

Meeting Date: October 11, 2016

Agenda Title: September 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 September 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. The Restricted Reserve for Carry Forward-Workforce Programs is reduced in the amount of (\$267,626.62) in order to allocate funds in the current fiscal year. Appropriations are adjusted accordingly within Workforce Programs.

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

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

BUDGET ANALYSIS - ALL FUNDS

September 30, 2016

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 512,045,453.59	\$512,045,453.59	\$ 512,460,377.01	\$ 81,807,256.76	\$ 732,973.40	\$ 28,216,479.18	\$ 401,703,667.67
Debt Service	47,773,570.39	47,773,570.39	47,773,570.39	6,315,558.50	-	-	41,458,011.89
Capital Outlay	255,811,983.51	255,811,983.51	255,811,983.51	16,368,736.73	43,910.00	11,928,164.74	227,471,172.04
Special Revenue -School Food Service	34,407,440.56	34,407,440.56	34,407,440.56	4,949,829.09	1,027.46	6,883,146.27	22,573,437.74
Special Revenue - Grants	36,847,226.90	36,847,226.90	38,012,712.90	5,985,230.08	38,945.61	572,262.36	31,416,274.85
Health Care	76,438,872.22	76,438,872.22	76,438,872.22	11,460,504.43	12,600.00	2,022,671.92	62,943,095.87
Workers' Comp.	11,666,758.94	11,666,758.94	11,666,758.94	364,618.73	-	292,887.50	11,009,252.71
Flexcare	1,508,857.96	1,508,857.96	1,508,857.96	205,032.66	-	69,057.52	1,234,767.78
Totals - All Funds	\$ 976,500,164.07	\$ 976,500,164.07	\$ 978,080,573.49	\$ 127,456,766.98	\$ 829,456.47	\$ 49,984,669.49	\$ 799,809,680.55

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
September 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
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 82,025,250.87	\$ 82,025,250.87	\$ 82,025,250.87	16.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 82,025,250.87	100.0%
100	FEDERAL DIRECT	425,000.00	425,000.00	425,000.00	0.1%	\$ -	43,955.71	10.3%	-	-	\$ 43,955.71	10.3%	381,044.29	89.7%
200	FEDERAL THROUGH STATE	1,800,000.00	1,800,000.00	1,800,000.00	0.4%	-	38,650.71	2.1%	-	-	\$ 38,650.71	2.1%	1,761,349.29	97.9%
300	STATE	91,493,060.14	91,493,060.14	91,604,440.14	17.9%	\$ 111,380.00	22,148,624.12	24.2%	-	-	\$ 22,148,624.12	24.2%	69,455,816.02	75.8%
400	LOCAL	307,487,735.58	307,487,735.58	307,791,279.00	60.1%	\$ 303,543.42	2,444,208.21	0.8%	-	-	\$ 2,444,208.21	0.8%	305,347,070.79	99.2%
600	TRANSFERS	28,787,210.00	28,787,210.00	28,787,210.00	5.6%	\$ -	1,301,748.00	4.5%	-	-	\$ 1,301,748.00	4.5%	27,485,462.00	95.5%
700	OTHER FINANCING SOURCES	27,197.00	27,197.00	27,197.00	0.0%	\$ -	9,971.43	36.7%	-	-	\$ 9,971.43	36.7%	17,225.57	63.3%
TOTAL REVENUES		\$ 512,045,453.59	\$ 512,045,453.59	\$ 512,460,377.01	100.0%	\$ 414,923.42	\$ 25,987,158.18	5.1%	\$ -	\$ -	\$ 25,987,158.18	5.1%	\$ 486,473,218.83	94.9%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 275,818,938.99	\$ 275,818,938.99	\$ 276,072,557.27	53.9%	\$ 253,618.28	\$ 47,302,833.30	17.1%	\$ 391,645.26	\$ 8,763,447.04	\$ 56,066,280.34	20.3%	\$ 219,614,631.67	79.5%
7900	OPERATION OF PLANT	36,375,104.80	36,375,104.80	36,369,845.53	7.1%	\$ (5,259.27)	10,280,406.94	28.3%	83,869.75	10,078,123.41	20,358,530.35	56.0%	15,927,445.43	43.8%
7300	SCHOOL ADMINISTRATION	29,732,595.88	29,732,595.88	29,353,001.07	5.7%	\$ (379,594.81)	5,926,425.14	20.2%	15,566.35	87,182.42	6,013,607.56	20.5%	23,323,827.16	79.5%
7800	TRANSPORTATION	18,960,305.50	18,960,305.50	18,995,095.88	3.7%	\$ 34,790.38	3,631,033.21	19.1%	13,334.72	2,989,460.25	6,620,493.46	34.9%	12,361,267.70	65.1%
6100	PUPIL SERVICES	17,291,113.12	17,291,113.12	17,271,546.42	3.4%	\$ (19,566.70)	2,853,035.39	16.5%	41,980.49	2,718,420.70	5,571,456.09	32.3%	11,658,109.84	67.5%
8100	MAINTENANCE OF PLANT	17,051,942.00	17,051,942.00	17,078,447.59	3.3%	\$ 26,505.59	4,982,391.44	29.2%	22,553.34	2,355,942.68	7,338,334.12	43.0%	9,717,560.13	56.9%
7700	CENTRAL SERVICES	7,931,550.47	7,931,550.47	7,896,984.70	1.5%	\$ (34,565.77)	1,876,416.58	23.8%	125,423.70	288,109.51	2,164,526.09	27.4%	5,607,034.91	71.0%
6300	INSTR & CURRIC DEVELOP	6,837,886.00	6,837,886.00	6,904,159.12	1.3%	\$ 66,273.12	1,330,851.05	19.3%	2,580.31	35,299.99	1,366,151.04	19.8%	5,535,427.77	80.2%
6200	INSTRUCTIONAL MEDIA	6,115,854.30	6,115,854.30	6,139,041.05	1.2%	\$ 23,186.75	1,003,439.32	16.3%	10,447.14	162,915.18	1,166,354.50	19.0%	4,962,239.41	80.8%
6400	INSTR STAFF DEVELOP	3,227,333.00	3,227,333.00	3,924,721.55	0.8%	\$ 697,388.55	683,127.20	17.4%	23,390.66	224,900.00	908,027.20	23.1%	2,993,303.69	76.3%
8200	ADMIN TECHNOLOGY SERV	3,183,745.94	3,183,745.94	3,200,346.53	0.6%	\$ 16,600.59	639,268.64	20.0%	-	45,268.38	684,537.02	21.4%	2,515,809.51	78.6%
7500	FISCAL SERVICES	2,684,723.00	2,684,723.00	2,729,053.24	0.5%	\$ 44,330.24	534,887.51	19.6%	8.34	218,698.87	753,586.38	27.6%	1,975,458.52	72.4%
7100	BOARD OF EDUCATION	1,499,062.63	1,499,062.63	1,480,517.38	0.3%	\$ (18,545.25)	254,792.06	17.2%	650.00	216,210.75	471,002.81	31.8%	1,008,864.57	68.1%
6500	INSTR RELATED TECHNOLOGY	1,429,770.17	1,429,770.17	1,401,722.76	0.3%	\$ (28,047.41)	271,754.53	19.4%	-	-	271,754.53	19.4%	1,129,968.23	80.6%
7200	GENERAL ADMINISTRATION	1,057,000.00	1,057,000.00	1,063,010.75	0.2%	\$ 6,010.75	224,311.51	21.1%	1,520.35	32,500.00	256,811.51	24.2%	804,678.89	75.7%
7400	FACILITIES ACQ & CONST	25,792.73	25,792.73	25,217.73	0.0%	\$ (575.00)	12,282.94	48.7%	2.99	-	12,282.94	48.7%	12,931.80	51.3%
7600	FOOD SERVICES- GF							0.0%			-		-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	872,113.94	872,113.94	872,113.94	0.2%	\$ -	-	0.0%	-	-	-	0.0%	872,113.94	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	583,632.00	583,632.00	583,632.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	583,632.00	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,581,252.29	1,581,252.29	1,313,625.67	0.3%	\$ (267,626.62)	-	0.0%	-	-	-	0.0%	1,313,625.67	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,351,050.00	2,351,050.00	2,351,050.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,351,050.00	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	17,000,000.00	17,000,000.00	17,000,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,250,000.00	4,250,000.00	4,250,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,250,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,830,448.15	40,830,448.15	40,830,448.15	8.0%	\$ -	-	0.0%	-	-	-	0.0%	40,830,448.15	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	4,964,238.68	4,964,238.68	4,964,238.68	1.0%	\$ -	-	0.0%	-	-	-	0.0%	4,964,238.68	100.0%
TOTAL EXPENDITURES		\$ 512,045,453.59	\$ 512,045,453.59	\$ 512,460,377.01	100.0%	\$ 414,923.42	\$ 81,807,256.76	16.0%	\$ 732,973.40	\$ 28,216,479.18	\$ 110,023,735.94	21.5%	\$ 401,703,667.67	78.4%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
September 30, 2016
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,250,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,250,000.00

ANALYSIS OF BUDGETED ENDING FUND BALANCES
September 30, 2016

Exhibit D

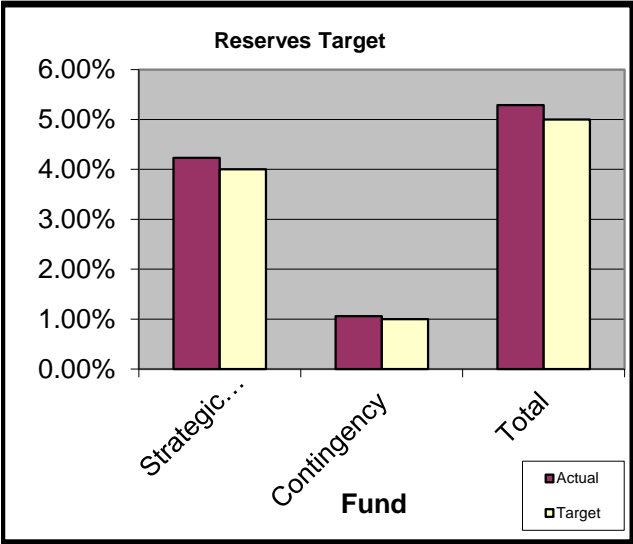
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	872,113.94			1,112,991.74	
Pre-Paid Non Spendable	583,632.00				
Restricted					
Restricted - Workforce Programs	1,313,625.67				
Restricted - School Recognition Funding	2,351,050.00				
Restricted Self Insured Retention			15,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			51,335,000.00		
Restricted Enterprise Software			13,049,000.00		
Restricted - McKay Scholarships	1,600,000.00				
Restricted Debt Service		9,247,123.39			
Restricted Capital Projects			32,748,593.08		
Restricted Food Services				8,303,140.94	
Assigned					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,085,537.80		
Unassigned					
Unassigned Contingency Reserve	4,250,000.00				
Unassigned Reserve For Budget Shortfall	40,830,448.15				
Unassigned Fund Balance	4,964,238.68				
Unassigned Strategic Reserve	17,000,000.00				
Health Fund Reserve for Future Claims					32,999,161.04
Workers Compensation Reserve for Future Claims					10,216,758.94
Flex Care Reserve for Future Claims					208,507.96
Totals	\$ 82,555,108.44	\$ 9,247,123.39	\$ 117,218,130.88	\$ 9,416,132.68	\$ 43,424,427.94
				Grand Total All Reserves	
				\$ 261,860,923.33	

Exhibit D

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

REVENUES	
FEDERAL DIRECT	\$ 425,000.00
FEDERAL THROUGH STATE	1,800,000.00
STATE	91,604,440.14
LOCAL	307,791,279.00
	<u>\$ 401,620,719.14</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,000,000.00	4.23%	4.00%	\$ (935,171.23)
Contingency	4,250,000.00	1.06%	1.00%	(233,792.81)
Total	<u>\$ 21,250,000.00</u>	<u>5.29%</u>	<u>5.00%</u>	<u>\$ (1,168,964.04)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.23%	4.24%	-0.01%
Contingency	1.06%	1.06%	0.00%
Total	<u>5.29%</u>	<u>5.30%</u>	<u>-0.01%</u>

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 16-17	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 100 GENERAL FUND

PRD-03 SEPTEMBER 2016

T CNTR		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---
	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE
A 0051	EVERGLADES CITY SCHOOL	2,777,177.87	2,284.32	121,164.66	310,743.98	2,204,274.21
A 0061	GULFVIEW MIDDLE	4,957,006.28	7,188.78	220,997.15	590,970.91	3,884,614.59
A 0111	BETHUNE EDUCATION CENT	29.53	29.53	0.00	0.00	0.00
A 0121	LAKE PARK ELEMENTARY	4,234,157.50	5,910.34	122,152.70	504,978.73	3,397,266.46
A 0131	TOMMIE BARFIELD ELEMEN	4,160,318.59	38,822.49	156,726.73	474,839.45	3,293,459.61
A 0141	SHADOWLAWN ELEMENTARY	4,356,912.76	2,490.40	217,046.40	522,987.45	3,414,709.03
A 0151	NAPLES HIGH	11,102,591.35	2,377.43	540,414.00	1,465,799.97	8,532,452.64
A 0161	PINECREST ELEMENTARY	5,820,064.47	1,275.72	203,224.71	638,679.83	4,755,981.20
A 0171	SEA GATE ELEMENTARY	5,835,484.93	2,165.35	247,445.04	691,342.80	4,636,140.89
A 0181	HIGHLANDS ELEMENTARY	5,383,630.32	2,497.40	172,449.11	628,083.75	4,349,682.05
A 0191	LAKE TRAFFORD ELEMENTA	5,779,984.18	55,031.33	177,660.45	689,556.72	4,606,316.16
A 0201	AVALON ELEMENTARY	4,162,945.99	702.35	191,691.08	476,954.04	3,303,280.44
A 0211	EAST NAPLES MIDDLE	6,502,926.02	7,233.86	214,154.48	783,662.98	5,210,553.79
A 0221	POINCIANA ELEMENTARY	5,614,504.67	3,103.60	204,355.88	631,931.92	4,540,003.52
A 0231	GOLDEN GATE ELEMENTARY	6,061,640.35	7,323.11	295,488.54	722,572.80	4,768,517.51
A 0241	NAPLES PARK ELEMENTARY	4,504,545.95	2,423.11	132,608.19	516,203.70	3,635,594.61
A 0251	PINE RIDGE MIDDLE	6,814,462.32	8,323.46	225,161.04	835,886.88	5,432,113.40
A 0261	LELY HIGH	9,939,671.16	9,427.59	479,135.42	1,219,230.35	7,748,978.66
A 0271	IMMOKALEE HIGH	9,461,977.41	3,013.76	389,230.11	1,159,319.69	7,290,692.48
A 0281	LORENZO WALKER TECH CO	5,574,869.29	10,720.70	649,953.00	584,374.08	3,848,605.05
A 0282	LORENZO WALKER TECHN	3,604,478.54	1,835.77	161,423.98	441,338.27	2,776,111.21
A 0311	BARRON COLLIER HIGH	10,802,208.56	7,463.51	507,432.14	1,378,753.12	8,369,722.18
A 0321	GOLDEN GATE MIDDLE	6,881,090.59	10,921.34	205,607.42	860,988.68	5,509,175.61
A 0331	BIG CYPRESS ELEMENTARY	6,596,080.84	4,638.43	234,147.85	789,141.23	5,280,784.19
A 0341	VILLAGE OAKS ELEMENTARY	4,882,389.45	1,948.76	204,463.93	532,071.63	3,948,984.28
A 0351	GOLDEN TERRACE ELEMENT	6,962,593.85	5,108.13	263,666.55	842,549.70	5,529,480.64
A 0361	IMMOKALEE MIDDLE	8,472,966.10	6,780.96	487,571.25	1,013,653.63	6,643,799.55
A 0371	VINEYARDS ELEMENTARY	6,016,119.48	230.90	225,201.88	689,732.28	4,836,902.94
A 0381	LELY ELEMENTARY	5,225,552.71	992.08	147,759.20	613,718.20	4,221,587.43
A 0391	LAUREL OAK ELEMENTARY	5,922,135.12	8,363.32	157,971.40	682,233.74	4,815,821.82
A 0392	GULF COAST HIGH	12,234,761.72	27,266.91	528,141.11	1,530,072.28	9,534,181.64
A 0401	OAKRIDGE MIDDLE	6,600,488.09	8,709.51	214,012.09	831,752.78	5,249,745.01
A 0421	MANATEE ELEMENTARY	5,372,999.27	3,502.94	133,795.91	673,121.52	4,321,363.62
A 0422	MANATEE MIDDLE	5,283,057.44	5,120.23	145,845.28	643,201.90	4,265,871.68
A 0431	PELICAN MARSH ELEMENTA	5,785,964.78	5,091.56	216,451.96	705,800.95	4,589,351.58
A 0441	CORKSCREW ELEMENTARY	5,022,379.72	2,362.00	187,251.12	593,230.29	4,020,252.20
A 0442	CORKSCREW MIDDLE	5,031,273.59	5,281.25	206,768.25	602,129.21	3,959,987.32
A 0451	OSCEOLA ELEMENTARY	4,979,656.36	3,546.50	164,982.37	590,572.88	3,965,576.44
A 0452	NORTH NAPLES MIDDLE	5,682,326.09	7,212.28	212,331.34	672,864.90	4,534,817.93
A 0461	CALUSA PARK ELEMENTARY	5,507,848.61	3,110.02	146,765.57	645,820.84	4,474,288.21
A 0471	SABAL PALM ELEMENTARY	4,571,596.98	217.00	193,795.53	548,777.00	3,612,226.29
A 0472	CYPRESS PALM MIDDLE	5,649,011.10	4,381.87	205,936.81	691,484.91	4,490,149.29
A 0493	PALMETTO RIDGE HIGH	11,340,380.84	261.37-	545,353.43	1,384,928.50	8,865,276.07
A 0501	GOLDEN GATE HIGH	10,465,774.87	3,438.87	467,566.38	1,273,848.17	8,189,856.41
A 0511	ESTATES ELEMENTARY	4,263,274.51	117.00	144,463.03	530,203.36	3,386,567.84
A 0521	VETERANS MEMORIAL ELEM	5,775,519.02	599.60	182,123.39	683,320.51	4,650,154.23
A 0531	MIKE DAVIS ELEMENTARY	5,080,411.39	702.22	248,784.38	605,083.68	3,986,850.94
A 0541	PALMETTO ELEMENTARY	4,269,344.06	1,639.59	197,375.59	524,705.74	3,332,772.53
A 0551	PARKSIDE ELEMENTARY	5,419,918.18	1,150.84	181,280.57	649,422.39	4,355,886.11
A 0581	IMMOKALEE TECHNICAL CO	3,524,143.30	5,082.48	268,618.60	430,535.43	2,549,617.25
A 0631	EDEN PARK ELEMENTARY	5,040,010.30	1,550.16	242,423.56	592,164.17	3,987,500.09
A 7001	COLLIER VIRTUAL SCHOOL	243,114.16	0.00	196,050.00	4,964.19	33,931.10
A 7006	COLLIER DISTRICT VIRTU	278,309.72	0.00	0.00	26,368.97	233,288.62
A 9004	T.A.P.P. - IMMOKALEE	621,096.77	0.00	216,072.81	41,110.65	305,058.05

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 100 GENERAL FUND

PRD-03 SEPTEMBER 2016

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE
A 9007	NEW BEGINNINGS IMMOKAL	501,751.90	0.00	3,576.93	49,281.07	436,008.76
A 9008	N.A.T.A.P.	576,283.40	0.00	219,337.71	33,271.37	264,486.21
A 9010	NEW BEGINNINGS NAPLES	634,618.21	0.00	6,387.88	85,240.66	522,921.50
A 9012	BIG CYPRESS WILDERNESS	58,750.00	0.00	0.00	1,628.87	34,663.63
A 9013	DETENTION CENTER	411,329.87	0.00	6,024.67	46,810.52	317,392.24
A 9015	PHOENIX NAPLES	772,225.73	0.00	6,353.00	88,246.35	649,432.94
A 9017	PACE PROGRAM	674,048.87	0.00	350,000.00	1,840.31	276,673.96
A 9018	MARCO ISLAND CHARTER M	3,178,493.00	0.00	0.00	250,016.63	2,435,347.65
A 9019	HOSPITAL/HOMEBOUND	178,877.01	0.00	0.00	6,527.10	171,939.98
A 9021	IMMOKALEE COMMUNITY SC	2,132,962.00	0.00	0.00	178,930.46	1,649,812.95
A 9026	PHOENIX IMMOKALEE	325,256.56	0.00	7,038.27	34,909.53	270,124.25
A 9027	BEACON HIGH SCHOOL	2,161,565.88	0.00	8,504.65	265,629.48	1,810,123.37
A 9032	MARCO ISLAND ACADEMY	1,934,638.00	0.00	0.00	169,959.72	1,477,328.57
A 9034	GULF COAST CHARTER ACA	5,515,231.00	0.00	0.00	496,477.47	4,144,086.07
A 9035	MASON CLASSICAL ACADEM	6,105,508.00	0.00	0.00	548,878.76	4,585,410.81
A 9081	IMMOKALEE TECHNOLOGY A	234,390.82	0.00	7,950.00	24,639.88	189,296.86
A 9110	SCHOOL BOARD	414,418.48	650.00	0.00	42,581.58	333,631.29
A 9120	LEGAL SERVICES	1,098,759.81	7,300.00	130,948.58	66,390.51	807,324.59
A 9210	SUPERINTENDENT'S OFFIC	446,013.30	1,697.75	0.00	45,313.86	352,993.11
A 9211	CURRICULUM & INSTRUCTI	931,045.63	734.45	0.00	93,706.55	747,136.45
A 9212	DISTRICT/SCHOOL OPERAT	1,363,968.78	1,203.67	37,715.00	120,797.12	1,031,070.53
A 9213	PRINCIPAL OF ALT SCHOO	1,025,735.31	0.00	105,331.96	120,015.45	725,602.82
A 9215	STUDENT RELATIONS	704,728.90	0.00	0.00	84,729.57	537,919.15
A 9223	ELEMENTARY PROGRAMS	2,350,465.99	10,657.49	87,165.05	229,389.67	1,768,983.40
A 9224	SECONDARY PROGRAMS	9,630,795.06	30,649.46	530,297.86	264,587.51	8,504,349.62
A 9230	HUMAN RESOURCES	862,756.23	106,400.66	56,253.00	80,384.87	513,294.92
A 9231	TALENT MANAGEMENT	1,795,624.78	0.00	192,295.39	214,951.45	1,204,346.84
A 9238	BENEFITS & WELLNESS	292,816.20	0.00	85,511.20	31,676.42	141,860.18
A 9239	COMPENSATION	579,942.05	0.00	0.00	70,749.72	452,868.53
A 9240	CONTINUOUS IMPROV INIT	2,944,808.46	2,626.03	0.00	163,331.36	2,166,576.34
A 9260	ACCOUNTABILITY & DATA	1,589,017.81	15,022.89	108,507.04	155,076.73	1,182,797.89
A 9270	COMMUNICATIONS & COMMU	795,850.50	2,339.46	11,720.27	85,242.62	609,645.94
A 9281	ADULT & COMMUNITY EDUC	2,139,458.68	839.88	23,298.77	301,795.88	1,544,163.32
A 9413	DISTRICT-WIDE INSURANC	5,341,489.00	0.00	262,610.64	57,092.63	85,651.56-
A 9420	TECHNOLOGY	17,061,563.19	123,171.55	3,504,239.79	3,565,745.00	7,248,110.59
A 9427	SSPAR - ALLOCATIONS AN	633,321.08	0.00	0.00	74,435.46	494,927.68
A 9429	SUPPORT SERVICES	151,744.68	0.00	10,199.46	20,993.28	104,643.74
A 9430	MAINTENANCE	13,592,818.22	90,316.97	2,677,951.98	1,680,843.85	7,848,597.36
A 9434	UTIL/COMM/OTHR COUNTY-	2,555,668.44	0.00	429,701.09	63,993.16	1,833,289.11
A 9440	TRANSPORTATION	18,411,623.97	13,334.86	3,011,545.49	2,743,082.82	11,789,213.34
A 9450	FACILITIES MANAGEMENT	1,313,900.50	2.99	10,485.92	21,965.20	1,104,573.61
A 9451	SECURITY & ENVIRONMENT	299,130.00	410.26	20,742.41	91,682.45	154,795.32
A 9460	ACCOUNTING	1,767,186.90	0.00	354,660.00	172,327.10	1,100,378.53
A 9462	FINANCIAL SERVICES	402,701.81	8.34	1,000.00	46,595.37	314,505.82
A 9470	BUDGET	498,739.12	0.00	6,289.75	40,994.95	404,942.73
A 9475	PAYROLL SERVICES	505,633.83	0.00	1,445.92	59,914.42	385,056.66
A 9480	PURCHASING	389,299.36	250.00	266,449.31	156,816.44	261,560.94
A 9525	INSTRUCTIONAL TECHNOLO	1,115,987.77	5,592.97	2,500.00	71,504.11	983,472.45
A 9530	EXCEPT ED & STDT SUPPO	4,561,188.48	8,905.92	2,669,946.82	425,760.03	1,251,393.70
A 9543	FEDERAL, STATE & COMP	487,958.95	408.51	0.00	39,576.70	414,897.94
	*	429,905,268.57	732,973.40	28,216,479.18	50,554,117.75	319,148,559.23

Meeting Date: December 13, 2016

Agenda Title: October 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 October 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

October 31, 2016

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 512,045,453.59	\$512,460,377.01	\$ 512,606,545.96	\$ 117,933,396.29	\$ 1,323,197.42	\$ 22,692,474.48	\$ 370,657,477.77
Debt Service	47,773,570.39	47,773,570.39	47,773,570.39	6,315,558.50	-	-	41,458,011.89
Capital Outlay	255,811,983.51	255,811,983.51	256,114,414.27	19,194,836.25	294,656.00	14,580,259.87	222,044,662.15
Special Revenue - School Food Service	34,407,440.56	34,407,440.56	34,407,440.56	6,881,815.70	61,093.48	5,866,371.12	21,598,160.26
Special Revenue - Grants	36,847,226.90	38,012,712.90	38,491,082.65	8,811,211.74	191,825.55	764,126.88	28,723,918.48
Health Care	76,438,872.22	76,438,872.22	76,438,872.22	16,027,428.92	-	1,510,233.52	58,901,209.78
Workers' Comp.	11,666,758.94	11,666,758.94	11,666,758.94	528,671.23	-	247,442.00	10,890,645.71
Flexcare	1,508,857.96	1,508,857.96	1,508,857.96	271,234.82	-	57,290.34	1,180,332.80
Totals - All Funds	\$ 976,500,164.07	\$ 978,080,573.49	\$ 979,007,542.95	\$ 175,964,153.45	\$ 1,870,772.45	\$ 45,718,198.21	\$ 755,454,418.84

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY

October 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
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 82,025,250.87	\$ 82,025,250.87	\$ 82,025,250.87	16.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 82,025,250.87	100.0%
100	FEDERAL DIRECT	425,000.00	425,000.00	425,000.00	0.1%	-	88,581.59	20.8%	-	-	88,581.59	20.8%	336,418.41	79.2%
200	FEDERAL THROUGH STATE	1,800,000.00	1,800,000.00	1,800,000.00	0.4%	-	294,938.98	16.4%	-	-	294,938.98	16.4%	1,505,061.02	83.6%
300	STATE	91,493,060.14	91,604,440.14	91,604,440.14	17.9%	-	29,302,075.50	32.0%	-	-	29,302,075.50	32.0%	62,302,364.64	68.0%
400	LOCAL	307,487,735.58	307,791,279.00	307,937,447.95	60.1%	146,168.95	4,815,077.67	1.6%	-	-	4,815,077.67	1.6%	303,122,370.28	98.4%
600	TRANSFERS	28,787,210.00	28,787,210.00	28,787,210.00	5.6%	-	1,346,762.00	4.7%	-	-	1,346,762.00	4.7%	27,440,448.00	95.3%
700	OTHER FINANCING SOURCES	27,197.00	27,197.00	27,197.00	0.0%	-	9,971.43	36.7%	-	-	9,971.43	36.7%	17,225.57	63.3%
TOTAL REVENUES		\$ 512,045,453.59	\$ 512,460,377.01	\$ 512,606,545.96	100.0%	\$ 146,168.95	\$ 35,857,407.17	7.0%	\$ -	\$ -	\$ 35,857,407.17	7.0%	\$ 476,749,138.79	93.0%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 275,818,938.99	\$ 276,072,557.27	\$ 275,880,138.23	53.8%	\$ (192,419.04)	\$ 70,584,019.81	25.6%	\$ 1,133,572.74	\$ 5,853,892.53	\$ 76,437,912.34	27.7%	\$ 198,308,653.15	71.9%
7900	OPERATION OF PLANT	36,375,104.80	36,369,845.53	36,353,154.81	7.1%	\$ (16,690.72)	13,656,638.73	37.6%	74,049.04	8,277,150.50	21,933,789.23	60.3%	14,345,316.54	39.5%
7300	SCHOOL ADMINISTRATION	29,732,595.88	29,353,001.07	29,374,679.62	5.7%	\$ 21,678.55	8,365,329.55	28.5%	7,441.22	48,747.02	8,414,076.57	28.6%	20,953,161.83	71.3%
7800	TRANSPORTATION	18,960,305.50	18,995,095.88	18,988,400.70	3.7%	\$ (6,695.18)	5,376,063.87	28.3%	14,091.72	2,632,606.84	8,008,670.71	42.2%	10,965,638.27	57.7%
6100	PUPIL SERVICES	17,291,113.12	17,271,546.42	17,312,087.73	3.4%	\$ 40,541.31	4,267,307.69	24.6%	4,961.82	2,481,855.98	6,749,163.67	39.0%	10,557,962.24	61.0%
8100	MAINTENANCE OF PLANT	17,051,942.00	17,078,447.59	17,058,492.22	3.3%	\$ (19,955.37)	6,158,819.35	36.1%	53,200.49	2,244,451.68	8,403,271.03	49.3%	8,602,020.70	50.4%
7700	CENTRAL SERVICES	7,931,550.47	7,896,984.70	7,946,924.68	1.6%	\$ 49,939.98	2,560,203.58	32.2%	13,359.92	263,459.38	2,823,662.96	35.5%	5,109,901.80	64.3%
6300	INSTR & CURRIC DEVELOP	6,837,886.00	6,904,159.12	6,903,787.36	1.3%	\$ (371.76)	1,845,382.46	26.7%	4,890.00	33,651.55	1,879,034.01	27.2%	5,019,863.35	72.7%
6200	INSTRUCTIONAL MEDIA	6,115,854.30	6,139,041.05	6,146,449.91	1.2%	\$ 7,408.86	1,552,222.96	25.3%	10,186.12	131,301.48	1,683,524.44	27.4%	4,452,739.35	72.4%
6400	INSTR STAFF DEVELOP	3,227,333.00	3,924,721.55	4,279,662.88	0.8%	\$ 354,941.33	946,398.29	22.1%	2,650.11	246,440.00	1,192,838.29	27.9%	3,084,174.48	72.1%
8200	ADMIN TECHNOLOGY SERV	3,183,745.94	3,200,346.53	3,199,126.99	0.6%	\$ (1,219.54)	871,590.40	27.2%	-	43,254.50	914,844.90	28.6%	2,284,282.09	71.4%
7500	FISCAL SERVICES	2,684,723.00	2,729,053.24	2,634,637.08	0.5%	\$ (94,416.16)	711,044.04	27.0%	2,861.16	213,833.43	924,877.47	35.1%	1,706,898.45	64.8%
7100	BOARD OF EDUCATION	1,499,062.63	1,480,517.38	1,480,473.89	0.3%	\$ (43.49)	349,219.38	23.6%	663.94	189,329.59	538,548.97	36.4%	941,260.98	63.6%
6500	INSTR RELATED TECHNOLOGY	1,429,770.17	1,401,722.76	1,405,018.20	0.3%	\$ 3,295.44	380,729.44	27.1%	319.23	-	380,729.44	27.1%	1,023,969.53	72.9%
7200	GENERAL ADMINISTRATION	1,057,000.00	1,063,010.75	1,063,185.49	0.2%	\$ 174.74	294,106.46	27.7%	656.76	32,500.00	326,606.46	30.7%	735,922.27	69.2%
7400	FACILITIES ACQ & CONST	25,792.73	25,217.73	25,217.73	0.0%	\$ -	14,320.28	56.8%	293.15	-	14,320.28	56.8%	10,604.30	42.1%
7600	FOOD SERVICES- GF							0.0%					-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	872,113.94	872,113.94	872,113.94	0.2%	\$ -	-	0.0%	-	-	-	0.0%	872,113.94	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	583,632.00	583,632.00	775,656.00	0.2%	\$ 192,024.00	-	0.0%	-	-	-	0.0%	775,656.00	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,581,252.29	1,313,625.67	1,313,625.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,313,625.67	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,351,050.00	2,351,050.00	2,351,050.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,351,050.00	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	17,000,000.00	17,000,000.00	17,000,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,250,000.00	4,250,000.00	4,250,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,250,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,830,448.15	40,830,448.15	40,638,424.15	7.9%	\$ (192,024.00)	-	0.0%	-	-	-	0.0%	40,638,424.15	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	4,964,238.68	4,964,238.68	4,964,238.68	1.0%	\$ -	-	0.0%	-	-	-	0.0%	4,964,238.68	100.0%
TOTAL EXPENDITURES		\$ 512,045,453.59	\$ 512,460,377.01	\$ 512,606,545.96	100.0%	\$ 146,168.95	\$ 117,933,396.29	23.0%	\$ 1,323,197.42	\$ 22,692,474.48	\$ 140,625,870.77	27.4%	\$ 370,657,477.77	72.3%

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

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,250,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,250,000.00

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

Exhibit D

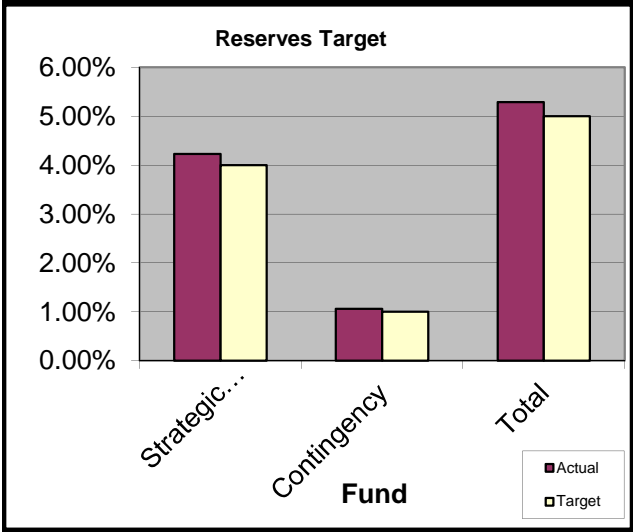
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	872,113.94			1,112,991.74	
Pre-Paid Non Spendable	775,656.00				
Restricted					
Restricted - Workforce Programs	1,313,625.67				
Restricted - School Recognition Funding	2,351,050.00				
Restricted Self Insured Retention			15,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			51,335,000.00		
Restricted Enterprise Software			13,049,000.00		
Restricted - McKay Scholarships	1,600,000.00				
Restricted Debt Service		9,247,123.39			
Restricted Capital Projects			33,050,556.47		
Restricted Food Services				8,303,140.94	
Assigned					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,086,005.17		
Unassigned					
Unassigned Contingency Reserve	4,250,000.00				
Unassigned Reserve For Budget Shortfall	40,638,424.15				
Unassigned Fund Balance	4,964,238.68				
Unassigned Strategic Reserve	17,000,000.00				
Health Fund Reserve for Future Claims					32,999,161.04
Workers Compensation Reserve for Future Claims					10,216,758.94
Flex Care Reserve for Future Claims					208,507.96
Totals	\$ 82,555,108.44	\$ 9,247,123.39	\$ 117,520,561.64	\$ 9,416,132.68	\$ 43,424,427.94
				Grand Total All Reserves	
				\$	262,163,354.09

Exhibit D

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

REVENUES	
FEDERAL DIRECT	\$ 425,000.00
FEDERAL THROUGH STATE	1,800,000.00
STATE	91,604,440.14
LOCAL	307,937,447.95
	<u>\$ 401,766,888.09</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,000,000.00	4.23%	4.00%	\$ (929,324.48)
Contingency	4,250,000.00	1.06%	1.00%	(232,331.12)
Total	<u>\$ 21,250,000.00</u>	<u>5.29%</u>	<u>5.00%</u>	<u>\$ (1,161,655.60)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.23%	4.23%	0.00%
Contingency	1.06%	1.06%	0.00%
Total	<u>5.29%</u>	<u>5.29%</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 16-17	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 100 GENERAL FUND

PRD-04 OCTOBER 2016

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM					
A 0051	EVERGLADES CITY SCHOOL	2,806,363.42	1,342.52	248,976.02	249,085.50	1,857,504.70	66					
A 0061	GULFVIEW MIDDLE	4,904,907.50	1,536.74	186,171.95	408,070.12	3,464,922.93	70					
A 0121	LAKE PARK ELEMENTARY	4,230,849.84	1,273.79	83,852.84	367,578.98	3,069,316.23	72					
A 0131	TOMMIE BARFIELD ELEMEN	4,201,086.46	4,125.01	146,409.38	360,120.00	3,019,122.31	71					
A 0141	SHADOWLAWN ELEMENTARY	4,291,784.38	1,788.79	151,957.79	380,230.60	3,035,140.27	70					
A 0151	NAPLES HIGH	11,297,516.89	4,008.61	421,623.40	925,276.14	7,919,261.46	70					
A 0161	PINECREST ELEMENTARY	5,816,428.30	310.60	154,498.08	452,664.01	4,349,372.77	74					
A 0171	SEA GATE ELEMENTARY	5,871,884.77	69.98	211,364.83	502,141.46	4,208,574.85	71					
A 0181	HIGHLANDS ELEMENTARY	5,228,150.01	1,411.60	127,157.45	442,117.53	3,798,461.67	72					
A 0191	LAKE TRAFFORD ELEMENTA	5,781,991.90	54,595.88	179,337.50	492,238.59	4,114,843.69	71					
A 0201	AVALON ELEMENTARY	4,177,360.09	1,448.36	151,554.34	340,959.76	3,016,125.51	72					
A 0211	EAST NAPLES MIDDLE	6,556,359.29	3,155.31	182,117.11	532,508.02	4,767,594.96	72					
A 0221	POINCIANA ELEMENTARY	5,566,600.47	2,879.82	160,149.05	462,601.96	4,073,927.97	73					
A 0231	GOLDEN GATE ELEMENTARY	5,920,522.66	0.00	225,320.93	531,133.56	4,173,756.98	70					
A 0241	NAPLES PARK ELEMENTARY	4,501,645.60	1,353.60	91,615.01	381,785.64	3,292,971.31	73					
A 0251	PINE RIDGE MIDDLE	6,740,468.81	4,711.97	188,498.02	572,448.94	4,825,945.46	71					
A 0261	LELY HIGH	10,103,589.24	4,985.04	410,602.07	858,926.13	7,126,946.51	70					
A 0271	IMMOKALEE HIGH	9,561,777.21	2,867.85	321,482.62	822,646.83	6,635,738.85	69					
A 0281	LORENZO WALKER TECH CO	5,577,861.66	12,529.20	526,678.32	665,447.66	3,307,615.94	59					
A 0282	LORENZO WALKER TECHNIC	3,601,447.49	576.00	133,605.98	291,921.50	2,510,236.43	69					
A 0311	BARRON COLLIER HIGH	10,943,517.51	3,543.03	395,216.20	935,007.28	7,692,210.27	70					
A 0321	GOLDEN GATE MIDDLE	6,944,608.62	11,309.43	171,782.30	599,545.62	5,006,585.05	72					
A 0331	BIG CYPRESS ELEMENTARY	6,617,555.91	1,481.43	167,281.96	582,498.29	4,789,783.86	72					
A 0341	VILLAGE OAKS ELEMENTAR	4,880,857.69	0.00	180,381.01	386,521.43	3,586,962.77	73					
A 0351	GOLDEN TERRACE ELEMENT	6,843,959.79	4,506.99	204,188.28	597,320.46	4,873,605.53	71					
A 0361	IMMOKALEE MIDDLE	8,373,664.83	3,449.91	419,520.89	711,857.91	5,904,021.78	70					
A 0371	VINEYARDS ELEMENTARY	5,885,141.26	0.00	165,902.32	509,809.47	4,255,645.71	72					
A 0381	LELY ELEMENTARY	5,211,747.01	57.11	102,702.97	447,979.61	3,805,793.32	73					
A 0391	LAUREL OAK ELEMENTARY	5,917,590.99	119.64	111,081.35	497,579.97	4,368,831.45	73					
A 0392	GULF COAST HIGH	12,353,988.24	3,850.52	447,190.54	1,034,635.54	8,723,139.58	70					
A 0401	OAKRIDGE MIDDLE	6,671,130.25	114.27	172,602.42	557,686.67	4,812,705.41	72					
A 0421	MANATEE ELEMENTARY	5,485,006.75	775.51	92,835.45	517,832.91	3,959,226.08	72					
A 0422	MANATEE MIDDLE	5,191,602.42	1,136.88	123,651.94	443,338.48	3,757,254.87	72					
A 0431	PELICAN MARSH ELEMENTA	5,748,142.49	1,885.75	158,364.87	507,032.91	4,105,789.28	71					
A 0441	CORKSCREW ELEMENTARY	5,025,279.41	1,572.15	129,240.33	451,070.35	3,630,882.18	72					
A 0442	CORKSCREW MIDDLE	5,033,078.08	832.05	171,786.31	404,547.19	3,596,675.76	71					
A 0451	OSCEOLA ELEMENTARY	4,983,046.77	2,557.59	118,323.11	429,265.92	3,587,349.10	71					
A 0452	NORTH NAPLES MIDDLE	5,691,920.54	2,311.72	192,984.19	464,475.76	4,104,184.33	72					
A 0461	CALUSA PARK ELEMENTARY	5,505,314.26	2,881.67	102,336.71	467,572.83	4,048,838.24	73					
A 0471	SABAL PALM ELEMENTARY	4,581,092.79	366.07	133,077.11	406,235.48	3,276,055.97	71					
A 0472	CYPRESS PALM MIDDLE	5,588,361.06	1,251.54	171,980.28	462,014.77	4,004,571.34	71					
A 0493	PALMETTO RIDGE HIGH	11,443,908.64	1,953.59	448,753.05	985,620.36	8,077,568.93	70					
A 0501	GOLDEN GATE HIGH	10,735,466.55	4,480.37	413,876.36	852,201.83	7,659,994.78	71					
A 0511	ESTATES ELEMENTARY	4,286,240.51	72.91	101,473.62	370,309.78	3,082,257.56	71					
A 0521	VETERANS MEMORIAL ELEM	5,771,983.07	3,028.68	130,350.46	498,490.55	4,197,471.58	72					
A 0531	MIKE DAVIS ELEMENTARY	5,081,743.63	3,821.14	200,966.23	444,478.61	3,588,403.80	70					
A 0541	PALMETTO ELEMENTARY	4,315,634.60	3,309.92	146,083.50	379,887.35	3,048,797.48	70					
A 0551	PARKSIDE ELEMENTARY	5,391,644.95	2,763.23	137,700.19	450,211.38	3,919,369.49	72					
A 0581	IMMOKALEE TECHNICAL CO	3,524,467.15	11,730.29	196,675.62	410,297.29	2,204,938.98	62					
A 0631	EDEN PARK ELEMENTARY	4,992,092.90	611.34	181,281.93	449,109.16	3,552,553.98	71					
A 7001	COLLIER VIRTUAL SCHOOL	243,294.74	0.00	196,050.00	2,938.27	31,173.41	12					
A 7006	COLLIER DISTRICT VIRTU	278,976.47	0.00	0.00	20,855.15	213,100.22	76					
A 9004	T.A.P.P. - IMMOKALEE	620,963.18	0.00	215,633.59	27,578.74	277,784.94	44					
A 9007	NEW BEGINNINGS IMMOKAL	488,436.98	0.00	3,291.04	34,857.89	388,121.84	79					

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 100 GENERAL FUND

PRD-04 OCTOBER 2016

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE %REM
A 9008	N.A.T.A.P.	580,925.47	1.86	217,440.25	25,578.53	245,445.35 42
A 9010	NEW BEGINNINGS NAPLES	616,952.44	0.00	5,266.02	50,057.76	456,319.83 73
A 9012	BIG CYPRESS WILDERNESS	58,750.00	0.00	0.00	1,085.84	33,577.79 57
A 9013	DETENTION CENTER	411,262.40	0.00	3,234.51	32,017.92	288,097.01 70
A 9015	PHOENIX NAPLES	778,772.07	0.00	5,885.10	70,015.13	586,454.92 75
A 9017	PACE PROGRAM	674,070.87	0.00	350,000.00	1,198.47	275,497.49 40
A 9018	MARCO ISLAND CHARTER M	3,178,493.00	0.00	0.00	243,891.63	2,191,456.02 68
A 9019	HOSPITAL/HOMEBOUND	175,456.62	0.00	0.00	12,916.84	155,602.75 88
A 9021	IMMOKALEE COMMUNITY SC	2,132,962.00	0.00	0.00	152,340.43	1,497,472.52 70
A 9026	PHOENIX IMMOKALEE	322,864.29	200.00	6,615.21	23,392.06	244,562.98 75
A 9027	BEACON HIGH SCHOOL	2,166,752.61	0.00	8,111.30	180,775.58	1,634,927.87 75
A 9032	MARCO ISLAND ACADEMY	1,934,638.00	0.00	0.00	149,433.72	1,327,904.85 68
A 9034	GULF COAST CHARTER ACA	5,515,231.00	0.00	0.00	444,906.19	3,699,179.88 67
A 9035	MASON CLASSICAL ACADEM	6,105,508.00	0.00	0.00	486,416.76	4,098,994.05 67
A 9081	IMMOKALEE TECHNOLOGY A	229,076.28	0.00	6,890.00	17,957.63	167,084.69 72
A 9110	SCHOOL BOARD	414,845.05	506.78	0.00	29,012.30	305,188.78 73
A 9120	LEGAL SERVICES	1,098,289.75	217.44	108,026.51	70,318.11	766,541.05 69
A 9210	SUPERINTENDENT'S OFFIC	445,875.97	627.34	0.00	31,012.07	322,914.12 72
A 9211	CURRICULUM & INSTRUCTI	921,381.32	4,013.32	660.31	61,930.96	671,602.00 72
A 9212	DISTRICT/SCHOOL OPERAT	1,364,534.79	1,195.12	30,623.00	78,969.34	959,767.75 70
A 9213	PRINCIPAL OF ALT SCHOO	967,915.92	1,242.50	96,608.20	79,035.15	596,229.54 61
A 9215	STUDENT RELATIONS	703,313.86	61.38	0.00	51,611.32	484,954.17 68
A 9223	ELEMENTARY PROGRAMS	2,343,399.87	9,276.61	59,474.50	169,046.07	1,621,942.64 69
A 9224	SECONDARY PROGRAMS	9,487,454.00	4,461.46	316,187.97	166,072.89	8,435,233.56 88
A 9230	HUMAN RESOURCES	862,714.08	3,888.22	55,743.00	143,501.96	472,773.25 54
A 9231	TALENT MANAGEMENT	1,848,197.31	0.00	176,078.80	162,095.13	1,111,040.83 60
A 9238	BENEFITS & WELLNESS	293,056.44	0.00	76,396.30	23,172.25	128,043.07 43
A 9239	COMPENSATION	554,105.71	0.00	0.00	44,003.87	383,028.32 69
A 9240	CONTINUOUS IMPROV INIT	3,006,625.09	765.14	21,620.62	97,824.87	2,110,808.37 70
A 9260	ACCOUNTABILITY & DATA	1,562,548.70	74.62	107,033.64	118,305.59	1,054,444.86 67
A 9270	COMMUNICATIONS & COMMU	803,105.91	2,418.89	4,128.27	63,961.29	560,452.63 69
A 9281	ADULT & COMMUNITY EDUC	2,139,458.68	1,847.00	21,971.43	185,113.99	1,359,369.55 63
A 9413	DISTRICT-WIDE INSURANC	5,341,281.93	0.00	234,329.56	289,751.87	232,174.32 4
A 9420	TECHNOLOGY	16,980,341.77	1,003,298.73	1,512,885.92	2,767,053.60	5,511,062.26 32
A 9427	SSPAR - ALLOCATIONS AN	666,676.90	0.00	0.00	51,722.88	476,560.62 71
A 9429	SUPPORT SERVICES	151,745.24	0.00	9,309.40	11,261.81	94,272.55 62
A 9430	MAINTENANCE	13,604,624.84	79,366.58	2,563,852.25	1,057,076.49	6,928,377.61 50
A 9434	UTIL/COMM/OTHR COUNTY-	2,570,508.32	0.00	375,422.41	186,871.12	1,715,536.55 66
A 9440	TRANSPORTATION	18,416,184.75	13,654.35	2,656,697.01	1,693,498.04	10,454,805.07 56
A 9450	FACILITIES MANAGEMENT	1,266,319.13	293.15	2,479.07	6,498.14	1,058,210.79 83
A 9451	SECURITY & ENVIRONMENT	299,977.91	636.32	12,679.79	74,895.26	88,584.53 29
A 9460	ACCOUNTING	1,716,075.27	2,573.77	333,220.00	103,093.51	965,039.62 56
A 9462	FINANCIAL SERVICES	402,682.29	87.39	1,000.00	31,066.18	283,341.07 70
A 9470	BUDGET	455,276.31	200.00	3,953.25	28,075.95	335,540.47 73
A 9475	PAYROLL SERVICES	505,804.26	0.00	790.38	40,268.81	345,613.82 68
A 9480	PURCHASING	389,270.88	420.84	259,719.41	34,374.40	233,717.12 60
A 9525	INSTRUCTIONAL TECHNOLO	1,115,802.79	5,053.32	5,426.18	67,040.22	913,860.72 81
A 9530	EXCEPT ED & STDT SUPPO	4,596,854.88	5,606.57	2,435,176.09	384,545.64	1,140,584.54 24
A 9543	FEDERAL, STATE & COMP	483,416.52	586.08	0.00	31,009.56	379,168.38 78
	*	430,051,437.52	1,323,197.42	22,692,474.48	36,126,139.53	288,102,369.33 66

Meeting Date: January 10, 2017

Agenda Title: November 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 November 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. A decrease in Non-Spendable Prepaid Reserve is offset by an increase in Unassigned Fund Balance. Additionally, a correction has been made for an October posting error between Non-Spendable Prepaid Reserve and Unassigned Reserve for Future Shortfall.

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

November 30, 2016

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 512,045,453.59	\$512,606,545.96	\$ 512,693,799.88	\$ 150,602,003.38	\$ 1,884,530.64	\$ 22,064,567.09	\$ 338,142,698.77
Debt Service	47,773,570.39	47,773,570.39	47,773,570.39	6,315,558.50	-	-	41,458,011.89
Capital Outlay	255,811,983.51	256,114,414.27	256,141,764.26	38,054,954.11	986,555.28	14,371,896.93	202,728,357.94
Special Revenue - School Food Service	34,407,440.56	34,407,440.56	34,573,090.57	8,594,996.78	95,112.85	5,184,065.14	20,698,915.80
Special Revenue - Grants	36,847,226.90	38,491,082.65	38,516,082.65	11,676,839.38	67,223.70	915,940.90	25,856,078.67
Health Care	76,438,872.22	76,438,872.22	76,438,872.22	20,039,412.28	-	973,416.28	55,426,043.66
Workers' Comp.	11,666,758.94	11,666,758.94	11,666,758.94	621,089.28	-	245,940.50	10,799,729.16
Flexcare	1,508,857.96	1,508,857.96	1,508,857.96	327,433.49	-	57,290.34	1,124,134.13
Totals - All Funds	\$ 976,500,164.07	\$ 979,007,542.95	\$ 979,312,796.87	\$ 236,232,287.20	\$ 3,033,422.47	\$ 43,813,117.18	\$ 696,233,970.02

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
November 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
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 82,025,250.87	\$ 82,025,250.87	\$ 82,025,250.87	16.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 82,025,250.87	100.0%
100	FEDERAL DIRECT	425,000.00	425,000.00	425,000.00	0.1%	\$ -	133,207.47	31.3%	-	-	\$ 133,207.47	31.3%	291,792.53	68.7%
200	FEDERAL THROUGH STATE	1,800,000.00	1,800,000.00	1,800,000.00	0.4%	\$ -	294,938.98	16.4%	-	-	\$ 294,938.98	16.4%	1,505,061.02	83.6%
300	STATE	91,493,060.14	91,604,440.14	91,604,440.14	17.9%	\$ -	36,573,078.60	39.9%	-	-	\$ 36,573,078.60	39.9%	55,031,361.54	60.1%
400	LOCAL	307,487,735.58	307,937,447.95	308,024,701.87	60.1%	\$ 87,253.92	166,905,432.39	54.2%	-	-	\$ 166,905,432.39	54.2%	141,119,269.48	45.8%
600	TRANSFERS	28,787,210.00	28,787,210.00	28,787,210.00	5.6%	\$ -	17,491,638.00	60.8%	-	-	\$ 17,491,638.00	60.8%	11,295,572.00	39.2%
700	OTHER FINANCING SOURCES	27,197.00	27,197.00	27,197.00	0.0%	\$ -	10,341.02	38.0%	-	-	\$ 10,341.02	38.0%	16,855.98	62.0%
TOTAL REVENUES		\$ 512,045,453.59	\$ 512,606,545.96	\$ 512,693,799.88	100.0%	\$ 87,253.92	\$ 221,408,636.46	43.2%	\$ -	\$ -	\$ 221,408,636.46	43.2%	\$ 291,285,163.42	56.8%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 275,818,938.99	\$ 275,880,138.23	\$ 275,927,601.78	53.8%	\$ 47,463.55	\$ 91,456,159.03	33.1%	\$ 1,633,440.11	\$ 7,191,758.70	\$ 98,647,917.73	35.8%	\$ 175,646,243.94	63.7%
7900	OPERATION OF PLANT	36,375,104.80	36,353,154.81	36,325,305.39	7.1%	\$ (27,849.42)	16,085,086.72	44.3%	195,391.68	7,217,649.15	23,302,735.87	64.2%	12,827,177.84	35.3%
7300	SCHOOL ADMINISTRATION	29,732,595.88	29,374,679.62	29,304,599.41	5.7%	\$ (70,080.21)	10,687,968.53	36.5%	4,919.61	59,903.35	10,747,871.88	36.7%	18,551,807.92	63.3%
7800	TRANSPORTATION	18,960,305.50	18,988,400.70	18,975,170.99	3.7%	\$ (13,229.71)	7,185,538.94	37.9%	1,113.96	2,376,212.96	9,561,751.90	50.4%	9,412,305.13	49.6%
6100	PUPIL SERVICES	17,291,113.12	17,312,087.73	17,296,755.86	3.4%	\$ (15,331.87)	5,669,509.93	32.8%	2,817.91	2,186,642.81	7,856,152.74	45.4%	9,437,785.21	54.6%
8100	MAINTENANCE OF PLANT	17,051,942.00	17,058,492.22	17,058,506.11	3.3%	\$ 13.89	7,371,664.02	43.2%	4,902.31	1,960,065.28	9,331,729.30	54.7%	7,721,874.50	45.3%
7700	CENTRAL SERVICES	7,931,550.47	7,946,924.68	8,012,219.62	1.6%	\$ 65,294.94	3,140,212.89	39.2%	28,114.52	236,296.87	3,376,509.76	42.1%	4,607,595.34	57.5%
6300	INSTR & CURRIC DEVELOP	6,837,886.00	6,903,787.36	6,917,732.54	1.3%	\$ 13,945.18	2,371,542.26	34.3%	395.00	28,301.55	2,399,843.81	34.7%	4,517,493.73	65.3%
6200	INSTRUCTIONAL MEDIA	6,115,854.30	6,146,449.91	6,146,509.55	1.2%	\$ 59.64	2,049,987.98	33.4%	10,457.70	123,945.92	2,173,933.90	35.4%	3,962,117.95	64.5%
6400	INSTR STAFF DEVELOP	3,227,333.00	4,279,662.88	4,380,792.35	0.9%	\$ 101,129.47	1,262,808.71	28.8%	645.20	254,324.05	1,517,132.76	34.6%	2,863,014.39	65.4%
8200	ADMIN TECHNOLOGY SERV	3,183,745.94	3,199,126.99	3,187,917.85	0.6%	\$ (11,209.14)	1,107,746.77	34.7%	-	40,571.46	1,148,318.23	36.0%	2,039,599.62	64.0%
7500	FISCAL SERVICES	2,684,723.00	2,634,637.08	2,635,319.31	0.5%	\$ 682.23	891,773.91	33.8%	116.95	203,743.50	1,095,517.41	41.6%	1,539,684.95	58.4%
7100	BOARD OF EDUCATION	1,499,062.63	1,480,473.89	1,480,473.89	0.3%	\$ -	454,411.76	30.7%	197.00	152,651.49	607,063.25	41.0%	873,213.64	59.0%
6500	INSTR RELATED TECHNOLOGY	1,429,770.17	1,405,018.20	1,396,374.60	0.3%	\$ (8,643.60)	489,924.73	35.1%	-	-	489,924.73	35.1%	906,449.87	64.9%
7200	GENERAL ADMINISTRATION	1,057,000.00	1,063,185.49	1,068,185.49	0.2%	\$ 5,000.00	362,823.17	34.0%	649.00	32,500.00	395,323.17	37.0%	672,213.32	62.9%
7400	FACILITIES ACQ & CONST	25,792.73	25,217.73	25,226.70	0.0%	\$ 8.97	14,844.03	58.8%	1,369.69	-	14,844.03	58.8%	9,012.98	35.7%
7600	FOOD SERVICES- GF							0.0%						0.0%
2711	NON SPENDABLE RESERVE INVENTORY	872,113.94	872,113.94	872,113.94	0.2%	\$ -	-	0.0%	-	-	-	0.0%	872,113.94	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	583,632.00	775,656.00	391,608.00	0.1%	\$ (384,048.00)	-	0.0%	-	-	-	0.0%	391,608.00	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,581,252.29	1,313,625.67	1,313,625.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,313,625.67	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,351,050.00	2,351,050.00	2,351,050.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,351,050.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-		-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	1,600,000.00	1,600,000.00	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,600,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,000,000.00	17,000,000.00	17,000,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,250,000.00	4,250,000.00	4,250,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,250,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,830,448.15	40,638,424.15	40,830,448.15	8.0%	\$ 192,024.00	-	0.0%	-	-	-	0.0%	40,830,448.15	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	4,964,238.68	4,964,238.68	5,156,262.68	1.0%	\$ 192,024.00	-	0.0%	-	-	-	0.0%	5,156,262.68	100.0%
TOTAL EXPENDITURES		\$ 512,045,453.59	\$ 512,606,545.96	\$ 512,693,799.88	100.0%	\$ 87,253.92	\$ 150,602,003.38	29.4%	\$ 1,884,530.64	\$ 22,064,567.09	\$ 172,666,570.47	33.7%	\$ 338,142,698.77	66.0%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
November 30, 2016
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,250,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,250,000.00

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

Exhibit D

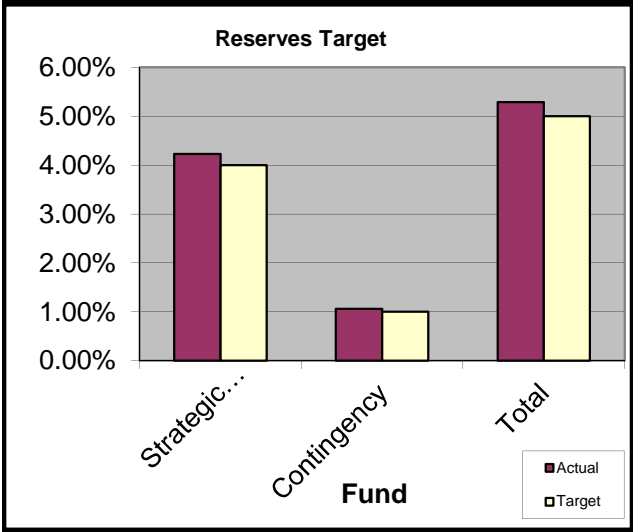
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	872,113.94			1,112,991.74	
Pre-Paid Non Spendable	391,608.00				
Restricted					
Restricted - Workforce Programs	1,313,625.67				
Restricted - School Recognition Funding	2,351,050.00				
Restricted Self Insured Retention			15,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			51,335,000.00		
Restricted Enterprise Software			13,049,000.00		
Restricted - McKay Scholarships	1,600,000.00				
Restricted Debt Service		9,247,123.39			
Restricted Capital Projects			33,064,666.44		
Restricted Food Services				8,303,140.94	
Assigned					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,106,878.87		
Unassigned					
Unassigned Contingency Reserve	4,250,000.00				
Unassigned Reserve For Budget Shortfall	40,830,448.15				
Unassigned Fund Balance	5,156,262.68				
Unassigned Strategic Reserve	17,000,000.00				
Health Fund Reserve for Future Claims					32,999,161.04
Workers Compensation Reserve for Future Claims					10,216,758.94
Flex Care Reserve for Future Claims					208,507.96
Totals	\$ 82,555,108.44	\$ 9,247,123.39	\$ 117,555,545.31	\$ 9,416,132.68	\$ 43,424,427.94
				Grand Total All Reserves	
				\$	262,198,337.76

Exhibit D

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

REVENUES	
FEDERAL DIRECT	\$ 425,000.00
FEDERAL THROUGH STATE	1,800,000.00
STATE	91,604,440.14
LOCAL	308,024,701.87
	<u>\$ 401,854,142.01</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,000,000.00	4.23%	4.00%	\$ (925,834.32)
Contingency	4,250,000.00	1.06%	1.00%	(231,458.58)
Total	<u>\$ 21,250,000.00</u>	<u>5.29%</u>	5.00%	<u>\$ (1,157,292.90)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.23%	4.23%	0.00%
Contingency	1.06%	1.06%	0.00%
Total	<u>5.29%</u>	<u>5.29%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 16-17	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 100 GENERAL FUND

PRD-05 NOVEMBER 2016

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---	
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED		BALANCE	%REM			
A 0051	EVERGLADES CITY SCHOOL	2,837,406.69	17,172.55	305,023.41	198,869.19	897,409.37		1,617,801.36	57			
A 0061	GULFVIEW MIDDLE	4,893,170.41	704.36	206,325.27	405,609.38	1,657,885.26		3,028,255.52	61			
A 0121	LAKE PARK ELEMENTARY	4,274,162.59	7,832.11	81,560.89	334,406.08	1,410,813.06		2,773,956.53	64			
A 0131	TOMMIE BARFIELD ELEMEN	4,230,250.65	738.31	149,069.43	335,969.59	1,367,399.35		2,713,043.56	64			
A 0141	SHADOWLAWN ELEMENTARY	4,318,035.45	4,493.92	136,253.63	341,931.20	1,444,828.73		2,732,459.17	63			
A 0151	NAPLES HIGH	11,510,543.37	26,801.71	382,579.62	859,394.88	3,812,018.30		7,289,143.74	63			
A 0161	PINECREST ELEMENTARY	5,985,240.18	1,215.99	149,779.70	410,486.16	1,722,733.01		4,111,511.48	68			
A 0171	SEA GATE ELEMENTARY	5,860,038.84	552.15	187,404.05	477,140.04	1,929,015.15		3,743,067.49	63			
A 0181	HIGHLANDS ELEMENTARY	5,215,126.55	1,815.08	119,603.04	408,005.70	1,709,124.99		3,384,583.44	64			
A 0191	LAKE TRAFFORD ELEMENTA	5,735,252.58	5,751.24	222,201.23	455,193.28	1,888,408.11		3,618,892.00	63			
A 0201	AVALON ELEMENTARY	4,158,696.97	133.04	134,837.60	398,104.07	1,406,335.95		2,617,390.38	62			
A 0211	EAST NAPLES MIDDLE	6,590,400.33	1,107.55	195,850.95	539,750.66	2,143,242.57		4,250,199.26	64			
A 0221	POINCIANA ELEMENTARY	5,573,756.24	581.37	152,549.67	430,802.84	1,760,446.47		3,660,178.73	65			
A 0231	GOLDEN GATE ELEMENTARY	5,862,984.55	4,235.37	195,403.66	477,861.97	1,999,306.72		3,664,038.80	62			
A 0241	NAPLES PARK ELEMENTARY	4,514,221.78	205.17	86,649.85	357,553.83	1,473,259.51		2,954,107.25	65			
A 0251	PINE RIDGE MIDDLE	6,792,476.34	5,533.94	200,864.61	565,251.85	2,286,565.21		4,299,512.58	63			
A 0261	LELY HIGH	10,080,569.15	4,181.18	345,406.83	822,155.84	3,383,211.46		6,347,769.68	62			
A 0271	IMMOKALEE HIGH	9,621,948.07	6,472.70	276,493.77	797,469.55	3,399,157.44		5,939,824.16	61			
A 0281	LORENZO WALKER TECH CO	5,576,722.66	6,671.53	332,366.01	553,202.89	2,284,241.09		2,953,444.03	52			
A 0282	LORENZO WALKER TECHNIC	3,642,612.37	2,461.24	103,804.63	283,098.57	1,240,127.65		2,296,218.85	63			
A 0311	BARRON COLLIER HIGH	10,954,174.98	8,186.44	366,361.35	858,112.50	3,710,660.51		6,868,966.68	62			
A 0321	GOLDEN GATE MIDDLE	6,969,901.86	1,686.15	198,965.99	568,862.95	2,323,794.79		4,445,454.93	63			
A 0331	BIG CYPRESS ELEMENTARY	6,650,011.32	1,973.04	156,397.77	536,675.56	2,195,684.22		4,295,956.29	64			
A 0341	VILLAGE OAKS ELEMENTAR	4,735,087.49	0.00	190,000.98	361,219.88	1,474,733.79		3,070,352.72	64			
A 0351	GOLDEN TERRACE ELEMENT	6,890,158.79	4,334.89	187,933.96	557,601.02	2,319,260.01		4,378,629.93	63			
A 0361	IMMOKALEE MIDDLE	8,271,242.51	2,052.21	406,886.34	680,449.93	2,727,122.18		5,135,181.78	62			
A 0371	VINEYARDS ELEMENTARY	5,938,595.91	2,424.08	157,228.25	474,504.35	1,938,097.58		3,840,846.00	64			
A 0381	LELY ELEMENTARY	5,183,922.96	1,150.64	96,509.31	424,322.73	1,727,516.34		3,358,746.67	64			
A 0391	LAUREL OAK ELEMENTARY	5,811,070.81	2,480.26	104,633.31	452,765.07	1,890,323.62		3,813,633.62	65			
A 0392	GULF COAST HIGH	12,422,875.07	15,573.22	399,925.32	961,154.34	4,140,961.94		7,866,414.59	63			
A 0401	OAKRIDGE MIDDLE	6,603,722.79	2,004.01	194,251.33	549,227.75	2,234,935.90		4,172,531.55	63			
A 0421	MANATEE ELEMENTARY	5,517,525.30	270.30	89,158.00	440,627.73	1,872,797.44		3,555,299.56	64			
A 0422	MANATEE MIDDLE	5,254,634.53	1,056.10	145,353.33	431,293.60	1,740,852.33		3,367,372.77	64			
A 0431	PELICAN MARSH ELEMENTA	5,762,190.57	1,256.19	153,445.72	478,181.04	1,960,283.63		3,647,205.03	63			
A 0441	CORKSCREW ELEMENTARY	5,045,766.46	598.92	123,969.50	406,141.90	1,669,726.65		3,251,471.39	64			
A 0442	CORKSCREW MIDDLE	5,065,352.62	669.07	190,008.31	418,047.60	1,681,831.56		3,192,843.68	63			
A 0451	OSCEOLA ELEMENTARY	5,020,941.53	2,258.64	111,248.34	397,067.92	1,671,884.89		3,235,549.66	64			
A 0452	NORTH NAPLES MIDDLE	5,736,993.28	1,712.20	191,920.02	479,361.01	1,871,801.31		3,671,559.75	64			
A 0461	CALUSA PARK ELEMENTARY	5,465,407.01	4,200.97	95,460.01	431,111.41	1,782,369.05		3,583,376.98	65			
A 0471	SABAL PALM ELEMENTARY	4,546,483.76	0.00	124,541.16	361,950.91	1,533,544.55		2,888,398.05	63			
A 0472	CYPRESS PALM MIDDLE	5,578,533.62	2,495.87	193,586.80	455,850.71	1,866,408.61		3,516,042.34	63			
A 0493	PALMETTO RIDGE HIGH	11,430,602.06	400.83	378,758.56	974,899.60	3,890,532.67		7,160,910.00	62			
A 0501	GOLDEN GATE HIGH	10,245,602.37	758.07	350,215.15	851,026.05	3,508,141.09		6,386,488.06	62			
A 0511	ESTATES ELEMENTARY	4,328,649.58	204.11	94,733.44	346,436.57	1,448,872.99		2,784,839.04	64			
A 0521	VETERANS MEMORIAL ELEM	5,824,101.27	1,766.27	122,034.92	465,000.54	1,906,132.89		3,794,167.19	65			
A 0531	MIKE DAVIS ELEMENTARY	5,081,539.53	427.77	179,274.55	422,486.09	1,711,038.55		3,190,798.66	62			
A 0541	PALMETTO ELEMENTARY	4,399,986.53	584.03	141,556.43	340,807.66	1,458,251.36		2,799,594.71	63			
A 0551	PARKSIDE ELEMENTARY	5,355,611.60	6,024.93	128,772.18	427,400.11	1,759,212.15		3,461,602.34	64			
A 0581	IMMOKALEE TECHNICAL CO	3,524,935.45	7,521.81	182,945.03	250,167.02	1,361,289.28		1,973,179.33	55			
A 0631	EDEN PARK ELEMENTARY	5,096,137.32	1,539.63	160,891.22	407,224.97	1,664,870.62		3,268,835.85	64			
A 7001	COLLIER VIRTUAL SCHOOL	243,313.25	0.00	196,006.35	3,369.19	19,440.52		27,866.38	11			
A 7006	COLLIER DISTRICT VIRTU	279,889.37	0.00	0.00	18,974.93	84,851.18		195,038.19	69			
A 9004	T.A.P.P. - IMMOKALEE	619,691.77	0.00	194,644.91	48,141.76	175,686.41		249,360.45	40			
A 9007	NEW BEGINNINGS IMMOKAL	492,365.02	0.00	3,036.39	36,775.96	133,800.06		355,528.57	72			

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 100 GENERAL FUND

PRD-05 NOVEMBER 2016

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	580,884.31	0.00	196,593.10	44,374.58	221,878.62	38
A 9010	NEW BEGINNINGS NAPLES	628,314.08	0.00	4,040.37	50,778.21	418,128.91	66
A 9012	BIG CYPRESS WILDERNESS	58,750.00	0.00	0.00	1,085.84	32,491.95	55
A 9013	DETENTION CENTER	411,501.69	0.00	3,041.77	29,600.78	258,928.26	62
A 9015	PHOENIX NAPLES	779,164.23	0.00	8,594.76	47,645.08	536,468.47	68
A 9017	PACE PROGRAM	674,073.02	0.00	350,000.00	1,193.84	274,305.80	40
A 9018	MARCO ISLAND CHARTER M	3,178,493.00	244,843.96	0.00	248,653.30	1,697,958.76	53
A 9019	HOSPITAL/HOMEBOUND	241,522.76	0.00	0.00	12,876.89	208,792.00	86
A 9021	IMMOKALEE COMMUNITY SC	2,132,962.00	152,940.42	0.00	162,529.46	1,182,002.64	55
A 9026	PHOENIX IMMOKALEE	323,427.53	0.00	6,173.21	23,390.66	222,377.56	68
A 9027	BEACON HIGH SCHOOL	2,167,082.36	0.00	7,508.17	178,731.56	1,457,129.19	67
A 9032	MARCO ISLAND ACADEMY	1,934,638.00	149,452.70	0.00	154,812.75	1,023,639.40	52
A 9034	GULF COAST CHARTER ACA	5,515,231.00	441,013.62	0.00	463,272.50	2,794,893.76	50
A 9035	MASON CLASSICAL ACADEM	6,105,508.00	488,230.66	0.00	511,856.36	3,098,907.03	50
A 9081	IMMOKALEE TECHNOLOGY A	215,780.78	0.00	6,918.30	16,233.76	137,527.13	63
A 9110	SCHOOL BOARD	414,845.05	160.50	0.00	28,605.08	276,929.98	66
A 9120	LEGAL SERVICES	1,098,289.75	36.50	89,049.36	61,167.15	724,531.99	65
A 9210	SUPERINTENDENT'S OFFIC	445,875.97	77.65	0.00	29,871.22	293,592.59	65
A 9211	CURRICULUM & INSTRUCTI	922,087.03	0.00	310.31	68,871.57	607,799.46	65
A 9212	DISTRICT/SCHOOL OPERAT	1,369,398.79	659.12	30,623.00	69,189.35	895,978.40	65
A 9213	PRINCIPAL OF ALT SCHOO	969,806.24	0.00	87,184.71	69,152.18	539,633.67	55
A 9215	STUDENT RELATIONS	703,452.43	874.10	0.00	51,893.19	432,264.07	61
A 9223	ELEMENTARY PROGRAMS	2,345,357.51	0.00	52,752.21	156,382.58	1,483,516.60	63
A 9224	SECONDARY PROGRAMS	9,443,925.23	60.00	288,055.99	181,842.78	8,242,515.45	87
A 9230	HUMAN RESOURCES	865,214.08	2,354.29	54,453.00	44,311.79	433,785.39	50
A 9231	TALENT MANAGEMENT	1,867,271.49	24,500.00	150,481.05	147,419.56	983,793.20	52
A 9238	BENEFITS & WELLNESS	292,990.94	0.00	67,491.40	22,691.15	114,191.32	38
A 9239	COMPENSATION	554,105.71	0.00	0.00	44,031.50	338,996.82	61
A 9240	CONTINUOUS IMPROV INIT	3,009,832.14	163.79	34,827.67	134,414.14	1,966,995.58	65
A 9260	ACCOUNTABILITY & DATA	1,558,819.80	0.00	100,030.12	87,646.88	970,147.22	62
A 9270	COMMUNICATIONS & COMMU	813,319.63	29.00	13,699.27	58,233.07	505,252.17	62
A 9281	ADULT & COMMUNITY EDUC	2,139,458.68	5,007.35	19,681.64	226,810.89	1,131,688.10	52
A 9413	DISTRICT-WIDE INSURANC	5,310,604.03	204.24	213,969.01	52,234.18	273,886.91	5
A 9420	TECHNOLOGY	16,957,475.57	103,625.10	2,683,712.31	533,113.99	4,683,929.31	27
A 9427	SSPAR - ALLOCATIONS AN	701,364.32	0.00	0.00	56,173.10	455,074.94	64
A 9429	SUPPORT SERVICES	151,745.24	0.00	9,272.34	10,435.78	83,873.83	55
A 9430	MAINTENANCE	13,519,203.64	6,599.23	2,158,102.32	1,114,070.96	6,207,402.73	45
A 9434	UTIL/COMM/OTHR COUNTY-	2,565,925.52	85,164.42	337,308.00	232,168.61	1,431,735.13	55
A 9440	TRANSPORTATION	18,416,496.95	1,068.88	2,397,589.02	1,802,539.25	8,924,271.48	48
A 9450	FACILITIES MANAGEMENT	1,190,078.54	1,369.69	9,449.55	5,870.82	968,052.36	81
A 9451	SECURITY & ENVIRONMENT	299,977.91	19.50	11,130.63	2,780.51	87,970.00	29
A 9460	ACCOUNTING	1,720,465.51	116.95	292,976.00	125,168.83	886,961.85	51
A 9462	FINANCIAL SERVICES	402,682.29	0.00	1,000.00	30,354.28	253,074.18	62
A 9470	BUDGET	444,756.21	0.00	22.50	30,130.49	299,020.63	67
A 9475	PAYROLL SERVICES	505,842.77	0.00	748.60	37,573.53	308,120.58	60
A 9480	PURCHASING	389,559.66	11.99	257,968.25	29,305.97	206,883.92	53
A 9525	INSTRUCTIONAL TECHNOLO	1,108,020.90	0.00	288.04	58,907.99	857,362.30	77
A 9530	EXCEPT ED & STDT SUPPO	4,589,852.80	1,387.15	2,144,839.03	379,104.19	1,049,034.75	22
A 9543	FEDERAL, STATE & COMP	482,622.29	432.65	0.00	74,075.39	304,452.19	63
	*	430,138,691.44	1,884,530.64	22,064,567.09	32,668,607.09	255,587,590.33	59

Meeting Date: February 7, 2017

Agenda Title: December 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 December 31, 2016. The District recorded transactions reflecting the Department of Education's (DOE) release of the Third Calculation of the Florida Education Finance Program (FEFP). Although the Calculation reflects an increase in the number of students from the original forecast, there is a decrease in overall funding primarily attributable to Categorical funding and the State's annual adjustment for McKay Scholarships.

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 2015-2016 School Recognition awards. The School Recognition Reserve is reduced to reflect the allocation of School Recognition awards to schools in the amount of (\$2,088,154). Revenue for the McKay Scholarship program is reduced by (\$1,447,729), which is offset by a reduction in the Reserve for McKay Scholarships. Reserve for Assigned FTE Shortfall/Proration, a Reserve account established to shield existing programs from fluctuations in State funding, is reduced by (\$243,083.00) to offset the net FEFP revenue decrease. Additionally, the Reserve for Unassigned Fund Balance is decreased by (\$5,156,262.68) and applied to negotiated contractual salary increases. In Capital Projects, the Restricted Capital Projects Reserve is decreased by (\$42,552.63) to fund additional capital needs, the majority being for school bus cameras.

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, 2016

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 512,045,453.59	\$512,693,799.88	\$ 511,414,016.61	\$ 186,170,519.61	\$ 256,034.79	\$ 19,403,696.54	\$ 305,583,765.67
Debt Service	47,773,570.39	47,773,570.39	47,773,570.39	6,315,558.50	-	-	41,458,011.89
Capital Outlay	255,811,983.51	256,141,764.26	256,451,764.26	41,029,991.03	855,305.28	20,124,059.54	194,442,408.41
Special Revenue - School Food Service	34,407,440.56	34,573,090.57	34,573,090.57	10,724,328.32	14,500.00	4,739,534.98	19,094,727.27
Special Revenue - Grants	36,847,226.90	38,516,082.65	38,517,225.65	14,812,355.66	39,186.51	720,468.87	22,945,214.61
Health Care	76,438,872.22	76,438,872.22	76,438,872.22	24,490,844.57	2,082.00	1,944,922.40	50,001,023.25
Workers' Compensation	11,666,758.94	11,666,758.94	11,666,758.94	772,388.29	-	212,427.75	10,681,942.90
Flexcare	1,508,857.96	1,508,857.96	1,508,857.96	409,267.96	-	45,453.38	1,054,136.62
Totals - All Funds	\$ 976,500,164.07	\$ 979,312,796.87	\$ 978,344,156.60	\$ 284,725,253.94	\$ 1,167,108.58	\$ 47,190,563.46	\$ 645,261,230.62

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS OPERATING SUMMARY December 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
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 82,025,250.87	\$ 82,025,250.87	\$ 82,025,250.87	16.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 82,025,250.87	100.0%
100	FEDERAL DIRECT	425,000.00	425,000.00	425,000.00	0.1%	-	177,912.32	41.9%	-	-	177,912.32	41.9%	247,087.68	58.1%
200	FEDERAL THROUGH STATE	1,800,000.00	1,800,000.00	1,800,000.00	0.4%	-	213,657.98	11.9%	-	-	213,657.98	11.9%	1,586,342.02	88.1%
300	STATE	91,493,060.14	91,604,440.14	89,916,922.14	17.6%	\$ (1,687,518.00)	46,444,962.74	51.7%	-	-	46,444,962.74	51.7%	43,471,959.40	48.3%
400	LOCAL	307,487,735.58	308,024,701.87	308,122,436.60	60.2%	\$ 97,734.73	262,603,819.06	85.2%	-	-	262,603,819.06	85.2%	45,518,617.54	14.8%
600	TRANSFERS	28,787,210.00	28,787,210.00	29,097,210.00	5.7%	\$ 310,000.00	17,539,731.00	60.3%	-	-	17,539,731.00	60.3%	11,557,479.00	39.7%
700	OTHER FINANCING SOURCES	27,197.00	27,197.00	27,197.00	0.0%	\$ -	10,435.51	38.4%	-	-	10,435.51	38.4%	16,761.49	61.6%
TOTAL REVENUES		\$ 512,045,453.59	\$ 512,693,799.88	\$ 511,414,016.61	100.0%	\$ (1,279,783.27)	\$ 326,990,518.61	63.9%	\$ -	\$ -	\$ 326,990,518.61	63.9%	\$ 184,423,498.00	36.1%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 275,818,938.99	\$ 275,927,601.78	\$ 280,421,281.05	54.8%	\$ 4,493,679.27	\$ 115,331,758.81	41.1%	\$ 168,390.46	\$ 5,357,809.83	\$ 120,689,568.64	43.0%	\$ 159,563,321.95	56.9%
7900	OPERATION OF PLANT	36,375,104.80	36,325,305.39	36,658,590.47	7.2%	\$ 333,285.08	17,644,633.82	48.1%	(8,341.21)	7,112,187.66	24,756,821.48	67.5%	11,910,110.20	32.5%
7300	SCHOOL ADMINISTRATION	29,732,595.88	29,304,599.41	30,097,428.36	5.9%	\$ 792,828.95	13,262,981.53	44.1%	2,878.41	45,534.14	13,308,515.67	44.2%	16,786,034.28	55.8%
7800	TRANSPORTATION	18,960,305.50	18,975,170.99	19,859,107.09	3.9%	\$ 883,936.10	9,151,038.89	46.1%	789.37	2,121,306.87	11,272,345.76	56.8%	8,585,971.96	43.2%
6100	PUPIL SERVICES	17,291,113.12	17,296,755.86	17,564,082.67	3.4%	\$ 267,326.81	7,199,698.87	41.0%	500.55	1,907,986.43	9,107,685.30	51.9%	8,455,896.82	48.1%
8100	MAINTENANCE OF PLANT	17,051,942.00	17,058,506.11	17,057,077.11	3.3%	\$ (1,429.00)	8,512,213.25	49.9%	77,472.98	1,755,228.64	10,267,441.89	60.2%	6,712,162.24	39.4%
7700	CENTRAL SERVICES	7,931,550.47	8,012,219.62	8,213,410.68	1.6%	\$ 201,191.06	3,852,346.44	46.9%	6,430.14	207,270.67	4,059,617.11	49.4%	4,147,363.43	50.5%
6300	INSTR & CURRIC DEVELOP	6,837,886.00	6,917,732.54	7,534,810.12	1.5%	\$ 617,077.58	3,163,387.27	42.0%	47.99	46,750.00	3,210,137.27	42.6%	4,324,624.86	57.4%
6200	INSTRUCTIONAL MEDIA	6,115,854.30	6,146,509.55	6,040,546.83	1.2%	\$ (105,962.72)	2,530,923.36	41.9%	6,477.70	80,246.73	2,611,170.09	43.2%	3,422,899.04	56.7%
6400	INSTR STAFF DEVELOP	3,227,333.00	4,380,792.35	4,421,164.09	0.9%	\$ 40,371.74	1,457,736.02	33.0%	656.29	358,537.05	1,816,273.07	41.1%	2,604,234.73	58.9%
8200	ADMIN TECHNOLOGY SERV	3,183,745.94	3,187,917.85	3,271,116.94	0.6%	\$ 83,199.09	1,380,067.10	42.2%	284.00	32,072.57	1,412,139.67	43.2%	1,858,693.27	56.8%
7500	FISCAL SERVICES	2,684,723.00	2,635,319.31	2,674,352.54	0.5%	\$ 39,033.23	1,080,688.54	40.4%	293.11	203,775.00	1,284,463.54	48.0%	1,389,595.89	52.0%
7100	BOARD OF EDUCATION	1,499,062.63	1,480,473.89	1,482,296.35	0.3%	\$ 1,822.46	539,538.85	36.4%	-	142,490.95	682,029.80	46.0%	800,266.55	54.0%
6500	INSTR RELATED TECHNOLOGY	1,429,770.17	1,396,374.60	1,391,338.02	0.3%	\$ (5,036.58)	607,853.04	43.7%	-	-	607,853.04	43.7%	783,484.98	56.3%
7200	GENERAL ADMINISTRATION	1,057,000.00	1,068,185.49	1,082,307.83	0.2%	\$ 14,122.34	440,658.85	40.7%	155.00	32,500.00	473,158.85	43.7%	608,993.98	56.3%
7400	FACILITIES ACQ & CONST	25,792.73	25,226.70	25,226.70	0.0%	\$ -	14,994.97	59.4%	-	-	14,994.97	59.4%	10,231.73	40.6%
7600	FOOD SERVICES- GF							0.0%						0.0%
2711	NON SPENDABLE RESERVE INVENTORY	872,113.94	872,113.94	872,113.94	0.2%	\$ -	-	0.0%	-	-	-	0.0%	872,113.94	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	583,632.00	391,608.00	391,608.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	391,608.00	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,581,252.29	1,313,625.67	1,313,625.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,313,625.67	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,351,050.00	2,351,050.00	262,896.00	0.1%	\$ (2,088,154.00)	-	0.0%	-	-	-	0.0%	262,896.00	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	152,271.00	0.0%	\$ (1,447,729.00)	-	0.0%	-	-	-	0.0%	152,271.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,000,000.00	17,000,000.00	17,000,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,250,000.00	4,250,000.00	4,250,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,250,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,256,917.00	0.4%	\$ (243,083.00)	-	0.0%	-	-	-	0.0%	2,256,917.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,830,448.15	40,830,448.15	40,830,448.15	8.0%	\$ -	-	0.0%	-	-	-	0.0%	40,830,448.15	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	4,964,238.68	5,156,262.68	-	0.0%	\$ (5,156,262.68)	-	0.0%	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES		\$ 512,045,453.59	\$ 512,693,799.88	\$ 511,414,016.61	100.0%	\$ (1,279,783.27)	\$ 186,170,519.61	36.4%	\$ 256,034.79	\$ 19,403,696.54	\$ 205,574,216.15	40.2%	\$ 305,583,765.67	59.8%

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

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,250,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,250,000.00

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

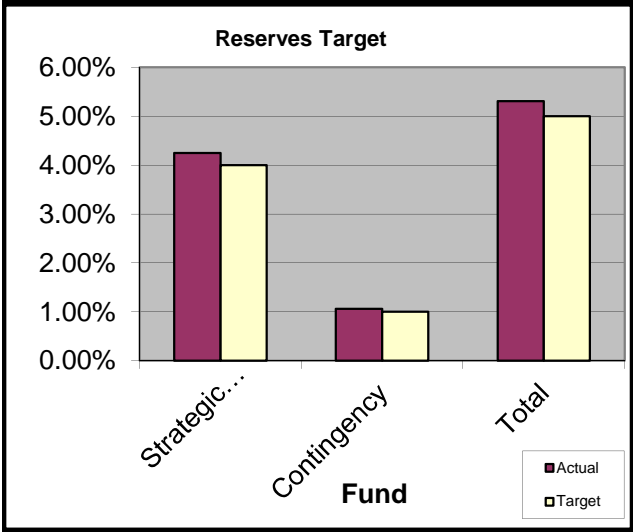
Exhibit D

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	872,113.94			1,112,991.74	
Pre-Paid Non Spendable	391,608.00				
Restricted					
Restricted - Workforce Programs	1,313,625.67				
Restricted - School Recognition Funding	262,896.00				
Restricted Self Insured Retention			15,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			51,335,000.00		
Restricted Enterprise Software			13,049,000.00		
Restricted - McKay Scholarships	152,271.00				
Restricted Debt Service		9,247,123.39			
Restricted Capital Projects			33,022,113.81		
Restricted Food Services				8,303,140.94	
Assigned					
Assigned For FTE Shortfall / State Proration	2,256,917.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,106,878.87		
Unassigned					
Unassigned Contingency Reserve	4,250,000.00				
Unassigned Reserve For Budget Shortfall	40,830,448.15				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,000,000.00				
Health Fund Reserve for Future Claims					32,999,161.04
Workers Compensation Reserve for Future Claims					10,216,758.94
Flex Care Reserve for Future Claims					208,507.96
Totals	\$ 73,619,879.76	\$ 9,247,123.39	\$ 117,512,992.68	\$ 9,416,132.68	\$ 43,424,427.94
				Grand Total All Reserves	
				\$	253,220,556.45

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

REVENUES	
FEDERAL DIRECT	\$ 425,000.00
FEDERAL THROUGH STATE	1,800,000.00
STATE	89,916,922.14
LOCAL	308,122,436.60
	<u>\$ 400,264,358.74</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,000,000.00	4.25%	4.00%	\$ (989,425.65)
Contingency	4,250,000.00	1.06%	1.00%	(247,356.41)
Total	<u>\$ 21,250,000.00</u>	<u>5.31%</u>	<u>5.00%</u>	<u>\$ (1,236,782.06)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.25%	4.23%	0.02%
Contingency	1.06%	1.06%	0.00%
Total	<u>5.31%</u>	<u>5.29%</u>	0.02%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 16-17	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F
 PRD-06 DECEMBER 2016

FND - 100 GENERAL FUND

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 0051	EVERGLADES CITY SCHOOL	3,023,021.71	0.00	299,083.98	254,727.67	1,571,800.69	51				
A 0061	GULFVIEW MIDDLE	5,022,672.95	66.60	157,929.97	447,546.95	2,759,244.17	54				
A 0121	LAKE PARK ELEMENTARY	4,493,614.99	642.55	76,070.74	371,561.70	2,634,526.94	58				
A 0131	TOMMIE BARFIELD ELEMEN	4,279,626.92	1,770.94	144,167.82	353,603.24	2,412,685.57	56				
A 0141	SHADOWLAWN ELEMENTARY	4,330,600.80	926.40	128,167.36	358,236.00	2,398,442.31	55				
A 0151	NAPLES HIGH	11,685,850.13	296.83	353,774.73	930,274.10	6,589,486.17	56				
A 0161	PINECREST ELEMENTARY	5,578,777.10	2,549.99	135,743.50	506,387.17	3,211,363.43	57				
A 0171	SEA GATE ELEMENTARY	6,003,076.54	129.99	178,791.53	515,257.89	3,379,881.98	56				
A 0181	HIGHLANDS ELEMENTARY	5,334,917.11	0.00	117,138.48	492,065.26	3,016,588.38	56				
A 0191	LAKE TRAFFORD ELEMENTA	5,783,778.10	0.00	154,372.56	537,943.15	3,203,054.28	55				
A 0201	AVALON ELEMENTARY	4,230,535.35	294.00	124,711.33	339,034.50	2,360,159.57	55				
A 0211	EAST NAPLES MIDDLE	6,778,980.78	737.29	147,096.94	593,333.49	3,894,570.49	57				
A 0221	POINCIANA ELEMENTARY	5,624,508.72	60,093.17	210,354.74	455,611.11	3,138,003.23	55				
A 0231	GOLDEN GATE ELEMENTARY	5,982,842.40	0.00	190,850.57	507,680.16	3,285,004.95	54				
A 0241	NAPLES PARK ELEMENTARY	4,452,646.96	149.25	83,359.05	375,371.35	2,520,507.80	56				
A 0251	PINE RIDGE MIDDLE	6,959,266.55	546.24	155,769.89	625,584.52	3,890,800.69	55				
A 0261	LELY HIGH	10,332,063.97	0.00	295,861.48	848,376.50	5,804,614.53	56				
A 0271	IMMOKALEE HIGH	9,924,418.53	144.95	255,981.35	924,205.48	5,344,929.31	53				
A 0281	LORENZO WALKER TECH CO	5,594,594.94	7,114.05	294,591.34	411,648.83	2,596,999.63	46				
A 0282	LORENZO WALKER TECHNIC	3,691,875.80	0.00	97,791.29	287,123.99	2,066,832.87	55				
A 0311	BARRON COLLIER HIGH	11,526,867.11	0.00	307,484.23	929,255.24	6,579,467.13	57				
A 0321	GOLDEN GATE MIDDLE	7,109,479.38	186.81	144,421.22	636,743.45	4,004,333.11	56				
A 0331	BIG CYPRESS ELEMENTARY	6,844,647.55	751.37	148,824.14	566,234.05	3,933,153.77	57				
A 0341	VILLAGE OAKS ELEMENTAR	4,702,254.19	0.00	151,123.86	445,189.84	2,631,206.70	55				
A 0351	GOLDEN TERRACE ELEMENT	6,930,253.08	545.20	180,180.76	583,506.65	3,846,760.46	55				
A 0361	IMMOKALEE MIDDLE	8,458,718.29	0.00	345,876.26	820,350.24	4,565,369.61	53				
A 0371	VINEYARDS ELEMENTARY	6,158,391.84	3,045.35	150,557.94	505,785.44	3,560,905.53	57				
A 0381	LELY ELEMENTARY	5,171,103.17	0.00	95,669.61	438,042.78	2,909,874.44	56				
A 0391	LAUREL OAK ELEMENTARY	5,944,399.21	4,109.99	101,404.90	489,633.62	3,458,927.08	58				
A 0392	GULF COAST HIGH	12,897,321.85	1,251.00	350,196.83	1,032,097.83	7,372,814.25	57				
A 0401	OAKRIDGE MIDDLE	6,828,721.32	724.18	149,123.90	608,014.51	3,835,922.83	56				
A 0421	MANATEE ELEMENTARY	5,584,553.20	68.79	85,484.74	474,884.88	3,151,317.35	56				
A 0422	MANATEE MIDDLE	5,177,012.30	168.00	98,180.06	490,585.09	2,847,226.82	55				
A 0431	PELICAN MARSH ELEMENTA	6,032,637.31	160.00	146,881.27	506,003.65	3,419,308.76	56				
A 0441	CORKSCREW ELEMENTARY	5,122,571.18	0.00	129,131.72	429,469.91	2,894,242.90	56				
A 0442	CORKSCREW MIDDLE	5,246,234.65	0.00	140,675.66	457,907.99	2,965,819.44	56				
A 0451	OSCEOLA ELEMENTARY	5,194,379.90	100.32	104,558.85	422,568.47	2,995,267.37	57				
A 0452	NORTH NAPLES MIDDLE	5,874,779.66	405.15	142,628.11	527,174.30	3,332,770.79	56				
A 0461	CALUSA PARK ELEMENTARY	5,554,192.29	958.81	93,676.00	458,267.16	3,218,921.27	57				
A 0471	SABAL PALM ELEMENTARY	4,708,660.54	0.00	116,855.90	367,417.76	2,690,842.33	57				
A 0472	CYPRESS PALM MIDDLE	5,765,579.19	3,440.15	163,439.93	508,635.32	3,223,655.18	55				
A 0493	PALMETTO RIDGE HIGH	11,725,949.42	6,507.03-	356,488.14	965,651.55	6,519,784.09	55				
A 0501	GOLDEN GATE HIGH	10,710,097.89	451.57	305,602.59	862,258.74	6,033,643.90	56				
A 0511	ESTATES ELEMENTARY	4,390,213.64	0.00	92,046.98	362,336.78	2,486,956.89	56				
A 0521	VETERANS MEMORIAL ELEM	6,006,776.03	1,630.44	118,848.33	490,425.12	3,489,739.25	58				
A 0531	MIKE DAVIS ELEMENTARY	5,126,052.88	0.00	175,716.09	424,578.55	2,814,719.69	54				
A 0541	PALMETTO ELEMENTARY	4,424,826.90	485.08	129,565.27	369,964.88	2,466,560.31	55				
A 0551	PARKSIDE ELEMENTARY	5,595,380.66	0.00	130,707.57	454,453.84	3,251,007.10	58				
A 0581	IMMOKALEE TECHNICAL CO	3,525,935.45	1,000.00	180,040.13	289,620.08	1,693,985.96	48				
A 0631	EDEN PARK ELEMENTARY	5,109,350.45	1,050.00	151,917.59	463,271.69	2,828,240.55	55				
A 7001	COLLIER VIRTUAL SCHOOL	243,799.22	0.00	196,006.35	3,661.90	24,690.45	10				
A 7006	COLLIER DISTRICT VIRTU	252,237.73	0.00	0.00	20,084.75	147,301.80	58				
A 9004	T.A.P.P. - IMMOKALEE	627,890.92	0.00	175,547.44	51,847.14	224,809.93	35				
A 9007	NEW BEGINNINGS IMMOKAL	418,127.37	0.00	2,890.06	40,621.40	240,815.85	57				

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 100 GENERAL FUND

PRD-06 DECEMBER 2016

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 9008	N.A.T.A.P.	567,435.73	0.00	174,222.20	48,218.14	210,630.73	182,582.80	32			
A 9010	NEW BEGINNINGS NAPLES	641,021.59	0.00	3,943.66	54,507.52	260,652.32	376,425.61	58			
A 9012	BIG CYPRESS WILDERNESS	58,750.00	0.00	0.00	1,233.31	27,491.36	31,258.64	53			
A 9013	DETENTION CENTER	415,620.79	0.00	2,656.15	32,450.13	181,981.79	230,982.85	55			
A 9015	PHOENIX NAPLES	789,698.53	0.00	8,050.34	63,899.55	297,999.55	483,648.64	61			
A 9017	PACE PROGRAM	674,072.53	0.00	350,000.00	1,341.35	51,108.57	272,963.96	40			
A 9018	MARCO ISLAND CHARTER M	2,948,938.00	0.00	0.00	244,843.96	1,480,534.24	1,468,403.76	49			
A 9019	HOSPITAL/HOMEBOUND	247,364.87	0.00	0.00	16,347.41	49,078.17	198,286.70	80			
A 9021	IMMOKALEE COMMUNITY SC	2,004,979.00	0.00	0.00	160,300.42	958,319.36	1,046,659.64	52			
A 9026	PHOENIX IMMOKALEE	303,038.66	0.00	5,646.13	28,775.23	123,651.99	173,740.54	57			
A 9027	BEACON HIGH SCHOOL	2,217,528.50	0.00	7,428.00	204,089.51	906,534.51	1,303,565.99	58			
A 9032	MARCO ISLAND ACADEMY	1,650,611.00	0.00	0.00	154,814.70	916,360.60	734,250.40	44			
A 9034	GULF COAST CHARTER ACA	5,264,993.00	0.00	0.00	456,847.62	2,736,171.24	2,528,821.76	48			
A 9035	MASON CLASSICAL ACADEM	6,232,799.00	0.00	0.00	504,550.66	3,022,920.97	3,209,878.03	51			
A 9081	IMMOKALEE TECHNOLOGY A	219,439.54	0.00	6,388.30	19,138.94	90,474.29	122,576.95	55			
A 9110	SCHOOL BOARD	408,147.61	0.00	0.00	30,262.50	168,017.07	240,130.54	58			
A 9120	LEGAL SERVICES	1,106,809.65	0.00	155,391.23	75,718.92	360,390.82	591,027.60	53			
A 9210	SUPERINTENDENT'S OFFIC	452,229.64	155.00	0.00	33,896.62	186,102.35	265,972.29	58			
A 9211	CURRICULUM & INSTRUCTI	1,026,823.23	0.00	0.00	73,636.52	387,613.78	639,209.45	62			
A 9212	DISTRICT/SCHOOL OPERAT	1,312,600.53	0.00	30,623.00	77,678.21	519,816.48	762,161.05	58			
A 9213	PRINCIPAL OF ALT SCHOO	962,986.22	0.00	77,469.16	74,827.52	417,815.38	467,701.68	48			
A 9215	STUDENT RELATIONS	716,292.63	0.00	0.00	56,826.05	327,140.31	389,152.32	54			
A 9223	ELEMENTARY PROGRAMS	2,310,447.63	0.00	44,738.12	165,953.05	975,041.75	1,290,667.76	55			
A 9224	SECONDARY PROGRAMS	10,070,677.43	37,756.52	263,124.82	315,535.72	1,228,949.51	8,540,846.58	84			
A 9230	HUMAN RESOURCES	887,099.70	26,940.95	51,873.00	49,327.79	423,949.19	384,336.56	43			
A 9231	TALENT MANAGEMENT	1,900,911.79	0.00	132,532.25	176,385.87	884,883.11	883,496.43	46			
A 9238	BENEFITS & WELLNESS	300,473.99	0.00	58,611.00	22,996.12	134,304.34	107,558.65	35			
A 9239	COMPENSATION	578,121.08	0.00	0.00	48,793.30	263,902.19	314,218.89	54			
A 9240	CONTINUOUS IMPROV INIT	3,094,475.55	307.29	34,207.05	119,787.03	1,127,632.13	1,932,329.08	62			
A 9260	ACCOUNTABILITY & DATA	1,583,889.44	0.00	72,683.03	161,322.10	649,964.56	861,241.85	54			
A 9270	COMMUNICATIONS & COMMU	827,191.40	684.46	13,699.27	71,238.33	365,577.52	447,230.15	54			
A 9281	ADULT & COMMUNITY EDUC	2,139,458.68	500.00	16,033.48	220,749.45	1,203,831.04	919,094.16	42			
A 9413	DISTRICT-WIDE INSURANC	5,310,679.03	0.00	192,626.41	13,035.42-	4,809,508.45	308,544.17	5			
A 9420	TECHNOLOGY	17,018,785.47	93,335.98	1,965,530.54	1,287,458.97	10,773,667.82	4,186,251.13	24			
A 9427	SSPAR - ALLOCATIONS AN	706,960.32	0.00	0.00	63,618.28	309,907.66	397,052.66	56			
A 9429	SUPPORT SERVICES	153,734.03	0.00	8,526.29	12,171.50	70,770.57	74,437.17	48			
A 9430	MAINTENANCE	13,517,953.64	3,095.84	1,883,888.90	1,055,533.95	6,202,633.31	5,428,335.59	40			
A 9434	UTIL/COMM/OTHR COUNTY-	2,544,033.41	0.00	322,647.93	102,948.91	814,666.88	1,406,718.60	55			
A 9440	TRANSPORTATION	19,302,608.39	772.97	2,141,666.93	1,906,776.41	9,000,343.98	8,159,824.51	42			
A 9450	FACILITIES MANAGEMENT	1,176,888.23	0.00	0.00	9,680.17	220,887.11	956,001.12	81			
A 9451	SECURITY & ENVIRONMENT	299,977.91	0.00	10,898.24	38.24-	200,819.54	88,260.13	29			
A 9460	ACCOUNTING	1,739,581.41	293.11	286,679.50	151,967.75	692,378.46	760,230.34	43			
A 9462	FINANCIAL SERVICES	409,142.83	0.00	1,000.00	33,665.57	182,273.68	225,869.15	55			
A 9470	BUDGET	447,147.89	0.00	22.50	31,600.93	177,314.01	269,811.38	60			
A 9475	PAYROLL SERVICES	518,815.57	0.00	200.00	40,648.82	237,622.41	280,993.16	54			
A 9480	PURCHASING	396,069.95	1,245.00	257,506.48	28,531.98	46,748.54-	184,067.01	46			
A 9525	INSTRUCTIONAL TECHNOLO	1,158,515.35	0.00	288.04	51,727.89	302,098.45	856,128.86	73			
A 9530	EXCEPT ED & STDT SUPPO	4,669,874.84	437.88	1,859,533.51	387,131.67	1,781,723.54	1,028,179.91	22			
A 9543	FEDERAL, STATE & COMP	411,375.52	1,022.36	0.00	19,715.88	197,453.33	212,899.83	51			
	*	437,794,136.85	256,034.79	19,403,696.54	35,568,516.23	186,170,519.61	231,963,885.91	52			

Meeting Date: March 21, 2017

Agenda Title: January 2017 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, 2017.

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

January 31, 2017

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 512,045,453.59	\$511,414,016.61	\$ 512,100,532.63	\$ 219,286,756.48	\$ 849,628.80	\$ 15,719,793.59	\$ 276,244,353.76
Debt Service	47,773,570.39	47,773,570.39	47,773,570.39	6,315,558.50	-	-	41,458,011.89
Capital Outlay	255,811,983.51	256,451,764.26	258,513,248.58	67,535,408.44	120,937.00	21,512,429.53	169,344,473.61
Special Revenue - School Food Service	34,407,440.56	34,573,090.57	34,573,090.57	12,892,986.83	54,096.80	4,302,874.16	17,323,132.78
Special Revenue - Grants	36,847,226.90	38,517,225.65	38,574,228.01	17,401,707.60	151,720.48	653,054.84	20,367,745.09
Health Care	76,438,872.22	76,438,872.22	76,438,872.22	28,561,555.57	-	2,611,508.11	45,265,808.54
Workers' Compensation	11,666,758.94	11,666,758.94	11,666,758.94	960,110.90	-	168,446.50	10,538,201.54
Flexcare	1,508,857.96	1,508,857.96	1,508,857.96	586,183.09	-	39,513.11	883,161.76
Totals - All Funds	\$ 976,500,164.07	\$ 978,344,156.60	\$ 981,149,159.30	\$ 353,540,267.41	\$ 1,176,383.08	\$ 45,007,619.84	\$ 581,424,888.97

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS OPERATING SUMMARY January 31, 2017

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 82,025,250.87	\$ 82,025,250.87	\$ 82,025,250.87	16.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 82,025,250.87	100.0%
100	FEDERAL DIRECT	425,000.00	425,000.00	425,000.00	0.1%	\$ -	222,632.65	52.4%	-	-	\$ 222,632.65	52.4%	202,367.35	47.6%
200	FEDERAL THROUGH STATE	1,800,000.00	1,800,000.00	1,800,000.00	0.4%	\$ -	563,049.55	31.3%	-	-	\$ 563,049.55	31.3%	1,236,950.45	68.7%
300	STATE	91,493,060.14	89,916,922.14	90,339,570.56	17.6%	\$ 422,648.42	53,532,459.53	59.3%	-	-	\$ 53,532,459.53	59.3%	36,807,111.03	40.7%
400	LOCAL	307,487,735.58	308,122,436.60	308,386,304.20	60.2%	\$ 263,867.60	275,382,705.62	89.3%	-	-	\$ 275,382,705.62	89.3%	33,003,598.58	10.7%
600	TRANSFERS	28,787,210.00	29,097,210.00	29,097,210.00	5.7%	\$ -	17,587,824.00	60.4%	-	-	\$ 17,587,824.00	60.4%	11,509,386.00	39.6%
700	OTHER FINANCING SOURCES	27,197.00	27,197.00	27,197.00	0.0%	\$ -	10,757.50	39.6%	-	-	\$ 10,757.50	39.6%	16,439.50	60.4%
TOTAL REVENUES		\$ 512,045,453.59	\$ 511,414,016.61	\$ 512,100,532.63	100.0%	\$ 686,516.02	\$ 347,299,428.85	67.8%	\$ -	\$ -	\$ 347,299,428.85	67.8%	\$ 164,801,103.78	32.2%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 275,818,938.99	\$ 280,421,281.05	\$ 281,153,465.43	54.9%	\$ 732,184.38	\$ 136,773,916.63	48.6%	\$ 604,389.07	\$ 4,239,890.70	\$ 141,013,807.33	50.2%	\$ 139,535,269.03	49.6%
7900	OPERATION OF PLANT	36,375,104.80	36,658,590.47	36,878,115.10	7.2%	\$ 219,524.63	20,721,530.75	56.2%	44,873.48	5,100,865.98	25,822,396.73	70.0%	11,010,844.89	29.9%
7300	SCHOOL ADMINISTRATION	29,732,595.88	30,097,428.36	30,005,626.40	5.9%	\$ (91,801.96)	15,581,512.35	51.9%	7,700.67	54,553.70	15,636,066.05	52.1%	14,361,859.68	47.9%
7800	TRANSPORTATION	18,960,305.50	19,859,107.09	19,651,502.80	3.8%	\$ (207,604.29)	10,535,192.94	53.6%	57,919.67	1,855,875.47	12,391,068.41	63.1%	7,202,514.72	36.7%
6100	PUPIL SERVICES	17,291,113.12	17,564,082.67	17,607,099.39	3.4%	\$ 43,016.72	8,329,181.22	47.3%	1,254.08	1,882,097.02	10,211,278.24	58.0%	7,394,567.07	42.0%
8100	MAINTENANCE OF PLANT	17,051,942.00	17,057,077.11	17,039,506.92	3.3%	\$ (17,570.19)	9,692,180.00	56.9%	79,019.79	1,425,253.24	11,117,433.24	65.2%	5,843,053.89	34.3%
7700	CENTRAL SERVICES	7,931,550.47	8,213,410.68	8,148,779.96	1.6%	\$ (64,630.72)	4,404,273.60	54.0%	35,076.60	191,644.15	4,595,917.75	56.4%	3,517,785.61	43.2%
6300	INSTR & CURRIC DEVELOP	6,837,886.00	7,534,810.12	7,445,246.88	1.5%	\$ (89,563.24)	3,715,169.32	49.9%	1,197.01	41,750.00	3,756,919.32	50.5%	3,687,130.55	49.5%
6200	INSTRUCTIONAL MEDIA	6,115,854.30	6,040,546.83	6,050,275.77	1.2%	\$ 9,728.94	3,061,149.14	50.6%	4,680.62	71,379.09	3,132,528.23	51.8%	2,913,066.92	48.1%
6400	INSTR STAFF DEVELOP	3,227,333.00	4,421,164.09	4,576,749.10	0.9%	\$ 155,585.01	1,705,604.30	37.3%	7,004.14	509,230.00	2,214,834.30	48.4%	2,354,910.66	51.5%
8200	ADMIN TECHNOLOGY SERV	3,183,745.94	3,271,116.94	3,287,518.92	0.6%	\$ 16,401.98	1,607,205.57	48.9%	1,940.58	35,925.78	1,643,131.35	50.0%	1,642,446.99	50.0%
7500	FISCAL SERVICES	2,684,723.00	2,674,352.54	2,663,205.61	0.5%	\$ (11,146.93)	1,286,269.94	48.3%	949.55	163,612.46	1,449,882.40	54.4%	1,212,373.66	45.5%
7100	BOARD OF EDUCATION	1,499,062.63	1,482,296.35	1,489,427.65	0.3%	\$ 7,131.30	617,880.32	41.5%	98.25	131,451.00	749,331.32	50.3%	739,998.08	49.7%
6500	INSTR RELATED TECHNOLOGY	1,429,770.17	1,391,338.02	1,375,313.23	0.3%	\$ (16,024.79)	714,321.15	51.9%	50.00	15.00	714,336.15	51.9%	660,927.08	48.1%
7200	GENERAL ADMINISTRATION	1,057,000.00	1,082,307.83	1,083,593.01	0.2%	\$ 1,285.18	526,308.73	48.6%	801.98	16,250.00	542,558.73	50.1%	540,232.30	49.9%
7400	FACILITIES ACQ & CONST	25,792.73	25,226.70	25,226.70	0.0%	\$ -	15,060.52	59.7%	2,673.31	-	15,060.52	59.7%	7,492.87	29.7%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	872,113.94	872,113.94	872,113.94	0.2%	\$ -	-	0.0%	-	-	-	0.0%	872,113.94	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	583,632.00	391,608.00	391,608.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	391,608.00	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,581,252.29	1,313,625.67	1,313,625.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,313,625.67	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,351,050.00	262,896.00	262,896.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	262,896.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	152,271.00	152,271.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	152,271.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,000,000.00	17,000,000.00	17,000,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,250,000.00	4,250,000.00	4,250,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,250,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,256,917.00	2,256,917.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,256,917.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,830,448.15	40,830,448.15	40,830,448.15	8.0%	\$ -	-	0.0%	-	-	-	0.0%	40,830,448.15	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	4,964,238.68	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES		\$ 512,045,453.59	\$ 511,414,016.61	\$ 512,100,532.63	100.0%	\$ 686,516.02	\$ 219,286,756.48	42.8%	\$ 849,628.80	\$ 15,719,793.59	\$ 235,006,550.07	45.9%	\$ 276,244,353.76	53.9%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
January 31, 2017
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,250,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,250,000.00

**ANALYSIS OF BUDGETED ENDING FUND BALANCES
January 31, 2017**

Exhibit D

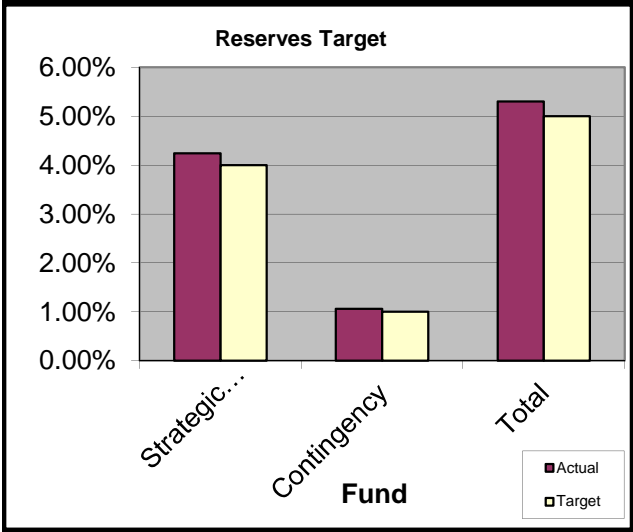
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	872,113.94			1,112,991.74	
Pre-Paid Non Spendable	391,608.00				
Restricted					
Restricted - Workforce Programs	1,313,625.67				
Restricted - School Recognition Funding	262,896.00				
Restricted Self Insured Retention			15,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			51,335,000.00		
Restricted Enterprise Software			13,049,000.00		
Restricted - McKay Scholarships	152,271.00				
Restricted Debt Service		9,247,123.39			
Restricted Capital Projects			35,076,579.72		
Restricted Food Services				8,303,140.94	
Assigned					
Assigned For FTE Shortfall / State Proration	2,256,917.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,115,291.35		
Unassigned					
Unassigned Contingency Reserve	4,250,000.00				
Unassigned Reserve For Budget Shortfall	40,830,448.15				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,000,000.00				
Health Fund Reserve for Future Claims					32,999,161.04
Workers Compensation Reserve for Future Claims					10,216,758.94
Flex Care Reserve for Future Claims					208,507.96
Totals	\$ 73,619,879.76	\$ 9,247,123.39	\$ 119,575,871.07	\$ 9,416,132.68	\$ 43,424,427.94
				Grand Total All Reserves	
				\$	255,283,434.84

Exhibit D

MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
January 31, 2017

REVENUES	
FEDERAL DIRECT	\$ 425,000.00
FEDERAL THROUGH STATE	1,800,000.00
STATE	90,339,570.56
LOCAL	308,386,304.20
	<u>\$ 400,950,874.76</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,000,000.00	4.24%	4.00%	\$ (961,965.01)
Contingency	4,250,000.00	1.06%	1.00%	(240,491.25)
Total	<u>\$ 21,250,000.00</u>	<u>5.30%</u>	5.00%	\$ (1,202,456.26)



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.24%	4.25%	-0.01%
Contingency	1.06%	1.06%	0.00%
Total	<u>5.30%</u>	<u>5.31%</u>	-0.01%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 16-17	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F
 PRD-07 JANUARY 2017

FND - 100 GENERAL FUND

		---	YTD---	---	YTD---	---	MTD---	---	YTD---	---	AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM					
A 0051	EVERGLADES CITY SCHOOL	3,070,843.44	1,176.73	224,734.15	250,554.81	1,442,240.71	46					
A 0061	GULFVIEW MIDDLE	5,092,154.75	1,493.71	124,062.42	384,136.09	2,477,030.32	48					
A 0121	LAKE PARK ELEMENTARY	4,511,969.20	1,543.87	60,367.46	376,430.78	2,291,252.33	50					
A 0131	TOMMIE BARFIELD ELEMEN	4,258,900.14	1,885.57	109,743.45	382,474.05	2,043,794.48	47					
A 0141	SHADOWLAWN ELEMENTARY	4,443,525.80	1,750.00	108,290.57	319,193.38	2,211,227.12	49					
A 0151	NAPLES HIGH	12,175,293.41	19,090.43	268,163.73	865,376.09	6,280,370.76	51					
A 0161	PINECREST ELEMENTARY	5,618,859.33	134.52	116,702.11	477,839.39	2,795,063.13	49					
A 0171	SEA GATE ELEMENTARY	5,988,049.66	428.52	144,102.80	520,039.75	2,879,205.55	48					
A 0181	HIGHLANDS ELEMENTARY	5,463,091.11	961.35	90,452.58	392,513.32	2,777,973.61	50					
A 0191	LAKE TRAFFORD ELEMENTA	5,772,694.88	682.97	121,749.50	436,504.77	2,787,406.38	48					
A 0201	AVALON ELEMENTARY	4,289,635.19	1,028.91	96,202.49	304,037.59	2,142,995.75	49					
A 0211	EAST NAPLES MIDDLE	6,802,263.26	6,405.30	108,422.23	503,713.43	3,447,146.24	50					
A 0221	POINCIANA ELEMENTARY	5,486,871.32	107.00	129,253.42	403,903.81	2,737,549.51	49					
A 0231	GOLDEN GATE ELEMENTARY	5,970,286.59	2,906.76	141,671.55	480,487.76	2,838,233.64	47					
A 0241	NAPLES PARK ELEMENTARY	4,495,121.79	954.92	59,696.33	335,983.25	2,249,856.43	50					
A 0251	PINE RIDGE MIDDLE	7,028,681.43	6,491.45	115,105.79	542,901.56	3,452,032.90	49					
A 0261	LELY HIGH	10,269,236.23	2,057.15	241,765.30	750,565.72	5,043,260.10	49					
A 0271	IMMOKALEE HIGH	9,922,076.47	5,188.43	199,160.95	740,164.01	4,654,200.16	46					
A 0281	LORENZO WALKER TECH CO	5,591,986.90	7,997.65	264,851.51	362,510.86	2,260,736.96	40					
A 0282	LORENZO WALKER TECHNIC	3,714,469.01	1,329.11	71,622.33	267,602.29	1,846,663.64	49					
A 0311	BARRON COLLIER HIGH	11,487,222.51	9,863.59	236,395.26	827,046.37	5,774,001.54	50					
A 0321	GOLDEN GATE MIDDLE	7,109,429.15	100.00	117,615.76	521,928.48	3,509,246.67	49					
A 0331	BIG CYPRESS ELEMENTARY	6,854,110.81	2,101.08	134,749.40	507,291.47	3,448,050.59	50					
A 0341	VILLAGE OAKS ELEMENTAR	4,712,468.93	1,288.05	168,205.73	357,487.15	2,265,564.37	48					
A 0351	GOLDEN TERRACE ELEMENT	6,928,471.51	925.24	131,288.07	534,168.43	3,359,323.11	48					
A 0361	IMMOKALEE MIDDLE	8,468,118.33	2,814.45	270,073.11	786,164.20	3,861,594.15	45					
A 0371	VINEYARDS ELEMENTARY	6,214,905.88	0.00	114,820.54	596,771.48	3,059,430.84	49					
A 0381	LELY ELEMENTARY	5,195,537.53	468.30	67,615.64	400,664.02	2,561,230.45	49					
A 0391	LAUREL OAK ELEMENTARY	5,927,757.50	845.37	75,565.47	437,714.14	3,033,675.28	51					
A 0392	GULF COAST HIGH	13,154,047.59	21,798.53	261,762.27	1,134,975.61	6,562,451.41	49					
A 0401	OAKRIDGE MIDDLE	6,836,729.73	275.32	115,994.40	511,937.85	3,365,571.75	49					
A 0421	MANATEE ELEMENTARY	5,577,109.47	3,406.33	60,126.38	418,908.40	2,746,986.04	49					
A 0422	MANATEE MIDDLE	5,185,554.22	1,282.74	76,053.51	398,369.00	2,478,411.55	47					
A 0431	PELICAN MARSH ELEMENTA	6,016,553.02	1,193.17	110,819.81	471,879.48	2,966,373.28	49					
A 0441	CORKSCREW ELEMENTARY	5,096,513.32	1,584.51	83,555.12	401,337.40	2,510,839.73	49					
A 0442	CORKSCREW MIDDLE	5,210,791.18	1,486.40	120,263.92	450,490.49	2,498,810.82	47					
A 0451	OSCEOLA ELEMENTARY	5,209,066.54	98.12	88,901.78	451,772.50	2,573,840.78	49					
A 0452	NORTH NAPLES MIDDLE	5,851,987.41	1,336.11	110,730.99	536,832.33	2,804,112.37	47					
A 0461	CALUSA PARK ELEMENTARY	5,446,171.14	1,817.76	67,320.11	417,777.91	2,718,619.15	49					
A 0471	SABAL PALM ELEMENTARY	4,611,923.20	0.00	87,396.28	344,009.88	2,279,554.73	49					
A 0472	CYPRESS PALM MIDDLE	5,629,428.15	1,265.98	133,741.47	430,786.13	2,688,590.64	47					
A 0493	PALMETTO RIDGE HIGH	11,704,928.37	3,652.13	272,925.19	901,314.52	5,678,156.57	48					
A 0501	GOLDEN GATE HIGH	10,729,029.07	1,796.61	243,726.42	788,508.93	5,324,597.28	49					
A 0511	ESTATES ELEMENTARY	4,372,208.28	165.00	65,849.68	325,356.00	2,169,627.83	49					
A 0521	VETERANS MEMORIAL ELEM	6,036,278.18	2,031.66	89,573.63	452,352.82	3,095,762.06	51					
A 0531	MIKE DAVIS ELEMENTARY	5,150,128.55	0.00	148,256.65	383,822.70	2,482,432.10	48					
A 0541	PALMETTO ELEMENTARY	4,429,380.35	931.06	98,298.18	332,519.15	2,169,415.72	48					
A 0551	PARKSIDE ELEMENTARY	5,522,733.71	2,474.89	108,246.32	411,967.78	2,786,378.73	50					
A 0581	IMMOKALEE TECHNICAL CO	3,527,076.08	0.00	137,309.85	307,848.75	1,431,008.12	40					
A 0631	EDEN PARK ELEMENTARY	5,028,682.41	1,135.96	119,800.39	452,570.76	2,327,032.99	46					
A 7001	COLLIER VIRTUAL SCHOOL	243,928.39	0.00	196,006.35	3,302.61	21,517.01	8					
A 7006	COLLIER DISTRICT VIRTU	255,283.27	0.00	0.00	17,539.50	132,807.84	52					
A 9004	T.A.P.P. - IMMOKALEE	627,063.10	0.00	175,239.46	25,814.88	198,475.21	31					
A 9007	NEW BEGINNINGS IMMOKAL	420,152.87	0.00	2,635.67	32,929.20	210,166.54	50					

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F
 PRD-07 JANUARY 2017

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.	573,460.91	0.00	174,087.10	22,979.10	233,609.83 165,763.98 28
A 9010	NEW BEGINNINGS NAPLES	640,940.08	0.00	3,327.13	47,336.32	307,988.64 329,624.31 51
A 9012	BIG CYPRESS WILDERNESS	58,750.00	0.00	0.00	6,999.72	34,491.08 24,258.92 41
A 9013	DETENTION CENTER	415,627.97	0.00	2,415.43	29,040.93	211,022.72 202,189.82 48
A 9015	PHOENIX NAPLES	754,453.85	0.00	7,380.65	58,264.10	356,263.65 390,809.55 51
A 9017	PACE PROGRAM	674,072.05	0.00	166,586.20	252,047.33	303,155.90 204,329.95 30
A 9018	MARCO ISLAND CHARTER M	2,948,938.00	0.00	0.00	277,453.13	1,757,987.37 1,190,950.63 40
A 9019	HOSPITAL/HOMEBOUND	189,532.55	0.00	0.00	10,210.34	59,288.51 130,244.04 68
A 9021	IMMOKALEE COMMUNITY SC	2,052,697.37	54,583.37	0.00	212,281.05	1,170,600.41 827,513.59 40
A 9026	PHOENIX IMMOKALEE	297,550.37	0.00	5,304.39	21,077.54	144,729.53 147,516.45 49
A 9027	BEACON HIGH SCHOOL	2,225,684.12	0.00	6,942.21	172,423.73	1,078,958.24 1,139,783.67 51
A 9032	MARCO ISLAND ACADEMY	1,664,244.82	18,225.82	0.00	114,112.42	1,030,473.02 615,545.98 36
A 9034	GULF COAST CHARTER ACA	5,285,443.73	35,928.73	0.00	413,577.80	3,149,749.04 2,099,765.96 39
A 9035	MASON CLASSICAL ACADEM	6,403,221.75	191,580.75	0.00	650,262.78	3,673,183.75 2,538,457.25 39
A 9081	IMMOKALEE TECHNOLOGY A	219,072.22	0.00	4,770.00	15,612.72	106,087.01 108,215.21 49
A 9110	SCHOOL BOARD	415,278.71	98.25	0.00	26,947.12	194,964.19 220,216.27 53
A 9120	LEGAL SERVICES	1,106,809.85	0.00	144,135.68	92,200.95	452,591.77 510,082.40 46
A 9210	SUPERINTENDENT'S OFFIC	451,983.54	1,053.12	0.00	35,948.73	222,051.08 228,879.34 50
A 9211	CURRICULUM & INSTRUCTI	1,550,276.39	644.10	0.00	60,974.63	448,588.41 1,101,043.88 71
A 9212	DISTRICT/SCHOOL OPERAT	1,220,928.58	351.14	21,836.00	75,785.95	595,602.43 603,139.01 49
A 9213	PRINCIPAL OF ALT SCHOO	964,210.71	0.00	59,762.46	78,384.97	496,200.35 408,247.90 42
A 9215	STUDENT RELATIONS	714,958.27	497.82	0.00	46,626.57	373,766.88 340,693.57 47
A 9223	ELEMENTARY PROGRAMS	2,467,206.62	187.32	44,100.12	121,889.05	1,096,930.80 1,325,988.38 53
A 9224	SECONDARY PROGRAMS	9,807,551.33	31,860.77	271,524.57	185,103.51	1,414,053.02 8,090,112.97 82
A 9230	HUMAN RESOURCES	886,900.79	22,592.87	34,783.00	93,122.93	517,072.12 312,452.80 35
A 9231	TALENT MANAGEMENT	1,891,393.00	0.00	126,011.65	136,087.04	1,020,970.15 744,411.20 39
A 9238	BENEFITS & WELLNESS	292,659.76	0.00	49,783.10	17,643.26	151,947.60 90,929.06 31
A 9239	COMPENSATION	559,338.68	0.00	0.00	41,764.49	305,666.68 253,672.00 45
A 9240	CONTINUOUS IMPROV INIT	2,930,049.03	1,158.90	9,900.00	147,580.91	1,275,213.04 1,643,777.09 56
A 9260	ACCOUNTABILITY & DATA	1,529,601.68	0.00	74,387.06	94,108.66	744,073.22 711,141.40 46
A 9270	COMMUNICATIONS & COMMU	843,265.52	23,718.84	3,510.53	66,360.21	431,937.73 384,098.42 45
A 9281	ADULT & COMMUNITY EDUC	2,139,458.68	518.97	15,274.39	156,191.20	1,360,022.24 763,643.08 35
A 9413	DISTRICT-WIDE INSURANC	5,475,682.86	51.00	163,856.27	318,472.96	5,127,981.41 183,794.18 3
A 9420	TECHNOLOGY	17,009,442.91	263,447.78	1,222,516.72	1,488,043.42	12,261,711.24 3,261,767.17 19
A 9427	SSPAR - ALLOCATIONS AN	704,667.97	0.00	0.00	54,533.35	364,441.01 340,226.96 48
A 9429	SUPPORT SERVICES	154,172.90	73.77	8,223.90	10,257.18	81,027.75 64,847.48 42
A 9430	MAINTENANCE	13,560,810.57	5,306.45	1,593,409.50	931,223.16	7,133,856.47 4,828,238.15 35
A 9434	UTIL/COMM/OTHR COUNTY-	2,544,502.94	0.00	253,533.03	124,462.60	939,129.48 1,351,840.43 53
A 9440	TRANSPORTATION	19,191,639.62	57,606.04	1,870,648.91	1,391,231.20	10,391,575.18 6,871,809.49 35
A 9450	FACILITIES MANAGEMENT	1,057,455.65	2,673.31	0.00	4,800.83	225,687.94 829,094.40 78
A 9451	SECURITY & ENVIRONMENT	299,977.91	5.00	58,301.53	1,841.92	202,661.46 39,009.92 13
A 9460	ACCOUNTING	1,734,709.84	1,612.97	232,690.36	127,150.94	819,529.40 680,877.11 39
A 9462	FINANCIAL SERVICES	408,252.72	56.58	5,000.00	28,094.12	210,367.80 192,828.34 47
A 9470	BUDGET	441,347.79	0.00	22.50	28,844.15	206,158.16 235,167.13 53
A 9475	PAYROLL SERVICES	518,699.65	0.00	2,000.00	35,104.28	272,726.69 243,972.96 47
A 9480	PURCHASING	396,415.07	0.00	139,327.36	144,821.63	98,073.09 159,014.62 40
A 9525	INSTRUCTIONAL TECHNOLO	993,214.77	3,340.02	5,015.00	40,288.41	342,386.86 642,472.89 64
A 9530	EXCEPT ED & STDT SUPPO	4,665,991.94	7,039.97	1,852,443.36	118,509.11	1,900,232.65 906,275.96 19
A 9543	FEDERAL, STATE & COMP	411,327.17	2,966.69	0.00	17,065.39	214,518.72 193,841.76 47
	*	438,480,652.87	849,628.80	15,719,793.59	33,116,236.87	219,286,756.48 202,624,474.00 46

Meeting Date: April 11, 2017

Agenda Title: February 2017 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending February 28, 2017.

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

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

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

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

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

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

BUDGET ANALYSIS - ALL FUNDS

February 28, 2017

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 512,045,453.59	\$512,100,532.63	\$ 512,487,305.99	\$ 253,724,032.84	\$ 302,231.47	\$ 13,545,884.02	\$ 244,915,157.66
Debt Service	47,773,570.39	47,773,570.39	47,773,570.39	37,869,537.00	-	-	9,904,033.39
Capital Outlay	255,811,983.51	258,513,248.58	258,678,333.03	77,818,523.59	66,033.60	33,956,633.27	146,837,142.57
Special Revenue - School Food Service	34,407,440.56	34,573,090.57	34,823,849.84	14,961,315.30	148,178.31	3,897,785.06	15,816,571.17
Special Revenue - Grants	36,847,226.90	38,574,228.01	38,645,908.92	20,393,406.50	105,169.61	652,668.02	17,494,664.79
Health Care	76,438,872.22	76,438,872.22	76,440,310.24	32,665,958.54	-	2,229,341.70	41,545,010.00
Workers' Compensation	11,666,758.94	11,666,758.94	11,666,758.94	1,159,834.70	-	152,496.75	10,354,427.49
Flexcare	1,508,857.96	1,508,857.96	1,509,157.96	725,390.06	-	33,778.36	749,989.54
Totals - All Funds	\$ 976,500,164.07	\$ 981,149,159.30	\$ 982,025,195.31	\$ 439,317,998.53	\$ 621,612.99	\$ 54,468,587.18	\$ 487,616,996.61

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS OPERATING SUMMARY February 28, 2017

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 82,025,250.87	\$ 82,025,250.87	\$ 82,025,250.87	16.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 82,025,250.87	100.0%
100	FEDERAL DIRECT	425,000.00	425,000.00	425,000.00	0.1%	-	268,383.48	63.1%	-	-	\$ 268,383.48	63.1%	156,616.52	36.9%
200	FEDERAL THROUGH STATE	1,800,000.00	1,800,000.00	1,800,000.00	0.4%	-	653,845.55	36.3%	-	-	\$ 653,845.55	36.3%	1,146,154.45	63.7%
300	STATE	91,493,060.14	90,339,570.56	90,345,646.56	17.6%	\$ 6,076.00	61,089,834.60	67.6%	-	-	\$ 61,089,834.60	67.6%	29,255,811.96	32.4%
400	LOCAL	307,487,735.58	308,386,304.20	308,457,001.56	60.2%	\$ 70,697.36	283,293,858.01	91.8%	-	-	\$ 283,293,858.01	91.8%	25,163,143.55	8.2%
600	TRANSFERS	28,787,210.00	29,097,210.00	29,407,210.00	5.7%	\$ 310,000.00	26,136,285.00	88.9%	-	-	\$ 26,136,285.00	88.9%	3,270,925.00	11.1%
700	OTHER FINANCING SOURCES	27,197.00	27,197.00	27,197.00	0.0%	\$ -	10,757.50	39.6%	-	-	\$ 10,757.50	39.6%	16,439.50	60.4%
TOTAL REVENUES		\$ 512,045,453.59	\$ 512,100,532.63	\$ 512,487,305.99	100.0%	\$ 386,773.36	\$ 371,452,964.14	72.5%	\$ -	\$ -	\$ 371,452,964.14	72.5%	\$ 141,034,341.85	27.5%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 275,818,938.99	\$ 281,153,465.43	\$ 281,078,092.40	54.8%	\$ (75,373.03)	\$ 158,627,845.21	56.4%	\$ 110,199.29	\$ 4,118,972.20	\$ 162,746,817.41	57.9%	\$ 118,221,075.70	42.1%
7900	OPERATION OF PLANT	36,375,104.80	36,878,115.10	36,885,180.39	7.2%	\$ 7,065.29	23,280,478.16	63.1%	2,783.35	4,015,970.50	27,296,448.66	74.0%	9,585,948.38	26.0%
7300	SCHOOL ADMINISTRATION	29,732,595.88	30,005,626.40	30,119,694.44	5.9%	\$ 114,068.04	18,004,359.02	59.8%	6,077.74	64,935.48	18,069,294.50	60.0%	12,044,322.20	40.0%
7800	TRANSPORTATION	18,960,305.50	19,651,502.80	19,769,544.13	3.9%	\$ 118,041.33	12,413,984.55	62.8%	52,820.51	1,637,083.44	14,051,067.99	71.1%	5,665,655.63	28.7%
6100	PUPIL SERVICES	17,291,113.12	17,607,099.39	17,637,827.43	3.4%	\$ 30,728.04	10,041,924.42	56.9%	2,186.17	1,313,780.83	11,355,705.25	64.4%	6,279,936.01	35.6%
8100	MAINTENANCE OF PLANT	17,051,942.00	17,039,506.92	17,329,827.86	3.4%	\$ 290,320.94	10,963,877.14	63.3%	107,874.76	1,502,569.42	12,466,446.56	71.9%	4,755,506.54	27.4%
7700	CENTRAL SERVICES	7,931,550.47	8,148,779.96	8,191,648.08	1.6%	\$ 42,868.12	5,012,749.97	61.2%	11,874.73	140,477.82	5,153,227.79	62.9%	3,026,545.56	36.9%
6300	INSTR & CURRIC DEVELOP	6,837,886.00	7,445,246.88	7,606,215.12	1.5%	\$ 160,968.24	4,364,854.49	57.4%	2,612.19	38,599.00	4,403,453.49	57.9%	3,200,149.44	42.1%
6200	INSTRUCTIONAL MEDIA	6,115,854.30	6,050,275.77	6,064,552.09	1.2%	\$ 14,276.32	3,554,913.85	58.6%	3,056.97	63,307.39	3,618,221.24	59.7%	2,443,273.88	40.3%
6400	INSTR STAFF DEVELOP	3,227,333.00	4,576,749.10	4,355,386.51	0.8%	\$ (221,362.59)	1,971,206.82	45.3%	423.38	325,080.00	2,296,286.82	52.7%	2,058,676.31	47.3%
8200	ADMIN TECHNOLOGY SERV	3,183,745.94	3,287,518.92	3,216,512.48	0.6%	\$ (71,006.44)	1,862,862.86	57.9%	543.36	48,415.92	1,911,278.78	59.4%	1,304,690.34	40.6%
7500	FISCAL SERVICES	2,684,723.00	2,663,205.61	2,645,252.70	0.5%	\$ (17,952.91)	1,480,817.77	56.0%	633.29	129,597.96	1,610,415.73	60.9%	1,034,203.68	39.1%
7100	BOARD OF EDUCATION	1,499,062.63	1,489,427.65	1,486,268.68	0.3%	\$ (3,158.97)	689,359.15	46.4%	24.40	130,829.06	820,188.21	55.2%	666,056.07	44.8%
6500	INSTR RELATED TECHNOLOGY	1,429,770.17	1,375,313.23	1,375,558.65	0.3%	\$ 245.42	830,630.06	60.4%	-	15.00	830,645.06	60.4%	544,913.59	39.6%
7200	GENERAL ADMINISTRATION	1,057,000.00	1,083,593.01	1,080,638.57	0.2%	\$ (2,954.44)	603,580.05	55.9%	200.04	16,250.00	619,830.05	57.4%	460,608.48	42.6%
7400	FACILITIES ACQ & CONST	25,792.73	25,226.70	25,226.70	0.0%	\$ -	20,589.32	81.6%	921.29	-	20,589.32	81.6%	3,716.09	14.7%
7600	FOOD SERVICES- GF	-	-	-	-	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	872,113.94	872,113.94	872,113.94	0.2%	\$ -	-	0.0%	-	-	-	0.0%	872,113.94	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	583,632.00	391,608.00	391,608.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	391,608.00	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,581,252.29	1,313,625.67	1,313,625.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,313,625.67	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,351,050.00	262,896.00	262,896.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	262,896.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	152,271.00	152,271.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	152,271.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,000,000.00	17,000,000.00	17,000,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,250,000.00	4,250,000.00	4,250,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,250,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,256,917.00	2,256,917.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,256,917.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,830,448.15	40,830,448.15	40,830,448.15	8.0%	\$ -	-	0.0%	-	-	-	0.0%	40,830,448.15	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	4,964,238.68	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES		\$ 512,045,453.59	\$ 512,100,532.63	\$ 512,487,305.99	100.0%	\$ 386,773.36	\$ 253,724,032.84	49.5%	\$ 302,231.47	\$ 13,545,884.02	\$ 267,269,916.86	52.2%	\$ 244,915,157.66	47.8%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
February 28, 2017
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,250,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,250,000.00

ANALYSIS OF BUDGETED ENDING FUND BALANCES
February 28, 2017

Exhibit D

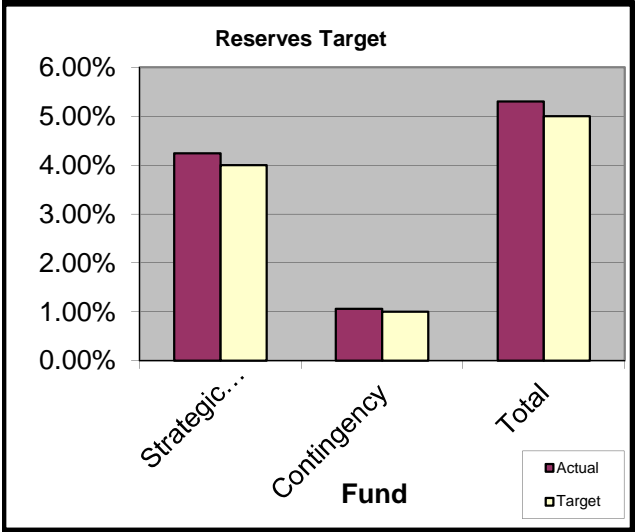
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	872,113.94			1,112,991.74	
Pre-Paid Non Spendable	391,608.00				
Restricted					
Restricted - Workforce Programs	1,313,625.67				
Restricted - School Recognition Funding	262,896.00				
Restricted Self Insured Retention			15,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			51,335,000.00		
Restricted Enterprise Software			13,049,000.00		
Restricted - McKay Scholarships	152,271.00				
Restricted Debt Service		9,247,123.39			
Restricted Capital Projects			34,930,846.31		
Restricted Food Services				8,303,140.94	
Assigned					
Assigned For FTE Shortfall / State Proration	2,256,917.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,116,109.21		
Unassigned					
Unassigned Contingency Reserve	4,250,000.00				
Unassigned Reserve For Budget Shortfall	40,830,448.15				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,000,000.00				
Health Fund Reserve for Future Claims					33,000,599.06
Workers Compensation Reserve for Future Claims					10,216,758.94
Flex Care Reserve for Future Claims					208,507.96
Totals	\$ 73,619,879.76	\$ 9,247,123.39	\$ 119,430,955.52	\$ 9,416,132.68	\$ 43,425,865.96
				Grand Total All Reserves	
				\$	255,139,957.31

Exhibit D

MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
 February 28, 2017

REVENUES	
FEDERAL DIRECT	\$ 425,000.00
FEDERAL THROUGH STATE	1,800,000.00
STATE	90,345,646.56
LOCAL	308,457,001.56
	<u>\$ 401,027,648.12</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,000,000.00	4.24%	4.00%	\$ (958,894.08)
Contingency	4,250,000.00	1.06%	1.00%	(239,723.52)
Total	<u>\$ 21,250,000.00</u>	<u>5.30%</u>	<u>5.00%</u>	<u>\$ (1,198,617.59)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.24%	4.24%	0.00%
Contingency	1.06%	1.06%	0.00%
Total	<u>5.30%</u>	<u>5.30%</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 16-17	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 100 GENERAL FUND

PRD-08 FEBRUARY 2017

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	3,059,793.56	925.19	207,389.76	206,404.97	1,609,096.82	1,242,381.79 40
A 0061	GULFVIEW MIDDLE	5,091,264.30	1,856.80	89,592.16	458,532.31	2,948,100.61	2,051,714.73 40
A 0121	LAKE PARK ELEMENTARY	4,507,217.63	5,247.43	47,249.47	334,409.70	2,493,215.24	1,961,505.49 43
A 0131	TOMMIE BARFIELD ELEMEN	4,289,314.67	573.52	85,646.46	395,902.59	2,499,379.23	1,703,715.46 39
A 0141	SHADOWLAWN ELEMENTARY	4,427,753.34	922.11	87,487.23	332,449.11	2,454,707.22	1,884,636.78 42
A 0151	NAPLES HIGH	12,113,373.31	1,287.90	260,683.33	831,006.91	6,438,675.40	5,412,726.68 44
A 0161	PINECREST ELEMENTARY	5,639,837.44	0.00	94,793.28	433,677.03	3,140,636.60	2,404,407.56 42
A 0171	SEA GATE ELEMENTARY	6,029,553.21	287.79	84,131.83	495,777.58	3,460,090.37	2,485,043.22 41
A 0181	HIGHLANDS ELEMENTARY	5,455,568.91	238.65	71,662.72	480,653.53	3,074,357.10	2,309,310.44 42
A 0191	LAKE TRAFFORD ELEMENTA	5,806,259.59	1,204.15	93,160.48	464,790.06	3,327,646.09	2,384,248.87 41
A 0201	AVALON ELEMENTARY	4,335,776.66	1,568.10	75,151.68	339,435.80	2,388,843.84	1,870,213.04 43
A 0211	EAST NAPLES MIDDLE	6,816,220.49	6,314.85	81,614.73	632,083.63	3,872,373.12	2,855,917.79 41
A 0221	POINCIANA ELEMENTARY	5,503,854.81	81.71	117,706.00	427,074.02	3,047,035.41	2,339,031.69 42
A 0231	GOLDEN GATE ELEMENTARY	5,983,896.01	4,135.36	116,250.26	483,993.18	3,471,467.82	2,392,042.57 39
A 0241	NAPLES PARK ELEMENTARY	4,479,859.07	841.24	53,995.82	346,024.30	2,530,638.41	1,894,383.60 42
A 0251	PINE RIDGE MIDDLE	7,050,501.68	1,558.62	93,458.65	655,036.19	4,110,087.48	2,845,396.93 40
A 0261	LELY HIGH	10,301,436.30	131.85	205,218.63	752,404.91	5,734,558.59	4,361,527.23 42
A 0271	IMMOKALEE HIGH	10,102,752.78	664.17	177,682.70	790,344.91	5,853,871.84	4,070,534.07 40
A 0281	LORENZO WALKER TECH CO	5,591,599.85	3,976.98	232,839.91	389,530.08	3,447,930.86	1,906,852.10 34
A 0282	LORENZO WALKER TECHNIC	3,720,750.58	139.51	61,145.99	261,557.32	2,056,411.25	1,603,053.83 43
A 0311	BARRON COLLIER HIGH	11,502,867.74	3,932.42	211,207.83	1,003,417.49	6,470,379.61	4,817,347.88 41
A 0321	GOLDEN GATE MIDDLE	7,141,100.87	2,153.63	97,304.69	540,062.85	4,022,529.57	3,019,112.98 42
A 0331	BIG CYPRESS ELEMENTARY	6,858,733.88	1,836.08	112,500.61	532,729.72	3,801,939.46	2,942,457.73 42
A 0341	VILLAGE OAKS ELEMENTAR	4,715,148.90	96.28	154,990.21	381,098.07	2,658,508.85	1,901,553.56 40
A 0351	GOLDEN TERRACE ELEMENT	6,983,490.74	3,715.92	147,774.99	563,556.34	4,000,491.43	2,831,508.40 40
A 0361	IMMOKALEE MIDDLE	8,417,546.05	0.00	210,900.54	678,321.20	5,011,957.82	3,194,687.69 37
A 0371	VINEYARDS ELEMENTARY	6,226,164.21	2,004.37	98,634.21	468,630.76	3,509,285.26	2,616,240.37 42
A 0381	LELY ELEMENTARY	5,210,327.75	0.00	57,353.79	433,745.85	2,999,968.99	2,153,004.97 41
A 0391	LAUREL OAK ELEMENTARY	5,941,428.61	11,174.60	60,716.96	557,495.59	3,375,166.97	2,494,370.08 41
A 0392	GULF COAST HIGH	13,141,708.59	6,379.53	229,927.70	956,090.96	7,264,126.34	5,641,275.02 42
A 0401	OAKRIDGE MIDDLE	6,865,775.21	420.69	83,424.30	554,779.39	3,909,667.65	2,872,262.57 41
A 0421	MANATEE ELEMENTARY	5,594,131.43	379.10	50,138.59	446,839.48	3,213,430.20	2,330,183.54 41
A 0422	MANATEE MIDDLE	5,183,014.74	4,988.38	59,942.84	417,830.22	3,047,636.64	2,070,446.88 39
A 0431	PELICAN MARSH ELEMENTA	6,031,823.92	719.59	96,610.04	562,835.22	3,501,001.98	2,433,492.31 40
A 0441	CORKSCREW ELEMENTARY	5,095,707.27	216.93	68,477.72	408,667.13	2,909,201.09	2,117,811.53 41
A 0442	CORKSCREW MIDDLE	5,208,281.99	167.70	89,705.34	401,625.22	2,991,855.26	2,126,553.69 40
A 0451	OSCEOLA ELEMENTARY	5,222,193.11	353.24	76,451.15	401,970.64	2,948,196.50	2,197,192.22 42
A 0452	NORTH NAPLES MIDDLE	5,853,934.20	2,363.47	79,663.14	441,715.28	3,377,523.22	2,394,384.37 40
A 0461	CALUSA PARK ELEMENTARY	5,507,119.68	3,223.61	55,758.36	440,429.39	3,098,843.51	2,349,294.20 42
A 0471	SABAL PALM ELEMENTARY	4,590,503.58	0.00	63,892.73	360,977.30	2,605,949.49	1,920,661.36 41
A 0472	CYPRESS PALM MIDDLE	5,598,517.16	2,018.47	118,203.19	430,722.25	3,236,552.31	2,241,743.19 40
A 0493	PALMETTO RIDGE HIGH	11,727,081.41	5,191.36	205,594.47	913,201.91	6,670,700.65	4,855,977.65 41
A 0501	GOLDEN GATE HIGH	10,527,735.06	4,049.87	221,114.89	754,073.02	5,912,981.78	4,389,588.52 41
A 0511	ESTATES ELEMENTARY	4,381,585.70	0.00	55,086.64	351,024.08	2,487,589.85	1,838,909.21 41
A 0521	VETERANS MEMORIAL ELEM	6,038,935.41	3,026.79	69,560.47	548,949.53	3,397,860.36	2,568,487.79 42
A 0531	MIKE DAVIS ELEMENTARY	5,213,931.02	0.00	129,017.76	477,135.82	2,996,575.62	2,088,337.64 40
A 0541	PALMETTO ELEMENTARY	4,405,530.56	2,288.16	79,816.18	341,934.90	2,502,670.29	1,820,755.93 41
A 0551	PARKSIDE ELEMENTARY	5,509,917.81	1,137.87	86,290.85	423,601.16	3,049,234.93	2,373,254.16 43
A 0581	IMMOKALEE TECHNICAL CO	3,527,442.97	0.00	103,277.06	277,398.32	2,236,156.43	1,188,009.48 33
A 0631	EDEN PARK ELEMENTARY	5,039,647.98	1,135.99	99,732.14	408,715.84	2,989,428.91	1,949,350.74 38
A 7001	COLLIER VIRTUAL SCHOOL	243,926.25	0.00	190,806.35	8,588.96	34,993.99	18,125.91 7
A 7006	COLLIER DISTRICT VIRTU	253,775.55	0.00	0.00	19,200.68	141,676.11	112,099.44 44
A 9004	T.A.P.P. - IMMOKALEE	626,962.06	0.00	116,206.09	87,366.23	340,714.66	170,041.31 27
A 9007	NEW BEGINNINGS IMMOKAL	416,673.01	0.00	2,498.56	37,574.33	244,924.99	169,249.46 40

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F
 PRD-08 FEBRUARY 2017

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.	573,439.73	0.00	112,997.08	91,693.58	135,139.24	23				
A 9010	NEW BEGINNINGS NAPLES	640,887.77	0.00	5,048.83	54,137.25	273,713.05	42				
A 9012	BIG CYPRESS WILDERNESS	58,668.75	0.00	0.00	1,115.22	23,062.45	39				
A 9013	DETENTION CENTER	415,621.07	0.00	1,858.83	29,753.91	172,985.61	41				
A 9015	PHOENIX NAPLES	772,092.42	0.00	6,982.33	55,880.84	352,965.60	45				
A 9017	PACE PROGRAM	670,318.05	0.00	166,586.20	1,223.22	199,352.73	29				
A 9018	MARCO ISLAND CHARTER M	2,938,369.51	0.00	0.00	234,190.12	946,192.02	32				
A 9019	HOSPITAL/HOMEBOUND	189,534.97	0.00	0.00	23,965.22	106,281.24	56				
A 9021	IMMOKALEE COMMUNITY SC	2,046,618.34	0.00	0.00	213,916.49	662,101.44	32				
A 9026	PHOENIX IMMOKALEE	298,026.10	0.00	5,625.39	22,353.34	125,317.84	42				
A 9027	BEACON HIGH SCHOOL	2,226,276.46	0.00	6,264.56	196,275.69	944,777.97	42				
A 9032	MARCO ISLAND ACADEMY	1,659,638.15	0.00	0.00	132,377.21	496,787.92	29				
A 9034	GULF COAST CHARTER ACA	5,268,870.25	0.00	0.00	449,629.52	1,669,491.69	31				
A 9035	MASON CLASSICAL ACADEM	6,387,889.41	0.00	0.00	652,856.31	2,061,849.35	32				
A 9081	IMMOKALEE TECHNOLOGY A	218,704.25	0.00	4,240.00	15,659.68	92,717.56	42				
A 9110	SCHOOL BOARD	412,184.87	0.00	0.00	29,124.72	188,095.96	45				
A 9120	LEGAL SERVICES	1,106,744.72	24.40	141,232.28	68,694.17	444,202.10	40				
A 9210	SUPERINTENDENT'S OFFIC	451,500.74	0.00	0.00	35,795.26	193,654.40	42				
A 9211	CURRICULUM & INSTRUCTI	1,660,756.73	649.40	0.00	68,383.21	1,143,135.71	68				
A 9212	DISTRICT/SCHOOL OPERAT	1,260,829.89	460.01	20,750.00	74,516.44	569,501.01	45				
A 9213	PRINCIPAL OF ALT SCHOO	972,925.89	0.00	53,126.83	68,092.46	355,506.25	36				
A 9215	STUDENT RELATIONS	720,152.47	127.66	0.00	52,153.33	294,104.60	40				
A 9223	ELEMENTARY PROGRAMS	2,476,402.71	2,167.15	41,415.68	138,186.16	1,197,702.92	48				
A 9224	SECONDARY PROGRAMS	9,690,624.24	1,622.59	293,644.74	166,798.07	7,814,505.82	80				
A 9230	HUMAN RESOURCES	886,736.07	4,133.80	31,716.00	65,196.27	268,617.88	30				
A 9231	TALENT MANAGEMENT	1,941,837.97	1,997.62	79,202.89	169,750.75	669,916.56	34				
A 9238	BENEFITS & WELLNESS	256,164.89	0.00	40,955.20	14,588.92	48,673.17	19				
A 9239	COMPENSATION	589,475.14	0.00	0.00	42,446.50	241,361.96	40				
A 9240	CONTINUOUS IMPROV INIT	2,927,140.66	500.00	0.00	115,520.48	1,535,907.14	52				
A 9260	ACCOUNTABILITY & DATA	1,499,359.10	188.52	64,649.12	103,332.65	587,115.59	39				
A 9270	COMMUNICATIONS & COMMU	843,693.31	328.71	9,860.24	80,601.03	320,965.60	38				
A 9281	ADULT & COMMUNITY EDUC	2,139,458.68	0.00	14,534.58	207,484.11	557,417.75	26				
A 9413	DISTRICT-WIDE INSURANC	5,475,682.86	0.00	142,089.44	51,897.55	153,714.46	2				
A 9420	TECHNOLOGY	16,975,993.17	37,127.44	1,244,726.80	568,298.74	2,864,128.95	16				
A 9427	SSPAR - ALLOCATIONS AN	707,294.79	0.00	0.00	58,146.17	284,707.61	40				
A 9429	SUPPORT SERVICES	154,250.63	423.80	7,207.44	11,726.45	53,865.19	34				
A 9430	MAINTENANCE	13,825,638.30	105,783.54	1,626,064.35	1,196,163.15	3,763,770.79	27				
A 9434	UTIL/COMM/OTHR COUNTY-	2,565,202.98	0.00	204,362.39	824,089.13	597,621.98	23				
A 9440	TRANSPORTATION	19,313,147.35	53,013.12	1,649,351.57	1,859,176.33	5,360,031.15	27				
A 9450	FACILITIES MANAGEMENT	934,885.94	921.29	0.00	6,783.27	701,493.44	75				
A 9451	SECURITY & ENVIRONMENT	277,958.65	2,391.14	10,745.89	51,672.25	10,487.91	3				
A 9460	ACCOUNTING	1,717,156.02	471.24	205,390.18	96,374.96	595,390.24	34				
A 9462	FINANCIAL SERVICES	408,123.92	162.05	2,000.00	34,487.31	161,106.76	39				
A 9470	BUDGET	441,058.11	0.00	22.50	30,348.83	204,528.62	46				
A 9475	PAYROLL SERVICES	518,548.61	0.00	879.08	38,706.33	206,236.51	39				
A 9480	PURCHASING	396,431.49	451.47	139,112.64	29,357.08	129,437.21	32				
A 9525	INSTRUCTIONAL TECHNOLO	735,007.38	537.00	3,915.00	51,935.58	336,232.94	45				
A 9530	EXCEPT ED & STDT SUPPO	4,677,280.12	3,598.85	1,289,884.48	647,643.15	835,920.99	17				
A 9543	FEDERAL, STATE & COMP	433,574.19	603.41	0.00	61,384.69	157,067.37	36				
	*	438,867,426.23	302,231.47	13,545,884.02	34,437,276.36	171,295,277.90	39				

Meeting Date: May 9, 2017

Agenda Title: March 2017 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, 2017.

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

March 31, 2017

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 512,045,453.59	\$512,487,305.99	\$ 512,514,050.30	\$ 309,474,002.25	\$ 387,053.60	\$ 10,708,644.49	\$ 191,944,349.96
Debt Service	47,773,570.39	47,773,570.39	47,768,433.39	37,869,537.00	-	-	9,898,896.39
Capital Outlay	255,811,983.51	258,678,333.03	258,693,964.42	79,888,157.61	3,375,619.61	40,740,241.10	134,689,946.10
Special Revenue - School Food Service	34,407,440.56	34,823,849.84	34,905,812.47	17,737,501.63	59,800.00	3,157,423.55	13,951,087.29
Special Revenue - Grants	36,847,226.90	38,645,908.92	39,182,978.98	25,134,517.51	202,821.50	808,703.26	13,036,936.71
Health Care	76,438,872.22	76,440,310.24	76,440,310.24	35,836,801.44	-	1,741,340.88	38,862,167.92
Workers' Compensation	11,666,758.94	11,666,758.94	11,666,758.94	1,320,957.23	-	135,050.50	10,210,751.21
Flexcare	1,508,857.96	1,509,157.96	1,509,157.96	896,051.26	-	28,029.92	585,076.78
Totals - All Funds	\$ 976,500,164.07	\$ 982,025,195.31	\$ 982,681,466.70	\$ 508,157,525.93	\$ 4,025,294.71	\$ 57,319,433.70	\$ 413,179,212.36

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS OPERATING SUMMARY March 31, 2017

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 82,025,250.87	\$ 82,025,250.87	\$ 82,025,250.87	16.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 82,025,250.87	100.0%
100	FEDERAL DIRECT	425,000.00	425,000.00	425,000.00	0.1%	-	314,134.31	73.9%	-	-	\$ 314,134.31	73.9%	110,865.69	26.1%
200	FEDERAL THROUGH STATE	1,800,000.00	1,800,000.00	1,800,000.00	0.4%	-	657,145.13	36.5%	-	-	\$ 657,145.13	36.5%	1,142,854.87	63.5%
300	STATE	91,493,060.14	90,345,646.56	90,345,911.65	17.6%	\$ 265.09	68,196,067.47	75.5%	-	-	\$ 68,196,067.47	75.5%	22,149,844.18	24.5%
400	LOCAL	307,487,735.58	308,457,001.56	308,483,480.78	60.2%	\$ 26,479.22	294,544,505.89	95.5%	-	-	\$ 294,544,505.89	95.5%	13,938,974.89	4.5%
600	TRANSFERS	28,787,210.00	29,407,210.00	29,407,210.00	5.7%	-	26,184,944.00	89.0%	-	-	\$ 26,184,944.00	89.0%	3,222,266.00	11.0%
700	OTHER FINANCING SOURCES	27,197.00	27,197.00	27,197.00	0.0%	-	11,664.72	42.9%	-	-	\$ 11,664.72	42.9%	15,532.28	57.1%
TOTAL REVENUES		\$ 512,045,453.59	\$ 512,487,305.99	\$ 512,514,050.30	100.0%	\$ 26,744.31	\$ 389,908,461.52	76.1%	\$ -	\$ -	\$ 389,908,461.52	76.1%	\$ 122,605,588.78	23.9%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 275,818,938.99	\$ 281,078,092.40	\$ 280,727,375.40	54.8%	\$ (350,717.00)	\$ 195,301,329.39	69.6%	\$ 161,324.69	\$ 3,490,651.10	\$ 198,791,980.49	70.8%	\$ 81,774,070.22	29.1%
7900	OPERATION OF PLANT	36,375,104.80	36,885,180.39	37,236,160.12	7.3%	\$ 350,979.73	26,002,456.84	69.8%	45,204.21	2,737,336.50	28,739,793.34	77.2%	8,451,162.57	22.7%
7300	SCHOOL ADMINISTRATION	29,732,595.88	30,119,694.44	30,070,329.07	5.9%	\$ (49,365.37)	22,302,864.02	74.2%	6,350.01	69,686.33	22,372,550.35	74.4%	7,691,428.71	25.6%
7800	TRANSPORTATION	18,960,305.50	19,769,544.13	19,861,800.69	3.9%	\$ 92,256.56	15,597,155.39	78.5%	56,951.38	1,327,301.25	16,924,456.64	85.2%	2,880,392.67	14.5%
6100	PUPIL SERVICES	17,291,113.12	17,637,827.43	17,628,648.64	3.4%	\$ (9,178.79)	12,413,537.71	70.4%	13,039.58	970,084.26	13,383,621.97	75.9%	4,231,987.09	24.0%
8100	MAINTENANCE OF PLANT	17,051,942.00	17,329,827.86	17,328,577.57	3.4%	\$ (1,250.29)	13,046,978.00	75.3%	75,206.02	1,239,537.47	14,286,515.47	82.4%	2,966,856.08	17.1%
7700	CENTRAL SERVICES	7,931,550.47	8,191,648.08	8,200,664.37	1.6%	\$ 9,016.29	5,990,707.07	73.1%	13,717.14	87,695.73	6,078,402.80	74.1%	2,108,544.43	25.7%
6300	INSTR & CURRIC DEVELOP	6,837,886.00	7,606,215.12	7,569,738.10	1.5%	\$ (36,477.02)	5,351,318.92	70.7%	231.84	43,787.60	5,395,106.52	71.3%	2,174,399.74	28.7%
6200	INSTRUCTIONAL MEDIA	6,115,854.30	6,064,552.09	6,081,336.30	1.2%	\$ 16,784.21	4,397,694.57	72.3%	4,763.78	57,651.69	4,455,346.26	73.3%	1,621,226.26	26.7%
6400	INSTR STAFF DEVELOP	3,227,333.00	4,355,386.51	4,370,168.29	0.9%	\$ 14,781.78	2,338,844.02	53.5%	6,647.45	324,330.00	2,663,174.02	60.9%	1,700,346.82	38.9%
8200	ADMIN TECHNOLOGY SERV	3,183,745.94	3,216,512.48	3,199,964.01	0.6%	\$ (16,548.47)	2,318,904.10	72.5%	94.49	25,394.68	2,344,298.78	73.3%	855,570.74	26.7%
7500	FISCAL SERVICES	2,684,723.00	2,645,252.70	2,652,887.86	0.5%	\$ 7,635.16	1,815,078.07	68.4%	2,080.79	125,602.56	1,940,680.63	73.2%	710,126.44	26.8%
7100	BOARD OF EDUCATION	1,499,062.63	1,486,268.68	1,465,723.75	0.3%	\$ (20,544.93)	828,436.86	56.5%	278.17	193,335.32	1,021,772.18	69.7%	443,673.40	30.3%
6500	INSTR RELATED TECHNOLOGY	1,429,770.17	1,375,558.65	1,370,019.82	0.3%	\$ (5,538.83)	1,020,734.39	74.5%	-	-	1,020,734.39	74.5%	349,285.43	25.5%
7200	GENERAL ADMINISTRATION	1,057,000.00	1,080,638.57	1,080,549.85	0.2%	\$ (88.72)	725,193.13	67.1%	1,164.05	16,250.00	741,443.13	68.6%	337,942.67	31.3%
7400	FACILITIES ACQ & CONST	25,792.73	25,226.70	50,226.70	0.0%	\$ 25,000.00	22,769.77	45.3%	-	-	22,769.77	45.3%	27,456.93	54.7%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	872,113.94	872,113.94	872,113.94	0.2%	\$ -	-	0.0%	-	-	-	0.0%	872,113.94	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	583,632.00	391,608.00	391,608.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	391,608.00	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,581,252.29	1,313,625.67	1,313,625.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,313,625.67	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,351,050.00	262,896.00	262,896.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	262,896.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	152,271.00	152,271.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	152,271.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,000,000.00	17,000,000.00	17,000,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,250,000.00	4,250,000.00	4,250,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,250,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,256,917.00	2,256,917.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,256,917.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,830,448.15	40,830,448.15	40,830,448.15	8.0%	\$ -	-	0.0%	-	-	-	0.0%	40,830,448.15	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	4,964,238.68	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES		\$ 512,045,453.59	\$ 512,487,305.99	\$ 512,514,050.30	100.0%	\$ 26,744.31	\$ 309,474,002.25	60.4%	\$ 387,053.60	\$ 10,708,644.49	\$ 320,182,646.74	62.5%	\$ 191,944,349.96	37.5%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
March 31, 2017
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,250,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,250,000.00

**ANALYSIS OF BUDGETED ENDING FUND BALANCES
March 31, 2017**

Exhibit D

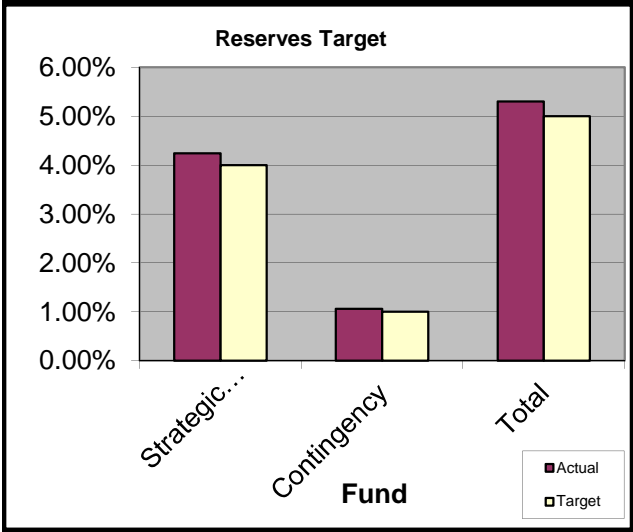
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	872,113.94			1,112,991.74	
Pre-Paid Non Spendable	391,608.00				
Restricted					
Restricted - Workforce Programs	1,313,625.67				
Restricted - School Recognition Funding	262,896.00				
Restricted Self Insured Retention			15,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			51,335,000.00		
Restricted Enterprise Software			13,049,000.00		
Restricted - McKay Scholarships	152,271.00				
Restricted Debt Service		9,243,726.39			
Restricted Capital Projects			34,947,722.39		
Restricted Food Services				8,303,140.94	
Assigned					
Assigned For FTE Shortfall / State Proration	2,256,917.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,116,109.21		
Unassigned					
Unassigned Contingency Reserve	4,250,000.00				
Unassigned Reserve For Budget Shortfall	40,830,448.15				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,000,000.00				
Health Fund Reserve for Future Claims					33,000,599.06
Workers Compensation Reserve for Future Claims					10,216,758.94
Flex Care Reserve for Future Claims					208,507.96
Totals	\$ 73,619,879.76	\$ 9,243,726.39	\$ 119,447,831.60	\$ 9,416,132.68	\$ 43,425,865.96
				Grand Total All Reserves	
				\$ 255,153,436.39	

Exhibit D

MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
March 31, 2017

REVENUES	
FEDERAL DIRECT	\$ 425,000.00
FEDERAL THROUGH STATE	1,800,000.00
STATE	90,345,911.65
LOCAL	308,483,480.78
	<u>\$ 401,054,392.43</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,000,000.00	4.24%	4.00%	\$ (957,824.30)
Contingency	4,250,000.00	1.06%	1.00%	(239,456.08)
Total	<u>\$ 21,250,000.00</u>	<u>5.30%</u>	<u>5.00%</u>	<u>\$ (1,197,280.38)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.24%	4.24%	0.00%
Contingency	1.06%	1.06%	0.00%
Total	<u>5.30%</u>	<u>5.30%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 16-17	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-09 MARCH 2017

		---	---	---	---	---	---	---
		YTD	YTD	MTD	YTD	AVAILABLE		
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 0051	EVERGLADES CITY SCHOOL	3,040,267.46	40.09	33,481.38	506,692.49	2,115,789.31	890,956.68	29
A 0061	GULFVIEW MIDDLE	5,031,718.36	845.32	65,981.80	708,960.87	3,657,061.48	1,307,829.76	25
A 0121	LAKE PARK ELEMENTARY	4,505,521.54	10,884.32	32,076.68	620,048.55	3,113,263.79	1,349,296.75	29
A 0131	TOMMIE BARFIELD ELEMEN	4,270,338.57	776.30	51,615.74	604,836.15	3,104,215.38	1,113,731.15	26
A 0141	SHADOWLAWN ELEMENTARY	4,316,751.68	377.17	66,377.29	622,528.73	3,077,235.95	1,172,761.27	27
A 0151	NAPLES HIGH	11,803,286.50	1,076.99	174,378.30	1,648,981.84	8,087,657.24	3,540,173.97	29
A 0161	PINECREST ELEMENTARY	5,476,657.28	1,113.13	57,997.55	770,124.35	3,910,760.95	1,506,785.65	27
A 0171	SEA GATE ELEMENTARY	5,997,393.57	0.00	65,285.89	850,573.90	4,310,664.27	1,621,443.41	27
A 0181	HIGHLANDS ELEMENTARY	5,294,204.08	7,790.64	50,155.96	739,492.47	3,813,849.57	1,422,407.91	26
A 0191	LAKE TRAFFORD ELEMENTA	5,895,614.48	23,791.16	81,842.99	851,233.26	4,178,879.35	1,611,100.98	27
A 0201	AVALON ELEMENTARY	4,303,474.68	0.00	50,930.67	594,183.44	2,983,027.28	1,269,516.73	29
A 0211	EAST NAPLES MIDDLE	6,780,402.41	879.43	66,634.63	943,078.99	4,815,452.11	1,897,436.24	27
A 0221	POINCIANA ELEMENTARY	5,464,985.49	300.61	78,554.04	802,241.17	3,849,276.58	1,536,854.26	28
A 0231	GOLDEN GATE ELEMENTARY	5,983,233.03	1,834.31	81,915.36	885,094.91	4,356,562.73	1,542,920.63	25
A 0241	NAPLES PARK ELEMENTARY	4,460,931.36	2,158.68	32,225.45	652,615.66	3,183,254.07	1,243,293.16	27
A 0251	PINE RIDGE MIDDLE	7,025,707.71	1,195.62	64,580.20	990,149.64	5,100,237.12	1,859,694.77	26
A 0261	LELY HIGH	10,277,635.92	0.00	135,262.59	1,460,480.32	7,195,038.91	2,947,334.42	28
A 0271	IMMOKALEE HIGH	10,062,054.13	13,383.00	150,632.52	1,426,864.12	7,280,735.96	2,617,302.65	26
A 0281	LORENZO WALKER TECH CO	5,553,628.74	1,392.36	191,447.04	657,075.48	4,105,006.34	1,255,783.00	22
A 0282	LORENZO WALKER TECHNIC	3,724,146.35	582.50	46,932.27	545,192.65	2,601,603.90	1,075,027.68	28
A 0311	BARRON COLLIER HIGH	11,573,155.84	3,525.53	189,784.80	1,575,948.58	8,046,328.19	3,333,517.32	28
A 0321	GOLDEN GATE MIDDLE	7,147,018.11	0.00	78,316.90	1,041,698.37	5,064,227.94	2,004,473.27	28
A 0331	BIG CYPRESS ELEMENTARY	6,839,514.38	2,635.04	72,348.95	989,482.22	4,791,421.68	1,973,108.71	28
A 0341	VILLAGE OAKS ELEMENTAR	4,737,545.80	143.53	110,985.96	689,591.53	3,348,100.38	1,278,315.93	26
A 0351	GOLDEN TERRACE ELEMEN	7,025,057.45	2,391.16	108,288.72	1,029,838.71	5,030,330.14	1,884,047.43	26
A 0361	IMMOKALEE MIDDLE	8,462,690.53	0.00	168,710.95	1,165,449.35	6,177,407.17	2,116,572.41	25
A 0371	VINEYARDS ELEMENTARY	6,258,609.59	0.00	74,469.27	880,013.82	4,389,299.08	1,794,841.24	28
A 0381	LELY ELEMENTARY	5,241,013.99	225.05	41,133.56	782,298.85	3,782,267.84	1,417,837.64	27
A 0391	LAUREL OAK ELEMENTARY	5,940,973.92	647.76	53,324.04	830,027.36	4,205,194.33	1,681,807.79	28
A 0392	GULF COAST HIGH	13,173,937.46	2,419.55	159,096.25	1,790,403.99	9,054,530.33	3,957,891.33	30
A 0401	OAKRIDGE MIDDLE	6,880,159.05	256.00	61,235.97	1,078,329.54	4,987,997.19	1,830,669.89	26
A 0421	MANATEE ELEMENTARY	5,593,706.70	1,127.73	32,875.66	827,025.48	4,040,455.68	1,519,247.63	27
A 0422	MANATEE MIDDLE	5,202,940.99	2,080.30	45,122.04	776,704.13	3,824,340.77	1,331,397.88	25
A 0431	PELICAN MARSH ELEMENTA	6,007,528.06	2,647.20	53,793.80	886,215.77	4,387,217.75	1,563,869.31	26
A 0441	CORKSCREW ELEMENTARY	5,133,498.06	2,426.14	46,907.82	740,023.83	3,649,224.92	1,434,939.18	27
A 0442	CORKSCREW MIDDLE	5,180,343.14	2,318.31	66,069.17	710,863.64	3,702,718.90	1,409,236.76	27
A 0451	OSCEOLA ELEMENTARY	5,230,081.75	878.63	46,103.69	725,129.91	3,673,326.41	1,509,773.02	28
A 0452	NORTH NAPLES MIDDLE	5,856,623.20	2,270.67	59,354.20	803,066.57	4,180,589.79	1,614,408.54	27
A 0461	CALUSA PARK ELEMENTARY	5,513,219.86	625.85	36,104.50	791,220.02	3,890,063.53	1,586,425.98	28
A 0471	SABAL PALM ELEMENTARY	4,608,581.22	768.16	44,023.87	658,461.84	3,264,411.33	1,299,377.86	28
A 0472	CYPRESS PALM MIDDLE	5,588,810.52	1,404.46	85,425.18	800,671.15	4,037,223.46	1,464,757.42	26
A 0493	PALMETTO RIDGE HIGH	11,809,586.70	30,973.86	160,343.36	1,685,703.15	8,356,403.80	3,261,865.68	27
A 0501	GOLDEN GATE HIGH	10,909,723.29	3,711.38	167,171.72	1,490,468.79	7,403,450.57	3,335,389.62	30
A 0511	ESTATES ELEMENTARY	4,416,039.42	0.00	40,009.69	611,616.82	3,099,206.67	1,276,823.09	28
A 0521	VETERANS MEMORIAL ELEM	6,014,846.96	99.00	48,726.41	833,857.37	4,231,717.73	1,734,303.82	28
A 0531	MIKE DAVIS ELEMENTARY	5,182,563.07	0.00	86,242.57	775,970.74	3,772,546.36	1,323,774.14	25
A 0541	PALMETTO ELEMENTARY	4,457,263.00	256.63	46,454.58	646,004.20	3,148,674.49	1,261,877.30	28
A 0551	PARKSIDE ELEMENTARY	5,436,574.28	954.63	59,651.25	795,617.97	3,844,852.90	1,531,115.50	28
A 0581	IMMOKALEE TECHNICAL CO	3,530,756.31	6,955.01	83,242.05	448,628.16	2,684,784.59	755,774.66	21
A 0631	EDEN PARK ELEMENTARY	5,052,185.58	206.13	61,799.99	722,129.05	3,711,557.96	1,278,621.50	25
A 7001	COLLIER VIRTUAL SCHOOL	243,920.63	0.00	190,806.35	6,182.50	41,176.49	11,937.79	4
A 7006	COLLIER DISTRICT VIRTU	253,545.77	0.00	0.00	34,208.97	175,885.08	77,660.69	30
A 9004	T.A.P.P. - IMMOKALEE	626,648.42	0.00	94,328.38	74,961.45	415,676.11	116,643.93	18
A 9007	NEW BEGINNINGS IMMOKAL	425,494.91	0.00	1,702.33	64,755.82	309,680.81	114,111.77	26

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-09 MARCH 2017

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	573,369.96	196.99	94,276.64	63,668.76	388,972.17	89,924.16 15
A 9010	NEW BEGINNINGS NAPLES	639,704.70	0.00	1,224.92	96,387.19	458,513.08	179,966.70 28
A 9012	BIG CYPRESS WILDERNESS	58,668.75	0.00	0.00	1,677.15	37,283.45	21,385.30 36
A 9013	DETENTION CENTER	415,659.49	0.00	1,554.36	51,420.93	292,197.56	121,907.57 29
A 9015	PHOENIX NAPLES	777,834.44	0.00	6,423.97	109,886.21	522,030.70	249,379.77 32
A 9017	PACE PROGRAM	670,317.24	0.00	166,586.20	1,839.15	306,218.27	197,512.77 29
A 9018	MARCO ISLAND CHARTER M	2,948,938.00	0.00	0.00	234,190.14	2,226,367.63	722,570.37 24
A 9019	HOSPITAL/HOMEBOUND	242,590.11	0.00	0.00	35,127.36	118,381.09	124,209.02 51
A 9021	IMMOKALEE COMMUNITY SC	2,052,697.37	0.00	0.00	159,363.14	1,543,880.04	508,817.33 24
A 9026	PHOENIX IMMOKALEE	298,180.82	0.00	4,947.23	41,292.64	208,375.51	84,858.08 28
A 9027	BEACON HIGH SCHOOL	2,213,892.73	0.00	6,073.57	328,689.90	1,603,923.83	603,895.33 27
A 9032	MARCO ISLAND ACADEMY	1,662,244.82	0.00	0.00	114,172.42	1,277,022.65	385,222.17 23
A 9034	GULF COAST CHARTER ACA	5,285,443.73	0.00	0.00	413,766.80	4,013,145.36	1,272,298.37 24
A 9035	MASON CLASSICAL ACADEM	6,409,062.84	0.00	0.00	524,658.79	4,850,698.85	1,558,363.99 24
A 9081	IMMOKALEE TECHNOLOGY A	218,712.64	0.00	3,710.00	27,839.22	149,585.91	65,416.73 29
A 9110	SCHOOL BOARD	411,775.22	203.23	0.00	67,413.10	291,502.01	120,069.98 29
A 9120	LEGAL SERVICES	1,106,609.44	74.94	86,503.87	103,721.83	625,007.77	395,022.86 35
A 9210	SUPERINTENDENT'S OFFIC	451,463.93	2,226.60	0.00	51,428.29	309,274.63	139,962.70 31
A 9211	CURRICULUM & INSTRUCTI	1,578,475.06	0.00	0.00	114,443.04	631,414.66	947,060.40 60
A 9212	DISTRICT/SCHOOL OPERAT	1,233,548.50	1,347.50	9,914.00	135,076.51	805,195.38	417,091.62 33
A 9213	PRINCIPAL OF ALT SCHOO	969,116.09	1,420.50	41,848.01	114,456.57	678,749.38	247,098.20 25
A 9215	STUDENT RELATIONS	720,099.18	2,973.40	322.40	93,791.10	519,711.31	197,092.07 27
A 9223	ELEMENTARY PROGRAMS	2,477,358.14	0.00	37,521.05	243,222.00	1,478,338.96	961,498.13 38
A 9224	SECONDARY PROGRAMS	9,421,724.49	13,052.50	282,749.48	284,293.15	1,865,144.24	7,260,778.27 77
A 9230	HUMAN RESOURCES	886,446.65	6,209.84	29,376.00	74,414.48	656,682.87	194,177.94 21
A 9231	TALENT MANAGEMENT	1,954,629.96	49.62	45,775.00	244,938.38	1,435,659.28	473,146.06 24
A 9238	BENEFITS & WELLNESS	261,989.35	0.00	32,127.30	23,811.08	190,347.60	39,514.45 15
A 9239	COMPENSATION	574,430.04	0.00	0.00	81,082.57	429,195.75	145,234.29 25
A 9240	CONTINUOUS IMPROV INIT	2,917,421.68	1,409.76	0.00	144,486.06	1,535,219.58	1,380,792.34 47
A 9260	ACCOUNTABILITY & DATA	1,496,714.77	680.40	52,056.86	186,674.88	1,034,080.75	409,896.76 27
A 9270	COMMUNICATIONS & COMMU	844,692.55	1,542.63	2,899.23	112,116.83	624,655.59	215,595.10 25
A 9281	ADULT & COMMUNITY EDUC	2,140,458.68	89.79	8,102.46	337,374.17	1,904,880.52	227,385.91 10
A 9413	DISTRICT-WIDE INSURANC	5,475,682.86	2,131.77	120,866.49	113,726.82	5,066,152.14	286,532.46 5
A 9420	TECHNOLOGY	16,943,058.53	121,497.84	1,182,099.11	964,244.26	13,794,254.24	1,845,207.34 10
A 9427	SSPAR - ALLOCATIONS AN	708,259.86	0.00	0.00	103,809.85	526,397.03	181,862.83 25
A 9429	SUPPORT SERVICES	156,252.27	4,985.00	5,775.35	19,932.49	112,686.69	32,805.23 21
A 9430	MAINTENANCE	13,894,178.05	21,196.66	1,415,911.78	1,781,521.86	10,111,541.48	2,345,528.13 16
A 9434	UTIL/COMM/OTHR COUNTY-	2,827,522.54	0.00	173,665.09	484,567.84	1,278,650.77	1,375,206.68 48
A 9440	TRANSPORTATION	19,411,842.66	52,814.56	1,335,696.87	3,098,942.89	15,349,694.40	2,673,636.83 13
A 9450	FACILITIES MANAGEMENT	875,696.38	0.00	0.00	13,380.44	245,851.65	629,844.73 71
A 9451	SECURITY & ENVIRONMENT	291,458.65	170.00	7,310.56	18,748.29	273,082.00	10,896.09 3
A 9460	ACCOUNTING	1,726,664.38	832.91	266,298.18	163,510.36	1,079,414.72	380,118.57 22
A 9462	FINANCIAL SERVICES	407,938.93	983.29	2,000.00	56,774.56	301,629.67	103,325.97 25
A 9470	BUDGET	438,946.23	264.59	22.50	53,370.17	289,877.16	148,781.98 33
A 9475	PAYROLL SERVICES	518,942.84	0.00	879.08	71,811.56	383,244.58	134,819.18 25
A 9480	PURCHASING	396,454.86	0.00	24,155.27	164,561.40	291,991.57	80,308.02 20
A 9525	INSTRUCTIONAL TECHNOLO	884,480.78	0.00	8,050.00	77,149.90	471,472.34	404,958.44 45
A 9530	EXCEPT ED & STDT SUPPO	4,764,591.60	10,315.19	999,659.36	461,931.19	3,009,806.99	744,810.06 15
A 9543	FEDERAL, STATE & COMP	435,816.45	464.85	0.00	38,832.37	314,735.78	120,615.82 27
	*	438,894,170.54	387,053.60	10,708,644.49	55,749,969.41	309,474,002.25	118,324,470.20 26

Meeting Date: June 13, 2017

Agenda Title: April 2017 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, 2017. The Fourth Calculation of the Florida Education Finance Program (FEFP) was received in April. The District had a net increase in funding in the amount of \$623,143.

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

April 30, 2017

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 512,045,453.59	\$512,514,050.30	\$ 513,289,282.14	\$ 338,543,453.01	\$ 552,211.87	\$ 8,813,206.07	\$ 165,380,411.19
Debt Service	47,773,570.39	47,768,433.39	47,769,638.39	37,870,742.00	-	-	9,898,896.39
Capital Outlay	255,811,983.51	258,693,964.42	258,700,043.15	82,263,117.97	6,938.00	46,058,291.03	130,371,696.15
Special Revenue - School Food Service	34,407,440.56	34,905,812.47	35,238,410.52	19,028,935.05	136,610.47	2,426,201.42	13,646,663.58
Special Revenue - Grants	36,847,226.90	39,182,978.98	39,674,255.16	27,707,712.35	177,341.14	754,930.03	11,034,271.64
Health Care	76,438,872.22	76,440,310.24	76,440,310.24	40,252,340.05	3,191.81	1,423,149.43	34,761,628.95
Workers' Compensation	11,666,758.94	11,666,758.94	11,666,758.94	1,436,733.64	-	90,791.52	10,139,233.78
Flexcare	1,508,857.96	1,509,157.96	1,509,157.96	1,060,288.45	-	22,290.02	426,579.49
Totals - All Funds	\$ 976,500,164.07	\$ 982,681,466.70	\$ 984,287,856.50	\$ 548,163,322.52	\$ 876,293.29	\$ 59,588,859.52	\$ 375,659,381.17

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS OPERATING SUMMARY April 30, 2017

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 82,025,250.87	\$ 82,025,250.87	\$ 82,025,250.87	16.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 82,025,250.87	100.0%
100	FEDERAL DIRECT	425,000.00	425,000.00	425,000.00	0.1%	-	359,885.14	84.7%	-	-	359,885.14	84.7%	65,114.86	15.3%
200	FEDERAL THROUGH STATE	1,800,000.00	1,800,000.00	1,800,000.00	0.4%	-	893,714.25	49.7%	-	-	893,714.25	49.7%	906,285.75	50.3%
300	STATE	91,493,060.14	90,345,911.65	90,963,929.83	17.7%	\$ 618,018.18	75,749,945.88	83.3%	-	-	75,749,945.88	83.3%	15,213,983.95	16.7%
400	LOCAL	307,487,735.58	308,483,480.78	308,552,488.75	60.1%	\$ 69,007.97	295,732,492.26	95.8%	-	-	295,732,492.26	95.8%	12,819,996.49	4.2%
600	TRANSFERS	28,787,210.00	29,407,210.00	29,495,415.69	5.7%	\$ 88,205.69	26,301,459.00	89.2%	-	-	26,301,459.00	89.2%	3,193,956.69	10.8%
700	OTHER FINANCING SOURCES	27,197.00	27,197.00	27,197.00	0.0%	-	12,019.61	44.2%	-	-	12,019.61	44.2%	15,177.39	55.8%
TOTAL REVENUES		\$ 512,045,453.59	\$ 512,514,050.30	\$ 513,289,282.14	100.0%	\$ 775,231.84	\$ 399,049,516.14	77.7%	\$ -	\$ -	\$ 399,049,516.14	77.7%	\$ 114,239,766.00	22.3%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 275,818,938.99	\$ 280,727,375.40	\$ 280,543,206.49	54.7%	\$ (184,168.91)	\$ 213,899,788.45	76.2%	\$ 327,857.53	\$ 3,424,467.16	\$ 217,324,255.61	77.5%	\$ 62,891,093.35	22.4%
7900	OPERATION OF PLANT	36,375,104.80	37,236,160.12	37,139,143.29	7.2%	\$ (97,016.83)	28,302,032.96	76.2%	19,112.20	1,734,213.90	30,036,246.86	80.9%	7,083,784.23	19.1%
7300	SCHOOL ADMINISTRATION	29,732,595.88	30,070,329.07	30,112,345.40	5.9%	\$ 42,016.33	24,390,099.80	81.0%	24,092.81	55,436.75	24,445,536.55	81.2%	5,642,716.04	18.7%
7800	TRANSPORTATION	18,960,305.50	19,861,800.69	20,839,647.48	4.1%	\$ 977,846.79	16,966,055.70	81.4%	55,884.21	1,047,773.24	18,013,828.94	86.4%	2,769,934.33	13.3%
6100	PUPIL SERVICES	17,291,113.12	17,628,648.64	17,585,954.96	3.4%	\$ (42,693.68)	13,729,600.44	78.1%	1,612.61	689,893.95	14,419,494.39	82.0%	3,164,847.96	18.0%
8100	MAINTENANCE OF PLANT	17,051,942.00	17,328,577.57	17,397,142.90	3.4%	\$ 68,565.33	14,012,610.79	80.5%	54,606.47	1,055,554.20	15,068,164.99	86.6%	2,274,371.44	13.1%
7700	CENTRAL SERVICES	7,931,550.47	8,200,664.37	8,165,132.32	1.6%	\$ (35,532.05)	6,524,626.83	79.9%	21,955.74	77,555.31	6,602,182.14	80.9%	1,540,994.44	18.9%
6300	INSTR & CURRIC DEVELOP	6,837,886.00	7,569,738.10	7,519,693.14	1.5%	\$ (50,044.96)	5,840,186.38	77.7%	7,624.56	39,186.35	5,879,372.73	78.2%	1,632,695.85	21.7%
6200	INSTRUCTIONAL MEDIA	6,115,854.30	6,081,336.30	6,086,415.54	1.2%	\$ 5,079.24	4,844,639.31	79.6%	10,613.85	46,811.68	4,891,450.99	80.4%	1,184,350.70	19.5%
6400	INSTR STAFF DEVELOP	3,227,333.00	4,370,168.29	4,273,344.15	0.8%	\$ (96,824.14)	2,568,969.37	60.1%	25,955.31	324,935.00	2,893,904.37	67.7%	1,353,484.47	31.7%
8200	ADMIN TECHNOLOGY SERV	3,183,745.94	3,199,964.01	3,667,713.67	0.7%	\$ 467,749.66	2,644,838.38	72.1%	314.08	23,231.78	2,668,070.16	72.7%	999,329.43	27.2%
7500	FISCAL SERVICES	2,684,723.00	2,652,887.86	2,608,811.75	0.5%	\$ (44,076.11)	1,979,359.89	75.9%	1,857.17	116,773.42	2,096,133.31	80.3%	510,821.27	19.6%
7100	BOARD OF EDUCATION	1,499,062.63	1,465,723.75	1,464,007.52	0.3%	\$ (1,716.23)	895,119.78	61.1%	211.40	177,373.33	1,072,493.11	73.3%	391,303.01	26.7%
6500	INSTR RELATED TECHNOLOGY	1,429,770.17	1,370,019.82	1,374,392.22	0.3%	\$ 4,372.40	1,113,045.72	81.0%	-	-	1,113,045.72	81.0%	261,346.50	19.0%
7200	GENERAL ADMINISTRATION	1,057,000.00	1,080,549.85	1,047,774.85	0.2%	\$ (32,775.00)	809,391.18	77.2%	503.95	-	809,391.18	77.2%	237,879.72	22.7%
7400	FACILITIES ACQ & CONST	25,792.73	50,226.70	24,976.70	0.0%	\$ (25,250.00)	23,088.03	92.4%	9.98	-	23,088.03	92.4%	1,878.69	7.5%
7600	FOOD SERVICES- GF							0.0%					-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	872,113.94	872,113.94	872,113.94	0.2%	-	-	0.0%	-	-	-	0.0%	872,113.94	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	583,632.00	391,608.00	391,608.00	0.1%	-	-	0.0%	-	-	-	0.0%	391,608.00	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,581,252.29	1,313,625.67	1,313,625.67	0.3%	-	-	0.0%	-	-	-	0.0%	1,313,625.67	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,351,050.00	262,896.00	-	0.0%	\$ (262,896.00)	-	0.0%	-	-	-	0.0%	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	152,271.00	168,003.00	0.0%	\$ 15,732.00	-	0.0%	-	-	-	0.0%	168,003.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,000,000.00	17,000,000.00	17,000,000.00	3.3%	-	-	0.0%	-	-	-	0.0%	17,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,250,000.00	4,250,000.00	4,250,000.00	0.8%	-	-	0.0%	-	-	-	0.0%	4,250,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,256,917.00	2,323,781.00	0.5%	\$ 66,864.00	-	0.0%	-	-	-	0.0%	2,323,781.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,830,448.15	40,830,448.15	40,830,448.15	8.0%	-	-	0.0%	-	-	-	0.0%	40,830,448.15	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	-	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	-	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	4,964,238.68	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES		\$ 512,045,453.59	\$ 512,514,050.30	\$ 513,289,282.14	100.0%	\$ 775,231.84	\$ 338,543,453.01	66.0%	\$ 552,211.87	\$ 8,813,206.07	\$ 347,356,659.08	67.7%	\$ 165,380,411.19	32.2%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
April 30, 2017
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,250,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,250,000.00

**ANALYSIS OF BUDGETED ENDING FUND BALANCES
April 30, 2017**

Exhibit D

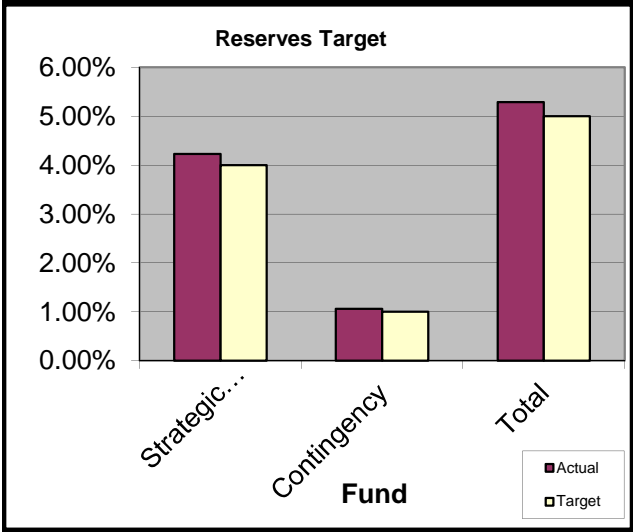
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	872,113.94			1,112,991.74	
Pre-Paid Non Spendable	391,608.00				
Restricted					
Restricted - Workforce Programs	1,313,625.67				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			15,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			51,335,000.00		
Restricted Enterprise Software			13,049,000.00		
Restricted - McKay Scholarships	168,003.00				
Restricted Debt Service		9,243,726.39			
Restricted Capital Projects			35,035,818.19		
Restricted Food Services				8,303,140.94	
Assigned					
Assigned For FTE Shortfall / State Proration	2,323,781.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,117,608.53		
Unassigned					
Unassigned Contingency Reserve	4,250,000.00				
Unassigned Reserve For Budget Shortfall	40,830,448.15				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,000,000.00				
Health Fund Reserve for Future Claims					33,000,599.06
Workers Compensation Reserve for Future Claims					10,216,758.94
Flex Care Reserve for Future Claims					208,507.96
Totals	\$ 73,439,579.76	\$ 9,243,726.39	\$ 119,537,426.72	\$ 9,416,132.68	\$ 43,425,865.96
				Grand Total All Reserves	
				\$	255,062,731.51

Exhibit D

MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
April 30, 2017

REVENUES	
FEDERAL DIRECT	\$ 425,000.00
FEDERAL THROUGH STATE	1,800,000.00
STATE	90,963,929.83
LOCAL	308,552,488.75
	<u>\$ 401,741,418.58</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,000,000.00	4.23%	4.00%	\$ (930,343.26)
Contingency	4,250,000.00	1.06%	1.00%	(232,585.81)
Total	<u>\$ 21,250,000.00</u>	<u>5.29%</u>	5.00%	<u>\$ (1,162,929.07)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.23%	4.24%	-0.01%
Contingency	1.06%	1.06%	0.00%
Total	<u>5.29%</u>	<u>5.30%</u>	-0.01%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 16-17	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-10 APRIL 2017

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

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,882,842.51	1,428.01	25,171.65	173,572.93	2,289,362.24	566,880.61 19
A 0061	GULFVIEW MIDDLE	5,039,378.18	2,010.47	43,465.87	332,460.64	3,989,522.12	1,004,379.72 19
A 0121	LAKE PARK ELEMENTARY	4,475,922.85	2,754.37	27,685.99	302,575.55	3,415,839.34	1,029,643.15 23
A 0131	TOMMIE BARFIELD ELEMEN	4,284,592.87	2,179.40	41,017.95	296,742.08	3,400,957.46	840,438.06 19
A 0141	SHADOWLAWN ELEMENTARY	4,336,011.71	2,217.95	54,452.00	291,281.45	3,368,517.40	910,824.36 21
A 0151	NAPLES HIGH	11,395,666.38	2,213.12	209,540.55	733,196.66	8,820,853.90	2,363,058.81 20
A 0161	PINECREST ELEMENTARY	5,407,989.39	1,349.90	47,539.92	381,632.37	4,292,393.32	1,066,706.25 19
A 0171	SEA GATE ELEMENTARY	6,011,786.58	3,702.11	39,400.26	429,242.07	4,739,906.34	1,228,777.87 20
A 0181	HIGHLANDS ELEMENTARY	5,353,135.02	6,084.01	42,802.96	368,841.56	4,182,691.13	1,121,556.92 20
A 0191	LAKE TRAFFORD ELEMENTA	5,886,918.47	5,008.49	87,343.04	412,978.87	4,591,858.22	1,202,708.72 20
A 0201	AVALON ELEMENTARY	4,226,670.95	1,919.66	42,832.06	282,951.58	3,265,978.86	915,940.37 21
A 0211	EAST NAPLES MIDDLE	6,787,815.52	3,697.72	36,890.96	460,733.59	5,276,185.70	1,471,041.14 21
A 0221	POINCIANA ELEMENTARY	5,489,496.74	1,867.58	60,258.49	385,904.42	4,235,181.00	1,192,189.67 21
A 0231	GOLDEN GATE ELEMENTARY	6,007,386.17	2,941.30	64,991.55	421,248.32	4,777,811.05	1,161,642.27 19
A 0241	NAPLES PARK ELEMENTARY	4,454,491.89	2,534.77	21,925.61	311,180.27	3,494,434.34	935,597.17 21
A 0251	PINE RIDGE MIDDLE	7,045,371.71	2,866.08	40,760.00	481,206.05	5,581,443.17	1,420,302.46 20
A 0261	LELY HIGH	10,305,093.91	2,176.66	125,935.59	673,508.71	7,868,547.62	2,308,434.04 22
A 0271	IMMOKALEE HIGH	10,167,171.75	8,682.40	142,403.40	715,410.29	7,996,146.25	2,019,939.70 19
A 0281	LORENZO WALKER TECH CO	5,534,003.22	26,007.11	164,205.24	385,811.33	4,490,817.67	852,973.20 15
A 0282	LORENZO WALKER TECHNIC	3,753,912.73	2,068.47	41,438.55	243,169.10	2,844,773.00	865,632.71 23
A 0311	BARRON COLLIER HIGH	11,503,990.61	5,743.45	221,024.01	754,499.53	8,800,827.72	2,476,395.43 21
A 0321	GOLDEN GATE MIDDLE	7,147,236.18	0.00	56,115.43	469,326.33	5,533,554.27	1,557,566.48 21
A 0331	BIG CYPRESS ELEMENTARY	6,872,200.82	5,902.40	59,931.54	478,116.07	5,269,537.75	1,536,829.13 22
A 0341	VILLAGE OAKS ELEMENTAR	4,743,100.48	1,517.98	66,014.66	377,474.07	3,725,574.45	949,993.39 20
A 0351	GOLDEN TERRACE ELEMEN	7,026,730.61	1,732.66	81,470.26	493,894.85	5,524,224.99	1,419,302.70 20
A 0361	IMMOKALEE MIDDLE	8,519,064.57	5,774.10	120,016.14	587,199.57	6,764,606.74	1,628,667.59 19
A 0371	VINEYARDS ELEMENTARY	6,265,452.02	1,137.83	59,834.04	423,430.69	4,812,729.77	1,391,750.38 22
A 0381	LELY ELEMENTARY	5,252,785.98	3,983.95	28,332.14	373,671.30	4,155,939.14	1,064,530.75 20
A 0391	LAUREL OAK ELEMENTARY	5,957,301.59	8,002.47	34,927.04	407,271.44	4,612,465.77	1,301,906.31 21
A 0392	GULF COAST HIGH	13,227,188.18	13,852.20	235,065.72	817,555.43	9,872,085.76	3,106,184.50 23
A 0401	OAKRIDGE MIDDLE	6,915,347.93	5,238.29	58,903.65	472,610.15	5,460,607.34	1,390,598.65 20
A 0421	MANATEE ELEMENTARY	5,588,051.02	2,120.94	33,962.79	373,711.12	4,414,166.80	1,137,800.49 20
A 0422	MANATEE MIDDLE	5,652,930.56	4,863.91	29,538.50	360,025.84	4,184,366.61	1,434,161.54 25
A 0431	PELICAN MARSH ELEMENTA	6,026,111.83	1,622.42	43,901.00	420,714.61	4,807,932.36	1,172,656.05 19
A 0441	CORKSCREW ELEMENTARY	5,145,104.13	3,700.39	32,949.03	361,067.84	4,010,292.76	1,098,161.95 21
A 0442	CORKSCREW MIDDLE	5,193,150.67	0.00	52,537.02	344,457.57	4,047,176.47	1,093,437.18 21
A 0451	OSCEOLA ELEMENTARY	5,241,866.24	2,563.23	31,288.45	357,420.15	4,030,746.56	1,177,268.00 22
A 0452	NORTH NAPLES MIDDLE	5,863,876.29	1,675.51	39,332.31	391,740.93	4,572,330.72	1,250,537.75 21
A 0461	CALUSA PARK ELEMENTARY	5,517,122.35	3,433.30	30,030.84	374,151.50	4,264,215.03	1,219,443.18 22
A 0471	SABAL PALM ELEMENTARY	4,631,648.43	3,127.50	36,285.55	309,287.48	3,573,698.81	1,018,536.57 21
A 0472	CYPRESS PALM MIDDLE	5,587,359.36	3,029.18	57,494.02	379,197.29	4,416,420.75	1,110,415.41 19
A 0493	PALMETTO RIDGE HIGH	11,845,590.13	10,469.33	162,252.94	697,631.47	9,054,035.27	2,618,832.59 22
A 0501	GOLDEN GATE HIGH	10,936,622.51	44,259.21	121,898.28	675,737.95	8,079,188.52	2,691,276.50 24
A 0511	ESTATES ELEMENTARY	4,423,895.44	1,137.83	25,325.82	319,744.77	3,418,951.44	978,480.35 22
A 0521	VETERANS MEMORIAL ELEM	5,997,236.82	2,712.51	41,441.40	405,760.97	4,637,478.70	1,315,604.21 21
A 0531	MIKE DAVIS ELEMENTARY	5,214,180.15	1,714.28	75,556.97	347,415.86	4,119,962.22	1,016,946.68 19
A 0541	PALMETTO ELEMENTARY	4,469,622.84	2,765.91	36,101.16	301,500.37	3,450,174.86	980,580.91 21
A 0551	PARKSIDE ELEMENTARY	5,464,006.04	1,196.82	51,444.10	369,766.49	4,214,619.39	1,196,745.73 21
A 0581	IMMOKALEE TECHNICAL CO	3,519,908.01	11,713.66	79,275.79	220,919.63	2,905,704.22	523,214.34 14
A 0631	EDEN PARK ELEMENTARY	5,078,379.44	2,481.79	43,407.92	361,720.12	4,073,278.08	959,211.65 18
A 7001	COLLIER VIRTUAL SCHOOL	243,913.57	0.00	185,606.35	8,149.40	49,325.89	8,981.33 3
A 7006	COLLIER DISTRICT VIRTU	480,434.10	0.00	0.00	15,831.10	191,716.18	288,717.92 60
A 9004	T.A.P.P. - IMMOKALEE	626,504.89	0.00	93,055.42	25,696.83	441,372.94	92,076.53 14
A 9007	NEW BEGINNINGS IMMOKAL	425,357.83	0.00	1,607.79	30,388.82	340,069.63	83,680.41 19

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-10 APRIL 2017

		---	---	---	---	---	---	---
		YTD	YTD	MTD	YTD	YTD	YTD	AVAILABLE
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 9008	N.A.T.A.P.	573,321.92	0.00	93,100.44	24,452.83	413,425.00	66,796.48	11
A 9010	NEW BEGINNINGS NAPLES	649,781.21	0.00	995.77	39,734.63	498,247.71	150,537.73	23
A 9012	BIG CYPRESS WILDERNESS	58,668.75	0.00	0.00	1,113.46	38,396.91	20,271.84	34
A 9013	DETENTION CENTER	416,214.37	0.00	1,241.72	27,550.40	319,747.96	95,224.69	22
A 9015	PHOENIX NAPLES	777,615.31	0.00	1,904.18	54,166.17	576,196.87	199,514.26	25
A 9017	PACE PROGRAM	670,316.30	0.00	166,586.20	1,221.46	307,439.73	196,290.37	29
A 9018	MARCO ISLAND CHARTER M	2,906,009.00	0.00	0.00	221,774.11	2,448,141.74	457,867.26	15
A 9019	HOSPITAL/HOMEBOUND	242,524.55	0.00	4,862.99	33,927.90	152,308.99	85,352.57	35
A 9021	IMMOKALEE COMMUNITY SC	2,080,418.37	0.00	0.00	167,074.45	1,710,954.49	369,463.88	17
A 9026	PHOENIX IMMOKALEE	298,005.47	0.00	3,725.79	20,266.20	228,641.71	65,637.97	22
A 9027	BEACON HIGH SCHOOL	2,221,457.42	0.00	6,278.01	160,645.71	1,764,569.54	450,609.87	20
A 9032	MARCO ISLAND ACADEMY	1,664,811.82	0.00	0.00	103,428.39	1,380,451.04	284,360.78	17
A 9034	GULF COAST CHARTER ACA	5,295,353.73	0.00	0.00	405,048.95	4,418,194.31	877,159.42	16
A 9035	MASON CLASSICAL ACADEM	6,392,629.84	0.00	0.00	444,368.66	5,295,067.51	1,097,562.33	17
A 9081	IMMOKALEE TECHNOLOGY A	228,356.84	0.00	3,180.00	13,481.34	163,067.25	62,109.59	27
A 9110	SCHOOL BOARD	411,722.89	211.40	0.00	26,355.35	317,857.36	93,654.13	22
A 9120	LEGAL SERVICES	1,106,609.44	0.00	83,490.14	42,893.77	667,901.54	355,217.76	32
A 9210	SUPERINTENDENT'S OFFIC	450,316.26	503.95	0.00	32,033.19	341,307.82	108,504.49	24
A 9211	CURRICULUM & INSTRUCTI	1,396,891.71	2,469.44	0.00	59,478.98	690,893.64	703,528.63	50
A 9212	DISTRICT/SCHOOL OPERAT	1,231,234.50	0.00	11,000.00	64,563.34	869,758.72	350,475.78	28
A 9213	PRINCIPAL OF ALT SCHOO	972,259.46	534.00	32,277.83	61,774.16	740,523.54	198,924.09	20
A 9215	STUDENT RELATIONS	728,271.36	69.09	8,494.58	51,103.50	570,814.81	148,892.88	20
A 9223	ELEMENTARY PROGRAMS	2,337,863.66	7,230.39	58,917.89	97,071.30	1,575,410.26	696,305.12	29
A 9224	SECONDARY PROGRAMS	9,414,958.10	84,719.49	206,794.72	262,950.68	2,128,094.92	6,995,348.97	74
A 9230	HUMAN RESOURCES	835,861.29	4,413.82	6,339.00	64,705.19	721,388.06	103,720.41	12
A 9231	TALENT MANAGEMENT	1,926,369.99	59.96	49,472.31	102,426.36	1,538,085.64	338,752.08	17
A 9238	BENEFITS & WELLNESS	262,364.35	148.57	23,351.90	17,009.99	207,357.59	31,506.29	12
A 9239	COMPENSATION	574,430.04	0.00	0.00	38,145.86	467,341.61	107,088.43	18
A 9240	CONTINUOUS IMPROV INIT	2,899,146.33	6,741.67	68,073.86	95,373.40	1,630,592.98	1,193,737.82	41
A 9260	ACCOUNTABILITY & DATA	1,478,365.77	600.00	89,645.78	108,250.65	1,142,331.40	245,788.59	16
A 9270	COMMUNICATIONS & COMMU	847,626.55	5,232.28	1,423.67	55,172.68	679,828.27	161,142.33	19
A 9281	ADULT & COMMUNITY EDUC	2,140,458.68	4,677.80	5,263.12	100,338.97	2,005,219.49	125,298.27	5
A 9413	DISTRICT-WIDE INSURANC	5,475,082.86	102.20	92,362.80	105,924.94	5,172,077.08	210,540.78	3
A 9420	TECHNOLOGY	16,985,645.31	112,999.49	741,852.97	919,214.04	14,713,468.28	1,417,324.57	8
A 9427	SSPAR - ALLOCATIONS AN	708,259.86	0.00	0.00	51,403.66	577,800.69	130,459.17	18
A 9429	SUPPORT SERVICES	156,252.27	0.00	10,249.94	9,811.56	122,498.25	23,504.08	15
A 9430	MAINTENANCE	13,961,987.25	9,743.91	1,185,857.07	892,798.21	11,004,339.69	1,762,046.58	12
A 9434	UTIL/COMM/OTHR COUNTY-	2,860,640.07	0.00	156,313.11	861,387.96	2,140,038.73	564,288.23	19
A 9440	TRANSPORTATION	20,383,456.31	55,195.18	1,050,598.55	1,342,305.61	16,692,000.01	2,585,662.57	12
A 9450	FACILITIES MANAGEMENT	749,488.65	9.98	0.00	7,230.60	253,082.25	496,396.42	66
A 9451	SECURITY & ENVIRONMENT	293,192.93	955.46	6,800.56	1,642.76	274,724.76	10,712.15	3
A 9460	ACCOUNTING	1,718,703.54	287.54	260,130.86	79,248.21	1,158,662.93	299,622.21	17
A 9462	FINANCIAL SERVICES	407,938.93	440.64	2,000.00	28,743.38	330,373.05	75,125.24	18
A 9470	BUDGET	402,805.96	810.00	22.50	27,720.68	317,597.84	84,375.62	20
A 9475	PAYROLL SERVICES	518,942.84	318.99	90.66	32,842.65	416,087.23	102,445.96	19
A 9480	PURCHASING	396,454.86	0.00	22,079.35	27,056.39	319,047.96	55,327.55	13
A 9525	INSTRUCTIONAL TECHNOLO	717,433.61	239.90	18,050.00	39,900.39	511,372.73	187,770.98	26
A 9530	EXCEPT ED & STDT SUPPO	4,738,285.41	3,998.07	654,388.08	433,556.47	3,443,363.46	636,535.80	13
A 9543	FEDERAL, STATE & COMP	435,966.27	8,316.02	0.00	20,025.84	334,761.62	92,888.63	21
	*	439,849,702.38	552,211.87	8,813,206.07	29,069,450.76	338,543,453.01	91,940,831.43	20

Meeting Date: June 13, 2017

Agenda Title: May 2017 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, 2017.

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, 2017

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 512,045,453.59	\$513,289,282.14	\$ 513,591,166.75	\$ 390,705,046.24	\$ 624,034.93	\$ 8,127,391.46	\$ 114,134,694.12
Debt Service	47,773,570.39	47,769,638.39	47,769,638.39	37,870,742.00	-	-	9,898,896.39
Capital Outlay	255,811,983.51	258,700,043.15	258,797,866.54	86,865,584.22	89,261.30	45,037,919.75	126,805,101.27
Special Revenue - School Food Service	34,407,440.56	35,238,410.52	35,374,720.02	20,945,243.60	143,827.97	2,308,930.14	11,976,718.31
Special Revenue - Grants	36,847,226.90	39,674,255.16	39,590,161.96	32,159,770.72	68,458.34	668,960.39	6,692,972.51
Health Care	76,438,872.22	76,440,310.24	76,440,310.24	44,010,184.47	-	1,079,958.33	31,350,167.44
Workers' Compensation	11,666,758.94	11,666,758.94	11,666,758.94	1,581,657.14	-	69,790.93	10,015,310.87
Flexcare	1,508,857.96	1,509,157.96	1,509,157.96	1,190,642.39	-	16,552.18	301,963.39
Totals - All Funds	\$ 976,500,164.07	\$ 984,287,856.50	\$ 984,739,780.80	\$ 615,328,870.78	\$ 925,582.54	\$ 57,309,503.18	\$ 311,175,824.30

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS OPERATING SUMMARY May 31, 2017

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Rev/Expend	% of Revenue or Expense to Budget (H/E)	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget (L/E)	Budget Balances	% Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 82,025,250.87	\$ 82,025,250.87	\$ 82,025,250.87	16.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 82,025,250.87	100.0%
100	FEDERAL DIRECT	425,000.00	425,000.00	425,000.00	0.1%	-	405,635.97	95.4%	-	-	\$ 405,635.97	95.4%	19,364.03	4.6%
200	FEDERAL THROUGH STATE	1,800,000.00	1,800,000.00	1,800,000.00	0.4%	-	1,303,246.45	72.4%	-	-	\$ 1,303,246.45	72.4%	496,753.55	27.6%
300	STATE	91,493,060.14	90,963,929.83	90,965,639.90	17.7%	\$ 1,710.07	83,745,934.39	92.1%	-	-	\$ 83,745,934.39	92.1%	7,219,705.51	7.9%
400	LOCAL	307,487,735.58	308,552,488.75	308,852,663.29	60.1%	\$ 300,174.54	304,806,964.76	98.7%	-	-	\$ 304,806,964.76	98.7%	4,045,698.53	1.3%
600	TRANSFERS	28,787,210.00	29,495,415.69	29,495,415.69	5.7%	-	26,347,975.00	89.3%	-	-	\$ 26,347,975.00	89.3%	3,147,440.69	10.7%
700	OTHER FINANCING SOURCES	27,197.00	27,197.00	27,197.00	0.0%	-	12,443.10	45.8%	-	-	\$ 12,443.10	45.8%	14,753.90	54.2%
TOTAL REVENUES		\$ 512,045,453.59	\$ 513,289,282.14	\$ 513,591,166.75	100.0%	\$ 301,884.61	\$ 416,622,199.67	81.1%	\$ -	\$ -	\$ 416,622,199.67	81.1%	\$ 96,968,967.08	18.9%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 275,818,938.99	\$ 280,543,206.49	\$ 280,919,435.78	54.7%	\$ 376,229.29	\$ 252,787,298.55	90.0%	\$ 316,744.21	\$ 3,066,899.50	\$ 255,854,198.05	91.1%	\$ 24,748,493.52	8.8%
7900	OPERATION OF PLANT	36,375,104.80	37,139,143.29	37,311,488.23	7.3%	\$ 172,344.94	29,950,362.07	80.3%	52,763.53	2,494,987.90	32,445,349.97	87.0%	4,813,374.73	12.9%
7300	SCHOOL ADMINISTRATION	29,732,595.88	30,112,345.40	30,078,127.20	5.9%	\$ (34,218.20)	27,581,734.45	91.7%	13,590.78	44,494.39	27,626,228.84	91.8%	2,438,307.58	8.1%
7800	TRANSPORTATION	18,960,305.50	20,839,647.48	20,821,662.89	4.1%	\$ (17,984.59)	18,436,364.24	88.5%	80,948.12	763,870.65	19,200,234.89	92.2%	1,540,479.88	7.4%
6100	PUPIL SERVICES	17,291,113.12	17,585,954.96	17,633,102.68	3.4%	\$ 47,147.72	16,007,736.48	90.8%	8,589.06	393,426.62	16,401,163.10	93.0%	1,223,350.52	6.9%
8100	MAINTENANCE OF PLANT	17,051,942.00	17,397,142.90	17,431,195.64	3.4%	\$ 34,052.74	15,100,082.00	86.6%	72,473.34	782,636.57	15,882,718.57	91.1%	1,476,003.73	8.5%
7700	CENTRAL SERVICES	7,931,550.47	8,165,132.32	8,223,624.76	1.6%	\$ 58,492.44	7,126,598.53	86.7%	26,622.47	49,484.27	7,176,082.80	87.3%	1,020,919.49	12.4%
6300	INSTR & CURRIC DEVELOP	6,837,886.00	7,519,693.14	7,519,689.50	1.5%	\$ (3.64)	6,612,091.14	87.9%	2,104.56	28,148.75	6,640,239.89	88.3%	877,345.05	11.7%
6200	INSTRUCTIONAL MEDIA	6,115,854.30	6,086,415.54	6,106,247.10	1.2%	\$ 19,831.56	5,688,907.30	93.2%	14,259.02	36,254.85	5,725,162.15	93.8%	366,825.93	6.0%
6400	INSTR STAFF DEVELOP	3,227,333.00	4,273,344.15	4,362,864.53	0.8%	\$ 89,520.38	3,183,248.41	73.0%	32,660.86	185,270.00	3,368,518.41	77.2%	961,685.26	22.0%
8200	ADMIN TECHNOLOGY SERV	3,183,745.94	3,667,713.67	3,251,497.81	0.6%	\$ (416,215.86)	2,878,669.79	88.5%	98.82	22,808.95	2,901,478.74	89.2%	349,920.25	10.8%
7500	FISCAL SERVICES	2,684,723.00	2,608,811.75	2,608,275.78	0.5%	\$ (535.97)	2,177,195.68	83.5%	877.04	96,711.96	2,273,907.64	87.2%	333,491.10	12.8%
7100	BOARD OF EDUCATION	1,499,062.63	1,464,007.52	1,445,617.87	0.3%	\$ (18,389.65)	977,797.66	67.6%	297.20	161,361.21	1,139,158.87	78.8%	306,161.80	21.2%
6500	INSTR RELATED TECHNOLOGY	1,429,770.17	1,374,392.22	1,373,929.29	0.3%	\$ (462.93)	1,227,290.47	89.3%	-	-	1,227,290.47	89.3%	146,638.82	10.7%
7200	GENERAL ADMINISTRATION	1,057,000.00	1,047,774.85	1,035,351.23	0.2%	\$ (12,423.62)	896,186.21	86.6%	2,005.92	1,035.84	897,222.05	86.7%	136,123.26	13.1%
7400	FACILITIES ACQ & CONST	25,792.73	24,976.70	29,476.70	0.0%	\$ 4,500.00	73,483.26	249.3%	-	-	73,483.26	249.3%	(44,006.56)	-149.3%
7600	FOOD SERVICES- GF							0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	872,113.94	872,113.94	872,113.94	0.2%	-	-	0.0%	-	-	-	0.0%	872,113.94	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	583,632.00	391,608.00	391,608.00	0.1%	-	-	0.0%	-	-	-	0.0%	391,608.00	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,581,252.29	1,313,625.67	1,313,625.67	0.3%	-	-	0.0%	-	-	-	0.0%	1,313,625.67	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,351,050.00	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	168,003.00	168,003.00	0.0%	-	-	0.0%	-	-	-	0.0%	168,003.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,000,000.00	17,000,000.00	17,000,000.00	3.3%	-	-	0.0%	-	-	-	0.0%	17,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,250,000.00	4,250,000.00	4,250,000.00	0.8%	-	-	0.0%	-	-	-	0.0%	4,250,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,323,781.00	2,323,781.00	0.5%	-	-	0.0%	-	-	-	0.0%	2,323,781.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	40,830,448.15	40,830,448.15	40,830,448.15	7.9%	-	-	0.0%	-	-	-	0.0%	40,830,448.15	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	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	-	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	1.0%	-	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	4,964,238.68	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES		\$ 512,045,453.59	\$ 513,289,282.14	\$ 513,591,166.75	100.0%	\$ 301,884.61	\$ 390,705,046.24	76.1%	\$ 624,034.93	\$ 8,127,391.46	\$ 398,832,437.70	77.7%	\$ 114,134,694.12	22.2%

**CHANGES TO GENERAL FUND CONTINGENCY BALANCE
May 31, 2017
WORKSHEET**

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,250,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,250,000.00

**ANALYSIS OF BUDGETED ENDING FUND BALANCES
May 31, 2017**

Exhibit D

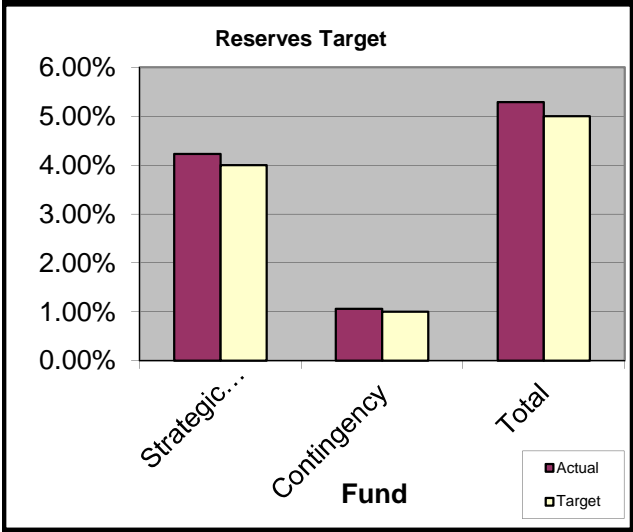
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	872,113.94			1,112,991.74	
Pre-Paid Non Spendable	391,608.00				
Restricted					
Restricted - Workforce Programs	1,313,625.67				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			15,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			51,335,000.00		
Restricted Enterprise Software			13,049,000.00		
Restricted - McKay Scholarships	168,003.00				
Restricted Debt Service		9,243,726.39			
Restricted Capital Projects			33,413,033.59		
Restricted Food Services				8,303,140.94	
Assigned					
Assigned For FTE Shortfall / State Proration	2,323,781.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,119,779.60		
Unassigned					
Unassigned Contingency Reserve	4,250,000.00				
Unassigned Reserve For Budget Shortfall	40,830,448.15				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,000,000.00				
Health Fund Reserve for Future Claims					33,000,599.06
Workers Compensation Reserve for Future Claims					10,216,758.94
Flex Care Reserve for Future Claims					208,507.96
Totals	\$ 73,439,579.76	\$ 9,243,726.39	\$ 117,916,813.19	\$ 9,416,132.68	\$ 43,425,865.96
				Grand Total All Reserves	
				\$	253,442,117.98

Exhibit D

**MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
May 31, 2017**

REVENUES	
FEDERAL DIRECT	\$ 425,000.00
FEDERAL THROUGH STATE	1,800,000.00
STATE	90,965,639.90
LOCAL	308,852,663.29
	<u>\$ 402,043,303.19</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,000,000.00	4.23%	4.00%	\$ (918,267.87)
Contingency	4,250,000.00	1.06%	1.00%	(229,566.97)
Total	<u>\$ 21,250,000.00</u>	<u>5.29%</u>	5.00%	\$ (1,147,834.84)



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.23%	4.23%	0.00%
Contingency	1.06%	1.06%	0.00%
Total	<u>5.29%</u>	<u>5.29%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 16-17	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND	- 1XX	GENERAL FUND	PRD-11	MAY	2017							
			---	YTD---	----	YTD----	---	MTD--	---	YTD--	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 0051	EVERGLADES CITY SCHOOL	2,879,220.97	9,618.92	35,971.19	324,181.98	2,613,544.22	220,086.64	7				
A 0061	GULFVIEW MIDDLE	5,077,279.78	12,511.69	48,566.00	730,095.82	4,719,617.94	296,584.15	5				
A 0121	LAKE PARK ELEMENTARY	4,454,246.71	9,651.49	36,488.98	700,688.84	4,116,528.18	291,578.06	6				
A 0131	TOMMIE BARFIELD ELEMEN	4,285,600.70	1,352.55	50,826.26	613,696.76	4,014,654.22	218,767.67	5				
A 0141	SHADOWLAWN ELEMENTARY	4,346,288.39	6,837.33	54,476.20	665,054.14	4,033,571.54	251,403.32	5				
A 0151	NAPLES HIGH	11,391,834.53	41,931.43	202,674.03	1,565,969.77	10,386,823.67	760,405.40	6				
A 0161	PINECREST ELEMENTARY	5,640,947.47	1,180.30	52,906.02	782,117.24	5,074,510.56	512,350.59	9				
A 0171	SEA GATE ELEMENTARY	6,016,910.03	1,747.21	51,190.78	844,945.04	5,584,851.38	379,120.66	6				
A 0181	HIGHLANDS ELEMENTARY	5,356,467.64	2,095.36	53,093.22	766,018.22	4,948,709.35	352,569.71	6				
A 0191	LAKE TRAFFORD ELEMENTA	5,911,298.85	7,675.38	74,580.70	859,081.46	5,450,939.68	378,103.09	6				
A 0201	AVALON ELEMENTARY	4,225,647.64	2,475.14	61,436.00	601,150.54	3,867,129.40	294,607.10	6				
A 0211	EAST NAPLES MIDDLE	6,814,086.68	6,010.49	45,712.86	972,751.92	6,248,937.62	513,425.71	7				
A 0221	POINCIANA ELEMENTARY	5,512,546.90	134.70	54,438.93	909,349.61	5,144,530.61	313,442.66	5				
A 0231	GOLDEN GATE ELEMENTARY	6,255,157.10	2,228.52	74,883.64	853,717.57	5,631,528.62	546,516.32	8				
A 0241	NAPLES PARK ELEMENTARY	4,482,336.03	2,718.83	35,618.58	644,447.58	4,138,881.92	305,116.70	6				
A 0251	PINE RIDGE MIDDLE	7,096,097.80	10,853.48	54,048.11	1,005,915.68	6,587,358.85	443,837.36	6				
A 0261	LELY HIGH	10,237,324.56	11,824.15	139,823.31	1,399,859.25	9,268,406.87	817,270.23	7				
A 0271	IMMOKALEE HIGH	10,121,326.74	11,341.06	125,573.13	1,406,495.62	9,402,641.87	581,770.68	5				
A 0281	LORENZO WALKER TECH CO	5,534,003.22	11,470.60	183,672.35	500,439.67	4,991,257.34	347,602.93	6				
A 0282	LORENZO WALKER TECHNIC	3,762,091.07	10,661.45	39,049.56	571,360.62	3,416,133.62	296,246.44	7				
A 0311	BARRON COLLIER HIGH	11,501,534.41	11,079.83	232,355.84	1,476,775.85	10,277,603.57	980,495.17	8				
A 0321	GOLDEN GATE MIDDLE	7,194,102.18	6,951.78	64,269.91	1,086,320.95	6,619,875.22	503,005.27	6				
A 0331	BIG CYPRESS ELEMENTARY	6,867,579.68	1,613.11	70,074.66	1,103,541.11	6,373,078.86	422,813.05	6				
A 0341	VILLAGE OAKS ELEMENTAR	4,752,740.77	1,419.01	65,607.98	681,115.40	4,406,689.85	279,023.93	5				
A 0351	GOLDEN TERRACE ELEMEN	7,056,653.11	524.60	76,085.23	1,024,017.58	6,548,242.57	431,800.71	6				
A 0361	IMMOKALEE MIDDLE	8,507,142.00	9,823.04	110,546.27	1,159,847.22	7,924,453.96	462,318.73	5				
A 0371	VINEYARDS ELEMENTARY	6,284,475.10	182.00	60,360.70	897,911.92	5,710,641.69	513,290.71	8				
A 0381	LELY ELEMENTARY	5,276,887.76	5,585.25	45,025.33	744,984.85	4,900,923.99	325,353.19	6				
A 0391	LAUREL OAK ELEMENTARY	5,982,573.81	1,733.13	49,372.43	917,784.99	5,530,250.76	401,217.49	6				
A 0392	GULF COAST HIGH	13,146,459.43	9,116.16	255,504.05	1,864,886.27	11,736,972.03	1,144,867.19	8				
A 0401	OAKRIDGE MIDDLE	6,956,330.19	6,467.21	48,161.64	1,049,718.82	6,510,326.16	391,375.18	5				
A 0421	MANATEE ELEMENTARY	5,591,659.39	896.35	44,380.70	810,840.01	5,225,006.81	321,375.53	5				
A 0422	MANATEE MIDDLE	5,282,228.42	16,205.29	39,894.53	755,294.79	4,939,661.40	286,467.20	5				
A 0431	PELICAN MARSH ELEMENTA	6,036,481.04	784.55	51,884.43	868,769.63	5,676,701.99	307,110.07	5				
A 0441	CORKSCREW ELEMENTARY	5,326,954.94	4,150.70	52,124.55	833,425.18	4,843,717.94	426,961.75	8				
A 0442	CORKSCREW MIDDLE	5,225,275.55	6,133.24	47,770.47	688,736.09	4,735,912.56	435,459.28	8				
A 0451	OSCEOLA ELEMENTARY	5,235,980.20	5,932.68	48,610.08	787,743.59	4,818,490.15	362,947.29	6				
A 0452	NORTH NAPLES MIDDLE	5,896,484.81	8,819.51	45,289.98	927,722.20	5,500,052.92	342,322.40	5				
A 0461	CALUSA PARK ELEMENTARY	5,529,275.31	2,455.08	46,190.41	834,200.24	5,098,415.27	382,214.55	6				
A 0471	SABAL PALM ELEMENTARY	4,602,403.26	877.20	61,826.21	694,235.29	4,267,934.10	271,765.75	5				
A 0472	CYPRESS PALM MIDDLE	5,633,120.61	7,712.60	62,264.11	822,870.33	5,239,291.08	323,852.82	5				
A 0493	PALMETTO RIDGE HIGH	11,815,086.39	9,446.14	200,231.42	1,761,622.31	10,815,657.58	789,751.25	6				
A 0501	GOLDEN GATE HIGH	10,516,232.64	8,855.40	201,533.16	1,516,209.18	9,595,397.70	710,446.38	6				
A 0511	ESTATES ELEMENTARY	4,437,289.17	3,483.48	44,847.34	674,028.53	4,092,979.97	295,978.38	6				
A 0521	VETERANS MEMORIAL ELEM	6,001,248.25	6,073.47	52,671.31	954,137.45	5,591,616.15	350,887.32	5				
A 0531	MIKE DAVIS ELEMENTARY	5,229,413.29	1,329.21	92,210.80	745,025.19	4,864,987.41	270,885.87	5				
A 0541	PALMETTO ELEMENTARY	4,472,198.54	1,672.23	59,243.39	671,767.73	4,121,942.59	289,340.33	6				
A 0551	PARKSIDE ELEMENTARY	5,477,052.50	4,537.34	55,743.95	846,821.45	5,061,440.84	355,330.37	6				
A 0581	IMMOKALEE TECHNICAL CO	3,519,908.01	5,090.27	84,075.19	320,081.12	3,225,785.34	204,957.21	5				
A 0631	EDEN PARK ELEMENTARY	5,343,610.30	2,426.42	49,572.84	687,419.81	4,760,697.89	530,913.15	9				
A 7001	COLLIER VIRTUAL SCHOOL	243,908.70	0.00	148,940.67	39,840.52	89,166.41	5,801.62	2				
A 7006	COLLIER DISTRICT VIRTU	480,434.28	0.00	0.00	33,652.23	225,368.41	255,065.87	53				
A 9004	T.A.P.P. - IMMOKALEE	626,040.83	0.00	98,132.10	51,204.56	492,577.50	35,331.23	5				
A 9007	NEW BEGINNINGS IMMOKAL	429,498.37	0.00	6,695.76	59,944.55	400,014.18	22,788.43	5				

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND	- 1XX	GENERAL FUND	PRD-11	MAY	2017							
			---	YTD---	----	YTD----	---	MTD--	---	YTD--	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 9008	N.A.T.A.P.	573,772.52	2.26	91,000.00	38,131.26	451,556.26	31,214.00	5				
A 9010	NEW BEGINNINGS NAPLES	633,756.01	0.00	5,511.78	97,045.33	595,293.04	32,951.19	5				
A 9012	BIG CYPRESS WILDERNESS	58,668.75	0.00	0.00	10,596.31-	27,800.60	30,868.15	52				
A 9013	DETENTION CENTER	416,416.19	500.00	0.00	38,322.78	358,070.74	57,845.45	13				
A 9015	PHOENIX NAPLES	777,776.18	0.00	4,724.94	110,164.66	686,361.53	86,689.71	11				
A 9017	PACE PROGRAM	670,315.52	0.00	17,974.10	206,244.81	513,684.54	138,656.88	20				
A 9018	MARCO ISLAND CHARTER M	2,954,937.00	0.00	0.00	227,509.90	2,675,651.64	279,285.36	9				
A 9019	HOSPITAL/HOMEBOUND	242,468.11	70.00	4,625.00	31,374.00	183,682.99	54,090.12	22				
A 9021	IMMOKALEE COMMUNITY SC	2,124,412.37	0.00	0.00	183,292.96	1,894,247.45	230,164.92	10				
A 9026	PHOENIX IMMOKALEE	298,227.55	0.00	1,824.27	47,984.42	276,626.13	19,777.15	6				
A 9027	BEACON HIGH SCHOOL	2,246,175.20	1,500.00	1,760.85	312,936.48	2,077,506.02	165,408.33	7				
A 9032	MARCO ISLAND ACADEMY	1,653,049.82	0.00	0.00	114,030.42	1,494,481.46	158,568.36	9				
A 9034	GULF COAST CHARTER ACA	5,328,709.73	0.00	0.00	436,681.98	4,854,876.29	473,833.44	8				
A 9035	MASON CLASSICAL ACADEM	6,316,950.84	0.00	0.00	494,191.19	5,789,258.70	527,692.14	8				
A 9081	IMMOKALEE TECHNOLOGY A	227,764.10	0.00	2,120.00	31,045.32	194,112.57	31,531.53	13				
A 9110	SCHOOL BOARD	395,140.21	297.20	0.00	25,965.22	343,822.58	51,020.43	12				
A 9120	LEGAL SERVICES	1,104,802.47	0.00	75,761.72	72,472.40	740,373.94	288,666.81	26				
A 9210	SUPERINTENDENT'S OFFIC	446,302.27	1,229.57	0.00	47,137.80	388,445.62	56,627.08	12				
A 9211	CURRICULUM & INSTRUCTI	1,568,486.76	1,868.20	0.00	71,954.41	762,848.05	803,770.51	51				
A 9212	DISTRICT/SCHOOL OPERAT	1,217,698.93	2,089.28	12,035.84	75,077.09	944,835.81	258,738.00	21				
A 9213	PRINCIPAL OF ALT SCHOO	980,673.76	759.00	28,078.15	111,292.37	851,815.91	100,020.70	10				
A 9215	STUDENT RELATIONS	724,154.98	99.00	0.00	64,678.56	635,493.37	88,562.61	12				
A 9223	ELEMENTARY PROGRAMS	2,343,300.48	3,519.06	54,647.46	172,811.15	1,748,221.41	536,912.55	22				
A 9224	SECONDARY PROGRAMS	9,294,908.54	21,664.47	199,394.91	276,365.65	2,404,460.57	6,669,388.59	71				
A 9230	HUMAN RESOURCES	834,134.30	558.30	4,202.00	45,561.97	766,950.03	62,423.97	7				
A 9231	TALENT MANAGEMENT	1,927,071.48	2,173.14	34,188.86	129,728.79	1,667,814.43	222,895.05	11				
A 9238	BENEFITS & WELLNESS	262,579.20	0.00	14,629.00	13,763.23-	193,594.36	54,355.84	20				
A 9239	COMPENSATION	574,217.54	0.00	0.00	39,452.93	506,794.54	67,423.00	11				
A 9240	CONTINUOUS IMPROV INIT	2,907,918.14	13,018.35	72,872.86	116,375.61	1,746,968.59	1,075,058.34	36				
A 9260	ACCOUNTABILITY & DATA	1,482,890.70	10,448.47	36,370.91	148,224.97	1,290,556.37	145,514.95	9				
A 9270	COMMUNICATIONS & COMMU	850,166.98	3,260.99	889.85	66,430.80	746,259.07	99,757.07	11				
A 9281	ADULT & COMMUNITY EDUC	2,140,458.68	4,342.18	5,263.12	229,320.88	2,234,540.37	103,686.99-	4-				
A 9413	DISTRICT-WIDE INSURANC	5,475,082.86	0.00	71,218.11	52,281.81	5,224,358.89	179,505.86	3				
A 9420	TECHNOLOGY	16,902,055.18	90,100.26	765,606.80	476,321.84	15,189,790.12	856,558.00	5				
A 9427	SSPAR - ALLOCATIONS AN	711,667.08	0.00	0.00	55,149.81	632,950.50	78,716.58	11				
A 9429	SUPPORT SERVICES	155,043.22	79.98	828.18	17,756.72	140,254.97	13,880.09	8				
A 9430	MAINTENANCE	13,986,398.31	38,989.91	887,645.64	987,082.43	11,991,422.12	1,068,340.64	7				
A 9434	UTIL/COMM/OTHR COUNTY-	2,870,689.37	376.56	174,750.70	670,614.46-	1,469,424.27	1,226,137.84	42				
A 9440	TRANSPORTATION	20,362,621.35	81,973.48	773,961.70	1,350,508.44	18,042,508.45	1,464,177.72	7				
A 9450	FACILITIES MANAGEMENT	621,156.34	0.00	0.00	3,744.36-	249,337.89	371,818.45	59				
A 9451	SECURITY & ENVIRONMENT	293,192.93	540.79	6,056.82	3,866.50	278,591.26	8,004.06	2				
A 9460	ACCOUNTING	1,718,707.06	402.43	228,242.80	112,531.89	1,271,194.82	218,867.01	12				
A 9462	FINANCIAL SERVICES	405,934.21	474.61	2,000.00	28,414.65	358,787.70	44,671.90	11				
A 9470	BUDGET	403,498.35	0.00	22.50	30,635.88	348,233.72	55,242.13	13				
A 9475	PAYROLL SERVICES	519,740.45	0.00	90.66	44,251.24	460,338.47	59,311.32	11				
A 9480	PURCHASING	396,454.86	0.00	17,702.90	27,941.21	346,989.17	31,762.79	8				
A 9525	INSTRUCTIONAL TECHNOLO	707,069.77	3,527.85	11,231.00	55,010.53	566,383.26	125,927.66	17				
A 9530	EXCEPT ED & STDT SUPPO	4,728,883.57	10,503.41	373,630.74	426,882.13	3,870,245.59	474,503.83	10				
A 9543	FEDERAL, STATE & COMP	436,110.72	13,969.82	0.00	20,036.13	354,797.75	67,343.15	15				
	*	440,151,586.99	624,034.93	8,127,391.46	52,161,593.23	390,705,046.24	40,695,114.36	9				