

**Meeting Date: October 13, 2015**

**Agenda Title: September 2015 Financial Statements**

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending September 30, 2015.

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

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

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

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

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

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

**BUDGET ANALYSIS - ALL FUNDS**

September 30, 2015

<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>	\$ 487,680,495.09	\$ 487,680,495.09	\$ 487,881,785.43	\$ 65,220,385.07	\$ 611,373.57	\$ 21,438,110.58	\$ 400,611,916.21
<b>Debt Service</b>	82,880,674.00	82,880,674.00	82,880,674.00	7,033,855.43	-	-	75,846,818.57
<b>Capital Outlay</b>	245,245,521.72	245,245,521.72	245,361,378.42	11,611,673.18	524,957.72	13,921,111.14	219,303,636.38
<b>Special Revenue - School Food Service</b>	33,297,937.86	33,297,937.86	33,380,901.58	3,441,187.59	42,356.46	7,049,170.59	22,848,186.94
<b>Special Revenue - Grants</b>	38,510,697.80	38,510,697.80	38,828,004.85	4,827,359.76	85,069.37	657,739.87	33,257,835.85
<b>Health Care</b>	76,553,714.92	76,553,714.92	76,553,714.92	11,083,532.58	462.51	2,126,434.34	63,343,285.49
<b>Workers' Comp.</b>	11,224,671.84	11,224,671.84	11,224,671.84	327,693.27	-	270,572.71	10,626,405.86
<b>Flexcare</b>	1,593,665.40	1,593,665.40	1,593,665.40	254,056.65	-	56,701.89	1,282,906.86
<b>Totals - All Funds</b>	<b>\$ 976,987,378.63</b>	<b>\$ 976,987,378.63</b>	<b>\$ 977,704,796.44</b>	<b>\$ 103,799,743.53</b>	<b>\$ 1,264,219.63</b>	<b>\$ 45,519,841.12</b>	<b>\$ 827,120,992.16</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY  
September 30, 2015

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 65,693,054.74	\$ 65,693,054.74	\$ 65,693,054.74	13.5%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 65,693,054.74	100.0%
100	FEDERAL DIRECT	475,000.00	475,000.00	475,000.00	0.1%	\$ -	33,803.10	7.1%	-	-	\$ 33,803.10	7.1%	441,196.90	92.9%
200	FEDERAL THROUGH STATE	1,900,000.00	1,900,000.00	1,902,854.78	0.4%	\$ 2,854.78	18,065.77	0.9%	-	-	\$ 18,065.77	0.9%	1,884,789.01	99.1%
300	STATE	90,429,737.00	90,429,737.00	90,451,654.31	18.5%	\$ 21,917.31	21,888,957.93	24.2%	-	-	\$ 21,888,957.93	24.2%	68,562,696.38	75.8%
400	LOCAL	303,247,537.35	303,247,537.35	303,421,850.60	62.2%	\$ 174,313.25	2,203,098.51	0.7%	-	-	\$ 2,203,098.51	0.7%	301,218,752.09	99.3%
600	TRANSFERS	25,860,166.00	25,860,166.00	25,860,166.00	5.3%	\$ -	822,886.00	3.2%	-	-	\$ 822,886.00	3.2%	25,037,280.00	96.8%
700	OTHER FINANCING SOURCES	75,000.00	75,000.00	77,205.00	0.0%	\$ 2,205.00	5,031.90	6.5%	-	-	\$ 5,031.90	6.5%	72,173.10	93.5%
<b>TOTAL REVENUES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 487,680,495.09</b>	<b>\$ 487,881,785.43</b>	<b>100.0%</b>	<b>\$ 201,290.34</b>	<b>\$ 24,971,843.21</b>	<b>5.1%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,971,843.21</b>	<b>5.1%</b>	<b>\$ 462,909,942.22</b>	<b>94.9%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 262,800,609.00	\$ 262,800,609.00	\$ 262,525,104.46	53.8%	\$ (275,504.54)	\$ 34,971,840.61	13.3%	\$ 398,821.08	\$ 8,250,179.83	\$ 43,222,020.44	16.5%	\$ 218,904,262.94	83.4%
7900	OPERATION OF PLANT	34,952,865.00	34,952,865.00	34,937,863.37	7.2%	\$ (15,001.63)	10,852,343.72	31.1%	111,644.89	2,821,091.74	13,673,435.46	39.1%	21,152,783.02	60.5%
7300	SCHOOL ADMINISTRATION	28,727,269.00	28,727,269.00	28,785,275.87	5.9%	\$ 58,006.87	4,727,172.95	16.4%	14,405.20	77,279.05	4,804,452.00	16.7%	23,966,418.67	83.3%
7800	TRANSPORTATION	18,439,977.00	18,439,977.00	18,441,863.98	3.8%	\$ 1,886.98	2,384,520.17	12.9%	4,276.90	3,571,671.05	5,956,191.22	32.3%	12,481,395.86	67.7%
8100	MAINTENANCE OF PLANT	16,467,016.00	16,467,016.00	16,590,564.04	3.4%	\$ 123,548.04	4,408,721.59	26.6%	40,906.13	2,774,181.58	7,182,903.17	43.3%	9,366,754.74	56.5%
6100	PUPIL SERVICES	15,811,320.00	15,811,320.00	15,736,221.27	3.2%	\$ (75,098.73)	1,856,574.49	11.8%	4,534.78	2,716,362.10	4,572,936.59	29.1%	11,158,749.90	70.9%
7700	CENTRAL SERVICES	7,917,777.00	7,917,777.00	7,958,688.39	1.6%	\$ 40,911.39	1,647,984.51	20.7%	15,664.91	374,099.64	2,022,084.15	25.4%	5,920,939.33	74.4%
6300	INSTR & CURRIC DEVELOP	7,026,404.00	7,026,404.00	6,865,169.17	1.4%	\$ (161,234.83)	1,157,166.93	16.9%	1,411.90	54,170.67	1,211,337.60	17.6%	5,652,419.67	82.3%
6200	INSTRUCTIONAL MEDIA	5,686,800.00	5,686,800.00	6,049,258.23	1.2%	\$ 362,458.23	789,768.01	13.1%	11,090.15	128,035.71	917,803.72	15.2%	5,120,364.36	84.6%
6400	INSTR STAFF DEVELOP	3,297,501.00	3,297,501.00	3,483,186.64	0.7%	\$ 185,685.64	616,055.51	17.7%	5,455.71	136,356.50	752,412.01	21.6%	2,725,318.92	78.2%
8200	ADMIN TECHNOLOGY SERV	3,060,915.40	3,060,915.40	3,057,546.51	0.6%	\$ (3,368.89)	483,220.74	15.8%	-	54,916.39	538,137.13	17.6%	2,519,409.38	82.4%
7500	FISCAL SERVICES	2,496,860.00	2,496,860.00	2,496,945.62	0.5%	\$ 85.62	428,688.59	17.2%	(1,960.41)	223,893.79	652,582.38	26.1%	1,846,323.65	73.9%
7100	BOARD OF EDUCATION	1,482,864.00	1,482,864.00	1,472,046.22	0.3%	\$ (10,817.78)	215,781.24	14.7%	3,347.75	84,770.92	300,552.16	20.4%	1,168,146.31	79.4%
6500	INSTR RELATED TECHNOLOGY	1,412,784.00	1,412,784.00	1,412,891.96	0.3%	\$ 107.96	235,060.98	16.6%	-	-	235,060.98	16.6%	1,177,830.98	83.4%
7400	FACILITIES ACQ & CONST	1,155,106.00	1,155,106.00	1,115,688.11	0.2%	\$ (39,417.89)	256,200.37	23.0%	161.28	151,631.09	407,831.46	36.6%	707,695.37	63.4%
7200	GENERAL ADMINISTRATION	1,009,817.00	1,009,817.00	1,018,860.90	0.2%	\$ 9,043.90	189,284.66	18.6%	1,613.30	19,470.52	208,755.18	20.5%	808,492.42	79.4%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	831,697.30	831,697.30	831,697.30	0.2%	\$ -	-	0.0%	-	-	-	0.0%	831,697.30	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,100,367.15	2,100,367.15	2,100,367.15	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,100,367.15	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,582,672.00	2,582,672.00	2,582,672.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,582,672.00	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	16,440,000.00	16,440,000.00	16,440,000.00	3.4%	\$ -	-	0.0%	-	-	-	0.0%	16,440,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,060,000.00	4,060,000.00	4,060,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,060,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,000,000.00	2,000,000.00	2,000,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,000,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	35,271,606.15	35,271,606.15	35,271,606.15	7.2%	\$ -	-	0.0%	-	-	-	0.0%	35,271,606.15	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	880,000.00	880,000.00	880,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
2750	UNASSIGNED FUND BALANCE	5,078,268.09	5,078,268.09	5,078,268.09	1.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 487,680,495.09</b>	<b>\$ 487,881,785.43</b>	<b>100.0%</b>	<b>\$ 201,290.34</b>	<b>\$ 65,220,385.07</b>	<b>13.4%</b>	<b>\$ 611,373.57</b>	<b>\$ 21,438,110.58</b>	<b>\$ 86,658,495.65</b>	<b>17.8%</b>	<b>\$ 390,533,648.12</b>	<b>80.0%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**September 30, 2015**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,060,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,060,000.00</b>

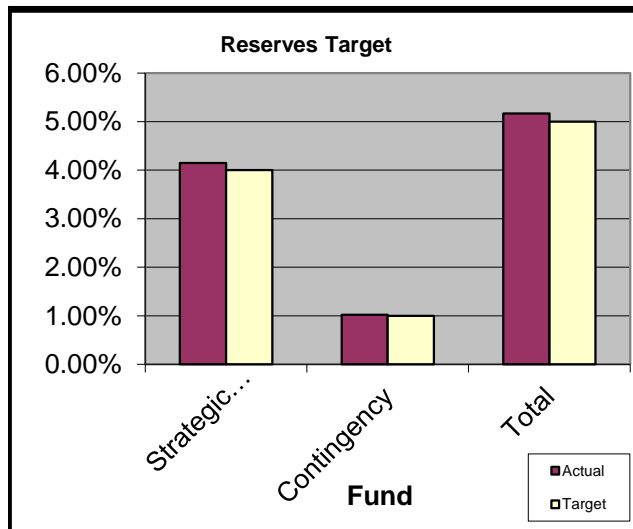
**ANALYSIS OF BUDGETED ENDING FUND BALANCES  
September 30, 2015**

NON-SPENDABLE RESERVES														
FUND	Ending Balance	Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency	Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Assigned Reserve for Enterprise Software	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
General Fund	\$ 75,934,610.69	\$ 831,697.30	\$90,000.00	\$2,000,000.00	\$16,440,000.00	\$4,060,000.00	\$ 2,100,367.15	\$2,582,672.00	\$ 1,600,000.00	\$ 880,000.00	\$ 5,000,000.00	\$ 35,271,606.15	\$ 5,078,268.09	\$ -
Debt Service	9,724,520.00												9,724,520.00	
Capital Outlay	26,880,515.64												26,880,515.64	
School Food Service	5,406,991.86	1,406,315.62											4,000,676.24	
Health Care	33,035,690.21													33,035,690.21
Workers' Comp.	9,461,616.84													9,461,616.84
Flexicare	318,665.40													318,665.40
<b>Totals</b>	<b>\$160,762,610.64</b>	<b>\$ 2,238,012.92</b>	<b>\$90,000.00</b>	<b>\$2,000,000.00</b>	<b>\$16,440,000.00</b>	<b>\$4,060,000.00</b>	<b>\$ 2,100,367.15</b>	<b>\$2,582,672.00</b>	<b>\$ 1,600,000.00</b>	<b>\$ 880,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 35,271,606.15</b>	<b>\$ 45,683,979.97</b>	<b>\$ 42,815,972.45</b>

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

REVENUES	
FEDERAL DIRECT	\$ 475,000.00
FEDERAL THROUGH STATE	1,902,854.78
STATE	90,451,654.31
LOCAL	303,421,850.60
	<u>\$ 396,251,359.69</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 16,440,000.00	<b>4.15%</b>	4.00%	\$ (589,945.61)
<b>Contingency</b>	4,060,000.00	<b>1.02%</b>	1.00%	(97,486.40)
<b>Total</b>	<u>\$ 20,500,000.00</u>	<u><b>5.17%</b></u>	<u><b>5.00%</b></u>	<u>\$ (687,432.02)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.15%	4.15%	0.00%
<b>Contingency</b>	1.02%	1.02%	0.00%
<b>Total</b>	<u>5.17%</u>	<u>5.17%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 15-16	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT F  
 PRD-03 SEPTEMBER 2015

FND - 100 GENERAL FUND

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE %REM
A 0051	EVERGLADES CITY SCHOOL	2,282,785.35	932.14	0.00	187,286.69	1,987,173.97 87
A 0061	GULFVIEW MIDDLE	4,657,032.21	1,150.65	37,586.02	401,590.23	4,020,279.74 86
A 0121	LAKE PARK ELEMENTARY	3,711,154.39	6,790.30	21,718.81	316,203.40	3,204,052.97 86
A 0131	TOMMIE BARFIELD ELEMEN	3,830,795.87	2,202.31	2,108.49	332,099.64	3,329,980.41 86
A 0141	SHADOWLAWN ELEMENTARY	3,876,618.40	7,089.16	963.00	348,333.99	3,368,253.51 86
A 0151	NAPLES HIGH	10,279,891.69	31,495.52	59,735.17	926,466.33	8,841,295.39 86
A 0161	PINECREST ELEMENTARY	5,078,280.95	1,582.89	89,903.21	420,161.30	4,374,783.83 86
A 0171	SEA GATE ELEMENTARY	5,575,572.58	0.00	113,647.47	481,004.18	4,759,650.18 85
A 0181	HIGHLANDS ELEMENTARY	4,355,789.61	4,174.38	35,665.13	387,664.21	3,753,034.88 86
A 0191	LAKE TRAFFORD ELEMENTA	5,424,421.94	3,668.85	139,121.72	479,073.55	4,597,936.17 84
A 0201	AVALON ELEMENTARY	3,907,685.27	1,000.00	1,947.20	334,241.00	3,414,519.09 87
A 0211	EAST NAPLES MIDDLE	6,086,508.69	4,875.83	5,059.78	548,662.62	5,284,306.51 86
A 0221	POINCIANA ELEMENTARY	5,412,502.89	3,921.18	15,432.26	441,432.32	4,742,248.67 87
A 0231	GOLDEN GATE ELEMENTARY	5,657,995.88	2,705.19	89,487.18	501,153.39	4,857,954.57 85
A 0241	NAPLES PARK ELEMENTARY	4,140,414.92	1,998.55	500.00	353,627.50	3,611,793.15 87
A 0251	PINE RIDGE MIDDLE	6,167,242.72	4,871.09	1,794.53	525,401.28	5,387,512.62 87
A 0261	LELY HIGH	8,573,736.21	17,350.32	79,022.56	750,335.81	7,390,065.85 86
A 0271	IMMOKALEE HIGH	8,057,358.00	6,790.13	73,051.04	696,454.49	6,946,869.01 86
A 0281	LORENZO WALKER TECH CO	5,054,301.19	8,750.20	128,920.89	396,577.69	3,973,287.60 78
A 0282	LORENZO WALKER TECHNIC	3,152,044.55	2,511.08	10,063.30	266,819.94	2,712,108.06 86
A 0311	BARRON COLLIER HIGH	9,662,493.97	4,645.05	105,472.29	846,525.65	8,259,045.35 85
A 0321	GOLDEN GATE MIDDLE	6,534,712.55	250.00	121,740.64	571,009.57	5,597,088.09 85
A 0331	BIG CYPRESS ELEMENTARY	5,768,860.39	2,973.14	11,565.51	475,707.01	5,052,677.67 87
A 0341	VILLAGE OAKS ELEMENTAR	4,550,357.47	860.30	18,560.00	371,073.83	3,992,734.88 87
A 0351	GOLDEN TERRACE ELEMENT	6,515,958.73	4,900.42	97,162.57	575,638.82	5,574,399.25 85
A 0361	IMMOKALEE MIDDLE	7,546,492.88	2,632.22	249,602.11	629,459.37	6,373,211.19 84
A 0371	VINEYARDS ELEMENTARY	5,637,431.63	422.00	25,077.86	474,234.26	4,907,999.80 87
A 0381	LELY ELEMENTARY	4,458,512.94	332.55	71,108.59	392,479.59	3,815,983.46 85
A 0391	LAUREL OAK ELEMENTARY	5,225,655.87	3,211.54	0.00	430,980.93	4,598,564.01 88
A 0392	GULF COAST HIGH	11,351,699.05	26,287.00	60,593.41	956,337.71	9,822,764.38 86
A 0401	OAKRIDGE MIDDLE	5,923,508.42	4,233.68	102.40	500,373.81	5,187,416.01 87
A 0421	MANATEE ELEMENTARY	5,101,576.06	2,203.82	3,626.37	464,854.10	4,430,033.04 86
A 0422	MANATEE MIDDLE	4,919,066.56	2,765.26	69,802.00	441,598.18	4,223,570.56 85
A 0431	PELICAN MARSH ELEMENTA	4,958,130.57	3,394.08	6,508.10	417,873.75	4,329,741.68 87
A 0441	CORKSCREW ELEMENTARY	4,469,446.17	509.08	6,177.50	360,611.48	3,926,310.95 87
A 0442	CORKSCREW MIDDLE	4,653,651.90	705.00	57,356.84	391,515.48	3,989,725.92 85
A 0451	OSCEOLA ELEMENTARY	4,704,907.76	2,175.51	20,508.36	392,684.59	4,092,709.66 86
A 0452	NORTH NAPLES MIDDLE	5,436,917.22	4,232.19	10,263.76	442,432.92	4,763,986.74 87
A 0461	CALUSA PARK ELEMENTARY	5,455,658.29	4,982.41	63,270.00	446,623.66	4,733,532.10 86
A 0471	SABAL PALM ELEMENTARY	3,913,241.43	0.00	0.00	333,399.24	3,417,045.79 87
A 0472	CYPRESS PALM MIDDLE	5,008,307.60	43,649.74	9,932.08	412,654.21	4,350,813.27 86
A 0493	PALMETTO RIDGE HIGH	10,142,050.52	4,455.80	52,372.65	882,280.10	8,792,094.47 86
A 0501	GOLDEN GATE HIGH	10,249,896.78	13,834.72	105,964.69	793,998.06	8,983,907.68 87
A 0511	ESTATES ELEMENTARY	3,889,888.89	0.00	0.00	349,403.10	3,373,373.46 86
A 0521	VETERANS MEMORIAL ELEM	5,308,305.21	104.60	13,017.75	446,541.21	4,644,158.64 87
A 0531	MIKE DAVIS ELEMENTARY	5,117,434.40	2,498.44	569.61	451,578.69	4,462,365.68 87
A 0541	PALMETTO ELEMENTARY	4,008,590.36	896.48	101,460.00	347,280.24	3,396,038.86 84
A 0551	PARKSIDE ELEMENTARY	4,688,237.44	5,719.42	303.34	417,187.77	4,076,487.44 86
A 0581	IMMOKALEE TECHNICAL CO	3,295,241.31	11,246.01	91,464.30	285,894.11	2,637,455.48 80
A 0631	EDEN PARK ELEMENTARY	4,487,971.36	1,951.00	5,092.11	387,443.77	3,903,061.84 86
A 7001	COLLIER VIRTUAL SCHOOL	286,967.12	0.00	214,449.00	32,032.86	40,485.26 14
A 7006	COLLIER DISTRICT VIRTU	273,191.62	0.00	0.00	16,076.98	246,419.43 90
A 9004	T.A.P.P. - IMMOKALEE	583,059.39	0.00	216,893.31	26,432.17	282,718.52 48
A 9007	NEW BEGINNINGS - IMMOK	484,802.00	0.00	3,599.17	36,763.78	428,278.15 88

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT F  
 PRD-03 SEPTEMBER 2015

FND - 100 GENERAL FUND

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	567,703.48	0.00	218,607.51	31,088.25	257,475.50	45
A 9010	NEW BEGINNINGS - NAPLE	611,786.87	0.00	4,252.78	55,555.77	530,135.69	86
A 9012	BIG CYPRESS WILDERNESS	328,820.70	0.00	233,254.00	1,053.84	69,515.02	21
A 9013	DETENTION CENTER	406,075.03	0.00	5,021.78	31,587.45	329,686.72	81
A 9015	PHOENIX-NAPLES	704,069.57	0.00	9,374.66	58,849.65	613,027.02	87
A 9017	PACE PROGRAM	526,545.90	0.00	373,185.00	1,053.84	125,257.82	23
A 9018	MARCO ISLAND CHARTER M	3,001,021.00	0.00	0.00	253,040.86	2,258,331.78	75
A 9019	HOSPITAL/HOMEBOUND	157,180.51	0.00	0.00	2,503.98	154,676.53	98
A 9021	IMMOKALEE COMMUNITY SC	1,926,816.00	0.00	0.00	175,263.55	1,452,505.90	75
A 9026	PHOENIX-IMMOKALEE	349,419.28	0.00	5,872.50	24,225.00	308,316.10	88
A 9027	BEACON HIGH SCHOOL	2,033,322.12	0.00	7,322.40	164,171.39	1,792,046.50	88
A 9032	MARCO ISLAND ACADEMY	1,872,330.93	0.00	0.00	253,096.57	1,377,304.84	73
A 9034	GULF COAST CHARTER ACA	5,133,100.00	0.00	0.00	431,427.48	3,869,870.21	75
A 9035	MASON CLASSICAL ACADEM	5,282,004.00	0.00	0.00	438,604.65	4,002,540.82	75
A 9081	IMMOKALEE TECHNOLOGY A	226,938.83	0.00	3,664.84	17,047.16	184,052.53	81
A 9110	SCHOOL BOARD	416,161.84	3,167.50	8,941.07	28,771.40	334,394.56	80
A 9120	LEGAL SERVICES	1,101,364.10	180.25	103,836.99	74,124.67	823,596.30	74
A 9210	SUPERINTENDENT'S OFFIC	438,792.12	1,098.60	4,627.48	33,825.04	356,618.77	81
A 9211	CURRICULUM & INSTRUCTI	1,147,673.64	786.39	19,760.00	74,899.18	888,154.93	77
A 9212	DISTRICT/SCHOOL OPERAT	1,218,098.74	1,594.63	75.00	73,122.54	966,024.37	79
A 9213	PRINCIPAL OF ALT SCHOO	733,824.44	0.00	3,741.98	54,559.27	619,250.39	84
A 9215	STUDENT RELATIONS	602,259.75	117.38	4,470.51	52,660.35	483,367.95	80
A 9223	ELEMENTARY PROGRAMS	2,458,594.29	1,021.65	123,620.31	272,054.90	1,772,644.60	72
A 9224	SECONDARY PROGRAMS	8,848,803.63	3,868.05	775,588.78	408,555.31	6,649,088.41	75
A 9230	HUMAN RESOURCES	930,961.22	8,642.28	37,450.00	59,457.04	601,152.55	64
A 9231	TALENT MANAGEMENT	1,830,483.58	0.00	183,131.25	146,562.56	1,312,480.38	71
A 9238	BENEFITS & WELLNESS	300,577.73	0.00	86,294.48	21,702.15	157,028.14	52
A 9239	COMPENSATION	567,934.99	0.00	0.00	41,073.59	471,998.09	83
A 9240	CONTINUOUS IMPROV INIT	2,660,611.01	2,618.01	209,716.50	63,524.22	1,646,577.71	61
A 9260	ACCOUNTABILITY & DATA	1,696,220.46	2,651.30	183,941.96	94,648.56	1,299,643.04	76
A 9270	COMMUNICATIONS & COMMU	857,345.80	1,177.15	4,435.06	68,574.87	687,984.67	80
A 9281	ADULT & COMMUNITY EDUC	2,170,847.69	3,659.99	26,178.31	155,917.80	1,792,530.14	82
A 9413	DISTRICT-WIDE INSURANC	5,272,032.39	575.00	269,010.18	4,318.63-	8,474.40-	0
A 9420	TECHNOLOGY	16,696,744.59	201,369.33	3,858,030.07	2,385,900.03	8,695,422.02	52
A 9427	SSPAR - ALLOCATIONS AN	621,994.93	0.00	0.00	47,075.37	510,708.20	82
A 9429	SUPPORT SERVICES	157,919.36	0.00	13,654.07	12,124.55	115,521.84	73
A 9430	MAINTENANCE	13,927,345.36	51,079.92	3,336,456.67	1,123,910.56	7,752,809.09	55
A 9434	UTIL/COMM/OTHR COUNTY-	13,223,829.61	24,314.47	1,162,963.32	929,920.39	9,135,758.48	69
A 9440	TRANSPORTATION	17,932,918.02	3,805.06	3,553,571.15	1,601,998.91	12,006,783.70	66
A 9450	FACILITIES MANAGEMENT	1,365,247.85	27,170.84	218,489.67	75,776.15	759,490.13	55
A 9451	SECURITY & ENVIRONMENT	97,401.00	50.00	17,507.70	672.15	18,346.80	18
A 9460	ACCOUNTING	1,567,461.43	2,235.11-	233,177.10	94,303.02	1,102,802.07	70
A 9462	FINANCIAL SERVICES	389,923.23	274.70	0.00	30,131.08	320,476.55	82
A 9470	BUDGET	409,594.92	0.00	1,750.00	30,787.54	331,023.22	80
A 9475	PAYROLL SERVICES	493,103.05	0.00	97.75	37,263.15	403,412.50	81
A 9480	PURCHASING	448,709.47	0.00	249,336.31	314,949.52-	360,180.39	80
A 9525	INSTRUCTIONAL TECHNOLO	2,085,640.44	278.00	443,969.84	183,333.65	729,898.85	35
A 9530	EXCEPT ED & STDT SUPPO	5,848,718.44	4,584.37	2,724,387.52	258,451.44	2,648,119.05	45
A 9543	FEDERAL, STATE & COMP	406,544.73	407.42-	0.00	28,692.32	344,444.19	84
	*	411,947,174.74	611,373.57	21,438,110.58	34,079,245.61	324,677,305.52	78

**Meeting Date: December 8, 2015**

**Agenda Title: October 2015 Financial Statements**

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

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

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

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

Exhibit D, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups. Workforce programs decreased their carry forward reserve funds in the amount of (\$509,309.39). Budgeted appropriations within the Workforce cost centers increased by the same amount.

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

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

**BUDGET ANALYSIS - ALL FUNDS**

October 31, 2015

<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>	\$ 487,680,495.09	\$487,881,785.43	\$ 488,036,484.11	\$ 112,204,411.77	\$ 332,842.26	\$ 16,996,923.75	\$ 358,502,306.33
<b>Debt Service</b>	82,880,674.00	82,880,674.00	82,880,674.00	7,033,855.43	-	-	75,846,818.57
<b>Capital Outlay</b>	245,245,521.72	245,361,378.42	245,361,378.42	14,846,198.50	400,427.50	13,421,922.50	216,692,829.92
<b>Special Revenue -School Food Service</b>	33,297,937.86	33,380,901.58	33,380,901.58	7,377,626.76	48,565.61	5,669,430.84	20,285,278.37
<b>Special Revenue - Grants</b>	38,510,697.80	38,828,004.85	38,896,322.75	9,376,414.85	28,178.07	604,128.75	28,887,601.08
<b>Health Care</b>	76,553,714.92	76,553,714.92	76,553,714.92	15,158,679.06	137.93	1,705,128.76	59,689,769.17
<b>Workers' Comp.</b>	11,224,671.84	11,224,671.84	11,224,671.84	460,257.27	-	222,835.92	10,541,578.65
<b>Flexcare</b>	1,593,665.40	1,593,665.40	1,593,665.40	314,632.01	-	50,605.71	1,228,427.68
<b>Totals - All Funds</b>	<b>\$ 976,987,378.63</b>	<b>\$ 977,704,796.44</b>	<b>\$ 977,927,813.02</b>	<b>\$ 166,772,075.65</b>	<b>\$ 810,151.37</b>	<b>\$ 38,670,976.23</b>	<b>\$ 771,674,609.77</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY  
October 31, 2015

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 65,693,054.74	\$ 65,693,054.74	\$ 65,693,054.74	13.5%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 65,693,054.74	100.0%
100	FEDERAL DIRECT	475,000.00	475,000.00	475,000.00	0.1%	\$ -	77,519.58	16.3%	-	-	\$ 77,519.58	16.3%	397,480.42	83.7%
200	FEDERAL THROUGH STATE	1,900,000.00	1,902,854.78	1,902,854.78	0.4%	\$ -	18,999.62	1.0%	-	-	\$ 18,999.62	1.0%	1,883,855.16	99.0%
300	STATE	90,429,737.00	90,451,654.31	90,564,867.31	18.6%	\$ 113,213.00	28,935,164.93	31.9%	-	-	\$ 28,935,164.93	31.9%	61,629,702.38	68.1%
400	LOCAL	303,247,537.35	303,421,850.60	303,463,336.28	62.2%	\$ 41,485.68	5,061,838.00	1.7%	-	-	\$ 5,061,838.00	1.7%	298,401,498.28	98.3%
600	TRANSFERS	25,860,166.00	25,860,166.00	25,860,166.00	5.3%	\$ -	833,053.00	3.2%	-	-	\$ 833,053.00	3.2%	25,027,113.00	96.8%
700	OTHER FINANCING SOURCES	75,000.00	77,205.00	77,205.00	0.0%	\$ -	6,891.23	8.9%	-	-	\$ 6,891.23	8.9%	70,313.77	91.1%
<b>TOTAL REVENUES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 487,881,785.43</b>	<b>\$ 488,036,484.11</b>	<b>100.0%</b>	<b>\$ 154,698.68</b>	<b>\$ 34,933,466.36</b>	<b>7.2%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,933,466.36</b>	<b>7.2%</b>	<b>\$ 453,103,017.75</b>	<b>92.8%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 262,800,609.00	\$ 262,525,104.46	\$ 262,621,189.33	53.8%	\$ 96,084.87	\$ 66,199,094.39	25.2%	\$ 190,425.21	\$ 5,909,925.88	\$ 72,109,020.27	27.5%	\$ 190,321,743.85	72.5%
7900	OPERATION OF PLANT	34,952,865.00	34,937,863.37	34,936,047.69	7.2%	\$ (1,815.68)	13,483,856.45	38.6%	23,600.83	1,666,102.69	15,149,959.14	43.4%	19,762,487.72	56.6%
7300	SCHOOL ADMINISTRATION	28,727,269.00	28,785,275.87	29,097,550.50	6.0%	\$ 312,274.63	8,189,302.59	28.1%	5,925.65	64,182.28	8,253,484.87	28.4%	20,838,139.98	71.6%
7800	TRANSPORTATION	18,439,977.00	18,441,863.98	18,433,306.68	3.8%	\$ (8,557.30)	5,017,627.80	27.2%	2,457.46	3,167,827.53	8,185,455.33	44.4%	10,245,393.89	55.6%
8100	MAINTENANCE OF PLANT	16,467,016.00	16,590,564.04	16,664,986.35	3.4%	\$ 74,422.31	6,209,870.38	37.3%	80,128.27	2,326,178.51	8,536,048.89	51.2%	8,048,809.19	48.3%
6100	PUPIL SERVICES	15,811,320.00	15,736,221.27	15,792,975.44	3.2%	\$ 56,754.17	3,411,873.15	21.6%	1,870.77	2,735,608.92	6,147,482.07	38.9%	9,643,622.60	61.1%
7700	CENTRAL SERVICES	7,917,777.00	7,958,688.39	7,941,771.74	1.6%	\$ (16,916.65)	2,455,541.13	30.9%	9,601.03	322,684.92	2,778,226.05	35.0%	5,153,944.66	64.9%
6300	INSTR & CURRIC DEVELOP	7,026,404.00	6,865,169.17	6,912,762.75	1.4%	\$ 47,593.58	1,906,823.17	27.6%	2,671.11	49,708.74	1,956,531.91	28.3%	4,953,559.73	71.7%
6200	INSTRUCTIONAL MEDIA	5,686,800.00	6,049,258.23	6,002,186.41	1.2%	\$ (47,071.82)	1,550,515.01	25.8%	13,779.58	89,583.45	1,640,098.46	27.3%	4,348,308.37	72.4%
6400	INSTR STAFF DEVELOP	3,297,501.00	3,483,186.64	3,614,726.27	0.7%	\$ 131,539.63	900,916.47	24.9%	644.48	128,331.50	1,029,247.97	28.5%	2,584,833.82	71.5%
8200	ADMIN TECHNOLOGY SERV	3,060,915.40	3,057,546.51	3,066,024.88	0.6%	\$ 8,478.37	794,765.44	25.9%	-	48,683.48	843,448.92	27.5%	2,222,575.96	72.5%
7500	FISCAL SERVICES	2,496,860.00	2,496,945.62	2,495,948.89	0.5%	\$ (996.73)	687,367.73	27.5%	(1,030.25)	217,543.80	904,911.53	36.3%	1,592,067.61	63.8%
7100	BOARD OF EDUCATION	1,482,864.00	1,472,046.22	1,473,046.22	0.3%	\$ 1,000.00	331,269.34	22.5%	309.00	79,679.96	410,949.30	27.9%	1,061,787.92	72.1%
6500	INSTR RELATED TECHNOLOGY	1,412,784.00	1,412,891.96	1,419,165.51	0.3%	\$ 6,273.55	398,853.39	28.1%	-	-	398,853.39	28.1%	1,020,312.12	71.9%
7400	FACILITIES ACQ & CONST	1,155,106.00	1,115,688.11	1,119,188.11	0.2%	\$ 3,500.00	373,345.84	33.4%	666.03	172,540.52	545,886.36	48.8%	572,635.72	51.2%
7200	GENERAL ADMINISTRATION	1,009,817.00	1,018,860.90	1,020,306.04	0.2%	\$ 1,445.14	293,389.49	28.8%	1,793.09	18,341.57	311,731.06	30.6%	706,781.89	69.3%
7600	FOOD SERVICES- GF	-	-	-	-	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	831,697.30	831,697.30	831,697.30	0.2%	\$ -	-	0.0%	-	-	-	0.0%	831,697.30	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,100,367.15	2,100,367.15	1,591,057.76	0.3%	\$ (509,309.39)	-	0.0%	-	-	-	0.0%	1,591,057.76	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,582,672.00	2,582,672.00	2,582,672.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,582,672.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	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	16,440,000.00	16,440,000.00	16,440,000.00	3.4%	\$ -	-	0.0%	-	-	-	0.0%	16,440,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,060,000.00	4,060,000.00	4,060,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,060,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,000,000.00	2,000,000.00	2,000,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,000,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	35,271,606.15	35,271,606.15	35,271,606.15	7.2%	\$ -	-	0.0%	-	-	-	0.0%	35,271,606.15	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	880,000.00	880,000.00	880,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	5,078,268.09	5,078,268.09	5,078,268.09	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,078,268.09	100.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 487,881,785.43</b>	<b>\$ 488,036,484.11</b>	<b>100.0%</b>	<b>\$ 154,698.68</b>	<b>\$ 112,204,411.77</b>	<b>23.0%</b>	<b>\$ 332,842.26</b>	<b>\$ 16,996,923.75</b>	<b>\$ 129,201,335.52</b>	<b>26.5%</b>	<b>\$ 358,502,306.33</b>	<b>73.5%</b>

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

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,060,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,060,000.00</b>

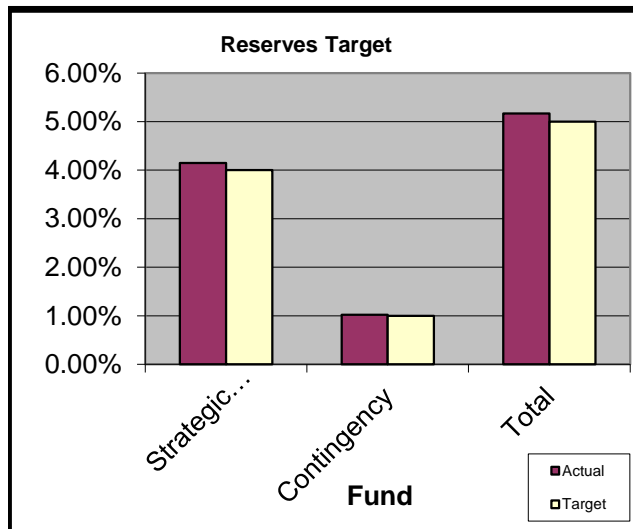
**ANALYSIS OF BUDGETED ENDING FUND BALANCES  
October 31, 2015**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Assigned Reserve for Enterprise Software	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency								
General Fund	\$ 75,425,301.30	\$ 831,697.30	\$90,000.00	\$ 2,000,000.00	\$ 16,440,000.00	\$4,060,000.00	\$ 1,591,057.76	\$ 2,582,672.00	\$ 1,600,000.00	\$ 880,000.00	\$ 5,000,000.00	\$ 35,271,606.15	\$ 5,078,268.09	\$ -
Debt Service	9,724,520.00												9,724,520.00	
Capital Outlay	26,880,515.64												26,880,515.64	
School Food Service	5,406,991.86	1,406,315.62											4,000,676.24	
Health Care	33,035,690.21													33,035,690.21
Workers' Comp.	9,461,616.84													9,461,616.84
Flexicare	318,665.40													318,665.40
<b>Totals</b>	<b>\$ 160,253,301.25</b>	<b>\$ 2,238,012.92</b>	<b>\$90,000.00</b>	<b>\$ 2,000,000.00</b>	<b>\$ 16,440,000.00</b>	<b>\$4,060,000.00</b>	<b>\$ 1,591,057.76</b>	<b>\$ 2,582,672.00</b>	<b>\$ 1,600,000.00</b>	<b>\$ 880,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 35,271,606.15</b>	<b>\$ 45,683,979.97</b>	<b>\$ 42,815,972.45</b>

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

REVENUES	
FEDERAL DIRECT	\$ 475,000.00
FEDERAL THROUGH STATE	1,902,854.78
STATE	90,564,867.31
LOCAL	303,463,336.28
	<u>\$ 396,406,058.37</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 16,440,000.00	<b>4.15%</b>	4.00%	\$ (583,757.67)
<b>Contingency</b>	4,060,000.00	<b>1.02%</b>	1.00%	(95,939.42)
<b>Total</b>	<u>\$ 20,500,000.00</u>	<u><b>5.17%</b></u>	<u><b>5.00%</b></u>	<u>\$ (679,697.08)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.15%	4.15%	0.00%
<b>Contingency</b>	1.02%	1.02%	0.00%
<b>Total</b>	<u>5.17%</u>	<u>5.17%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 15-16	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT F

FND - 100 GENERAL FUND

PRD-04 OCTOBER 2015

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM					
A 0051	EVERGLADES CITY SCHOOL	2,265,917.32	1,068.01	0.00	267,444.56	1,702,725.51	75					
A 0061	GULFVIEW MIDDLE	4,647,325.31	2,177.07	33,050.15	544,523.53	3,469,558.76	74					
A 0121	LAKE PARK ELEMENTARY	3,723,299.14	1,846.03	8,749.24	458,341.01	2,775,770.55	74					
A 0131	TOMMIE BARFIELD ELEMEN	3,819,183.17	129.91	2,006.87	469,421.52	2,851,120.21	74					
A 0141	SHADOWLAWN ELEMENTARY	3,853,258.15	2,348.71	322.43	489,452.33	2,860,821.95	74					
A 0151	NAPLES HIGH	10,290,098.83	482.70	55,485.62	1,237,683.68	7,649,081.22	74					
A 0161	PINECREST ELEMENTARY	5,111,240.52	4,543.60	66,979.51	611,766.95	3,815,939.44	74					
A 0171	SEA GATE ELEMENTARY	5,588,501.18	354.95	95,300.00	687,315.29	4,103,256.01	73					
A 0181	HIGHLANDS ELEMENTARY	4,338,636.07	1,106.54	34,397.06	534,900.40	3,205,316.85	73					
A 0191	LAKE TRAFFORD ELEMENTA	5,432,438.26	1,915.93	108,015.04	676,484.00	3,962,328.09	72					
A 0201	AVALON ELEMENTARY	3,910,145.13	2,410.59	2,947.20	482,830.56	2,931,737.80	74					
A 0211	EAST NAPLES MIDDLE	6,145,113.69	5,889.11	1,400.33	765,868.80	4,579,688.88	74					
A 0221	POINCIANA ELEMENTARY	5,399,994.44	8,891.43	11,049.27	656,291.29	4,072,861.67	75					
A 0231	GOLDEN GATE ELEMENTARY	5,640,820.56	0.00	76,893.81	688,712.15	4,167,366.16	73					
A 0241	NAPLES PARK ELEMENTARY	4,141,834.01	903.15	500.00	502,932.41	3,111,375.23	75					
A 0251	PINE RIDGE MIDDLE	6,177,411.78	3,854.83	1,946.91	764,798.67	4,633,746.89	75					
A 0261	LELY HIGH	8,525,866.38	551.70	64,981.92	1,016,667.00	6,356,368.28	74					
A 0271	IMMOKALEE HIGH	8,213,581.48	9,067.63	66,004.58	983,299.18	6,124,562.27	74					
A 0281	LORENZO WALKER TECH CO	5,376,998.47	639.65	149,608.36	588,306.58	3,695,101.38	68					
A 0282	LORENZO WALKER TECHNIC	3,222,720.64	0.00	9,659.49	379,784.15	2,405,914.89	74					
A 0311	BARRON COLLIER HIGH	9,641,196.57	2,525.75	88,503.53	1,192,896.93	7,063,939.08	73					
A 0321	GOLDEN GATE MIDDLE	6,526,577.86	2,446.00	103,363.14	794,606.72	4,810,528.18	73					
A 0331	BIG CYPRESS ELEMENTARY	5,778,785.80	520.07	10,377.76	684,987.70	4,381,256.20	75					
A 0341	VILLAGE OAKS ELEMENTAR	4,493,090.66	340.38	16,610.00	531,835.31	3,406,102.68	75					
A 0351	GOLDEN TERRACE ELEMENT	6,583,331.52	2,608.89	82,940.36	820,893.80	4,837,391.98	73					
A 0361	IMMOKALEE MIDDLE	7,638,433.24	1,907.59	230,256.69	909,544.16	5,575,677.44	73					
A 0371	VINEYARDS ELEMENTARY	5,694,344.91	215.00	27,800.74	680,581.43	4,281,815.77	75					
A 0381	LELY ELEMENTARY	4,446,432.38	64.92	71,108.59	550,080.30	3,254,220.07	73					
A 0391	LAUREL OAK ELEMENTARY	5,244,519.54	0.00	0.00	636,747.34	3,983,891.88	75					
A 0392	GULF COAST HIGH	11,319,927.03	2,794.04	41,553.81	1,365,976.15	8,467,548.77	74					
A 0401	OAKRIDGE MIDDLE	5,972,814.89	2,827.07	102.40	723,903.56	4,514,225.53	75					
A 0421	MANATEE ELEMENTARY	5,121,809.56	3,250.89	0.00	647,470.30	3,805,375.54	74					
A 0422	MANATEE MIDDLE	4,928,656.58	13,605.47	59,288.00	607,051.70	3,625,782.67	73					
A 0431	PELICAN MARSH ELEMENTA	4,957,780.72	274.19	7,933.22	606,023.86	3,725,062.74	75					
A 0441	CORKSCREW ELEMENTARY	4,420,497.59	1,180.41	2,480.07	536,481.80	3,343,906.67	75					
A 0442	CORKSCREW MIDDLE	4,652,837.15	6,836.50	42,749.32	585,704.83	3,411,682.36	73					
A 0451	OSCEOLA ELEMENTARY	4,717,783.35	2,418.44	10,282.64	577,658.16	3,537,909.88	74					
A 0452	NORTH NAPLES MIDDLE	5,436,307.03	2,489.76	10,255.47	646,176.99	4,118,950.28	75					
A 0461	CALUSA PARK ELEMENTARY	5,512,261.08	264.12	0.00	661,930.88	4,196,192.30	76					
A 0471	SABAL PALM ELEMENTARY	3,912,088.17	0.00	72.50	477,964.65	2,937,855.38	75					
A 0472	CYPRESS PALM MIDDLE	5,037,120.87	2,436.62	39,213.95	626,645.86	3,764,911.93	74					
A 0493	PALMETTO RIDGE HIGH	10,142,087.60	1,387.24	39,705.91	1,226,566.54	7,581,300.31	74					
A 0501	GOLDEN GATE HIGH	9,882,696.08	756.65	100,373.41	1,002,265.30	7,633,111.03	77					
A 0511	ESTATES ELEMENTARY	3,940,662.74	925.00	0.00	471,704.01	2,951,518.30	74					
A 0521	VETERANS MEMORIAL ELEM	5,270,112.60	2,177.67	11,598.48	645,859.23	3,959,453.00	75					
A 0531	MIKE DAVIS ELEMENTARY	5,123,406.92	590.57	1,312.15	637,104.93	3,832,398.60	74					
A 0541	PALMETTO ELEMENTARY	4,026,481.84	5,297.86	83,547.30	489,010.75	2,938,430.91	72					
A 0551	PARKSIDE ELEMENTARY	4,679,477.74	3,647.92	1,000.00	576,027.65	3,493,074.93	74					
A 0581	IMMOKALEE TECHNICAL CO	3,414,283.27	7,001.72	121,159.21	413,043.95	2,318,002.87	67					
A 0631	EDEN PARK ELEMENTARY	4,473,417.79	948.79	3,642.51	538,896.19	3,352,063.89	74					
A 7001	COLLIER VIRTUAL SCHOOL	294,793.20	0.00	183,107.41	35,766.01	43,886.92	14					
A 7006	COLLIER DISTRICT VIRTU	273,167.77	0.00	0.00	7,554.21	238,841.37	87					
A 9004	T.A.P.P. - IMMOKALEE	581,913.84	0.00	216,404.80	38,241.47	243,820.01	41					
A 9007	NEW BEGINNINGS - IMMOK	484,387.50	0.00	3,046.40	50,016.00	378,400.42	78					

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT F

FND - 100 GENERAL FUND

PRD-04 OCTOBER 2015

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM					
A 9008	N.A.T.A.P.	562,490.46	0.00	217,512.56	35,282.16	218,075.27	38					
A 9010	NEW BEGINNINGS - NAPLE	611,794.36	0.00	3,183.14	75,811.56	455,401.26	74					
A 9012	BIG CYPRESS WILDERNESS	328,820.70	0.00	233,254.00	1,580.76	67,934.26	20					
A 9013	DETENTION CENTER	406,058.84	0.00	4,250.56	44,200.63	286,241.12	70					
A 9015	PHOENIX-NAPLES	703,976.26	0.00	8,560.66	82,781.07	530,966.64	75					
A 9017	PACE PROGRAM	526,545.90	0.00	373,185.00	1,580.76	123,677.06	23					
A 9018	MARCO ISLAND CHARTER M	3,001,021.00	0.00	0.00	247,302.41	2,011,029.37	67					
A 9019	HOSPITAL/HOMEBOUND	157,184.31	0.00	0.00	21,454.80	133,225.53	84					
A 9021	IMMOKALEE COMMUNITY SC	1,914,784.00	0.00	0.00	159,496.54	1,280,977.36	66					
A 9026	PHOENIX-IMMOKALEE	350,268.88	0.00	5,542.51	36,662.00	272,833.69	77					
A 9027	BEACON HIGH SCHOOL	2,034,607.79	0.00	5,866.04	257,603.86	1,537,184.67	75					
A 9032	MARCO ISLAND ACADEMY	1,872,330.93	0.00	0.00	127,214.87	1,250,089.97	66					
A 9034	GULF COAST CHARTER ACA	5,133,100.00	0.00	0.00	424,883.14	3,444,987.07	67					
A 9035	MASON CLASSICAL ACADEM	5,249,816.00	0.00	0.00	426,327.76	3,544,025.06	67					
A 9081	IMMOKALEE TECHNOLOGY A	228,425.41	0.00	3,398.57	24,844.64	160,960.74	70					
A 9110	SCHOOL BOARD	416,161.84	0.00	5,792.86	44,498.69	296,211.58	71					
A 9120	LEGAL SERVICES	1,101,364.10	309.00	95,799.82	85,151.34	746,353.38	67					
A 9210	SUPERINTENDENT'S OFFIC	439,792.12	1,809.08	3,053.38	45,871.92	312,610.47	71					
A 9211	CURRICULUM & INSTRUCTI	1,141,261.17	2,747.85	17,660.00	95,757.64	786,123.36	68					
A 9212	DISTRICT/SCHOOL OPERAT	1,208,098.74	2,195.23	35,445.15	101,102.13	818,951.46	67					
A 9213	PRINCIPAL OF ALT SCHOO	724,270.58	1,498.21	2,397.45	82,328.97	527,213.88	72					
A 9215	STUDENT RELATIONS	602,259.75	0.00	2,896.42	68,234.93	416,824.49	69					
A 9223	ELEMENTARY PROGRAMS	2,464,534.50	1,851.98	55,831.53	262,804.51	1,582,738.75	64					
A 9224	SECONDARY PROGRAMS	8,777,962.06	44,412.40	203,201.92	697,371.34	6,412,718.01	73					
A 9230	HUMAN RESOURCES	935,111.22	5,767.00	36,310.00	69,815.24	539,502.59	57					
A 9231	TALENT MANAGEMENT	1,837,204.31	0.00	157,733.75	207,288.96	1,137,309.65	61					
A 9238	BENEFITS & WELLNESS	300,577.73	61.88	80,326.76	26,703.54	136,230.44	45					
A 9239	COMPENSATION	567,934.99	0.00	0.00	58,774.74	413,223.35	72					
A 9240	CONTINUOUS IMPROV INIT	2,649,079.37	1,122.00	209,716.50	91,477.75	1,545,064.33	58					
A 9260	ACCOUNTABILITY & DATA	1,663,618.88	1,913.14	146,603.85	171,334.75	1,133,782.98	68					
A 9270	COMMUNICATIONS & COMMU	868,548.75	832.37	4,313.08	91,111.24	608,543.14	70					
A 9281	ADULT & COMMUNITY EDUC	2,238,806.65	1,206.87	8,008.34	296,839.59	1,584,272.60	70					
A 9413	DISTRICT-WIDE INSURANC	5,422,032.39	0.00	243,369.88	35,387.65	132,353.25	2					
A 9420	TECHNOLOGY	16,696,744.59	100,850.23	2,380,937.65	2,582,737.43	7,690,296.11	46					
A 9427	SSPAR - ALLOCATIONS AN	621,994.93	0.00	0.00	71,795.54	438,912.66	70					
A 9429	SUPPORT SERVICES	157,919.36	0.00	10,471.28	18,865.91	99,838.72	63					
A 9430	MAINTENANCE	13,926,994.92	18,045.91	2,917,851.61	1,500,889.88	6,703,207.64	48					
A 9434	UTIL/COMM/OTHR COUNTY-	13,165,823.97	12,074.72	269,088.55	953,330.01	9,030,537.35	68					
A 9440	TRANSPORTATION	17,925,598.21	1,078.83	3,152,562.88	2,574,516.52	9,828,681.87	54					
A 9450	FACILITIES MANAGEMENT	1,361,642.67	655.83	92,184.59	186,103.97	722,601.07	53					
A 9451	SECURITY & ENVIRONMENT	97,401.00	0.00	15,322.82	2,786.53	17,795.15	18					
A 9460	ACCOUNTING	1,567,461.43	1,856.33-	225,517.60	121,503.49	988,579.30	63					
A 9462	FINANCIAL SERVICES	389,923.23	76.08	0.00	45,534.52	275,140.65	70					
A 9470	BUDGET	409,594.92	750.00	1,750.00	46,247.15	284,026.07	69					
A 9475	PAYROLL SERVICES	493,103.05	0.00	1,407.26	55,739.46	346,363.53	70					
A 9480	PURCHASING	448,709.47	0.00	246,645.49	46,869.51	316,001.70	70					
A 9525	INSTRUCTIONAL TECHNOLO	2,085,840.44	4,469.25	411,039.84	103,294.63	655,542.97	31					
A 9530	EXCEPT ED & STDT SUPPO	5,856,434.19	784.47	2,709,628.89	331,616.68	2,342,776.65	40					
A 9543	FEDERAL, STATE & COMP	518,282.72	10,395.03	214.00	39,270.85	405,894.88	78					
	*	412,611,182.81	332,842.26	16,996,923.75	46,984,026.70	283,077,005.03	68					

**BUDGET ANALYSIS - ALL FUNDS**

November 30, 2015

<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>	\$ 487,680,495.09	\$488,036,484.11	\$ 488,174,638.82	\$ 144,624,927.97	\$ 227,773.87	\$ 21,378,673.94	\$ 321,943,263.04
<b>Debt Service</b>	82,880,674.00	82,880,674.00	82,880,674.00	7,033,855.43	-	-	75,846,818.57
<b>Capital Outlay</b>	245,245,521.72	245,361,378.42	245,434,268.52	16,843,346.07	458,752.00	14,257,735.98	213,874,434.47
<b>Special Revenue -School Food Service</b>	33,297,937.86	33,380,901.58	33,380,901.58	9,405,777.56	47,955.00	5,313,837.58	18,613,331.44
<b>Special Revenue - Grants</b>	38,510,697.80	38,896,322.75	38,860,815.77	12,089,540.54	64,963.93	602,296.44	26,104,014.86
<b>Health Care</b>	76,553,714.92	76,553,714.92	76,553,714.92	17,478,806.51	-	1,453,604.72	57,621,303.69
<b>Workers' Comp.</b>	11,224,671.84	11,224,671.84	11,224,671.84	570,923.93	-	208,927.89	10,444,820.02
<b>Flexcare</b>	1,593,665.40	1,593,665.40	1,593,665.40	367,824.24	-	44,556.93	1,181,284.23
<b>Totals - All Funds</b>	<b>\$ 976,987,378.63</b>	<b>\$ 977,927,813.02</b>	<b>\$ 978,103,350.85</b>	<b>\$ 208,415,002.25</b>	<b>\$ 799,444.80</b>	<b>\$ 43,259,633.48</b>	<b>\$ 725,629,270.32</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY  
November 30, 2015

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 65,693,054.74	\$ 65,693,054.74	\$ 65,693,054.74	13.5%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 65,693,054.74	100.0%
100	FEDERAL DIRECT	475,000.00	475,000.00	475,000.00	0.1%	\$ -	117,622.65	24.8%	-	-	\$ 117,622.65	24.8%	357,377.35	75.2%
200	FEDERAL THROUGH STATE	1,900,000.00	1,902,854.78	1,902,854.78	0.4%	\$ -	453,306.27	23.8%	-	-	\$ 453,306.27	23.8%	1,449,548.51	76.2%
300	STATE	90,429,737.00	90,564,867.31	90,561,635.95	18.6%	\$ (3,231.36)	36,118,476.58	39.9%	-	-	\$ 36,118,476.58	39.9%	54,443,159.37	60.1%
400	LOCAL	303,247,537.35	303,463,336.28	303,604,722.35	62.2%	\$ 141,386.07	162,159,707.11	53.4%	-	-	\$ 162,159,707.11	53.4%	141,445,015.24	46.6%
600	TRANSFERS	25,860,166.00	25,860,166.00	25,860,166.00	5.3%	\$ -	843,220.00	3.3%	-	-	\$ 843,220.00	3.3%	25,016,946.00	96.7%
700	OTHER FINANCING SOURCES	75,000.00	77,205.00	77,205.00	0.0%	\$ -	8,144.57	10.5%	-	-	\$ 8,144.57	10.5%	69,060.43	89.5%
<b>TOTAL REVENUES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 488,036,484.11</b>	<b>\$ 488,174,638.82</b>	<b>100.0%</b>	<b>\$ 138,154.71</b>	<b>\$ 199,700,477.18</b>	<b>40.9%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 199,700,477.18</b>	<b>40.9%</b>	<b>\$ 288,474,161.64</b>	<b>59.1%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 262,800,609.00	\$ 262,621,189.33	\$ 262,750,271.53	53.8%	\$ 129,082.20	\$ 87,168,424.51	33.2%	\$ 116,765.13	\$ 4,635,628.77	\$ 91,804,053.28	34.9%	\$ 170,829,453.12	65.0%
7900	OPERATION OF PLANT	34,952,865.00	34,936,047.69	34,796,314.76	7.1%	\$ (139,732.93)	16,124,635.21	46.3%	14,270.96	7,733,616.76	23,858,251.97	68.6%	10,923,791.83	31.4%
7300	SCHOOL ADMINISTRATION	28,727,269.00	29,097,550.50	28,880,744.45	5.9%	\$ (216,806.05)	10,464,475.43	36.2%	7,784.06	48,555.24	10,513,030.67	36.4%	18,359,929.72	63.6%
7800	TRANSPORTATION	18,439,977.00	18,433,306.68	18,421,728.74	3.8%	\$ (11,577.94)	6,657,480.81	36.1%	2,614.87	3,100,486.01	9,757,966.82	53.0%	8,661,147.05	47.0%
8100	MAINTENANCE OF PLANT	16,467,016.00	16,664,986.35	16,695,372.85	3.4%	\$ 30,386.50	7,420,296.48	44.4%	28,307.36	2,092,523.84	9,512,820.32	57.0%	7,154,245.17	42.9%
6100	PUPIL SERVICES	15,811,320.00	15,792,975.44	15,937,125.99	3.3%	\$ 144,150.55	4,462,365.54	28.0%	583.30	2,724,648.74	7,187,014.28	45.1%	8,749,528.41	54.9%
7700	CENTRAL SERVICES	7,917,777.00	7,941,771.74	8,073,346.04	1.7%	\$ 131,574.30	3,034,847.52	37.6%	26,691.55	282,584.21	3,317,431.73	41.1%	4,729,222.76	58.6%
6300	INSTR & CURRIC DEVELOP	7,026,404.00	6,912,762.75	6,966,985.42	1.4%	\$ 54,222.67	2,426,344.66	34.8%	24,527.44	50,675.26	2,477,019.92	35.6%	4,465,438.06	64.1%
6200	INSTRUCTIONAL MEDIA	5,686,800.00	6,002,186.41	6,037,137.10	1.2%	\$ 34,950.69	2,044,975.93	33.9%	6,212.31	87,346.69	2,132,322.62	35.3%	3,898,602.17	62.6%
6400	INSTR STAFF DEVELOP	3,297,501.00	3,614,726.27	3,583,328.15	0.7%	\$ (31,398.12)	1,116,741.02	31.2%	1,940.48	230,707.50	1,347,448.52	37.6%	2,233,939.15	62.3%
8200	ADMIN TECHNOLOGY SERV	3,060,915.40	3,066,024.88	3,067,204.64	0.6%	\$ 1,179.76	1,005,799.62	32.8%	194.64	44,117.35	1,049,916.97	34.2%	2,017,093.03	65.8%
7500	FISCAL SERVICES	2,496,860.00	2,495,948.89	2,512,292.75	0.5%	\$ 16,343.86	873,025.79	34.8%	(2,600.96)	204,328.94	1,077,354.73	42.9%	1,437,538.98	57.2%
7100	BOARD OF EDUCATION	1,482,864.00	1,473,046.22	1,473,820.62	0.3%	\$ 774.40	437,007.25	29.7%	67.08	46,670.98	483,678.23	32.8%	990,075.31	67.2%
6500	INSTR RELATED TECHNOLOGY	1,412,784.00	1,419,165.51	1,419,170.33	0.3%	\$ 4.82	507,175.54	35.7%	-	-	507,175.54	35.7%	911,994.79	64.3%
7400	FACILITIES ACQ & CONST	1,155,106.00	1,119,188.11	1,114,188.11	0.2%	\$ (5,000.00)	519,006.06	46.6%	(1.65)	79,703.98	598,710.04	53.7%	515,479.72	46.3%
7200	GENERAL ADMINISTRATION	1,009,817.00	1,020,306.04	1,020,306.04	0.2%	\$ -	362,326.60	35.5%	417.30	17,079.67	379,406.27	37.2%	640,482.47	62.8%
7600	FOOD SERVICES- GF	-	-	-	-	-	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	831,697.30	831,697.30	831,697.30	0.2%	\$ -	-	0.0%	-	-	-	0.0%	831,697.30	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,100,367.15	1,591,057.76	1,591,057.76	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,591,057.76	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,582,672.00	2,582,672.00	2,582,672.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,582,672.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	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	16,440,000.00	16,440,000.00	16,440,000.00	3.4%	\$ -	-	0.0%	-	-	-	0.0%	16,440,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,060,000.00	4,060,000.00	4,060,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,060,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,000,000.00	2,000,000.00	2,000,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,000,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	35,271,606.15	35,271,606.15	35,271,606.15	7.2%	\$ -	-	0.0%	-	-	-	0.0%	35,271,606.15	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	880,000.00	880,000.00	880,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	5,078,268.09	5,078,268.09	5,078,268.09	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,078,268.09	100.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 488,036,484.11</b>	<b>\$ 488,174,638.82</b>	<b>100.0%</b>	<b>\$ 138,154.71</b>	<b>\$ 144,624,927.97</b>	<b>29.6%</b>	<b>\$ 227,773.87</b>	<b>\$ 21,378,673.94</b>	<b>\$ 166,003,601.91</b>	<b>34.0%</b>	<b>\$ 321,943,263.04</b>	<b>65.9%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**November 30, 2015**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,060,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,060,000.00</b>

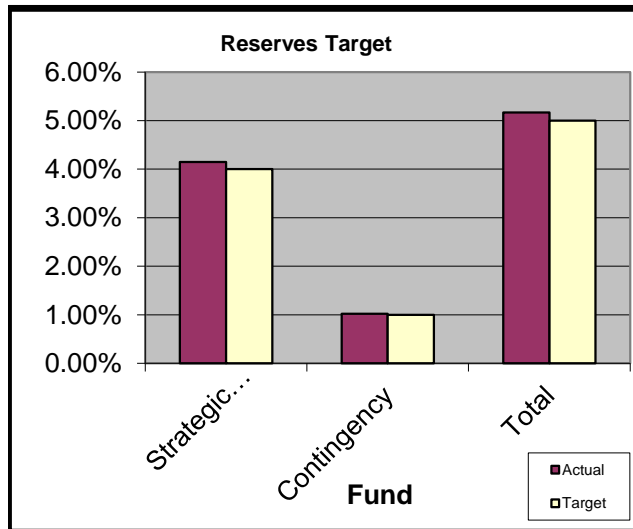
**ANALYSIS OF BUDGETED ENDING FUND BALANCES  
November 30, 2015**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Assigned Reserve for Enterprise Software	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency								
General Fund	\$ 75,425,301.30	\$ 831,697.30	\$90,000.00	\$ 2,000,000.00	\$ 16,440,000.00	\$4,060,000.00	\$ 1,591,057.76	\$ 2,582,672.00	\$ 1,600,000.00	\$ 880,000.00	\$ 5,000,000.00	\$ 35,271,606.15	\$ 5,078,268.09	\$ -
Debt Service	9,724,520.00												9,724,520.00	
Capital Outlay	26,955,648.08												26,955,648.08	
School Food Service	5,406,991.86	1,406,315.62											4,000,676.24	
Health Care	33,035,690.21													33,035,690.21
Workers' Comp.	9,461,616.84													9,461,616.84
Flexicare	318,665.40													318,665.40
<b>Totals</b>	<b>\$ 160,328,433.69</b>	<b>\$ 2,238,012.92</b>	<b>\$90,000.00</b>	<b>\$ 2,000,000.00</b>	<b>\$ 16,440,000.00</b>	<b>\$4,060,000.00</b>	<b>\$ 1,591,057.76</b>	<b>\$ 2,582,672.00</b>	<b>\$ 1,600,000.00</b>	<b>\$ 880,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 35,271,606.15</b>	<b>\$ 45,759,112.41</b>	<b>\$ 42,815,972.45</b>

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

REVENUES	
FEDERAL DIRECT	\$ 475,000.00
FEDERAL THROUGH STATE	1,902,854.78
STATE	90,561,635.95
LOCAL	303,604,722.35
	<u>\$ 396,544,213.08</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 16,440,000.00	<b>4.15%</b>	4.00%	\$ (578,231.48)
<b>Contingency</b>	4,060,000.00	<b>1.02%</b>	1.00%	(94,557.87)
<b>Total</b>	<u>\$ 20,500,000.00</u>	<u><b>5.17%</b></u>	<u><b>5.00%</b></u>	<u>\$ (672,789.35)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.15%	4.15%	0.00%
<b>Contingency</b>	1.02%	1.02%	0.00%
<b>Total</b>	<u>5.17%</u>	<u>5.17%</u>	<u>0.00%</u>

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 15-16	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT F

FND - 100 GENERAL FUND

PRD-05 NOVEMBER 2015

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 0051	EVERGLADES CITY SCHOOL	2,270,550.00	1,745.68	204.00	184,015.32	1,522,461.20	67				
A 0061	GULFVIEW MIDDLE	4,589,195.17	239.40	28,396.24	361,157.35	3,056,862.85	66				
A 0121	LAKE PARK ELEMENTARY	3,735,799.10	551.38	3,895.58	296,869.34	2,497,549.48	66				
A 0131	TOMMIE BARFIELD ELEMEN	3,828,499.30	488.96	9,020.99	321,955.48	2,531,107.69	66				
A 0141	SHADOWLAWN ELEMENTARY	3,918,179.19	518.15	2,312.80	313,432.20	2,612,150.98	66				
A 0151	NAPLES HIGH	10,238,812.33	1,398.20	70,478.12	777,006.01	6,804,880.71	66				
A 0161	PINECREST ELEMENTARY	5,182,052.23	1,046.05	61,334.21	412,471.79	3,483,422.21	67				
A 0171	SEA GATE ELEMENTARY	5,579,686.50	64.93	87,252.27	436,169.04	3,666,610.04	65				
A 0181	HIGHLANDS ELEMENTARY	4,401,696.72	459.07	29,237.48	370,655.07	2,903,529.48	65				
A 0191	LAKE TRAFFORD ELEMENTA	5,445,434.72	36.40	99,103.83	446,598.24	3,539,517.05	65				
A 0201	AVALON ELEMENTARY	3,926,653.80	0.00	3,599.52	309,418.99	2,640,585.75	67				
A 0211	EAST NAPLES MIDDLE	6,156,461.34	7,492.58	5,903.33	508,084.99	4,076,845.07	66				
A 0221	POINCIANA ELEMENTARY	5,405,994.22	2,189.16	14,205.09	428,514.29	3,653,893.61	67				
A 0231	GOLDEN GATE ELEMENTARY	5,655,136.97	0.00	65,976.86	449,998.26	3,742,601.26	66				
A 0241	NAPLES PARK ELEMENTARY	4,153,817.78	555.02	2,270.44	335,853.80	2,786,082.89	67				
A 0251	PINE RIDGE MIDDLE	6,182,246.12	1,793.51	5,158.31	492,453.50	4,144,977.65	67				
A 0261	LELY HIGH	8,461,778.95	7,924.19	63,786.23	649,936.55	5,636,167.50	66				
A 0271	IMMOKALEE HIGH	8,167,352.25	9,474.15	64,390.97	663,497.39	5,416,042.74	66				
A 0281	LORENZO WALKER TECH CO	5,376,998.47	5,416.28	205,928.59	382,532.83	3,251,471.69	60				
A 0282	LORENZO WALKER TECHNIC	3,280,177.21	579.89	13,273.30	239,224.46	2,219,953.30	67				
A 0311	BARRON COLLIER HIGH	9,750,244.18	1,186.42	78,433.24	747,388.63	6,437,007.68	66				
A 0321	GOLDEN GATE MIDDLE	6,519,729.67	0.00	35,304.35	494,488.91	4,379,695.87	67				
A 0331	BIG CYPRESS ELEMENTARY	5,736,755.04	1,137.48	11,081.46	439,551.85	3,898,352.48	67				
A 0341	VILLAGE OAKS ELEMENTAR	4,490,399.02	1,227.97	17,139.00	354,675.43	3,047,319.02	67				
A 0351	GOLDEN TERRACE ELEMENT	6,509,277.81	1,336.97	76,460.24	525,383.61	4,245,706.70	65				
A 0361	IMMOKALEE MIDDLE	7,679,615.58	3,697.12	232,905.10	578,625.80	5,033,796.04	65				
A 0371	VINEYARDS ELEMENTARY	5,665,820.03	0.00	21,752.62	440,291.87	3,819,262.14	67				
A 0381	LELY ELEMENTARY	4,541,986.87	1,001.50	72,641.71	367,589.90	2,979,585.12	65				
A 0391	LAUREL OAK ELEMENTARY	5,285,723.81	2,627.61	1,841.88	417,051.10	3,603,575.56	68				
A 0392	GULF COAST HIGH	11,331,008.93	15,938.50	36,914.51	855,821.15	7,614,304.36	67				
A 0401	OAKRIDGE MIDDLE	6,018,776.03	1,178.51	3,444.00	465,182.56	4,093,311.07	68				
A 0421	MANATEE ELEMENTARY	5,187,706.90	880.42	1,755.88	415,978.94	3,455,908.53	66				
A 0422	MANATEE MIDDLE	4,859,317.17	1,111.76	54,532.71	402,331.19	3,171,361.07	65				
A 0431	PELICAN MARSH ELEMENTA	4,964,869.06	0.00	6,372.42	402,801.97	3,331,184.10	67				
A 0441	CORKSCREW ELEMENTARY	4,438,276.09	179.77	2,806.67	352,650.79	3,009,708.42	67				
A 0442	CORKSCREW MIDDLE	4,660,809.65	0.00	41,709.51	370,982.94	3,056,548.23	65				
A 0451	OSCEOLA ELEMENTARY	4,732,119.78	983.62	11,085.90	371,999.92	3,180,877.95	67				
A 0452	NORTH NAPLES MIDDLE	5,412,893.20	1,607.52	9,289.32	411,987.53	3,685,397.31	68				
A 0461	CALUSA PARK ELEMENTARY	5,532,740.50	1,242.63	841.00	420,657.56	3,794,194.65	68				
A 0471	SABAL PALM ELEMENTARY	3,939,761.59	639.00	1,567.89	308,359.48	2,655,034.93	67				
A 0472	CYPRESS PALM MIDDLE	5,018,449.41	1,687.13	36,841.58	401,957.16	3,347,405.17	66				
A 0493	PALMETTO RIDGE HIGH	10,236,843.83	3,040.76	38,805.34	769,460.98	6,905,842.61	67				
A 0501	GOLDEN GATE HIGH	9,235,577.13	254.11	91,214.50	667,070.49	6,328,583.04	68				
A 0511	ESTATES ELEMENTARY	3,984,656.44	925.00	551.00	321,573.80	2,673,387.20	67				
A 0521	VETERANS MEMORIAL ELEM	5,279,237.77	1,573.71	12,710.08	417,525.50	3,550,545.03	67				
A 0531	MIKE DAVIS ELEMENTARY	5,089,212.62	1,975.68	2,038.15	399,045.53	3,397,047.66	66				
A 0541	PALMETTO ELEMENTARY	4,125,780.44	696.29	70,220.18	317,611.11	2,738,047.09	66				
A 0551	PARKSIDE ELEMENTARY	4,719,935.28	0.00	2,501.08	378,047.43	3,157,631.88	66				
A 0581	IMMOKALEE TECHNICAL CO	3,414,283.27	3,514.44	130,154.40	285,493.54	2,027,001.42	59				
A 0631	EDEN PARK ELEMENTARY	4,453,638.15	639.00	4,609.92	360,090.71	2,971,535.92	66				
A 7001	COLLIER VIRTUAL SCHOOL	295,606.57	0.00	183,107.41	3,107.70	41,592.59	14				
A 7006	COLLIER DISTRICT VIRTU	273,208.80	0.00	0.00	9,480.12	229,402.28	83				
A 9004	T.A.P.P. - IMMOKALEE	583,804.98	0.00	174,266.62	67,229.44	220,619.89	37				
A 9007	NEW BEGINNINGS - IMMOK	485,997.39	0.00	2,826.11	37,338.67	342,891.93	70				

BUDGET STATUS SUMMARY  
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 PRD-05 NOVEMBER 2015

FND - 100 GENERAL FUND

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM					
A 9008	N.A.T.A.P.	563,327.51	0.00	174,858.34	65,180.90	196,385.64	34					
A 9010	NEW BEGINNINGS - NAPLE	614,865.91	0.00	2,784.62	49,617.40	409,253.93	66					
A 9012	BIG CYPRESS WILDERNESS	328,820.70	0.00	233,254.00	1,053.84	66,880.42	20					
A 9013	DETENTION CENTER	407,508.90	0.00	4,151.44	26,692.96	261,097.34	64					
A 9015	PHOENIX-NAPLES	706,953.26	0.00	8,554.30	53,436.25	480,513.75	67					
A 9017	PACE PROGRAM	526,545.90	0.00	373,185.00	1,053.84	122,623.22	23					
A 9018	MARCO ISLAND CHARTER M	3,001,021.00	0.00	0.00	255,310.34	1,755,719.03	58					
A 9019	HOSPITAL/HOMEBOUND	157,190.22	0.00	0.00	17,586.97	115,644.47	73					
A 9021	IMMOKALEE COMMUNITY SC	1,914,784.00	0.00	0.00	151,759.31	1,129,218.05	58					
A 9026	PHOENIX-IMMOKALEE	351,776.34	0.00	4,800.01	24,736.09	250,347.56	71					
A 9027	BEACON HIGH SCHOOL	2,043,611.86	0.00	4,776.66	173,073.78	1,374,204.34	67					
A 9032	MARCO ISLAND ACADEMY	1,872,330.93	0.00	0.00	129,403.38	1,120,686.59	59					
A 9034	GULF COAST CHARTER ACA	5,133,100.00	0.00	0.00	436,619.44	3,008,367.63	58					
A 9035	MASON CLASSICAL ACADEM	5,249,815.54	0.00	0.00	431,360.13	3,112,664.47	59					
A 9081	IMMOKALEE TECHNOLOGY A	226,864.53	0.00	2,993.24	16,568.31	143,236.88	63					
A 9110	SCHOOL BOARD	416,161.84	0.00	4,159.36	26,628.07	271,217.01	65					
A 9120	LEGAL SERVICES	1,102,138.50	67.08	82,799.92	88,133.79	672,235.81	60					
A 9210	SUPERINTENDENT'S OFFIC	439,792.12	189.50	2,384.23	37,019.94	277,879.26	63					
A 9211	CURRICULUM & INSTRUCTI	1,139,546.32	987.96	16,160.00	66,662.34	721,006.06	63					
A 9212	DISTRICT/SCHOOL OPERAT	1,170,770.75	1,127.80	27,518.00	76,385.20	714,232.85	61					
A 9213	PRINCIPAL OF ALT SCHOO	726,081.91	0.00	3,769.34	49,630.70	479,520.83	66					
A 9215	STUDENT RELATIONS	603,529.26	84.33-	2,079.67	43,066.05	375,929.03	62					
A 9223	ELEMENTARY PROGRAMS	2,467,465.42	545.78	46,985.03	158,429.29	1,437,393.08	58					
A 9224	SECONDARY PROGRAMS	8,767,656.58	1,177.81	216,042.45	258,649.13	6,174,157.46	70					
A 9230	HUMAN RESOURCES	935,061.22	66.88	34,840.00	55,312.43	491,310.28	52					
A 9231	TALENT MANAGEMENT	1,933,311.54	0.00	121,900.65	154,169.93	1,115,080.05	57					
A 9238	BENEFITS & WELLNESS	300,627.73	0.00	69,342.20	24,713.96	122,612.92	40					
A 9239	COMPENSATION	567,934.99	0.00	0.00	41,843.98	371,379.37	65					
A 9240	CONTINUOUS IMPROV INIT	2,649,641.99	30.41-	183,000.00	95,115.95	1,478,379.90	55					
A 9260	ACCOUNTABILITY & DATA	1,665,563.39	45,180.00	140,645.17	84,140.06	1,014,279.25	60					
A 9270	COMMUNICATIONS & COMMU	870,699.19	539.68	11,549.85	64,382.26	539,367.24	61					
A 9281	ADULT & COMMUNITY EDUC	2,241,306.65	485.00	20,249.73	178,503.01	1,396,750.07	62					
A 9413	DISTRICT-WIDE INSURANC	5,400,032.39	0.00	225,090.52	7,537.96-	136,170.57	2					
A 9420	TECHNOLOGY	16,705,807.97	57,210.37	1,648,000.02	1,342,023.27	7,133,913.71	42					
A 9427	SSPAR - ALLOCATIONS AN	623,264.44	0.00	0.00	47,770.04	392,412.13	62					
A 9429	SUPPORT SERVICES	157,919.36	0.00	10,259.18	11,230.52	88,820.30	56					
A 9430	MAINTENANCE	13,944,767.86	15,781.31	2,640,009.97	1,086,086.07	5,915,000.95	42					
A 9434	UTIL/COMM/OTHR COUNTY-	13,245,961.39	12,080.00	6,307,569.40	2,027,002.01	1,045,186.63	7					
A 9440	TRANSPORTATION	17,916,230.70	981.94	3,085,221.36	1,622,914.82	8,263,837.95	46					
A 9450	FACILITIES MANAGEMENT	1,360,925.75	1.65-	56,609.80	51,086.42	707,030.00	51					
A 9451	SECURITY & ENVIRONMENT	97,401.00	0.00	14,876.58	1,220.33	17,021.06	17					
A 9460	ACCOUNTING	1,576,271.83	2,600.96-	191,397.60	113,125.74	919,128.59	58					
A 9462	FINANCIAL SERVICES	391,192.74	0.00	0.00	29,717.64	246,768.60	63					
A 9470	BUDGET	409,594.92	0.00	0.00	36,214.51	250,311.56	61					
A 9475	PAYROLL SERVICES	497,950.27	0.00	731.84	37,939.29	313,946.88	63					
A 9480	PURCHASING	451,146.93	0.00	246,543.53	29,491.20	289,049.92	64					
A 9525	INSTRUCTIONAL TECHNOLO	2,080,378.52	255.00	37,581.84	420,791.60	606,961.70	29					
A 9530	EXCEPT ED & STDT SUPPO	5,862,934.58	1,154.20	2,710,545.15	238,439.58	2,109,551.47	35					
A 9543	FEDERAL, STATE & COMP	521,165.52	404.99	108,000.00	38,083.88	272,897.84	52					
	*	412,749,337.52	227,773.87	21,378,673.94	32,420,516.20	246,517,961.74	59					

**Meeting Date: February 9, 2016**

**Agenda Title: December 2015 Financial Statements**

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending December 31, 2015. 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 a decrease in overall funding primarily attributable to a decrease in the number of students from the original forecast and the State's annual adjustment for McKay Scholarships. Appropriations and Reserves in the General Fund were adjusted to reflect this

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. As a result of the release of the Third Calculation, the Reserve for McKay Scholarships was decreased by \$1,382,746 and Reserve for FTE Shortfall was decreased by \$1,085,318. These reserves are established for the specific purpose of shielding student programs from fluctuations in State funding.

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

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

**BUDGET ANALYSIS - ALL FUNDS**

December 31, 2015

<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>	\$ 487,680,495.09	\$488,174,638.82	\$ 486,039,204.22	\$ 178,374,624.28	\$ 221,576.40	\$ 19,421,320.23	\$ 288,021,683.31
<b>Debt Service</b>	82,880,674.00	82,880,674.00	82,880,674.00	7,033,855.43	-	-	75,846,818.57
<b>Capital Outlay</b>	245,245,521.72	245,434,268.52	245,450,963.38	38,712,814.01	95,153.00	12,709,310.82	193,933,685.55
<b>Special Revenue - School Food Service</b>	33,297,937.86	33,380,901.58	33,380,901.58	11,206,394.90	36,885.00	4,568,607.61	17,569,014.07
<b>Special Revenue - Grants</b>	38,510,697.80	38,860,815.77	38,986,085.37	15,335,301.58	51,967.47	514,771.53	23,084,044.79
<b>Health Care</b>	76,553,714.92	76,553,714.92	76,553,714.92	20,704,165.70	-	1,288,900.10	54,560,649.12
<b>Workers' Comp.</b>	11,224,671.84	11,224,671.84	11,224,671.84	693,936.51	-	179,567.59	10,351,167.74
<b>Flexcare</b>	1,593,665.40	1,593,665.40	1,593,665.40	465,879.80	-	44,562.23	1,083,223.37
<b>Totals - All Funds</b>	<b>\$ 976,987,378.63</b>	<b>\$ 978,103,350.85</b>	<b>\$ 976,109,880.71</b>	<b>\$ 272,526,972.21</b>	<b>\$ 405,581.87</b>	<b>\$ 38,727,040.11</b>	<b>\$ 664,450,286.52</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY  
December 31, 2015

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 65,693,054.74	\$ 65,693,054.74	\$ 65,693,054.74	13.5%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 65,693,054.74	100.0%
100	FEDERAL DIRECT	475,000.00	475,000.00	475,000.00	0.1%	\$ -	157,725.72	33.2%	-	-	\$ 157,725.72	33.2%	317,274.28	66.8%
200	FEDERAL THROUGH STATE	1,900,000.00	1,902,854.78	1,903,383.54	0.4%	\$ 528.76	475,981.32	25.0%	-	-	\$ 475,981.32	25.0%	1,427,402.22	75.0%
300	STATE	90,429,737.00	90,561,635.95	88,311,064.89	18.2%	\$ (2,250,571.06)	43,304,949.72	49.0%	-	-	\$ 43,304,949.72	49.0%	45,006,115.17	51.0%
400	LOCAL	303,247,537.35	303,604,722.35	303,719,330.05	62.5%	\$ 114,607.70	257,861,359.78	84.9%	-	-	\$ 257,861,359.78	84.9%	45,857,970.27	15.1%
600	TRANSFERS	25,860,166.00	25,860,166.00	25,860,166.00	5.3%	\$ -	17,843,220.00	69.0%	-	-	\$ 17,843,220.00	69.0%	8,016,946.00	31.0%
700	OTHER FINANCING SOURCES	75,000.00	77,205.00	77,205.00	0.0%	\$ -	8,673.05	11.2%	-	-	\$ 8,673.05	11.2%	68,531.95	88.8%
<b>TOTAL REVENUES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 488,174,638.82</b>	<b>\$ 486,039,204.22</b>	<b>100.0%</b>	<b>\$ (2,135,434.60)</b>	<b>\$ 319,651,909.59</b>	<b>65.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 319,651,909.59</b>	<b>65.8%</b>	<b>\$ 166,387,294.63</b>	<b>34.2%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 262,800,609.00	\$ 262,750,271.53	\$ 262,494,196.86	54.0%	\$ (256,074.67)	\$ 109,934,197.90	41.9%	\$ 165,844.69	\$ 4,709,710.46	\$ 114,643,908.36	43.7%	\$ 147,684,443.81	56.3%
7900	OPERATION OF PLANT	34,952,865.00	34,796,314.76	34,816,825.52	7.2%	\$ 20,510.76	16,809,327.15	48.3%	16,288.82	7,716,507.97	24,525,835.12	70.4%	10,274,701.58	29.5%
7300	SCHOOL ADMINISTRATION	28,727,269.00	28,880,744.45	29,086,551.01	6.0%	\$ 205,806.56	12,989,208.45	44.7%	3,677.24	34,730.45	13,023,938.90	44.8%	16,058,934.87	55.2%
7800	TRANSPORTATION	18,439,977.00	18,421,728.74	18,432,296.55	3.8%	\$ 10,567.81	8,280,821.86	44.9%	2,163.94	2,703,723.76	10,984,545.62	59.6%	7,445,586.99	40.4%
8100	MAINTENANCE OF PLANT	16,467,016.00	16,695,372.85	16,695,718.33	3.4%	\$ 345.48	8,591,479.24	51.5%	10,376.37	1,871,595.17	10,463,074.41	62.7%	6,222,267.55	37.3%
6100	PUPIL SERVICES	15,811,320.00	15,937,125.99	16,083,806.08	3.3%	\$ 146,680.09	6,696,864.84	41.6%	13,188.54	1,356,906.31	8,053,771.15	50.1%	8,016,846.39	49.8%
7700	CENTRAL SERVICES	7,917,777.00	8,073,346.04	8,165,698.61	1.7%	\$ 92,352.57	3,685,028.74	45.1%	5,866.56	262,276.69	3,947,305.43	48.3%	4,212,526.62	51.6%
6300	INSTR & CURRIC DEVELOP	7,026,404.00	6,966,985.42	7,046,732.88	1.4%	\$ 79,747.46	2,999,906.42	42.6%	78.00	69,380.33	3,069,286.75	43.6%	3,977,368.13	56.4%
6200	INSTRUCTIONAL MEDIA	5,686,800.00	6,037,137.10	6,075,386.47	1.2%	\$ 38,249.37	2,579,843.97	42.5%	3,519.96	85,742.94	2,665,586.91	43.9%	3,406,279.60	56.1%
6400	INSTR STAFF DEVELOP	3,297,501.00	3,583,328.15	3,569,264.03	0.7%	\$ (14,064.12)	1,378,413.56	38.6%	267.28	215,227.50	1,593,641.06	44.6%	1,975,355.69	55.3%
8200	ADMIN TECHNOLOGY SERV	3,060,915.40	3,067,204.64	3,065,487.92	0.6%	\$ (1,716.72)	1,239,021.96	40.4%	11.99	45,810.60	1,284,832.56	41.9%	1,780,643.37	58.1%
7500	FISCAL SERVICES	2,496,860.00	2,512,292.75	2,533,469.30	0.5%	\$ 21,176.55	1,064,867.85	42.0%	(2,426.26)	200,484.96	1,265,352.81	49.9%	1,270,542.75	50.2%
7100	BOARD OF EDUCATION	1,482,864.00	1,473,820.62	1,471,045.36	0.3%	\$ (2,775.26)	521,406.21	35.4%	-	53,670.71	575,076.92	39.1%	895,968.44	60.9%
6500	INSTR RELATED TECHNOLOGY	1,412,784.00	1,419,170.33	1,418,134.75	0.3%	\$ (1,035.58)	633,858.74	44.7%	-	-	633,858.74	44.7%	784,276.01	55.3%
7400	FACILITIES ACQ & CONST	1,155,106.00	1,114,188.11	1,114,188.11	0.2%	\$ -	530,948.38	47.7%	2,689.27	79,022.16	609,970.54	54.7%	501,528.30	45.0%
7200	GENERAL ADMINISTRATION	1,009,817.00	1,020,306.04	1,013,165.14	0.2%	\$ (7,140.90)	439,429.01	43.4%	30.00	16,530.22	455,959.23	45.0%	557,175.91	55.0%
7600	FOOD SERVICES- GF	-	-	-	-	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	831,697.30	831,697.30	831,697.30	0.2%	\$ -	-	0.0%	-	-	-	0.0%	831,697.30	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,100,367.15	1,591,057.76	1,591,057.76	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,591,057.76	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,582,672.00	2,582,672.00	2,582,672.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,582,672.00	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	217,254.00	0.0%	\$ (1,382,746.00)	-	0.0%	-	-	-	0.0%	217,254.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	16,440,000.00	16,440,000.00	16,440,000.00	3.4%	\$ -	-	0.0%	-	-	-	0.0%	16,440,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,060,000.00	4,060,000.00	4,060,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,060,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,000,000.00	2,000,000.00	914,682.00	0.2%	\$ (1,085,318.00)	-	0.0%	-	-	-	0.0%	914,682.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	35,271,606.15	35,271,606.15	35,271,606.15	7.3%	\$ -	-	0.0%	-	-	-	0.0%	35,271,606.15	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	880,000.00	880,000.00	880,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	5,078,268.09	5,078,268.09	5,078,268.09	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,078,268.09	100.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 488,174,638.82</b>	<b>\$ 486,039,204.22</b>	<b>100.0%</b>	<b>\$ (2,135,434.60)</b>	<b>\$ 178,374,624.28</b>	<b>36.7%</b>	<b>\$ 221,576.40</b>	<b>\$ 19,421,320.23</b>	<b>\$ 197,795,944.51</b>	<b>40.7%</b>	<b>\$ 288,021,683.31</b>	<b>59.3%</b>

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

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,060,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,060,000.00</b>

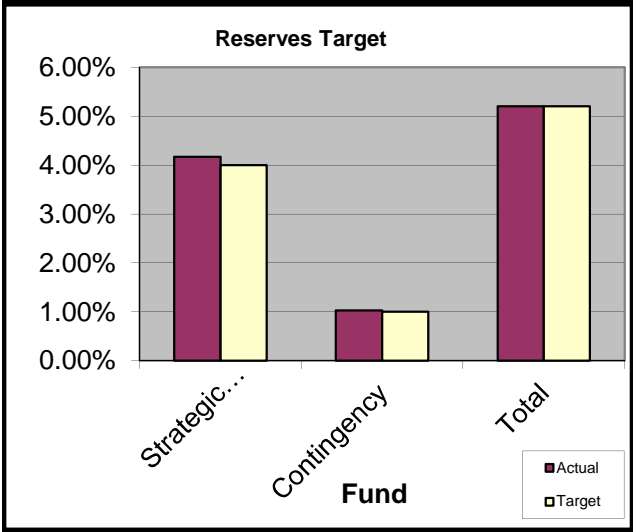
**ANALYSIS OF BUDGETED ENDING FUND BALANCES  
December 31, 2015**

NON-SPENDABLE RESERVES														
FUND	Ending Balance	Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency	Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Assigned Reserve for Enterprise Software	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
General Fund	\$ 72,957,237.30	\$ 831,697.30	\$ 90,000.00	\$ 914,682.00	\$ 16,440,000.00	\$ 4,060,000.00	\$ 1,591,057.76	\$ 2,582,672.00	\$ 217,254.00	\$ 880,000.00	\$ 5,000,000.00	\$ 35,271,606.15	\$ 5,078,268.09	\$ -
Debt Service	9,724,520.00												9,724,520.00	
Capital Outlay	27,013,014.44												27,013,014.44	
School Food Service	5,406,991.86	1,406,315.62											4,000,676.24	
Health Care	33,035,690.21													33,035,690.21
Workers' Comp.	9,461,616.84													9,461,616.84
Flexcare	318,665.40													318,665.40
<b>Totals</b>	<b>\$ 157,917,736.05</b>	<b>\$ 2,238,012.92</b>	<b>\$ 90,000.00</b>	<b>\$ 914,682.00</b>	<b>\$ 16,440,000.00</b>	<b>\$ 4,060,000.00</b>	<b>\$ 1,591,057.76</b>	<b>\$ 2,582,672.00</b>	<b>\$ 217,254.00</b>	<b>\$ 880,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 35,271,606.15</b>	<b>\$ 45,816,478.77</b>	<b>\$ 42,815,972.45</b>

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

REVENUES	
FEDERAL DIRECT	\$ 475,000.00
FEDERAL THROUGH STATE	1,903,383.54
STATE	88,311,064.89
LOCAL	303,719,330.05
	<u>\$ 394,408,778.48</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 16,440,000.00	<b>4.17%</b>	4.00%	\$ (663,648.86)
<b>Contingency</b>	4,060,000.00	<b>1.03%</b>	1.00%	(115,912.22)
<b>Total</b>	<u>\$ 20,500,000.00</u>	<u><b>5.20%</b></u>	<u><b>5.20%</b></u>	<u>\$ (779,561.08)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.17%	4.15%	0.02%
<b>Contingency</b>	1.03%	1.02%	0.01%
<b>Total</b>	<u>5.20%</u>	<u>5.17%</u>	0.03%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 15-16	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS EXHIBIT F

FND - 100 GENERAL FUND

PRD-06 DECEMBER 2015

T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
			---	---	---	---	---	---
			YTD	YTD	MTD	YTD	AVAILABLE	
A 0051	EVERGLADES CITY SCHOOL	2,296,689.86	886.72	1,703.10	210,297.47	956,436.59	1,337,663.45	58
A 0061	GULFVIEW MIDDLE	4,694,315.96	349.75	25,555.84	391,274.79	1,894,971.47	2,773,438.90	59
A 0121	LAKE PARK ELEMENTARY	3,785,163.07	866.71	3,048.00	328,267.79	1,562,070.45	2,219,177.91	58
A 0131	TOMMIE BARFIELD ELEMEN	3,893,495.38	395.69	8,116.10	340,827.23	1,628,708.89	2,256,274.70	57
A 0141	SHADOWLAWN ELEMENTARY	4,017,077.45	1,419.23	2,199.44	344,994.56	1,648,191.82	2,365,266.96	58
A 0151	NAPLES HIGH	10,407,326.50	40.00	61,385.36	910,335.88	4,272,391.18	6,073,509.96	58
A 0161	PINECREST ELEMENTARY	5,255,902.52	849.43	55,600.34	489,878.11	2,126,127.87	3,073,324.88	58
A 0171	SEA GATE ELEMENTARY	5,688,224.28	475.46	79,181.22	494,323.60	2,320,082.86	3,288,484.74	57
A 0181	HIGHLANDS ELEMENTARY	4,315,248.02	497.90	28,665.95	424,097.13	1,892,567.82	2,393,516.35	55
A 0191	LAKE TRAFFORD ELEMENTA	5,562,238.33	587.47	87,033.72	526,111.36	2,332,888.80	3,141,728.34	56
A 0201	AVALON ELEMENTARY	3,954,790.54	0.00	3,599.52	339,832.12	1,622,300.65	2,328,890.37	58
A 0211	EAST NAPLES MIDDLE	6,292,405.27	2,310.29	5,490.33	550,566.92	2,616,787.28	3,667,817.37	58
A 0221	POINCIANA ELEMENTARY	5,464,092.52	292.05	14,013.59	466,804.69	2,202,511.05	3,247,275.83	59
A 0231	GOLDEN GATE ELEMENTARY	5,646,535.76	52,834.69	12,861.15	476,183.10	2,322,741.95	3,258,097.97	57
A 0241	NAPLES PARK ELEMENTARY	4,119,052.05	402.19	2,382.94	361,328.00	1,726,237.43	2,390,029.49	58
A 0251	PINE RIDGE MIDDLE	6,297,522.52	760.91	5,871.52	550,401.37	2,580,718.02	3,710,172.07	58
A 0261	LELY HIGH	8,541,423.74	0.00	55,524.33	710,495.24	3,464,396.27	5,021,503.14	58
A 0271	IMMOKALEE HIGH	8,286,716.48	2,442.87	66,106.50	781,923.56	3,459,367.95	4,758,799.16	57
A 0281	LORENZO WALKER TECH CO	5,377,729.55	26,590.00	192,823.10	580,123.35	2,494,305.26	2,664,011.19	49
A 0282	LORENZO WALKER TECHN	3,338,708.18	0.00	13,273.30	265,179.92	1,311,550.64	2,013,884.24	60
A 0311	BARRON COLLIER HIGH	9,806,078.23	0.00	80,442.91	815,113.91	4,048,730.75	5,676,904.57	57
A 0321	GOLDEN GATE MIDDLE	6,575,488.46	1,677.90	33,322.47	544,108.37	2,648,837.82	3,891,650.27	59
A 0331	BIG CYPRESS ELEMENTARY	5,811,330.61	482.54	11,130.13	487,236.26	2,313,419.88	3,486,298.06	59
A 0341	VILLAGE OAKS ELEMENTARY	4,427,862.05	0.00	15,242.01	415,809.81	1,840,522.84	2,572,097.20	58
A 0351	GOLDEN TERRACE ELEMENT	6,669,973.61	1,734.08	71,252.66	582,644.22	2,768,418.12	3,828,568.75	57
A 0361	IMMOKALEE MIDDLE	7,491,207.96	710.03	209,617.10	710,788.50	3,120,005.82	4,160,875.01	55
A 0371	VINEYARDS ELEMENTARY	5,689,841.73	0.00	23,068.40	489,344.42	2,314,149.69	3,352,623.64	58
A 0381	LELY ELEMENTARY	4,608,970.47	1,063.60	53,094.35	427,271.41	1,916,029.95	2,638,782.57	57
A 0391	LAUREL OAK ELEMENTARY	5,381,331.97	2,096.75	1,841.88	461,733.11	2,139,411.87	3,237,981.47	60
A 0392	GULF COAST HIGH	11,392,272.50	0.00	56,048.84	927,080.48	4,590,932.04	6,745,291.62	59
A 0401	OAKRIDGE MIDDLE	6,060,725.44	440.00	13,108.05	516,194.93	2,437,037.38	3,610,140.01	59
A 0421	MANATEE ELEMENTARY	5,299,946.68	489.61	1,755.88	463,087.89	2,192,249.96	3,105,451.23	58
A 0422	MANATEE MIDDLE	4,947,555.98	5,289.69	50,575.91	436,476.49	2,068,788.12	2,822,902.26	57
A 0431	PELICAN MARSH ELEMENTA	5,064,697.05	0.00	6,217.77	445,297.51	2,072,610.05	2,985,869.23	58
A 0441	CORKSCREW ELEMENTARY	4,508,188.98	2,349.20	2,069.10	390,594.94	1,816,176.17	2,687,594.51	59
A 0442	CORKSCREW MIDDLE	4,745,344.00	134.07	39,036.01	400,927.44	1,963,479.35	2,742,694.57	57
A 0451	OSCEOLA ELEMENTARY	4,790,139.88	0.00	10,281.83	420,695.55	1,959,867.86	2,819,990.19	58
A 0452	NORTH NAPLES MIDDLE	5,507,018.80	2,110.79	12,267.58	466,382.63	2,182,981.68	3,309,658.75	60
A 0461	CALUSA PARK ELEMENTARY	5,508,540.74	93.49	841.00	473,371.06	2,209,833.28	3,297,772.97	59
A 0471	SABAL PALM ELEMENTARY	3,968,698.29	0.00	1,567.89	345,749.01	1,628,268.78	2,338,861.62	58
A 0472	CYPRESS PALM MIDDLE	5,112,528.94	447.48	30,991.33	438,315.84	2,070,831.37	3,010,258.76	58
A 0493	PALMETTO RIDGE HIGH	10,288,649.32	962.84	35,885.31	846,146.99	4,135,302.11	6,116,499.06	59
A 0501	GOLDEN GATE HIGH	7,028,859.51	4,674.29	85,440.51	728,549.42	3,544,074.90	3,394,669.81	48
A 0511	ESTATES ELEMENTARY	4,001,325.82	925.00	551.00	337,829.15	1,647,622.39	2,352,227.43	58
A 0521	VETERANS MEMORIAL ELEM	5,283,448.14	0.00	10,477.60	461,917.76	2,176,326.71	3,096,643.83	58
A 0531	MIKE DAVIS ELEMENTARY	4,969,227.42	0.00	2,534.05	426,479.14	2,114,630.27	2,852,063.10	57
A 0541	PALMETTO ELEMENTARY	4,027,335.24	194.11	63,818.70	347,223.46	1,664,040.34	2,299,282.09	57
A 0551	PARKSIDE ELEMENTARY	4,819,197.54	1,227.69	2,255.02	417,585.46	1,977,387.78	2,838,327.05	58
A 0581	IMMOKALEE TECHNICAL CO	3,414,525.62	1,599.15	125,141.40	343,401.38	1,597,014.39	1,690,770.68	49
A 0631	EDEN PARK ELEMENTARY	4,473,917.91	2.96	2,189.89	421,269.90	1,898,123.21	2,573,601.85	57
A 7001	COLLIER VIRTUAL SCHOOL	296,551.20	0.00	182,782.41	418.64-	70,487.93	43,280.86	14
A 7006	COLLIER DISTRICT VIRTU	263,472.68	0.00	0.00	11,061.34	54,867.86	208,604.82	79
A 9004	T.A.P.P. - IMMOKALEE	588,750.39	0.00	173,918.26	29,282.27	218,200.74	196,631.39	33
A 9007	NEW BEGINNINGS - IMMOK	488,266.57	0.00	2,749.86	40,630.17	180,909.52	304,607.19	62
A 9008	N.A.T.A.P.	567,675.48	0.00	173,797.87	28,765.91	220,849.44	173,028.17	30

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS EXHIBIT F  
 PRD-06 DECEMBER 2015

FND - 100 GENERAL FUND

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 9010	NEW BEGINNINGS - NAPLE	620,020.69	0.00	2,636.47	53,241.61	361,315.25	58				
A 9012	BIG CYPRESS WILDERNESS	328,820.70	0.00	158,379.50	89,601.50	52,153.42	15				
A 9013	DETENTION CENTER	404,567.82	0.00	4,044.86	29,461.12	228,801.72	56				
A 9015	PHOENIX-NAPLES	716,318.98	0.00	8,161.22	59,435.56	430,836.99	60				
A 9017	PACE PROGRAM	526,545.90	0.00	181,518.40	242,176.40	72,113.42	13				
A 9018	MARCO ISLAND CHARTER M	3,001,021.00	0.00	0.00	248,903.99	1,506,815.04	50				
A 9019	HOSPITAL/HOMEBOUND	157,200.99	0.00	0.00	17,298.69	98,356.55	62				
A 9021	IMMOKALEE COMMUNITY SC	1,914,784.00	0.00	0.00	158,254.29	970,963.76	50				
A 9026	PHOENIX-IMMOKALEE	358,039.54	0.00	4,703.54	30,031.57	226,675.66	63				
A 9027	BEACON HIGH SCHOOL	2,100,862.86	0.00	4,148.80	197,767.35	1,234,315.85	58				
A 9032	MARCO ISLAND ACADEMY	1,872,330.93	0.00	0.00	129,665.37	991,021.22	52				
A 9034	GULF COAST CHARTER ACA	5,133,100.00	0.00	0.00	425,953.09	2,582,414.54	50				
A 9035	MASON CLASSICAL ACADEM	5,249,815.54	0.00	0.00	428,089.70	2,684,574.77	51				
A 9081	IMMOKALEE TECHNOLOGY A	228,205.44	0.00	1,779.27	21,683.05	124,108.71	54				
A 9110	SCHOOL BOARD	415,687.70	0.00	3,060.46	28,461.11	243,380.66	58				
A 9120	LEGAL SERVICES	1,098,773.28	0.00	155,400.45	48,012.90	548,324.24	49				
A 9210	SUPERINTENDENT'S OFFIC	436,016.73	0.00	1,834.78	33,981.17	240,861.65	55				
A 9211	CURRICULUM & INSTRUCTI	1,134,954.38	0.00	16,160.00	71,256.45	646,145.63	56				
A 9212	DISTRICT/SCHOOL OPERAT	1,169,056.35	30.00	20,195.00	83,831.09	637,108.16	54				
A 9213	PRINCIPAL OF ALT SCHOO	734,746.24	0.00	3,707.34	57,016.84	431,230.32	58				
A 9215	STUDENT RELATIONS	603,061.24	834.14	1,530.22	48,987.61	326,104.38	54				
A 9223	ELEMENTARY PROGRAMS	2,521,976.66	0.00	41,099.06	164,673.04	1,333,663.03	52				
A 9224	SECONDARY PROGRAMS	8,966,298.11	4,180.31	252,985.87	233,986.91	6,098,866.16	68				
A 9230	HUMAN RESOURCES	904,002.18	559.22	54,790.58	48,519.51	391,288.81	43				
A 9231	TALENT MANAGEMENT	1,865,403.38	0.00	98,498.08	155,895.78	914,678.68	49				
A 9238	BENEFITS & WELLNESS	300,590.04	0.00	60,916.88	22,258.53	108,742.02	36				
A 9239	COMPENSATION	567,516.12	0.00	0.00	47,150.51	323,809.99	57				
A 9240	CONTINUOUS IMPROV INIT	2,654,091.19	0.00	168,500.00	87,527.58	1,409,771.12	53				
A 9260	ACCOUNTABILITY & DATA	1,664,610.23	0.00	169,983.56	115,699.43	913,468.27	54				
A 9270	COMMUNICATIONS & COMMU	874,763.63	3,369.47	13,395.07	71,725.21	467,031.46	53				
A 9281	ADULT & COMMUNITY EDUC	2,241,306.65	0.00	22,004.34	173,085.10	1,222,395.36	54				
A 9413	DISTRICT-WIDE INSURANC	5,400,032.39	0.00	206,779.88	256,583.41-	411,064.62	7				
A 9420	TECHNOLOGY	16,704,035.61	65,957.32	2,126,809.52	1,047,423.51	5,597,161.39	33				
A 9427	SSPAR - ALLOCATIONS AN	616,431.58	0.00	0.00	53,968.19	331,611.08	53				
A 9429	SUPPORT SERVICES	157,855.46	0.00	9,130.69	12,582.05	77,302.84	48				
A 9430	MAINTENANCE	13,934,217.51	10,376.37	2,345,596.35	1,053,958.92	5,150,310.24	36				
A 9434	UTIL/COMM/OTHR COUNTY-	13,243,555.56	12,080.00	6,314,654.47	320,852.23	714,843.50	5				
A 9440	TRANSPORTATION	17,916,381.70	1,955.66	2,688,459.11	1,493,847.59	7,165,929.89	40				
A 9450	FACILITIES MANAGEMENT	1,360,347.61	2,689.27	39,962.41	26,072.58	694,335.75	51				
A 9451	SECURITY & ENVIRONMENT	97,401.00	0.00	13,981.15	915.81	17,000.68	17				
A 9460	ACCOUNTING	1,575,905.52	2,755.10-	188,295.60	141,761.10	780,257.32	49				
A 9462	FINANCIAL SERVICES	391,686.95	277.29	0.00	33,176.17	213,809.35	54				
A 9470	BUDGET	433,798.26	51.55	0.00	39,894.70	234,568.65	54				
A 9475	PAYROLL SERVICES	494,732.56	0.00	1,554.58	39,913.02	269,993.41	54				
A 9480	PURCHASING	452,539.72	388.29	242,217.76	36,779.05	257,601.14	56				
A 9525	INSTRUCTIONAL TECHNOLO	2,039,105.36	0.00	22,000.00	66,730.95	514,794.43	25				
A 9530	EXCEPT ED & STDT SUPPO	5,867,629.67	824.02	1,354,694.63	1,341,885.02	2,128,542.24	36				
A 9543	FEDERAL, STATE & COMP	518,218.77	51.96	108,000.00	31,693.09	238,611.03	46				
	*	413,081,966.92	221,576.40	19,421,320.23	33,749,696.31	215,064,446.01	52				

**Meeting Date: March 8, 2016**

**Agenda Title: January 2016 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, 2016.

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. Unassigned Fund Balance has been decreased to cover salary increases approved by the board as part of the collective bargaining process.

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

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

**BUDGET ANALYSIS - ALL FUNDS**

January 31, 2016

<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>	\$ 487,680,495.09	\$486,039,204.22	\$ 486,364,996.34	\$ 209,048,537.41	\$ 287,747.88	\$ 16,689,488.53	\$ 260,339,222.52
<b>Debt Service</b>	82,880,674.00	82,880,674.00	82,880,674.00	7,033,855.43	-	-	75,846,818.57
<b>Capital Outlay</b>	245,245,521.72	245,450,963.38	245,450,963.38	98,982,794.17	254,285.55	19,106,745.11	127,107,138.55
<b>Special Revenue -School Food Service</b>	33,297,937.86	33,380,901.58	33,385,401.58	12,746,659.69	24,605.26	4,070,176.48	16,543,960.15
<b>Special Revenue - Grants</b>	38,510,697.80	38,986,085.37	39,101,220.17	17,926,851.11	46,417.44	461,627.78	20,666,323.84
<b>Health Care</b>	76,553,714.92	76,553,714.92	76,553,714.92	24,166,532.57	924,858.07	2,767,386.27	48,694,938.01
<b>Workers' Comp.</b>	11,224,671.84	11,224,671.84	11,224,671.84	809,489.68	-	128,758.61	10,286,423.55
<b>Flexcare</b>	1,593,665.40	1,593,665.40	1,593,665.40	630,640.19	-	44,562.23	918,462.98
<b>Totals - All Funds</b>	<b>\$ 976,987,378.63</b>	<b>\$ 976,109,880.71</b>	<b>\$ 976,555,307.63</b>	<b>\$ 371,345,360.25</b>	<b>\$ 1,537,914.20</b>	<b>\$ 43,268,745.01</b>	<b>\$ 560,403,288.17</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY  
January 31, 2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 65,693,054.74	\$ 65,693,054.74	\$ 65,693,054.74	13.5%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 65,693,054.74	100.0%
100	FEDERAL DIRECT	475,000.00	475,000.00	475,000.00	0.1%	\$ -	197,829.00	41.6%	-	-	197,829.00	41.6%	277,171.00	58.4%
200	FEDERAL THROUGH STATE	1,900,000.00	1,903,383.54	1,903,383.54	0.4%	\$ -	812,340.00	42.7%	-	-	812,340.00	42.7%	1,091,043.54	57.3%
300	STATE	90,429,737.00	88,311,064.89	88,575,265.53	18.2%	\$ 264,200.64	50,141,951.00	56.6%	-	-	50,141,951.00	56.6%	38,433,314.53	43.4%
400	LOCAL	303,247,537.35	303,719,330.05	303,780,921.53	62.5%	\$ 61,591.48	271,986,764.00	89.5%	-	-	271,986,764.00	89.5%	31,794,157.53	10.5%
600	TRANSFERS	25,860,166.00	25,860,166.00	25,860,166.00	5.3%	\$ -	17,863,987.00	69.1%	-	-	17,863,987.00	69.1%	7,996,179.00	30.9%
700	OTHER FINANCING SOURCES	75,000.00	77,205.00	77,205.00	0.0%	\$ -	11,146.00	14.4%	-	-	11,146.00	14.4%	66,059.00	85.6%
<b>TOTAL REVENUES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 486,039,204.22</b>	<b>\$ 486,364,996.34</b>	<b>100.0%</b>	<b>\$ 325,792.12</b>	<b>\$ 341,014,017.00</b>	<b>70.1%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 341,014,017.00</b>	<b>70.1%</b>	<b>\$ 145,350,979.34</b>	<b>29.9%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 262,800,609.00	\$ 262,494,196.86	\$ 266,347,125.26	54.8%	\$ 3,852,928.40	\$ 128,424,941.73	48.2%	\$ 152,641.45	\$ 4,512,006.02	\$ 132,936,947.75	49.9%	\$ 133,257,536.06	50.0%
7900	OPERATION OF PLANT	34,952,865.00	34,816,825.52	35,046,291.04	7.2%	\$ 229,465.52	21,102,419.09	60.2%	18,785.22	5,697,606.43	26,800,025.52	76.5%	8,227,480.30	23.5%
7300	SCHOOL ADMINISTRATION	28,727,269.00	29,086,551.01	29,513,501.26	6.1%	\$ 426,950.25	15,178,036.90	51.4%	14,608.51	43,509.19	15,221,546.09	51.6%	14,277,346.66	48.4%
7800	TRANSPORTATION	18,439,977.00	18,432,296.55	19,416,176.47	4.0%	\$ 983,879.92	9,212,956.99	47.4%	2,907.10	2,508,021.12	11,720,978.11	60.4%	7,692,291.26	39.6%
8100	MAINTENANCE OF PLANT	16,467,016.00	16,695,718.33	16,716,667.69	3.4%	\$ 20,949.36	9,736,048.77	58.2%	3,327.67	1,524,637.85	11,260,686.62	67.4%	5,452,653.40	32.6%
6100	PUPIL SERVICES	15,811,320.00	16,083,806.08	16,227,344.62	3.3%	\$ 143,538.54	7,789,982.55	48.0%	39,086.27	1,615,157.06	9,405,139.61	58.0%	6,783,118.74	41.8%
7700	CENTRAL SERVICES	7,917,777.00	8,165,698.61	8,081,267.45	1.7%	\$ (84,431.16)	4,259,109.89	52.7%	32,041.57	182,835.56	4,441,945.45	55.0%	3,607,280.43	44.6%
6300	INSTR & CURRIC DEVELOP	7,026,404.00	7,046,732.88	6,995,011.59	1.4%	\$ (51,721.29)	3,518,268.87	50.3%	277.25	25,070.16	3,543,339.03	50.7%	3,451,395.31	49.3%
6200	INSTRUCTIONAL MEDIA	5,686,800.00	6,075,386.47	6,047,053.05	1.2%	\$ (28,333.42)	3,055,305.05	50.5%	4,257.34	54,808.64	3,110,113.69	51.4%	2,932,682.02	48.5%
6400	INSTR STAFF DEVELOP	3,297,501.00	3,569,264.03	3,548,092.79	0.7%	\$ (21,171.24)	1,566,386.45	44.1%	5,782.24	214,919.00	1,781,305.45	50.2%	1,761,005.10	49.6%
8200	ADMIN TECHNOLOGY SERV	3,060,915.40	3,065,487.92	2,982,634.23	0.6%	\$ (82,853.69)	1,442,755.36	48.4%	-	38,840.42	1,481,595.78	49.7%	1,501,038.45	50.3%
7500	FISCAL SERVICES	2,496,860.00	2,533,469.30	2,599,654.26	0.5%	\$ 66,184.96	1,308,097.85	50.3%	1,293.54	172,182.82	1,480,280.67	56.9%	1,118,080.05	43.0%
7100	BOARD OF EDUCATION	1,482,864.00	1,471,045.36	1,493,771.73	0.3%	\$ 22,726.37	599,883.11	40.2%	396.24	46,597.02	646,480.13	43.3%	846,895.36	56.7%
6500	INSTR RELATED TECHNOLOGY	1,412,784.00	1,418,134.75	1,434,762.44	0.3%	\$ 16,627.69	749,498.44	52.2%	-	-	749,498.44	52.2%	685,264.00	47.8%
7200	GENERAL ADMINISTRATION	1,009,817.00	1,013,165.14	1,022,485.14	0.2%	\$ 9,320.00	523,665.47	51.2%	1,616.64	1,530.22	525,195.69	51.4%	495,672.81	48.5%
7400	FACILITIES ACQ & CONST	1,155,106.00	1,114,188.11	1,014,188.11	0.2%	\$ (100,000.00)	581,180.89	57.3%	10,726.84	51,767.02	632,947.91	62.4%	370,513.36	36.5%
7600	FOOD SERVICES- GF	-	-	-	-	-	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	831,697.30	831,697.30	831,697.30	0.2%	\$ -	-	0.0%	-	-	-	0.0%	831,697.30	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,100,367.15	1,591,057.76	1,591,057.76	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,591,057.76	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,582,672.00	2,582,672.00	2,582,672.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,582,672.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	217,254.00	217,254.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	217,254.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	16,440,000.00	16,440,000.00	16,440,000.00	3.4%	\$ -	-	0.0%	-	-	-	0.0%	16,440,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,060,000.00	4,060,000.00	4,060,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,060,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,000,000.00	914,682.00	914,682.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	914,682.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	35,271,606.15	35,271,606.15	35,271,606.15	7.3%	\$ -	-	0.0%	-	-	-	0.0%	35,271,606.15	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	880,000.00	880,000.00	880,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	5,078,268.09	5,078,268.09	-	0.0%	\$ (5,078,268.09)	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 486,039,204.22</b>	<b>\$ 486,364,996.34</b>	<b>100.0%</b>	<b>\$ 325,792.12</b>	<b>\$ 209,048,537.41</b>	<b>43.0%</b>	<b>\$ 287,747.88</b>	<b>\$ 16,689,488.53</b>	<b>\$ 225,738,025.94</b>	<b>46.4%</b>	<b>\$ 260,339,222.52</b>	<b>53.5%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**January 31, 2016**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,060,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,060,000.00</b>

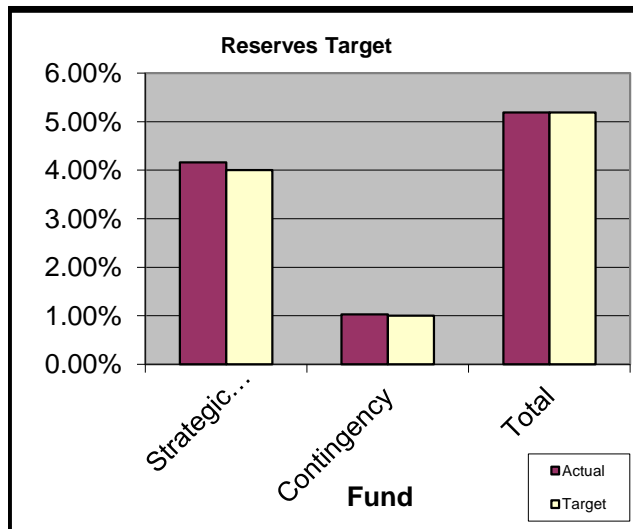
**ANALYSIS OF BUDGETED ENDING FUND BALANCES  
January 31, 2016**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Assigned Reserve for Enterprise Software	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency								
General Fund	\$ 67,878,969.21	\$ 831,697.30	\$ 90,000.00	\$ 914,682.00	\$ 16,440,000.00	\$ 4,060,000.00	\$ 1,591,057.76	\$ 2,582,672.00	\$ 217,254.00	\$ 880,000.00	\$ 5,000,000.00	\$ 35,271,606.15	\$ -	\$ -
Debt Service	9,724,520.00												9,724,520.00	
Capital Outlay	27,013,014.44												27,013,014.44	
School Food Service	5,406,991.86	1,406,315.62											4,000,676.24	
Health Care	33,035,690.21													33,035,690.21
Workers' Comp.	9,461,616.84													9,461,616.84
Flexicare	318,665.40													318,665.40
<b>Totals</b>	<b>\$ 152,839,467.96</b>	<b>\$ 2,238,012.92</b>	<b>\$ 90,000.00</b>	<b>\$ 914,682.00</b>	<b>\$ 16,440,000.00</b>	<b>\$ 4,060,000.00</b>	<b>\$ 1,591,057.76</b>	<b>\$ 2,582,672.00</b>	<b>\$ 217,254.00</b>	<b>\$ 880,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 35,271,606.15</b>	<b>\$ 40,738,210.68</b>	<b>\$ 42,815,972.45</b>

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY**  
 January 31, 2016

REVENUES	
FEDERAL DIRECT	\$ 475,000.00
FEDERAL THROUGH STATE	1,903,383.54
STATE	88,575,265.53
LOCAL	303,780,921.53
	<u>\$ 394,734,570.60</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 16,440,000.00	<b>4.16%</b>	4.00%	\$ (650,617.18)
<b>Contingency</b>	4,060,000.00	<b>1.03%</b>	1.00%	(112,654.29)
<b>Total</b>	<u>\$ 20,500,000.00</u>	<u><b>5.19%</b></u>	<u><b>5.19%</b></u>	<u>\$ (763,271.47)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.16%	4.17%	-0.01%
<b>Contingency</b>	1.03%	1.03%	0.00%
<b>Total</b>	<u>5.19%</u>	<u>5.20%</u>	-0.01%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 15-16	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS EXHIBIT F

FND - 100 GENERAL FUND

PRD-06 DECEMBER 2015

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
		---	---	---	---	---	---
		YTD	YTD	MTD	YTD	AVAILABLE	
A 0051	EVERGLADES CITY SCHOOL	2,296,689.86	886.72	1,703.10	210,297.47	1,337,663.45	58
A 0061	GULFVIEW MIDDLE	4,694,315.96	349.75	25,555.84	391,274.79	2,773,438.90	59
A 0121	LAKE PARK ELEMENTARY	3,785,163.07	866.71	3,048.00	328,267.79	2,219,177.91	58
A 0131	TOMMIE BARFIELD ELEMEN	3,893,495.38	395.69	8,116.10	340,827.23	2,256,274.70	57
A 0141	SHADOWLAWN ELEMENTARY	4,017,077.45	1,419.23	2,199.44	344,994.56	2,365,266.96	58
A 0151	NAPLES HIGH	10,407,326.50	40.00	61,385.36	910,335.88	6,073,509.96	58
A 0161	PINECREST ELEMENTARY	5,255,902.52	849.43	55,600.34	489,878.11	3,073,324.88	58
A 0171	SEA GATE ELEMENTARY	5,688,224.28	475.46	79,181.22	494,323.60	3,288,484.74	57
A 0181	HIGHLANDS ELEMENTARY	4,315,248.02	497.90	28,665.95	424,097.13	2,393,516.35	55
A 0191	LAKE TRAFFORD ELEMENTA	5,562,238.33	587.47	87,033.72	526,111.36	3,141,728.34	56
A 0201	AVALON ELEMENTARY	3,954,790.54	0.00	3,599.52	339,832.12	2,328,890.37	58
A 0211	EAST NAPLES MIDDLE	6,292,405.27	2,310.29	5,490.33	550,566.92	3,667,817.37	58
A 0221	POINCIANA ELEMENTARY	5,464,092.52	292.05	14,013.59	466,804.69	3,247,275.83	59
A 0231	GOLDEN GATE ELEMENTARY	5,646,535.76	52,834.69	12,861.15	476,183.10	3,258,097.97	57
A 0241	NAPLES PARK ELEMENTARY	4,119,052.05	402.19	2,382.94	361,328.00	2,390,029.49	58
A 0251	PINE RIDGE MIDDLE	6,297,522.52	760.91	5,871.52	550,401.37	3,710,172.07	58
A 0261	LELY HIGH	8,541,423.74	0.00	55,524.33	710,495.24	5,021,503.14	58
A 0271	IMMOKALEE HIGH	8,286,716.48	2,442.87	66,106.50	781,923.56	4,758,799.16	57
A 0281	LORENZO WALKER TECH CO	5,377,729.55	26,590.00	192,823.10	580,123.35	2,664,011.19	49
A 0282	LORENZO WALKER TECHN	3,338,708.18	0.00	13,273.30	265,179.92	2,013,884.24	60
A 0311	BARRON COLLIER HIGH	9,806,078.23	0.00	80,442.91	815,113.91	5,676,904.57	57
A 0321	GOLDEN GATE MIDDLE	6,575,488.46	1,677.90	33,322.47	544,108.37	3,891,650.27	59
A 0331	BIG CYPRESS ELEMENTARY	5,811,330.61	482.54	11,130.13	487,236.26	3,486,298.06	59
A 0341	VILLAGE OAKS ELEMENTARY	4,427,862.05	0.00	15,242.01	415,809.81	2,572,097.20	58
A 0351	GOLDEN TERRACE ELEMENT	6,669,973.61	1,734.08	71,252.66	582,644.22	3,828,568.75	57
A 0361	IMMOKALEE MIDDLE	7,491,207.96	710.03	209,617.10	710,788.50	4,160,875.01	55
A 0371	VINEYARDS ELEMENTARY	5,689,841.73	0.00	23,068.40	489,344.42	3,352,623.64	58
A 0381	LELY ELEMENTARY	4,608,970.47	1,063.60	53,094.35	427,271.41	2,638,782.57	57
A 0391	LAUREL OAK ELEMENTARY	5,381,331.97	2,096.75	1,841.88	461,733.11	3,237,981.47	60
A 0392	GULF COAST HIGH	11,392,272.50	0.00	56,048.84	927,080.48	6,745,291.62	59
A 0401	OAKRIDGE MIDDLE	6,060,725.44	440.00	13,108.05	516,194.93	3,610,140.01	59
A 0421	MANATEE ELEMENTARY	5,299,946.68	489.61	1,755.88	463,087.89	3,105,451.23	58
A 0422	MANATEE MIDDLE	4,947,555.98	5,289.69	50,575.91	436,476.49	2,822,902.26	57
A 0431	PELICAN MARSH ELEMENTA	5,064,697.05	0.00	6,217.77	445,297.51	2,985,869.23	58
A 0441	CORKSCREW ELEMENTARY	4,508,188.98	2,349.20	2,069.10	390,594.94	2,687,594.51	59
A 0442	CORKSCREW MIDDLE	4,745,344.00	134.07	39,036.01	400,927.44	2,742,694.57	57
A 0451	OSCEOLA ELEMENTARY	4,790,139.88	0.00	10,281.83	420,695.55	2,819,990.19	58
A 0452	NORTH NAPLES MIDDLE	5,507,018.80	2,110.79	12,267.58	466,382.63	3,309,658.75	60
A 0461	CALUSA PARK ELEMENTARY	5,508,540.74	93.49	841.00	473,371.06	3,297,772.97	59
A 0471	SABAL PALM ELEMENTARY	3,968,698.29	0.00	1,567.89	345,749.01	2,338,861.62	58
A 0472	CYPRESS PALM MIDDLE	5,112,528.94	447.48	30,991.33	438,315.84	3,010,258.76	58
A 0493	PALMETTO RIDGE HIGH	10,288,649.32	962.84	35,885.31	846,146.99	6,116,499.06	59
A 0501	GOLDEN GATE HIGH	7,028,859.51	4,674.29	85,440.51	728,549.42	3,394,669.81	48
A 0511	ESTATES ELEMENTARY	4,001,325.82	925.00	551.00	337,829.15	2,352,227.43	58
A 0521	VETERANS MEMORIAL ELEM	5,283,448.14	0.00	10,477.60	461,917.76	3,096,643.83	58
A 0531	MIKE DAVIS ELEMENTARY	4,969,227.42	0.00	2,534.05	426,479.14	2,852,063.10	57
A 0541	PALMETTO ELEMENTARY	4,027,335.24	194.11	63,818.70	347,223.46	2,299,282.09	57
A 0551	PARKSIDE ELEMENTARY	4,819,197.54	1,227.69	2,255.02	417,585.46	2,838,327.05	58
A 0581	IMMOKALEE TECHNICAL CO	3,414,525.62	1,599.15	125,141.40	343,401.38	1,690,770.68	49
A 0631	EDEN PARK ELEMENTARY	4,473,917.91	2.96	2,189.89	421,269.90	2,573,601.85	57
A 7001	COLLIER VIRTUAL SCHOOL	296,551.20	0.00	182,782.41	418.64-	43,280.86	14
A 7006	COLLIER DISTRICT VIRTU	263,472.68	0.00	0.00	11,061.34	208,604.82	79
A 9004	T.A.P.P. - IMMOKALEE	588,750.39	0.00	173,918.26	29,282.27	196,631.39	33
A 9007	NEW BEGINNINGS - IMMOK	488,266.57	0.00	2,749.86	40,630.17	304,607.19	62
A 9008	N.A.T.A.P.	567,675.48	0.00	173,797.87	28,765.91	173,028.17	30

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS EXHIBIT F  
 PRD-06 DECEMBER 2015

FND - 100 GENERAL FUND

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 9010	NEW BEGINNINGS - NAPLE	620,020.69	0.00	2,636.47	53,241.61	361,315.25	58				
A 9012	BIG CYPRESS WILDERNESS	328,820.70	0.00	158,379.50	89,601.50	52,153.42	15				
A 9013	DETENTION CENTER	404,567.82	0.00	4,044.86	29,461.12	228,801.72	56				
A 9015	PHOENIX-NAPLES	716,318.98	0.00	8,161.22	59,435.56	430,836.99	60				
A 9017	PACE PROGRAM	526,545.90	0.00	181,518.40	242,176.40	72,113.42	13				
A 9018	MARCO ISLAND CHARTER M	3,001,021.00	0.00	0.00	248,903.99	1,506,815.04	50				
A 9019	HOSPITAL/HOMEBOUND	157,200.99	0.00	0.00	17,298.69	98,356.55	62				
A 9021	IMMOKALEE COMMUNITY SC	1,914,784.00	0.00	0.00	158,254.29	970,963.76	50				
A 9026	PHOENIX-IMMOKALEE	358,039.54	0.00	4,703.54	30,031.57	226,675.66	63				
A 9027	BEACON HIGH SCHOOL	2,100,862.86	0.00	4,148.80	197,767.35	1,234,315.85	58				
A 9032	MARCO ISLAND ACADEMY	1,872,330.93	0.00	0.00	129,665.37	991,021.22	52				
A 9034	GULF COAST CHARTER ACA	5,133,100.00	0.00	0.00	425,953.09	2,582,414.54	50				
A 9035	MASON CLASSICAL ACADEM	5,249,815.54	0.00	0.00	428,089.70	2,684,574.77	51				
A 9081	IMMOKALEE TECHNOLOGY A	228,205.44	0.00	1,779.27	21,683.05	124,108.71	54				
A 9110	SCHOOL BOARD	415,687.70	0.00	3,060.46	28,461.11	243,380.66	58				
A 9120	LEGAL SERVICES	1,098,773.28	0.00	155,400.45	48,012.90	548,324.24	49				
A 9210	SUPERINTENDENT'S OFFIC	436,016.73	0.00	1,834.78	33,981.17	240,861.65	55				
A 9211	CURRICULUM & INSTRUCTI	1,134,954.38	0.00	16,160.00	71,256.45	646,145.63	56				
A 9212	DISTRICT/SCHOOL OPERAT	1,169,056.35	30.00	20,195.00	83,831.09	637,108.16	54				
A 9213	PRINCIPAL OF ALT SCHOO	734,746.24	0.00	3,707.34	57,016.84	431,230.32	58				
A 9215	STUDENT RELATIONS	603,061.24	834.14	1,530.22	48,987.61	326,104.38	54				
A 9223	ELEMENTARY PROGRAMS	2,521,976.66	0.00	41,099.06	164,673.04	1,333,663.03	52				
A 9224	SECONDARY PROGRAMS	8,966,298.11	4,180.31	252,985.87	233,986.91	6,098,866.16	68				
A 9230	HUMAN RESOURCES	904,002.18	559.22	54,790.58	48,519.51	391,288.81	43				
A 9231	TALENT MANAGEMENT	1,865,403.38	0.00	98,498.08	155,895.78	914,678.68	49				
A 9238	BENEFITS & WELLNESS	300,590.04	0.00	60,916.88	22,258.53	108,742.02	36				
A 9239	COMPENSATION	567,516.12	0.00	0.00	47,150.51	323,809.99	57				
A 9240	CONTINUOUS IMPROV INIT	2,654,091.19	0.00	168,500.00	87,527.58	1,409,771.12	53				
A 9260	ACCOUNTABILITY & DATA	1,664,610.23	0.00	169,983.56	115,699.43	913,468.27	54				
A 9270	COMMUNICATIONS & COMMU	874,763.63	3,369.47	13,395.07	71,725.21	467,031.46	53				
A 9281	ADULT & COMMUNITY EDUC	2,241,306.65	0.00	22,004.34	173,085.10	1,222,395.36	54				
A 9413	DISTRICT-WIDE INSURANC	5,400,032.39	0.00	206,779.88	256,583.41-	411,064.62	7				
A 9420	TECHNOLOGY	16,704,035.61	65,957.32	2,126,809.52	1,047,423.51	5,597,161.39	33				
A 9427	SSPAR - ALLOCATIONS AN	616,431.58	0.00	0.00	53,968.19	331,611.08	53				
A 9429	SUPPORT SERVICES	157,855.46	0.00	9,130.69	12,582.05	77,302.84	48				
A 9430	MAINTENANCE	13,934,217.51	10,376.37	2,345,596.35	1,053,958.92	5,150,310.24	36				
A 9434	UTIL/COMM/OTHR COUNTY-	13,243,555.56	12,080.00	6,314,654.47	320,852.23	714,843.50	5				
A 9440	TRANSPORTATION	17,916,381.70	1,955.66	2,688,459.11	1,493,847.59	7,165,929.89	40				
A 9450	FACILITIES MANAGEMENT	1,360,347.61	2,689.27	39,962.41	26,072.58	694,335.75	51				
A 9451	SECURITY & ENVIRONMENT	97,401.00	0.00	13,981.15	915.81	17,000.68	17				
A 9460	ACCOUNTING	1,575,905.52	2,755.10-	188,295.60	141,761.10	780,257.32	49				
A 9462	FINANCIAL SERVICES	391,686.95	277.29	0.00	33,176.17	213,809.35	54				
A 9470	BUDGET	433,798.26	51.55	0.00	39,894.70	234,568.65	54				
A 9475	PAYROLL SERVICES	494,732.56	0.00	1,554.58	39,913.02	269,993.41	54				
A 9480	PURCHASING	452,539.72	388.29	242,217.76	36,779.05	257,601.14	56				
A 9525	INSTRUCTIONAL TECHNOLO	2,039,105.36	0.00	22,000.00	66,730.95	514,794.43	25				
A 9530	EXCEPT ED & STDT SUPPO	5,867,629.67	824.02	1,354,694.63	1,341,885.02	2,128,542.24	36				
A 9543	FEDERAL, STATE & COMP	518,218.77	51.96	108,000.00	31,693.09	238,611.03	46				
	*	413,081,966.92	221,576.40	19,421,320.23	33,749,696.31	215,064,446.01	52				

**Meeting Date: April 12, 2016**

**Agenda Title: February 2016 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 29, 2016.

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

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

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

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

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

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

**BUDGET ANALYSIS - ALL FUNDS**

February 29, 2016

<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>	\$ 487,680,495.09	\$486,364,996.34	\$ 486,609,128.34	\$ 241,932,742.55	\$ 360,221.21	\$ 14,338,827.55	\$ 229,977,337.03
<b>Debt Service</b>	82,880,674.00	82,880,674.00	82,880,674.00	71,868,012.56	-	-	11,012,661.44
<b>Capital Outlay</b>	245,245,521.72	245,450,963.38	245,450,963.38	101,357,705.17	124,353.05	22,066,665.31	121,902,239.85
<b>Special Revenue - School Food Service</b>	33,297,937.86	33,385,401.58	33,385,401.58	14,674,901.64	17,151.50	3,407,379.89	15,285,968.55
<b>Special Revenue - Grants</b>	38,510,697.80	39,101,220.17	38,962,959.66	20,808,906.95	187,981.06	584,218.49	17,381,853.16
<b>Health Care</b>	76,553,714.92	76,553,714.92	76,553,714.92	27,674,930.47	758.14	1,912,266.07	46,965,760.24
<b>Workers' Comp.</b>	11,224,671.84	11,224,671.84	11,224,671.84	902,910.71	-	124,193.86	10,197,567.27
<b>Flexcare</b>	1,593,665.40	1,593,665.40	1,593,665.40	800,402.47	-	44,562.23	748,700.70
<b>Totals - All Funds</b>	<b>\$ 976,987,378.63</b>	<b>\$ 976,555,307.63</b>	<b>\$ 976,661,179.12</b>	<b>\$ 480,020,512.52</b>	<b>\$ 690,464.96</b>	<b>\$ 42,478,113.40</b>	<b>\$ 453,472,088.24</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY  
February 29, 2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 65,693,054.74	\$ 65,693,054.74	\$ 65,693,054.74	13.5%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 65,693,054.74	100.0%
100	FEDERAL DIRECT	475,000.00	475,000.00	475,000.00	0.1%	\$ -	239,399.35	50.4%	-	-	\$ 239,399.35	50.4%	235,600.65	49.6%
200	FEDERAL THROUGH STATE	1,900,000.00	1,903,383.54	1,903,383.54	0.4%	\$ -	815,025.43	42.8%	-	-	\$ 815,025.43	42.8%	1,088,358.11	57.2%
300	STATE	90,429,737.00	88,575,265.53	88,574,413.53	18.2%	\$ (852.00)	57,158,158.80	64.5%	-	-	\$ 57,158,158.80	64.5%	31,416,254.73	35.5%
400	LOCAL	303,247,537.35	303,780,921.53	304,025,905.53	62.5%	\$ 244,984.00	280,471,287.08	92.3%	-	-	\$ 280,471,287.08	92.3%	23,554,618.45	7.7%
600	TRANSFERS	25,860,166.00	25,860,166.00	25,860,166.00	5.3%	\$ -	17,874,361.00	69.1%	-	-	\$ 17,874,361.00	69.1%	7,985,805.00	30.9%
700	OTHER FINANCING SOURCES	75,000.00	77,205.00	77,205.00	0.0%	\$ -	11,895.57	15.4%	-	-	\$ 11,895.57	15.4%	65,309.43	84.6%
<b>TOTAL REVENUES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 486,364,996.34</b>	<b>\$ 486,609,128.34</b>	<b>100.0%</b>	<b>\$ 244,132.00</b>	<b>\$ 356,570,127.23</b>	<b>73.3%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 356,570,127.23</b>	<b>73.3%</b>	<b>\$ 130,039,001.11</b>	<b>26.7%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 262,800,609.00	\$ 266,347,125.26	\$ 266,434,312.24	54.8%	\$ 87,186.98	\$ 149,573,282.15	56.1%	\$ 178,450.80	\$ 4,228,038.15	\$ 153,801,320.30	57.7%	\$ 112,454,541.14	42.2%
7900	OPERATION OF PLANT	34,952,865.00	35,046,291.04	35,059,881.31	7.2%	\$ 13,590.27	23,530,045.11	67.1%	40,644.78	4,610,915.13	28,140,960.24	80.3%	6,878,276.29	19.6%
7300	SCHOOL ADMINISTRATION	28,727,269.00	29,513,501.26	29,490,151.51	6.1%	\$ (23,349.75)	17,492,109.85	59.3%	6,510.36	51,435.13	17,543,544.98	59.5%	11,940,096.17	40.5%
7800	TRANSPORTATION	18,439,977.00	19,416,176.47	19,412,774.71	4.0%	\$ (3,401.76)	10,991,898.03	56.6%	6,444.18	2,232,255.00	13,224,153.03	68.1%	6,182,177.50	31.8%
8100	MAINTENANCE OF PLANT	16,467,016.00	16,716,667.69	16,722,049.98	3.4%	\$ 5,382.29	10,960,896.40	65.5%	29,423.57	1,190,836.79	12,151,733.19	72.7%	4,540,893.22	27.2%
6100	PUPIL SERVICES	15,811,320.00	16,227,344.62	16,287,432.99	3.3%	\$ 60,088.37	9,304,317.19	57.1%	2,967.57	1,174,868.28	10,479,185.47	64.3%	5,805,279.95	35.6%
7700	CENTRAL SERVICES	7,917,777.00	8,081,267.45	8,201,636.87	1.7%	\$ 120,369.42	4,834,833.40	58.9%	19,317.94	198,039.21	5,032,872.61	61.4%	3,149,446.32	38.4%
6300	INSTR & CURRIC DEVELOP	7,026,404.00	6,995,011.59	6,976,378.35	1.4%	\$ (18,633.24)	4,029,061.59	57.8%	4,243.75	29,474.50	4,058,536.09	58.2%	2,913,598.51	41.8%
6200	INSTRUCTIONAL MEDIA	5,686,800.00	6,047,053.05	6,056,433.09	1.2%	\$ 9,380.04	3,544,314.08	58.5%	3,099.52	58,007.96	3,602,322.04	59.5%	2,451,011.53	40.5%
6400	INSTR STAFF DEVELOP	3,297,501.00	3,548,092.79	3,558,831.94	0.7%	\$ 10,739.15	1,783,250.70	50.1%	2,886.11	236,124.00	2,019,374.70	56.7%	1,536,571.13	43.2%
8200	ADMIN TECHNOLOGY SERV	3,060,915.40	2,982,634.23	3,001,584.50	0.6%	\$ 18,950.27	1,672,026.26	55.7%	-	29,816.87	1,701,843.13	56.7%	1,299,741.37	43.3%
7500	FISCAL SERVICES	2,496,860.00	2,599,654.26	2,592,346.47	0.5%	\$ (7,307.79)	1,482,649.31	57.2%	638.07	153,721.22	1,636,370.53	63.1%	955,337.87	36.9%
7100	BOARD OF EDUCATION	1,482,864.00	1,493,771.73	1,497,178.75	0.3%	\$ 3,407.02	677,928.71	45.3%	63,993.58	44,811.89	722,740.60	48.3%	710,444.57	47.5%
6500	INSTR RELATED TECHNOLOGY	1,412,784.00	1,434,762.44	1,414,539.24	0.3%	\$ (20,223.20)	855,956.91	60.5%	29.95	-	855,956.91	60.5%	558,552.38	39.5%
7200	GENERAL ADMINISTRATION	1,009,817.00	1,022,485.14	1,020,439.07	0.2%	\$ (2,046.07)	595,543.32	58.4%	1,432.14	1,530.22	597,073.54	58.5%	421,933.39	41.3%
7400	FACILITIES ACQ & CONST	1,155,106.00	1,014,188.11	1,004,188.11	0.2%	\$ (10,000.00)	604,629.54	60.2%	138.89	98,953.20	703,582.74	70.1%	300,466.48	29.9%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	831,697.30	831,697.30	831,697.30	0.2%	\$ -	-	0.0%	-	-	-	0.0%	831,697.30	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,100,367.15	1,591,057.76	1,591,057.76	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,591,057.76	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,582,672.00	2,582,672.00	2,582,672.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,582,672.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	217,254.00	217,254.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	217,254.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	16,440,000.00	16,440,000.00	16,440,000.00	3.4%	\$ -	-	0.0%	-	-	-	0.0%	16,440,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,060,000.00	4,060,000.00	4,060,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,060,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,000,000.00	914,682.00	914,682.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	914,682.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	35,271,606.15	35,271,606.15	35,271,606.15	7.2%	\$ -	-	0.0%	-	-	-	0.0%	35,271,606.15	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	880,000.00	880,000.00	880,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	5,078,268.09	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 486,364,996.34</b>	<b>\$ 486,609,128.34</b>	<b>100.0%</b>	<b>\$ 244,132.00</b>	<b>\$ 241,932,742.55</b>	<b>49.7%</b>	<b>\$ 360,221.21</b>	<b>\$ 14,338,827.55</b>	<b>\$ 256,271,570.10</b>	<b>52.7%</b>	<b>\$ 229,977,337.03</b>	<b>47.3%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**February 29, 2016**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,060,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,060,000.00</b>

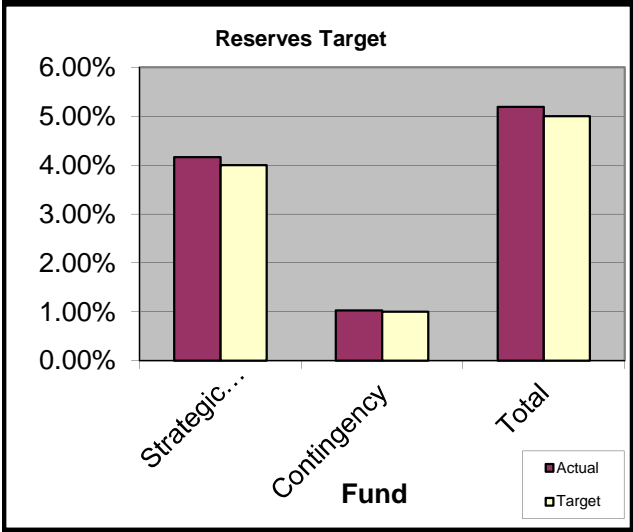
**ANALYSIS OF BUDGETED ENDING FUND BALANCES  
February 29, 2016**

FUND	NON-SPENDABLE RESERVES											General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims	
	Ending Balance	Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency	Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Assigned Reserve for Enterprise Software			Reserve for Future Budget Shortfall
General Fund	\$ 67,878,969.21	\$ 831,697.30	\$ 90,000.00	\$ 914,682.00	\$ 16,440,000.00	\$ 4,060,000.00	\$ 1,591,057.76	\$ 2,582,672.00	\$ 217,254.00	\$ 880,000.00	\$ 5,000,000.00	\$ 35,271,606.15	\$ -	\$ -
Debt Service	9,742,225.91												9,742,225.91	
Capital Outlay	27,020,478.67												27,020,478.67	
School Food Service	5,406,991.86	1,406,315.62											4,000,676.24	
Health Care	33,035,690.21													33,035,690.21
Workers' Comp.	9,461,616.84													9,461,616.84
Flexicare	318,665.40													318,665.40
<b>Totals</b>	<b>\$ 152,864,638.10</b>	<b>\$ 2,238,012.92</b>	<b>\$ 90,000.00</b>	<b>\$ 914,682.00</b>	<b>\$ 16,440,000.00</b>	<b>\$ 4,060,000.00</b>	<b>\$ 1,591,057.76</b>	<b>\$ 2,582,672.00</b>	<b>\$ 217,254.00</b>	<b>\$ 880,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 35,271,606.15</b>	<b>\$ 40,763,380.82</b>	<b>\$ 42,815,972.45</b>

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY**  
**February 29, 2016**

REVENUES	
FEDERAL DIRECT	\$ 475,000.00
FEDERAL THROUGH STATE	1,903,383.54
STATE	88,574,413.53
LOCAL	304,025,905.53
	<u>\$ 394,978,702.60</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE		
		TARGET PERCENTAGE	SHORTFALL (OVERAGE)	
<b>Strategic Reserve for Ending Cash</b>	\$ 16,440,000.00	<b>4.16%</b>	4.00%	\$ (640,851.90)
<b>Contingency</b>	4,060,000.00	<b>1.03%</b>	1.00%	(110,212.97)
<b>Total</b>	<u>\$ 20,500,000.00</u>	<u><b>5.19%</b></u>	<u><b>5.00%</b></u>	<u>\$ (751,064.87)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.16%	4.16%	0.00%
<b>Contingency</b>	1.03%	1.03%	0.00%
<b>Total</b>	<u>5.19%</u>	<u>5.19%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 15-16	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS EXHIBIT F

FND - 100 GENERAL FUND

PRD-08 FEBRUARY 2016

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		YTD	YTD	MTD	YTD	YTD	AVAILABLE	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 0051	EVERGLADES CITY SCHOOL	2,506,020.63	638.36	0.00	201,910.24	1,371,178.28	1,134,203.99	45
A 0061	GULFVIEW MIDDLE	4,822,471.59	2,352.96	23,667.86	419,827.59	2,776,478.51	2,019,972.26	41
A 0121	LAKE PARK ELEMENTARY	3,884,579.40	1,961.40	0.00	331,734.50	2,241,128.92	1,641,489.08	42
A 0131	TOMMIE BARFIELD ELEMEN	4,042,951.17	1,516.53	584.33	355,234.37	2,363,731.57	1,677,118.74	41
A 0141	SHADOWLAWN ELEMENTARY	4,122,149.32	64.80	419.46	369,903.02	2,396,333.21	1,725,331.85	41
A 0151	NAPLES HIGH	10,613,205.09	73.12	82,858.54	918,523.83	6,224,352.36	4,305,921.07	40
A 0161	PINECREST ELEMENTARY	5,373,823.36	1,824.97	43,980.49	438,047.07	3,008,144.96	2,319,872.94	43
A 0171	SEA GATE ELEMENTARY	5,737,078.25	1,099.93	48,492.26	525,782.06	3,348,278.79	2,339,207.27	40
A 0181	HIGHLANDS ELEMENTARY	4,547,644.35	563.62	20,999.83	403,581.70	2,701,331.41	1,824,749.49	40
A 0191	LAKE TRAFFORD ELEMEN	5,731,669.01	345.06	56,898.88	482,555.14	3,309,667.14	2,364,757.93	41
A 0201	AVALON ELEMENTARY	4,026,217.47	152.90	3,233.73	360,934.78	2,350,601.32	1,672,229.52	41
A 0211	EAST NAPLES MIDDLE	6,517,619.45	3,392.70	10,334.14	556,724.25	3,825,054.27	2,678,838.34	41
A 0221	POINCIANA ELEMENTARY	5,599,114.71	1,113.57	3,564.10	478,016.52	3,171,502.77	2,422,934.27	43
A 0231	GOLDEN GATE ELEMENTARY	5,782,657.78	0.00	46,129.53	508,900.81	3,358,995.71	2,377,532.54	41
A 0241	NAPLES PARK ELEMENTARY	4,215,014.75	858.55	638.60	369,103.72	2,474,838.70	1,738,678.90	41
A 0251	PINE RIDGE MIDDLE	6,441,524.20	3,971.46	3,137.73	574,870.85	3,788,210.34	2,646,204.67	41
A 0261	LELY HIGH	8,822,281.87	73.12	50,760.67	799,617.53	5,137,172.89	3,634,275.19	41
A 0271	IMMOKALEE HIGH	8,564,877.24	349.18	48,274.19	728,888.45	4,954,127.06	3,562,126.81	41
A 0281	LORENZO WALKER TECH CO	5,339,777.63	2,611.87	162,748.95	449,165.15	3,327,193.33	1,847,223.48	34
A 0282	LORENZO WALKER TECHNIC	3,422,371.32	73.12	6,475.49	291,796.43	1,935,081.48	1,480,741.23	43
A 0311	BARRON COLLIER HIGH	10,099,645.80	5,360.78	66,031.18	886,589.33	5,897,173.81	4,131,080.03	40
A 0321	GOLDEN GATE MIDDLE	6,746,575.43	1,792.08	29,819.10	584,788.20	3,845,769.77	2,869,194.48	42
A 0331	BIG CYPRESS ELEMENTARY	5,967,221.32	1,836.28	7,007.10	505,276.34	3,341,829.31	2,616,548.63	43
A 0341	VILLAGE OAKS ELEMENTAR	4,553,905.11	1,445.77	12,260.00	378,402.09	2,601,396.14	1,938,803.20	42
A 0351	GOLDEN TERRACE ELEMEN	6,975,419.16	32,205.07	61,703.97	619,171.96	4,033,203.43	2,848,306.69	40
A 0361	IMMOKALEE MIDDLE	7,840,901.60	1,449.15	177,960.39	666,963.77	4,464,471.32	3,197,020.74	40
A 0371	VINEYARDS ELEMENTARY	5,963,130.33	55.00	9,921.33	514,566.23	3,375,987.55	2,577,166.45	43
A 0381	LELY ELEMENTARY	4,820,345.31	1,052.01	32,597.26	435,494.57	2,797,847.18	1,988,848.86	41
A 0391	LAUREL OAK ELEMENTARY	5,438,203.31	0.00	0.00	481,012.55	3,115,566.31	2,322,637.00	42
A 0392	GULF COAST HIGH	11,730,278.85	9,098.63	44,624.22	1,048,979.23	6,764,326.69	4,912,229.31	41
A 0401	OAKRIDGE MIDDLE	6,238,382.65	4,802.30	2,411.50	546,178.85	3,585,838.06	2,645,330.79	42
A 0421	MANATEE ELEMENTARY	5,423,177.69	1,796.26	2,177.50	475,455.40	3,137,969.07	2,281,234.86	42
A 0422	MANATEE MIDDLE	5,159,913.85	420.73	29,585.29	460,658.47	3,007,600.99	2,123,148.30	41
A 0431	PELICAN MARSH ELEMEN	5,170,876.86	1,514.26	30,581.61	446,137.26	2,986,890.86	2,151,890.13	41
A 0441	CORKSCREW ELEMENTARY	4,701,678.23	1,039.98	633.40	421,948.74	2,672,268.47	2,027,736.38	43
A 0442	CORKSCREW MIDDLE	4,946,848.00	943.13	37,047.95	443,285.08	2,890,994.55	2,017,862.37	40
A 0451	OSCEOLA ELEMENTARY	4,994,111.53	893.74	8,527.12	440,512.68	2,849,845.41	2,134,845.26	42
A 0452	NORTH NAPLES MIDDLE	5,726,978.56	1,464.88	23,216.71	497,076.69	3,207,519.86	2,494,777.11	43
A 0461	CALUSA PARK ELEMENTARY	5,732,770.68	2,051.31	999.90	512,170.96	3,213,909.52	2,515,809.95	43
A 0471	SABAL PALM ELEMENTARY	4,087,345.97	331.96	0.00	371,519.54	2,382,975.76	1,704,038.25	41
A 0472	CYPRESS PALM MIDDLE	5,238,688.11	1,193.31	26,249.65	463,331.93	3,034,611.93	2,176,633.22	41
A 0493	PALMETTO RIDGE HIGH	10,706,572.53	1,716.27	28,065.16	979,956.19	6,144,501.82	4,532,289.28	42
A 0501	GOLDEN GATE HIGH	9,966,485.12	5,179.72	68,029.12	844,268.18	5,364,562.01	4,528,714.27	45
A 0511	ESTATES ELEMENTARY	4,033,421.09	0.00	925.00	323,994.05	2,281,342.70	1,751,153.39	43
A 0521	VETERANS MEMORIAL ELEM	5,580,891.32	281.11	6,746.84	485,266.35	3,156,221.51	2,417,641.86	43
A 0531	MIKE DAVIS ELEMENTARY	5,250,887.84	1,733.02	1,000.00	462,214.35	3,050,782.72	2,197,372.10	41
A 0541	PALMETTO ELEMENTARY	4,181,087.80	216.07	49,621.30	354,834.10	2,409,154.63	1,722,095.80	41
A 0551	PARKSIDE ELEMENTARY	4,991,176.12	396.64	5,732.80	465,077.61	2,966,373.47	2,018,673.21	40
A 0581	IMMOKALEE TECHNICAL CO	3,397,026.49	3,776.37	91,574.79	269,735.34	2,148,980.04	1,152,695.29	33
A 0631	EDEN PARK ELEMENTARY	4,576,694.08	1,062.86	5,303.41	392,807.77	2,694,416.71	1,875,911.10	40
A 7001	COLLIER VIRTUAL SCHOOL	298,534.67	0.00	141,808.32	44,288.31	118,527.94	38,198.41	12
A 7006	COLLIER DISTRICT VIRTU	263,407.65	0.00	0.00	9,608.54	73,470.78	189,936.87	72
A 9004	T.A.P.P. - IMMOKALEE	616,304.68	0.00	123,661.11	84,675.12	325,849.73	166,793.84	27
A 9007	NEW BEGINNINGS - IMMOK	492,713.69	0.00	1,015.30	38,725.01	253,301.08	238,397.31	48
A 9008	N.A.T.A.P.	567,709.79	1.76	121,645.02	78,856.99	322,787.22	123,275.79	21

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS EXHIBIT F  
 PRD-08 FEBRUARY 2016

FND - 100 GENERAL FUND

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9010	NEW BEGINNINGS - NAPLE	619,894.26	0.00	2,238.47	55,385.47	260,590.85	42
A 9012	BIG CYPRESS WILDERNESS	328,820.70	0.00	158,379.50	1,083.38	49,987.37	15
A 9013	DETENTION CENTER	404,198.55	0.00	3,803.35	29,082.47	171,174.12	42
A 9015	PHOENIX-NAPLES	716,291.43	0.00	6,878.78	62,852.42	312,558.57	43
A 9017	PACE PROGRAM	526,545.90	0.00	181,518.40	1,083.38	69,947.37	13
A 9018	MARCO ISLAND CHARTER M	2,927,139.27	0.00	0.00	242,327.44	956,534.69	32
A 9019	HOSPITAL/HOMEBOUND	157,215.33	0.00	0.00	21,439.74	66,018.20	41
A 9021	IMMOKALEE COMMUNITY SC	1,880,245.00	0.00	0.00	150,327.29	629,343.16	33
A 9026	PHOENIX-IMMOKALEE	358,123.08	0.00	3,852.04	25,458.64	179,615.16	50
A 9027	BEACON HIGH SCHOOL	2,107,441.87	136.00	3,813.91	177,918.83	899,688.08	42
A 9032	MARCO ISLAND ACADEMY	1,650,551.93	0.00	0.00	114,158.20	536,959.81	32
A 9034	GULF COAST CHARTER ACA	4,928,911.27	0.00	0.00	399,917.84	1,586,646.36	32
A 9035	MASON CLASSICAL ACADEM	4,926,943.78	0.00	0.00	478,350.71	1,512,333.08	30
A 9081	IMMOKALEE TECHNOLOGY A	228,513.25	0.00	1,745.77	16,404.54	92,460.25	40
A 9110	SCHOOL BOARD	410,299.25	231.58	3,060.46	28,210.18	184,236.71	44
A 9120	LEGAL SERVICES	1,124,475.81	12.00	101,546.00	80,864.18	419,077.39	37
A 9210	SUPERINTENDENT'S OFFIC	442,959.05	1,437.87	1,834.78	33,436.96	180,051.45	40
A 9211	CURRICULUM & INSTRUCTI	1,158,591.34	3,072.51	0.00	70,347.04	550,066.75	47
A 9212	DISTRICT/SCHOOL OPERAT	1,092,317.75	2,802.89	16,469.00	69,663.35	423,407.37	38
A 9213	PRINCIPAL OF ALT SCHOO	797,839.40	73.12	3,636.77	74,914.25	319,023.31	39
A 9215	STUDENT RELATIONS	657,005.01	267.73	1,530.22	52,741.09	283,070.94	43
A 9223	ELEMENTARY PROGRAMS	2,487,092.59	3,228.64	32,028.63	148,687.36	1,014,737.57	40
A 9224	SECONDARY PROGRAMS	8,852,170.35	13,095.57	336,446.40	208,771.63	5,496,060.86	62
A 9230	HUMAN RESOURCES	891,320.61	978.69	13,960.00	66,923.32	277,638.13	31
A 9231	TALENT MANAGEMENT	1,847,308.68	2,303.66	92,586.39	117,777.34	641,445.34	34
A 9238	BENEFITS & WELLNESS	322,107.33	0.00	55,537.06	25,331.47	88,295.80	27
A 9239	COMPENSATION	576,742.33	0.00	0.00	39,039.06	257,910.39	44
A 9240	CONTINUOUS IMPROV INIT	2,656,393.57	1,775.75	198,921.50	72,225.43	1,230,346.43	46
A 9260	ACCOUNTABILITY & DATA	1,598,645.77	14,923.46	106,329.37	83,135.21	674,659.72	42
A 9270	COMMUNICATIONS & COMMU	891,713.37	1,537.39	7,808.41	77,631.09	345,017.71	38
A 9281	ADULT & COMMUNITY EDUC	2,241,306.65	25.00	10,186.68	197,390.79	922,705.65	41
A 9413	DISTRICT-WIDE INSURANC	5,298,329.65	0.00	158,505.12	83,817.50	253,046.97	4
A 9420	TECHNOLOGY	16,629,267.44	75,693.13	1,863,971.44	1,377,406.08	3,873,705.85	23
A 9427	SSPAR - ALLOCATIONS AN	627,166.02	0.00	0.00	49,822.46	246,604.82	39
A 9429	SUPPORT SERVICES	160,760.17	0.00	7,363.38	12,026.08	57,894.98	36
A 9430	MAINTENANCE	13,990,803.61	47,930.54	1,583,155.94	1,168,641.46	3,748,391.81	26
A 9434	UTIL/COMM/OTHR COUNTY-	7,312,507.15	12,080.00	3,613,913.90	1,380,934.17	1,331,629.03	18
A 9440	TRANSPORTATION	18,909,407.61	2,173.88	2,215,890.35	1,748,459.07	5,968,179.15	31
A 9450	FACILITIES MANAGEMENT	1,357,293.75	138.89	106,825.57	12,705.64	592,390.95	43
A 9451	SECURITY & ENVIRONMENT	97,401.00	628.18	14,553.35	1,168.93	13,431.25	13
A 9460	ACCOUNTING	1,584,568.13	64,311.38	142,946.54	81,681.43	588,466.22	37
A 9462	FINANCIAL SERVICES	397,510.77	0.00	1,000.00	31,834.02	156,366.71	39
A 9470	BUDGET	474,583.51	76.69	0.00	32,108.29	161,908.98	34
A 9475	PAYROLL SERVICES	503,977.82	0.00	1,684.62	33,170.80	205,390.96	40
A 9480	PURCHASING	462,308.86	318.74	126,440.44	30,865.34	208,796.87	45
A 9525	INSTRUCTIONAL TECHNOLO	2,047,826.74	1,118.17	0.00	48,449.73	431,971.68	21
A 9530	EXCEPT ED & STDT SUPPO	5,964,613.80	2,543.54	1,193,282.88	699,347.71	1,408,958.88	23
A 9543	FEDERAL, STATE & COMP	510,348.81	0.00	103,500.00	31,808.88	177,924.02	34
	*	418,730,159.13	360,221.21	14,338,827.55	32,884,205.14	162,098,367.82	38

**Meeting Date: May 10, 2016**

**Agenda Title: March 2016 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, 2016.

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. Workforce programs decreased their carry forward reserve funds in the amount of (\$219,600). Budgeted appropriations within the Workforce cost centers increased by the same amount.

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

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

**BUDGET ANALYSIS - ALL FUNDS**

March 31, 2016

<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>	\$ 487,680,495.09	\$486,609,128.34	\$ 486,820,767.09	\$ 284,576,449.92	\$ 328,556.06	\$ 12,622,369.96	\$ 189,293,391.15
<b>Debt Service</b>	82,880,674.00	82,880,674.00	82,880,784.98	71,868,012.58	-	-	11,012,772.40
<b>Capital Outlay</b>	245,245,521.72	245,450,963.38	245,450,963.38	103,487,352.36	61,473.00	24,680,900.91	117,221,237.11
<b>Special Revenue -School Food Service</b>	33,297,937.86	33,385,401.58	33,387,401.58	16,902,059.17	16,355.00	3,013,554.67	13,455,432.74
<b>Special Revenue - Grants</b>	38,510,697.80	38,962,959.66	39,005,081.05	24,928,251.22	295,267.00	613,070.29	13,168,492.54
<b>Health Care</b>	76,553,714.92	76,553,714.92	76,553,714.92	31,121,400.54	648.00	1,656,496.13	43,775,170.25
<b>Workers' Comp.</b>	11,224,671.84	11,224,671.84	11,224,671.84	1,075,392.74	-	94,385.41	10,054,893.69
<b>Flexcare</b>	1,593,665.40	1,593,665.40	1,593,665.40	974,331.87	-	44,562.23	574,771.30
<b>Totals - All Funds</b>	<b>\$ 976,987,378.63</b>	<b>\$ 976,661,179.12</b>	<b>\$ 976,917,050.24</b>	<b>\$ 534,933,250.40</b>	<b>\$ 702,299.06</b>	<b>\$ 42,725,339.60</b>	<b>\$ 398,556,161.18</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY  
March 31, 2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 65,693,054.74	\$ 65,693,054.74	\$ 65,693,054.74	13.5%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 65,693,054.74	100.0%
100	FEDERAL DIRECT	475,000.00	475,000.00	475,000.00	0.1%	\$ -	283,842.08	59.8%	-	-	283,842.08	59.8%	191,157.92	40.2%
200	FEDERAL THROUGH STATE	1,900,000.00	1,903,383.54	1,903,383.54	0.4%	\$ -	1,059,363.47	55.7%	-	-	1,059,363.47	55.7%	844,020.07	44.3%
300	STATE	90,429,737.00	88,574,413.53	88,574,413.53	18.2%	\$ -	64,345,214.31	72.6%	-	-	64,345,214.31	72.6%	24,229,199.22	27.4%
400	LOCAL	303,247,537.35	304,025,905.53	304,237,544.28	62.5%	\$ 211,638.75	292,919,562.73	96.3%	-	-	292,919,562.73	96.3%	11,317,981.55	3.7%
600	TRANSFERS	25,860,166.00	25,860,166.00	25,860,166.00	5.3%	\$ -	17,884,756.00	69.2%	-	-	17,884,756.00	69.2%	7,975,410.00	30.8%
700	OTHER FINANCING SOURCES	75,000.00	77,205.00	77,205.00	0.0%	\$ -	12,326.06	16.0%	-	-	12,326.06	16.0%	64,878.94	84.0%
<b>TOTAL REVENUES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 486,609,128.34</b>	<b>\$ 486,820,767.09</b>	<b>100.0%</b>	<b>\$ 211,638.75</b>	<b>\$ 376,505,064.65</b>	<b>77.3%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 376,505,064.65</b>	<b>77.3%</b>	<b>\$ 110,315,702.44</b>	<b>22.7%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 262,800,609.00	\$ 266,434,312.24	\$ 266,877,769.53	54.8%	\$ 443,457.29	\$ 177,621,466.17	66.6%	\$ 160,758.40	\$ 4,189,594.07	\$ 181,811,060.24	68.1%	\$ 84,905,950.89	31.8%
7900	OPERATION OF PLANT	34,952,865.00	35,059,881.31	35,073,945.62	7.2%	\$ 14,064.31	25,689,117.69	73.2%	88,458.36	3,675,952.85	29,365,070.54	83.7%	5,620,416.72	16.0%
7300	SCHOOL ADMINISTRATION	28,727,269.00	29,490,151.51	29,472,831.42	6.1%	\$ (17,320.09)	20,718,816.01	70.3%	7,139.79	42,685.51	20,761,501.52	70.4%	8,704,190.11	29.5%
7800	TRANSPORTATION	18,439,977.00	19,412,774.71	19,428,007.68	4.0%	\$ 15,232.97	13,571,256.09	69.9%	1,781.08	1,989,312.21	15,560,568.30	80.1%	3,865,658.30	19.9%
8100	MAINTENANCE OF PLANT	16,467,016.00	16,722,049.98	16,664,488.00	3.4%	\$ (57,561.98)	12,482,081.55	74.9%	7,392.36	950,352.60	13,432,434.15	80.6%	3,224,661.49	19.4%
6100	PUPIL SERVICES	15,811,320.00	16,287,432.99	16,298,680.45	3.3%	\$ 11,247.46	11,018,605.35	67.6%	3,332.39	912,433.32	11,931,038.67	73.2%	4,364,309.39	26.8%
7700	CENTRAL SERVICES	7,917,777.00	8,201,636.87	8,202,309.38	1.7%	\$ 672.51	5,583,276.71	68.1%	32,405.69	154,591.28	5,737,867.99	70.0%	2,432,035.70	29.7%
6300	INSTR & CURRIC DEVELOP	7,026,404.00	6,976,378.35	6,890,134.92	1.4%	\$ (86,243.43)	4,699,411.80	68.2%	1,841.33	22,074.50	4,721,486.30	68.5%	2,166,807.29	31.4%
6200	INSTRUCTIONAL MEDIA	5,686,800.00	6,056,433.09	6,097,755.77	1.3%	\$ 41,322.68	4,234,139.13	69.4%	11,087.67	68,098.96	4,302,238.09	70.6%	1,784,430.01	29.3%
6400	INSTR STAFF DEVELOP	3,297,501.00	3,558,831.94	3,511,521.96	0.7%	\$ (47,309.98)	2,113,083.57	60.2%	531.00	155,634.00	2,268,717.57	64.6%	1,242,273.39	35.4%
8200	ADMIN TECHNOLOGY SERV	3,060,915.40	3,001,584.50	3,081,794.48	0.6%	\$ 80,209.98	1,972,691.34	64.0%	-	31,248.59	2,003,939.93	65.0%	1,077,854.55	35.0%
7500	FISCAL SERVICES	2,496,860.00	2,592,346.47	2,570,349.97	0.5%	\$ (21,996.50)	1,726,761.41	67.2%	1,355.14	143,376.57	1,870,137.98	72.8%	698,856.85	27.2%
7100	BOARD OF EDUCATION	1,482,864.00	1,497,178.75	1,473,866.41	0.3%	\$ (23,312.34)	780,143.75	52.9%	834.83	108,009.63	888,153.38	60.3%	584,878.20	39.7%
6500	INSTR RELATED TECHNOLOGY	1,412,784.00	1,414,539.24	1,412,488.32	0.3%	\$ (2,050.92)	1,003,206.76	71.0%	79.92	-	1,003,206.76	71.0%	409,201.64	29.0%
7400	FACILITIES ACQ & CONST	1,155,106.00	1,004,188.11	1,075,188.11	0.2%	\$ 71,000.00	676,484.70	62.9%	10,887.79	177,475.65	853,960.35	79.4%	210,339.97	19.6%
7200	GENERAL ADMINISTRATION	1,009,817.00	1,020,439.07	1,030,265.86	0.2%	\$ 9,826.79	685,907.89	66.6%	670.31	1,530.22	687,438.11	66.7%	342,157.44	33.2%
7600	FOOD SERVICES- GF	-	-	-	-	-	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	831,697.30	831,697.30	831,697.30	0.2%	\$ -	-	0.0%	-	-	-	0.0%	831,697.30	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,100,367.15	1,591,057.76	1,371,457.76	0.3%	\$ (219,600.00)	-	0.0%	-	-	-	0.0%	1,371,457.76	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,582,672.00	2,582,672.00	2,582,672.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,582,672.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	217,254.00	217,254.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	217,254.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	16,440,000.00	16,440,000.00	16,440,000.00	3.4%	\$ -	-	0.0%	-	-	-	0.0%	16,440,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,060,000.00	4,060,000.00	4,060,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,060,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,000,000.00	914,682.00	914,682.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	914,682.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	35,271,606.15	35,271,606.15	35,271,606.15	7.2%	\$ -	-	0.0%	-	-	-	0.0%	35,271,606.15	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	880,000.00	880,000.00	880,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	5,078,268.09	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 486,609,128.34</b>	<b>\$ 486,820,767.09</b>	<b>100.0%</b>	<b>\$ 211,638.75</b>	<b>\$ 284,576,449.92</b>	<b>58.5%</b>	<b>\$ 328,556.06</b>	<b>\$ 12,622,369.96</b>	<b>\$ 297,198,819.88</b>	<b>61.0%</b>	<b>\$ 189,293,391.15</b>	<b>38.9%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**March 31, 2016**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,060,000.00</b>
1.				
2.				
3.				
4.				
		<b>TOTAL REMAINING</b>		<b>\$ 4,060,000.00</b>

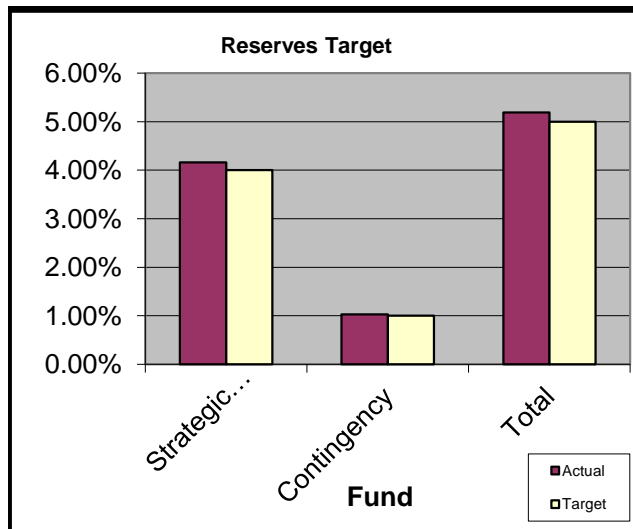
**ANALYSIS OF BUDGETED ENDING FUND BALANCES  
March 31, 2016**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Assigned Reserve for Enterprise Software	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency								
General Fund	\$ 67,659,369.21	\$ 831,697.30	\$ 90,000.00	\$ 914,682.00	\$ 16,440,000.00	\$ 4,060,000.00	\$ 1,371,457.76	\$ 2,582,672.00	\$ 217,254.00	\$ 880,000.00	\$ 5,000,000.00	\$ 35,271,606.15	\$ -	\$ -
Debt Service	9,741,631.54												9,741,631.54	
Capital Outlay	27,009,306.75												27,009,306.75	
School Food Service	5,406,991.86	1,406,315.62											4,000,676.24	
Health Care	33,035,690.21													33,035,690.21
Workers' Comp.	9,461,616.84													9,461,616.84
Flexcare	318,665.40													318,665.40
<b>Totals</b>	<b>\$ 152,633,271.81</b>	<b>\$ 2,238,012.92</b>	<b>\$ 90,000.00</b>	<b>\$ 914,682.00</b>	<b>\$ 16,440,000.00</b>	<b>\$ 4,060,000.00</b>	<b>\$ 1,371,457.76</b>	<b>\$ 2,582,672.00</b>	<b>\$ 217,254.00</b>	<b>\$ 880,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 35,271,606.15</b>	<b>\$ 40,751,614.53</b>	<b>\$ 42,815,972.45</b>

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY**  
**March 31, 2016**

REVENUES	
FEDERAL DIRECT	\$ 475,000.00
FEDERAL THROUGH STATE	1,903,383.54
STATE	88,574,413.53
LOCAL	304,237,544.28
	<u>\$ 395,190,341.35</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 16,440,000.00	<b>4.16%</b>	4.00%	\$ (632,386.35)
<b>Contingency</b>	4,060,000.00	<b>1.03%</b>	1.00%	(108,096.59)
<b>Total</b>	<u>\$ 20,500,000.00</u>	<u><b>5.19%</b></u>	<u><b>5.00%</b></u>	<u>\$ (740,482.93)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.16%	4.16%	0.00%
<b>Contingency</b>	1.03%	1.03%	0.00%
<b>Total</b>	<u>5.19%</u>	<u>5.19%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 15-16	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS EXHIBIT F

FND - 100 GENERAL FUND

PRD-09 MARCH 2016

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		YTD	YTD	MTD	YTD	YTD	AVAILABLE	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 0051	EVERGLADES CITY SCHOOL	2,525,974.04	82.78	0.00	272,676.52	1,643,854.80	882,036.46	34
A 0061	GULFVIEW MIDDLE	4,884,557.30	2,005.89	16,067.85	536,602.73	3,313,081.24	1,553,402.32	31
A 0121	LAKE PARK ELEMENTARY	3,892,061.87	6,840.74	0.00	429,197.34	2,670,326.26	1,214,894.87	31
A 0131	TOMMIE BARFIELD ELEMEN	4,040,713.99	715.62	584.33	472,329.91	2,836,061.48	1,203,352.56	29
A 0141	SHADOWLAWN ELEMENTARY	4,126,785.56	2,947.60	386.86	483,532.38	2,879,865.59	1,243,585.51	30
A 0151	NAPLES HIGH	10,847,928.84	23,291.45	127,551.29	1,208,792.66	7,433,145.02	3,263,941.08	30
A 0161	PINECREST ELEMENTARY	5,388,149.70	2,393.28	45,474.17	589,954.55	3,598,099.51	1,742,182.74	32
A 0171	SEA GATE ELEMENTARY	5,750,279.80	450.13	36,886.28	624,265.97	3,972,544.76	1,740,398.63	30
A 0181	HIGHLANDS ELEMENTARY	4,591,166.80	2,848.83	15,149.83	550,801.37	3,252,132.78	1,321,035.36	28
A 0191	LAKE TRAFFORD ELEMEN	5,783,079.29	4,391.77	40,344.54	652,069.60	3,961,736.74	1,776,606.24	30
A 0201	AVALON ELEMENTARY	4,067,785.68	894.38	727.36	460,822.56	2,811,423.88	1,254,740.06	30
A 0211	EAST NAPLES MIDDLE	6,537,929.71	1,699.36	4,278.98	746,626.36	4,571,680.63	1,960,270.74	29
A 0221	POINCIANA ELEMENTARY	5,607,652.10	125.96	11,383.96	641,367.40	3,812,870.17	1,783,272.01	31
A 0231	GOLDEN GATE ELEMENTARY	5,812,684.41	2,099.52	37,273.32	680,909.81	4,039,905.52	1,733,406.05	29
A 0241	NAPLES PARK ELEMENTARY	4,250,057.56	2,677.22	169.54	482,854.72	2,957,693.42	1,289,517.38	30
A 0251	PINE RIDGE MIDDLE	6,490,798.38	3,859.53	3,642.07	731,655.27	4,519,865.61	1,963,431.17	30
A 0261	LELY HIGH	8,956,114.28	4,487.53	35,811.93	1,026,237.25	6,163,410.14	2,752,404.68	30
A 0271	IMMOKALEE HIGH	8,696,036.99	8,459.32	39,104.55	1,047,351.90	6,001,478.96	2,646,994.16	30
A 0281	LORENZO WALKER TECH CO	5,489,777.59	6,235.42	194,745.56	508,788.61	3,835,981.94	1,452,814.67	26
A 0282	LORENZO WALKER TECHNIC	3,434,415.24	2,353.67	7,576.56	399,537.59	2,334,619.07	1,089,865.94	31
A 0311	BARRON COLLIER HIGH	10,223,793.54	1,901.12	62,575.29	1,152,028.45	7,049,202.26	3,110,114.87	30
A 0321	GOLDEN GATE MIDDLE	6,773,219.49	5,006.15	22,506.60	762,429.12	4,608,198.89	2,137,507.85	31
A 0331	BIG CYPRESS ELEMENTARY	5,940,466.27	118.57	7,007.10	643,940.38	3,985,769.69	1,947,570.91	32
A 0341	VILLAGE OAKS ELEMENTAR	4,469,912.16	1,958.57	12,260.00	505,161.24	3,106,557.38	1,349,136.21	30
A 0351	GOLDEN TERRACE ELEMENT	6,937,898.34	3,920.61	73,090.79	832,092.90	4,865,296.33	1,995,590.61	28
A 0361	IMMOKALEE MIDDLE	7,846,228.25	2,560.71	160,924.54	897,415.87	5,361,887.19	2,320,855.81	29
A 0371	VINEYARDS ELEMENTARY	5,954,777.96	73.00	4,615.05	682,004.94	4,057,992.49	1,892,097.42	31
A 0381	LELY ELEMENTARY	4,780,234.57	18.00	28,140.08	562,486.52	3,360,333.70	1,391,742.79	29
A 0391	LAUREL OAK ELEMENTARY	5,454,932.09	1,421.02	0.00	614,718.80	3,730,285.11	1,723,225.96	31
A 0392	GULF COAST HIGH	11,879,329.02	3,273.68	39,732.83	1,365,444.28	8,129,770.97	3,706,551.54	31
A 0401	OAKRIDGE MIDDLE	6,235,640.44	2,010.67	1,598.55	689,148.43	4,274,986.49	1,957,044.73	31
A 0421	MANATEE ELEMENTARY	5,416,563.55	3,109.30	0.00	648,280.24	3,786,249.31	1,627,204.94	30
A 0422	MANATEE MIDDLE	5,192,343.67	2,879.34	22,531.20	622,713.53	3,630,314.52	1,536,618.61	29
A 0431	PELICAN MARSH ELEMENTA	5,187,998.05	3,342.97	33,425.60	581,553.99	3,568,444.85	1,582,784.63	30
A 0441	CORKSCREW ELEMENTARY	4,691,928.65	1,594.94	564.40	518,149.96	3,190,418.43	1,499,350.88	31
A 0442	CORKSCREW MIDDLE	4,967,551.00	978.79	34,310.96	546,052.27	3,437,046.82	1,495,214.43	30
A 0451	OSCEOLA ELEMENTARY	4,968,252.38	906.14	7,933.52	532,093.15	3,381,938.56	1,577,474.16	31
A 0452	NORTH NAPLES MIDDLE	5,750,223.23	908.86	23,304.62	616,020.68	3,823,540.54	1,902,469.21	33
A 0461	CALUSA PARK ELEMENTARY	5,716,570.40	2,475.75	999.90	628,613.77	3,842,523.29	1,870,571.46	32
A 0471	SABAL PALM ELEMENTARY	4,101,759.50	18.20	0.00	477,052.30	2,860,028.06	1,241,713.24	30
A 0472	CYPRESS PALM MIDDLE	5,275,358.45	2,049.73	24,078.37	599,767.43	3,634,379.36	1,614,850.99	30
A 0493	PALMETTO RIDGE HIGH	10,864,760.83	4,617.50	28,960.53	1,266,506.10	7,411,007.92	3,420,174.88	31
A 0501	GOLDEN GATE HIGH	10,045,596.11	11,757.85	60,853.50	1,061,503.39	6,426,065.40	3,546,919.36	35
A 0511	ESTATES ELEMENTARY	4,018,248.56	18.00	925.00	454,808.96	2,736,151.66	1,281,153.90	31
A 0521	VETERANS MEMORIAL ELEM	5,522,789.93	833.73	6,554.40	622,290.18	3,778,511.69	1,736,890.11	31
A 0531	MIKE DAVIS ELEMENTARY	5,274,490.45	3,267.70	893.71	617,817.42	3,668,600.14	1,601,728.90	30
A 0541	PALMETTO ELEMENTARY	4,160,314.00	471.13	43,435.90	469,037.18	2,878,191.81	1,238,215.16	29
A 0551	PARKSIDE ELEMENTARY	5,017,011.54	4,892.15	5,564.18	582,665.16	3,549,038.63	1,457,516.58	29
A 0581	IMMOKALEE TECHNICAL CO	3,467,370.19	9,844.68	98,180.75	356,585.83	2,505,565.87	853,778.89	24
A 0631	EDEN PARK ELEMENTARY	4,581,065.56	3,058.36	2,763.74	560,514.70	3,254,931.41	1,320,312.05	28
A 7001	COLLIER VIRTUAL SCHOOL	298,840.65	0.00	140,508.32	6,278.32	124,806.26	33,526.07	11
A 7006	COLLIER DISTRICT VIRTU	263,323.48	0.00	0.00	13,660.89	87,131.67	176,191.81	66
A 9004	T.A.P.P. - IMMOKALEE	606,844.80	0.00	104,720.84	58,497.60	384,347.33	117,776.63	19
A 9007	NEW BEGINNINGS - IMMOK	493,306.41	0.00	533.15	57,909.54	311,210.62	181,562.64	36
A 9008	N.A.T.A.P.	566,253.01	1.70	100,720.01	48,817.74	371,604.96	93,926.34	16

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS EXHIBIT F

FND - 100 GENERAL FUND

PRD-09 MARCH 2016

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

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9010	NEW BEGINNINGS - NAPLE	619,645.20	0.00	1,625.31	75,239.21	432,304.15	185,715.74 29
A 9012	BIG CYPRESS WILDERNESS	328,820.70	0.00	158,379.50	1,088.62	121,542.45	48,898.75 14
A 9013	DETENTION CENTER	404,131.95	0.00	3,708.58	36,768.65	265,989.73	134,433.64 33
A 9015	PHOENIX-NAPLES	717,370.08	0.00	6,655.53	86,188.69	483,042.77	227,671.78 31
A 9017	PACE PROGRAM	526,545.90	0.00	181,518.40	1,088.62	276,168.75	68,858.75 13
A 9018	MARCO ISLAND CHARTER M	2,927,139.27	0.00	0.00	234,071.20	2,204,675.78	722,463.49 24
A 9019	HOSPITAL/HOMEBOUND	157,264.78	0.00	0.00	28,327.91	119,525.04	37,739.74 24
A 9021	IMMOKALEE COMMUNITY SC	1,880,245.00	6,426.00	0.00	143,905.32	1,394,807.16	479,011.84 25
A 9026	PHOENIX-IMMOKALEE	358,081.10	0.00	3,319.98	36,375.41	211,031.29	143,729.83 40
A 9027	BEACON HIGH SCHOOL	2,112,597.65	0.00	3,611.86	243,550.61	1,447,354.49	661,631.30 31
A 9032	MARCO ISLAND ACADEMY	1,667,551.93	3,969.00	0.00	110,206.22	1,223,798.34	439,784.59 26
A 9034	GULF COAST CHARTER ACA	4,928,911.27	0.00	0.00	391,661.62	3,733,926.53	1,194,984.74 24
A 9035	MASON CLASSICAL ACADEM	4,926,943.78	0.00	0.00	394,258.72	3,808,869.42	1,118,074.36 22
A 9081	IMMOKALEE TECHNOLOGY A	230,596.48	0.00	1,455.47	25,055.92	159,363.15	69,777.86 30
A 9110	SCHOOL BOARD	410,099.91	462.49	3,060.46	41,852.65	264,623.15	141,953.81 34
A 9120	LEGAL SERVICES	1,124,408.58	1,478.86	135,602.32	15,882.49	619,722.91	367,604.49 32
A 9210	SUPERINTENDENT'S OFFIC	444,639.23	1,106.18	1,834.78	38,309.77	297,944.72	143,753.55 32
A 9211	CURRICULUM & INSTRUCTI	1,095,126.04	1,324.70	0.00	85,979.63	691,431.71	402,369.63 36
A 9212	DISTRICT/SCHOOL OPERAT	1,254,796.19	14,488.18	12,773.00	94,509.80	744,148.29	483,386.72 38
A 9213	PRINCIPAL OF ALT SCHOO	805,581.59	62.00	3,111.43	85,961.38	561,067.58	241,340.58 29
A 9215	STUDENT RELATIONS	656,852.79	1,907.34	1,530.22	76,756.42	448,892.54	204,522.69 31
A 9223	ELEMENTARY PROGRAMS	2,458,257.43	3,483.23	27,610.03	200,132.45	1,637,230.20	789,933.97 32
A 9224	SECONDARY PROGRAMS	8,530,667.14	1,224.68	124,096.67	469,915.34	3,476,482.86	4,928,862.93 57
A 9230	HUMAN RESOURCES	887,874.61	1,680.69	10,720.00	57,471.94	656,215.73	219,258.19 24
A 9231	TALENT MANAGEMENT	1,848,246.53	8,085.00	74,015.47	180,530.05	1,291,503.34	474,642.72 25
A 9238	BENEFITS & WELLNESS	321,874.07	0.00	44,823.34	31,195.88	209,470.35	67,580.38 21
A 9239	COMPENSATION	556,000.77	0.00	0.00	55,221.95	374,053.89	181,946.88 32
A 9240	CONTINUOUS IMPROV INIT	2,640,630.38	72.79	142,426.16	137,427.66	1,362,777.55	1,135,353.88 43
A 9260	ACCOUNTABILITY & DATA	1,556,348.09	75.00	83,327.00	142,393.70	945,126.92	527,819.17 33
A 9270	COMMUNICATIONS & COMMU	893,817.53	1,795.93	522.50	91,608.05	628,957.91	262,541.19 29
A 9281	ADULT & COMMUNITY EDUC	2,241,306.65	3,463.00	5,363.33	233,826.84	1,542,216.16	690,264.16 30
A 9413	DISTRICT-WIDE INSURANC	5,276,329.65	93.02	137,627.10	125,317.94	4,761,459.62	377,149.91 7
A 9420	TECHNOLOGY	16,712,845.39	86,563.82	2,188,184.47	815,839.48	11,631,736.50	2,806,360.60 16
A 9427	SSPAR - ALLOCATIONS AN	635,543.59	73.12	0.00	63,961.41	444,522.61	190,947.86 30
A 9429	SUPPORT SERVICES	153,511.77	0.00	3,052.28	11,702.66	107,204.47	43,255.02 28
A 9430	MAINTENANCE	13,984,598.64	2,554.53	1,440,016.03	1,263,304.55	9,874,629.87	2,667,398.21 19
A 9434	UTIL/COMM/OTHR COUNTY-	6,402,226.43	12,098.00	2,726,217.12	167,191.11	2,187,693.11	1,476,218.20 23
A 9440	TRANSPORTATION	18,912,337.78	1,741.38	1,973,797.56	2,570,149.19	13,293,313.42	3,643,485.42 19
A 9450	FACILITIES MANAGEMENT	1,355,759.92	13,202.36	78,040.87	54,704.37	712,642.71	551,873.98 40
A 9451	SECURITY & ENVIRONMENT	97,401.00	0.00	13,915.87	1,608.29	70,396.51	13,088.62 13
A 9460	ACCOUNTING	1,575,449.74	1,076.14	199,534.54	113,242.70	902,086.69	472,752.37 30
A 9462	FINANCIAL SERVICES	397,252.11	0.00	1,000.00	43,074.84	283,218.90	113,033.21 28
A 9470	BUDGET	476,211.69	279.00	0.00	41,507.55	354,105.39	121,827.30 25
A 9475	PAYROLL SERVICES	489,715.44	0.00	56.69	53,935.09	350,837.33	138,821.42 28
A 9480	PURCHASING	481,093.89	0.00	11,761.61	157,636.25	284,389.06	184,943.22 38
A 9525	INSTRUCTIONAL TECHNOLO	2,097,041.42	139.17	53,224.86	57,037.51	1,671,774.40	371,902.99 17
A 9530	EXCEPT ED & STDT SUPPO	5,971,943.28	1,062.21	930,477.21	565,586.01	3,925,414.51	1,114,989.35 18
A 9543	FEDERAL, STATE & COMP	510,617.86	419.32	63,000.00	75,728.04	304,652.83	142,545.71 27
	*	419,161,397.88	328,556.06	12,622,369.96	42,643,707.37	284,576,449.92	121,634,021.94 29

**Meeting Date: June 14, 2016**

**Agenda Title: April 2016 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, 2016.

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. In the General Fund, the Florida Department of Education released the 2014-2015 School Recognition awards. The School Recognition Reserve is reduced to reflect the allocation of School Recognition awards to schools in the amount of (\$2,351,050). Additionally, the reserve is reduced by (\$231,622) as a result of the revised allocation of School Recognition by the state. Due to the State proration of funds from the Fourth Calculation, the Reserve for FTE Shortfall/State Proration is reduced in the amount of (\$554,215) and the McKay Scholarship Reserve is increased by \$24,630. In the Local Capital Improvement Fund, the district received a rebate related to a capital project and the fund balance is increased by \$834,164.

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

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

**BUDGET ANALYSIS - ALL FUNDS**

April 30, 2016

<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>	\$ 487,680,495.09	\$486,820,767.09	\$ 486,893,770.85	\$ 324,805,995.80	\$ 376,365.86	\$ 9,506,916.79	\$ 152,204,492.40
<b>Debt Service</b>	82,880,674.00	82,880,784.98	82,880,784.98	71,868,012.58	-	-	11,012,772.40
<b>Capital Outlay</b>	245,245,521.72	245,450,963.38	246,286,127.38	103,965,413.38	90,855.17	24,997,686.50	117,232,172.33
<b>Special Revenue -School Food Service</b>	33,297,937.86	33,387,401.58	33,387,401.58	19,540,145.86	17,138.32	2,069,816.66	11,760,300.74
<b>Special Revenue - Grants</b>	38,510,697.80	39,005,081.05	39,029,244.40	28,695,129.94	163,116.18	734,271.42	9,436,726.86
<b>Health Care</b>	76,553,714.92	76,553,714.92	76,553,714.92	34,133,406.49	-	1,335,814.36	41,084,494.07
<b>Workers' Comp.</b>	11,224,671.84	11,224,671.84	11,224,671.84	1,236,315.71	-	49,075.94	9,939,280.19
<b>Flexcare</b>	1,593,665.40	1,593,665.40	1,593,665.40	1,126,320.45	-	44,562.23	422,782.72
<b>Totals - All Funds</b>	<b>\$ 976,987,378.63</b>	<b>\$ 976,917,050.24</b>	<b>\$ 977,849,381.35</b>	<b>\$ 585,370,740.21</b>	<b>\$ 647,475.53</b>	<b>\$ 38,738,143.90</b>	<b>\$ 353,093,021.71</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY  
April 30, 2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 65,693,054.74	\$ 65,693,054.74	\$ 65,693,054.74	13.5%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 65,693,054.74	100.0%
100	FEDERAL DIRECT	475,000.00	475,000.00	475,000.00	0.1%	\$ -	328,321.44	69.1%	-	-	328,321.44	69.1%	146,678.56	30.9%
200	FEDERAL THROUGH STATE	1,900,000.00	1,903,383.54	1,903,383.54	0.4%	\$ -	1,170,507.46	61.5%	-	-	1,170,507.46	61.5%	732,876.08	38.5%
300	STATE	90,429,737.00	88,574,413.53	88,427,524.74	18.2%	\$ (146,888.79)	73,662,918.78	83.3%	-	-	73,662,918.78	83.3%	14,764,605.96	16.7%
400	LOCAL	303,247,537.35	304,237,544.28	304,457,436.83	62.5%	\$ 219,892.55	300,302,660.66	98.6%	-	-	300,302,660.66	98.6%	4,154,776.17	1.4%
600	TRANSFERS	25,860,166.00	25,860,166.00	25,860,166.00	5.3%	\$ -	17,895,158.00	69.2%	-	-	17,895,158.00	69.2%	7,965,008.00	30.8%
700	OTHER FINANCING SOURCES	75,000.00	77,205.00	77,205.00	0.0%	\$ -	13,335.78	17.3%	-	-	13,335.78	17.3%	63,869.22	82.7%
<b>TOTAL REVENUES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 486,820,767.09</b>	<b>\$ 486,893,770.85</b>	<b>100.0%</b>	<b>\$ 73,003.76</b>	<b>\$ 393,372,902.12</b>	<b>80.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 393,372,902.12</b>	<b>80.8%</b>	<b>\$ 93,520,868.73</b>	<b>19.2%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 262,800,609.00	\$ 266,877,769.53	\$ 269,916,995.35	55.4%	\$ 3,039,225.82	\$ 204,191,074.63	75.6%	\$ 229,141.00	\$ 3,180,418.35	\$ 207,371,492.98	76.8%	\$ 62,316,361.37	23.1%
7900	OPERATION OF PLANT	34,952,865.00	35,073,945.62	35,102,321.25	7.2%	\$ 28,375.63	28,229,628.11	80.4%	38,359.29	2,568,029.60	30,797,657.71	87.7%	4,266,304.25	12.2%
7300	SCHOOL ADMINISTRATION	28,727,269.00	29,472,831.42	29,486,571.85	6.1%	\$ 13,740.43	23,685,428.73	80.3%	12,970.28	37,826.54	23,723,255.27	80.5%	5,750,346.30	19.5%
7800	TRANSPORTATION	18,439,977.00	19,428,007.68	19,456,317.72	4.0%	\$ 28,310.04	15,308,841.58	78.7%	4,968.11	1,693,381.43	17,002,223.01	87.4%	2,449,126.60	12.6%
8100	MAINTENANCE OF PLANT	16,467,016.00	16,664,488.00	16,711,003.15	3.4%	\$ 46,515.15	13,833,018.79	82.8%	59,169.22	762,100.44	14,595,119.23	87.3%	2,056,714.70	12.3%
6100	PUPIL SERVICES	15,811,320.00	16,298,680.45	16,367,217.36	3.4%	\$ 68,536.91	12,686,955.77	77.5%	3,849.49	647,656.74	13,334,612.51	81.5%	3,028,755.36	18.5%
7700	CENTRAL SERVICES	7,917,777.00	8,202,309.38	8,200,335.70	1.7%	\$ (1,973.68)	6,355,453.56	77.5%	13,454.04	100,042.95	6,455,496.51	78.7%	1,731,385.15	21.1%
6300	INSTR & CURRIC DEVELOP	7,026,404.00	6,890,134.92	6,883,082.83	1.4%	\$ (7,052.09)	5,366,348.39	78.0%	1,302.66	21,400.00	5,387,748.39	78.3%	1,494,031.78	21.7%
6200	INSTRUCTIONAL MEDIA	5,686,800.00	6,097,755.77	6,109,937.53	1.3%	\$ 12,181.76	4,845,477.10	79.3%	4,325.21	65,187.99	4,910,665.09	80.4%	1,194,947.23	19.6%
6400	INSTR STAFF DEVELOP	3,297,501.00	3,511,521.96	3,557,950.05	0.7%	\$ 46,428.09	2,392,791.66	67.3%	5,064.93	169,632.50	2,562,424.16	72.0%	990,460.96	27.8%
8200	ADMIN TECHNOLOGY SERV	3,060,915.40	3,081,794.48	3,077,264.32	0.6%	\$ (4,530.16)	2,278,950.84	74.1%	-	18,331.30	2,297,282.14	74.7%	779,982.18	25.3%
7500	FISCAL SERVICES	2,496,860.00	2,570,349.97	2,567,896.41	0.5%	\$ (2,453.56)	1,961,906.40	76.4%	2,341.82	130,652.35	2,092,558.75	81.5%	472,995.84	18.4%
7100	BOARD OF EDUCATION	1,482,864.00	1,473,866.41	1,440,894.79	0.3%	\$ (32,971.62)	887,797.87	61.6%	255.10	96,787.42	984,585.29	68.3%	456,054.40	31.7%
6500	INSTR RELATED TECHNOLOGY	1,412,784.00	1,412,488.32	1,405,731.36	0.3%	\$ (6,756.96)	1,146,296.18	81.5%	-	-	1,146,296.18	81.5%	259,435.18	18.5%
7400	FACILITIES ACQ & CONST	1,155,106.00	1,075,188.11	1,056,188.11	0.2%	\$ (19,000.00)	851,476.54	80.6%	155.71	13,938.96	865,415.50	81.9%	190,616.90	18.0%
7200	GENERAL ADMINISTRATION	1,009,817.00	1,030,265.86	1,031,280.86	0.2%	\$ 1,015.00	784,549.65	76.1%	1,009.00	1,530.22	786,079.87	76.2%	244,191.99	23.7%
7600	FOOD SERVICES- GF	-	-	-	-	-	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	831,697.30	831,697.30	831,697.30	0.2%	\$ -	-	0.0%	-	-	-	0.0%	831,697.30	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,100,367.15	1,371,457.76	1,371,457.76	0.3%	-	-	0.0%	-	-	-	0.0%	1,371,457.76	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,582,672.00	2,582,672.00	-	0.0%	\$ (2,582,672.00)	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	217,254.00	241,884.00	0.0%	\$ 24,630.00	-	0.0%	-	-	-	0.0%	241,884.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	16,440,000.00	16,440,000.00	16,440,000.00	3.4%	-	-	0.0%	-	-	-	0.0%	16,440,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,060,000.00	4,060,000.00	4,060,000.00	0.8%	-	-	0.0%	-	-	-	0.0%	4,060,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,000,000.00	914,682.00	336,137.00	0.1%	\$ (578,545.00)	-	0.0%	-	-	-	0.0%	336,137.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	35,271,606.15	35,271,606.15	35,271,606.15	7.2%	-	-	0.0%	-	-	-	0.0%	35,271,606.15	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	880,000.00	880,000.00	880,000.00	0.2%	-	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	-	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	5,078,268.09	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 486,820,767.09</b>	<b>\$ 486,893,770.85</b>	<b>100.0%</b>	<b>\$ 73,003.76</b>	<b>\$ 324,805,995.80</b>	<b>66.7%</b>	<b>\$ 376,365.86</b>	<b>\$ 9,506,916.79</b>	<b>\$ 334,312,912.59</b>	<b>68.7%</b>	<b>\$ 152,204,492.40</b>	<b>31.3%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**April 30, 2016**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,060,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,060,000.00</b>

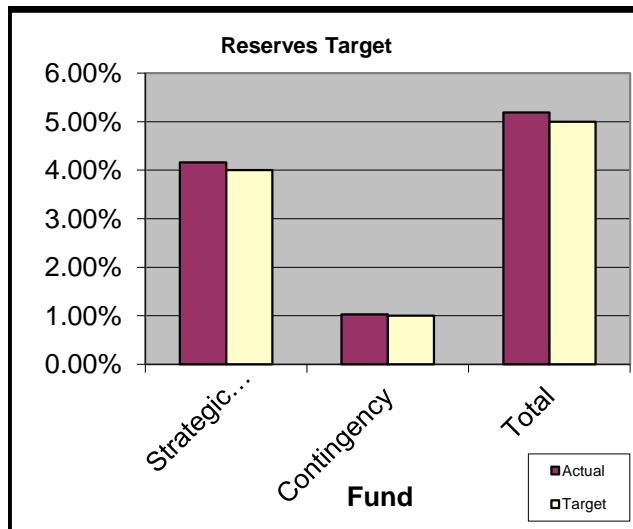
**ANALYSIS OF BUDGETED ENDING FUND BALANCES  
April 30, 2016**

FUND	Ending Balance	NON-SPENDABLE RESERVES					Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Assigned Reserve for Enterprise Software	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
		Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency								
General Fund	\$ 64,522,782.21	\$ 831,697.30	\$ 90,000.00	\$ 336,137.00	\$ 16,440,000.00	\$ 4,060,000.00	\$ 1,371,457.76	\$ -	\$ 241,884.00	\$ 880,000.00	\$ 5,000,000.00	\$ 35,271,606.15	\$ -	\$ -
Debt Service	9,741,631.54												9,741,631.54	
Capital Outlay	28,057,655.18					835,164.00							27,222,491.18	
School Food Service	5,406,991.86	1,406,315.62											4,000,676.24	
Health Care	33,035,690.21													33,035,690.21
Workers' Comp.	9,461,616.84													9,461,616.84
Flexcare	318,665.40													318,665.40
<b>Totals</b>	<b>\$ 150,545,033.24</b>	<b>\$ 2,238,012.92</b>	<b>\$ 90,000.00</b>	<b>\$ 336,137.00</b>	<b>\$ 16,440,000.00</b>	<b>\$ 4,895,164.00</b>	<b>\$ 1,371,457.76</b>	<b>\$ -</b>	<b>\$ 241,884.00</b>	<b>\$ 880,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 35,271,606.15</b>	<b>\$ 40,964,798.96</b>	<b>\$ 42,815,972.45</b>

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY**  
**April 30, 2016**

REVENUES	
FEDERAL DIRECT	\$ 475,000.00
FEDERAL THROUGH STATE	1,903,383.54
STATE	88,427,524.74
LOCAL	304,457,436.83
	<u>\$ 395,263,345.11</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
<b>Strategic Reserve for Ending Cash</b>	\$ 16,440,000.00	<b>4.16%</b>	4.00%	\$ (629,466.20)
<b>Contingency</b>	4,060,000.00	<b>1.03%</b>	1.00%	(107,366.55)
<b>Total</b>	<u>\$ 20,500,000.00</u>	<u><b>5.19%</b></u>	<u><b>5.00%</b></u>	<u>\$ (736,832.74)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.16%	4.16%	0.00%
<b>Contingency</b>	1.03%	1.03%	0.00%
<b>Total</b>	<u>5.19%</u>	<u>5.19%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 15-16	4.00%	1.00%	5.00%

**Meeting Date: June 14, 2016**

**Agenda Title: April 2016 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, 2016.

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. In the General Fund, the Florida Department of Education released the 2014-2015 School Recognition awards. The School Recognition Reserve is reduced to reflect the allocation of School Recognition awards to schools in the amount of (\$2,351,050). Additionally, the reserve is reduced by (\$231,622) as a result of the revised allocation of School Recognition by the state. Due to the State proration of funds from the Fourth Calculation, the Reserve for FTE Shortfall/State Proration is reduced in the amount of (\$554,215) and the McKay Scholarship Reserve is increased by \$24,630. In the Local Capital Improvement Fund, the district received a rebate related to a capital project and the fund balance is increased by \$834,164.

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.

**Meeting Date: June 14, 2016**

**Agenda Title: May 2016 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, 2016.

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

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

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

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

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

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

**BUDGET ANALYSIS - ALL FUNDS**

May 31, 2016

<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>	\$ 487,680,495.09	\$486,893,770.85	\$ 487,022,549.76	\$ 377,694,449.54	\$ 586,080.58	\$ 7,975,111.64	\$ 100,766,908.00
<b>Debt Service</b>	82,880,674.00	82,880,784.98	82,880,784.98	71,868,012.58	-	-	11,012,772.40
<b>Capital Outlay</b>	245,245,521.72	246,286,127.38	246,286,127.38	113,502,660.90	72,150.88	26,782,434.26	105,928,881.34
<b>Special Revenue - School Food Service</b>	33,297,937.86	33,387,401.58	33,389,584.64	22,313,595.75	139,323.29	1,973,630.34	8,963,035.26
<b>Special Revenue - Grants</b>	38,510,697.80	39,029,244.40	39,065,993.61	33,638,749.72	56,067.96	502,200.73	4,868,975.20
<b>Health Care</b>	76,553,714.92	76,553,714.92	76,553,714.92	38,589,189.08	1,797.00	1,014,695.64	36,948,033.20
<b>Workers' Comp.</b>	11,224,671.84	11,224,671.84	11,224,671.84	1,352,323.39	-	27,885.13	9,844,463.32
<b>Flexcare</b>	1,593,665.40	1,593,665.40	1,593,665.40	1,236,265.81	-	44,562.23	312,837.36
<b>Totals - All Funds</b>	<b>\$ 976,987,378.63</b>	<b>\$ 977,849,381.35</b>	<b>\$ 978,017,092.53</b>	<b>\$ 660,195,246.77</b>	<b>\$ 855,419.71</b>	<b>\$ 38,320,519.97</b>	<b>\$ 278,645,906.08</b>

# Exhibit B

## COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY  
May 31, 2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 65,693,054.74	\$ 65,693,054.74	\$ 65,693,054.74	13.5%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 65,693,054.74	100.0%
100	FEDERAL DIRECT	475,000.00	475,000.00	475,000.00	0.1%	\$ -	372,947.32	78.5%	-	-	\$ 372,947.32	78.5%	102,052.68	21.5%
200	FEDERAL THROUGH STATE	1,900,000.00	1,903,383.54	1,903,383.54	0.4%	\$ -	1,546,212.46	81.2%	-	-	\$ 1,546,212.46	81.2%	357,171.08	18.8%
300	STATE	90,429,737.00	88,427,524.74	88,382,762.74	18.1%	\$ (44,762.00)	80,676,472.54	91.3%	-	-	\$ 80,676,472.54	91.3%	7,706,290.20	8.7%
400	LOCAL	303,247,537.35	304,457,436.83	304,630,977.74	62.5%	\$ 173,540.91	303,332,762.97	99.6%	-	-	\$ 303,332,762.97	99.6%	1,298,214.77	0.4%
600	TRANSFERS	25,860,166.00	25,860,166.00	25,860,166.00	5.3%	\$ -	22,605,749.00	87.4%	-	-	\$ 22,605,749.00	87.4%	3,254,417.00	12.6%
700	OTHER FINANCING SOURCES	75,000.00	77,205.00	77,205.00	0.0%	\$ -	15,480.53	20.1%	-	-	\$ 15,480.53	20.1%	61,724.47	79.9%
<b>TOTAL REVENUES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 486,893,770.85</b>	<b>\$ 487,022,549.76</b>	<b>100.0%</b>	<b>\$ 128,778.91</b>	<b>\$ 408,549,624.82</b>	<b>83.9%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 408,549,624.82</b>	<b>83.9%</b>	<b>\$ 78,472,924.94</b>	<b>16.1%</b>
421,329,495.02														
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 262,800,609.00	\$ 269,916,995.35	\$ 269,364,508.79	55.3%	\$ (552,486.56)	\$ 243,921,911.75	90.6%	\$ 147,827.37	\$ 3,512,213.80	\$ 247,434,125.55	91.9%	\$ 21,782,555.87	8.1%
7900	OPERATION OF PLANT	34,952,865.00	35,102,321.25	35,159,784.75	7.2%	\$ 57,463.50	30,040,099.04	85.4%	81,237.39	1,519,622.86	31,559,721.90	89.8%	3,518,825.46	10.0%
7300	SCHOOL ADMINISTRATION	28,727,269.00	29,486,571.85	29,737,469.61	6.1%	\$ 250,897.76	26,973,563.74	90.7%	4,391.15	37,074.51	27,010,638.25	90.8%	2,722,440.21	9.2%
7800	TRANSPORTATION	18,439,977.00	19,456,317.72	19,587,870.56	4.0%	\$ 131,552.84	16,813,709.02	85.8%	68,844.24	1,376,444.74	18,190,153.76	92.9%	1,328,872.56	6.8%
8100	MAINTENANCE OF PLANT	16,467,016.00	16,711,003.15	16,690,513.03	3.4%	\$ (20,490.12)	14,832,820.61	88.9%	53,346.38	552,622.46	15,385,443.07	92.2%	1,251,723.58	7.5%
6100	PUPIL SERVICES	15,811,320.00	16,367,217.36	16,445,152.05	3.4%	\$ 77,934.69	14,849,748.80	90.3%	2,751.07	359,986.78	15,209,735.58	92.5%	1,232,665.40	7.5%
7700	CENTRAL SERVICES	7,917,777.00	8,200,335.70	8,239,418.23	1.7%	\$ 39,082.53	6,965,885.46	84.5%	13,133.42	57,211.57	7,023,097.03	85.2%	1,203,187.78	14.6%
6300	INSTR & CURRIC DEVELOP	7,026,404.00	6,883,082.83	6,877,309.22	1.4%	\$ (5,773.61)	6,131,667.26	89.2%	6,761.96	15,582.00	6,147,249.26	89.4%	723,298.00	10.5%
6200	INSTRUCTIONAL MEDIA	5,686,800.00	6,109,937.53	6,148,813.68	1.3%	\$ 38,876.15	5,736,594.46	93.3%	7,343.06	42,098.34	5,778,692.80	94.0%	362,777.82	5.9%
6400	INSTR STAFF DEVELOP	3,297,501.00	3,557,950.05	3,715,446.79	0.8%	\$ 157,496.74	2,783,829.36	74.9%	198,228.78	167,970.45	2,951,799.81	79.4%	565,418.20	15.2%
8200	ADMIN TECHNOLOGY SERV	3,060,915.40	3,077,264.32	3,077,178.71	0.6%	\$ (85.61)	2,491,460.40	81.0%	-	21,412.54	2,512,872.94	81.7%	564,305.77	18.3%
7500	FISCAL SERVICES	2,496,860.00	2,567,896.41	2,580,252.19	0.5%	\$ 12,355.78	2,179,409.88	84.5%	1,162.95	106,549.14	2,285,959.02	88.6%	293,130.22	11.4%
7100	BOARD OF EDUCATION	1,482,864.00	1,440,894.79	1,440,256.57	0.3%	\$ (638.22)	960,976.59	66.7%	33.75	186,523.89	1,147,500.48	79.7%	292,722.34	20.3%
6500	INSTR RELATED TECHNOLOGY	1,412,784.00	1,405,731.36	1,404,221.20	0.3%	\$ (1,510.16)	1,271,265.90	90.5%	29.95	-	1,271,265.90	90.5%	132,925.35	9.5%
7200	GENERAL ADMINISTRATION	1,009,817.00	1,031,280.86	1,040,543.06	0.2%	\$ 9,262.20	869,232.07	83.5%	288.18	1,530.22	870,762.29	83.7%	169,492.59	16.3%
7400	FACILITIES ACQ & CONST	1,155,106.00	1,056,188.11	991,029.11	0.2%	\$ (65,159.00)	872,275.20	88.0%	700.93	18,268.34	890,543.54	89.9%	99,784.64	10.1%
7600	FOOD SERVICES- GF	-	-	-	-	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	831,697.30	831,697.30	831,697.30	0.2%	\$ -	-	0.0%	-	-	-	0.0%	831,697.30	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	2,100,367.15	1,371,457.76	1,371,457.76	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,371,457.76	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,582,672.00	-	-	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	241,884.00	241,884.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	241,884.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	16,440,000.00	16,440,000.00	16,440,000.00	3.4%	\$ -	-	0.0%	-	-	-	0.0%	16,440,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,060,000.00	4,060,000.00	4,060,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,060,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,000,000.00	336,137.00	336,137.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	336,137.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	35,271,606.15	35,271,606.15	35,271,606.15	7.2%	\$ -	-	0.0%	-	-	-	0.0%	35,271,606.15	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	880,000.00	880,000.00	880,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	880,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	5,078,268.09	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 487,680,495.09</b>	<b>\$ 486,893,770.85</b>	<b>\$ 487,022,549.76</b>	<b>100.0%</b>	<b>\$ 128,778.91</b>	<b>\$ 377,694,449.54</b>	<b>77.6%</b>	<b>\$ 586,080.58</b>	<b>\$ 7,975,111.64</b>	<b>\$ 385,669,561.18</b>	<b>79.2%</b>	<b>\$ 100,766,908.00</b>	<b>20.7%</b>

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE**  
**May 31, 2016**  
**WORKSHEET**

<b>CHANGE</b>	<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>BALANCE</b>
		<b>ADOPTED BUDGET CONTINGENCY BALANCE</b>		<b>\$ 4,060,000.00</b>
1.				
2.				
3.				
4.				
<b>TOTAL REMAINING</b>				<b>\$ 4,060,000.00</b>

**ANALYSIS OF BUDGETED ENDING FUND BALANCES  
May 31, 2016**

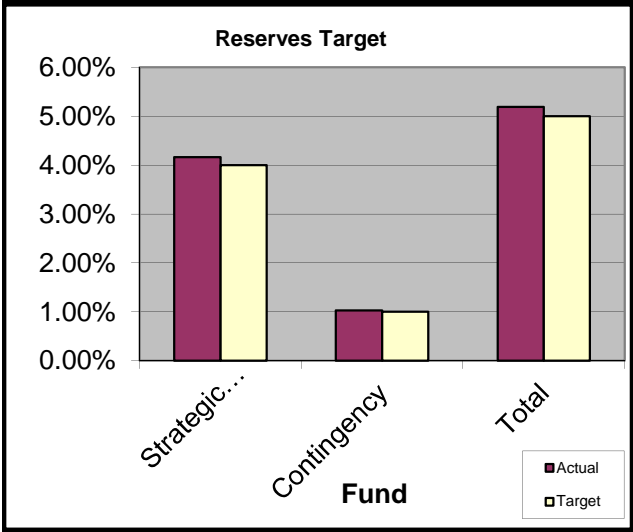
**NON-SPENDABLE RESERVES**

FUND	Ending Balance	Inventory	FTE Audit	FTE Shortfall/State Proration	Strategic Reserve	Contingency	Restricted CF Workforce Program	Restricted School Recognition	Restricted for McKay Allocation	Assigned Reserve for Low Performing Schools	Assigned Reserve for Enterprise Software	Reserve for Future Budget Shortfall	General Fund, Debt Service, Capital Outlay & Food Services	Reserve for Future Claims
General Fund	\$ 64,522,782.21	\$ 831,697.30	\$ 90,000.00	\$ 336,137.00	\$ 16,440,000.00	\$ 4,060,000.00	\$ 1,371,457.76	\$ -	\$ 241,884.00	\$ 880,000.00	\$ 5,000,000.00	\$ 35,271,606.15	\$ -	\$ -
Debt Service	9,741,631.54												9,741,631.54	
Capital Outlay	28,182,711.61					835,164.00							27,347,547.61	
School Food Service	5,406,991.86	1,406,315.62											4,000,676.24	
Health Care	33,035,690.21													33,035,690.21
Workers' Comp.	9,461,616.84													9,461,616.84
Flexicare	318,665.40													318,665.40
<b>Totals</b>	<b>\$ 150,670,089.67</b>	<b>\$ 2,238,012.92</b>	<b>\$ 90,000.00</b>	<b>\$ 336,137.00</b>	<b>\$ 16,440,000.00</b>	<b>\$ 4,895,164.00</b>	<b>\$ 1,371,457.76</b>	<b>\$ -</b>	<b>\$ 241,884.00</b>	<b>\$ 880,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 35,271,606.15</b>	<b>\$ 41,089,855.39</b>	<b>\$ 42,815,972.45</b>

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY  
May 31, 2016**

REVENUES	
FEDERAL DIRECT	\$ 475,000.00
FEDERAL THROUGH STATE	1,903,383.54
STATE	88,382,762.74
LOCAL	304,630,977.74
	<u>\$ 395,392,124.02</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE		
		TARGET PERCENTAGE	SHORTFALL (OVERAGE)	
<b>Strategic Reserve for Ending Cash</b>	\$ 16,440,000.00	<b>4.16%</b>	4.00%	\$ (624,315.04)
<b>Contingency</b>	4,060,000.00	<b>1.03%</b>	1.00%	(106,078.76)
<b>Total</b>	<u>\$ 20,500,000.00</u>	<u><b>5.19%</b></u>	<u><b>5.00%</b></u>	<u>\$ (730,393.80)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
<b>Strategic Reserve for Ending Cash</b>	4.16%	4.16%	0.00%
<b>Contingency</b>	1.03%	1.03%	0.00%
<b>Total</b>	<u>5.19%</u>	<u>5.19%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 15-16	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS EXHIBIT F

FND - 100 GENERAL FUND

PRD-11 MAY 2016

		---	YTD---	----	YTD----	---	MTD---	---	YTD---	---	AVAILABLE---	
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED		BALANCE	%REM			
A 0051	EVERGLADES CITY SCHOOL	2,408,200.98	2,523.20	5,490.01	303,506.89	2,208,108.76		192,079.01	7			
A 0061	GULFVIEW MIDDLE	5,020,616.03	10,711.06	18,322.11	779,460.58	4,624,170.69		367,412.17	7			
A 0121	LAKE PARK ELEMENTARY	3,992,779.75	15,217.60	6,707.78	637,115.42	3,728,541.28		242,313.09	6			
A 0131	TOMMIE BARFIELD ELEMEN	4,191,890.95	3,008.13	7,818.29	612,159.09	3,920,557.97		260,506.56	6			
A 0141	SHADOWLAWN ELEMENTARY	4,219,023.11	8,231.01	11,090.67	603,906.03	3,950,544.54		249,156.89	5			
A 0151	NAPLES HIGH	11,181,178.11	37,995.82	188,693.46	1,577,449.34	10,114,537.32		839,951.51	7			
A 0161	PINECREST ELEMENTARY	5,413,927.53	4,058.20	22,702.38	771,963.34	4,960,311.95		426,855.00	7			
A 0171	SEA GATE ELEMENTARY	5,888,649.11	2,714.34	15,612.32	867,675.18	5,485,629.88		384,692.57	6			
A 0181	HIGHLANDS ELEMENTARY	4,673,126.09	4,102.19	15,554.31	613,490.22	4,391,983.81		261,485.78	5			
A 0191	LAKE TRAFFORD ELEMEN	5,924,174.80	3,441.47	26,420.41	921,010.63	5,527,015.55		367,297.37	6			
A 0201	AVALON ELEMENTARY	4,173,997.13	2,172.10	13,009.01	597,117.52	3,901,900.73		256,915.29	6			
A 0211	EAST NAPLES MIDDLE	6,664,440.26	14,258.09	14,278.78	903,960.14	6,202,744.81		433,158.58	6			
A 0221	POINCIANA ELEMENTARY	5,727,310.07	2,219.10	10,698.10	907,801.44	5,336,874.92		377,517.95	6			
A 0231	GOLDEN GATE ELEMENTARY	6,156,165.84	2,314.34	17,241.80	912,169.42	5,628,545.02		508,064.68	8			
A 0241	NAPLES PARK ELEMENTARY	4,370,674.70	5,502.63	6,836.63	658,714.74	4,096,093.96		262,241.48	6			
A 0251	PINE RIDGE MIDDLE	6,826,427.92	8,770.27	13,679.45	1,021,334.52	6,287,508.34		516,469.86	7			
A 0261	LELY HIGH	9,117,199.92	19,253.82	59,379.93	1,180,923.51	8,251,375.72		787,190.45	8			
A 0271	IMMOKALEE HIGH	8,804,556.94	14,661.40	48,366.59	1,102,668.84	8,001,867.38		739,661.57	8			
A 0281	LORENZO WALKER TECH CO	5,606,628.87	29,441.87	146,222.71	417,701.58	4,773,769.13		657,195.16	11			
A 0282	LORENZO WALKER TECHNIC	3,576,445.21	7,828.49	33,169.30	525,100.01	3,220,068.14		315,379.28	8			
A 0311	BARRON COLLIER HIGH	10,682,143.34	7,110.89	163,264.72	1,410,559.59	9,546,432.09		965,335.64	9			
A 0321	GOLDEN GATE MIDDLE	6,864,528.25	9,708.72	27,536.77	967,320.01	6,287,433.81		539,848.95	7			
A 0331	BIG CYPRESS ELEMENTARY	6,014,927.07	3,474.88	11,020.76	942,905.34	5,560,824.89		439,606.54	7			
A 0341	VILLAGE OAKS ELEMENTAR	4,621,190.13	3,400.63	15,478.23	710,168.57	4,303,439.65		298,871.62	6			
A 0351	GOLDEN TERRACE ELEMEN	7,058,624.61	2,361.96	37,643.85	970,929.67	6,630,033.26		388,585.54	5			
A 0361	IMMOKALEE MIDDLE	7,993,049.57	10,297.36	131,829.67	1,125,619.24	7,337,749.73		513,172.81	6			
A 0371	VINEYARDS ELEMENTARY	6,169,248.70	2,140.00	20,169.87	989,950.43	5,712,501.87		434,436.96	7			
A 0381	LELY ELEMENTARY	4,906,388.52	2,104.88	34,057.67	665,152.36	4,569,455.75		300,770.22	6			
A 0391	LAUREL OAK ELEMENTARY	5,635,694.64	2,085.00	8,898.11	924,008.70	5,263,865.42		360,846.11	6			
A 0392	GULF COAST HIGH	12,253,734.02	12,455.49	149,000.16	1,839,751.20	11,157,610.82		934,667.55	7			
A 0401	OAKRIDGE MIDDLE	6,438,396.29	12,657.34	13,151.57	1,013,733.62	5,968,189.20		444,398.18	6			
A 0421	MANATEE ELEMENTARY	5,510,799.49	4,515.36	8,183.62	759,309.50	5,134,868.79		363,231.72	6			
A 0422	MANATEE MIDDLE	5,400,893.71	13,019.19	18,241.87	797,013.58	5,012,764.62		356,868.03	6			
A 0431	PELICAN MARSH ELEMEN	5,382,579.97	5,495.75	43,097.68	858,658.37	5,042,853.30		291,133.24	5			
A 0441	CORKSCREW ELEMENTARY	4,858,312.15	2,335.55	7,951.54	808,187.31	4,547,846.77		300,178.29	6			
A 0442	CORKSCREW MIDDLE	5,116,837.40	9,122.05	29,008.24	757,119.19	4,740,609.48		338,097.63	6			
A 0451	OSCEOLA ELEMENTARY	5,126,872.90	3,196.02	11,283.30	825,724.94	4,756,072.30		356,321.28	6			
A 0452	NORTH NAPLES MIDDLE	5,941,648.19	9,850.33	20,875.86	974,593.28	5,426,217.21		484,704.79	8			
A 0461	CALUSA PARK ELEMENTARY	5,805,046.68	2,591.76	9,616.90	855,682.16	5,320,866.53		471,971.49	8			
A 0471	SABAL PALM ELEMENTARY	4,278,628.67	2,218.73	8,253.90	641,473.86	3,976,398.01		291,758.03	6			
A 0472	CYPRESS PALM MIDDLE	5,367,247.28	11,251.59	14,419.30	756,938.36	4,989,719.68		351,856.71	6			
A 0493	PALMETTO RIDGE HIGH	10,926,385.58	8,500.99	74,741.23	1,516,759.84	10,046,559.25		796,584.11	7			
A 0501	GOLDEN GATE HIGH	9,497,160.12	14,078.36	84,610.18	1,208,348.86	8,553,679.10		844,792.48	8			
A 0511	ESTATES ELEMENTARY	4,060,556.91	3,883.90	9,050.06	644,762.92	3,837,656.28		209,966.67	5			
A 0521	VETERANS MEMORIAL ELEM	5,732,863.97	3,732.74	12,242.99	976,035.46	5,381,136.40		335,751.84	5			
A 0531	MIKE DAVIS ELEMENTARY	5,396,736.35	4,975.69	9,141.14	732,993.84	4,987,216.22		395,403.30	7			
A 0541	PALMETTO ELEMENTARY	4,297,646.54	2,580.20	21,935.49	637,116.16	3,987,270.64		285,860.21	6			
A 0551	PARKSIDE ELEMENTARY	5,193,975.34	4,766.01	10,551.38	802,411.90	4,891,658.55		286,999.40	5			
A 0581	IMMOKALEE TECHNICAL CO	3,484,793.62	6,199.22	76,485.87	286,044.15	3,132,032.87		270,075.66	7			
A 0631	EDEN PARK ELEMENTARY	4,676,455.53	4,655.27	9,988.85	648,865.93	4,424,327.76		237,483.65	5			
A 7001	COLLIER VIRTUAL SCHOOL	306,930.92	0.00	143,399.32	3,080.39	137,381.84		26,149.76	8			
A 7006	COLLIER DISTRICT VIRTU	263,197.26	0.00	0.00	23,068.46	122,604.82		140,592.44	53			
A 9004	T.A.P.P. - IMMOKALEE	598,955.57	0.00	26,950.00	116,376.84	543,092.56		28,913.01	4			
A 9007	NEW BEGINNINGS - IMMOK	500,565.98	0.00	13,049.42	68,469.22	425,871.31		61,645.25	12			
A 9008	N.A.T.A.P.	562,754.47	1.70	25,835.51	103,853.92	512,634.93		24,282.33	4			

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS EXHIBIT F

FND - 100 GENERAL FUND

PRD-11 MAY 2016

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9010	NEW BEGINNINGS - NAPLE	619,270.34	0.00	2,210.54	85,458.51	580,910.54	36,149.26 5
A 9012	BIG CYPRESS WILDERNESS	328,820.70	0.00	114,783.00	62,795.74	185,960.62	28,077.08 8
A 9013	DETENTION CENTER	414,196.51	0.00	2,075.64	39,640.16	346,247.82	65,873.05 15
A 9015	PHOENIX-NAPLES	725,413.72	0.00	1,060.44	111,972.97	673,361.21	50,992.07 7
A 9017	PACE PROGRAM	526,545.90	0.00	24,392.30	216,189.34	493,980.52	8,173.08 1
A 9018	MARCO ISLAND CHARTER M	2,958,164.27	0.00	0.00	235,181.77	2,721,757.70	236,406.57 7
A 9019	HOSPITAL/HOMEBOUND	221,700.77	0.00	0.00	30,855.55	196,849.46	24,851.31 11
A 9021	IMMOKALEE COMMUNITY SC	1,838,101.00	0.00	0.00	141,578.25	1,681,030.69	157,070.31 8
A 9026	PHOENIX-IMMOKALEE	357,943.13	0.00	1,818.59	52,036.80	295,275.03	60,849.51 17
A 9027	BEACON HIGH SCHOOL	2,105,243.11	0.00	2,729.63	285,842.97	1,961,910.30	140,603.18 6
A 9032	MARCO ISLAND ACADEMY	1,713,934.93	0.00	0.00	139,858.03	1,525,062.57	188,872.36 11
A 9034	GULF COAST CHARTER ACA	5,040,760.27	0.00	0.00	394,311.08	4,584,347.19	456,413.08 9
A 9035	MASON CLASSICAL ACADEM	4,921,081.51	0.00	0.00	394,399.50	4,564,845.94	356,235.57 7
A 9081	IMMOKALEE TECHNOLOGY A	228,621.23	0.00	981.29	25,248.40	206,099.57	21,540.37 9
A 9110	SCHOOL BOARD	409,616.86	0.00	3,060.46	23,347.59	323,264.50	83,291.90 20
A 9120	LEGAL SERVICES	1,124,206.68	33.75	67,804.93	75,827.31	821,060.02	235,307.98 20
A 9210	SUPERINTENDENT'S OFFIC	444,286.02	1,042.74	1,530.22	46,204.30	390,906.72	50,806.34 11
A 9211	CURRICULUM & INSTRUCTI	963,319.14	1,778.38	582.00	69,086.02	848,991.29	111,967.47 11
A 9212	DISTRICT/SCHOOL OPERAT	1,253,863.40	1,033.25	5,351.00	80,482.20	938,036.05	309,443.10 24
A 9213	PRINCIPAL OF ALT SCHOO	847,044.10	1,505.00	4,061.13	89,764.15	752,426.42	89,051.55 10
A 9215	STUDENT RELATIONS	657,240.49	858.49	1,530.22	58,981.09	574,568.11	80,283.67 12
A 9223	ELEMENTARY PROGRAMS	2,471,030.91	3,358.93	36,004.91	195,764.04	2,029,005.16	402,661.91 16
A 9224	SECONDARY PROGRAMS	8,316,343.34	12,134.11	13,800.05	296,145.57	4,063,711.53	4,226,697.65 50
A 9230	HUMAN RESOURCES	881,212.07	2,664.50	1,960.00	43,483.95	758,766.98	117,820.59 13
A 9231	TALENT MANAGEMENT	1,862,857.66	0.00	13,265.80	146,768.76	1,624,658.65	224,933.21 12
A 9238	BENEFITS & WELLNESS	321,634.05	0.00	23,969.90	22,820.96	259,984.09	37,680.06 11
A 9239	COMPENSATION	558,101.76	0.00	0.00	48,890.65	479,815.86	78,285.90 14
A 9240	CONTINUOUS IMPROV INIT	2,470,073.86	2,182.04	112,559.38	109,343.93	1,585,714.34	769,618.10 31
A 9260	ACCOUNTABILITY & DATA	1,439,519.89	20,069.20	71,105.93	106,810.86	1,171,117.01	177,227.75 12
A 9270	COMMUNICATIONS & COMMU	889,772.87	1,483.97	4,977.12	61,102.80	768,752.31	114,559.47 12
A 9281	ADULT & COMMUNITY EDUC	2,243,413.15	462.87	3,415.22	223,868.39	1,994,411.81	245,123.25 10
A 9413	DISTRICT-WIDE INSURANC	5,244,279.59	0.00	87,837.55	117,166.86	5,000,503.17	155,938.87 2
A 9420	TECHNOLOGY	16,773,767.55	44.99	1,238,938.98	413,763.61	13,854,230.46	1,680,553.12 10
A 9427	SSPAR - ALLOCATIONS AN	635,052.51	0.00	0.00	45,455.40	549,450.67	85,601.84 13
A 9429	SUPPORT SERVICES	153,515.19	650.00	1,718.46	10,013.74	131,770.20	19,376.53 12
A 9430	MAINTENANCE	14,001,444.26	7,439.26	832,461.29	955,274.87	12,131,655.74	1,029,887.97 7
A 9434	UTIL/COMM/OTHR COUNTY-	5,123,198.70	12,220.66	959,720.92	1,899,551.53	4,093,173.50	58,083.62 1
A 9440	TRANSPORTATION	19,042,269.87	67,442.14	1,332,581.74	1,451,220.50	16,356,288.06	1,285,957.93 6
A 9450	FACILITIES MANAGEMENT	1,307,773.97	5,149.43	284,951.87	41,216.94	806,855.33	210,817.34 16
A 9451	SECURITY & ENVIRONMENT	146,401.00	49,000.00	8,516.41	2,403.91	76,155.85	12,728.74 8
A 9460	ACCOUNTING	1,571,773.71	498.99	242,092.74	113,739.13	1,133,395.87	195,786.11 12
A 9462	FINANCIAL SERVICES	395,690.19	663.96	1,000.00	28,879.78	352,484.20	41,542.03 10
A 9470	BUDGET	496,416.15	0.00	14,660.50	35,047.41	431,979.09	49,776.56 10
A 9475	PAYROLL SERVICES	487,307.39	0.00	0.00	43,275.24	440,106.04	47,201.35 9
A 9480	PURCHASING	484,187.08	0.00	5,567.95	40,017.09	374,197.83	104,421.30 21
A 9525	INSTRUCTIONAL TECHNOLO	1,994,318.51	8,343.64	4,991.20	80,497.18	1,868,645.32	112,338.35 5
A 9530	EXCEPT ED & STDT SUPPO	4,111,454.42	1,730.47	399,783.26	383,834.84	3,433,054.57	276,886.12 6
A 9543	FEDERAL, STATE & COMP	514,400.76	1,097.12	63,000.00	34,818.46	376,648.02	73,655.62 14
	*	422,499,767.55	586,080.58	7,975,111.64	52,888,453.74	377,694,449.54	36,244,125.79 8