	63
A 9032	MARCO ISLAND ACADEMY	1,739,244.08	0.00	0.00	125,965.37	917,739.51	47
A 9034	GULF COAST CHARTER ACA	5,334,714.23	0.00	0.00	485,211.37	2,713,471.49	49
A 9035	MASON CLASSICAL ACADEM	7,164,371.53	0.00	0.00	661,770.02	3,488,126.76	51
A 9036	COLLIER CHARTER ACADEM	4,850,631.50	0.00	0.00	378,940.89	2,473,078.78	49
A 9037	BRIDGEPREP ACADEMY COL	936,031.51	0.00	0.00	81,312.45	430,285.32	54
A 9081	IMMOKALEE TECHNOLOGY A	178,106.49	786.11	8,899.63	15,665.90	86,594.29	45
A 9110	SCHOOL BOARD	540,404.94	188.95	17,000.00	61,791.24	217,323.35	56
A 9120	LEGAL SERVICES	1,180,636.91	1,684.69	78,983.46	43,647.76	405,956.46	58
A 9210	SUPERINTENDENT'S OFFIC	517,943.98	1,048.04	0.00	31,076.67	253,800.50	50
A 9211	CURRICULUM & INSTRUCTI	763,144.42	1,121.36	552.50	35,785.72	255,200.80	66
A 9212	DISTRICT/SCHOOL OPERAT	2,254,900.09	1,019.00	56,331.29	123,171.08	910,529.27	57
A 9213	PRINCIPAL OF ALT SCHOO	1,141,226.10	0.00	44,408.64	90,732.83	550,550.47	47
A 9215	STUDENT RELATIONS	771,578.87	1,128.48	0.00	55,233.21	355,110.46	53
A 9223	ELEMENTARY PROGRAMS	2,217,042.98	1,860.39	62,826.49	201,876.84	892,572.36	56
A 9224	SECONDARY PROGRAMS	7,537,255.70	416.42	331,389.67	241,077.01	1,479,799.13	75
A 9230	HUMAN RESOURCES	876,539.57	1,659.54	40,680.94	50,541.87	442,429.90	44
A 9231	TALENT MANAGEMENT	1,920,943.10	0.00	117,626.00	146,412.73	878,997.26	48
A 9238	BENEFITS & WELLNESS	322,828.00	1,302.74	13,527.72	16,069.78	99,480.33	64
A 9239	COMPENSATION	596,734.60	0.00	0.00	44,312.29	267,002.77	55
A 9240	PROF LEARNING & DIGITA	1,238,982.29	5,002.47	47,000.00	49,958.20	430,621.15	61
A 9260	ACCOUNTABILITY & DATA	1,529,654.47	215.00	112,940.30	147,301.90	694,382.25	47
A 9270	COMMUNICATIONS & COMMU	941,318.20	1,000.37	7,180.54	81,704.22	428,726.15	53
A 9281	ADULT & COMMUNITY EDUC	2,123,388.90	0.00	35,150.14	155,164.96	929,457.40	54
A 9413	DISTRICT-WIDE INSURANC	5,941,145.56	0.00	15,050.20	73,026.32	4,899,834.34	17
A 9420	TECHNOLOGY	22,801,942.47	33,166.82	2,470,819.97	1,393,311.93	13,149,510.16	31
A 9427	SSPAR - ALLOCATIONS AN	717,202.33	0.00	0.00	56,736.57	321,225.24	55
A 9430	MAINTENANCE	14,731,478.52	14,038.67	2,213,480.95	996,309.11	6,323,044.29	41
A 9434	UTIL/COMM/OTHR COUNTY-	2,722,240.93	12,532.79	388,024.66	28,036.20	991,079.31	48
A 9440	TRANSPORTATION	21,518,667.48	22,663.12	1,243,437.38	1,890,100.98	10,374,395.70	45
A 9450	FACILITIES MANAGEMENT	1,291,530.78	63.75	410,900.91	11,501.33	608,569.26	21
A 9451	SECURITY & ENVIRONMENT	430,302.46	563.83	1,380.61	13,571.87	171,879.52	59
A 9460	ACCOUNTING	1,931,994.14	359.40	169,010.24	109,097.56	779,378.38	50
A 9462	FINANCIAL SERVICES	584,802.80	50.00	1,000.00	44,812.84	267,449.78	54
A 9470	BUDGET	457,320.66	0.00	2,268.75	30,795.63	234,068.77	48
A 9475	PAYROLL SERVICES	586,749.48	0.00	0.00	43,988.89	245,736.67	58
A 9480	PURCHASING	581,847.75	49.57	308,877.95	31,913.73	46,498.20	54
A 9525	STEAM,VIRTUAL,HOME&CHA	1,828,568.68	317.38	13,156.29	50,347.55	779,008.67	56
A 9530	EXCEPT ED & STDT SUPPO	5,834,777.35	6,063.32	2,535,230.29	153,937.49	1,995,162.31	22
A 9543	FEDERAL, STATE & COMP	352,406.84	350.00	36,500.00	38,268.30	176,373.26	39
	*	486,037,959.63	318,732.63	19,898,693.24	37,195,006.89	208,774,073.61	52

**Meeting Date: March 5, 2019**

**Agenda Title: January 2019 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, 2019. The District recorded transactions reflecting the Department of Education's (DOE) release of the Third Calculation of the Florida Education Finance Program (FEFP). The calculation reflects an increase in overall funding primarily attributable the increase in weighed full time equivalent 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. The reserve for the McKay Scholarship program is reduced by (\$1,281,405) in accordance with the DOE's Third Calculation.

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.

**Exhibit A****BUDGET ANALYSIS - ALL FUNDS**

January 31, 2019

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 556,317,805.66	\$562,456,636.08	\$ 564,418,688.24	\$ 249,335,063.28	\$ 350,209.08	\$ 16,556,104.71	\$ 298,177,311.17
<b>Debt Service</b>	51,873,413.34	51,873,413.34	51,873,413.34	4,906,397.50	-	-	46,967,015.84
<b>Capital Outlay</b>	319,990,985.83	319,566,653.09	321,045,042.57	95,182,931.07	177,939.73	38,066,734.15	187,617,437.62
<b>Special Revenue -School Food Service</b>	39,047,850.08	39,112,850.08	39,112,850.08	13,775,143.12	318,864.63	7,257,817.40	17,761,024.93
<b>Special Revenue - Grants</b>	40,596,580.47	43,475,131.46	43,443,212.72	20,494,514.90	120,619.37	773,147.64	22,054,930.81
<b>Health Care</b>	74,621,490.39	74,621,490.39	74,621,490.39	31,977,356.36	780.00	4,257,672.18	38,385,681.85
<b>Workers' Compensation</b>	12,334,701.72	12,334,701.72	12,334,701.72	1,090,906.51	-	150,374.48	11,093,420.73
<b>Flexcare</b>	1,624,452.37	1,624,452.37	1,624,452.37	599,867.87	-	21,538.00	1,003,046.50
<b>Totals - All Funds</b>	<b>\$ 1,096,407,279.86</b>	<b>\$ 1,105,065,328.53</b>	<b>\$ 1,108,473,851.43</b>	<b>\$ 417,362,180.61</b>	<b>\$ 968,412.81</b>	<b>\$ 67,083,388.56</b>	<b>\$ 623,059,869.45</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

### OPERATING SUMMARY

January 31, 2019

(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
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 95,746,743.06	\$ 95,746,743.06	\$ 95,746,743.06	17.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 95,746,743.06	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	214,355.96	43.7%	-	-	\$ 214,355.96	43.7%	275,644.04	56.3%
200	FEDERAL THROUGH STATE	1,450,000.00	4,593,590.00	4,593,590.00	0.8%	\$ -	3,910,466.80	85.1%	-	-	\$ 3,910,466.80	85.1%	683,123.20	14.9%
300	STATE	96,646,988.47	99,739,424.48	101,266,642.48	17.9%	\$ 1,527,218.00	57,546,367.46	56.8%	-	-	\$ 57,546,367.46	56.8%	43,720,275.02	43.2%
400	LOCAL	326,304,638.13	327,024,026.97	327,201,219.69	58.0%	\$ 177,192.72	292,510,762.52	89.4%	-	-	\$ 292,510,762.52	89.4%	34,690,457.17	10.6%
600	TRANSFERS	35,669,436.00	34,781,969.00	35,039,610.44	6.2%	\$ 257,641.44	23,535,841.00	67.2%	-	-	\$ 23,535,841.00	67.2%	11,503,769.44	32.8%
700	OTHER FINANCING SOURCES	10,000.00	80,882.57	80,882.57	0.0%	\$ -	76,022.56	94.0%	-	-	\$ 76,022.56	94.0%	4,860.01	6.0%
<b>TOTAL REVENUES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 562,456,636.08</b>	<b>\$ 564,418,688.24</b>	<b>100.0%</b>	<b>\$ 1,962,052.16</b>	<b>\$ 377,793,816.30</b>	<b>66.9%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 377,793,816.30</b>	<b>66.9%</b>	<b>\$ 186,624,871.94</b>	<b>33.1%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 305,461,121.00	\$ 315,970,058.68	317,423,858.21	56.2%	\$ 1,453,799.53	159,292,218.31	50.2%	171,969.20	4,873,082.86	\$ 164,165,301.17	51.7%	\$ 153,086,587.84	48.2%
7900	OPERATION OF PLANT	41,099,483.00	36,953,105.22	36,949,062.39	6.5%	\$ (4,042.83)	21,012,161.83	56.9%	5,111.94	5,175,938.09	26,188,099.92	70.9%	10,755,850.53	29.1%
7300	SCHOOL ADMINISTRATION	31,126,001.00	31,390,688.87	31,529,584.01	5.6%	\$ 138,895.14	16,097,157.01	51.1%	21,291.34	39,940.85	16,137,097.86	51.2%	15,371,194.81	48.8%
7800	TRANSPORTATION	21,807,797.00	21,829,606.76	22,212,751.76	3.9%	\$ 383,145.00	12,013,328.16	54.1%	35,800.93	1,248,048.94	13,261,377.10	59.7%	8,915,573.73	40.1%
6100	PUPIL SERVICES	19,799,034.00	20,069,617.98	20,372,023.14	3.6%	\$ 302,405.16	9,850,233.16	48.4%	6,351.77	1,993,415.88	11,843,649.04	58.1%	8,522,022.33	41.8%
8100	MAINTENANCE OF PLANT	19,556,852.00	19,785,076.33	20,048,178.87	3.6%	\$ 263,102.54	10,976,366.17	54.7%	47,964.88	2,512,764.51	13,489,130.68	67.3%	6,511,083.31	32.5%
7700	CENTRAL SERVICES	8,876,616.00	9,027,434.40	9,121,601.45	1.6%	\$ 94,167.05	4,883,827.14	53.5%	31,013.07	303,319.13	5,187,146.27	56.9%	3,903,442.11	42.8%
6300	INSTR & CURRIC DEVELOP	7,568,252.00	7,731,446.33	7,701,376.76	1.4%	\$ (30,069.57)	3,757,424.38	48.8%	4,704.73	8,507.27	3,765,931.65	48.9%	3,930,740.38	51.0%
6200	INSTRUCTIONAL MEDIA	5,915,448.00	6,005,274.41	6,183,536.00	1.1%	\$ 178,261.59	2,983,529.71	48.2%	5,818.77	79,720.08	3,063,249.79	49.5%	3,114,467.44	50.4%
6400	INSTR STAFF DEVELOP	4,401,403.00	4,401,048.83	4,742,760.38	0.8%	\$ 341,711.55	2,302,745.61	48.6%	12,598.05	96,100.00	2,398,845.61	50.6%	2,331,316.72	49.2%
8200	ADMIN TECHNOLOGY SERV	3,623,983.21	3,655,736.60	3,643,442.53	0.6%	\$ (12,294.07)	1,743,493.06	47.9%	311.89	22,714.59	1,766,207.65	48.5%	1,876,922.99	51.5%
7500	FISCAL SERVICES	3,162,157.00	3,215,022.33	3,215,729.31	0.6%	\$ 726.98	1,681,166.91	52.3%	1,279.82	129,149.24	1,810,316.15	56.3%	1,404,133.34	43.7%
7400	FACILITIES ACQ & CONST	139,758.00	1,530,794.36	1,637,815.80	0.3%	\$ 107,021.44	712,119.75	43.5%	59.48	7,659.28	719,779.03	43.9%	917,977.29	56.0%
7200	GENERAL ADMINISTRATION	1,391,010.00	1,592,665.96	1,604,365.97	0.3%	\$ 11,700.01	814,557.51	50.8%	5,581.10	16,789.40	831,346.91	51.8%	767,437.96	47.8%
7100	BOARD OF EDUCATION	1,503,191.00	1,507,263.85	1,507,063.85	0.3%	\$ (200.00)	593,258.56	39.4%	277.11	48,954.59	642,213.15	42.6%	864,573.59	57.4%
6500	INSTR RELATED TECHNOLOGY	1,553,904.00	1,373,138.72	1,388,266.36	0.2%	\$ 15,127.64	621,476.01	44.8%	75.00	-	621,476.01	44.8%	766,715.35	55.2%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	858,014.99	856,264.42	856,264.42	0.2%	\$ -	-	0.0%	-	-	-	0.0%	856,264.42	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	601,895.81	601,895.81	601,895.81	0.1%	\$ -	-	0.0%	-	-	-	0.0%	601,895.81	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,336,279.28	1,236,279.28	1,236,279.28	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,236,279.28	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,813,119.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	1,600,000.00	318,595.00	0.1%	\$ (1,281,405.00)	-	0.0%	-	-	-	0.0%	318,595.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,860,000.00	17,860,000.00	17,860,000.00	3.2%	\$ -	-	0.0%	-	-	-	0.0%	17,860,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,890,000.00	4,890,000.00	4,890,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	4,890,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,582,486.37	40,584,236.94	40,584,236.94	7.2%	\$ -	-	0.0%	-	-	-	0.0%	40,584,236.94	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 562,456,636.08</b>	<b>\$ 564,418,688.24</b>	<b>100.0%</b>	<b>\$ 1,962,052.16</b>	<b>\$ 249,335,063.28</b>	<b>44.2%</b>	<b>\$ 350,209.08</b>	<b>\$ 16,556,104.71</b>	<b>\$ 265,891,167.99</b>	<b>47.1%</b>	<b>\$ 298,177,311.17</b>	<b>52.8%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**January 31, 2019**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,890,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,890,000.00</b>

**ANALYSIS OF BUDGETED ENDING FUND BALANCES**  
**January 31, 2019**

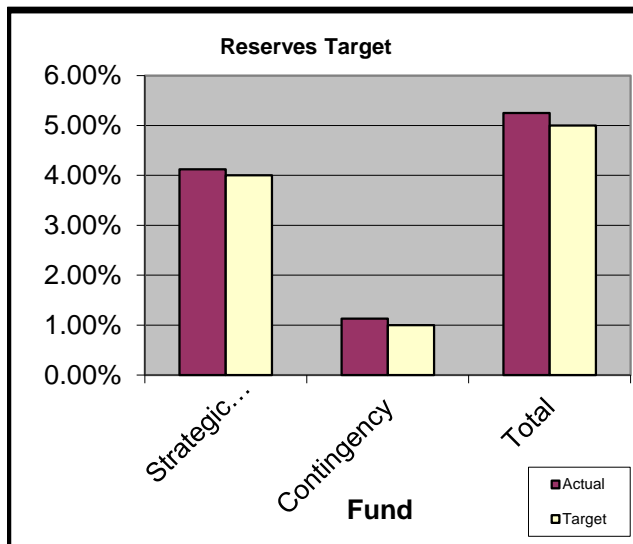
**Exhibit D**

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
<b>Non Spendable</b>					
Inventory - Non Spendable	856,264.42			1,798,595.67	
Pre-Paid Non Spendable	601,895.81		74,991.04		
<b>Restricted</b>					
Restricted - Workforce Programs	1,236,279.28				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			24,700,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			71,435,000.00		
Restricted Enterprise Software			13,100,000.00		
Restricted - McKay Scholarships	318,595.00				
Restricted Debt Service		7,972,198.34			
Restricted Capital Projects			8,515,378.87		
Restricted Food Services				8,145,936.57	
<b>Assigned</b>					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,007,941.84		
<b>Unassigned</b>					
Unassigned Contingency Reserve	4,890,000.00				
Unassigned Reserve For Budget Shortfall	40,584,236.94				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,860,000.00				
Health Fund Reserve for Future Claims					27,356,814.36
Workers Compensation Reserve for Future Claims					10,367,644.72
Flex Care Reserve for Future Claims					265,265.40
<b>Totals</b>	<b>\$ 75,137,271.45</b>	<b>\$ 7,972,198.34</b>	<b>\$ 122,833,311.75</b>	<b>\$ 9,944,532.24</b>	<b>\$ 37,989,724.48</b>
				<b>Grand Total All Reserves</b>	
				<b>\$</b>	<b>253,877,038.26</b>

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY**  
**January 31, 2019**

<b>REVENUES</b>	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	4,593,590.00
STATE	101,266,642.48
LOCAL	327,201,219.69
	<u>\$ 433,551,452.17</u>

<b>CURRENT MONTHLY STATUS ON RESERVES :</b>	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 17,860,000.00	<b>4.12%</b>	4.00%	\$ (517,941.91)
<b>Contingency</b>	4,890,000.00	<b>1.13%</b>	1.00%	(554,485.48)
<b>Total</b>	<u>\$ 22,750,000.00</u>	<u><b>5.25%</b></u>	<u><b>5.00%</b></u>	<u>\$ (1,072,427.39)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.12%	4.14%	-0.02%
<b>Contingency</b>	1.13%	1.13%	0.00%
<b>Total</b>	<u>5.25%</u>	<u>5.27%</u>	-0.02%

<b>Target Reserve Rates</b>			
	<u>Strategic Reserve for</u>		
	<u>Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 18-19	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT F

FND - 1XX GENERAL FUND

PRD-07 JANUARY 2019

---YTD---

----YTD----

---MTD---

---YTD---

---AVAILABLE---

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,894,364.79	1,855.34	44,541.35	234,542.14	1,397,778.90	50
A 0061	GULFVIEW MIDDLE	5,237,654.18	1,659.55	89,345.58	450,430.46	2,684,120.20	47
A 0121	LAKE PARK ELEMENTARY	4,699,606.83	1,101.50	49,333.21	393,082.47	2,373,747.00	48
A 0131	TOMMIE BARFIELD ELEMEN	4,542,780.74	3,707.20	58,177.90	374,758.55	2,250,958.87	49
A 0141	SHADOWLAWN ELEMENTARY	4,297,078.99	2,577.66	118,859.65	364,708.63	2,157,927.44	46
A 0151	NAPLES HIGH	12,088,159.91	10,233.15	191,697.59	999,595.47	6,119,760.05	47
A 0161	PINECREST ELEMENTARY	6,172,262.84	3,774.47	113,435.56	523,279.56	3,147,437.61	47
A 0171	SEA GATE ELEMENTARY	6,618,115.32	2,356.82	98,993.57	620,285.58	3,290,948.34	48
A 0181	HIGHLANDS ELEMENTARY	6,054,806.56	1,838.20	132,445.85	500,728.13	3,055,034.83	47
A 0191	LAKE TRAFFORD ELEMENTA	6,847,635.25	4,218.83	118,423.55	557,370.77	3,452,895.61	47
A 0201	AVALON ELEMENTARY	4,334,208.31	615.08	47,181.25	353,818.35	2,162,477.18	49
A 0211	EAST NAPLES MIDDLE	6,436,174.53	1,729.36	130,544.01	540,964.18	3,245,360.73	47
A 0221	POINCIANA ELEMENTARY	5,883,859.32	754.97	138,145.90	491,773.24	2,876,585.78	48
A 0231	GOLDEN GATE ELEMENTARY	6,980,032.30	2,392.82	210,031.33	586,462.69	3,454,553.92	47
A 0241	NAPLES PARK ELEMENTARY	4,643,307.59	1,105.40	56,162.08	391,205.69	2,322,699.45	48
A 0251	PINE RIDGE MIDDLE	7,408,182.06	4,872.34	135,268.76	603,507.54	3,738,673.62	47
A 0261	LELY HIGH	10,966,393.08	18,248.48	278,099.19	933,638.68	5,395,372.28	48
A 0271	IMMOKALEE HIGH	11,796,895.55	5,273.67	198,323.61	921,509.76	5,811,148.72	49
A 0281	LORENZO WALKER TECH CO	6,128,484.55	3,515.18	208,952.46	456,254.46	3,386,286.07	41
A 0282	LORENZO WALKER TECHNIC	4,086,159.10	7,232.62	32,401.80	368,626.74	2,087,538.54	47
A 0311	BARRON COLLIER HIGH	12,165,723.97	19,079.99	268,491.11	981,823.87	6,229,025.88	46
A 0321	GOLDEN GATE MIDDLE	7,539,120.68	890.67	127,778.52	634,584.03	3,842,896.85	47
A 0331	BIG CYPRESS ELEMENTARY	7,333,650.76	2,931.29	75,662.14	627,808.02	3,636,888.69	49
A 0341	VILLAGE OAKS ELEMENTAR	5,674,974.33	858.00	154,802.89	519,473.23	2,969,249.96	44
A 0351	GOLDEN TERRACE ELEMEN	7,450,094.52	1,842.93	150,037.18	625,699.76	3,703,159.32	48
A 0361	IMMOKALEE MIDDLE	9,824,873.20	8,129.32	283,176.95	835,054.44	5,148,252.80	44
A 0371	VINEYARDS ELEMENTARY	6,983,304.96	0.00	179,414.70	650,028.74	3,461,307.63	47
A 0381	LELY ELEMENTARY	5,496,854.02	2,595.06	68,859.09	462,464.21	2,725,696.74	49
A 0391	LAUREL OAK ELEMENTARY	6,861,810.23	4,914.14	114,107.00	682,190.43	3,546,641.57	46
A 0392	GULF COAST HIGH	13,902,152.31	7,159.50	218,104.59	1,105,565.55	6,856,652.39	49
A 0401	OAKRIDGE MIDDLE	7,882,775.57	3,115.97	89,928.81	665,997.04	3,995,068.69	48
A 0421	MANATEE ELEMENTARY	5,765,880.93	1,582.72	158,099.22	477,263.96	2,804,103.49	48
A 0422	MANATEE MIDDLE	6,118,279.05	3,636.21	128,530.14	520,752.98	3,015,833.64	48
A 0431	PELICAN MARSH ELEMENTA	6,372,136.15	1,103.41	96,451.35	529,445.56	3,217,233.54	47
A 0441	CORKSCREW ELEMENTARY	5,795,328.05	1,579.68	70,187.39	478,471.10	2,871,177.52	49
A 0442	CORKSCREW MIDDLE	6,135,816.62	3,195.75	107,064.80	510,223.31	3,122,565.16	47
A 0451	OSCEOLA ELEMENTARY	5,983,790.55	2,887.43	79,822.18	501,440.29	3,010,046.58	48
A 0452	NORTH NAPLES MIDDLE	6,764,808.61	7,721.99	91,868.64	557,248.92	3,402,041.43	48
A 0461	CALUSA PARK ELEMENTARY	5,746,404.13	2,623.51	121,865.44	459,530.50	2,749,093.18	49
A 0471	SABAL PALM ELEMENTARY	4,872,143.97	1,980.02	74,562.30	404,962.30	2,375,409.53	49
A 0472	CYPRESS PALM MIDDLE	5,656,689.08	2,032.24	98,975.61	460,029.03	2,826,044.40	48
A 0493	PALMETTO RIDGE HIGH	13,267,512.64	10,887.83	222,481.01	1,165,180.95	6,748,621.05	47
A 0501	GOLDEN GATE HIGH	14,227,346.00	2,569.43	312,306.72	997,418.56	5,884,044.16	56
A 0511	ESTATES ELEMENTARY	4,562,582.20	3,414.91	95,024.19	433,282.02	2,292,907.50	47
A 0521	VETERANS MEMORIAL ELEM	6,460,850.61	2,345.94	85,051.59	541,257.28	3,251,497.43	48
A 0531	MIKE DAVIS ELEMENTARY	5,140,102.98	4,074.89	94,585.69	472,915.49	2,578,946.13	47
A 0541	PALMETTO ELEMENTARY	4,457,603.81	385.42	126,204.59	368,694.79	2,215,342.85	47
A 0551	PARKSIDE ELEMENTARY	5,876,003.16	2,125.77	124,326.03	495,037.02	2,869,343.10	49
A 0581	IMMOKALEE TECHNICAL CO	6,733,324.22	2,685.74	129,096.73	327,768.97	2,187,240.61	65
A 0631	EDEN PARK ELEMENTARY	5,709,734.13	1,529.70	106,589.44	564,573.55	2,877,672.43	47
A 7001	COLLIER VIRTUAL SCHOOL	245,769.48	0.00	181,772.76	10,498.38	42,259.40	8
A 7006	COLLIER DISTRICT VIRTU	505,719.63	0.00	0.00	43,740.29	259,024.38	48
A 9004	T.A.P.P. - IMMOKALEE	647,668.68	0.00	174,431.05	28,980.06	268,182.78	31
A 9007	NEW BEGINNINGS IMMOKAL	611,648.33	0.00	1,935.70	50,627.65	290,759.23	52

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT F

FND - 1XX GENERAL FUND

PRD-07 JANUARY 2019

---YTD---      ----YTD---      ---MTD--      ---YTD--      ---AVAILABLE---

T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	620,355.77	0.00	173,889.46	29,807.06	262,139.98	184,326.33	29
A 9010	NEW BEGINNINGS NAPLES	753,108.00	483.16	4,296.04	64,091.04	341,285.60	407,043.20	54
A 9013	DETENTION CENTER	455,438.46	0.00	3,258.32	35,503.12	227,912.33	224,267.81	49
A 9015	PHOENIX NAPLES	1,152,439.58	93.54	4,392.15	101,812.78	540,683.24	607,270.65	52
A 9017	PACE PROGRAM	646,861.24	0.00	447,542.00	821.49	54,871.19	144,448.05	22
A 9018	MARCO ISLAND CHARTER M	2,803,423.62	0.00	0.00	483,374.83	1,943,329.15	860,094.47	30
A 9019	HOSPITAL/HOMEBOUND	570,455.98	0.00	0.00	48,552.41	276,056.13	294,399.85	51
A 9021	IMMOKALEE COMMUNITY SC	2,051,096.37	0.00	0.00	342,173.40	1,407,459.14	643,637.23	31
A 9026	PHOENIX IMMOKALEE	575,273.16	0.00	3,389.22	42,146.65	252,511.09	319,372.85	55
A 9027	BEACON HIGH SCHOOL	2,509,077.51	58.52	5,410.43	204,084.84	1,119,779.95	1,383,828.61	55
A 9032	MARCO ISLAND ACADEMY	1,740,271.82	0.00	0.00	282,142.58	1,199,882.09	540,389.73	31
A 9034	GULF COAST CHARTER ACA	5,374,754.52	0.00	0.00	883,359.72	3,596,831.21	1,777,923.31	33
A 9035	MASON CLASSICAL ACADEM	7,197,064.23	0.00	0.00	1,190,573.02	4,678,699.78	2,518,364.45	34
A 9036	COLLIER CHARTER ACADEM	4,879,760.06	0.00	0.00	788,758.16	3,261,836.94	1,617,923.12	33
A 9037	BRIDGEPREP ACADEMY COL	927,522.54	0.00	0.00	170,128.33	600,413.65	327,108.89	35
A 9081	IMMOKALEE TECHNOLOGY A	201,774.98	0.00	7,591.52	15,433.14	102,027.43	92,156.03	45
A 9110	SCHOOL BOARD	540,404.94	184.92	17,000.00	28,720.61	246,043.96	277,176.06	51
A 9120	LEGAL SERVICES	1,180,636.91	662.52	150,260.60	73,974.55	479,931.01	549,782.78	46
A 9210	SUPERINTENDENT'S OFFIC	529,413.31	5,345.27	0.00	36,960.68	290,761.18	233,306.86	44
A 9211	CURRICULUM & INSTRUCTI	686,508.55	2,165.65	552.50	36,058.03	291,258.83	392,531.57	57
A 9212	DISTRICT/SCHOOL OPERAT	2,155,659.62	4,928.06	52,723.66	117,975.67	1,028,024.94	1,069,982.96	49
A 9213	PRINCIPAL OF ALT SCHOO	1,159,322.86	0.00	34,359.66	83,309.38	633,859.85	491,103.35	42
A 9215	STUDENT RELATIONS	770,246.19	240.33	0.00	50,576.75	405,687.21	364,318.65	47
A 9223	ELEMENTARY PROGRAMS	2,216,039.27	5,404.33	42,917.99	170,685.71	1,063,258.07	1,104,458.88	49
A 9224	SECONDARY PROGRAMS	8,319,596.04	7,329.84	343,948.18	205,620.74	1,685,419.87	6,282,898.15	75
A 9230	HUMAN RESOURCES	879,834.29	3,646.05	18,850.00	60,461.21	502,891.11	354,447.13	40
A 9231	TALENT MANAGEMENT	1,920,943.10	0.00	110,130.10	133,593.41	1,012,590.67	798,222.33	41
A 9238	BENEFITS & WELLNESS	320,001.27	643.20	51,613.86	10,629.78	110,110.11	157,634.10	49
A 9239	COMPENSATION	599,276.43	0.00	0.00	40,509.65	307,512.42	291,764.01	48
A 9240	PROF LEARNING & DIGITA	1,245,111.34	1,122.86	64,800.00	56,821.60	487,442.75	691,745.73	55
A 9260	ACCOUNTABILITY & DATA	1,558,148.99	1,143.87	132,542.09	102,437.70	796,819.95	627,643.08	40
A 9270	COMMUNICATIONS & COMMU	945,584.10	3,241.67	13,625.14	59,016.19	487,742.34	440,974.95	46
A 9281	ADULT & COMMUNITY EDUC	2,123,388.90	1,733.60	7,396.69	130,468.19	1,059,925.59	1,054,333.02	49
A 9413	DISTRICT-WIDE INSURANC	5,942,678.86	0.00	247,525.20	26,193.75	4,926,028.09	769,125.57	12
A 9420	TECHNOLOGY	22,804,024.47	59,457.71	1,347,494.74	1,545,754.06	14,695,264.22	6,701,807.80	29
A 9427	SSPAR - ALLOCATIONS AN	717,198.03	317.06	0.00	51,700.19	372,925.43	343,955.54	47
A 9430	MAINTENANCE	14,745,165.50	16,168.52	1,978,896.18	1,062,134.55	7,385,178.84	5,364,921.96	36
A 9434	UTIL/COMM/OTHR COUNTY-	2,719,321.44	0.00	314,207.88	242,052.99	1,233,132.30	1,171,981.26	43
A 9440	TRANSPORTATION	21,893,639.81	33,747.74	1,274,548.34	1,507,212.02	11,881,607.72	8,703,736.01	39
A 9450	FACILITIES MANAGEMENT	1,211,947.20	360.62	407,192.24	4,974.80	613,544.06	190,850.28	15
A 9451	SECURITY & ENVIRONMENT	430,302.46	2,437.88	998.11	15,761.05	187,640.57	239,225.90	55
A 9460	ACCOUNTING	1,933,503.43	730.15	117,272.68	133,404.91	912,783.29	902,717.31	46
A 9462	FINANCIAL SERVICES	584,802.80	495.87	1,000.00	45,045.85	312,495.63	270,811.30	46
A 9470	BUDGET	607,320.66	53.80	119,956.25	68,426.42	302,495.19	184,815.42	30
A 9475	PAYROLL SERVICES	585,967.17	0.00	1,262.70	40,711.19	286,447.86	298,256.61	50
A 9480	PURCHASING	581,847.75	1,037.00	308,180.53	28,165.28	18,332.92	290,963.14	50
A 9525	STEAM,VIRTUAL,HOME&CHA	1,843,164.82	1,909.29	9,357.00	39,807.24	818,815.91	1,013,082.62	54
A 9530	EXCEPT ED & STDT SUPPO	5,815,692.24	6,123.95	1,857,867.49	782,558.21	2,777,720.52	1,173,980.28	20
A 9543	FEDERAL, STATE & COMP	367,406.84	0.00	17,896.01	30,409.37	206,782.63	142,728.20	38
	*	489,281,416.79	350,209.08	16,556,104.71	40,560,989.67	249,335,063.28	223,040,039.72	45

**Meeting Date: April 16, 2019**

**Agenda Title: February 2019 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, 2019.

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.

**Exhibit A****BUDGET ANALYSIS - ALL FUNDS**

February 28, 2019

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 556,317,805.66	\$564,418,688.24	\$ 564,683,474.79	\$ 285,083,761.26	\$ 2,275,786.33	\$ 15,210,671.20	\$ 262,113,256.00
<b>Debt Service</b>	51,873,413.34	51,873,413.34	95,322,238.46	87,311,620.12	-	-	8,010,618.34
<b>Capital Outlay</b>	319,990,985.83	321,045,042.57	369,720,519.53	146,113,703.16	194,553.52	39,220,011.61	184,192,251.24
<b>Special Revenue -School Food Service</b>	39,047,850.08	39,112,850.08	38,969,352.89	16,116,944.45	303,940.15	6,749,398.77	15,799,069.52
<b>Special Revenue - Grants</b>	40,596,580.47	43,443,212.72	44,403,387.58	23,967,168.78	170,012.15	1,218,691.96	19,047,514.69
<b>Health Care</b>	74,621,490.39	74,621,490.39	74,621,490.39	35,672,943.86	-	3,839,216.04	35,109,330.49
<b>Workers' Compensation</b>	12,334,701.72	12,334,701.72	12,334,701.72	1,218,782.84	-	131,733.26	10,984,185.62
<b>Flexcare</b>	1,624,452.37	1,624,452.37	1,624,452.37	762,581.10	-	10,148.00	851,723.27
<b>Totals - All Funds</b>	<b>\$ 1,096,407,279.86</b>	<b>\$ 1,108,473,851.43</b>	<b>\$ 1,201,679,617.73</b>	<b>\$ 596,247,505.57</b>	<b>\$ 2,944,292.15</b>	<b>\$ 66,379,870.84</b>	<b>\$ 536,107,949.17</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

### OPERATING SUMMARY

February 28, 2019

(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
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 95,746,743.06	\$ 95,746,743.06	\$ 95,746,743.06	17.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 95,746,743.06	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	262,123.61	53.5%	-	-	\$ 262,123.61	53.5%	227,876.39	46.5%
200	FEDERAL THROUGH STATE	1,450,000.00	4,593,590.00	4,593,590.00	0.8%	\$ -	3,948,291.79	86.0%	-	-	\$ 3,948,291.79	86.0%	645,298.21	14.0%
300	STATE	96,646,988.47	101,266,642.48	101,266,642.48	17.9%	\$ -	65,633,034.84	64.8%	-	-	\$ 65,633,034.84	64.8%	35,633,607.64	35.2%
400	LOCAL	326,304,638.13	327,201,219.69	327,454,896.24	58.0%	\$ 253,676.55	302,492,434.59	92.4%	-	-	\$ 302,492,434.59	92.4%	24,962,461.65	7.6%
600	TRANSFERS	35,669,436.00	35,039,610.44	35,050,720.44	6.2%	\$ 11,110.00	23,785,244.00	67.9%	-	-	\$ 23,785,244.00	67.9%	11,265,476.44	32.1%
700	OTHER FINANCING SOURCES	10,000.00	80,882.57	80,882.57	0.0%	\$ -	76,218.56	94.2%	-	-	\$ 76,218.56	94.2%	4,664.01	5.8%
<b>TOTAL REVENUES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 564,418,688.24</b>	<b>\$ 564,683,474.79</b>	<b>100.0%</b>	<b>\$ 264,786.55</b>	<b>\$ 396,197,347.39</b>	<b>70.2%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 396,197,347.39</b>	<b>70.2%</b>	<b>\$ 168,486,127.40</b>	<b>29.8%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 305,461,121.00	\$ 317,423,858.21	317,403,955.68	56.2%	\$ (19,902.53)	180,712,323.50	56.9%	2,147,512.28	6,200,446.02	\$ 186,912,769.52	58.9%	\$ 128,343,673.88	40.4%
7900	OPERATION OF PLANT	41,099,483.00	36,949,062.39	36,969,028.90	6.5%	\$ 19,966.51	23,638,315.54	63.9%	4,604.32	3,956,432.81	27,594,748.35	74.6%	9,369,676.23	25.3%
7300	SCHOOL ADMINISTRATION	31,126,001.00	31,529,584.01	31,614,740.12	5.6%	\$ 85,156.11	19,047,286.18	60.2%	15,917.23	35,932.41	19,083,218.59	60.4%	12,515,604.30	39.6%
7800	TRANSPORTATION	21,807,797.00	22,212,751.76	22,382,888.90	4.0%	\$ 170,137.14	14,210,636.89	63.5%	30,086.42	883,917.86	15,094,554.75	67.4%	7,258,247.73	32.4%
6100	PUPIL SERVICES	19,799,034.00	20,372,023.14	20,345,096.51	3.6%	\$ (26,926.63)	11,564,081.80	56.8%	5,282.53	1,601,382.06	13,165,463.86	64.7%	7,174,350.12	35.3%
8100	MAINTENANCE OF PLANT	19,556,852.00	20,048,178.87	19,896,561.71	3.5%	\$ (151,617.16)	12,315,894.90	61.9%	24,961.43	1,873,908.81	14,189,803.71	71.3%	5,681,796.57	28.6%
7700	CENTRAL SERVICES	8,876,616.00	9,121,601.45	9,144,404.44	1.6%	\$ 22,802.99	5,584,979.82	61.1%	23,390.15	272,212.78	5,857,192.60	64.1%	3,263,821.69	35.7%
6300	INSTR & CURRIC DEVELOP	7,568,252.00	7,701,376.76	7,617,915.78	1.3%	\$ (83,460.98)	4,418,764.65	58.0%	6,289.39	8,059.55	4,426,824.20	58.1%	3,184,802.19	41.8%
6200	INSTRUCTIONAL MEDIA	5,915,448.00	6,183,536.00	6,136,586.02	1.1%	\$ (46,949.98)	3,484,299.33	56.8%	6,441.72	90,170.59	3,574,469.92	58.2%	2,555,674.38	41.6%
6400	INSTR STAFF DEVELOP	4,401,403.00	4,742,760.38	4,834,512.65	0.9%	\$ 91,752.27	2,733,213.84	56.5%	3,238.00	80,962.09	2,814,175.93	58.2%	2,017,098.72	41.7%
8200	ADMIN TECHNOLOGY SERV	3,623,983.21	3,643,442.53	3,866,699.81	0.7%	\$ 223,257.28	2,243,631.85	58.0%	12.70	18,572.29	2,262,204.14	58.5%	1,604,482.97	41.5%
7500	FISCAL SERVICES	3,162,157.00	3,215,729.31	3,246,809.83	0.6%	\$ 31,080.52	1,931,684.35	59.5%	1,693.23	122,928.49	2,054,612.84	63.3%	1,190,503.76	36.7%
7400	FACILITIES ACQ & CONST	139,758.00	1,637,815.80	1,649,819.90	0.3%	\$ 12,004.10	855,235.88	51.8%	-	1,103.56	856,339.44	51.9%	793,480.46	48.1%
7200	GENERAL ADMINISTRATION	1,391,010.00	1,604,365.97	1,619,185.29	0.3%	\$ 14,819.32	934,640.11	57.7%	6,289.35	16,789.40	951,429.51	58.8%	661,466.43	40.9%
7100	BOARD OF EDUCATION	1,503,191.00	1,507,063.85	1,518,249.26	0.3%	\$ 11,185.41	683,195.38	45.0%	67.58	47,852.48	731,047.86	48.2%	787,133.82	51.8%
6500	INSTR RELATED TECHNOLOGY	1,553,904.00	1,388,266.36	1,299,748.54	0.2%	\$ (88,517.82)	725,577.24	55.8%	-	-	725,577.24	55.8%	574,171.30	44.2%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	858,014.99	856,264.42	856,264.42	0.2%	\$ -	-	0.0%	-	-	-	0.0%	856,264.42	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	601,895.81	601,895.81	601,895.81	0.1%	\$ -	-	0.0%	-	-	-	0.0%	601,895.81	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,336,279.28	1,236,279.28	1,236,279.28	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,236,279.28	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,813,119.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	318,595.00	318,595.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	318,595.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,860,000.00	17,860,000.00	17,860,000.00	3.2%	\$ -	-	0.0%	-	-	-	0.0%	17,860,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,890,000.00	4,890,000.00	4,890,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	4,890,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,582,486.37	40,584,236.94	40,584,236.94	7.2%	\$ -	-	0.0%	-	-	-	0.0%	40,584,236.94	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 564,418,688.24</b>	<b>\$ 564,683,474.79</b>	<b>100.0%</b>	<b>\$ 264,786.55</b>	<b>\$ 285,083,761.26</b>	<b>50.5%</b>	<b>\$ 2,275,786.33</b>	<b>\$ 15,210,671.20</b>	<b>\$ 300,294,432.46</b>	<b>53.2%</b>	<b>\$ 262,113,256.00</b>	<b>46.4%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**February 28, 2019**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,890,000.00</b>
1.				
2.				
3.				
4.				
			<b>TOTAL REMAINING</b>	<b>\$ 4,890,000.00</b>

**ANALYSIS OF BUDGETED ENDING FUND BALANCES**  
**February 28, 2019**

**Exhibit D**

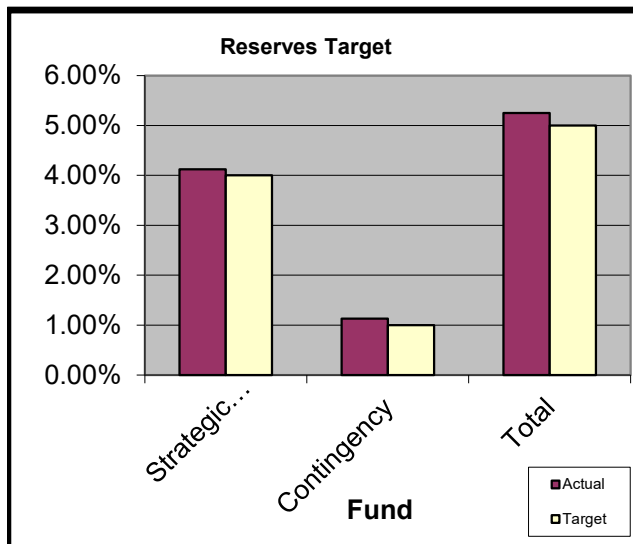
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
<b>Non Spendable</b>					
Inventory - Non Spendable	856,264.42			1,798,595.67	
Pre-Paid Non Spendable	601,895.81		74,991.04		
<b>Restricted</b>					
Restricted - Workforce Programs	1,236,279.28				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			24,700,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			71,435,000.00		
Restricted Enterprise Software			13,100,000.00		
Restricted - McKay Scholarships	318,595.00				
Restricted Debt Service		7,972,198.34			
Restricted Capital Projects			13,730,876.77		
Restricted Food Services				8,145,936.57	
<b>Assigned</b>					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,007,941.84		
<b>Unassigned</b>					
Unassigned Contingency Reserve	4,890,000.00				
Unassigned Reserve For Budget Shortfall	40,584,236.94				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,860,000.00				
Health Fund Reserve for Future Claims					27,356,814.36
Workers Compensation Reserve for Future Claims					10,367,644.72
Flex Care Reserve for Future Claims					265,265.40
<b>Totals</b>	<b>\$ 75,137,271.45</b>	<b>\$ 7,972,198.34</b>	<b>\$ 128,048,809.65</b>	<b>\$ 9,944,532.24</b>	<b>\$ 37,989,724.48</b>
				<b>Grand Total All Reserves</b>	
				<b>\$</b>	<b>259,092,536.16</b>

Exhibit D

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY**  
February 28, 2019

REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	4,593,590.00
STATE	101,266,642.48
LOCAL	327,454,896.24
	<u>\$ 433,805,128.72</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 17,860,000.00	<b>4.12%</b>	4.00%	\$ (507,794.85)
<b>Contingency</b>	4,890,000.00	<b>1.13%</b>	1.00%	(551,948.71)
<b>Total</b>	<u>\$ 22,750,000.00</u>	<u><b>5.25%</b></u>	<u><b>5.00%</b></u>	<u>\$ (1,059,743.56)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.12%	4.12%	0.00%
<b>Contingency</b>	1.13%	1.13%	0.00%
<b>Total</b>	<u>5.25%</u>	<u>5.25%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 18-19	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT F

FND	- 1XX	GENERAL FUND	PRD-08	FEBRUARY	2019	---	YTD---	----	YTD----	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR					BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 0051	EVERGLADES CITY SCHOOL	2,774,655.87			144.34	34,617.96	228,000.33	1,625,779.23	1,114,114.34	40					
A 0061	GULFVIEW MIDDLE	5,253,110.14			2,675.86	63,956.66	400,859.42	3,084,979.62	2,101,498.00	40					
A 0121	LAKE PARK ELEMENTARY	4,715,415.07			1,300.78	38,048.60	377,588.00	2,751,335.00	1,924,730.69	40					
A 0131	TOMMIE BARFIELD ELEMEN	4,548,814.20			1,526.63	44,389.50	410,843.44	2,661,802.31	1,841,095.76	40					
A 0141	SHADOWLAWN ELEMENTARY	4,310,799.78			1,893.80	98,411.67	360,123.31	2,518,050.75	1,692,443.56	39					
A 0151	NAPLES HIGH	11,994,739.86			6,080.64	156,937.68	936,095.28	7,055,855.33	4,775,866.21	39					
A 0161	PINECREST ELEMENTARY	6,178,948.62			3,114.59	88,435.72	504,565.07	3,652,002.68	2,435,395.63	39					
A 0171	SEA GATE ELEMENTARY	6,635,759.59			15,860.19	71,122.11	547,644.45	3,838,592.79	2,710,184.50	40					
A 0181	HIGHLANDS ELEMENTARY	6,057,057.47			836.81	108,621.40	485,426.13	3,540,460.96	2,407,138.30	39					
A 0191	LAKE TRAFFORD ELEMENTA	6,848,655.25			3,801.20	89,253.29	550,920.74	4,003,816.35	2,751,784.41	40					
A 0201	AVALON ELEMENTARY	4,331,710.86			546.04	36,467.52	356,809.28	2,519,286.46	1,775,410.84	40					
A 0211	EAST NAPLES MIDDLE	6,441,691.90			2,504.90	99,659.52	531,131.95	3,776,492.68	2,563,034.80	39					
A 0221	POINCIANA ELEMENTARY	5,836,206.13			10,033.38	108,168.81	495,387.78	3,371,973.56	2,346,030.38	40					
A 0231	GOLDEN GATE ELEMENTARY	6,953,263.92			185.94	163,781.30	565,407.50	4,019,961.42	2,769,335.26	39					
A 0241	NAPLES PARK ELEMENTARY	4,652,001.48			1,364.45	41,759.75	381,068.80	2,703,768.25	1,905,109.03	40					
A 0251	PINE RIDGE MIDDLE	7,425,019.68			2,970.58	107,952.43	585,699.46	4,324,373.08	2,989,723.59	40					
A 0261	LELY HIGH	10,919,716.39			6,604.63	250,285.95	857,203.71	6,252,575.99	4,410,249.82	40					
A 0271	IMMOKALEE HIGH	11,675,594.32			1,443.86	160,379.80	932,275.18	6,743,423.90	4,770,346.76	40					
A 0281	LORENZO WALKER TECH CO	6,137,100.46			10,920.34	187,698.17	496,504.09	3,882,790.16	2,055,691.79	33					
A 0282	LORENZO WALKER TECHNIC	4,036,193.26			498.00	23,207.69	300,339.75	2,387,878.29	1,624,609.28	40					
A 0311	BARRON COLLIER HIGH	12,080,295.87			8,686.50	245,935.89	931,736.86	7,160,762.74	4,664,910.74	38					
A 0321	GOLDEN GATE MIDDLE	7,580,637.91			2,904.04	91,393.84	610,714.66	4,453,611.51	3,032,728.52	40					
A 0331	BIG CYPRESS ELEMENTARY	7,381,854.63			23,249.02	58,759.41	606,496.21	4,243,384.90	3,056,461.30	41					
A 0341	VILLAGE OAKS ELEMENTAR	5,799,142.14			686.63	116,609.17	506,893.58	3,476,143.54	2,205,702.80	38					
A 0351	GOLDEN TERRACE ELEMENT	7,338,181.52			1,875.08	125,273.28	584,396.80	4,287,556.12	2,923,477.04	39					
A 0361	IMMOKALEE MIDDLE	9,885,783.74			2,604.96	231,349.94	829,734.39	5,977,987.19	3,673,841.65	37					
A 0371	VINEYARDS ELEMENTARY	6,986,250.95			200.00	141,726.90	559,988.64	4,021,296.27	2,823,027.78	40					
A 0381	LELY ELEMENTARY	5,495,207.10			1,642.01	50,959.87	462,164.69	3,187,861.43	2,254,743.79	41					
A 0391	LAUREL OAK ELEMENTARY	6,890,637.61			2,185.47	90,627.27	560,254.61	4,106,896.18	2,690,928.69	39					
A 0392	GULF COAST HIGH	13,939,782.03			2,651.86	173,984.98	1,294,468.78	8,151,121.17	5,612,024.02	40					
A 0401	OAKRIDGE MIDDLE	7,894,182.22			520.81	69,136.18	612,021.06	4,607,089.75	3,217,435.48	40					
A 0421	MANATEE ELEMENTARY	5,788,176.82			542.93	122,140.50	476,008.72	3,280,112.21	2,385,381.18	41					
A 0422	MANATEE MIDDLE	6,044,480.21			2,485.70	96,651.74	505,967.69	3,521,801.33	2,423,541.44	40					
A 0431	PELICAN MARSH ELEMENTA	6,349,417.30			1,453.98	83,160.73	501,530.76	3,718,764.30	2,546,038.29	40					
A 0441	CORKSCREW ELEMENTARY	5,815,494.02			817.06	92,813.57	465,403.90	3,336,581.42	2,385,281.97	41					
A 0442	CORKSCREW MIDDLE	6,120,917.86			2,362.42	85,029.52	490,110.15	3,612,675.31	2,420,850.61	39					
A 0451	OSCEOLA ELEMENTARY	6,013,478.72			147.17	71,359.06	478,208.94	3,488,255.52	2,453,716.97	40					
A 0452	NORTH NAPLES MIDDLE	6,775,996.22			2,269.87	73,010.92	534,388.11	3,936,429.54	2,764,285.89	40					
A 0461	CALUSA PARK ELEMENTARY	5,738,071.14			2,331.04	94,921.14	459,402.59	3,208,495.77	2,432,323.19	42					
A 0471	SABAL PALM ELEMENTARY	4,861,073.64			0.00	52,004.16	395,609.59	2,771,019.12	2,038,050.36	41					
A 0472	CYPRESS PALM MIDDLE	5,658,929.02			3,348.63	66,869.58	459,960.48	3,286,004.88	2,302,705.93	40					
A 0493	PALMETTO RIDGE HIGH	13,251,180.36			13,990.97	182,030.98	1,007,293.57	7,755,914.62	5,299,243.79	39					
A 0501	GOLDEN GATE HIGH	14,688,393.13			2,215.19	313,194.07	1,103,771.16	6,987,815.32	7,385,168.55	50					
A 0511	ESTATES ELEMENTARY	4,577,074.75			7,295.68	60,585.76	362,835.59	2,655,743.09	1,853,450.22	40					
A 0521	VETERANS MEMORIAL ELEM	6,473,413.02			2,172.27	65,325.20	524,268.60	3,775,766.03	2,630,149.52	40					
A 0531	MIKE DAVIS ELEMENTARY	5,112,807.40			847.15	76,686.05	410,890.07	2,989,836.20	2,045,438.00	40					
A 0541	PALMETTO ELEMENTARY	4,473,577.28			1,038.58	105,639.56	359,765.42	2,575,108.27	1,791,790.87	40					
A 0551	PARKSIDE ELEMENTARY	5,900,895.01			1,788.98	108,289.66	474,416.11	3,343,759.21	2,447,057.16	41					
A 0581	IMMOKALEE TECHNICAL CO	6,734,711.27			2,556.85	168,147.27	313,030.99	2,500,271.60	4,063,735.55	60					
A 0631	EDEN PARK ELEMENTARY	5,723,894.84			2,074.97	88,418.61	447,928.11	3,325,600.54	2,307,800.72	40					
A 7001	COLLIER VIRTUAL SCHOOL	245,913.04			0.00	179,772.76	5,794.50	48,053.90	18,086.38	7					
A 7006	COLLIER DISTRICT VIRTU	505,486.81			0.00	0.00	36,238.39	295,262.77	210,224.04	41					
A 9004	T.A.P.P. - IMMOKALEE	650,098.11			500.00	110,927.33	94,671.02	362,853.80	175,816.98	27					
A 9007	NEW BEGINNINGS IMMOKAL	614,700.46			0.00	5,228.61	51,932.34	342,691.57	266,780.28	43					

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
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FND	- 1XX	GENERAL FUND	PRD-08	FEBRUARY	2019	---	MTD--	---	YTD--	---	AVAILABLE---
			---	YTD---	---	YTD---	---	YTD---	---	AVAILABLE---	
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM			
A 9008	N.A.T.A.P.	624,202.24	0.00	109,465.39	95,242.74	357,382.72	157,354.13	25			
A 9010	NEW BEGINNINGS NAPLES	773,930.37	200.00	4,270.78	64,709.96	405,995.56	363,464.03	46			
A 9013	DETENTION CENTER	456,027.56	0.00	2,130.30	31,923.90	259,836.23	194,061.03	42			
A 9015	PHOENIX NAPLES	1,148,213.51	98.80	4,140.68	106,033.08	646,716.32	497,257.71	43			
A 9017	PACE PROGRAM	646,860.16	0.00	447,542.00	711.53	55,582.72	143,735.44	22			
A 9018	MARCO ISLAND CHARTER M	2,803,485.62	221,919.34	0.00	0.00	1,943,329.15	638,237.13	22			
A 9019	HOSPITAL/HOMEBOUND	570,455.98	0.00	0.00	81,763.31	357,819.44	212,636.54	37			
A 9021	IMMOKALEE COMMUNITY SC	2,043,082.37	164,343.42	0.00	11,875.00	1,419,334.14	459,404.81	22			
A 9026	PHOENIX IMMOKALEE	562,209.37	0.00	5,019.16	43,834.53	296,345.62	260,844.59	46			
A 9027	BEACON HIGH SCHOOL	2,515,071.70	133.24	4,378.68	223,626.47	1,343,406.42	1,167,153.36	46			
A 9032	MARCO ISLAND ACADEMY	1,736,540.82	125,682.23	0.00	8,615.00	1,208,497.09	402,361.50	23			
A 9034	GULF COAST CHARTER ACA	5,354,508.52	421,784.15	0.00	24,743.00	3,621,574.21	1,311,150.16	24			
A 9035	MASON CLASSICAL ACADEM	7,200,731.23	576,596.04	0.00	37,081.00	4,715,780.78	1,908,354.41	26			
A 9036	COLLIER CHARTER ACADEM	4,922,924.06	381,780.30	0.00	35,460.00	3,297,296.94	1,243,846.82	25			
A 9037	BRIDGEPREP ACADEMY COL	922,826.54	81,161.89	0.00	6,889.00	607,302.65	234,362.00	25			
A 9081	IMMOKALEE TECHNOLOGY A	201,774.03	0.00	3,825.00	8,511.78	110,539.21	87,409.82	43			
A 9110	SCHOOL BOARD	541,186.08	15.28	16,500.00	38,240.46	284,284.42	240,386.38	44			
A 9120	LEGAL SERVICES	1,191,841.18	52.30	83,142.94	120,139.61	600,070.62	508,575.32	42			
A 9210	SUPERINTENDENT'S OFFIC	530,999.17	2,481.39	0.00	38,319.44	329,080.62	199,437.16	37			
A 9211	CURRICULUM & INSTRUCTI	641,774.68	5,450.57	552.50	42,276.76	333,535.59	302,236.02	47			
A 9212	DISTRICT/SCHOOL OPERAT	2,176,732.70	7,520.97	52,790.81	142,376.71	1,170,401.65	946,019.27	43			
A 9213	PRINCIPAL OF ALT SCHOO	1,164,604.14	47.50	26,292.13	78,545.86	712,405.71	425,858.80	36			
A 9215	STUDENT RELATIONS	775,817.67	10.86	0.00	61,710.44	467,397.65	308,409.16	39			
A 9223	ELEMENTARY PROGRAMS	2,220,854.97	2,348.17	35,225.59	175,513.48	1,238,771.55	944,509.66	42			
A 9224	SECONDARY PROGRAMS	8,342,304.83	7,658.72	180,931.05	409,583.89	2,095,003.76	6,058,711.30	72			
A 9230	HUMAN RESOURCES	887,085.67	852.35	18,850.00	42,729.09	545,620.20	321,763.12	36			
A 9231	TALENT MANAGEMENT	1,902,151.48	179.47	93,787.50	156,110.42	1,168,701.09	639,483.42	33			
A 9238	BENEFITS & WELLNESS	307,416.99	97.39	35,088.50	27,028.16	137,138.27	135,092.83	43			
A 9239	COMPENSATION	608,090.79	0.00	0.00	51,693.83	359,206.25	248,884.54	40			
A 9240	PROF LEARNING & DIGITA	1,139,623.14	1,300.00	58,500.00	76,688.58	564,131.33	515,691.81	45			
A 9260	ACCOUNTABILITY & DATA	1,580,647.11	81.75	132,542.09	110,044.08	906,864.03	541,159.24	34			
A 9270	COMMUNICATIONS & COMMU	920,813.15	742.99	13,348.64	70,725.06	558,467.40	348,254.12	37			
A 9281	ADULT & COMMUNITY EDUC	2,140,079.04	1,210.24	5,655.94	172,107.99	1,232,033.58	901,179.28	42			
A 9413	DISTRICT-WIDE INSURANC	5,931,082.86	0.00	203,430.42	45,989.19	4,972,017.28	755,635.16	12			
A 9420	TECHNOLOGY	22,800,639.99	33,330.59	3,103,413.77	685,373.21	15,380,637.43	4,283,258.20	18			
A 9427	SSPAR - ALLOCATIONS AN	728,397.44	1,138.00	0.00	67,553.63	440,479.06	286,780.38	39			
A 9430	MAINTENANCE	14,720,594.12	9,822.93	1,683,181.98	1,172,924.69	8,558,103.53	4,469,485.68	30			
A 9434	UTIL/COMM/OTHR COUNTY-	2,821,476.73	0.00	253,141.21	164,299.06	1,397,431.36	1,170,904.16	41			
A 9440	TRANSPORTATION	22,085,280.31	32,553.41	904,241.91	2,231,506.44	14,113,114.16	7,035,370.83	31			
A 9450	FACILITIES MANAGEMENT	1,160,799.53	0.00	106,173.76	11,890.10	625,434.16	429,191.61	36			
A 9451	SECURITY & ENVIRONMENT	431,196.56	1,805.60	3,829.36	14,886.75	202,527.32	223,034.28	51			
A 9460	ACCOUNTING	1,946,700.45	3,675.02	113,221.55	114,746.46	1,027,529.75	802,274.13	41			
A 9462	FINANCIAL SERVICES	593,343.77	138.28	1,000.00	51,233.65	363,729.28	228,476.21	38			
A 9470	BUDGET	615,224.50	291.93	119,956.25	34,715.19	337,210.38	157,765.94	25			
A 9475	PAYROLL SERVICES	590,405.86	0.00	1,006.94	49,191.14	335,639.00	253,759.92	42			
A 9480	PURCHASING	588,448.43	30.93	185,039.97	160,150.76	141,817.84	261,559.69	44			
A 9525	STEAM,VIRTUAL,HOME&CHA	1,842,289.82	8,618.55	0.00	38,527.83	857,343.74	976,327.53	53			
A 9530	EXCEPT ED & STDT SUPPO	5,646,792.58	7,767.45	1,505,311.71	469,448.03	3,247,168.55	886,544.87	15			
A 9543	FEDERAL, STATE & COMP	372,073.12	1,111.50	22,623.65	19,216.94	225,999.57	122,338.40	32			
	*	489,546,203.34	2,275,786.33	15,210,671.20	35,748,697.98	285,083,761.26	186,975,984.55	38			

**Meeting Date: May 7, 2019**

**Agenda Title: March 2019 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, 2019

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.

**Exhibit A****BUDGET ANALYSIS - ALL FUNDS**

March 31, 2019

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 556,317,805.66	\$564,683,474.79	\$ 570,112,288.84	\$ 338,791,249.71	\$ 283,052.30	\$ 10,908,018.97	\$ 220,129,967.86
<b>Debt Service</b>	51,873,413.34	95,322,238.46	95,357,599.46	87,311,620.12	-	-	8,045,979.34
<b>Capital Outlay</b>	319,990,985.83	369,720,519.53	370,492,504.19	150,450,221.97	61,769.73	47,700,717.16	172,279,795.33
<b>Special Revenue -School Food Service</b>	39,047,850.08	38,969,352.89	39,435,172.13	18,561,751.17	310,818.36	5,911,336.35	14,651,266.25
<b>Special Revenue - Grants</b>	40,596,580.47	44,403,387.58	44,599,093.41	28,512,181.69	253,658.73	1,155,880.43	14,677,372.56
<b>Health Care</b>	74,621,490.39	74,621,490.39	74,871,490.39	39,307,226.22	250.31	3,262,242.63	32,301,771.23
<b>Workers' Compensation</b>	12,334,701.72	12,334,701.72	12,454,701.72	1,315,177.29	-	113,704.70	11,025,819.73
<b>Flexcare</b>	1,624,452.37	1,624,452.37	1,626,452.37	925,361.33	-	4,158.00	696,933.04
<b>Totals - All Funds</b>	<b>\$ 1,096,407,279.86</b>	<b>\$ 1,201,679,617.73</b>	<b>\$ 1,208,949,302.51</b>	<b>\$ 665,174,789.50</b>	<b>\$ 909,549.43</b>	<b>\$ 69,056,058.24</b>	<b>\$ 473,808,905.34</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

### OPERATING SUMMARY

March 31, 2019

(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
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 95,746,743.06	\$ 95,746,743.06	\$ 95,746,743.06	16.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 95,746,743.06	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	309,898.58	63.2%	-	-	\$ 309,898.58	63.2%	180,101.42	36.8%
200	FEDERAL THROUGH STATE	1,450,000.00	4,593,590.00	4,593,590.00	0.8%	\$ -	4,006,546.66	87.2%	-	-	\$ 4,006,546.66	87.2%	587,043.34	12.8%
300	STATE	96,646,988.47	101,266,642.48	104,777,968.48	18.4%	\$ 3,511,326.00	77,315,438.85	73.8%	-	-	\$ 77,315,438.85	73.8%	27,462,529.63	26.2%
400	LOCAL	326,304,638.13	327,454,896.24	328,072,384.29	57.5%	\$ 617,488.05	303,693,350.40	92.6%	-	-	\$ 303,693,350.40	92.6%	24,379,033.89	7.4%
600	TRANSFERS	35,669,436.00	35,050,720.44	36,350,720.44	6.4%	\$ 1,300,000.00	23,785,244.00	65.4%	-	-	\$ 23,785,244.00	65.4%	12,565,476.44	34.6%
700	OTHER FINANCING SOURCES	10,000.00	80,882.57	80,882.57	0.0%	\$ -	1,854,457.97	2292.8%	-	-	\$ 1,854,457.97	2292.8%	(1,773,575.40)	-2192.8%
<b>TOTAL REVENUES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 564,683,474.79</b>	<b>\$ 570,112,288.84</b>	<b>100.0%</b>	<b>\$ 5,428,814.05</b>	<b>\$ 410,964,936.46</b>	<b>72.1%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 410,964,936.46</b>	<b>72.1%</b>	<b>\$ 159,147,352.38</b>	<b>27.9%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 305,461,121.00	\$ 317,403,955.68	321,396,499.36	56.4%	\$ 3,992,543.68	216,678,302.29	67.4%	132,206.37	3,878,967.80	\$ 220,557,270.09	68.6%	\$ 100,707,022.90	31.3%
7900	OPERATION OF PLANT	41,099,483.00	36,969,028.90	37,493,876.60	6.6%	\$ 524,847.70	26,125,562.19	69.7%	20,081.43	2,815,339.50	28,940,901.69	77.2%	8,532,893.48	22.8%
7300	SCHOOL ADMINISTRATION	31,126,001.00	31,614,740.12	31,725,922.27	5.6%	\$ 111,182.15	22,596,208.50	71.2%	14,638.71	38,251.64	22,634,460.14	71.3%	9,076,823.42	28.6%
7800	TRANSPORTATION	21,807,797.00	22,382,888.90	23,263,312.28	4.1%	\$ 880,423.38	17,442,636.21	75.0%	18,807.78	640,537.42	18,083,173.63	77.7%	5,161,330.87	22.2%
6100	PUPIL SERVICES	19,799,034.00	20,345,096.51	20,104,767.81	3.5%	\$ (240,328.90)	14,225,699.91	70.8%	2,006.43	1,241,113.48	15,466,813.39	76.9%	4,635,947.79	23.1%
8100	MAINTENANCE OF PLANT	19,556,852.00	19,896,561.71	19,945,575.15	3.5%	\$ 49,013.44	13,962,326.51	70.0%	18,200.96	1,568,986.28	15,531,312.79	77.9%	4,396,061.40	22.0%
7700	CENTRAL SERVICES	8,876,616.00	9,144,404.44	9,192,745.44	1.6%	\$ 48,341.00	6,506,397.90	70.8%	25,256.88	217,920.35	6,724,318.25	73.1%	2,443,170.31	26.6%
6300	INSTR & CURRIC DEVELOP	7,568,252.00	7,617,915.78	7,693,503.81	1.3%	\$ 75,588.03	5,228,492.36	68.0%	2,560.85	2,044.49	5,230,536.85	68.0%	2,460,406.11	32.0%
6200	INSTRUCTIONAL MEDIA	5,915,448.00	6,136,586.02	6,218,203.19	1.1%	\$ 81,617.17	4,257,112.66	68.5%	7,649.90	91,703.98	4,348,816.64	69.9%	1,861,736.65	29.9%
6400	INSTR STAFF DEVELOP	4,401,403.00	4,834,512.65	4,832,531.56	0.8%	\$ (1,981.09)	3,136,913.14	64.9%	16,408.69	118,832.83	3,255,745.97	67.4%	1,560,376.90	32.3%
8200	ADMIN TECHNOLOGY SERV	3,623,983.21	3,866,699.81	3,769,985.44	0.7%	\$ (96,714.37)	2,604,423.16	69.1%	21,686.38	17,953.47	2,622,376.63	69.6%	1,125,922.43	29.9%
7500	FISCAL SERVICES	3,162,157.00	3,246,809.83	3,285,416.41	0.6%	\$ 38,606.58	2,294,154.70	69.8%	547.14	117,476.40	2,411,631.10	73.4%	873,238.17	26.6%
7400	FACILITIES ACQ & CONST	139,758.00	1,649,819.90	1,650,617.73	0.3%	\$ 797.83	994,876.34	60.3%	709.95	908.00	995,784.34	60.3%	654,123.44	39.6%
7200	GENERAL ADMINISTRATION	1,391,010.00	1,619,185.29	1,620,463.06	0.3%	\$ 1,277.77	1,065,747.73	65.8%	1,801.43	16,500.00	1,082,247.73	66.8%	536,413.90	33.1%
7100	BOARD OF EDUCATION	1,503,191.00	1,518,249.26	1,503,369.58	0.3%	\$ (14,879.68)	806,963.75	53.7%	489.40	141,483.33	948,447.08	63.1%	554,433.10	36.9%
6500	INSTR RELATED TECHNOLOGY	1,553,904.00	1,299,748.54	1,278,227.90	0.2%	\$ (21,520.64)	865,432.36	67.7%	-	-	865,432.36	67.7%	412,795.54	32.3%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	858,014.99	856,264.42	856,264.42	0.2%	\$ -	-	0.0%	-	-	-	0.0%	856,264.42	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	601,895.81	601,895.81	601,895.81	0.1%	\$ -	-	0.0%	-	-	-	0.0%	601,895.81	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,336,279.28	1,236,279.28	1,236,279.28	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,236,279.28	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,813,119.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	318,595.00	318,595.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	318,595.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,860,000.00	17,860,000.00	17,860,000.00	3.1%	\$ -	-	0.0%	-	-	-	0.0%	17,860,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,890,000.00	4,890,000.00	4,890,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	4,890,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,582,486.37	40,584,236.94	40,584,236.94	7.1%	\$ -	-	0.0%	-	-	-	0.0%	40,584,236.94	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 564,683,474.79</b>	<b>\$ 570,112,288.84</b>	<b>100.0%</b>	<b>\$ 5,428,814.05</b>	<b>\$ 338,791,249.71</b>	<b>59.4%</b>	<b>\$ 283,052.30</b>	<b>\$ 10,908,018.97</b>	<b>\$ 349,699,268.68</b>	<b>61.3%</b>	<b>\$ 220,129,967.86</b>	<b>38.6%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**March 31, 2019**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,890,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,890,000.00</b>

**ANALYSIS OF BUDGETED ENDING FUND BALANCES**  
**March 31, 2019**

**Exhibit D**

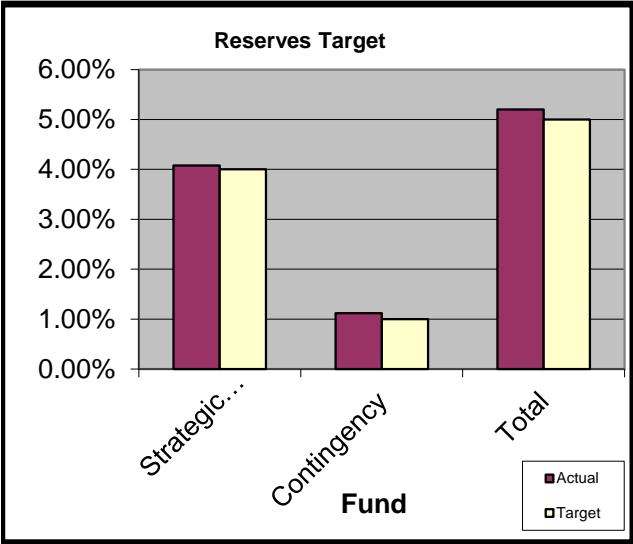
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
<b>Non Spendable</b>					
Inventory - Non Spendable	856,264.42			1,798,595.67	
Pre-Paid Non Spendable	601,895.81		74,991.04		
<b>Restricted</b>					
Restricted - Workforce Programs	1,236,279.28				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			24,700,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			66,158,350.00		
Restricted Enterprise Software			13,100,000.00		
Restricted - McKay Scholarships	318,595.00				
Restricted Debt Service		8,007,559.34			
Restricted Capital Projects			14,270,884.44		
Restricted Food Services				8,145,936.57	
<b>Assigned</b>					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			1,953,202.76		
<b>Unassigned</b>					
Unassigned Contingency Reserve	4,890,000.00				
Unassigned Reserve For Budget Shortfall	40,584,236.94				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,860,000.00				
Health Fund Reserve for Future Claims					27,606,814.36
Workers Compensation Reserve for Future Claims					10,487,644.72
Flex Care Reserve for Future Claims					267,265.40
<b>Totals</b>	<b>\$ 75,137,271.45</b>	<b>\$ 8,007,559.34</b>	<b>\$ 123,257,428.24</b>	<b>\$ 9,944,532.24</b>	<b>\$ 38,361,724.48</b>
				<b>Grand Total All Reserves</b>	
				<b>\$ 254,708,515.75</b>	

Exhibit D

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY**  
**March 31, 2019**

REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	4,593,590.00
STATE	104,777,968.48
LOCAL	328,072,384.29
	<u>\$ 437,933,942.77</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 17,860,000.00	<b>4.08%</b>	4.00%	\$ (342,642.29)
<b>Contingency</b>	4,890,000.00	<b>1.12%</b>	1.00%	(510,660.57)
<b>Total</b>	<u>\$ 22,750,000.00</u>	<u><b>5.20%</b></u>	<u><b>5.00%</b></u>	<u>\$ (853,302.86)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.08%	4.12%	-0.04%
<b>Contingency</b>	1.12%	1.13%	-0.01%
<b>Total</b>	<u>5.20%</u>	<u>5.25%</u>	<u>-0.05%</u>

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 18-19	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT F

FND - 1XX GENERAL FUND

PRD-09 MARCH 2019

---YTD---

----YTD----

---MTD---

---YTD---

---AVAILABLE---

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,762,282.14	218.20	24,758.64	321,573.25	1,947,352.48	789,952.82 28
A 0061	GULFVIEW MIDDLE	5,297,669.71	1,115.00	49,242.01	621,386.80	3,706,366.42	1,540,946.28 29
A 0121	LAKE PARK ELEMENTARY	4,738,976.91	2,632.46	29,182.68	552,965.47	3,304,300.47	1,402,861.30 29
A 0131	TOMMIE BARFIELD ELEMEN	4,534,761.03	627.74	30,642.16	524,027.20	3,185,829.51	1,317,661.62 29
A 0141	SHADOWLAWN ELEMENTARY	4,344,535.86	585.29	67,032.06	536,480.05	3,054,530.80	1,222,387.71 28
A 0151	NAPLES HIGH	12,515,973.18	7,659.84	113,119.09	1,391,372.30	8,447,227.63	3,947,966.62 31
A 0161	PINECREST ELEMENTARY	6,230,894.37	393.70	65,858.90	697,870.63	4,349,873.31	1,814,768.46 29
A 0171	SEA GATE ELEMENTARY	6,747,760.37	1,505.29	70,304.54	776,592.61	4,615,185.40	2,060,765.14 30
A 0181	HIGHLANDS ELEMENTARY	6,070,916.87	9,736.61	80,174.17	680,762.47	4,221,223.43	1,759,782.66 28
A 0191	LAKE TRAFFORD ELEMENTA	6,921,569.26	512.31	65,799.98	791,138.09	4,794,954.44	2,060,302.53 29
A 0201	AVALON ELEMENTARY	4,348,146.62	240.24	25,597.52	501,203.32	3,020,489.78	1,301,819.08 29
A 0211	EAST NAPLES MIDDLE	6,434,110.21	1,987.27	69,823.37	758,237.81	4,534,730.49	1,827,569.08 28
A 0221	POINCIANA ELEMENTARY	5,887,127.09	110.00	96,912.54	709,024.14	4,080,997.70	1,709,106.85 29
A 0231	GOLDEN GATE ELEMENTARY	6,880,013.15	2,308.56	120,870.05	804,263.95	4,824,225.37	1,932,609.17 28
A 0241	NAPLES PARK ELEMENTARY	4,685,130.79	1,761.41	29,382.90	576,298.10	3,280,066.35	1,373,920.13 29
A 0251	PINE RIDGE MIDDLE	7,497,996.92	2,816.90	81,009.92	885,344.72	5,209,717.80	2,204,452.30 29
A 0261	LELY HIGH	11,407,696.70	9,142.56	170,442.00	1,263,177.25	7,515,753.24	3,712,358.90 32
A 0271	IMMOKALEE HIGH	12,163,060.82	532.82	129,193.62	1,281,331.02	8,024,754.92	4,008,579.46 32
A 0281	LORENZO WALKER TECH CO	6,137,100.46	6,320.05	178,381.35	606,157.56	4,488,947.72	1,463,451.34 23
A 0282	LORENZO WALKER TECHNIC	4,427,572.63	4,857.14	17,536.79	421,787.23	2,809,665.52	1,595,513.18 36
A 0311	BARRON COLLIER HIGH	12,539,640.21	9,929.56	210,335.48	1,320,957.45	8,481,720.19	3,837,654.98 30
A 0321	GOLDEN GATE MIDDLE	7,658,604.71	1,789.36	60,214.72	929,880.50	5,383,492.01	2,213,108.62 28
A 0331	BIG CYPRESS ELEMENTARY	7,516,210.46	504.75	58,772.45	904,375.49	5,147,760.39	2,309,172.87 30
A 0341	VILLAGE OAKS ELEMENTAR	5,977,577.79	0.00	96,577.09	680,922.24	4,157,065.78	1,723,934.92 28
A 0351	GOLDEN TERRACE ELEMEN	7,408,835.54	1,194.59	116,570.53	853,620.64	5,141,176.76	2,149,893.66 29
A 0361	IMMOKALEE MIDDLE	10,072,762.96	1,211.71	174,744.31	1,135,645.42	7,113,632.61	2,783,174.33 27
A 0371	VINEYARDS ELEMENTARY	7,009,785.89	165.00	105,556.27	817,067.78	4,838,364.05	2,065,700.57 29
A 0381	LELY ELEMENTARY	5,576,249.62	0.00	35,589.52	700,665.55	3,888,526.98	1,652,133.12 29
A 0391	LAUREL OAK ELEMENTARY	6,994,075.11	0.00	67,188.40	833,951.02	4,940,847.20	1,986,039.51 28
A 0392	GULF COAST HIGH	14,445,991.70	16,275.63	130,118.74	1,538,363.14	9,689,484.31	4,610,113.02 31
A 0401	OAKRIDGE MIDDLE	7,927,414.18	2,996.91	48,957.62	906,088.22	5,513,177.97	2,362,281.68 29
A 0421	MANATEE ELEMENTARY	5,773,994.91	0.00	86,433.31	711,609.90	3,991,722.11	1,695,839.49 29
A 0422	MANATEE MIDDLE	6,061,988.02	760.25	72,349.16	713,948.79	4,235,750.12	1,753,128.49 28
A 0431	PELICAN MARSH ELEMENTA	6,429,817.91	2,365.25	66,008.98	780,460.93	4,499,225.23	1,862,218.45 28
A 0441	CORKSCREW ELEMENTARY	5,868,496.62	386.79	72,865.27	689,197.62	4,025,779.04	1,769,465.52 30
A 0442	CORKSCREW MIDDLE	6,145,414.12	1,989.63	65,576.32	685,139.56	4,297,814.87	1,780,033.30 28
A 0451	OSCEOLA ELEMENTARY	6,057,719.13	4,879.36	53,506.82	696,286.74	4,184,542.26	1,814,790.69 29
A 0452	NORTH NAPLES MIDDLE	6,854,899.85	407.60	54,107.18	784,635.59	4,721,065.13	2,079,319.94 30
A 0461	CALUSA PARK ELEMENTARY	5,767,122.74	8,763.65	69,031.48	683,538.19	3,892,033.96	1,797,293.65 31
A 0471	SABAL PALM ELEMENTARY	4,866,578.71	800.00	36,989.25	561,798.09	3,332,817.21	1,495,972.25 30
A 0472	CYPRESS PALM MIDDLE	5,642,741.71	2,163.41	45,146.52	640,598.46	3,926,603.34	1,668,828.44 29
A 0493	PALMETTO RIDGE HIGH	13,669,537.90	12,473.14	135,031.43	1,435,581.37	9,191,495.99	4,330,537.34 31
A 0501	GOLDEN GATE HIGH	12,592,036.14	4,148.75	246,914.87	1,387,303.27	8,375,118.59	3,965,853.93 31
A 0511	ESTATES ELEMENTARY	4,600,420.77	1,229.84	48,615.73	536,488.39	3,192,231.48	1,358,343.72 29
A 0521	VETERANS MEMORIAL ELEM	6,564,935.48	1,938.00	45,732.36	783,783.34	4,559,549.37	1,957,715.75 29
A 0531	MIKE DAVIS ELEMENTARY	5,108,602.41	87.65	59,976.07	595,805.09	3,585,641.29	1,462,897.40 28
A 0541	PALMETTO ELEMENTARY	4,460,445.25	539.47	89,591.42	512,192.95	3,087,301.22	1,283,013.14 28
A 0551	PARKSIDE ELEMENTARY	5,905,295.79	3,272.05	81,190.66	689,758.64	4,033,517.85	1,787,315.23 30
A 0581	IMMOKALEE TECHNICAL CO	6,734,711.27	4,989.27	119,378.73	458,663.58	2,958,935.18	3,651,408.09 54
A 0631	EDEN PARK ELEMENTARY	5,763,709.59	507.70	66,278.02	638,035.19	3,963,635.73	1,733,288.14 30
A 7001	COLLIER VIRTUAL SCHOOL	245,819.86	0.00	179,772.76	53,532.18	53,532.18	12,514.92 5
A 7006	COLLIER DISTRICT VIRTU	484,642.52	159.95	0.00	60,046.74	355,309.51	129,173.06 26
A 9004	T.A.P.P. - IMMOKALEE	655,239.15	0.00	107,815.89	50,358.21	413,212.01	134,211.25 20
A 9007	NEW BEGINNINGS IMMOKAL	609,030.22	0.00	2,213.78	81,329.18	424,020.75	182,795.69 30

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT F

FND	- 1XX	GENERAL FUND	PRD-09	MARCH	2019							
			---	YTD---	----	YTD----	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 9008	N.A.T.A.P.	628,246.39	3.47	108,294.25	44,927.84	402,310.56	117,638.11	18				
A 9010	NEW BEGINNINGS NAPLES	795,873.75	729.00	23,405.55	110,969.97	516,965.53	254,773.67	32				
A 9013	DETENTION CENTER	458,631.04	200.00	697.36	44,415.88	304,252.11	153,481.57	33				
A 9015	PHOENIX NAPLES	1,117,706.12	0.00	3,489.01	152,349.80	799,066.12	315,150.99	28				
A 9017	PACE PROGRAM	646,952.63	0.00	277,684.90	232,921.56	288,504.28	80,763.45	12				
A 9018	MARCO ISLAND CHARTER M	2,827,545.59	0.00	0.00	245,979.31	2,189,308.46	638,237.13	22				
A 9019	HOSPITAL/HOMEBOUND	570,664.20	0.00	0.00	82,110.12	439,929.56	130,734.64	22				
A 9021	IMMOKALEE COMMUNITY SC	2,043,082.37	0.00	0.00	176,227.42	1,595,561.56	447,520.81	21				
A 9026	PHOENIX IMMOKALEE	526,538.60	0.00	2,751.84	69,477.40	365,823.02	157,963.74	30				
A 9027	BEACON HIGH SCHOOL	2,535,316.71	0.00	4,594.17	311,084.07	1,654,490.49	876,232.05	34				
A 9032	MARCO ISLAND ACADEMY	1,762,459.64	0.00	0.00	155,422.05	1,363,919.14	398,540.50	22				
A 9034	GULF COAST CHARTER ACA	5,393,293.21	0.00	0.00	485,328.84	4,106,903.05	1,286,390.16	23				
A 9035	MASON CLASSICAL ACADEM	7,382,550.05	0.00	0.00	795,520.86	5,511,301.64	1,871,248.41	25				
A 9036	COLLIER CHARTER ACADEM	4,934,984.03	0.00	0.00	429,317.27	3,726,614.21	1,208,369.82	24				
A 9037	BRIDGEPREP ACADEMY COL	922,826.54	0.00	0.00	88,053.89	695,356.54	227,470.00	24				
A 9081	IMMOKALEE TECHNOLOGY A	159,575.84	0.00	0.00	5,932.49	104,606.72	54,969.12	34				
A 9110	SCHOOL BOARD	536,009.02	489.40	12,000.00	66,596.40	350,880.82	172,638.80	32				
A 9120	LEGAL SERVICES	1,192,647.20	467.22	80,032.97	128,571.41	728,642.03	383,504.98	32				
A 9210	SUPERINTENDENT'S OFFIC	530,289.53	2,534.90	0.00	40,744.79	369,825.41	157,929.22	29				
A 9211	CURRICULUM & INSTRUCTI	692,527.04	1,679.28	50,452.50	54,860.11	388,395.70	251,999.56	36				
A 9212	DISTRICT/SCHOOL OPERAT	2,175,469.34	5,023.77	44,810.15	168,739.16	1,339,140.81	786,494.61	36				
A 9213	PRINCIPAL OF ALT SCHOO	1,201,297.73	0.00	22,207.27	109,172.76	821,578.47	357,511.99	29				
A 9215	STUDENT RELATIONS	775,417.17	864.02	0.00	80,002.83	547,400.48	227,152.67	29				
A 9223	ELEMENTARY PROGRAMS	2,399,338.40	2,172.28	43,370.88	215,957.77	1,454,729.32	899,065.92	37				
A 9224	SECONDARY PROGRAMS	7,999,108.92	1,609.69	137,259.78	333,745.88	2,428,749.64	5,431,489.81	67				
A 9230	HUMAN RESOURCES	899,527.13	2,251.81	11,470.00	59,085.39	604,705.59	281,099.73	31				
A 9231	TALENT MANAGEMENT	1,899,795.06	860.00	75,968.55	188,862.58	1,357,563.67	465,402.84	24				
A 9238	BENEFITS & WELLNESS	307,413.61	0.00	25,632.64	22,122.93	159,261.20	122,519.77	39				
A 9239	COMPENSATION	606,418.79	0.00	0.00	68,524.08	427,730.33	178,688.46	29				
A 9240	PROF LEARNING & DIGITA	1,078,696.06	13,601.13	56,000.00	69,070.34	633,201.67	375,893.26	34				
A 9260	ACCOUNTABILITY & DATA	1,574,979.61	367.64	112,267.98	161,244.49	1,068,108.52	394,235.47	25				
A 9270	COMMUNICATIONS & COMMU	923,717.27	1,990.66	12,442.18	87,033.43	645,500.83	263,783.60	28				
A 9281	ADULT & COMMUNITY EDUC	2,140,079.04	1,260.00	2,099.17	197,306.78	1,429,340.36	707,379.51	33				
A 9413	DISTRICT-WIDE INSURANC	6,443,330.59	0.00	181,104.57	124,163.26	4,847,854.02	1,414,372.00	21				
A 9420	TECHNOLOGY	23,789,898.29	33,259.75	1,206,625.05	2,465,604.04	17,846,241.47	4,703,772.02	19				
A 9427	SSPAR - ALLOCATIONS AN	743,153.68	1,371.54	0.00	93,355.90	533,834.96	207,947.18	27				
A 9430	MAINTENANCE	14,736,387.39	13,868.68	1,430,608.93	1,391,948.00	9,950,051.53	3,341,858.25	22				
A 9434	UTIL/COMM/OTHR COUNTY-	2,828,922.35	0.00	198,415.50	72,111.44	1,469,542.80	1,160,964.05	41				
A 9440	TRANSPORTATION	22,954,691.25	18,455.64	654,796.12	3,204,783.43	17,317,897.59	4,963,541.90	21				
A 9450	FACILITIES MANAGEMENT	1,192,536.10	709.95	106,173.76	7,308.60	632,742.76	452,909.63	37				
A 9451	SECURITY & ENVIRONMENT	452,805.39	16,046.40	11,683.98	16,757.66	219,284.98	205,790.03	45				
A 9460	ACCOUNTING	1,944,227.83	384.01	210,045.42	190,116.05	1,217,645.80	516,152.60	26				
A 9462	FINANCIAL SERVICES	641,570.22	157.04	1,000.00	106,869.42	470,598.70	169,814.48	26				
A 9470	BUDGET	609,166.00	6.09	106,725.00	51,948.74	389,159.12	113,275.79	18				
A 9475	PAYROLL SERVICES	589,317.11	0.00	644.84	68,398.90	404,037.90	184,634.37	31				
A 9480	PURCHASING	588,448.31	0.00	60,705.48	166,293.83	308,111.67	219,631.16	37				
A 9525	STEAM,VIRTUAL,HOME&CHA	1,844,708.90	684.19	6,000.00	40,048.04	897,391.78	940,632.93	50				
A 9530	EXCEPT ED & STDT SUPPO	5,581,160.08	17,618.36	1,197,343.44	939,997.58	4,187,166.13	179,032.15	3				
A 9543	FEDERAL, STATE & COMP	372,072.94	3,393.72	4,800.30	41,725.64	267,725.21	96,153.71	25				
	*	494,975,017.39	283,052.30	10,908,018.97	53,707,488.45	338,791,249.71	144,992,696.41	29				

**Meeting Date: June 4, 2019**

**Agenda Title: April 2019 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, 2019. The District recorded transactions reflecting the Department of Education's (DOE) release of the Fourth Calculation of the Florida Education Finance Program (FEFP). The calculation reflects an decrease in overall funding primarily attributable the decrease in weighed full time equivalent 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.

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.

**Exhibit A****BUDGET ANALYSIS - ALL FUNDS**

April 30, 2019

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 556,317,805.66	\$570,112,288.84	\$ 569,880,569.27	\$ 370,795,881.42	\$ 484,886.24	\$ 11,689,939.89	\$ 186,909,861.72
<b>Debt Service</b>	51,873,413.34	95,357,599.46	95,357,599.46	87,311,620.12	-	-	8,045,979.34
<b>Capital Outlay</b>	319,990,985.83	370,492,504.19	374,361,072.06	158,073,558.15	65,566.64	58,107,186.16	158,114,761.11
<b>Special Revenue -School Food Service</b>	39,047,850.08	39,435,172.13	40,099,507.27	20,314,294.27	304,304.68	6,313,650.73	13,167,257.59
<b>Special Revenue - Grants</b>	40,596,580.47	44,599,093.41	44,830,515.28	31,202,564.07	139,544.51	1,163,661.92	12,324,744.78
<b>Health Care</b>	74,621,490.39	74,871,490.39	74,871,490.39	44,052,765.99	-	2,644,676.14	28,174,048.26
<b>Workers' Compensation</b>	12,334,701.72	12,454,701.72	12,454,701.72	1,440,177.88	-	62,067.66	10,952,456.18
<b>Flexcare</b>	1,624,452.37	1,626,452.37	1,626,452.37	1,082,474.10	-	4,158.00	539,820.27
<b>Totals - All Funds</b>	<b>\$ 1,096,407,279.86</b>	<b>\$ 1,208,949,302.51</b>	<b>\$ 1,213,481,907.82</b>	<b>\$ 714,273,336.00</b>	<b>\$ 994,302.07</b>	<b>\$ 79,985,340.50</b>	<b>\$ 418,228,929.25</b>

**COLLIER COUNTY PUBLIC SCHOOLS**

OPERATING SUMMARY

April 30, 2019

(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
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 95,746,743.06	\$ 95,746,743.06	\$ 95,746,743.06	16.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 95,746,743.06	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	357,667.67	73.0%	-	-	\$ 357,667.67	73.0%	132,332.33	27.0%
200	FEDERAL THROUGH STATE	1,450,000.00	4,593,590.00	4,593,590.00	0.8%	\$ -	4,170,583.25	90.8%	-	-	\$ 4,170,583.25	90.8%	423,006.75	9.2%
300	STATE	96,646,988.47	104,777,968.48	104,139,191.48	18.3%	\$ (638,777.00)	85,341,815.93	81.9%	-	-	\$ 85,341,815.93	81.9%	18,797,375.55	18.1%
400	LOCAL	326,304,638.13	328,072,384.29	328,379,441.72	57.6%	\$ 307,057.43	323,144,301.12	98.4%	-	-	\$ 323,144,301.12	98.4%	5,235,140.60	1.6%
600	TRANSFERS	35,669,436.00	36,350,720.44	34,650,720.44	6.1%	\$ (1,700,000.00)	24,065,962.00	69.5%	-	-	\$ 24,065,962.00	69.5%	10,584,758.44	30.5%
700	OTHER FINANCING SOURCES	10,000.00	80,882.57	1,880,882.57	0.3%	\$ 1,800,000.00	1,854,457.97	98.6%	-	-	\$ 1,854,457.97	98.6%	26,424.60	1.4%
<b>TOTAL REVENUES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 570,112,288.84</b>	<b>\$ 569,880,569.27</b>	<b>100.0%</b>	<b>\$ (231,719.57)</b>	<b>\$ 438,934,787.94</b>	<b>77.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 438,934,787.94</b>	<b>77.0%</b>	<b>\$ 130,945,781.33</b>	<b>23.0%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 305,461,121.00	\$ 321,396,499.36	321,476,761.09	56.4%	\$ 80,261.73	237,120,456.52	73.8%	283,805.92	5,823,599.15	\$ 242,944,055.67	75.6%	\$ 78,248,899.50	24.3%
7900	OPERATION OF PLANT	41,099,483.00	37,493,876.60	37,208,184.99	6.5%	\$ (285,691.61)	28,642,805.76	77.0%	33,122.33	2,731,398.04	31,374,203.80	84.3%	5,800,858.86	15.6%
7300	SCHOOL ADMINISTRATION	31,126,001.00	31,725,922.27	31,739,412.55	5.6%	\$ 13,490.28	24,744,704.19	78.0%	18,815.55	22,191.17	24,766,895.36	78.0%	6,953,701.64	21.9%
7800	TRANSPORTATION	21,807,797.00	23,263,312.28	23,279,136.66	4.1%	\$ 15,824.38	18,872,731.74	81.1%	35,521.98	404,377.35	19,277,109.09	82.8%	3,966,505.59	17.0%
6100	PUPIL SERVICES	19,799,034.00	20,104,767.61	20,001,694.16	3.5%	\$ (103,073.45)	15,612,314.84	78.1%	9,397.58	858,828.62	16,471,143.46	82.3%	3,521,153.12	17.6%
8100	MAINTENANCE OF PLANT	19,556,852.00	19,945,575.15	19,935,736.52	3.5%	\$ (9,838.63)	15,159,917.47	76.0%	20,234.97	1,172,585.84	16,332,503.31	81.9%	3,582,998.24	18.0%
7700	CENTRAL SERVICES	8,876,616.00	9,192,745.44	9,241,884.78	1.6%	\$ 49,139.34	7,038,017.16	76.2%	34,145.40	174,892.72	7,212,909.88	78.0%	1,994,829.50	21.6%
6300	INSTR & CURRIC DEVELOP	7,568,252.00	7,693,503.81	7,684,128.97	1.3%	\$ (9,374.84)	5,769,783.44	75.1%	1,945.75	3,844.49	5,773,627.93	75.1%	1,908,555.29	24.8%
6200	INSTRUCTIONAL MEDIA	5,915,448.00	6,218,203.19	6,241,826.77	1.1%	\$ 23,623.58	4,685,595.25	75.1%	11,580.21	110,766.55	4,796,361.80	76.8%	1,433,884.76	23.0%
6400	INSTR STAFF DEVELOP	4,401,403.00	4,832,531.56	5,018,479.81	0.9%	\$ 185,948.25	3,498,856.11	69.7%	9,984.44	142,467.29	3,641,323.40	72.6%	1,367,171.97	27.2%
8200	ADMIN TECHNOLOGY SERV	3,623,983.21	3,769,985.44	3,807,518.85	0.7%	\$ 37,533.41	2,892,968.98	76.0%	12,483.62	13,960.09	2,906,929.07	76.3%	888,106.16	23.3%
7500	FISCAL SERVICES	3,162,157.00	3,285,416.41	3,286,665.86	0.6%	\$ 1,249.45	2,507,629.50	76.3%	4,696.65	92,304.00	2,599,933.50	79.1%	682,035.71	20.8%
7400	FACILITIES ACQ & CONST	139,758.00	1,650,617.73	1,650,617.73	0.3%	\$ -	1,147,752.90	69.5%	-	908.00	1,148,660.90	69.6%	501,956.83	30.4%
7200	GENERAL ADMINISTRATION	1,391,010.00	1,620,463.06	1,617,308.95	0.3%	\$ (3,154.11)	1,179,432.38	72.9%	1,816.61	-	1,179,432.38	72.9%	436,059.96	27.0%
7100	BOARD OF EDUCATION	1,503,191.00	1,503,369.58	1,477,669.58	0.3%	\$ (25,700.00)	886,796.53	60.0%	4,135.23	130,166.58	1,016,963.11	68.8%	456,571.24	30.9%
6500	INSTR RELATED TECHNOLOGY	1,553,904.00	1,278,227.90	1,394,865.55	0.2%	\$ 116,637.65	1,036,118.65	74.3%	3,200.00	7,650.00	1,043,768.65	74.8%	347,896.90	24.9%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	858,014.99	856,264.42	856,264.42	0.2%	\$ -	-	0.0%	-	-	-	0.0%	856,264.42	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	601,895.81	601,895.81	601,895.81	0.1%	\$ -	-	0.0%	-	-	-	0.0%	601,895.81	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,336,279.28	1,236,279.28	1,236,279.28	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,236,279.28	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,813,119.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	318,595.00	-	0.0%	\$ (318,595.00)	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,860,000.00	17,860,000.00	17,860,000.00	3.1%	\$ -	-	0.0%	-	-	-	0.0%	17,860,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,890,000.00	4,890,000.00	4,890,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	4,890,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,582,486.37	40,584,236.94	40,584,236.94	7.1%	\$ -	-	0.0%	-	-	-	0.0%	40,584,236.94	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 570,112,288.84</b>	<b>\$ 569,880,569.27</b>	<b>100.0%</b>	<b>\$ (231,719.57)</b>	<b>\$ 370,795,881.42</b>	<b>65.1%</b>	<b>\$ 484,886.24</b>	<b>\$ 11,689,939.89</b>	<b>\$ 382,485,821.31</b>	<b>67.1%</b>	<b>\$ 186,909,861.72</b>	<b>32.8%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**April 30, 2019**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,890,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,890,000.00</b>

**ANALYSIS OF BUDGETED ENDING FUND BALANCES**  
**April 30, 2019**

**Exhibit D**

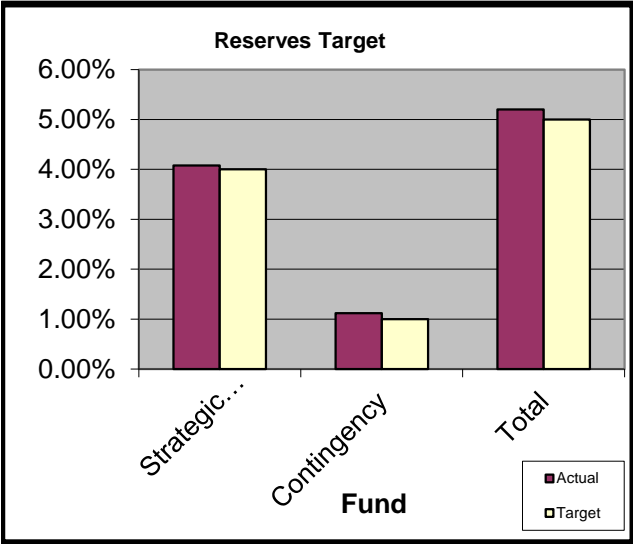
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
<b>Non Spendable</b>					
Inventory - Non Spendable	856,264.42			1,798,595.67	
Pre-Paid Non Spendable	601,895.81		74,991.04		
<b>Restricted</b>					
Restricted - Workforce Programs	1,236,279.28				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			33,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			71,780,000.00		
Restricted Enterprise Software			13,100,000.00		
Restricted - McKay Scholarships	-				
Restricted Debt Service		8,007,559.34			
Restricted Capital Projects			5,778,787.55		
Restricted Food Services				8,145,936.57	
<b>Assigned</b>					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			1,953,202.76		
<b>Unassigned</b>					
Unassigned Contingency Reserve	4,890,000.00				
Unassigned Reserve For Budget Shortfall	40,584,236.94				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,860,000.00				
Health Fund Reserve for Future Claims					27,606,814.36
Workers Compensation Reserve for Future Claims					10,487,644.72
Flex Care Reserve for Future Claims					267,265.40
<b>Totals</b>	<b>\$ 74,818,676.45</b>	<b>\$ 8,007,559.34</b>	<b>\$ 128,686,981.35</b>	<b>\$ 9,944,532.24</b>	<b>\$ 38,361,724.48</b>
				<b>Grand Total All Reserves</b>	
				<b>\$ 259,819,473.86</b>	

Exhibit D

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY  
April 30, 2019**

<b>REVENUES</b>	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	4,593,590.00
STATE	104,139,191.48
LOCAL	328,379,441.72
	<u>\$ 437,602,223.20</u>

<b>CURRENT MONTHLY STATUS ON RESERVES :</b>	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 17,860,000.00	<b>4.08%</b>	4.00%	\$ (355,911.07)
<b>Contingency</b>	4,890,000.00	<b>1.12%</b>	1.00%	(513,977.77)
<b>Total</b>	<u>\$ 22,750,000.00</u>	<u><b>5.20%</b></u>	<u><b>5.00%</b></u>	<u>\$ (869,888.84)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.08%	4.08%	0.00%
<b>Contingency</b>	1.12%	1.12%	0.00%
<b>Total</b>	<u>5.20%</u>	<u>5.20%</u>	0.00%

<b>Target Reserve Rates</b>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 18-19	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT F

FND	- 1XX	GENERAL FUND	PRD-10	APRIL	2019							
			---	YTD---	----	YTD----	---	MTD--	---	YTD--	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 0051	EVERGLADES CITY SCHOOL	2,741,234.93	388.35	27,102.03	189,627.93	2,136,980.41	576,764.14	21				
A 0061	GULFVIEW MIDDLE	5,317,227.05	3,043.81	67,825.25	357,376.74	4,063,743.16	1,182,614.83	22				
A 0121	LAKE PARK ELEMENTARY	4,791,462.64	1,200.61	30,632.91	334,204.54	3,638,505.01	1,121,124.11	23				
A 0131	TOMMIE BARFIELD ELEMEN	4,560,708.79	1,186.36	32,194.71	304,805.69	3,490,635.20	1,036,692.52	22				
A 0141	SHADOWLAWN ELEMENTARY	4,355,043.20	2,048.42	55,874.68	297,878.90	3,352,409.70	944,710.40	21				
A 0151	NAPLES HIGH	12,622,306.33	11,042.06	127,766.03	964,432.50	9,411,660.13	3,071,838.11	24				
A 0161	PINECREST ELEMENTARY	6,227,871.94	2,045.24	62,750.63	409,876.92	4,759,750.23	1,403,325.84	22				
A 0171	SEA GATE ELEMENTARY	6,752,037.56	1,361.30	63,951.48	469,728.13	5,084,913.53	1,601,811.25	23				
A 0181	HIGHLANDS ELEMENTARY	6,061,121.58	5,757.25	74,538.04	395,266.49	4,616,489.92	1,364,336.37	22				
A 0191	LAKE TRAFFORD ELEMENTA	6,912,577.14	5,884.34	58,444.03	464,073.64	5,259,028.08	1,589,220.69	22				
A 0201	AVALON ELEMENTARY	4,354,683.03	3,118.02	24,754.51	296,809.39	3,317,299.17	1,009,511.33	23				
A 0211	EAST NAPLES MIDDLE	6,493,011.06	2,184.86	99,291.88	442,530.33	4,977,260.82	1,414,273.50	21				
A 0221	POINCIANA ELEMENTARY	5,896,319.61	1,387.76	80,586.20	403,508.56	4,484,506.26	1,329,839.39	22				
A 0231	GOLDEN GATE ELEMENTARY	6,880,465.50	2,152.61	90,845.72	487,508.80	5,311,734.17	1,475,733.00	21				
A 0241	NAPLES PARK ELEMENTARY	4,698,130.00	1,766.51	43,401.36	315,047.23	3,595,113.58	1,057,848.55	22				
A 0251	PINE RIDGE MIDDLE	7,583,608.18	3,735.80	119,563.51	523,155.36	5,732,873.16	1,727,435.71	22				
A 0261	LELY HIGH	11,500,027.81	17,327.66	185,844.97	807,522.26	8,323,275.50	2,973,579.68	25				
A 0271	IMMOKALEE HIGH	12,442,511.44	29,901.57	212,603.36	911,604.07	8,936,358.99	3,263,647.52	26				
A 0281	LORENZO WALKER TECH CO	6,222,156.09	7,343.90	159,687.65	393,060.17	4,882,007.89	1,173,116.65	18				
A 0282	LORENZO WALKER TECHNIC	4,424,674.17	1,538.93	27,458.61	271,438.99	3,081,104.51	1,314,572.12	29				
A 0311	BARRON COLLIER HIGH	12,659,860.00	9,618.30	205,857.78	903,769.86	9,385,490.05	3,058,893.87	24				
A 0321	GOLDEN GATE MIDDLE	7,718,010.93	3,530.74	103,500.65	513,101.36	5,896,593.37	1,714,386.17	22				
A 0331	BIG CYPRESS ELEMENTARY	7,550,800.06	2,824.66	57,318.81	525,445.65	5,673,206.04	1,817,450.55	24				
A 0341	VILLAGE OAKS ELEMENTAR	5,941,208.48	776.42	89,442.11	391,942.30	4,549,008.08	1,301,981.87	21				
A 0351	GOLDEN TERRACE ELEMEN	7,440,656.26	1,606.87	114,912.13	496,725.98	5,637,902.74	1,686,234.52	22				
A 0361	IMMOKALEE MIDDLE	10,171,487.96	10,374.25	227,058.82	652,542.78	7,766,175.39	2,167,879.50	21				
A 0371	VINEYARDS ELEMENTARY	6,984,837.70	500.00	89,115.02	477,188.11	5,315,552.16	1,579,670.52	22				
A 0381	LELY ELEMENTARY	5,580,847.93	0.00	35,159.87	389,409.21	4,277,936.19	1,267,751.87	22				
A 0391	LAUREL OAK ELEMENTARY	7,013,887.70	3,371.83	55,228.70	480,848.03	5,421,695.23	1,533,591.94	21				
A 0392	GULF COAST HIGH	14,554,739.12	8,943.25	185,922.54	1,046,149.35	10,735,633.66	3,624,239.67	24				
A 0401	OAKRIDGE MIDDLE	7,937,097.84	13,022.19	92,448.83	536,139.70	6,049,317.67	1,782,309.15	22				
A 0421	MANATEE ELEMENTARY	5,779,075.96	347.21	79,730.68	391,842.13	4,383,564.24	1,315,433.83	22				
A 0422	MANATEE MIDDLE	6,129,363.14	2,809.14	103,407.92	418,835.10	4,654,585.22	1,368,560.86	22				
A 0431	PELICAN MARSH ELEMENTA	6,443,263.82	2,067.37	67,557.63	433,610.75	4,932,835.98	1,440,802.84	22				
A 0441	CORKSCREW ELEMENTARY	5,885,470.42	1,809.53	65,586.17	398,539.98	4,424,319.02	1,393,755.70	23				
A 0442	CORKSCREW MIDDLE	6,193,407.44	2,522.82	95,164.01	412,135.32	4,709,950.19	1,385,770.42	22				
A 0451	OSCEOLA ELEMENTARY	6,087,547.25	4,073.42	60,313.12	417,331.15	4,601,873.41	1,421,287.30	23				
A 0452	NORTH NAPLES MIDDLE	6,891,916.52	2,145.05	83,228.77	467,615.07	5,188,680.20	1,617,862.50	23				
A 0461	CALUSA PARK ELEMENTARY	5,772,551.28	2,233.53	64,374.02	393,552.10	4,285,586.06	1,420,357.67	24				
A 0471	SABAL PALM ELEMENTARY	4,867,276.69	140.00	37,344.47	334,899.13	3,667,716.34	1,162,075.88	23				
A 0472	CYPRESS PALM MIDDLE	5,695,332.71	2,324.17	77,767.59	393,488.78	4,320,092.12	1,295,148.83	22				
A 0493	PALMETTO RIDGE HIGH	13,980,037.61	14,272.38	171,169.62	989,272.51	10,180,768.50	3,613,827.11	25				
A 0501	GOLDEN GATE HIGH	12,632,517.85	11,490.55	286,058.56	843,707.35	9,218,825.94	3,116,142.80	24				
A 0511	ESTATES ELEMENTARY	4,586,847.99	3,976.38	46,617.69	307,782.28	3,500,013.76	1,036,240.16	22				
A 0521	VETERANS MEMORIAL ELEM	6,560,323.19	6,796.32	45,292.04	445,626.46	5,005,175.83	1,503,059.00	22				
A 0531	MIKE DAVIS ELEMENTARY	5,146,244.17	23,162.94	73,517.18	351,930.03	3,937,571.32	1,111,992.73	21				
A 0541	PALMETTO ELEMENTARY	4,440,873.03	422.78	67,533.53	325,952.40	3,413,253.62	959,663.10	21				
A 0551	PARKSIDE ELEMENTARY	5,904,529.47	997.77	68,575.29	397,003.35	4,430,521.20	1,404,435.21	23				
A 0581	IMMOKALEE TECHNICAL CO	6,734,711.27	5,309.45	88,295.18	263,003.27	3,221,938.45	3,419,168.19	50				
A 0631	EDEN PARK ELEMENTARY	5,743,935.82	815.06	63,664.72	367,920.77	4,331,556.50	1,347,899.54	23				
A 7001	COLLIER VIRTUAL SCHOOL	245,819.87	0.00	172,937.89	10,052.21	63,584.39	9,297.59	3				
A 7006	COLLIER DISTRICT VIRTU	482,178.08	0.00	0.00	32,255.53	387,565.04	94,613.04	19				
A 9004	T.A.P.P. - IMMOKALEE	655,292.06	0.00	86,813.96	45,741.34	458,953.35	109,524.75	16				
A 9007	NEW BEGINNINGS IMMOKAL	618,299.78	9,501.06	940.88	40,859.93	464,880.68	142,977.16	23				

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT F

FND	- 1XX	GENERAL FUND	PRD-10	APRIL	2019							
			---	YTD---	----	YTD----	---	MTD--	---	YTD--	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 9008	N.A.T.A.P.	628,076.47	0.00	86,079.79	46,756.79	449,067.35	92,929.33	14				
A 9010	NEW BEGINNINGS NAPLES	814,006.97	18,132.85	4,185.28	78,356.32	595,321.85	196,366.99	24				
A 9013	DETENTION CENTER	473,680.95	0.00	683.83	29,100.06	333,352.17	139,644.95	29				
A 9015	PHOENIX NAPLES	1,120,991.98	0.00	2,923.70	94,015.26	893,081.38	224,986.90	20				
A 9017	PACE PROGRAM	646,952.64	0.00	277,684.90	715.37	289,219.65	80,048.09	12				
A 9018	MARCO ISLAND CHARTER M	2,827,545.59	0.00	0.00	219,072.63	2,408,381.09	419,164.50	14				
A 9019	HOSPITAL/HOMEBOUND	545,664.20	0.00	0.00	79,800.01	519,729.57	25,934.63	4				
A 9021	IMMOKALEE COMMUNITY SC	2,043,082.37	0.00	0.00	154,537.38	1,750,098.94	292,983.43	14				
A 9026	PHOENIX IMMOKALEE	526,608.11	0.00	2,397.24	33,228.15	399,051.17	125,159.70	23				
A 9027	BEACON HIGH SCHOOL	2,535,013.98	273.78	4,237.17	164,778.16	1,819,268.65	711,234.38	28				
A 9032	MARCO ISLAND ACADEMY	1,762,459.64	0.00	0.00	140,810.83	1,504,729.97	257,729.67	14				
A 9034	GULF COAST CHARTER ACA	5,393,293.21	0.00	0.00	476,661.10	4,583,564.15	809,729.06	15				
A 9035	MASON CLASSICAL ACADEM	7,382,550.05	0.00	0.00	613,922.00	6,125,223.64	1,257,326.41	17				
A 9036	COLLIER CHARTER ACADEM	4,934,984.03	0.00	0.00	422,868.26	4,149,482.47	785,501.56	15				
A 9037	BRIDGEPREP ACADEMY COL	922,826.54	0.00	0.00	86,388.50	781,745.04	141,081.50	15				
A 9081	IMMOKALEE TECHNOLOGY A	0.00	0.00	0.00	104,606.72	0.00	0.00	0				
A 9110	SCHOOL BOARD	536,009.02	4,125.23	2,000.00	39,602.94	390,483.76	139,400.03	26				
A 9120	LEGAL SERVICES	1,192,647.20	10.00	94,980.68	93,159.71	821,801.74	275,854.78	23				
A 9210	SUPERINTENDENT'S OFFIC	530,289.53	115.14	0.00	34,941.92	404,767.33	125,637.34	23				
A 9211	CURRICULUM & INSTRUCTI	722,369.03	15,780.38	51,452.50	35,609.94	424,005.64	231,130.51	32				
A 9212	DISTRICT/SCHOOL OPERAT	2,181,176.57	7,992.24	25,991.00	134,869.64	1,474,010.45	673,182.88	30				
A 9213	PRINCIPAL OF ALT SCHOO	1,211,810.48	53.20	36,591.61	68,910.16	890,488.63	284,677.04	23				
A 9215	STUDENT RELATIONS	777,478.13	4,455.48	0.00	47,129.70	594,530.18	178,492.47	22				
A 9223	ELEMENTARY PROGRAMS	2,478,715.62	2,746.92	38,052.13	224,334.51	1,679,063.83	758,852.74	30				
A 9224	SECONDARY PROGRAMS	6,863,150.91	15,747.12	139,772.83	249,376.19	2,678,125.83	4,029,505.13	58				
A 9230	HUMAN RESOURCES	901,788.38	3,361.69	7,240.00	42,640.25	647,345.84	243,840.85	27				
A 9231	TALENT MANAGEMENT	1,902,795.06	0.00	58,444.75	122,000.64	1,479,564.31	364,786.00	19				
A 9238	BENEFITS & WELLNESS	307,341.97	90.00	16,446.78	20,721.68	179,982.88	110,822.31	36				
A 9239	COMPENSATION	606,418.79	0.00	0.00	40,650.60	468,380.93	138,037.86	22				
A 9240	PROF LEARNING & DIGITA	1,111,715.14	7,432.02	74,590.00	84,364.91	717,566.58	312,126.54	28				
A 9260	ACCOUNTABILITY & DATA	1,606,698.79	604.28	105,551.08	108,287.28	1,176,395.80	324,147.63	20				
A 9270	COMMUNICATIONS & COMMU	925,384.27	419.98	5,871.58	61,940.69	707,441.52	211,651.19	22				
A 9281	ADULT & COMMUNITY EDUC	2,154,237.65	2,489.32	137.19	130,541.83	1,559,882.19	591,728.95	27				
A 9413	DISTRICT-WIDE INSURANC	6,107,578.85	0.00	151,284.75	194,120.54	5,041,974.56	914,319.54	14				
A 9420	TECHNOLOGY	23,632,896.77	82,036.08	2,691,934.13	376,640.75	18,222,882.22	2,636,044.34	11				
A 9427	SSPAR - ALLOCATIONS AN	743,153.68	0.00	0.00	52,420.62	586,255.58	156,898.10	21				
A 9430	MAINTENANCE	14,733,301.18	11,623.82	1,100,551.34	1,025,994.32	10,976,045.85	2,645,080.17	17				
A 9434	UTIL/COMM/OTHR COUNTY-	2,660,139.50	118.63	172,530.45	148,502.70	1,618,045.50	869,444.92	32				
A 9440	TRANSPORTATION	22,955,838.23	33,182.11	418,544.88	1,378,443.51	18,696,341.10	3,807,770.14	16				
A 9450	FACILITIES MANAGEMENT	1,212,771.09	0.00	25,294.03	5,200.48	637,943.24	549,533.82	45				
A 9451	SECURITY & ENVIRONMENT	452,805.39	425.89	24,625.83	13,180.06	232,465.04	195,288.63	43				
A 9460	ACCOUNTING	1,944,227.83	4,696.65	187,396.10	103,962.46	1,321,608.26	430,526.82	22				
A 9462	FINANCIAL SERVICES	643,570.22	0.00	1,000.00	40,991.80	511,590.50	130,979.72	20				
A 9470	BUDGET	611,415.45	0.00	102,121.25	32,663.85	421,822.97	87,471.23	14				
A 9475	PAYROLL SERVICES	589,317.11	0.00	35.62	39,146.58	443,184.48	146,097.01	24				
A 9480	PURCHASING	541,451.77	0.00	59,368.67	27,782.89	335,894.56	146,188.54	27				
A 9525	STEAM,VIRTUAL,HOME&CHA	1,851,312.86	3,361.88	32,815.14	48,820.00	946,211.78	868,924.06	46				
A 9530	EXCEPT ED & STDT SUPPO	5,572,849.23	9,281.03	879,803.16	481,215.35	4,668,381.48	15,383.56	0				
A 9543	FEDERAL, STATE & COMP	374,072.94	360.00	346.76	24,383.20	292,108.41	81,257.77	21				
	*	495,061,892.82	484,886.24	11,689,939.89	32,004,631.71	370,795,881.42	112,091,185.27	22				

**Meeting Date: July 30, 2019**

**Agenda Title: May 2019 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, 2019.

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.

**Exhibit A****BUDGET ANALYSIS - ALL FUNDS**

May 31, 2019

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 556,317,805.66	\$569,880,569.27	\$ 570,180,720.84	\$ 437,124,676.84	\$ 96,657.71	\$ 10,812,768.51	\$ 122,146,617.78
<b>Debt Service</b>	51,873,413.34	95,357,599.46	95,357,599.46	87,311,620.12	-	-	8,045,979.34
<b>Capital Outlay</b>	319,990,985.83	374,361,072.06	374,551,259.34	163,261,179.33	118,885.09	62,343,514.22	148,827,680.70
<b>Special Revenue -School Food Service</b>	39,047,850.08	40,099,507.27	40,099,507.27	24,093,328.75	307,099.00	5,446,418.51	10,252,661.01
<b>Special Revenue - Grants</b>	40,596,580.47	44,830,515.28	44,846,508.85	36,931,257.95	81,845.51	871,315.14	6,962,090.25
<b>Health Care</b>	74,621,490.39	74,871,490.39	74,871,490.39	48,582,273.99	-	2,185,529.88	24,103,686.52
<b>Workers' Compensation</b>	12,334,701.72	12,454,701.72	12,454,701.72	1,583,053.50	-	37,872.69	10,833,775.53
<b>Flexcare</b>	1,624,452.37	1,626,452.37	1,626,452.37	1,203,128.67	-	45,670.00	377,653.70
<b>Totals - All Funds</b>	<b>\$ 1,096,407,279.86</b>	<b>\$ 1,213,481,907.82</b>	<b>\$ 1,213,988,240.24</b>	<b>\$ 800,090,519.15</b>	<b>\$ 604,487.31</b>	<b>\$ 81,743,088.95</b>	<b>\$ 331,550,144.83</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

### OPERATING SUMMARY

May 31, 2019

(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
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 95,746,743.06	\$ 95,746,743.06	\$ 95,746,743.06	16.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 95,746,743.06	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	405,436.76	82.7%	-	-	\$ 405,436.76	82.7%	84,563.24	17.3%
200	FEDERAL THROUGH STATE	1,450,000.00	4,593,590.00	4,593,590.00	0.8%	\$ -	4,462,745.99	97.2%	-	-	\$ 4,462,745.99	97.2%	130,844.01	2.8%
300	STATE	96,646,988.47	104,139,191.48	104,097,350.33	18.3%	\$ (41,841.15)	93,525,522.42	89.8%	-	-	\$ 93,525,522.42	89.8%	10,571,827.91	10.2%
400	LOCAL	326,304,638.13	328,379,441.72	328,662,061.44	57.6%	\$ 282,619.72	326,050,135.98	99.2%	-	-	\$ 326,050,135.98	99.2%	2,611,925.46	0.8%
600	TRANSFERS	35,669,436.00	34,650,720.44	34,710,093.44	6.1%	\$ 59,373.00	24,204,578.00	69.7%	-	-	\$ 24,204,578.00	69.7%	10,505,515.44	30.3%
700	OTHER FINANCING SOURCES	10,000.00	1,880,882.57	1,880,882.57	0.3%	\$ -	2,492,927.09	132.5%	-	-	\$ 2,492,927.09	132.5%	(612,044.52)	-32.5%
<b>TOTAL REVENUES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 569,880,569.27</b>	<b>\$ 570,180,720.84</b>	<b>100.0%</b>	<b>\$ 300,151.57</b>	<b>\$ 451,141,346.24</b>	<b>79.1%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 451,141,346.24</b>	<b>79.1%</b>	<b>\$ 119,039,374.60</b>	<b>20.9%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 305,461,121.00	\$ 321,476,761.09	320,917,148.66	56.3%	\$ (559,612.43)	284,079,729.39	88.5%	14,555.03	5,921,697.41	\$ 290,001,426.80	90.4%	\$ 30,901,166.83	9.6%
7900	OPERATION OF PLANT	41,099,483.00	37,208,184.99	36,427,664.75	6.4%	\$ (780,520.24)	31,173,094.52	85.6%	23.53	1,662,633.38	32,835,727.90	90.1%	3,591,913.32	9.9%
7300	SCHOOL ADMINISTRATION	31,126,001.00	31,739,412.55	31,705,116.30	5.6%	\$ (34,296.25)	29,289,766.72	92.4%	7,956.80	17,178.19	29,306,944.91	92.4%	2,390,214.59	7.5%
7800	TRANSPORTATION	21,807,797.00	23,279,136.66	23,245,732.71	4.1%	\$ (33,403.95)	21,423,410.15	92.2%	20.00	461,441.94	21,884,852.09	94.1%	1,360,860.62	5.9%
6100	PUPIL SERVICES	19,799,034.00	20,001,694.16	20,017,296.98	3.5%	\$ 15,602.82	18,255,611.08	91.2%	4,687.60	750,144.29	19,005,755.37	94.9%	1,006,854.01	5.0%
8100	MAINTENANCE OF PLANT	19,556,852.00	19,935,736.52	19,914,235.17	3.5%	\$ (21,501.35)	16,774,468.25	84.2%	-	729,451.93	17,503,920.18	87.9%	2,410,314.99	12.1%
7700	CENTRAL SERVICES	8,876,616.00	9,241,884.78	9,348,752.81	1.6%	\$ 106,868.03	8,039,991.93	86.0%	360.00	121,626.85	8,161,618.78	87.3%	1,186,774.03	12.7%
6300	INSTR & CURRIC DEVELOP	7,568,252.00	7,684,128.97	7,709,255.35	1.4%	\$ 25,126.38	6,812,244.36	88.4%	-	6,318.04	6,818,562.40	88.4%	890,692.95	11.6%
6200	INSTRUCTIONAL MEDIA	5,915,448.00	6,241,826.77	6,293,255.30	1.1%	\$ 51,428.53	5,812,271.78	92.4%	37,442.00	46,455.73	5,858,727.51	93.1%	397,085.79	6.3%
6400	INSTR STAFF DEVELOP	4,401,403.00	5,018,479.81	5,159,681.96	0.9%	\$ 141,202.15	4,177,490.08	81.0%	28,412.75	106,021.46	4,283,511.54	83.0%	847,757.67	16.4%
8200	ADMIN TECHNOLOGY SERV	3,623,983.21	3,807,518.85	3,834,405.38	0.7%	\$ 26,886.53	3,295,468.89	85.9%	-	16,444.49	3,311,913.38	86.4%	522,492.00	13.6%
7500	FISCAL SERVICES	3,162,157.00	3,286,665.86	3,277,823.51	0.6%	\$ (8,842.35)	2,855,328.63	87.1%	-	73,339.01	2,928,667.64	89.3%	349,155.87	10.7%
7400	FACILITIES ACQ & CONST	139,758.00	1,650,617.73	2,708,206.53	0.5%	\$ 1,057,588.80	1,442,226.72	53.3%	-	700,000.00	2,142,226.72	79.1%	565,979.81	20.9%
7100	BOARD OF EDUCATION	1,503,191.00	1,477,669.58	1,792,369.77	0.3%	\$ 314,700.19	1,126,926.57	62.9%	-	200,015.79	1,326,942.36	74.0%	465,427.41	26.0%
7200	GENERAL ADMINISTRATION	1,391,010.00	1,617,308.95	1,617,921.64	0.3%	\$ 612.69	1,361,192.60	84.1%	-	-	1,361,192.60	84.1%	256,729.04	15.9%
6500	INSTR RELATED TECHNOLOGY	1,553,904.00	1,394,865.55	1,393,177.57	0.2%	\$ (1,687.98)	1,205,455.17	86.5%	3,200.00	-	1,205,455.17	86.5%	184,522.40	13.2%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	858,014.99	856,264.42	856,264.42	0.2%	\$ -	-	0.0%	-	-	-	0.0%	856,264.42	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	601,895.81	601,895.81	601,895.81	0.1%	\$ -	-	0.0%	-	-	-	0.0%	601,895.81	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,336,279.28	1,236,279.28	1,236,279.28	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,236,279.28	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,813,119.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,860,000.00	17,860,000.00	17,860,000.00	3.1%	\$ -	-	0.0%	-	-	-	0.0%	17,860,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,890,000.00	4,890,000.00	4,890,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	4,890,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,582,486.37	40,584,236.94	40,584,236.94	7.1%	\$ -	-	0.0%	-	-	-	0.0%	40,584,236.94	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 556,317,805.66</b>	<b>\$ 569,880,569.27</b>	<b>\$ 570,180,720.84</b>	<b>100.0%</b>	<b>\$ 300,151.57</b>	<b>\$ 437,124,676.84</b>	<b>76.7%</b>	<b>\$ 96,657.71</b>	<b>\$ 10,812,768.51</b>	<b>\$ 447,937,445.35</b>	<b>78.6%</b>	<b>\$ 122,146,617.78</b>	<b>21.4%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**May 31, 2019**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,890,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,890,000.00</b>

**ANALYSIS OF BUDGETED ENDING FUND BALANCES  
May 31, 2019**

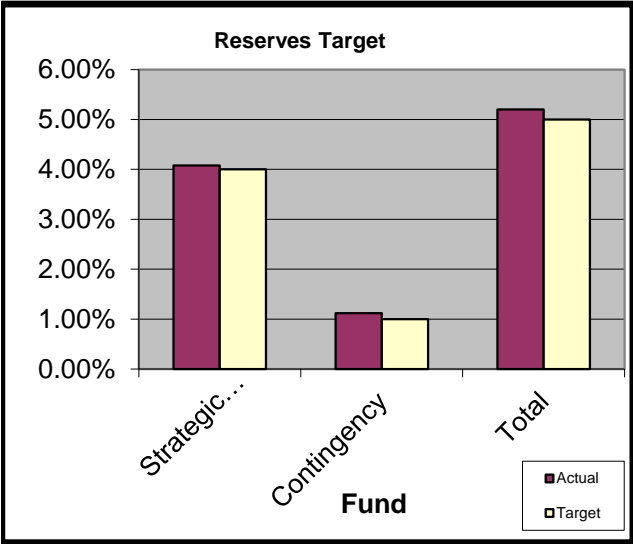
**Exhibit D**

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
<b>Non Spendable</b>					
Inventory - Non Spendable	856,264.42			1,798,595.67	
Pre-Paid Non Spendable	601,895.81		74,991.04		
<b>Restricted</b>					
Restricted - Workforce Programs	1,236,279.28				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			33,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			71,780,000.00		
Restricted Enterprise Software			13,100,000.00		
Restricted - McKay Scholarships	-				
Restricted Debt Service		8,007,559.34			
Restricted Capital Projects			5,950,410.83	46,334.20	
Restricted Food Services				8,145,936.57	
<b>Assigned</b>					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			1,953,202.76		
<b>Unassigned</b>					
Unassigned Contingency Reserve	4,890,000.00				
Unassigned Reserve For Budget Shortfall	40,584,236.94				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,860,000.00				
Health Fund Reserve for Future Claims					27,606,814.36
Workers Compensation Reserve for Future Claims					10,487,644.72
Flex Care Reserve for Future Claims					267,265.40
<b>Totals</b>	<b>\$ 74,818,676.45</b>	<b>\$ 8,007,559.34</b>	<b>\$ 128,858,604.63</b>	<b>\$ 9,990,866.44</b>	<b>\$ 38,361,724.48</b>
				<b>Grand Total All Reserves</b>	
				<b>\$</b>	<b>260,037,431.34</b>

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY  
May 31, 2019**

REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	4,593,590.00
STATE	104,097,350.33
LOCAL	328,662,061.44
	<u>\$ 437,843,001.77</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 17,860,000.00	<b>4.08%</b>	4.00%	\$ (346,279.93)
<b>Contingency</b>	4,890,000.00	<b>1.12%</b>	1.00%	(511,569.98)
<b>Total</b>	<u>\$ 22,750,000.00</u>	<u><b>5.20%</b></u>	<u><b>5.00%</b></u>	<u>\$ (857,849.91)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.08%	4.08%	0.00%
<b>Contingency</b>	1.12%	1.12%	0.00%
<b>Total</b>	<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 18-19	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT F

FND	- 1XX	GENERAL FUND	PRD-11	MAY	2019							
			---	YTD---	----	YTD----	---	MTD--	---	YTD--	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 0051	EVERGLADES CITY SCHOOL	2,743,446.70	689.80	19,681.01	387,855.23	2,524,835.64	198,240.25	7				
A 0061	GULFVIEW MIDDLE	5,331,209.56	770.13	40,162.47	841,380.50	4,905,123.66	385,153.30	7				
A 0121	LAKE PARK ELEMENTARY	4,795,984.71	689.80	27,563.62	819,266.11	4,457,771.12	309,960.17	6				
A 0131	TOMMIE BARFIELD ELEMEN	4,547,758.67	689.80	32,121.62	780,113.95	4,270,749.15	244,198.10	5				
A 0141	SHADOWLAWN ELEMENTARY	4,370,885.94	689.80	46,664.31	698,528.97	4,050,938.67	272,593.16	6				
A 0151	NAPLES HIGH	12,709,083.28	4,689.80	155,724.09	1,904,698.62	11,316,358.75	1,232,310.64	9				
A 0161	PINECREST ELEMENTARY	6,280,232.08	689.80	47,614.96	1,125,781.94	5,885,532.17	346,395.15	5				
A 0171	SEA GATE ELEMENTARY	6,748,105.42	689.80	56,044.46	1,144,950.34	6,229,863.87	461,507.29	6				
A 0181	HIGHLANDS ELEMENTARY	6,029,734.66	689.80	53,485.03	974,747.87	5,591,237.79	384,322.04	6				
A 0191	LAKE TRAFFORD ELEMENTA	6,882,722.94	689.80	46,414.09	1,164,264.32	6,423,292.40	412,326.65	5				
A 0201	AVALON ELEMENTARY	4,336,267.68	689.80	26,285.58	686,352.81	4,003,651.98	305,640.32	7				
A 0211	EAST NAPLES MIDDLE	6,463,156.32	689.80	66,686.98	1,009,421.70	5,986,682.52	409,097.02	6				
A 0221	POINCIANA ELEMENTARY	5,901,021.48	689.80	71,273.53	984,320.11	5,468,826.37	360,231.78	6				
A 0231	GOLDEN GATE ELEMENTARY	6,915,721.71	689.80	65,853.22	1,013,969.59	6,325,703.76	523,474.93	7				
A 0241	NAPLES PARK ELEMENTARY	4,710,303.49	689.80	38,661.10	716,912.70	4,312,026.28	358,926.31	7				
A 0251	PINE RIDGE MIDDLE	7,569,219.23	689.80	74,771.81	1,305,569.89	7,038,443.05	455,314.57	6				
A 0261	LELY HIGH	11,511,297.21	5,027.40	143,178.78	1,641,668.70	9,964,944.20	1,398,146.83	12				
A 0271	IMMOKALEE HIGH	12,429,208.10	689.80	178,057.18	1,938,690.68	10,875,049.67	1,375,411.45	11				
A 0281	LORENZO WALKER TECH CO	6,327,975.50	1,540.00	150,267.07	719,712.04	5,601,719.93	574,448.50	9				
A 0282	LORENZO WALKER TECHNIC	4,103,242.39	689.80	40,554.25	714,098.48	3,795,202.99	266,795.35	6				
A 0311	BARRON COLLIER HIGH	12,666,908.27	689.80	203,586.28	1,775,769.01	11,161,259.06	1,301,373.13	10				
A 0321	GOLDEN GATE MIDDLE	7,739,043.11	689.80	78,895.28	1,149,225.10	7,045,818.47	613,639.56	7				
A 0331	BIG CYPRESS ELEMENTARY	7,559,653.00	689.80	56,827.40	1,352,031.57	7,025,237.61	476,898.19	6				
A 0341	VILLAGE OAKS ELEMENTAR	5,934,043.76	689.80	61,949.83	957,454.86	5,506,462.94	364,941.19	6				
A 0351	GOLDEN TERRACE ELEMEN	7,487,791.28	689.80	73,289.07	1,134,014.13	6,771,916.87	641,895.54	8				
A 0361	IMMOKALEE MIDDLE	10,174,574.59	689.80	152,273.22	1,694,232.71	9,460,408.10	561,203.47	5				
A 0371	VINEYARDS ELEMENTARY	6,994,770.44	689.80	78,507.27	1,072,904.69	6,388,456.85	527,116.52	7				
A 0381	LELY ELEMENTARY	5,534,945.27	689.80	33,024.75	854,153.94	5,132,090.13	369,140.59	6				
A 0391	LAUREL OAK ELEMENTARY	7,036,816.84	689.80	54,982.58	1,205,592.56	6,627,287.79	353,856.67	5				
A 0392	GULF COAST HIGH	14,665,378.34	689.80	249,184.96	2,101,718.88	12,837,352.54	1,578,151.04	10				
A 0401	OAKRIDGE MIDDLE	7,958,556.44	689.80	75,395.67	1,320,348.31	7,369,665.98	512,804.99	6				
A 0421	MANATEE ELEMENTARY	5,773,005.41	689.80	45,540.64	973,624.90	5,357,189.14	369,585.83	6				
A 0422	MANATEE MIDDLE	6,142,331.46	689.80	66,549.36	890,539.28	5,545,124.50	529,967.80	8				
A 0431	PELICAN MARSH ELEMENTA	6,422,769.52	689.80	44,585.09	972,275.94	5,905,111.92	472,382.71	7				
A 0441	CORKSCREW ELEMENTARY	5,888,149.38	689.80	57,364.65	1,002,314.90	5,426,633.92	403,461.01	6				
A 0442	CORKSCREW MIDDLE	6,202,804.18	689.80	60,041.31	949,884.44	5,659,834.63	482,238.44	7				
A 0451	OSCEOLA ELEMENTARY	6,094,775.55	689.80	41,829.16	1,036,625.33	5,638,498.74	413,757.85	6				
A 0452	NORTH NAPLES MIDDLE	6,881,170.65	689.80	59,943.98	1,110,382.99	6,299,063.19	521,473.68	7				
A 0461	CALUSA PARK ELEMENTARY	5,777,464.21	689.80	46,994.85	897,920.41	5,183,506.47	546,273.09	9				
A 0471	SABAL PALM ELEMENTARY	4,864,242.62	689.80	33,638.21	720,904.57	4,388,620.91	441,293.70	9				
A 0472	CYPRESS PALM MIDDLE	5,680,630.29	689.80	49,883.99	792,039.16	5,112,131.28	517,925.22	9				
A 0493	PALMETTO RIDGE HIGH	13,831,950.53	10,441.00	166,516.16	2,108,877.84	12,289,646.34	1,365,347.03	9				
A 0501	GOLDEN GATE HIGH	12,636,385.72	689.80	231,397.44	1,905,433.13	11,124,259.07	1,280,039.41	10				
A 0511	ESTATES ELEMENTARY	4,601,579.44	689.80	42,160.94	712,537.45	4,212,551.21	346,177.49	7				
A 0521	VETERANS MEMORIAL ELEM	6,554,775.95	4,331.80	43,361.93	1,113,099.79	6,118,275.62	388,806.60	5				
A 0531	MIKE DAVIS ELEMENTARY	5,180,253.72	689.80	57,270.54	792,066.98	4,729,638.30	392,655.08	7				
A 0541	PALMETTO ELEMENTARY	4,429,396.63	689.80	51,515.23	676,328.15	4,089,581.77	287,609.83	6				
A 0551	PARKSIDE ELEMENTARY	5,935,660.95	689.80	62,847.03	945,730.21	5,376,251.41	495,872.71	8				
A 0581	IMMOKALEE TECHNICAL CO	6,737,168.99	0.00	767,568.34	504,314.30	3,726,252.75	2,243,347.90	33				
A 0631	EDEN PARK ELEMENTARY	5,673,239.13	689.80	46,228.28	920,848.68	5,252,405.18	373,915.87	6				
A 7001	COLLIER VIRTUAL SCHOOL	246,662.74	0.00	172,937.89	5,441.49	69,025.88	4,698.97	1				
A 7006	COLLIER DISTRICT VIRTU	486,627.47	0.00	0.00	75,779.73	463,344.77	23,282.70	4				
A 9004	T.A.P.P. - IMMOKALEE	655,340.74	0.00	21,190.00	141,871.42	600,824.77	33,325.97	5				
A 9007	NEW BEGINNINGS IMMOKAL	624,709.11	0.00	11,502.81	105,065.38	569,946.06	43,260.24	6				

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT F

FND	- 1XX	GENERAL FUND	PRD-11	MAY	2019							
			---	YTD---	----	YTD----	---	MTD--	---	YTD--	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 9008	N.A.T.A.P.	628,420.35	0.00	22,239.95	119,946.93	569,014.28	37,166.12	5				
A 9010	NEW BEGINNINGS NAPLES	823,935.43	3,262.88	19,387.32	168,270.38	763,592.23	37,693.00	4				
A 9013	DETENTION CENTER	473,983.35	0.00	0.00	53,973.66	387,325.83	86,657.52	18				
A 9015	PHOENIX NAPLES	1,110,811.09	0.00	3,711.26	172,092.58	1,065,173.96	41,925.87	3				
A 9017	PACE PROGRAM	646,951.29	0.00	277,684.90	1,065.96	290,285.61	78,980.78	12				
A 9018	MARCO ISLAND CHARTER M	2,817,168.59	0.00	0.00	218,019.69	2,626,400.78	190,767.81	6				
A 9019	HOSPITAL/HOMEBOUND	726,498.03	0.00	0.00	161,047.79	680,777.36	45,720.67	6				
A 9021	IMMOKALEE COMMUNITY SC	1,980,720.66	0.00	0.00	166,658.21	1,916,757.15	63,963.51	3				
A 9026	PHOENIX IMMOKALEE	528,554.27	0.00	354.77	105,222.28	504,273.45	23,926.05	4				
A 9027	BEACON HIGH SCHOOL	2,531,998.48	0.00	6,661.43	447,990.76	2,267,259.41	258,077.64	10				
A 9032	MARCO ISLAND ACADEMY	1,779,953.27	0.00	0.00	148,158.88	1,652,888.85	127,064.42	7				
A 9034	GULF COAST CHARTER ACA	5,472,557.56	0.00	0.00	505,496.46	5,089,060.61	383,496.95	7				
A 9035	MASON CLASSICAL ACADEM	7,367,797.24	0.00	0.00	641,535.21	6,766,758.85	601,038.39	8				
A 9036	COLLIER CHARTER ACADEM	4,932,744.97	0.00	0.00	447,993.74	4,597,476.21	335,268.76	6				
A 9037	BRIDGEPREP ACADEMY COL	918,230.47	0.00	0.00	93,281.98	875,027.02	43,203.45	4				
A 9110	SCHOOL BOARD	550,509.02	0.00	0.00	48,700.00	439,183.76	111,325.26	20				
A 9120	LEGAL SERVICES	1,192,647.39	0.00	98,857.95	70,835.37	892,637.11	201,152.33	16				
A 9210	SUPERINTENDENT'S OFFIC	530,289.81	0.00	0.00	63,296.00	468,063.33	62,226.48	11				
A 9211	CURRICULUM & INSTRUCTI	759,306.97	0.00	50,857.70	73,024.13	497,029.77	211,419.50	27				
A 9212	DISTRICT/SCHOOL OPERAT	2,165,827.84	0.00	17,402.00	225,322.55	1,699,333.00	449,092.84	20				
A 9213	PRINCIPAL OF ALT SCHOO	1,247,882.48	689.60	28,307.05	186,658.94	1,077,147.57	141,738.26	11				
A 9215	STUDENT RELATIONS	777,478.13	0.00	0.00	87,988.95	682,519.13	94,959.00	12				
A 9223	ELEMENTARY PROGRAMS	2,532,895.65	350.00	38,383.91	321,364.33	2,000,428.16	493,733.58	19				
A 9224	SECONDARY PROGRAMS	6,850,442.88	0.00	151,173.11	341,544.75	3,019,670.58	3,679,599.19	53				
A 9230	HUMAN RESOURCES	859,947.29	0.00	3,970.00	89,292.22	736,638.06	119,339.23	13				
A 9231	TALENT MANAGEMENT	1,903,055.61	0.00	39,241.15	193,967.78	1,673,532.09	190,282.37	10				
A 9238	BENEFITS & WELLNESS	307,341.97	0.00	10,976.92	20,862.83	200,845.71	95,519.34	31				
A 9239	COMPENSATION	606,035.65	0.00	0.00	70,106.82	538,487.75	67,547.90	11				
A 9240	PROF LEARNING & DIGITA	1,198,221.67	28,000.00	45,356.15	116,839.50	834,406.08	290,459.44	24				
A 9260	ACCOUNTABILITY & DATA	1,615,393.37	0.00	80,505.58	205,825.40	1,382,221.20	152,666.59	9				
A 9270	COMMUNICATIONS & COMMU	940,594.47	0.00	8,845.24	96,992.94	804,434.46	127,314.77	13				
A 9281	ADULT & COMMUNITY EDUC	2,172,240.57	0.00	0.00	256,964.21	1,816,846.40	355,394.17	16				
A 9413	DISTRICT-WIDE INSURANC	5,626,866.89	0.00	128,990.13	58,655.25	5,100,629.81	397,246.95	7				
A 9420	TECHNOLOGY	23,972,492.66	3,200.00	2,515,930.72	929,619.52	19,152,501.74	2,300,860.20	9				
A 9427	SSPAR - ALLOCATIONS AN	745,153.68	0.00	0.00	81,218.70	667,474.28	77,679.40	10				
A 9430	MAINTENANCE	14,736,136.46	0.00	650,021.86	1,442,506.11	12,418,551.96	1,667,562.64	11				
A 9434	UTIL/COMM/OTHR COUNTY-	2,659,625.17	0.00	152,323.30	141,369.10	1,759,414.60	747,887.27	28				
A 9440	TRANSPORTATION	22,938,628.06	20.00	469,096.12	2,460,046.77	21,156,387.87	1,313,124.07	5				
A 9450	FACILITIES MANAGEMENT	1,143,800.81	0.00	4,450.00	10,487.22	648,430.46	490,920.35	42				
A 9451	SECURITY & ENVIRONMENT	502,805.39	0.00	24,296.97	18,827.39	251,292.43	227,215.99	45				
A 9460	ACCOUNTING	1,944,769.61	0.00	250,344.97	169,314.92	1,490,923.18	203,501.46	10				
A 9462	FINANCIAL SERVICES	643,570.22	0.00	1,000.00	61,679.20	573,269.70	69,300.52	10				
A 9470	BUDGET	611,415.45	0.00	98,750.00	49,304.01	471,126.98	41,538.47	6				
A 9475	PAYROLL SERVICES	589,317.11	0.00	35.62	72,346.64	515,531.12	73,750.37	12				
A 9480	PURCHASING	541,451.77	0.00	57,904.20	40,645.46	376,540.02	107,007.55	19				
A 9525	STEAM,VIRTUAL,HOME&CHA	1,936,808.73	0.00	35,993.46	62,169.81	1,008,381.59	892,433.68	46				
A 9530	EXCEPT ED & STDT SUPPO	5,614,907.41	4,313.70	839,616.63	226,104.62	4,894,486.10	123,509.02	2-				
A 9543	FEDERAL, STATE & COMP	423,706.35	360.00	248.84	40,502.69	332,611.10	90,486.41	21				
	*	495,362,044.39	96,657.71	10,812,768.51	66,328,795.42	437,124,676.84	47,327,941.33	9				