

Meeting Date: October 10, 2017

Agenda Title: September 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 September 30, 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. In the General Fund, the Florida Department of Education released the 2016-2017 School Recognition awards. The School Recognition Reserve is reduced by (\$2,088,154) and allocated to schools to reflect the award.

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

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

Exhibit A**BUDGET ANALYSIS - ALL FUNDS**

September 30, 2017

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 538,319,724.21	\$538,319,724.21	\$ 539,464,355.68	\$ 73,088,871.24	\$ 617,253.07	\$ 26,814,578.52	\$ 438,943,652.85
Debt Service	52,788,563.30	52,788,563.30	52,788,563.30	5,723,650.00	-	-	47,064,913.30
Capital Outlay	299,720,035.46	299,720,035.46	300,111,869.14	18,575,572.10	124,834.55	25,576,363.22	255,835,099.27
Special Revenue -School Food Service	35,972,427.26	35,972,427.26	35,972,427.26	2,995,134.89	10,950.00	6,931,964.90	26,034,377.47
Special Revenue - Grants	40,508,429.40	40,508,429.40	40,507,202.40	4,626,886.75	246,072.00	684,607.65	34,949,636.00
Health Care	73,181,579.79	73,181,579.79	73,181,579.79	11,380,201.30	-	1,511,439.31	60,289,939.18
Workers' Compensation	12,251,444.11	12,251,444.11	12,251,444.11	297,737.04	-	289,682.00	11,664,025.07
Flexcare	1,534,519.94	1,534,519.94	1,534,519.94	205,831.13	-	24,761.64	1,303,927.17
Totals - All Funds	\$ 1,054,276,723.47	\$ 1,054,276,723.47	\$ 1,055,811,961.62	\$ 116,893,884.45	\$ 999,109.62	\$ 61,833,397.24	\$ 876,085,570.31

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
September 30, 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	\$ 92,248,433.45	\$ 92,248,433.45	\$ 92,248,433.45	17.1%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 92,248,433.45	100.0%
100	FEDERAL DIRECT	495,500.00	495,500.00	495,500.00	0.1%	\$ -	35,377.36	7.1%	-	-	\$ 35,377.36	7.1%	460,122.64	92.9%
200	FEDERAL THROUGH STATE	1,500,000.00	1,500,000.00	1,500,000.00	0.3%	\$ -	357,242.74	23.8%	-	-	\$ 357,242.74	23.8%	1,142,757.26	76.2%
300	STATE	95,769,012.98	95,769,012.98	96,493,977.98	17.9%	\$ 724,965.00	23,395,969.00	24.2%	-	-	\$ 23,395,969.00	24.2%	73,098,008.98	75.8%
400	LOCAL	318,095,541.78	318,095,541.78	318,327,708.25	59.0%	\$ 232,166.47	1,622,022.09	0.5%	-	-	\$ 1,622,022.09	0.5%	316,705,686.16	99.5%
600	TRANSFERS	30,201,236.00	30,201,236.00	30,201,236.00	5.6%	\$ -	881,788.00	2.9%	-	-	\$ 881,788.00	2.9%	29,319,448.00	97.1%
700	OTHER FINANCING SOURCES	10,000.00	10,000.00	197,500.00	0.0%	\$ 187,500.00	563.46	0.3%	-	-	\$ 563.46	0.3%	196,936.54	99.7%
TOTAL REVENUES		\$ 538,319,724.21	\$ 538,319,724.21	\$ 539,464,355.68	100.0%	\$ 1,144,631.47	\$ 26,292,962.65	4.9%	\$ -	\$ -	\$ 26,292,962.65	4.9%	\$ 513,171,393.03	95.1%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 290,088,813.00	\$ 290,088,813.00	\$ 292,930,762.96	54.3%	\$ 2,841,949.96	\$ 42,250,529.82	14.4%	\$ 293,974.72	\$ 6,996,659.33	\$ 49,247,189.15	16.8%	\$ 243,389,599.09	83.1%
7900	OPERATION OF PLANT	36,182,235.00	36,182,235.00	36,344,177.72	6.7%	\$ 161,942.72	11,188,144.87	30.8%	252,074.37	9,179,387.79	20,367,532.66	56.0%	15,724,570.69	43.3%
7300	SCHOOL ADMINISTRATION	30,497,978.00	30,497,978.00	30,488,978.78	5.7%	\$ (8,999.22)	5,062,455.51	16.6%	2,093.89	129,943.00	5,192,398.51	17.0%	25,294,486.38	83.0%
7800	TRANSPORTATION	20,257,059.00	20,257,059.00	20,258,299.47	3.8%	\$ 1,240.47	2,817,546.09	13.9%	149.58	2,832,604.23	5,650,150.32	27.9%	14,607,999.57	72.1%
8100	MAINTENANCE OF PLANT	17,980,034.24	17,980,034.24	18,234,219.62	3.4%	\$ 254,185.38	3,512,662.26	19.3%	37,817.94	3,502,680.68	7,015,342.94	38.5%	11,181,058.74	61.3%
6100	PUPIL SERVICES	17,863,684.00	17,863,684.00	17,970,354.51	3.3%	\$ 106,670.51	2,097,101.39	11.7%	839.05	3,245,105.22	5,342,206.61	29.7%	12,627,308.85	70.3%
7700	CENTRAL SERVICES	8,037,374.00	8,037,374.00	8,149,652.00	1.5%	\$ 112,278.00	1,918,217.80	23.5%	14,931.53	362,645.14	2,280,862.94	28.0%	5,853,857.53	71.8%
6300	INSTR & CURRIC DEVELOP	7,661,168.00	7,661,168.00	7,698,515.79	1.4%	\$ 37,347.79	1,086,583.16	14.1%	491.40	4,185.65	1,090,768.81	14.2%	6,607,255.58	85.8%
6200	INSTRUCTIONAL MEDIA	5,842,924.00	5,842,924.00	5,861,135.08	1.1%	\$ 18,211.08	622,181.66	10.6%	13,084.13	80,676.72	702,858.38	12.0%	5,145,192.57	87.8%
6400	INSTR STAFF DEVELOP	3,930,746.00	3,930,746.00	3,710,548.79	0.7%	\$ (220,197.21)	747,952.35	20.2%	1,151.87	23,107.60	771,059.95	20.8%	2,938,336.97	79.2%
8200	ADMIN TECHNOLOGY SERV	3,652,085.41	3,652,085.41	3,565,168.06	0.7%	\$ (86,917.35)	603,281.09	16.9%	-	42,677.06	645,958.15	18.1%	2,919,209.91	81.9%
7500	FISCAL SERVICES	2,727,512.00	2,727,512.00	2,757,639.93	0.5%	\$ 30,127.93	481,108.00	17.4%	-	175,653.45	656,761.45	23.8%	2,100,878.48	76.2%
7200	GENERAL ADMINISTRATION	1,452,034.00	1,452,034.00	1,456,167.22	0.3%	\$ 4,133.22	259,478.53	17.8%	-	39,294.58	298,773.11	20.5%	1,157,394.11	79.5%
6500	INSTR RELATED TECHNOLOGY	1,487,703.00	1,487,703.00	1,455,787.14	0.3%	\$ (31,915.86)	217,043.93	14.9%	-	-	217,043.93	14.9%	1,238,743.21	85.1%
7100	BOARD OF EDUCATION	1,405,975.00	1,405,975.00	1,420,903.05	0.3%	\$ 14,928.05	221,952.75	15.6%	644.59	199,958.07	421,910.82	29.7%	998,347.64	70.3%
7400	FACILITIES ACQ & CONST	25,141.10	25,141.10	22,941.10	0.0%	\$ (2,200.00)	2,632.03	11.5%	-	-	2,632.03	11.5%	20,309.07	88.5%
7600	FOOD SERVICES- GF	-	-	-	-	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	750,541.46	750,541.46	750,541.46	0.1%	\$ -	-	0.0%	-	-	-	0.0%	750,541.46	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,643,058.67	1,643,058.67	1,643,058.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,643,058.67	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,080,082.29	1,080,082.29	1,080,082.29	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,080,082.29	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,088,154.00	2,088,154.00	-	0.0%	\$ (2,088,154.00)	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	1,600,000.00	1,600,000.00	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,600,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,750,000.00	17,750,000.00	17,750,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,750,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,450,000.00	4,450,000.00	4,450,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,450,000.00	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	47,130,943.60	47,130,943.60	47,130,943.60	8.7%	\$ -	-	0.0%	-	-	-	0.0%	47,130,943.60	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	3,944,478.44	3,944,478.44	3,944,478.44	0.7%	\$ -	-	0.0%	-	-	-	0.0%	3,944,478.44	100.0%
TOTAL EXPENDITURES		\$ 538,319,724.21	\$ 538,319,724.21	\$ 539,464,355.68	100.0%	\$ 1,144,631.47	\$ 73,088,871.24	13.5%	\$ 617,253.07	\$ 26,814,578.52	\$ 99,903,449.76	18.5%	\$ 438,943,652.85	81.4%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
September 30, 2017
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,450,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,450,000.00

ANALYSIS OF BUDGETED ENDING FUND BALANCES
September 30, 2017

Exhibit D

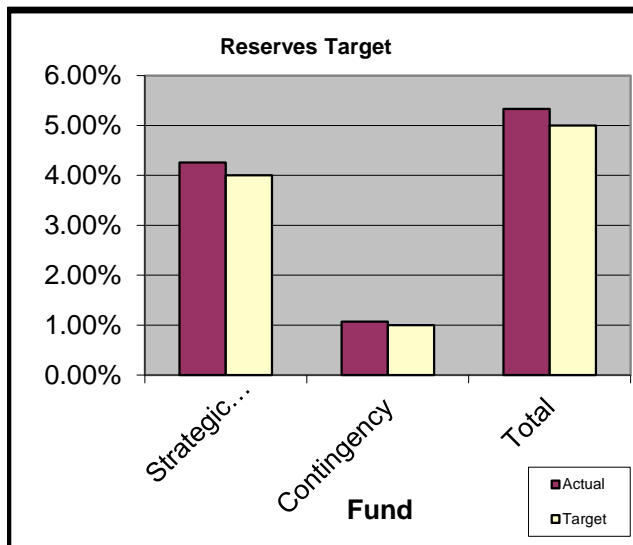
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	750,541.46			1,329,634.84	
Pre-Paid Non Spendable	1,643,058.67				
Restricted					
Restricted - Workforce Programs	1,080,082.29				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			27,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			66,335,000.00		
Restricted Enterprise Software			13,059,000.00		
Restricted - McKay Scholarships	1,600,000.00				
Restricted Debt Service		8,605,882.30			
Restricted Capital Projects			7,073,988.80		
Restricted Food Services				8,267,347.82	
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			1,972,191.50		
Unassigned					
Unassigned Contingency Reserve	4,450,000.00				
Unassigned Reserve For Budget Shortfall	47,130,943.60				
Unassigned Fund Balance	3,944,478.44				
Unassigned Strategic Reserve	17,750,000.00				
Health Fund Reserve for Future Claims					24,805,891.42
Workers Compensation Reserve for Future Claims					10,496,044.11
Flex Care Reserve for Future Claims					163,869.94
Totals	\$ 87,139,104.46	\$ 8,605,882.30	\$ 118,440,180.30	\$ 9,596,982.66	\$ 35,465,805.47
				Grand Total All Reserves	
				\$	259,247,955.19

Exhibit D

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

REVENUES	
FEDERAL DIRECT	\$ 495,500.00
FEDERAL THROUGH STATE	1,500,000.00
STATE	96,493,977.98
LOCAL	318,327,708.25
	<u>\$ 416,817,186.23</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,750,000.00	4.26%	4.00%	\$ (1,077,312.55)
Contingency	4,450,000.00	1.07%	1.00%	(281,828.14)
Total	<u>\$ 22,200,000.00</u>	<u>5.33%</u>	5.00%	\$ (1,359,140.69)



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.26%	4.26%	0.00%
Contingency	1.07%	1.07%	0.00%
Total	<u>5.33%</u>	<u>5.33%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 17-18	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-03 SEPTEMBER 2017

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,551,018.06	2,221.18	93,418.85	179,178.97	2,066,908.81	81
A 0061	GULFVIEW MIDDLE	5,040,833.70	460.00	176,871.27	427,617.69	4,138,402.76	82
A 0121	LAKE PARK ELEMENTARY	4,433,201.55	630.16	111,250.60	372,822.69	3,682,452.91	83
A 0131	TOMMIE BARFIELD ELEMEN	4,377,573.02	0.00	125,237.16	323,548.83	3,652,110.49	83
A 0141	SHADOWLAWN ELEMENTARY	4,146,868.94	283.00	191,539.50	319,436.95	3,389,057.38	81
A 0151	NAPLES HIGH	11,832,776.58	4,641.18	461,420.02	876,206.22	9,734,397.89	82
A 0161	PINECREST ELEMENTARY	5,768,761.09	521.85	224,540.31	506,077.41	4,725,116.20	81
A 0171	SEA GATE ELEMENTARY	5,934,233.29	1,372.05	170,021.13	461,162.23	4,944,703.83	83
A 0181	HIGHLANDS ELEMENTARY	5,338,972.16	395.08	175,787.36	408,423.42	4,410,638.88	82
A 0191	LAKE TRAFFORD ELEMENTA	6,333,913.54	2,482.38	228,719.60	476,848.88	5,241,387.11	82
A 0201	AVALON ELEMENTARY	4,228,248.78	675.40	116,321.25	312,264.54	3,518,032.33	83
A 0211	EAST NAPLES MIDDLE	6,428,048.11	4,674.67	179,239.20	532,142.47	5,373,716.03	83
A 0221	POINCIANA ELEMENTARY	5,300,922.67	0.00	126,457.80	424,007.48	4,449,315.17	83
A 0231	GOLDEN GATE ELEMENTARY	6,746,393.86	965.91	359,094.34	509,279.23	5,431,345.17	80
A 0241	NAPLES PARK ELEMENTARY	4,309,253.47	75.00	112,150.18	343,253.02	3,587,553.23	83
A 0251	PINE RIDGE MIDDLE	7,070,102.84	5,047.28	185,308.04	594,275.09	5,901,699.82	83
A 0261	LELY HIGH	10,734,619.37	3,044.38	419,790.64	767,333.00	8,871,665.44	82
A 0271	IMMOKALEE HIGH	10,474,670.07	10,812.00	350,473.38	730,199.65	8,559,756.43	81
A 0281	LORENZO WALKER TECH CO	5,884,681.95	1,244.35	451,016.37	466,828.51	4,230,545.25	71
A 0282	LORENZO WALKER TECHNIC	3,663,398.09	358.86	87,764.30	262,801.76	3,053,769.58	83
A 0311	BARRON COLLIER HIGH	11,368,334.65	4,097.94	478,861.50	816,247.55	9,299,351.17	81
A 0321	GOLDEN GATE MIDDLE	7,354,692.02	6,331.00	188,620.68	619,949.18	6,117,058.16	83
A 0331	BIG CYPRESS ELEMENTARY	7,094,049.34	938.99	220,804.90	533,735.28	5,932,183.33	83
A 0341	VILLAGE OAKS ELEMENTAR	5,222,008.92	2,779.83	323,175.14	361,417.86	4,247,239.19	81
A 0351	GOLDEN TERRACE ELEMEN	6,959,876.02	1,334.12	360,144.08	523,153.49	5,635,014.78	80
A 0361	IMMOKALEE MIDDLE	9,120,714.07	4,464.08	502,918.56	689,161.69	7,353,126.15	80
A 0371	VINEYARDS ELEMENTARY	6,206,232.96	562.49	264,395.00	477,508.63	5,103,462.83	82
A 0381	LELY ELEMENTARY	5,167,411.47	144.42	133,521.58	420,319.46	4,302,124.56	83
A 0391	LAUREL OAK ELEMENTARY	6,026,042.33	0.00	116,279.78	466,310.04	5,068,202.88	84
A 0392	GULF COAST HIGH	13,181,820.86	200.00	462,142.62	930,638.49	10,903,629.06	82
A 0401	OAKRIDGE MIDDLE	7,048,208.02	5,431.17	202,940.74	585,410.73	5,870,246.36	83
A 0421	MANATEE ELEMENTARY	5,519,332.80	69,160.00	119,662.22	432,921.66	4,593,398.12	83
A 0422	MANATEE MIDDLE	5,808,747.50	22,696.13	190,118.26	472,801.08	4,768,363.20	82
A 0431	PELICAN MARSH ELEMENTA	5,980,960.17	95.94	184,125.60	483,459.21	4,964,950.17	83
A 0441	CORKSCREW ELEMENTARY	5,146,156.19	1,515.48	146,443.69	424,958.90	4,289,733.68	83
A 0442	CORKSCREW MIDDLE	5,235,903.32	2,360.88	254,339.10	446,692.51	4,198,639.09	80
A 0451	OSCEOLA ELEMENTARY	5,224,875.22	301.85	160,420.01	403,292.41	4,330,298.34	82
A 0452	NORTH NAPLES MIDDLE	5,926,894.94	5,775.71	180,991.36	484,579.98	4,924,122.53	83
A 0461	CALUSA PARK ELEMENTARY	5,528,190.22	3,203.15	165,642.98	406,737.63	4,639,126.79	83
A 0471	SABAL PALM ELEMENTARY	4,683,384.42	296.47	147,501.91	368,221.60	3,893,925.49	83
A 0472	CYPRESS PALM MIDDLE	5,772,936.61	6,029.80	241,969.90	506,040.14	4,706,167.97	81
A 0493	PALMETTO RIDGE HIGH	12,109,353.84	4,874.64	506,615.45	878,886.81	9,879,578.61	81
A 0501	GOLDEN GATE HIGH	11,380,497.75	9,586.78	532,302.37	869,014.29	9,216,449.30	80
A 0511	ESTATES ELEMENTARY	4,532,567.14	292.35	141,781.40	347,691.55	3,758,750.70	82
A 0521	VETERANS MEMORIAL ELEM	5,940,546.82	479.16	165,628.29	456,363.24	4,962,840.03	83
A 0531	MIKE DAVIS ELEMENTARY	5,308,014.23	0.00	238,143.99	407,029.02	4,287,467.35	80
A 0541	PALMETTO ELEMENTARY	4,508,548.74	527.20	273,847.70	351,873.23	3,611,450.81	80
A 0551	PARKSIDE ELEMENTARY	5,719,655.57	86,017.07	133,796.83	428,779.85	4,752,124.15	83
A 0581	IMMOKALEE TECHNICAL CO	3,673,727.36	5,276.88	197,031.69	269,582.74	2,828,429.68	76
A 0631	EDEN PARK ELEMENTARY	5,264,135.77	251.71	138,911.13	428,258.02	4,353,839.02	82
A 7001	COLLIER VIRTUAL SCHOOL	392,454.15	0.00	288,956.35	3,452.26	79,620.24	20
A 7006	COLLIER DISTRICT VIRTU	423,751.79	0.00	0.00	30,529.23	359,185.28	84
A 9004	T.A.P.P. - IMMOKALEE	623,797.40	0.00	256,733.47	27,402.63	314,387.96	50
A 9007	NEW BEGINNINGS IMMOKAL	483,861.23	0.00	4,588.94	39,442.42	418,029.14	86

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-03 SEPTEMBER 2017

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	580,388.21	0.00	258,790.99	24,488.74	49,938.74	271,658.48 46
A 9010	NEW BEGINNINGS NAPLES	587,851.51	0.00	5,913.68	51,731.90	80,496.49	501,441.34 85
A 9013	DETENTION CENTER	461,230.22	0.00	5,214.18	32,148.13	75,387.54	380,628.50 82
A 9015	PHOENIX NAPLES	723,505.58	0.00	6,842.67	57,041.23	91,294.22	625,368.69 86
A 9017	PACE PROGRAM	618,104.15	0.00	350,000.00	1,119.06	55,404.75	212,699.40 34
A 9018	MARCO ISLAND CHARTER M	3,010,229.00	0.00	0.00	242,012.58	710,967.73	2,299,261.27 76
A 9019	HOSPITAL/HOMEBOUND	237,574.37	0.00	0.00	347.08	347.08	237,227.29 99
A 9021	IMMOKALEE COMMUNITY SC	2,032,256.00	0.00	0.00	167,120.63	501,279.34	1,530,976.66 75
A 9026	PHOENIX IMMOKALEE	289,865.64	0.00	6,998.54	28,899.71	40,853.69	242,013.41 83
A 9027	BEACON HIGH SCHOOL	2,287,094.00	0.00	10,238.05	166,661.03	256,452.42	2,020,403.53 88
A 9032	MARCO ISLAND ACADEMY	1,744,934.00	0.00	0.00	146,658.14	421,965.87	1,322,968.13 75
A 9034	GULF COAST CHARTER ACA	5,441,993.00	0.00	0.00	452,039.50	1,330,276.47	4,111,716.53 75
A 9035	MASON CLASSICAL ACADEM	7,020,279.00	0.00	0.00	584,266.09	1,719,167.17	5,301,111.83 75
A 9036	COLLIER CHARTER ACADEM	5,241,732.00	0.00	0.00	429,544.11	1,266,424.96	3,975,307.04 75
A 9081	IMMOKALEE TECHNOLOGY A	226,591.44	0.00	7,395.00	16,426.49	28,241.32	190,955.12 84
A 9110	SCHOOL BOARD	428,473.19	0.00	0.00	33,114.98	79,351.54	349,121.65 81
A 9120	LEGAL SERVICES	1,043,729.86	480.00	133,816.32	75,786.22	185,452.42	723,981.12 69
A 9210	SUPERINTENDENT'S OFFIC	569,853.17	0.00	0.00	40,331.44	99,255.11	470,598.06 82
A 9211	CURRICULUM & INSTRUCTI	1,123,386.73	8,432.60	0.00	348,929.88	423,419.09	691,535.04 61
A 9212	DISTRICT/SCHOOL OPERAT	1,809,233.20	120.40	6,794.58	104,764.35	336,453.21	1,465,865.01 81
A 9213	PRINCIPAL OF ALT SCHOO	983,405.76	0.00	130,443.86	81,460.50	195,109.59	657,852.31 66
A 9215	STUDENT RELATIONS	714,002.97	0.00	1,718.73	54,486.00	152,676.43	559,607.81 78
A 9223	ELEMENTARY PROGRAMS	2,131,687.03	15,000.00	113,379.60	133,026.56	353,084.18	1,650,223.25 77
A 9224	SECONDARY PROGRAMS	9,802,792.34	1,511.60	534,225.33	193,834.05	534,295.72	8,732,759.69 89
A 9230	HUMAN RESOURCES	920,722.93	1,522.28	81,444.00	44,567.34	359,882.24	477,874.41 51
A 9231	TALENT MANAGEMENT	1,876,156.73	25.55	223,708.07	108,585.59	288,959.96	1,363,463.15 72
A 9238	BENEFITS & WELLNESS	339,930.33	0.00	87,726.02	8,845.91	108,447.27	143,757.04 42
A 9239	COMPENSATION	585,506.80	0.00	0.00	40,360.01	97,219.37	488,287.43 83
A 9240	PROF LEARN, CONT IMPRV	2,793,379.21	0.00	17,000.00	93,765.23	1,023,975.36	1,752,403.85 62
A 9260	ACCOUNTABILITY & DATA	1,520,546.35	0.00	177,878.27	118,273.46	286,717.91	1,055,950.17 69
A 9270	COMMUNICATIONS & COMMU	793,866.13	2,965.04	10,517.72	61,244.69	144,516.64	635,866.73 80
A 9281	ADULT & COMMUNITY EDUC	2,216,366.58	5,246.10	14,384.48	148,169.27	306,665.39	1,890,070.61 85
A 9413	DISTRICT-WIDE INSURANC	5,711,456.66	0.00	106,780.91	12,367.17-	4,796,861.99	807,813.76 14
A 9420	TECHNOLOGY	17,659,048.09	0.00	2,015,512.31	1,259,992.31	4,928,884.53	10,714,651.25 60
A 9427	SSPAR - ALLOCATIONS AN	662,107.88	0.00	0.00	52,148.32	122,475.55	539,632.33 81
A 9429	SUPPORT SERVICES	177,858.04	0.00	11,288.40	10,921.32	26,732.69	139,836.95 78
A 9430	MAINTENANCE	14,518,813.75	12,147.28	2,750,951.30	1,059,637.59	2,445,968.51	9,309,746.66 64
A 9434	UTIL/COMM/OTHR COUNTY-	2,833,084.02	0.00	534,270.74	361,978.12	571,757.75	1,727,055.53 60
A 9440	TRANSPORTATION	19,844,956.21	97.94	2,883,108.15	1,905,086.50	2,843,069.07	14,118,681.05 71
A 9450	FACILITIES MANAGEMENT	916,242.87	0.00	0.00	5,135.26	19,424.47	896,818.40 97
A 9451	SECURITY & ENVIRONMENT	111,516.00	9,948.56	29,877.50	574.14	2,274.70	69,415.24 62
A 9460	ACCOUNTING	1,749,528.47	0.00	308,156.68	6,634.60	297,177.94	1,144,193.85 65
A 9462	FINANCIAL SERVICES	424,114.33	0.00	2,000.00	32,912.66	78,737.54	343,376.79 80
A 9470	BUDGET	420,795.49	250,000.00	0.00	29,677.60	73,680.07	97,115.42 23
A 9475	PAYROLL SERVICES	523,626.47	0.00	699.75	38,652.21	91,982.30	430,944.42 82
A 9480	PURCHASING	420,031.06	0.00	400,572.87	30,186.10	268,572.82-	288,031.01 68
A 9525	INSTRUCTIONAL TECHNOLO	0.00	0.00	0.00	5,693.00-	0.00	0.00 0
A 9530	EXCEPT ED & STDT SUPPO	5,415,976.21	25,668.97	3,317,151.30	121,373.05	358,176.05	1,714,979.89 31
A 9543	FEDERAL, STATE & COMP	243,253.26	843.22-	0.00	19,033.68	39,886.02	204,210.46 83
	*	452,325,251.22	617,253.07	26,814,578.52	33,691,504.04	73,088,871.24	351,804,548.39 77

Meeting Date: December 12, 2017

Agenda Title: October 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 October 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.

Exhibit A**BUDGET ANALYSIS - ALL FUNDS**

October 31, 2017

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 538,319,724.21	\$539,464,355.68	\$ 539,744,546.36	\$ 108,974,527.83	\$ 845,125.96	\$ 32,058,760.62	\$ 397,866,131.95
Debt Service	52,788,563.30	52,788,563.30	52,788,563.30	5,723,650.00	-	-	47,064,913.30
Capital Outlay	299,720,035.46	300,111,869.14	300,113,926.16	28,373,980.99	592,695.26	21,230,993.39	249,916,256.52
Special Revenue -School Food Service	35,972,427.26	35,972,427.26	36,032,427.26	5,507,235.66	34,220.40	6,282,182.72	24,208,788.48
Special Revenue - Grants	40,508,429.40	40,507,202.40	40,313,819.45	7,926,734.89	79,107.10	780,216.53	31,527,760.93
Health Care	73,181,579.79	73,181,579.79	73,181,579.79	16,864,970.88	27.00	619,060.56	55,697,521.35
Workers' Compensation	12,251,444.11	12,251,444.11	12,251,444.11	445,033.24	462.99	240,947.66	11,565,000.22
Flexcare	1,534,519.94	1,534,519.94	1,534,519.94	272,669.21	-	13,877.80	1,247,972.93
Totals - All Funds	\$ 1,054,276,723.47	\$ 1,055,811,961.62	\$ 1,055,960,826.37	\$ 174,088,802.70	\$ 1,551,638.71	\$ 61,226,039.28	\$ 819,094,345.68

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY

October 31, 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	\$ 92,248,433.45	\$ 92,248,433.45	\$ 92,248,433.45	17.1%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 92,248,433.45	100.0%
100	FEDERAL DIRECT	495,500.00	495,500.00	495,500.00	0.1%	\$ -	77,749.01	15.7%	-	-	\$ 77,749.01	15.7%	417,750.99	84.3%
200	FEDERAL THROUGH STATE	1,500,000.00	1,500,000.00	1,500,000.00	0.3%	\$ -	383,078.57	25.5%	-	-	\$ 383,078.57	25.5%	1,116,921.43	74.5%
300	STATE	95,769,012.98	96,493,977.98	96,493,977.98	17.9%	\$ -	33,738,172.98	35.0%	-	-	\$ 33,738,172.98	35.0%	62,755,805.00	65.0%
400	LOCAL	318,095,541.78	318,327,708.25	318,607,898.93	59.0%	\$ 280,190.68	4,366,100.87	1.4%	-	-	\$ 4,366,100.87	1.4%	314,241,798.06	98.6%
600	TRANSFERS	30,201,236.00	30,201,236.00	30,201,236.00	5.6%	\$ -	912,684.00	3.0%	-	-	\$ 912,684.00	3.0%	29,288,552.00	97.0%
700	OTHER FINANCING SOURCES	10,000.00	197,500.00	197,500.00	0.0%	\$ -	647.45	0.3%	-	-	\$ 647.45	0.3%	196,852.55	99.7%
TOTAL REVENUES		\$ 538,319,724.21	\$ 539,464,355.68	\$ 539,744,546.36	100.0%	\$ 280,190.68	\$ 39,478,432.88	7.3%	\$ -	\$ -	\$ 39,478,432.88	7.3%	\$ 500,266,113.48	92.7%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 290,088,813.00	\$ 292,930,762.96	\$ 292,896,095.17	54.3%	\$ (34,667.79)	\$ 65,280,456.90	22.3%	\$ 653,852.60	\$ 6,538,413.48	\$ 71,818,870.38	24.5%	\$ 220,423,372.19	75.3%
7900	OPERATION OF PLANT	36,182,235.00	36,344,177.72	36,368,482.47	6.7%	\$ 24,304.75	12,991,397.31	35.7%	58,863.20	8,263,872.67	21,255,269.98	58.4%	15,054,349.29	41.4%
7300	SCHOOL ADMINISTRATION	30,497,978.00	30,488,978.78	30,431,634.61	5.6%	\$ (57,344.17)	7,493,156.50	24.6%	13,833.43	114,994.37	7,608,150.87	25.0%	22,809,650.31	75.0%
7800	TRANSPORTATION	20,257,059.00	20,258,299.47	20,254,493.08	3.8%	\$ (3,806.39)	4,677,526.22	23.1%	9,013.98	2,503,317.15	7,180,843.37	35.5%	13,064,635.73	64.5%
8100	MAINTENANCE OF PLANT	17,980,034.24	18,234,219.62	18,242,324.73	3.4%	\$ 8,105.11	6,103,552.77	33.5%	40,610.35	10,805,071.62	16,908,624.39	92.7%	1,293,089.99	7.1%
6100	PUPIL SERVICES	17,863,684.00	17,970,354.51	18,115,026.68	3.4%	\$ 144,672.17	3,573,884.67	19.7%	6,541.13	2,930,585.49	6,504,470.16	35.9%	11,604,015.39	64.1%
7700	CENTRAL SERVICES	8,037,374.00	8,149,652.00	8,384,556.31	1.6%	\$ 234,904.31	2,521,328.96	30.1%	43,026.39	321,789.58	2,843,118.54	33.9%	5,498,411.38	65.6%
6300	INSTR & CURRIC DEVELOP	7,661,168.00	7,698,515.79	7,378,513.20	1.4%	\$ (320,002.59)	1,606,165.29	21.8%	1,222.17	1,576.42	1,607,741.71	21.8%	5,769,549.32	78.2%
6200	INSTRUCTIONAL MEDIA	5,842,924.00	5,861,135.08	5,958,345.10	1.1%	\$ 97,210.02	1,110,067.33	18.6%	8,867.62	116,987.66	1,227,054.99	20.6%	4,722,422.49	79.3%
6400	INSTR STAFF DEVELOP	3,930,746.00	3,710,548.79	3,907,957.61	0.7%	\$ 197,408.82	1,080,528.22	27.6%	4,011.56	43,579.60	1,124,107.82	28.8%	2,779,838.23	71.1%
8200	ADMIN TECHNOLOGY SERV	3,652,085.41	3,565,168.06	3,576,741.13	0.7%	\$ 11,573.07	861,759.99	24.1%	1,159.71	37,030.43	898,790.42	25.1%	2,676,791.00	74.8%
7500	FISCAL SERVICES	2,727,512.00	2,757,639.93	2,753,348.38	0.5%	\$ (4,291.55)	676,300.74	24.6%	1,494.25	169,437.40	845,738.14	30.7%	1,906,115.99	69.2%
7200	GENERAL ADMINISTRATION	1,452,034.00	1,456,167.22	1,447,643.19	0.3%	\$ (8,524.03)	356,527.21	24.6%	2,307.10	39,294.58	395,821.79	27.3%	1,049,514.30	72.5%
6500	INSTR RELATED TECHNOLOGY	1,487,703.00	1,455,787.14	1,439,565.61	0.3%	\$ (16,221.53)	312,298.57	21.7%	-	-	312,298.57	21.7%	1,127,267.04	78.3%
7100	BOARD OF EDUCATION	1,405,975.00	1,420,903.05	1,420,803.05	0.3%	\$ (100.00)	325,811.02	22.9%	78.49	165,839.69	491,650.71	34.6%	929,073.85	65.4%
7400	FACILITIES ACQ & CONST	25,141.10	22,941.10	29,911.58	0.0%	\$ 6,970.48	3,766.13	12.6%	243.98	6,970.48	10,736.61	35.9%	18,930.99	63.3%
7600	FOOD SERVICES- GF							0.0%						0.0%
2711	NON SPENDABLE RESERVE INVENTORY	750,541.46	750,541.46	750,541.46	0.1%	\$ -	-	0.0%	-	-	-	0.0%	750,541.46	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,643,058.67	1,643,058.67	1,643,058.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,643,058.67	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,080,082.29	1,080,082.29	1,080,082.29	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,080,082.29	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,088,154.00	-	-	0.0%	\$ -	-	0.0%	-	-	-		-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-		-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	1,600,000.00	1,600,000.00	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,600,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,750,000.00	17,750,000.00	17,750,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,750,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,450,000.00	4,450,000.00	4,450,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,450,000.00	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	47,130,943.60	47,130,943.60	47,130,943.60	8.7%	\$ -	-	0.0%	-	-	-	0.0%	47,130,943.60	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	3,944,478.44	3,944,478.44	3,944,478.44	0.7%	\$ -	-	0.0%	-	-	-	0.0%	3,944,478.44	100.0%
TOTAL EXPENDITURES		\$ 538,319,724.21	\$ 539,464,355.68	\$ 539,744,546.36	100.0%	\$ 280,190.68	\$ 108,974,527.83	20.2%	\$ 845,125.96	\$ 32,058,760.62	\$ 141,033,288.45	26.1%	\$ 397,866,131.95	73.7%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
October 31, 2017
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,450,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,450,000.00

ANALYSIS OF BUDGETED ENDING FUND BALANCES
October 31, 2017

Exhibit D

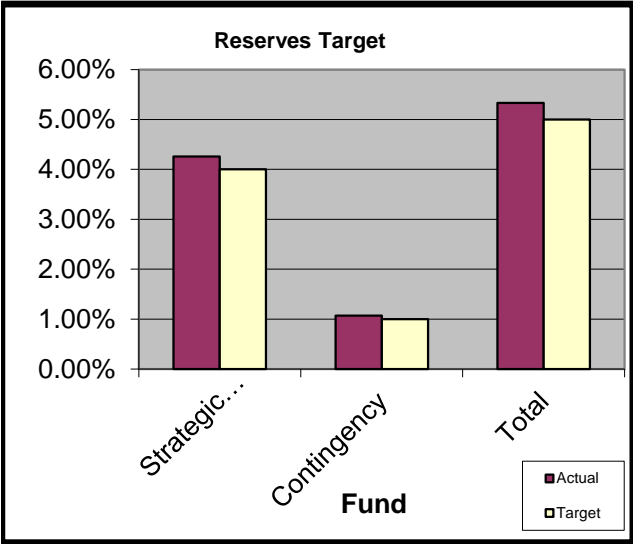
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	750,541.46			1,329,634.84	
Pre-Paid Non Spendable	1,643,058.67				
Restricted					
Restricted - Workforce Programs	1,080,082.29				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			27,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			66,335,000.00		
Restricted Enterprise Software			13,059,000.00		
Restricted - McKay Scholarships	1,600,000.00				
Restricted Debt Service		8,605,882.30			
Restricted Capital Projects			7,101,158.83		
Restricted Food Services				8,267,347.82	
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			1,972,191.50		
Unassigned					
Unassigned Contingency Reserve	4,450,000.00				
Unassigned Reserve For Budget Shortfall	47,130,943.60				
Unassigned Fund Balance	3,944,478.44				
Unassigned Strategic Reserve	17,750,000.00				
Health Fund Reserve for Future Claims					24,805,891.42
Workers Compensation Reserve for Future Claims					10,496,044.11
Flex Care Reserve for Future Claims					163,869.94
Totals	\$ 87,139,104.46	\$ 8,605,882.30	\$ 118,467,350.33	\$ 9,596,982.66	\$ 35,465,805.47
				Grand Total All Reserves	
				\$	259,275,125.22

Exhibit D

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

REVENUES	
FEDERAL DIRECT	\$ 495,500.00
FEDERAL THROUGH STATE	1,500,000.00
STATE	96,493,977.98
LOCAL	318,607,898.93
	<u>\$ 417,097,376.91</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,750,000.00	4.26%	4.00%	\$ (1,066,104.92)
Contingency	4,450,000.00	1.07%	1.00%	(279,026.23)
Total	<u>\$ 22,200,000.00</u>	<u>5.33%</u>	5.00%	\$ (1,345,131.15)



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.26%	4.26%	0.00%
Contingency	1.07%	1.07%	0.00%
Total	<u>5.33%</u>	<u>5.33%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 17-18	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 1XX GENERAL FUND

PRD-04 OCTOBER 2017

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

T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,441,652.98	9,353.44	87,911.15	191,069.50	579,538.72	1,764,849.67	72
A 0061	GULFVIEW MIDDLE	5,065,077.83	3,614.07	146,867.83	400,469.95	1,125,569.62	3,789,026.31	74
A 0121	LAKE PARK ELEMENTARY	4,518,594.49	3,118.38	88,498.90	364,751.55	1,003,619.43	3,423,357.78	75
A 0131	TOMMIE BARFIELD ELEMEN	4,306,342.01	2,281.23	100,636.46	342,097.45	942,322.82	3,261,101.50	75
A 0141	SHADOWLAWN ELEMENTARY	4,156,650.85	2,879.96	161,465.87	337,883.25	903,872.31	3,088,432.71	74
A 0151	NAPLES HIGH	11,988,165.47	2,215.44	475,598.32	944,339.16	2,576,656.65	8,933,695.06	74
A 0161	PINECREST ELEMENTARY	5,889,788.41	1,682.15	205,396.55	494,212.17	1,312,794.90	4,369,914.81	74
A 0171	SEA GATE ELEMENTARY	5,976,008.07	668.98	145,488.01	477,718.80	1,295,855.08	4,533,996.00	75
A 0181	HIGHLANDS ELEMENTARY	5,308,322.19	4,133.49	153,233.16	422,522.25	1,174,673.09	3,976,282.45	74
A 0191	LAKE TRAFFORD ELEMENTA	6,234,100.71	5,993.34	199,173.92	520,921.53	1,382,245.98	4,646,687.47	74
A 0201	AVALON ELEMENTARY	4,215,436.83	6,010.89	101,694.06	330,935.45	924,155.25	3,183,576.63	75
A 0211	EAST NAPLES MIDDLE	6,375,158.45	4,964.82	150,404.40	507,567.84	1,377,986.05	4,841,803.18	75
A 0221	POINCIANA ELEMENTARY	5,544,217.32	245.83	118,307.80	454,708.90	1,179,858.60	4,245,805.09	76
A 0231	GOLDEN GATE ELEMENTARY	6,534,473.05	0.00	321,289.99	546,757.42	1,501,745.86	4,711,437.20	72
A 0241	NAPLES PARK ELEMENTARY	4,428,956.47	1,064.99	92,169.93	350,444.35	959,919.41	3,375,802.14	76
A 0251	PINE RIDGE MIDDLE	7,038,555.58	7,901.58	156,708.94	557,720.20	1,535,767.90	5,338,177.16	75
A 0261	LELY HIGH	10,614,324.82	6,402.01	460,294.01	854,022.09	2,294,141.00	7,853,487.80	73
A 0271	IMMOKALEE HIGH	10,742,505.67	4,878.73	410,068.51	843,952.38	2,397,580.64	7,929,977.79	73
A 0281	LORENZO WALKER TECH CO	5,884,933.18	12,280.92	408,830.41	433,007.37	1,634,883.35	3,828,938.50	65
A 0282	LORENZO WALKER TECHNIC	3,737,933.41	3,780.60	81,773.79	284,511.75	806,017.10	2,846,361.92	76
A 0311	BARRON COLLIER HIGH	11,765,411.19	5,614.49	501,624.56	939,331.20	2,525,355.24	8,732,816.90	74
A 0321	GOLDEN GATE MIDDLE	7,507,891.22	6,538.99	173,640.70	580,762.65	1,623,444.83	5,704,266.70	75
A 0331	BIG CYPRESS ELEMENTARY	7,078,097.88	2,429.42	186,962.23	547,786.15	1,487,908.27	5,400,797.96	76
A 0341	VILLAGE OAKS ELEMENTAR	5,271,618.69	1,985.38	304,814.96	423,080.66	1,071,895.42	3,892,922.93	73
A 0351	GOLDEN TERRACE ELEMEN	6,969,250.58	5,825.97	240,712.48	568,297.61	1,531,680.65	5,191,031.48	74
A 0361	IMMOKALEE MIDDLE	8,738,854.58	7,068.66	443,456.40	719,379.20	1,979,584.48	6,308,745.04	72
A 0371	VINEYARDS ELEMENTARY	6,260,060.45	689.00	235,348.33	498,539.01	1,336,351.65	4,687,671.47	74
A 0381	LELY ELEMENTARY	5,133,610.24	2,075.16	113,619.98	427,827.03	1,159,447.94	3,858,467.16	75
A 0391	LAUREL OAK ELEMENTARY	6,132,910.56	1,436.95	96,312.18	486,316.43	1,327,876.10	4,707,285.33	76
A 0392	GULF COAST HIGH	13,409,464.31	8,995.41	479,983.97	1,103,630.76	2,919,479.94	10,001,004.99	74
A 0401	OAKRIDGE MIDDLE	7,047,980.11	7,366.90	172,448.44	571,025.71	1,540,615.46	5,327,549.31	75
A 0421	MANATEE ELEMENTARY	5,544,652.39	946.55	171,190.48	452,403.20	1,189,515.66	4,182,999.70	75
A 0422	MANATEE MIDDLE	5,647,433.92	9,209.98	176,662.60	451,555.69	1,279,125.60	4,182,435.74	74
A 0431	PELICAN MARSH ELEMENTA	6,007,624.15	2,051.98	159,504.55	485,421.56	1,317,210.02	4,528,857.60	75
A 0441	CORKSCREW ELEMENTARY	5,207,227.18	741.64	136,548.07	404,021.01	1,112,484.35	3,957,453.12	76
A 0442	CORKSCREW MIDDLE	5,352,524.35	3,514.99	225,056.75	422,375.80	1,202,940.05	3,921,012.56	73
A 0451	OSCEOLA ELEMENTARY	5,279,252.32	405.98	137,675.98	419,262.64	1,153,117.66	3,988,052.70	75
A 0452	NORTH NAPLES MIDDLE	6,000,674.93	5,861.76	158,765.18	467,487.92	1,283,493.26	4,552,554.73	75
A 0461	CALUSA PARK ELEMENTARY	5,502,392.36	3,987.85	151,090.28	427,610.33	1,147,827.63	4,199,486.60	76
A 0471	SABAL PALM ELEMENTARY	4,646,510.52	0.00	212,171.88	369,459.03	1,011,119.58	3,423,219.06	73
A 0472	CYPRESS PALM MIDDLE	5,601,151.11	5,764.44	214,601.66	451,388.17	1,270,157.11	4,110,627.90	73
A 0493	PALMETTO RIDGE HIGH	12,378,439.18	5,866.78	509,849.70	999,680.20	2,717,965.34	9,144,757.36	73
A 0501	GOLDEN GATE HIGH	11,481,397.62	5,921.34	509,935.72	955,837.53	2,577,996.83	8,387,543.73	73
A 0511	ESTATES ELEMENTARY	4,563,712.56	2,631.00	120,495.33	369,023.20	1,000,765.89	3,439,820.34	75
A 0521	VETERANS MEMORIAL ELEM	6,021,659.86	770.41	145,829.53	466,898.66	1,278,498.00	4,596,561.92	76
A 0531	MIKE DAVIS ELEMENTARY	5,271,923.76	1,303.17	210,413.70	429,076.41	1,211,479.30	3,848,727.59	73
A 0541	PALMETTO ELEMENTARY	4,575,221.90	814.63	245,276.85	354,852.17	977,575.20	3,351,555.22	73
A 0551	PARKSIDE ELEMENTARY	5,706,695.39	1,898.51	191,912.27	461,999.75	1,209,717.27	4,303,167.34	75
A 0581	IMMOKALEE TECHNICAL CO	3,673,727.36	22,901.02	158,076.60	301,683.10	944,672.21	2,548,077.53	69
A 0631	EDEN PARK ELEMENTARY	5,255,614.21	2,052.86	110,299.72	439,809.61	1,210,943.52	3,932,318.11	74
A 7001	COLLIER VIRTUAL SCHOOL	401,118.39	0.00	271,071.74	21,336.87	45,214.43	84,832.22	21
A 7006	COLLIER DISTRICT VIRTU	423,763.46	12,784.00	0.00	32,422.95	96,989.46	313,990.00	74
A 9004	T.A.P.P. - IMMOKALEE	623,797.40	0.00	215,985.93	68,448.02	121,123.99	286,687.48	45
A 9007	NEW BEGINNINGS IMMOKAL	526,521.25	0.00	4,176.72	42,592.89	103,836.04	418,508.49	79

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-04 OCTOBER 2017

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		YTD	YTD	MTD	YTD	YTD	YTD	AVAILABLE
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 9008	N.A.T.A.P.	580,388.21	2,181.14	216,404.18	66,164.01	116,102.75	245,700.14	42
A 9010	NEW BEGINNINGS NAPLES	676,430.91	0.00	4,983.31	58,728.35	139,224.84	532,222.76	78
A 9013	DETENTION CENTER	461,400.73	0.00	5,120.37	30,490.55	105,878.09	350,402.27	75
A 9015	PHOENIX NAPLES	735,622.72	0.00	6,205.50	62,534.01	153,828.23	575,588.99	78
A 9017	PACE PROGRAM	618,104.15	0.00	350,000.00	1,119.06	56,523.81	211,580.34	34
A 9018	MARCO ISLAND CHARTER M	3,010,229.00	0.00	0.00	236,262.58	947,230.31	2,062,998.69	68
A 9019	HOSPITAL/HOMEBOUND	237,574.37	0.00	0.00	10,907.13	11,254.21	226,320.16	95
A 9021	IMMOKALEE COMMUNITY SC	2,032,256.00	0.00	0.00	158,876.63	660,155.97	1,372,100.03	67
A 9026	PHOENIX IMMOKALEE	357,512.51	0.00	7,223.24	31,256.36	72,110.05	278,179.22	77
A 9027	BEACON HIGH SCHOOL	2,285,208.20	0.00	8,565.02	260,995.96	517,448.38	1,759,194.80	76
A 9032	MARCO ISLAND ACADEMY	1,744,934.00	0.00	0.00	138,403.69	560,369.56	1,184,564.44	67
A 9034	GULF COAST CHARTER ACA	5,441,993.00	0.00	0.00	431,737.48	1,762,013.95	3,679,979.05	67
A 9035	MASON CLASSICAL ACADEM	7,020,279.00	0.00	0.00	559,235.09	2,278,402.26	4,741,876.74	67
A 9036	COLLIER CHARTER ACADEM	5,241,732.00	0.00	0.00	421,544.10	1,687,969.06	3,553,762.94	67
A 9081	IMMOKALEE TECHNOLOGY A	227,110.03	0.00	7,395.00	15,085.15	43,326.47	176,388.56	77
A 9110	SCHOOL BOARD	428,473.19	337.58	0.00	35,326.92	114,678.46	313,457.15	73
A 9120	LEGAL SERVICES	1,043,729.86	0.00	111,474.20	94,433.42	279,885.84	652,369.82	62
A 9210	SUPERINTENDENT'S OFFIC	570,790.27	513.80	0.00	50,437.34	149,692.45	420,584.02	73
A 9211	CURRICULUM & INSTRUC	1,179,371.01	906.15	1,271.79	65,985.47	489,404.56	687,788.51	58
A 9212	DISTRICT/SCHOOL OPERAT	1,802,646.36	4,322.04	6,794.58	96,695.52	433,148.73	1,358,381.01	75
A 9213	PRINCIPAL OF ALT SCHOO	1,035,942.12	140.00	65,701.79	127,672.74	322,782.33	647,318.00	62
A 9215	STUDENT RELATIONS	721,715.15	328.20	0.00	54,357.87	207,034.30	514,352.65	71
A 9223	ELEMENTARY PROGRAMS	2,177,071.61	486.62	107,113.06	147,783.00	500,867.18	1,568,604.75	72
A 9224	SECONDARY PROGRAMS	8,226,925.91	582.17	256,612.12	322,087.48	856,383.20	7,113,348.42	86
A 9230	HUMAN RESOURCES	920,419.07	1,967.37	80,177.00	40,348.08	400,230.32	438,044.38	47
A 9231	TALENT MANAGEMENT	1,883,979.13	35.00	204,822.32	134,462.65	423,422.61	1,255,699.20	66
A 9238	BENEFITS & WELLNESS	340,300.35	480.04	70,861.56	25,247.39	133,694.66	135,264.09	39
A 9239	COMPENSATION	593,582.55	0.00	0.00	41,513.05	138,732.42	454,850.13	76
A 9240	PROF LEARN, CONT IMPRV	2,899,163.79	25,469.00	29,093.57	97,155.62	1,121,130.98	1,723,470.24	59
A 9260	ACCOUNTABILITY & DATA	1,520,432.84	809.56	159,039.26	111,151.29	397,869.20	962,714.82	63
A 9270	COMMUNICATIONS & COMMU	806,361.95	1,921.89	5,313.92	67,538.61	212,055.25	587,070.89	72
A 9281	ADULT & COMMUNITY EDUC	2,215,917.63	6,159.20	6,155.17	135,646.33	442,311.72	1,761,291.54	79
A 9413	DISTRICT-WIDE INSURANC	5,712,212.66	0.00	59,809.89	13,726.69	4,810,588.68	841,814.09	14
A 9420	TECHNOLOGY	17,666,119.76	510,271.18	1,033,695.66	1,603,980.85	6,532,865.38	9,589,287.54	54
A 9427	SSPAR - ALLOCATIONS AN	662,068.38	0.00	0.00	52,291.46	174,767.01	487,301.37	73
A 9429	SUPPORT SERVICES	177,860.90	268.25	460,222.94	13,960.48	40,693.17	323,323.46	181-
A 9430	MAINTENANCE	14,254,867.26	10,718.81	2,907,588.06	1,435,879.24	3,881,847.75	7,454,712.64	52
A 9434	UTIL/COMM/OTHR COUNTY-	2,833,117.08	35,316.36	496,397.59	113,099.04	684,856.79	1,616,546.34	57
A 9440	TRANSPORTATION	19,853,055.04	7,913.63	2,555,150.81	1,849,621.93	4,692,691.00	12,597,299.60	63
A 9450	FACILITIES MANAGEMENT	812,700.81	243.98	7,170,355.00	20,849.75	40,274.22	6,398,172.39	787-
A 9451	SECURITY & ENVIRONMENT	111,516.00	307.03	377,393.31	18,880.40	21,155.10	287,339.44	257-
A 9460	ACCOUNTING	1,746,852.82	721.19	280,471.02	114,846.81	412,024.75	1,053,635.86	60
A 9462	FINANCIAL SERVICES	424,021.89	58.72	2,000.00	32,294.12	111,031.66	310,931.51	73
A 9470	BUDGET	670,527.07	1,101.59	250,000.00	29,677.60	103,357.67	316,067.81	47
A 9475	PAYROLL SERVICES	523,646.43	0.00	475.32	42,307.32	134,289.62	388,881.49	74
A 9480	PURCHASING	419,992.51	0.00	282,609.64	145,745.85	122,826.97	260,209.84	61
A 9530	EXCEPT ED & STDT SUPPO	5,446,757.80	8,350.78	3,020,566.94	429,438.92	787,614.97	1,630,225.11	29
A 9543	FEDERAL, STATE & COMP	243,144.70	288.61	370.00	17,636.72	57,522.74	184,963.35	76
	*	452,605,441.90	845,125.96	32,058,760.62	35,885,656.59	108,974,527.83	310,727,027.49	68

Meeting Date: January 9, 2018

Agenda Title: November 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 November 30, 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.

Exhibit A**BUDGET ANALYSIS - ALL FUNDS**

November 30, 2017

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 538,319,724.21	\$539,744,546.36	\$ 540,540,892.73	\$ 149,384,125.70	\$ 250,876.30	\$ 28,699,821.79	\$ 362,206,068.94
Debt Service	52,788,563.30	52,788,563.30	52,788,563.30	5,723,650.00	-	-	47,064,913.30
Capital Outlay	299,720,035.46	300,113,926.16	300,125,656.27	50,630,257.57	309,178.20	19,618,124.07	229,568,096.43
Special Revenue -School Food Service	35,972,427.26	36,032,427.26	36,032,427.26	7,959,969.74	19,275.00	5,539,926.76	22,513,255.76
Special Revenue - Grants	40,508,429.40	40,313,819.45	39,912,691.82	10,844,297.89	217,509.32	800,281.61	28,050,603.00
Health Care	73,181,579.79	73,181,579.79	73,181,579.79	20,241,758.94	-	450,850.42	52,488,970.43
Workers' Compensation	12,251,444.11	12,251,444.11	12,251,444.11	574,026.68	-	213,695.23	11,463,722.20
Flexcare	1,534,519.94	1,534,519.94	1,534,519.94	327,417.71	-	8,480.19	1,198,622.04
Totals - All Funds	\$ 1,054,276,723.47	\$ 1,055,960,826.37	\$ 1,056,367,775.22	\$ 245,685,504.23	\$ 796,838.82	\$ 55,331,180.07	\$ 754,554,252.10

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY

November 30, 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	\$ 92,248,433.45	\$ 92,248,433.45	\$ 92,248,433.45	17.1%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 92,248,433.45	100.0%
100	FEDERAL DIRECT	495,500.00	495,500.00	495,500.00	0.1%	\$ -	128,169.07	25.9%	-	-	\$ 128,169.07	25.9%	367,330.93	74.1%
200	FEDERAL THROUGH STATE	1,500,000.00	1,500,000.00	1,500,000.00	0.3%	\$ -	707,383.34	47.2%	-	-	\$ 707,383.34	47.2%	792,616.66	52.8%
300	STATE	95,769,012.98	96,493,977.98	96,495,041.99	17.9%	\$ 1,064.01	41,440,315.15	42.9%	-	-	\$ 41,440,315.15	42.9%	55,054,726.84	57.1%
400	LOCAL	318,095,541.78	318,607,898.93	318,603,181.29	58.9%	\$ (4,717.64)	189,331,195.92	59.4%	-	-	\$ 189,331,195.92	59.4%	129,271,985.37	40.6%
600	TRANSFERS	30,201,236.00	30,201,236.00	31,001,236.00	5.7%	\$ 800,000.00	18,912,684.00	61.0%	-	-	\$ 18,912,684.00	61.0%	12,088,552.00	39.0%
700	OTHER FINANCING SOURCES	10,000.00	197,500.00	197,500.00	0.0%	\$ -	2,526.95	1.3%	-	-	\$ 2,526.95	1.3%	194,973.05	98.7%
TOTAL REVENUES		\$ 538,319,724.21	\$ 539,744,546.36	\$ 540,540,892.73	100.0%	\$ 796,346.37	\$ 250,522,274.43	46.3%	\$ -	\$ -	\$ 250,522,274.43	46.3%	\$ 290,018,618.30	53.7%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 290,088,813.00	\$ 292,896,095.17	\$ 293,484,161.49	54.3%	\$ 588,066.32	\$ 89,519,992.90	30.5%	\$ 169,151.63	\$ 8,061,385.54	\$ 97,581,378.44	33.2%	\$ 195,733,631.42	66.7%
7900	OPERATION OF PLANT	36,182,235.00	36,368,482.47	36,557,001.43	6.8%	\$ 188,518.96	15,671,131.39	42.9%	49,747.35	7,101,827.56	22,772,958.95	62.3%	13,734,295.13	37.6%
7300	SCHOOL ADMINISTRATION	30,497,978.00	30,431,634.61	30,399,897.64	5.6%	\$ (31,736.97)	10,386,475.52	34.2%	3,713.49	87,997.65	10,474,473.17	34.5%	19,921,710.98	65.5%
7800	TRANSPORTATION	20,257,059.00	20,254,493.08	20,254,185.77	3.7%	\$ (307.31)	6,628,628.60	32.7%	5,670.66	2,122,713.82	8,751,342.42	43.2%	11,497,172.69	56.8%
8100	MAINTENANCE OF PLANT	17,980,034.24	18,242,324.73	18,242,651.73	3.4%	\$ 327.00	9,973,363.27	54.7%	1,297.77	8,231,377.16	18,204,740.43	99.8%	36,613.53	0.2%
6100	PUPIL SERVICES	17,863,684.00	18,115,026.68	18,135,749.69	3.4%	\$ 20,723.01	5,478,062.51	30.2%	1,263.77	2,308,522.95	7,786,585.46	42.9%	10,347,900.46	57.1%
7700	CENTRAL SERVICES	8,037,374.00	8,384,556.31	8,392,972.67	1.6%	\$ 8,416.36	3,147,852.55	37.5%	8,481.53	284,877.09	3,432,729.64	40.9%	4,951,761.50	59.0%
6300	INSTR & CURRIC DEVELOP	7,661,168.00	7,378,513.20	7,400,701.28	1.4%	\$ 22,188.08	2,122,965.09	28.7%	636.00	2,250.19	2,125,215.28	28.7%	5,274,850.00	71.3%
6200	INSTRUCTIONAL MEDIA	5,842,924.00	5,958,345.10	5,967,210.90	1.1%	\$ 8,865.80	1,623,134.66	27.2%	9,108.14	121,871.17	1,745,005.83	29.2%	4,213,096.93	70.6%
6400	INSTR STAFF DEVELOP	3,930,746.00	3,907,957.61	3,894,685.26	0.7%	\$ (13,272.35)	1,375,321.17	35.3%	390.73	46,844.60	1,422,165.77	36.5%	2,472,128.76	63.5%
8200	ADMIN TECHNOLOGY SERV	3,652,085.41	3,576,741.13	3,579,322.38	0.7%	\$ 2,581.25	1,152,916.50	32.2%	-	35,866.04	1,188,782.54	33.2%	2,390,539.84	66.8%
7500	FISCAL SERVICES	2,727,512.00	2,753,348.38	2,753,191.08	0.5%	\$ (157.30)	872,791.49	31.7%	672.00	165,348.76	1,038,140.25	37.7%	1,714,378.83	62.3%
6500	INSTR RELATED TECHNOLOGY	1,487,703.00	1,439,565.61	1,448,809.60	0.3%	\$ 9,243.99	416,387.12	28.7%	-	-	416,387.12	28.7%	1,032,422.48	71.3%
7200	GENERAL ADMINISTRATION	1,452,034.00	1,447,643.19	1,440,632.72	0.3%	\$ (7,010.47)	499,053.96	34.6%	716.49	16,500.00	515,553.96	35.8%	924,362.27	64.2%
7100	BOARD OF EDUCATION	1,405,975.00	1,420,803.05	1,420,703.05	0.3%	\$ (100.00)	462,771.64	32.6%	25.60	105,468.78	568,240.42	40.0%	852,437.03	60.0%
7400	FACILITIES ACQ & CONST	25,141.10	29,911.58	29,911.58	0.0%	\$ -	53,277.33	178.1%	1.14	6,970.48	60,247.81	201.4%	(30,337.37)	-101.4%
7600	FOOD SERVICES- GF							0.0%						0.0%
2711	NON SPENDABLE RESERVE INVENTORY	750,541.46	750,541.46	750,541.46	0.1%	\$ -	-	0.0%	-	-	-	0.0%	750,541.46	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,643,058.67	1,643,058.67	1,643,058.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,643,058.67	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,080,082.29	1,080,082.29	1,080,082.29	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,080,082.29	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,088,154.00	-	-	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	1,600,000.00	1,600,000.00	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,600,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,750,000.00	17,750,000.00	17,750,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,750,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,450,000.00	4,450,000.00	4,450,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,450,000.00	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	47,130,943.60	47,130,943.60	47,130,943.60	8.7%	\$ -	-	0.0%	-	-	-	0.0%	47,130,943.60	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	3,944,478.44	3,944,478.44	3,944,478.44	0.7%	\$ -	-	0.0%	-	-	-	0.0%	3,944,478.44	100.0%
TOTAL EXPENDITURES		\$ 538,319,724.21	\$ 539,744,546.36	\$ 540,540,892.73	100.0%	\$ 796,346.37	\$ 149,384,125.70	27.6%	\$ 250,876.30	\$ 28,699,821.79	\$ 178,083,947.49	32.9%	\$ 362,206,068.94	67.0%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
November 30, 2017
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,450,000.00
1.				
2.				
3.				
4.				
			TOTAL REMAINING	\$ 4,450,000.00

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

Exhibit D

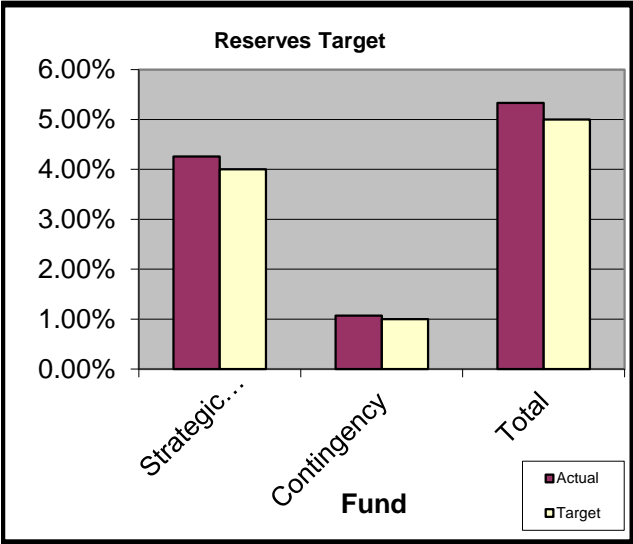
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	750,541.46			1,329,634.84	
Pre-Paid Non Spendable	1,643,058.67				
Restricted					
Restricted - Workforce Programs	1,080,082.29				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			27,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			66,335,000.00		
Restricted Enterprise Software			13,059,000.00		
Restricted - McKay Scholarships	1,600,000.00				
Restricted Debt Service		8,605,882.30			
Restricted Capital Projects			6,315,606.94		
Restricted Food Services				8,267,347.82	
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			1,972,191.50		
Unassigned					
Unassigned Contingency Reserve	4,450,000.00				
Unassigned Reserve For Budget Shortfall	47,130,943.60				
Unassigned Fund Balance	3,944,478.44				
Unassigned Strategic Reserve	17,750,000.00				
Health Fund Reserve for Future Claims					24,805,891.42
Workers Compensation Reserve for Future Claims					10,496,044.11
Flex Care Reserve for Future Claims					163,869.94
Totals	\$ 87,139,104.46	\$ 8,605,882.30	\$ 117,681,798.44	\$ 9,596,982.66	\$ 35,465,805.47
				Grand Total All Reserves	
				\$	258,489,573.33

Exhibit D

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

REVENUES	
FEDERAL DIRECT	\$ 495,500.00
FEDERAL THROUGH STATE	1,500,000.00
STATE	96,495,041.99
LOCAL	318,603,181.29
	<u>\$ 417,093,723.28</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,750,000.00	4.26%	4.00%	\$ (1,066,251.07)
Contingency	4,450,000.00	1.07%	1.00%	(279,062.77)
Total	<u>\$ 22,200,000.00</u>	<u>5.33%</u>	5.00%	\$ (1,345,313.84)



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.26%	4.26%	0.00%
Contingency	1.07%	1.07%	0.00%
Total	<u>5.33%</u>	<u>5.33%</u>	0.00%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 17-18	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-05 NOVEMBER 2017

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,501,409.36	0.00	92,802.97	216,905.52	1,612,162.15	64
A 0061	GULFVIEW MIDDLE	5,072,874.79	2.04	122,905.03	458,659.26	3,365,738.84	66
A 0121	LAKE PARK ELEMENTARY	4,526,816.79	335.38	75,001.74	392,362.54	3,055,497.70	67
A 0131	TOMMIE BARFIELD ELEMEN	4,329,959.09	1,063.13	87,408.18	372,840.94	2,926,324.02	67
A 0141	SHADOWLAWN ELEMENTARY	4,130,746.42	1,537.37	139,396.08	360,068.29	2,725,872.37	65
A 0151	NAPLES HIGH	12,018,436.56	3,695.63	426,228.05	958,997.61	8,052,858.62	67
A 0161	PINECREST ELEMENTARY	5,903,527.30	350.28	176,324.27	503,669.82	3,910,388.03	66
A 0171	SEA GATE ELEMENTARY	5,980,179.12	0.00	125,125.74	528,709.35	4,030,488.95	67
A 0181	HIGHLANDS ELEMENTARY	5,315,085.27	943.55	130,962.73	473,662.07	3,534,843.83	66
A 0191	LAKE TRAFFORD ELEMENTA	6,232,605.64	876.03	170,076.62	563,507.16	4,115,899.85	66
A 0201	AVALON ELEMENTARY	4,212,127.45	2,140.67	130,369.42	370,874.43	2,784,587.68	66
A 0211	EAST NAPLES MIDDLE	6,388,542.34	2,184.33	140,351.41	568,412.56	4,299,607.99	67
A 0221	POINCIANA ELEMENTARY	5,569,618.49	0.00	105,881.93	483,767.76	3,800,110.20	68
A 0231	GOLDEN GATE ELEMENTARY	6,537,668.92	233.73	294,674.91	591,436.11	4,149,578.31	63
A 0241	NAPLES PARK ELEMENTARY	4,436,883.30	102.40	78,362.80	381,726.88	3,016,771.81	67
A 0251	PINE RIDGE MIDDLE	7,065,294.94	1,235.43	149,169.70	605,353.47	4,773,768.44	67
A 0261	LELY HIGH	10,620,313.65	1,585.63	402,941.86	929,961.79	6,991,683.37	65
A 0271	IMMOKALEE HIGH	10,736,868.93	9,895.78	361,026.43	921,810.48	7,046,555.60	65
A 0281	LORENZO WALKER TECH CO	5,885,130.90	1,110.54	329,763.11	532,709.99	3,386,663.91	57
A 0282	LORENZO WALKER TECHNIC	3,727,144.12	1,562.24	67,319.84	301,586.01	2,550,658.93	68
A 0311	BARRON COLLIER HIGH	11,747,919.45	956.83	452,771.21	958,365.32	7,810,470.85	66
A 0321	GOLDEN GATE MIDDLE	7,508,529.70	8,678.15	133,103.77	667,152.98	5,076,149.97	67
A 0331	BIG CYPRESS ELEMENTARY	7,084,192.26	1,171.56	161,423.39	614,539.22	4,819,149.82	68
A 0341	VILLAGE OAKS ELEMENTAR	5,230,366.85	1,931.15	247,933.46	473,671.59	3,434,935.23	65
A 0351	GOLDEN TERRACE ELEMEN	6,964,078.88	1,988.18	208,609.20	617,987.55	4,603,813.30	66
A 0361	IMMOKALEE MIDDLE	8,776,197.72	806.92	387,215.55	780,984.69	5,627,606.08	64
A 0371	VINEYARDS ELEMENTARY	6,271,441.57	0.00	203,989.75	561,332.66	4,169,767.51	66
A 0381	LELY ELEMENTARY	5,132,658.10	643.81	96,148.94	475,033.02	3,401,384.39	66
A 0391	LAUREL OAK ELEMENTARY	6,144,416.40	28,705.73	85,842.89	557,693.45	4,144,298.23	67
A 0392	GULF COAST HIGH	13,398,441.59	11,889.63	386,264.29	1,150,725.51	8,930,082.22	66
A 0401	OAKRIDGE MIDDLE	7,055,601.44	2,937.96	144,699.36	660,529.80	4,706,818.86	66
A 0421	MANATEE ELEMENTARY	5,560,153.76	875.68	148,181.74	488,356.36	3,733,224.32	67
A 0422	MANATEE MIDDLE	5,660,725.10	4,275.83	160,072.58	506,960.52	3,710,290.57	65
A 0431	PELICAN MARSH ELEMENTA	6,004,167.78	532.29	139,834.89	604,381.45	1,921,591.47	65
A 0441	CORKSCREW ELEMENTARY	5,220,169.20	445.39	114,828.47	463,512.77	3,528,898.22	67
A 0442	CORKSCREW MIDDLE	5,370,225.32	1,178.82	186,252.31	490,517.43	3,489,336.71	64
A 0451	OSCEOLA ELEMENTARY	5,290,301.28	2,691.60	121,925.44	463,303.47	3,549,263.11	67
A 0452	NORTH NAPLES MIDDLE	6,021,931.94	645.68	138,297.95	553,150.15	4,046,344.90	67
A 0461	CALUSA PARK ELEMENTARY	5,498,341.19	1,105.80	129,634.84	485,372.88	3,734,400.04	67
A 0471	SABAL PALM ELEMENTARY	4,646,638.43	0.00	172,486.70	431,356.72	3,031,675.43	65
A 0472	CYPRESS PALM MIDDLE	5,595,174.06	0.00	182,629.13	521,602.85	3,620,784.97	64
A 0493	PALMETTO RIDGE HIGH	12,389,817.38	1,320.83	425,542.78	1,080,010.62	8,164,977.81	65
A 0501	GOLDEN GATE HIGH	11,539,071.92	2,492.85	444,081.98	1,008,158.87	7,506,341.39	65
A 0511	ESTATES ELEMENTARY	4,581,989.58	0.00	105,316.34	395,448.22	3,080,459.13	67
A 0521	VETERANS MEMORIAL ELEM	6,036,972.90	1,031.19	122,021.34	528,464.89	4,106,957.48	68
A 0531	MIKE DAVIS ELEMENTARY	5,286,658.69	0.00	197,282.07	440,286.42	3,437,610.90	65
A 0541	PALMETTO ELEMENTARY	4,572,053.38	0.00	202,892.31	403,972.13	2,987,613.74	65
A 0551	PARKSIDE ELEMENTARY	5,709,866.34	147.88	160,366.21	495,254.75	3,844,380.23	67
A 0581	IMMOKALEE TECHNICAL CO	3,673,727.36	16,368.21	160,484.09	297,878.93	2,254,323.92	61
A 0631	EDEN PARK ELEMENTARY	5,255,848.62	373.63	91,745.47	469,722.16	3,483,063.84	66
A 7001	COLLIER VIRTUAL SCHOOL	401,008.37	0.00	271,071.74	3,704.64	81,017.56	20
A 7006	COLLIER DISTRICT VIRTU	425,143.16	1,113.00	0.00	50,351.84	276,688.86	65
A 9004	T.A.P.P. - IMMOKALEE	626,827.69	0.00	195,077.31	48,154.14	262,472.25	41
A 9007	NEW BEGINNINGS IMMOKAL	530,475.04	0.00	3,545.51	44,302.97	378,790.52	71

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-05 NOVEMBER 2017

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	572,825.61	0.00	198,171.53	44,478.38	214,072.95	37
A 9010	NEW BEGINNINGS NAPLES	679,801.85	0.00	4,575.89	55,545.72	480,455.40	70
A 9013	DETENTION CENTER	461,753.52	0.00	4,827.51	33,483.68	317,564.24	68
A 9015	PHOENIX NAPLES	738,466.34	0.00	5,913.94	65,673.24	513,050.93	69
A 9017	PACE PROGRAM	618,104.15	0.00	350,000.00	11,425.86	200,154.48	32
A 9018	MARCO ISLAND CHARTER M	3,010,229.00	0.00	0.00	236,262.61	1,826,736.08	60
A 9019	HOSPITAL/HOMEBOUND	237,574.37	0.00	0.00	52,740.73	173,579.43	73
A 9021	IMMOKALEE COMMUNITY SC	2,032,256.00	0.00	0.00	163,666.64	1,208,433.39	59
A 9026	PHOENIX IMMOKALEE	376,781.06	0.00	5,121.32	37,515.84	262,033.85	69
A 9027	BEACON HIGH SCHOOL	2,257,837.53	0.00	7,941.41	182,627.92	1,549,819.82	68
A 9032	MARCO ISLAND ACADEMY	1,794,254.00	0.00	0.00	150,032.33	1,083,852.11	60
A 9034	GULF COAST CHARTER ACA	5,441,993.00	0.00	0.00	442,139.52	3,237,839.53	59
A 9035	MASON CLASSICAL ACADEM	7,020,279.00	0.00	0.00	651,556.11	4,090,320.63	58
A 9036	COLLIER CHARTER ACADEM	5,241,732.00	0.00	0.00	421,544.14	3,132,218.80	59
A 9081	IMMOKALEE TECHNOLOGY A	226,580.78	0.00	5,865.00	20,416.06	156,973.25	69
A 9110	SCHOOL BOARD	428,473.19	0.00	0.00	31,103.69	282,691.04	65
A 9120	LEGAL SERVICES	1,043,729.86	25.60	93,485.57	54,030.10	616,302.75	59
A 9210	SUPERINTENDENT'S OFFIC	588,111.51	660.99	0.00	34,312.52	403,445.55	68
A 9211	CURRICULUM & INSTRUC	1,178,799.71	716.40	2,250.19	68,754.80	617,673.76	52
A 9212	DISTRICT/SCHOOL OPERAT	1,800,306.32	447.49	19,032.00	140,135.45	1,207,542.65	67
A 9213	PRINCIPAL OF ALT SCHOO	1,029,796.58	1,274.54	55,326.92	80,330.76	570,082.03	55
A 9215	STUDENT RELATIONS	721,715.15	0.00	0.00	52,310.43	462,370.42	64
A 9223	ELEMENTARY PROGRAMS	2,161,342.67	0.00	99,633.06	145,072.48	1,415,769.95	65
A 9224	SECONDARY PROGRAMS	7,957,847.10	320.61	139,013.56	266,873.22	6,695,256.51	84
A 9230	HUMAN RESOURCES	920,714.91	329.56	63,427.00	63,327.18	393,400.85	42
A 9231	TALENT MANAGEMENT	1,883,874.91	0.00	152,218.43	170,731.28	1,137,502.59	60
A 9238	BENEFITS & WELLNESS	340,320.67	26.97	62,455.58	15,265.24	128,878.22	37
A 9239	COMPENSATION	594,061.53	0.00	0.00	44,856.60	410,472.51	69
A 9240	PROF LEARN, CONT IMPRV	2,905,124.72	533.10	44,062.37	128,282.73	1,611,115.54	55
A 9260	ACCOUNTABILITY & DATA	1,520,610.91	0.00	157,079.02	95,183.48	870,479.21	57
A 9270	COMMUNICATIONS & COMMU	821,307.60	3,493.60	4,158.96	69,047.48	532,552.31	64
A 9281	ADULT & COMMUNITY EDUC	2,215,917.63	5,611.46	7,495.20	167,549.93	1,592,949.32	71
A 9413	DISTRICT-WIDE INSURANC	5,590,942.59	0.00	40,022.22	45,826.50	786,158.19	14
A 9420	TECHNOLOGY	18,469,641.27	56,350.62	3,205,804.09	1,119,875.39	7,554,745.79	40
A 9427	SSPAR - ALLOCATIONS AN	662,068.38	0.00	0.00	55,338.08	431,963.29	65
A 9429	SUPPORT SERVICES	177,860.90	0.00	57,051.95	414,506.05	334,390.27	188-
A 9430	MAINTENANCE	14,255,405.62	485.95	2,624,403.99	1,202,293.07	6,546,374.86	45
A 9434	UTIL/COMM/OTHR COUNTY-	2,819,635.43	35,316.36	422,509.59	115,574.73	1,561,377.96	55
A 9440	TRANSPORTATION	19,853,055.04	5,473.02	2,167,956.74	1,871,033.05	11,115,901.23	55
A 9450	FACILITIES MANAGEMENT	766,544.12	1.14	5,248,514.96	1,955,523.37	6,477,769.57	845-
A 9451	SECURITY & ENVIRONMENT	112,284.39	0.00	318,243.10	136,152.10	363,265.91	323-
A 9460	ACCOUNTING	1,746,852.82	1.51	221,535.36	154,305.48	958,988.74	54
A 9462	FINANCIAL SERVICES	424,021.89	672.00	2,000.00	32,129.91	278,188.32	65
A 9470	BUDGET	670,019.77	0.00	250,000.00	36,531.89	280,130.21	41
A 9475	PAYROLL SERVICES	523,646.43	0.00	475.32	41,695.75	347,185.74	66
A 9480	PURCHASING	419,992.51	152.37	277,245.26	33,715.82	231,706.03	55
A 9530	EXCEPT ED & STDT SUPPO	5,441,606.60	15,748.27	2,394,338.92	754,873.22	1,489,031.22	27
A 9543	FEDERAL, STATE & COMP	243,321.50	75.00	0.00	26,337.30	159,386.46	65
	*	453,401,788.27	250,876.30	28,699,821.79	40,409,597.87	275,066,964.48	60

Meeting Date: February 6, 2018

Agenda Title: December 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 December 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.

Exhibit A**BUDGET ANALYSIS - ALL FUNDS**

December 31, 2017

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 538,319,724.21	\$540,540,892.73	\$ 540,773,073.75	\$ 201,366,777.42	\$ 937,333.96	\$ 26,221,037.20	\$ 312,247,925.17
Debt Service	52,788,563.30	52,788,563.30	52,788,563.30	5,723,650.00	-	-	47,064,913.30
Capital Outlay	299,720,035.46	300,125,656.27	300,406,633.27	55,070,252.41	33,593.14	20,356,553.93	224,946,233.79
Special Revenue -School Food Service	35,972,427.26	36,032,427.26	36,032,427.26	10,177,720.48	5,000.00	4,748,268.75	21,101,438.03
Special Revenue - Grants	40,508,429.40	39,912,691.82	40,666,909.09	14,850,337.64	181,852.62	750,006.60	24,884,712.23
Health Care	73,181,579.79	73,181,579.79	73,181,579.79	23,095,571.82	1,691,916.26	227,114.51	48,166,977.20
Workers' Compensation	12,251,444.11	12,251,444.11	12,251,444.11	711,614.14	-	197,946.03	11,341,883.94
Flexcare	1,534,519.94	1,534,519.94	1,534,519.94	406,855.14	-	3,090.09	1,124,574.71
Totals - All Funds	\$ 1,054,276,723.47	\$ 1,056,367,775.22	\$ 1,057,635,150.51	\$ 311,402,779.05	\$ 2,849,695.98	\$ 52,504,017.11	\$ 690,878,658.37

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
December 31, 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	\$ 92,248,433.45	\$ 92,248,433.45	\$ 92,248,433.45	17.1%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 92,248,433.45	100.0%
100	FEDERAL DIRECT	495,500.00	495,500.00	495,500.00	0.1%	\$ -	171,137.80	34.5%	-	-	\$ 171,137.80	34.5%	324,362.20	65.5%
200	FEDERAL THROUGH STATE	1,500,000.00	1,500,000.00	1,500,000.00	0.3%	\$ -	746,958.71	49.8%	-	-	\$ 746,958.71	49.8%	753,041.29	50.2%
300	STATE	95,769,012.98	96,495,041.99	96,601,156.99	17.9%	\$ 106,115.00	49,149,332.10	50.9%	-	-	\$ 49,149,332.10	50.9%	47,451,824.89	49.1%
400	LOCAL	318,095,541.78	318,603,181.29	318,729,247.31	58.9%	\$ 126,066.02	273,023,931.69	85.7%	-	-	\$ 273,023,931.69	85.7%	45,705,315.62	14.3%
600	TRANSFERS	30,201,236.00	31,001,236.00	31,001,236.00	5.7%	\$ -	18,974,446.00	61.2%	-	-	\$ 18,974,446.00	61.2%	12,026,790.00	38.8%
700	OTHER FINANCING SOURCES	10,000.00	197,500.00	197,500.00	0.0%	\$ -	818,016.38	414.2%	-	-	\$ 818,016.38	414.2%	(620,516.38)	-314.2%
TOTAL REVENUES		\$ 538,319,724.21	\$ 540,540,892.73	\$ 540,773,073.75	100.0%	\$ 232,181.02	\$ 342,883,822.68	63.4%	\$ -	\$ -	\$ 342,883,822.68	63.4%	\$ 197,889,251.07	36.6%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 290,088,813.00	\$ 293,484,161.49	\$ 292,885,534.11	54.2%	\$ (598,627.38)	\$ 123,397,838.92	42.1%	\$ 153,512.01	\$ 8,469,473.46	\$ 131,867,312.38	45.0%	\$ 160,864,709.72	54.9%
7900	OPERATION OF PLANT	36,182,235.00	36,557,001.43	36,968,106.02	6.8%	\$ 411,104.59	18,094,283.48	48.9%	128,171.91	6,172,767.56	24,267,051.04	65.6%	12,572,883.07	34.0%
7300	SCHOOL ADMINISTRATION	30,497,978.00	30,399,897.64	30,553,218.95	5.6%	\$ 153,321.31	14,180,377.72	46.4%	15,145.51	58,710.15	14,239,087.87	46.6%	16,298,985.57	53.3%
7800	TRANSPORTATION	20,257,059.00	20,254,185.77	20,257,633.43	3.7%	\$ 3,447.66	9,464,719.93	46.7%	5,026.17	1,881,290.95	11,346,010.88	56.0%	8,906,596.38	44.0%
6100	PUPIL SERVICES	17,863,684.00	18,135,749.69	18,236,553.71	3.4%	\$ 100,804.02	7,370,692.10	40.4%	9,282.21	2,288,652.62	9,659,344.72	53.0%	8,567,926.78	47.0%
8100	MAINTENANCE OF PLANT	17,980,034.24	18,242,651.73	18,212,651.73	3.4%	\$ (30,000.00)	13,128,181.56	72.1%	550,580.94	6,589,771.43	19,717,952.99	108.3%	(2,055,882.20)	-11.3%
7700	CENTRAL SERVICES	8,037,374.00	8,392,972.67	8,405,488.08	1.6%	\$ 12,515.41	4,010,798.23	47.7%	51,632.04	230,395.59	4,241,193.82	50.5%	4,112,662.22	48.9%
6300	INSTR & CURRIC DEVELOP	7,661,168.00	7,400,701.28	7,457,664.00	1.4%	\$ 56,962.72	2,917,327.43	39.1%	3,423.64	2,250.19	2,919,577.62	39.1%	4,534,662.74	60.8%
6200	INSTRUCTIONAL MEDIA	5,842,924.00	5,967,210.90	6,015,175.60	1.1%	\$ 47,964.70	2,432,772.30	40.4%	9,460.67	86,333.31	2,519,105.61	41.9%	3,486,609.32	58.0%
6400	INSTR STAFF DEVELOP	3,930,746.00	3,894,685.26	3,984,812.31	0.7%	\$ 90,127.05	1,822,735.84	45.7%	8,658.28	124,422.00	1,947,157.84	48.9%	2,028,996.19	50.9%
8200	ADMIN TECHNOLOGY SERV	3,652,085.41	3,579,322.38	3,579,329.49	0.7%	\$ 7.11	1,539,991.58	43.0%	166.29	33,833.21	1,573,824.79	44.0%	2,005,338.41	56.0%
7500	FISCAL SERVICES	2,727,512.00	2,753,191.08	2,753,376.63	0.5%	\$ 185.55	1,151,264.55	41.8%	936.04	170,873.44	1,322,137.99	48.0%	1,430,302.60	51.9%
6500	INSTR RELATED TECHNOLOGY	1,487,703.00	1,448,809.60	1,450,486.34	0.3%	\$ 1,676.74	564,222.29	38.9%	-	-	564,222.29	38.9%	886,264.05	61.1%
7200	GENERAL ADMINISTRATION	1,452,034.00	1,440,632.72	1,440,632.72	0.3%	\$ -	645,190.27	44.8%	918.44	16,500.00	661,690.27	45.9%	778,024.01	54.0%
7100	BOARD OF EDUCATION	1,405,975.00	1,420,703.05	1,403,326.98	0.3%	\$ (17,376.07)	583,014.02	41.5%	419.81	95,763.29	678,777.31	48.4%	724,129.86	51.6%
7400	FACILITIES ACQ & CONST	25,141.10	29,911.58	29,911.58	0.0%	\$ -	63,299.59	211.6%	-	-	63,299.59	211.6%	(33,388.01)	-111.6%
7600	FOOD SERVICES- GF	-	-	67.61	0.0%	\$ 67.61	67.61	100.0%	-	-	67.61	100.0%	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	750,541.46	750,541.46	750,541.46	0.1%	\$ -	-	0.0%	-	-	-	0.0%	750,541.46	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,643,058.67	1,643,058.67	1,643,058.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,643,058.67	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,080,082.29	1,080,082.29	1,080,082.29	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,080,082.29	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,088,154.00	-	-	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	1,600,000.00	1,600,000.00	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,600,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,750,000.00	17,750,000.00	17,750,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,750,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,450,000.00	4,450,000.00	4,450,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,450,000.00	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	47,130,943.60	47,130,943.60	47,130,943.60	8.7%	\$ -	-	0.0%	-	-	-	0.0%	47,130,943.60	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	3,944,478.44	3,944,478.44	3,944,478.44	0.7%	\$ -	-	0.0%	-	-	-	0.0%	3,944,478.44	100.0%
TOTAL EXPENDITURES		\$ 538,319,724.21	\$ 540,540,892.73	\$ 540,773,073.75	100.0%	\$ 232,181.02	\$ 201,366,777.42	37.2%	\$ 937,333.96	\$ 26,221,037.20	\$ 227,587,814.62	42.1%	\$ 312,247,925.17	57.7%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
December 31, 2017
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,450,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,450,000.00

ANALYSIS OF BUDGETED ENDING FUND BALANCES
December 31, 2017

Exhibit D

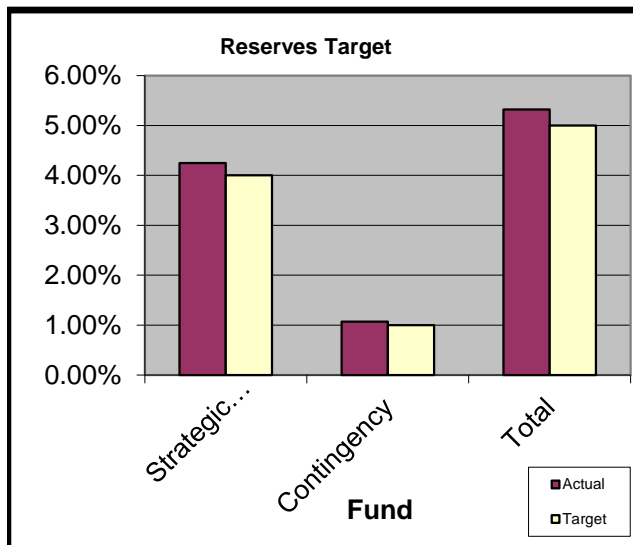
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	750,541.46			1,329,634.84	
Pre-Paid Non Spendable	1,643,058.67				
Restricted					
Restricted - Workforce Programs	1,080,082.29				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			27,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			66,335,000.00		
Restricted Enterprise Software			13,059,000.00		
Restricted - McKay Scholarships	1,600,000.00				
Restricted Debt Service		8,605,882.30			
Restricted Capital Projects			6,596,583.94		
Restricted Food Services				8,267,347.82	
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			1,972,191.50		
Unassigned					
Unassigned Contingency Reserve	4,450,000.00				
Unassigned Reserve For Budget Shortfall	47,130,943.60				
Unassigned Fund Balance	3,944,478.44				
Unassigned Strategic Reserve	17,750,000.00				
Health Fund Reserve for Future Claims					24,805,891.42
Workers Compensation Reserve for Future Claims					10,496,044.11
Flex Care Reserve for Future Claims					163,869.94
Totals	\$ 87,139,104.46	\$ 8,605,882.30	\$ 117,962,775.44	\$ 9,596,982.66	\$ 35,465,805.47
				Grand Total All Reserves	
				\$	258,770,550.33

Exhibit D

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

REVENUES	
FEDERAL DIRECT	\$ 495,500.00
FEDERAL THROUGH STATE	1,500,000.00
STATE	96,601,156.99
LOCAL	318,729,247.31
	<u>\$ 417,325,904.30</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,750,000.00	4.25%	4.00%	\$ (1,056,963.83)
Contingency	4,450,000.00	1.07%	1.00%	(276,740.96)
Total	<u>\$ 22,200,000.00</u>	<u>5.32%</u>	5.00%	<u>\$ (1,333,704.79)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.25%	4.26%	-0.01%
Contingency	1.07%	1.07%	0.00%
Total	<u>5.32%</u>	<u>5.33%</u>	-0.01%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 17-18	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 1XX GENERAL FUND

PRD-06 DECEMBER 2017

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

T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,514,456.26	3,034.48	96,070.50	308,454.68	1,104,898.92	1,310,452.36	52
A 0061	GULFVIEW MIDDLE	5,096,072.13	929.40	124,256.80	632,113.73	2,216,342.61	2,754,543.32	54
A 0121	LAKE PARK ELEMENTARY	4,540,712.70	2,825.78	59,680.16	592,676.73	1,988,658.70	2,489,548.06	54
A 0131	TOMMIE BARFIELD ELEMEN	4,342,132.20	1,242.79	83,664.55	497,980.91	1,813,144.67	2,444,080.19	56
A 0141	SHADOWLAWN ELEMENTARY	4,145,224.73	1,460.66	127,180.27	536,281.61	1,800,222.21	2,216,361.59	53
A 0151	NAPLES HIGH	11,936,732.80	7,584.88	403,580.18	1,328,874.56	4,864,528.82	6,661,038.92	55
A 0161	PINECREST ELEMENTARY	5,923,937.35	1,206.38	148,424.30	872,958.67	2,689,423.39	3,084,883.28	52
A 0171	SEA GATE ELEMENTARY	5,993,765.33	2,448.59	108,690.77	723,934.09	2,548,498.52	3,334,127.45	55
A 0181	HIGHLANDS ELEMENTARY	5,343,716.73	227.07	105,548.53	820,803.90	2,469,139.06	2,768,802.07	51
A 0191	LAKE TRAFFORD ELEMENTA	6,282,997.99	307.80	160,558.70	871,763.58	2,817,516.72	3,304,614.77	52
A 0201	AVALON ELEMENTARY	4,215,939.90	1,519.11	112,665.07	496,028.02	1,791,057.70	2,310,698.02	54
A 0211	EAST NAPLES MIDDLE	6,433,087.43	4,194.65	129,309.45	736,332.56	2,682,731.17	3,616,852.16	56
A 0221	POINCIANA ELEMENTARY	5,484,123.96	600.97	96,125.69	668,149.39	2,331,775.75	3,155,621.55	56
A 0231	GOLDEN GATE ELEMENTARY	6,570,899.53	482.41	277,701.74	761,357.96	2,854,539.93	3,438,175.45	52
A 0241	NAPLES PARK ELEMENTARY	4,440,629.77	542.67	68,074.31	565,883.68	1,907,529.97	2,464,482.82	55
A 0251	PINE RIDGE MIDDLE	7,094,832.85	5,415.94	139,400.24	911,904.46	3,053,025.83	3,896,990.84	54
A 0261	LELY HIGH	10,480,783.07	524.67	362,839.14	1,176,171.50	4,400,274.29	5,717,144.97	54
A 0271	IMMOKALEE HIGH	10,612,454.09	4,143.45	329,317.45	1,420,712.03	4,740,103.15	5,538,890.04	52
A 0281	LORENZO WALKER TECH CO	5,885,130.90	6,296.20	305,450.18	623,907.03	2,791,500.37	3,781,884.15	47
A 0282	LORENZO WALKER TECHNIC	3,736,667.26	730.26	59,605.29	462,468.44	1,570,071.55	2,106,260.16	56
A 0311	BARRON COLLIER HIGH	11,646,185.82	3,688.14	404,000.37	1,459,814.30	4,943,534.86	6,294,962.45	54
A 0321	GOLDEN GATE MIDDLE	7,556,929.78	2,001.32	131,015.21	844,608.74	3,135,206.55	4,288,706.70	56
A 0331	BIG CYPRESS ELEMENTARY	7,107,768.17	2,059.48	140,944.61	909,594.53	3,012,042.02	3,952,722.06	55
A 0341	VILLAGE OAKS ELEMENTAR	5,260,960.17	2,232.09	216,945.47	697,925.46	2,243,492.47	2,798,290.14	53
A 0351	GOLDEN TERRACE ELEMEN	6,999,147.86	1,770.31	177,649.50	898,540.86	3,048,209.06	3,771,518.99	53
A 0361	IMMOKALEE MIDDLE	8,897,996.65	1,097.58	415,430.30	1,243,039.22	4,003,608.39	4,477,860.38	50
A 0371	VINEYARDS ELEMENTARY	6,309,747.68	2,121.27	179,403.09	821,162.91	2,718,847.22	3,409,376.10	54
A 0381	LELY ELEMENTARY	5,193,001.02	675.15	82,487.84	652,629.86	2,287,110.82	2,822,727.21	54
A 0391	LAUREL OAK ELEMENTARY	6,154,356.99	6,200.94	97,128.76	749,592.76	2,635,162.31	3,415,864.98	55
A 0392	GULF COAST HIGH	13,187,797.07	9,095.73	362,920.59	1,615,343.06	5,685,548.51	7,130,232.24	54
A 0401	OAKRIDGE MIDDLE	7,090,611.75	917.52	125,186.99	925,964.95	3,127,110.21	3,837,397.03	54
A 0421	MANATEE ELEMENTARY	5,591,693.83	1,530.62	131,126.75	660,786.91	2,338,658.93	3,120,377.53	55
A 0422	MANATEE MIDDLE	5,735,875.35	8,288.26	147,083.56	742,399.06	2,528,485.18	3,052,018.35	53
A 0431	PELICAN MARSH ELEMENTA	6,055,112.17	2,806.12	119,393.30	721,186.88	2,642,778.35	3,290,134.40	54
A 0441	CORKSCREW ELEMENTARY	5,236,857.97	3,940.89	88,627.56	612,358.43	2,188,355.55	2,955,933.97	56
A 0442	CORKSCREW MIDDLE	5,381,760.67	1,610.52	157,493.91	688,898.93	2,382,356.41	2,840,299.83	52
A 0451	OSCEOLA ELEMENTARY	5,317,553.63	1,556.06	108,514.33	691,438.20	2,307,859.33	2,899,623.91	54
A 0452	NORTH NAPLES MIDDLE	6,040,406.43	289.60	125,118.11	777,236.03	2,613,879.44	3,301,119.28	54
A 0461	CALUSA PARK ELEMENTARY	5,516,670.33	3,249.17	107,623.75	631,396.52	2,264,597.03	3,141,200.38	56
A 0471	SABAL PALM ELEMENTARY	4,669,503.05	1,794.74	148,911.83	554,795.86	1,997,272.16	2,521,524.32	54
A 0472	CYPRESS PALM MIDDLE	5,596,679.70	1,874.67	158,004.46	667,681.19	2,459,441.15	2,977,359.42	53
A 0493	PALMETTO RIDGE HIGH	12,238,107.48	626.69	379,971.38	1,362,516.40	5,160,492.36	6,697,017.05	54
A 0501	GOLDEN GATE HIGH	11,521,115.82	6,042.08	462,244.30	1,280,361.85	4,866,517.55	6,186,311.89	53
A 0511	ESTATES ELEMENTARY	4,609,254.52	1,723.49	91,558.54	587,815.32	1,984,029.43	2,531,943.06	54
A 0521	VETERANS MEMORIAL ELEM	6,077,676.26	1,358.35	140,506.18	793,844.19	2,600,807.08	3,335,004.65	54
A 0531	MIKE DAVIS ELEMENTARY	5,348,831.39	2,720.27	154,794.72	662,973.51	2,314,739.23	2,876,577.17	53
A 0541	PALMETTO ELEMENTARY	4,573,667.07	1,193.92	182,057.39	578,467.84	1,960,015.17	2,430,400.59	53
A 0551	PARKSIDE ELEMENTARY	5,742,753.77	10,839.00	141,411.31	722,059.80	2,427,031.82	3,163,471.64	55
A 0581	IMMOKALEE TECHNICAL CO	3,673,727.36	22,047.26	175,260.86	454,569.46	1,697,120.60	1,779,298.64	48
A 0631	EDEN PARK ELEMENTARY	5,263,687.03	983.13	133,843.18	745,321.00	2,425,986.68	2,702,874.04	51
A 7001	COLLIER VIRTUAL SCHOOL	402,098.30	0.00	271,071.74	5,372.09	54,291.16	76,735.40	19
A 7006	COLLIER DISTRICT VIRTU	425,349.96	271.00	0.00	53,330.95	200,672.25	224,406.71	52
A 9004	T.A.P.P. - IMMOKALEE	626,359.62	0.00	194,763.86	47,455.20	216,733.33	214,862.43	34
A 9007	NEW BEGINNINGS IMMOKAL	534,734.85	0.00	2,996.89	70,889.65	219,028.66	312,709.30	58

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-06 DECEMBER 2017

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		YTD	YTD	MTD	YTD	AVAILABLE	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	572,665.16	0.00	195,059.38	38,318.59	178,706.06	31
A 9010	NEW BEGINNINGS NAPLES	683,501.17	0.00	4,518.33	81,669.91	402,542.37	58
A 9013	DETENTION CENTER	461,869.21	0.00	4,402.65	45,666.68	272,438.11	58
A 9015	PHOENIX NAPLES	740,074.96	0.00	4,829.22	96,666.12	419,078.15	56
A 9017	PACE PROGRAM	618,104.15	0.00	350,000.00	1,724.93	198,429.55	32
A 9018	MARCO ISLAND CHARTER M	3,010,229.00	0.00	0.00	228,029.30	1,411,522.22	53
A 9019	HOSPITAL/HOMEBOUND	237,452.70	0.00	0.00	71,556.86	101,900.90	42
A 9021	IMMOKALEE COMMUNITY SC	2,032,256.00	0.00	0.00	187,322.19	1,011,144.80	50
A 9026	PHOENIX IMMOKALEE	397,872.46	0.00	4,704.03	59,228.26	168,854.15	56
A 9027	BEACON HIGH SCHOOL	2,253,895.22	0.00	7,181.29	313,410.08	1,013,486.38	54
A 9032	MARCO ISLAND ACADEMY	1,794,254.00	0.00	0.00	124,619.46	835,021.35	53
A 9034	GULF COAST CHARTER ACA	5,441,993.00	0.00	0.00	473,060.66	2,677,214.13	50
A 9035	MASON CLASSICAL ACADEM	7,020,279.00	0.00	0.00	490,289.23	3,420,247.60	51
A 9036	COLLIER CHARTER ACADEM	5,241,732.00	0.00	0.00	247,713.54	2,357,226.74	55
A 9081	IMMOKALEE TECHNOLOGY A	228,103.91	0.00	5,100.00	28,730.39	92,472.92	57
A 9110	SCHOOL BOARD	428,473.19	0.00	0.00	47,186.58	192,968.73	54
A 9120	LEGAL SERVICES	1,043,729.86	419.81	140,267.64	64,378.72	398,294.66	48
A 9210	SUPERINTENDENT'S OFFIC	588,111.51	985.52	0.00	49,539.29	233,544.26	60
A 9211	CURRICULUM & INSTRUCTI	1,178,837.48	3,213.50	2,250.19	82,202.78	640,362.14	45
A 9212	DISTRICT/SCHOOL OPERAT	1,773,337.08	808.24	16,118.00	144,630.52	717,914.70	58
A 9213	PRINCIPAL OF ALT SCHOO	1,057,516.57	0.00	46,588.54	121,696.22	524,809.31	45
A 9215	STUDENT RELATIONS	721,715.15	947.18	0.00	80,288.34	339,633.07	52
A 9223	ELEMENTARY PROGRAMS	2,157,972.60	3,196.64	83,936.38	206,916.64	852,856.30	56
A 9224	SECONDARY PROGRAMS	7,937,552.16	3,514.23	74,822.61	328,855.51	1,452,111.93	80
A 9230	HUMAN RESOURCES	922,631.89	3,820.18	61,784.00	59,340.19	522,897.69	36
A 9231	TALENT MANAGEMENT	1,883,874.91	30,000.00	150,224.58	179,542.24	773,696.13	49
A 9238	BENEFITS & WELLNESS	340,320.67	516.20	17,128.08	18,245.73	167,205.63	45
A 9239	COMPENSATION	594,291.03	0.00	0.00	68,798.73	252,387.75	57
A 9240	PROF LEARN, CONT IMPRV	2,923,995.18	3,124.25	25,399.82	141,091.49	1,390,505.20	51
A 9260	ACCOUNTABILITY & DATA	1,520,610.91	395.83	155,716.47	165,382.34	658,435.02	46
A 9270	COMMUNICATIONS & COMMU	824,697.60	617.75	2,990.00	108,889.37	389,992.10	52
A 9281	ADULT & COMMUNITY EDUC	2,215,917.63	5,916.40	3,397.49	231,108.42	840,970.07	61
A 9413	DISTRICT-WIDE INSURANC	5,590,034.59	0.00	14,755.00	8,269.04-	4,756,493.14	14
A 9420	TECHNOLOGY	18,469,641.27	41,299.11	3,600,438.88	970,037.87	8,622,778.64	33
A 9427	SSPAR - ALLOCATIONS AN	662,068.38	0.00	0.00	79,693.70	309,798.79	53
A 9429	SUPPORT SERVICES	177,860.90	183.00	57,051.95	21,484.59	476,683.81	200-
A 9430	MAINTENANCE	14,254,026.58	549,808.75	2,335,436.65	1,564,567.90	6,648,708.72	33
A 9434	UTIL/COMM/OTHR COUNTY-	2,819,635.43	109,213.48	382,056.59	17,571.91	818,003.43	53
A 9440	TRANSPORTATION	19,853,055.04	2,903.25	1,914,370.75	2,796,607.49	9,360,331.54	43
A 9450	FACILITIES MANAGEMENT	522,330.61	0.00	3,814,306.39	1,446,158.80	3,441,956.39	289-
A 9451	SECURITY & ENVIRONMENT	112,284.39	6,728.96	290,708.72	30,089.79	187,396.99	331-
A 9460	ACCOUNTING	1,746,852.82	3,397.89	211,235.36	147,644.50	713,974.73	46
A 9462	FINANCIAL SERVICES	424,021.89	44.95	6,000.00	48,715.41	191,876.98	53
A 9470	BUDGET	670,019.77	0.00	242,541.25	53,393.54	193,283.10	34
A 9475	PAYROLL SERVICES	523,646.43	0.00	2,000.00	59,455.10	235,440.47	54
A 9480	PURCHASING	419,992.51	237.63	275,793.11	43,886.12	45,225.03-	45
A 9530	EXCEPT ED & STDT SUPPO	5,433,445.32	12,782.40	2,390,821.89	158,184.40	1,700,672.59	24
A 9543	FEDERAL, STATE & COMP	348,909.50	935.28	73,468.00	27,200.88	111,060.92	46
	*	453,633,969.29	937,333.96	26,221,037.20	51,982,651.72	201,366,777.42	49

Meeting Date: March 6, 2018

Agenda Title: January 2018 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending January 31, 2018. The District recorded transactions reflecting the Department of Education's (DOE) release of the Third Calculation of the Florida Education Finance Program (FEFP). The calculation reflects a decrease in overall funding primarily attributable to two factors. The first is a decrease in the number of students from the original forecast and the second is the State's annual adjustment for McKay Scholarships. Appropriations and Reserves in the General Fund were adjusted to reflect this decrease.

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

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

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

Exhibit D, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups. As a result of the release of the Third Calculation, the Reserve for McKay Scholarships was decreased by (\$1,469,847) and Reserve for FTE Shortfall was decreased by (\$2,312,165). These reserves are established for the specific purpose of shielding student programs from fluctuations in State funding. Additionally, the Reserve for Unassigned Fund Balance is decreased by (\$3,944,478.44) and applied to previously negotiated contractual salary increases.

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

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

Exhibit A**BUDGET ANALYSIS - ALL FUNDS**

January 31, 2018

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 538,319,724.21	\$540,773,073.75	\$ 538,240,385.14	\$ 237,076,569.92	\$ 540,588.20	\$ 22,495,368.87	\$ 278,127,858.15
Debt Service	52,788,563.30	52,788,563.30	52,788,563.30	5,723,650.00	-	-	47,064,913.30
Capital Outlay	299,720,035.46	300,406,633.27	301,153,551.89	92,922,536.25	40,596.00	25,510,426.85	182,679,992.79
Special Revenue -School Food Service	35,972,427.26	36,032,427.26	36,032,427.26	12,225,767.86	61,629.91	3,820,562.93	19,924,466.56
Special Revenue - Grants	40,508,429.40	40,666,909.09	41,409,474.96	17,782,161.77	368,647.60	706,907.35	22,551,758.24
Health Care	73,181,579.79	73,181,579.79	73,181,579.79	26,810,933.83	3,931,703.00	197,652.46	42,241,290.50
Workers' Compensation	12,251,444.11	12,251,444.11	12,251,444.11	1,014,011.42	-	148,948.11	11,088,484.58
Flexcare	1,534,519.94	1,534,519.94	1,534,519.94	574,143.54	84,000.00	3,090.09	873,286.31
Totals - All Funds	\$ 1,054,276,723.47	\$ 1,057,635,150.51	\$ 1,056,591,946.39	\$ 394,129,774.59	\$ 5,027,164.71	\$ 52,882,956.66	\$ 604,552,050.43

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY

January 31, 2018

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 92,248,433.45	\$ 92,248,433.45	\$ 92,248,433.45	17.1%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 92,248,433.45	100.0%
100	FEDERAL DIRECT	495,500.00	495,500.00	495,500.00	0.1%	\$ -	218,168.62	44.0%	-	-	\$ 218,168.62	44.0%	277,331.38	56.0%
200	FEDERAL THROUGH STATE	1,500,000.00	1,500,000.00	1,500,000.00	0.3%	\$ -	817,167.65	54.5%	-	-	\$ 817,167.65	54.5%	682,832.35	45.5%
300	STATE	95,769,012.98	96,601,156.99	93,288,770.99	17.3%	\$ (3,312,386.00)	56,544,368.02	60.6%	-	-	\$ 56,544,368.02	60.6%	36,744,402.97	39.4%
400	LOCAL	318,095,541.78	318,729,247.31	319,008,944.70	59.3%	\$ 279,697.39	274,149,954.34	85.9%	-	-	\$ 274,149,954.34	85.9%	44,858,990.36	14.1%
600	TRANSFERS	30,201,236.00	31,001,236.00	31,501,236.00	5.9%	\$ 500,000.00	19,019,636.00	60.4%	-	-	\$ 19,019,636.00	60.4%	12,481,600.00	39.6%
700	OTHER FINANCING SOURCES	10,000.00	197,500.00	197,500.00	0.0%	\$ -	818,016.38	414.2%	-	-	\$ 818,016.38	414.2%	(620,516.38)	-314.2%
TOTAL REVENUES		\$ 538,319,724.21	\$ 540,773,073.75	\$ 538,240,385.14	100.0%	\$ (2,532,688.61)	\$ 351,567,311.01	65.3%	\$ -	\$ -	\$ 351,567,311.01	65.3%	\$ 186,673,074.13	34.7%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 290,088,813.00	\$ 292,885,534.11	\$ 296,944,084.64	55.2%	\$ 4,058,550.53	\$ 145,520,217.85	49.0%	\$ 214,919.97	\$ 7,867,121.65	\$ 153,387,339.50	51.7%	\$ 143,341,825.17	48.3%
7900	OPERATION OF PLANT	36,182,235.00	36,968,106.02	36,755,636.12	6.8%	\$ (212,469.90)	20,673,733.61	56.2%	150,873.25	5,079,336.67	25,753,070.28	70.1%	10,851,692.59	29.5%
7300	SCHOOL ADMINISTRATION	30,497,978.00	30,553,218.95	31,325,858.11	5.8%	\$ 772,639.16	16,775,672.29	53.6%	16,317.35	51,927.64	16,827,599.93	53.7%	14,481,940.83	46.2%
7800	TRANSPORTATION	20,257,059.00	20,257,633.43	20,732,197.93	3.9%	\$ 474,564.50	10,877,741.05	52.5%	12,240.23	1,574,071.56	12,451,812.61	60.1%	8,268,145.09	39.9%
6100	PUPIL SERVICES	17,863,684.00	18,236,553.71	18,616,151.40	3.5%	\$ 379,597.69	9,174,937.75	49.3%	3,079.97	1,668,678.79	10,843,616.54	58.2%	7,769,454.89	41.7%
8100	MAINTENANCE OF PLANT	17,980,034.24	18,212,651.73	18,213,431.98	3.4%	\$ 780.25	15,533,253.32	85.3%	42,746.76	5,562,788.15	21,096,041.47	115.8%	(2,925,356.25)	-16.1%
7700	CENTRAL SERVICES	8,037,374.00	8,405,488.08	8,501,037.91	1.6%	\$ 95,549.83	4,719,833.05	55.5%	68,905.37	178,723.34	4,888,556.39	57.6%	3,533,576.15	41.6%
6300	INSTR & CURRIC DEVELOP	7,661,168.00	7,457,664.00	6,947,629.17	1.3%	\$ (510,034.83)	3,449,008.28	49.6%	2,567.02	2,250.19	3,451,258.47	49.7%	3,493,803.68	50.3%
6200	INSTRUCTIONAL MEDIA	5,842,924.00	6,015,175.60	6,050,852.58	1.1%	\$ 35,676.98	2,913,307.82	48.1%	8,794.94	84,452.32	2,997,760.14	49.5%	3,044,297.50	50.3%
6400	INSTR STAFF DEVELOP	3,930,746.00	3,984,812.31	4,202,879.80	0.8%	\$ 218,067.49	2,095,227.45	49.9%	12,001.04	111,789.00	2,207,016.45	52.5%	1,983,862.31	47.2%
8200	ADMIN TECHNOLOGY SERV	3,652,085.41	3,579,329.49	3,426,626.02	0.6%	\$ (152,703.47)	1,820,485.41	53.1%	1,066.62	27,731.19	1,848,216.60	53.9%	1,577,342.80	46.0%
7500	FISCAL SERVICES	2,727,512.00	2,753,376.63	2,834,750.71	0.5%	\$ 81,374.08	1,376,803.14	48.6%	3,713.07	135,040.66	1,511,843.80	53.3%	1,319,193.84	46.5%
7200	GENERAL ADMINISTRATION	1,452,034.00	1,440,632.72	1,529,853.28	0.3%	\$ 89,220.56	750,406.96	49.1%	2,162.23	19,233.90	769,640.86	50.3%	758,050.19	49.6%
7100	BOARD OF EDUCATION	1,405,975.00	1,403,326.98	1,406,261.27	0.3%	\$ 2,934.29	669,029.62	47.6%	227.00	132,223.81	801,253.43	57.0%	604,780.84	43.0%
6500	INSTR RELATED TECHNOLOGY	1,487,703.00	1,450,486.34	1,310,608.62	0.2%	\$ (139,877.72)	663,187.55	50.6%	-	-	663,187.55	50.6%	647,421.07	49.4%
7400	FACILITIES ACQ & CONST	25,141.10	29,911.58	29,911.58	0.0%	\$ -	63,724.77	213.0%	973.38	-	63,724.77	213.0%	(34,786.57)	-116.3%
7600	FOOD SERVICES- GF	-	67.61	-	0.0%	\$ (67.61)	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	750,541.46	750,541.46	750,541.46	0.1%	\$ -	-	0.0%	-	-	-	0.0%	750,541.46	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,643,058.67	1,643,058.67	1,643,058.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,643,058.67	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,080,082.29	1,080,082.29	1,080,082.29	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,080,082.29	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,088,154.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	1,600,000.00	130,153.00	0.0%	\$ (1,469,847.00)	-	0.0%	-	-	-	0.0%	130,153.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,750,000.00	17,750,000.00	17,750,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,750,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,450,000.00	4,450,000.00	4,450,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,450,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	187,835.00	0.0%	\$ (2,312,165.00)	-	0.0%	-	-	-	0.0%	187,835.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	47,130,943.60	47,130,943.60	47,130,943.60	8.8%	\$ -	-	0.0%	-	-	-	0.0%	47,130,943.60	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	3,944,478.44	3,944,478.44	-	0.0%	\$ (3,944,478.44)	-	0.0%	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 538,319,724.21	\$ 540,773,073.75	\$ 538,240,385.14	100.0%	\$ (2,532,688.61)	\$ 237,076,569.92	44.0%	\$ 540,588.20	\$ 22,495,368.87	\$ 259,571,938.79	48.2%	\$ 278,127,858.15	51.7%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
January 31, 2018
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,450,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,450,000.00

ANALYSIS OF BUDGETED ENDING FUND BALANCES
January 31, 2018

Exhibit D

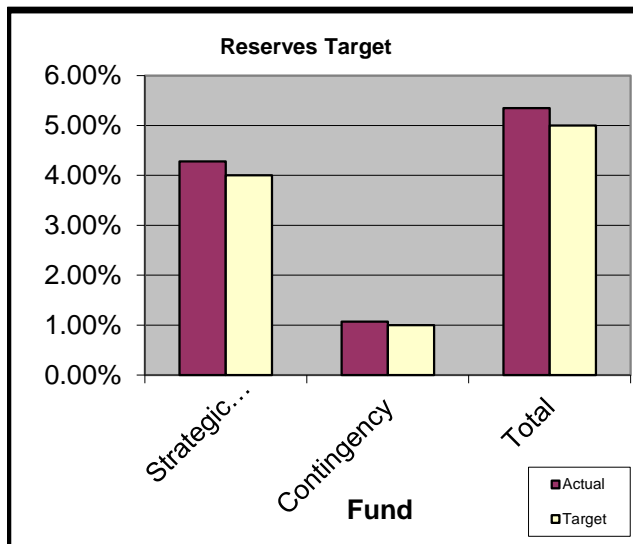
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	750,541.46			1,329,634.84	
Pre-Paid Non Spendable	1,643,058.67				
Restricted					
Restricted - Workforce Programs	1,080,082.29				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			27,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			66,335,000.00		
Restricted Enterprise Software			13,059,000.00		
Restricted - McKay Scholarships	130,153.00				
Restricted Debt Service		8,605,882.30			
Restricted Capital Projects			6,899,625.85		
Restricted Food Services				8,267,347.82	
Assigned					
Assigned For FTE Shortfall / State Proration	187,835.00				
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			2,463,231.50		
Unassigned					
Unassigned Contingency Reserve	4,450,000.00				
Unassigned Reserve For Budget Shortfall	47,130,943.60				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,750,000.00				
Health Fund Reserve for Future Claims					24,805,891.42
Workers Compensation Reserve for Future Claims					10,496,044.11
Flex Care Reserve for Future Claims					163,869.94
Totals	\$ 79,412,614.02	\$ 8,605,882.30	\$ 118,756,857.35	\$ 9,596,982.66	\$ 35,465,805.47
				Grand Total All Reserves	
				\$	251,838,141.80

Exhibit D

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

REVENUES	
FEDERAL DIRECT	\$ 495,500.00
FEDERAL THROUGH STATE	1,500,000.00
STATE	93,288,770.99
LOCAL	319,008,944.70
	<u>\$ 414,293,215.69</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,750,000.00	4.28%	4.00%	\$ (1,178,271.37)
Contingency	4,450,000.00	1.07%	1.00%	(307,067.84)
Total	<u>\$ 22,200,000.00</u>	<u>5.35%</u>	<u>5.00%</u>	<u>\$ (1,485,339.22)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.28%	4.25%	0.03%
Contingency	1.07%	1.07%	0.00%
Total	<u>5.35%</u>	<u>5.32%</u>	0.03%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for</u>		
	<u>Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 17-18	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 1XX GENERAL FUND

PRD-07 JANUARY 2018

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE %REM
A 0051	EVERGLADES CITY SCHOOL	2,485,823.31	6,501.99	72,952.43	209,653.50	1,091,816.47 43
A 0061	GULFVIEW MIDDLE	5,148,205.60	1,392.07	118,041.61	396,600.60	2,415,828.71 46
A 0121	LAKE PARK ELEMENTARY	4,546,057.53	8,200.39	49,879.60	344,731.53	2,154,587.31 47
A 0131	TOMMIE BARFIELD ELEMEN	4,423,540.30	1,849.78	65,605.03	330,541.23	2,212,399.59 50
A 0141	SHADOWLAWN ELEMENTARY	4,257,498.05	5,561.65	107,850.81	321,082.71	2,022,780.67 47
A 0151	NAPLES HIGH	11,707,104.13	28,615.23	346,447.01	869,753.62	5,597,759.45 47
A 0161	PINECREST ELEMENTARY	6,001,686.58	1,996.60	130,683.03	429,526.48	2,750,057.08 45
A 0171	SEA GATE ELEMENTARY	6,124,698.31	815.39	95,333.19	528,963.36	2,951,087.85 48
A 0181	HIGHLANDS ELEMENTARY	5,474,141.87	5,844.57	91,889.20	398,425.42	2,508,843.62 45
A 0191	LAKE TRAFFORD ELEMENTA	6,425,858.20	3,821.32	142,761.24	504,827.97	2,956,930.95 46
A 0201	AVALON ELEMENTARY	4,237,259.51	281.83	99,833.02	310,462.21	2,035,624.75 48
A 0211	EAST NAPLES MIDDLE	6,283,963.35	3,213.73	95,058.03	603,353.28	2,899,607.14 46
A 0221	POINCIANA ELEMENTARY	5,741,538.90	803.01	78,357.01	441,682.09	2,888,921.04 50
A 0231	GOLDEN GATE ELEMENTARY	6,507,120.74	359.88	238,095.70	499,675.36	2,914,449.87 44
A 0241	NAPLES PARK ELEMENTARY	4,521,234.57	844.43	55,740.87	338,276.19	2,218,843.11 49
A 0251	PINE RIDGE MIDDLE	7,002,074.71	3,561.64	100,256.76	560,622.80	3,284,607.68 46
A 0261	LELY HIGH	10,453,396.54	15,870.40	310,125.51	789,447.41	4,937,678.93 47
A 0271	IMMOKALEE HIGH	10,802,131.40	5,201.44	303,999.97	792,181.35	4,960,645.49 45
A 0281	LORENZO WALKER TECH CD	5,885,130.90	12,143.72	295,698.75	371,332.12	2,414,455.94 41
A 0282	LORENZO WALKER TECHN	3,817,839.78	9,718.28	52,856.17	270,813.54	1,914,380.24 50
A 0311	BARRON COLLIER HIGH	11,577,160.44	10,307.82	354,535.70	854,268.91	5,414,513.15 46
A 0321	GOLDEN GATE MIDDLE	7,438,679.99	1,440.88	110,521.02	575,548.31	3,615,963.23 48
A 0331	BIG CYPRESS ELEMENTARY	7,126,235.59	3,968.28	122,234.68	522,431.63	3,465,558.98 48
A 0341	VILLAGE OAKS ELEMENTAR	5,181,831.73	10,129.71	189,063.92	387,897.70	2,351,247.93 45
A 0351	GOLDEN TERRACE ELEMEN	7,119,100.21	2,843.65	153,528.25	524,392.29	3,390,126.96 47
A 0361	IMMOKALEE MIDDLE	8,888,663.63	5,199.34	303,029.67	639,780.57	3,937,045.66 44
A 0371	VINEYARDS ELEMENTARY	6,440,530.91	0.00	154,728.41	510,470.73	3,056,484.55 47
A 0381	LELY ELEMENTARY	5,434,269.64	1,640.00	67,655.39	424,667.13	2,711,777.95 48
A 0391	LAUREL OAK ELEMENTARY	6,354,353.79	0.00	75,968.75	573,192.59	3,070,030.14 48
A 0392	GULF COAST HIGH	13,214,505.43	7,988.60	331,839.80	954,100.88	6,235,027.64 47
A 0401	OAKRIDGE MIDDLE	6,996,416.01	5,282.61	101,213.29	523,845.64	3,238,964.26 46
A 0421	MANATEE ELEMENTARY	5,719,783.86	528.74	148,347.86	494,959.69	2,737,288.64 47
A 0422	MANATEE MIDDLE	5,777,775.71	3,893.41	117,756.67	430,758.33	2,959,243.51 46
A 0431	PELICAN MARSH ELEMENTA	6,162,936.49	4,347.14	98,229.62	472,481.34	2,945,100.04 47
A 0441	CORKSCREW ELEMENTARY	5,162,571.41	1,702.26	71,509.97	391,109.53	2,509,894.10 48
A 0442	CORKSCREW MIDDLE	5,390,521.82	1,842.20	134,255.16	407,217.17	2,464,850.88 45
A 0451	OSCEOLA ELEMENTARY	5,417,004.58	4,235.00	83,090.20	417,210.90	2,725,070.23 48
A 0452	NORTH NAPLES MIDDLE	6,118,469.86	2,400.43	94,665.52	491,236.44	2,916,288.03 47
A 0461	CALUSA PARK ELEMENTARY	5,604,533.29	4,488.91	87,775.71	426,663.27	2,691,260.30 50
A 0471	SABAL PALM ELEMENTARY	4,880,354.34	5,679.91	133,200.00	364,485.73	2,361,757.89 48
A 0472	CYPRESS PALM MIDDLE	5,634,479.97	621.49	131,807.23	420,092.90	2,879,534.05 46
A 0493	PALMETTO RIDGE HIGH	12,818,575.73	5,034.46	332,006.30	914,612.20	6,075,104.56 49
A 0501	GOLDEN GATE HIGH	12,419,356.10	5,019.37	405,897.89	874,878.99	6,267,042.30 50
A 0511	ESTATES ELEMENTARY	4,653,451.96	1,831.10	72,836.02	355,316.50	2,239,438.91 48
A 0521	VETERANS MEMORIAL ELEM	6,182,634.34	18.74-	124,343.68	463,435.35	3,064,242.43 48
A 0531	MIKE DAVIS ELEMENTARY	5,305,109.25	678.78-	139,673.14	394,437.82	2,709,177.05 46
A 0541	PALMETTO ELEMENTARY	4,637,518.68	1,157.47	155,884.02	356,363.17	2,316,378.34 46
A 0551	PARKSIDE ELEMENTARY	5,792,247.33	2,266.65	125,866.25	438,460.76	2,798,621.85 48
A 0581	IMMOKALEE TECHNICAL CD	3,673,727.36	35,287.77	207,613.10	286,679.12	1,447,026.77 39
A 0631	EDEN PARK ELEMENTARY	5,563,917.43	3,553.08	114,334.06	400,095.30	2,826,081.98 47
A 7001	COLLIER VIRTUAL SCHOOL	393,533.85	0.00	191,715.39	14,276.81	133,250.49 33
A 7006	COLLIER DISTRICT VIRTU	463,599.43	0.00	0.00	32,772.48	230,154.70 49
A 9004	T.A.P.P. - IMMOKALEE	637,427.20	0.00	188,057.75	36,261.02	196,375.10 30
A 9007	NFW REGTNNTNGS IMMOKAL	517.904.12	0.00	2,838.60	39,571.75	256,465.11 49

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 1XX GENERAL FUND

PRD-07 JANUARY 2018

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE %REM
A 9008	N.A.T.A.P.	582,635.58	2.40	186,914.54	33,011.02	231,910.74 163,807.90 28
A 9010	NEW BEGINNINGS NAPLES	662,498.90	0.00	4,518.33	51,438.46	327,878.93 330,101.64 49
A 9013	DETENTION CENTER	446,003.97	0.00	4,872.20	30,475.14	215,503.59 225,628.18 50
A 9015	PHOENIX NAPLES	742,215.70	0.00	5,208.67	60,420.85	376,588.44 360,418.59 48
A 9017	PACE PROGRAM	610,688.15	0.00	350,000.00	1,147.82	70,822.42 189,865.73 31
A 9018	MARCO ISLAND CHARTER M	2,995,587.08	0.00	0.00	228,029.32	1,639,551.54 1,356,035.54 45
A 9019	HOSPITAL/HOMEBOUND	352,107.18	0.00	0.00	67,350.81	202,902.61 149,204.57 42
A 9021	IMMOKALEE COMMUNITY SC	2,024,153.89	4,540.00	0.00	162,696.20	1,173,841.00 845,772.89 41
A 9026	PHOENIX IMMOKALEE	413,441.21	0.00	4,892.76	31,430.31	200,284.46 208,263.99 50
A 9027	BEACON HIGH SCHOOL	2,251,464.66	0.00	6,337.82	167,235.53	1,180,721.91 1,064,404.93 47
A 9032	MARCO ISLAND ACADEMY	1,786,669.20	3,140.00	0.00	169,983.72	1,005,005.07 778,524.13 43
A 9034	GULF COAST CHARTER ACA	5,419,629.33	9,091.00	0.00	406,199.67	3,083,413.80 2,327,124.53 42
A 9035	MASON CLASSICAL ACADEM	6,989,326.18	13,393.00	0.00	490,323.23	3,910,570.83 3,065,362.35 43
A 9036	COLLIER CHARTER ACADEM	5,216,679.12	15,026.00	0.00	247,963.56	2,605,190.30 2,596,462.82 49
A 9081	IMMOKALEE TECHNOLOGY A	217,411.28	0.00	4,590.00	15,088.69	107,561.61 105,259.67 48
A 9110	SCHOOL BOARD	469,044.95	0.00	45,000.00	29,160.14	222,128.87 201,916.08 43
A 9120	LEGAL SERVICES	1,140,170.00	227.00	115,815.15	72,945.45	471,240.11 552,887.74 48
A 9210	SUPERINTENDENT'S OFFIC	553,608.59	1,516.13	0.00	38,150.00	271,694.26 280,398.20 50
A 9211	CURRICULUM & INSTRUCTI	1,170,537.79	1,634.27	2,250.19	61,615.47	701,977.61 464,675.72 39
A 9212	DISTRICT/SCHOOL OPERAT	1,676,407.39	1,566.84	18,851.90	107,541.42	825,456.12 830,532.53 49
A 9213	PRINCIPAL OF ALT SCHOO	1,117,818.27	0.00	39,321.55	80,249.33	605,058.64 473,438.08 42
A 9215	STUDENT RELATIONS	736,731.07	165.22	170.00	56,607.46	396,240.53 340,155.32 46
A 9223	ELEMENTARY PROGRAMS	2,179,213.52	1,285.55	78,091.23	135,467.75	988,324.05 1,111,512.69 51
A 9224	SECONDARY PROGRAMS	8,538,166.51	11,762.41	40,694.26	216,706.41	1,668,818.34 6,816,891.50 79
A 9230	HUMAN RESOURCES	929,652.94	3,365.73	61,784.00	47,719.62	570,617.31 293,885.90 31
A 9231	TALENT MANAGEMENT	1,899,114.51	500.00	120,168.28	195,251.80	968,947.93 809,498.30 42
A 9238	BENEFITS & WELLNESS	293,600.51	41,020.50	1,740.00	10,688.87	177,894.50 72,945.51 24
A 9239	COMPENSATION	582,552.50	0.00	0.00	48,393.93	300,781.68 281,916.82 48
A 9240	PROF LEARN, CONT IMPRV	2,966,523.51	3,442.89	630.00	115,056.69	1,505,561.89 1,456,888.73 49
A 9260	ACCOUNTABILITY & DATA	1,547,033.88	2,158.39	145,408.73	111,103.13	769,538.15 629,928.61 40
A 9270	COMMUNICATIONS & COMMU	844,102.19	4,488.48	2,794.00	61,684.70	451,676.80 385,142.91 45
A 9281	ADULT & COMMUNITY EDUC	2,215,917.63	8,703.53	3,347.18	111,849.42	952,819.49 1,251,047.43 56
A 9413	DISTRICT-WIDE INSURANC	5,520,033.94	200.00	7,377.50	97,356.86	4,853,850.00 658,606.44 11
A 9420	TECHNOLOGY	19,031,639.97	50,956.60	3,360,862.63	2,246,351.23	10,869,129.87 4,750,690.87 24
A 9427	SSPAR - ALLOCATIONS AN	682,772.65	0.00	0.00	56,866.06	366,664.85 316,107.80 46
A 9429	SUPPORT SERVICES	179,749.67	1,172.91	9,126.87	12,418.34	489,102.15 319,652.26- 177-
A 9430	MAINTENANCE	14,235,571.28	41,415.38	2,473,970.58	1,103,557.63	7,752,266.35 3,967,918.97 27
A 9434	UTIL/COMM/OTHR COUNTY-	2,617,673.97	47,802.80	313,381.29	170,256.20	988,259.63 1,268,230.25 48
A 9440	TRANSPORTATION	20,304,442.81	9,479.07	1,601,306.62	1,375,613.75	10,735,945.29 7,957,711.83 39
A 9450	FACILITIES MANAGEMENT	512,417.83	973.38	2,878,521.98	941,642.20	4,383,598.59 6,750,676.12- 317-
A 9451	SECURITY & ENVIRONMENT	112,284.39	1,894.21	214,787.49	83,001.55	270,398.54 374,795.85- 333-
A 9460	ACCOUNTING	1,806,242.12	2,742.40	194,473.74	166,111.38	880,086.11 728,939.87 40
A 9462	FINANCIAL SERVICES	425,987.45	765.72	4,000.00	33,788.50	225,665.48 195,556.25 45
A 9470	BUDGET	678,763.94	0.00	233,488.75	41,923.59	235,206.69 210,068.50 30
A 9475	PAYROLL SERVICES	535,244.64	204.95	316.92	43,313.63	278,754.10 255,968.67 47
A 9480	PURCHASING	428,428.29	0.00	154,596.76	152,419.07	107,194.04 166,637.49 38
A 9530	EXCEPT ED & STDT SUPPO	5,287,777.10	4,361.33	1,759,768.99	771,436.62	2,472,109.21 1,051,537.57 19
A 9543	FEDERAL, STATE & COMP	352,548.12	3,000.00	68,500.00	24,824.25	135,885.17 145,162.95 41
	*	458,827,771.12	540,588.20	22,495,368.87	35,709,792.50	237,076,569.92 198,715,244.13 43

Meeting Date: April 10, 2018

Agenda Title: February 2018 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending February 28, 2018.

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

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

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

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

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

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

Exhibit A**BUDGET ANALYSIS - ALL FUNDS**

February 28, 2018

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 538,319,724.21	\$538,240,385.14	\$ 538,144,230.78	\$ 273,871,165.77	\$ 2,836,960.58	\$ 18,888,146.37	\$ 242,547,958.06
Debt Service	52,788,563.30	52,788,563.30	52,788,563.30	43,867,455.00	-	-	8,921,108.30
Capital Outlay	299,720,035.46	301,153,551.89	301,153,551.89	102,894,946.08	47,170.72	29,394,181.68	168,817,253.41
Special Revenue -School Food Service	35,972,427.26	36,032,427.26	36,032,427.26	14,161,646.79	68,555.63	4,142,119.04	17,660,105.80
Special Revenue - Grants	40,508,429.40	41,409,474.96	41,777,342.31	20,644,336.16	375,771.08	756,896.27	20,000,338.80
Health Care	73,181,579.79	73,181,579.79	73,181,579.79	30,842,078.59	81.75	4,351,013.89	37,988,405.56
Workers' Compensation	12,251,444.11	12,251,444.11	12,251,444.11	1,171,813.34	400.00	118,888.67	10,960,342.10
Flexcare	1,534,519.94	1,534,519.94	1,534,519.94	700,224.12	-	78,090.50	756,205.32
Totals - All Funds	\$ 1,054,276,723.47	\$ 1,056,591,946.39	\$ 1,056,863,659.38	\$ 488,153,665.85	\$ 3,328,939.76	\$ 57,729,336.42	\$ 507,651,717.35

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY

February 28, 2018

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 92,248,433.45	\$ 92,248,433.45	\$ 92,248,433.45	17.1%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 92,248,433.45	100.0%
100	FEDERAL DIRECT	495,500.00	495,500.00	495,500.00	0.1%	\$ -	265,025.87	53.5%	-	-	\$ 265,025.87	53.5%	230,474.13	46.5%
200	FEDERAL THROUGH STATE	1,500,000.00	1,500,000.00	1,500,000.00	0.3%	\$ -	863,350.81	57.6%	-	-	\$ 863,350.81	57.6%	636,649.19	42.4%
300	STATE	95,769,012.98	93,288,770.99	93,289,436.99	17.3%	\$ 666.00	67,041,034.05	71.9%	-	-	\$ 67,041,034.05	71.9%	26,248,402.94	28.1%
400	LOCAL	318,095,541.78	319,008,944.70	318,912,124.34	59.3%	\$ (96,820.36)	297,377,005.73	93.2%	-	-	\$ 297,377,005.73	93.2%	21,535,118.61	6.8%
600	TRANSFERS	30,201,236.00	31,501,236.00	31,501,236.00	5.9%	\$ -	26,064,825.00	82.7%	-	-	\$ 26,064,825.00	82.7%	5,436,411.00	17.3%
700	OTHER FINANCING SOURCES	10,000.00	197,500.00	197,500.00	0.0%	\$ -	843,940.38	427.3%	-	-	\$ 843,940.38	427.3%	(646,440.38)	-327.3%
TOTAL REVENUES		\$ 538,319,724.21	\$ 538,240,385.14	\$ 538,144,230.78	100.0%	\$ (96,154.36)	\$ 392,455,181.84	72.9%	\$ -	\$ -	\$ 392,455,181.84	72.9%	\$ 145,689,048.94	27.1%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 290,088,813.00	\$ 296,944,084.64	\$ 296,853,564.10	55.2%	\$ (90,520.54)	\$ 169,055,336.81	56.9%	\$ 2,347,305.13	\$ 6,094,948.17	\$ 175,150,284.98	59.0%	\$ 119,355,973.99	40.2%
7900	OPERATION OF PLANT	36,182,235.00	36,755,636.12	36,851,664.84	6.8%	\$ 96,028.72	23,359,013.36	63.4%	80,676.21	4,108,602.11	27,467,615.47	74.5%	9,303,373.16	25.2%
7300	SCHOOL ADMINISTRATION	30,497,978.00	31,325,858.11	31,161,601.55	5.8%	\$ (164,256.56)	19,338,065.99	62.1%	11,103.96	37,227.00	19,375,292.99	62.2%	11,775,204.60	37.8%
7800	TRANSPORTATION	20,257,059.00	20,732,197.93	20,714,048.01	3.8%	\$ (18,149.92)	13,032,247.73	62.9%	7,128.01	1,134,640.28	14,166,888.01	68.4%	6,540,031.99	31.6%
6100	PUPIL SERVICES	17,863,684.00	18,616,151.40	18,635,547.36	3.5%	\$ 19,395.96	10,689,457.20	57.4%	6,960.45	1,364,853.50	12,054,310.70	64.7%	6,574,276.21	35.3%
8100	MAINTENANCE OF PLANT	17,980,034.24	18,213,431.98	18,215,534.88	3.4%	\$ 2,102.90	17,165,142.27	94.2%	324,862.86	5,548,554.83	22,713,697.10	124.7%	(4,823,025.08)	-26.5%
7700	CENTRAL SERVICES	8,037,374.00	8,501,037.91	8,578,863.26	1.6%	\$ 77,825.35	5,346,863.45	62.3%	20,004.12	151,898.67	5,498,762.12	64.1%	3,060,097.02	35.7%
6300	INSTR & CURRIC DEVELOP	7,661,168.00	6,947,629.17	6,949,767.48	1.3%	\$ 2,138.31	3,970,019.66	57.1%	1,151.50	2,250.19	3,972,269.85	57.2%	2,976,346.13	42.8%
6200	INSTRUCTIONAL MEDIA	5,842,924.00	6,050,852.58	6,080,832.93	1.1%	\$ 29,980.35	3,399,527.16	55.9%	7,974.96	85,995.36	3,485,522.52	57.3%	2,587,335.45	42.5%
6400	INSTR STAFF DEVELOP	3,930,746.00	4,202,879.80	4,219,202.35	0.8%	\$ 16,322.55	2,414,180.54	57.2%	11,058.91	58,478.60	2,472,659.14	58.6%	1,735,484.30	41.1%
8200	ADMIN TECHNOLOGY SERV	3,652,085.41	3,426,626.02	3,433,437.83	0.6%	\$ 6,811.81	2,088,528.15	60.8%	9.29	22,664.82	2,111,192.97	61.5%	1,322,235.57	38.5%
7500	FISCAL SERVICES	2,727,512.00	2,834,750.71	2,830,607.32	0.5%	\$ (4,143.39)	1,593,844.76	56.3%	16,214.37	127,702.53	1,721,547.29	60.8%	1,092,845.66	38.6%
7200	GENERAL ADMINISTRATION	1,452,034.00	1,529,853.28	1,518,263.01	0.3%	\$ (11,590.27)	851,549.00	56.1%	962.62	19,233.90	870,782.90	57.4%	646,517.49	42.6%
7100	BOARD OF EDUCATION	1,405,975.00	1,406,261.27	1,349,407.74	0.3%	\$ (56,853.53)	743,582.36	55.1%	152.76	131,096.41	874,678.77	64.8%	474,576.21	35.2%
6500	INSTR RELATED TECHNOLOGY	1,487,703.00	1,310,608.62	1,309,362.52	0.2%	\$ (1,246.10)	758,896.28	58.0%	-	-	758,896.28	58.0%	550,466.24	42.0%
7400	FACILITIES ACQ & CONST	25,141.10	29,911.58	29,911.58	0.0%	\$ -	64,911.05	217.0%	1,395.43	-	64,911.05	217.0%	(36,394.90)	-121.7%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	750,541.46	750,541.46	750,541.46	0.1%	\$ -	-	0.0%	-	-	-	0.0%	750,541.46	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,643,058.67	1,643,058.67	1,643,058.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,643,058.67	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,080,082.29	1,080,082.29	1,080,082.29	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,080,082.29	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,088,154.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	130,153.00	130,153.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	130,153.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,750,000.00	17,750,000.00	17,750,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,750,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,450,000.00	4,450,000.00	4,450,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,450,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	187,835.00	187,835.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	187,835.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	47,130,943.60	47,130,943.60	47,130,943.60	8.8%	\$ -	-	0.0%	-	-	-	0.0%	47,130,943.60	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	3,944,478.44	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 538,319,724.21	\$ 538,240,385.14	\$ 538,144,230.78	100.0%	\$ (96,154.36)	\$ 273,871,165.77	50.9%	\$ 2,836,960.58	\$ 18,888,146.37	\$ 292,759,312.14	54.4%	\$ 242,547,958.06	45.1%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
February 28, 2018
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,450,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,450,000.00

ANALYSIS OF BUDGETED ENDING FUND BALANCES
February 28, 2018

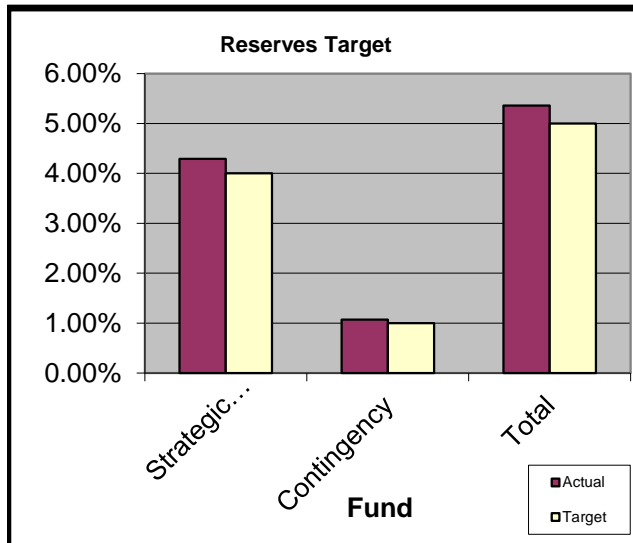
Exhibit D

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	750,541.46			1,329,634.84	
Pre-Paid Non Spendable	1,643,058.67				
Restricted					
Restricted - Workforce Programs	1,080,082.29				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			27,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			66,335,000.00		
Restricted Enterprise Software			13,059,000.00		
Restricted - McKay Scholarships	130,153.00				
Restricted Debt Service		8,605,882.30			
Restricted Capital Projects			6,899,625.85		
Restricted Food Services				8,267,347.82	
Assigned					
Assigned For FTE Shortfall / State Proration	187,835.00				
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			2,463,231.50		
Unassigned					
Unassigned Contingency Reserve	4,450,000.00				
Unassigned Reserve For Budget Shortfall	47,130,943.60				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,750,000.00				
Health Fund Reserve for Future Claims					24,805,891.42
Workers Compensation Reserve for Future Claims					10,496,044.11
Flex Care Reserve for Future Claims					163,869.94
Totals	\$ 79,412,614.02	\$ 8,605,882.30	\$ 118,756,857.35	\$ 9,596,982.66	\$ 35,465,805.47
				Grand Total All Reserves	
				\$	251,838,141.80

MONTHLY STATUS REPORT ON RESERVES FOR ENDING CASH AND CONTINGENCY
February 28, 2018

REVENUES	
FEDERAL DIRECT	\$ 495,500.00
FEDERAL THROUGH STATE	1,500,000.00
STATE	93,289,436.99
LOCAL	318,912,124.34
	\$ 414,197,061.33

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,750,000.00	4.29%	4.00%	\$ (1,182,117.55)
Contingency	4,450,000.00	1.07%	1.00%	(308,029.39)
Total	\$ 22,200,000.00	5.36%	5.00%	\$ (1,490,146.93)



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.29%	4.28%	0.01%
Contingency	1.07%	1.07%	0.00%
Total	5.36%	5.35%	0.01%

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 17-18	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 1XX GENERAL FUND

PRD-08 FEBRUARY 2018

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

T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,519,519.18	7,019.50	68,041.06	220,121.58	1,534,674.00	909,784.62	36
A 0061	GULFVIEW MIDDLE	5,165,172.68	195.89	93,734.86	404,138.34	3,017,081.55	2,054,160.38	39
A 0121	LAKE PARK ELEMENTARY	4,557,627.60	4,224.23	44,091.04	364,488.91	2,697,879.14	1,811,433.19	39
A 0131	TOMMIE BARFIELD ELEMEN	4,404,641.33	548.85	51,186.68	414,286.87	2,557,972.77	1,794,933.03	40
A 0141	SHADOWLAWN ELEMENTARY	4,249,275.03	312.09	82,949.32	346,063.28	2,467,368.20	1,698,645.42	39
A 0151	NAPLES HIGH	11,589,197.70	96,496.98	241,819.74	1,022,009.69	6,756,292.13	4,494,588.85	38
A 0161	PINECREST ELEMENTARY	6,003,869.20	2,995.75	106,400.07	455,647.53	3,574,597.40	2,319,875.98	38
A 0171	SEA GATE ELEMENTARY	6,150,615.01	6,886.24	72,906.44	503,408.79	3,580,870.67	2,489,951.66	40
A 0181	HIGHLANDS ELEMENTARY	5,559,209.50	2,985.96	72,999.12	442,994.72	3,310,559.20	2,172,665.22	39
A 0191	LAKE TRAFFORD ELEMENTA	6,410,136.76	5,142.08	105,390.62	520,763.70	3,843,108.39	2,456,495.67	38
A 0201	AVALON ELEMENTARY	4,241,373.74	228.59	82,099.06	385,749.39	2,487,269.30	1,671,776.79	39
A 0211	EAST NAPLES MIDDLE	6,332,232.18	2,794.85	71,518.83	504,161.95	3,790,246.40	2,467,672.10	38
A 0221	POINCIANA ELEMENTARY	5,736,899.64	113.60	47,063.71	473,654.36	3,247,112.20	2,442,610.13	42
A 0231	GOLDEN GATE ELEMENTARY	6,585,408.76	0.00	164,133.43	612,036.25	3,966,251.54	2,455,023.79	37
A 0241	NAPLES PARK ELEMENTARY	4,529,198.25	2,105.17	46,541.99	365,189.49	2,610,995.65	1,869,555.44	41
A 0251	PINE RIDGE MIDDLE	7,100,616.01	5,310.82	69,556.99	613,904.99	4,227,553.62	2,798,194.58	39
A 0261	LELY HIGH	10,556,342.59	41,490.91	221,333.22	1,047,706.34	6,237,428.04	4,056,090.42	38
A 0271	IMMOKALEE HIGH	10,789,014.18	36,029.68	185,669.29	901,300.69	6,433,585.19	4,133,730.02	38
A 0281	LORENZO WALKER TECH CO	5,885,164.80	9,147.31	231,496.12	483,343.13	3,646,175.62	1,998,545.75	33
A 0282	LORENZO WALKER TECHNIC	3,820,493.11	1,664.96	31,270.27	376,595.66	2,217,480.75	1,570,077.13	41
A 0311	BARRON COLLIER HIGH	11,617,043.43	91,270.89	272,502.38	951,035.70	6,748,839.47	4,504,430.69	38
A 0321	GOLDEN GATE MIDDLE	7,406,144.85	0.00	89,909.46	601,876.54	4,312,631.40	3,003,603.99	40
A 0331	BIG CYPRESS ELEMENTARY	7,144,527.44	3,987.97	101,702.35	567,372.74	4,101,846.39	2,936,990.73	41
A 0341	VILLAGE OAKS ELEMENTAR	5,250,125.60	302.44	168,177.61	432,280.97	3,063,671.14	2,017,974.41	38
A 0351	GOLDEN TERRACE ELEMEN	7,132,622.14	7,281.61	123,650.16	561,695.27	4,134,296.62	2,867,393.75	40
A 0361	IMMOKALEE MIDDLE	8,964,231.08	6,225.50	257,054.17	692,514.42	5,335,903.38	3,365,048.03	37
A 0371	VINEYARDS ELEMENTARY	6,460,726.53	2,289.54	119,866.63	520,866.33	3,750,184.28	2,588,386.08	40
A 0381	LELY ELEMENTARY	5,379,899.53	1,266.59	52,564.16	441,216.60	3,152,994.55	2,173,074.23	40
A 0391	LAUREL OAK ELEMENTARY	6,388,661.92	5,129.33	61,854.77	523,184.47	3,731,539.37	2,590,138.45	40
A 0392	GULF COAST HIGH	13,137,790.13	100,186.25	218,991.57	1,129,684.23	7,769,333.62	5,049,278.69	38
A 0401	OAKRIDGE MIDDLE	7,007,695.36	3,964.50	76,552.40	559,267.00	4,210,222.85	2,716,955.61	38
A 0421	MANATEE ELEMENTARY	5,665,417.63	1,440.62	79,102.32	453,709.79	3,287,328.41	2,297,546.28	40
A 0422	MANATEE MIDDLE	5,720,442.91	649.02	91,365.71	472,178.45	3,431,421.96	2,197,006.22	38
A 0431	PELICAN MARSH ELEMENTA	6,168,867.20	5,693.77	80,796.31	499,587.92	3,614,847.61	2,467,529.51	40
A 0441	CORKSCREW ELEMENTARY	5,156,566.87	1,611.37	54,591.78	418,678.34	2,998,143.42	2,102,220.30	40
A 0442	CORKSCREW MIDDLE	5,317,461.68	1,820.42	110,970.66	429,834.94	3,219,408.52	1,985,262.08	37
A 0451	OSCEOLA ELEMENTARY	5,431,225.99	3,707.05	63,450.68	436,244.63	3,161,314.86	2,202,753.40	40
A 0452	NORTH NAPLES MIDDLE	6,132,177.47	1,231.66	73,348.16	483,520.77	3,588,636.65	2,468,961.00	40
A 0461	CALUSA PARK ELEMENTARY	5,647,232.47	3,566.76	80,956.24	453,185.33	3,144,445.63	2,418,263.84	42
A 0471	SABAL PALM ELEMENTARY	4,869,088.46	5,214.62	100,531.24	399,354.47	2,761,112.36	2,002,230.24	41
A 0472	CYPRESS PALM MIDDLE	5,617,465.82	1,269.02	102,643.64	456,763.72	3,336,297.77	2,177,255.39	38
A 0493	PALMETTO RIDGE HIGH	12,924,557.16	101,563.63	219,430.57	1,067,955.43	7,143,059.99	5,460,502.97	42
A 0501	GOLDEN GATE HIGH	12,132,451.48	35,588.31	253,265.56	1,066,924.19	6,808,320.73	5,035,276.88	41
A 0511	ESTATES ELEMENTARY	4,645,867.70	601.08	55,498.04	368,313.14	2,707,659.07	1,882,109.51	40
A 0521	VETERANS MEMORIAL ELEM	6,160,769.63	4,947.84	73,098.13	526,864.59	3,591,107.02	2,491,616.64	40
A 0531	MIKE DAVIS ELEMENTARY	5,313,029.15	2.78	123,602.45	416,411.20	3,125,588.25	2,063,841.23	38
A 0541	PALMETTO ELEMENTARY	4,626,570.15	599.92	130,777.17	366,063.34	2,682,441.68	1,812,751.38	39
A 0551	PARKSIDE ELEMENTARY	5,813,956.73	1,962.44	95,837.04	477,526.61	3,343,019.19	2,373,138.06	40
A 0581	IMMOKALEE TECHNICAL CO	3,676,132.37	29,617.60	227,812.22	339,009.78	2,322,809.50	1,095,893.05	29
A 0631	EDEN PARK ELEMENTARY	5,542,487.63	1,908.70	97,126.18	422,666.31	3,248,748.29	2,194,704.46	39
A 7001	COLLIER VIRTUAL SCHOOL	393,141.13	0.00	184,708.28	10,567.43	79,135.40	129,297.45	32
A 7006	COLLIER DISTRICT VIRTU	512,195.86	0.00	0.00	34,357.86	267,802.59	244,393.27	47
A 9004	T.A.P.P. - IMMOKALEE	637,411.66	0.00	186,954.26	28,969.34	281,963.69	168,493.71	26
A 9007	NEW BEGINNINGS IMMOKAL	512,533.22	0.00	2,027.31	39,206.94	297,807.35	212,698.56	41

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-08 FEBRUARY 2018

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---		
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 9008	N.A.T.A.P.	580,598.33	0.00	186,436.84	24,780.96	137,469.79	23	
A 9010	NEW BEGINNINGS NAPLES	661,886.12	0.00	3,136.38	54,691.33	276,179.48	41	
A 9013	DETENTION CENTER	445,206.82	0.00	2,611.60	32,188.76	194,902.87	43	
A 9015	PHOENIX NAPLES	751,833.50	0.00	5,361.43	68,542.02	301,341.61	40	
A 9017	PACE PROGRAM	609,487.35	0.00	350,000.00	1,148.52	187,516.41	30	
A 9018	MARCO ISLAND CHARTER M	2,999,693.00	268,982.44	0.00	224,725.81	866,433.21	28	
A 9019	HOSPITAL/HOMEBOUND	352,046.64	0.00	0.00	66,680.70	82,463.33	23	
A 9021	IMMOKALEE COMMUNITY SC	2,028,057.00	157,733.78	0.00	164,717.95	531,764.27	26	
A 9026	PHOENIX IMMOKALEE	415,281.83	0.00	4,260.18	33,842.16	176,895.03	42	
A 9027	BEACON HIGH SCHOOL	2,256,740.81	0.00	5,609.89	176,263.87	894,145.14	39	
A 9032	MARCO ISLAND ACADEMY	1,787,334.00	116,372.78	0.00	120,768.86	545,187.29	30	
A 9034	GULF COAST CHARTER ACA	5,426,367.00	381,561.17	0.00	394,379.63	1,567,012.40	28	
A 9035	MASON CLASSICAL ACADEM	6,994,195.00	477,369.71	0.00	497,215.44	2,109,039.02	30	
A 9036	COLLIER CHARTER ACADEM	5,209,835.00	244,520.19	0.00	269,666.03	2,090,458.48	40	
A 9081	IMMOKALEE TECHNOLOGY A	202,068.51	0.00	4,335.00	15,313.36	74,858.54	37	
A 9110	SCHOOL BOARD	470,683.83	71.24	45,000.00	31,398.39	172,085.33	36	
A 9120	LEGAL SERVICES	1,141,196.07	255.00	142,010.19	137,611.17	390,079.60	34	
A 9210	SUPERINTENDENT'S OFFIC	553,971.20	1,367.64	0.00	35,147.12	245,762.18	44	
A 9211	CURRICULUM & INSTRUCTI	1,171,679.08	1,531.95	2,250.19	62,295.81	403,623.52	34	
A 9212	DISTRICT/SCHOOL OPERAT	1,676,701.91	3,686.78	16,030.90	100,228.28	731,299.83	43	
A 9213	PRINCIPAL OF ALT SCHOO	1,116,127.91	29.00	30,564.74	89,056.51	391,419.02	35	
A 9215	STUDENT RELATIONS	737,513.96	3,684.76	0.00	54,015.42	283,573.25	38	
A 9223	ELEMENTARY PROGRAMS	2,192,619.85	559.87-	69,422.06	144,196.02	991,237.59	45	
A 9224	SECONDARY PROGRAMS	8,342,681.29	2,440.98	39,852.01	184,654.90	6,446,915.06	77	
A 9230	HUMAN RESOURCES	930,075.43	3,731.68	36,362.00	54,788.16	264,576.28	28	
A 9231	TALENT MANAGEMENT	1,882,701.64	0.00	73,783.08	165,440.17	674,530.46	35	
A 9238	BENEFITS & WELLNESS	293,596.14	15,000.00	28,879.00	23,034.46	48,788.18	16	
A 9239	COMPENSATION	584,241.89	0.00	0.00	45,123.70	238,336.51	40	
A 9240	PROF LEARN, CONT IMPRV	2,961,043.33	6,925.41	4,439.10	97,116.13	1,347,000.80	45	
A 9260	ACCOUNTABILITY & DATA	1,547,225.41	8,218.88	161,352.23	105,016.19	503,099.96	32	
A 9270	COMMUNICATIONS & COMMU	864,348.52	7,563.30	2,794.00	64,331.71	337,982.71	39	
A 9281	ADULT & COMMUNITY EDUC	2,215,883.73	10,017.20	3,296.94	157,552.13	1,092,197.97	49	
A 9413	DISTRICT-WIDE INSURANC	5,543,695.94	792.00	137,378.50	24,872.19-	576,547.63	10	
A 9420	TECHNOLOGY	19,030,916.47	94,294.73	2,489,600.99	1,439,469.77	4,138,421.11	21	
A 9427	SSPAR - ALLOCATIONS AN	683,149.99	0.00	0.00	53,983.10	262,502.04	38	
A 9429	SUPPORT SERVICES	179,749.67	666.52-	8,729.05	12,447.83	329,862.84-	183-	
A 9430	MAINTENANCE	14,236,380.73	325,480.12	1,700,995.17	1,225,360.70	3,232,278.39	22	
A 9434	UTIL/COMM/OTHR COUNTY-	2,631,501.67	38,726.32	257,032.07	36,121.43	1,311,362.22	49	
A 9440	TRANSPORTATION	20,284,442.81	7,420.91	1,155,802.60	2,159,761.85	6,225,512.16	30	
A 9450	FACILITIES MANAGEMENT	431,844.07	1,395.43	3,546,956.57	338,103.87	7,838,210.39-	815-	
A 9451	SECURITY & ENVIRONMENT	122,284.39	1,010.28	212,275.71	5,851.32	367,251.46-	300-	
A 9460	ACCOUNTING	1,825,903.19	1,339.81	186,098.95	103,152.49	655,225.83	35	
A 9462	FINANCIAL SERVICES	426,636.41	235.16	4,000.00	33,839.31	162,896.46	38	
A 9470	BUDGET	653,219.35	0.00	233,488.75	31,802.42	152,721.49	23	
A 9475	PAYROLL SERVICES	535,910.15	0.00	1,353.58	52,519.65	203,282.82	37	
A 9480	PURCHASING	428,763.51	0.00	151,950.38	30,760.05	138,859.04	32	
A 9530	EXCEPT ED & STDT SUPPO	5,273,345.89	5,839.19	1,424,662.94	442,052.36	928,682.19	17	
A 9543	FEDERAL, STATE & COMP	348,424.79	0.00	39,111.88	51,855.77	121,571.97	34	
	*	458,731,616.76	2,836,960.58	18,888,146.37	36,794,595.85	273,871,165.77	163,135,344.04	35

Meeting Date: May 8, 2018

Agenda Title: March 2018 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending March 31, 2018.

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

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

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

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

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

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

Exhibit A**BUDGET ANALYSIS - ALL FUNDS**

March 31, 2018

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 538,319,724.21	\$538,144,230.78	\$ 541,518,228.24	\$ 324,651,901.11	\$ 384,096.48	\$ 16,526,471.47	\$ 199,955,759.18
Debt Service	52,788,563.30	52,788,563.30	52,788,563.30	43,867,455.00	-	-	8,921,108.30
Capital Outlay	299,720,035.46	301,153,551.89	301,422,795.61	106,339,634.51	78,661.00	32,417,642.83	162,586,857.27
Special Revenue -School Food Service	35,972,427.26	36,032,427.26	36,032,427.26	16,745,040.15	-	3,831,795.93	15,455,591.18
Special Revenue - Grants	40,508,429.40	41,777,342.31	41,831,280.31	24,885,833.74	317,907.69	1,243,303.75	15,384,235.13
Health Care	73,181,579.79	73,181,579.79	73,181,579.79	34,682,726.74	120.84	3,823,385.79	34,675,346.42
Workers' Compensation	12,251,444.11	12,251,444.11	12,251,444.11	1,365,293.83	-	101,219.91	10,784,930.37
Flexcare	1,534,519.94	1,534,519.94	1,534,519.94	843,279.65	-	72,173.64	619,066.65
Totals - All Funds	\$ 1,054,276,723.47	\$ 1,056,863,659.38	\$ 1,060,560,838.56	\$ 553,381,164.73	\$ 780,786.01	\$ 58,015,993.32	\$ 448,382,894.50

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
March 31, 2018

(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	\$ 92,248,433.45	\$ 92,248,433.45	\$ 92,248,433.45	17.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 92,248,433.45	100.0%
100	FEDERAL DIRECT	495,500.00	495,500.00	495,500.00	0.1%	\$ -	309,601.65	62.5%	-	-	\$ 309,601.65	62.5%	185,898.35	37.5%
200	FEDERAL THROUGH STATE	1,500,000.00	1,500,000.00	1,500,000.00	0.3%	\$ -	885,326.72	59.0%	-	-	\$ 885,326.72	59.0%	614,673.28	41.0%
300	STATE	95,769,012.98	93,289,436.99	96,558,436.99	17.8%	\$ 3,269,000.00	74,265,162.22	76.9%	-	-	\$ 74,265,162.22	76.9%	22,293,274.77	23.1%
400	LOCAL	318,095,541.78	318,912,124.34	319,017,121.80	58.9%	\$ 104,997.46	308,559,255.49	96.7%	-	-	\$ 308,559,255.49	96.7%	10,457,866.31	3.3%
600	TRANSFERS	30,201,236.00	31,501,236.00	31,501,236.00	5.8%	\$ -	26,110,017.00	82.9%	-	-	\$ 26,110,017.00	82.9%	5,391,219.00	17.1%
700	OTHER FINANCING SOURCES	10,000.00	197,500.00	197,500.00	0.0%	\$ -	846,372.87	428.5%	-	-	\$ 846,372.87	428.5%	(648,872.87)	-328.5%
TOTAL REVENUES		\$ 538,319,724.21	\$ 538,144,230.78	\$ 541,518,228.24	100.0%	\$ 3,373,997.46	\$ 410,975,735.95	75.9%	\$ -	\$ -	\$ 410,975,735.95	75.9%	\$ 130,542,492.29	24.1%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 290,088,813.00	\$ 296,853,564.10	\$ 300,060,720.30	55.4%	\$ 3,207,156.20	\$ 201,984,873.19	67.3%	\$ 199,291.83	\$ 6,254,373.08	\$ 208,239,246.27	69.4%	\$ 91,622,182.20	30.5%
7900	OPERATION OF PLANT	36,182,235.00	36,851,664.84	36,853,026.18	6.8%	\$ 1,361.34	25,859,941.09	70.2%	38,033.50	2,996,519.86	28,856,460.95	78.3%	7,958,531.73	21.6%
7300	SCHOOL ADMINISTRATION	30,497,978.00	31,161,601.55	31,288,534.86	5.8%	\$ 126,933.31	22,680,528.45	72.5%	9,398.37	25,172.70	22,705,701.15	72.6%	8,573,435.34	27.4%
7800	TRANSPORTATION	20,257,059.00	20,714,048.01	20,699,460.07	3.8%	\$ (14,587.94)	16,003,883.27	77.3%	7,374.56	804,545.86	16,808,429.13	81.2%	3,883,656.38	18.8%
6100	PUPIL SERVICES	17,863,684.00	18,635,547.36	18,535,387.28	3.4%	\$ (100,160.08)	12,545,425.17	67.7%	5,167.68	1,045,969.34	13,591,394.51	73.3%	4,938,825.09	26.6%
8100	MAINTENANCE OF PLANT	17,980,034.24	18,215,534.88	18,207,440.41	3.4%	\$ (8,094.47)	20,662,138.10	113.5%	63,268.23	4,814,845.14	25,476,983.24	139.9%	(7,332,811.06)	-40.3%
7700	CENTRAL SERVICES	8,037,374.00	8,578,863.26	8,621,233.19	1.6%	\$ 42,369.93	6,135,272.49	71.2%	28,823.61	133,716.28	6,268,988.77	72.7%	2,323,420.81	26.9%
6300	INSTR & CURRIC DEVELOP	7,661,168.00	6,949,767.48	6,990,221.32	1.3%	\$ 40,453.84	4,639,895.93	66.4%	3,690.31	22,795.58	4,662,691.51	66.7%	2,323,839.50	33.2%
6200	INSTRUCTIONAL MEDIA	5,842,924.00	6,080,832.93	6,103,686.89	1.1%	\$ 22,853.96	4,083,338.09	66.9%	6,628.60	72,415.01	4,155,753.10	68.1%	1,941,305.19	31.8%
6400	INSTR STAFF DEVELOP	3,930,746.00	4,219,202.35	4,265,748.36	0.8%	\$ 46,546.01	2,862,980.38	67.1%	19,195.66	51,179.60	2,914,159.98	68.3%	1,332,392.72	31.2%
8200	ADMIN TECHNOLOGY SERV	3,652,085.41	3,433,437.83	3,432,105.47	0.6%	\$ (1,332.36)	2,429,337.65	70.8%	-	18,979.73	2,448,317.38	71.3%	983,788.09	28.7%
7500	FISCAL SERVICES	2,727,512.00	2,830,082.32	2,914,894.06	0.5%	\$ 84,286.74	1,940,911.98	66.6%	1,409.53	148,056.71	2,088,968.69	71.7%	824,515.84	28.3%
7200	GENERAL ADMINISTRATION	1,452,034.00	1,518,263.01	1,458,594.91	0.3%	\$ (59,668.10)	993,817.11	68.1%	966.50	-	993,817.11	68.1%	463,811.30	31.8%
7100	BOARD OF EDUCATION	1,405,975.00	1,349,407.74	1,344,435.33	0.2%	\$ (4,972.41)	869,383.65	64.7%	97.00	111,379.61	980,763.26	72.9%	363,575.07	27.0%
6500	INSTR RELATED TECHNOLOGY	1,487,703.00	1,309,362.52	1,300,214.01	0.2%	\$ (9,148.51)	891,511.28	68.6%	-	-	891,511.28	68.6%	408,702.73	31.4%
7400	FACILITIES ACQ & CONST	25,141.10	29,911.58	29,911.58	0.0%	\$ -	68,663.28	229.6%	751.10	26,522.97	95,186.25	318.2%	(66,025.77)	-220.7%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	750,541.46	750,541.46	750,541.46	0.1%	\$ -	-	0.0%	-	-	-	0.0%	750,541.46	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,643,058.67	1,643,058.67	1,643,058.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,643,058.67	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,080,082.29	1,080,082.29	1,080,082.29	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,080,082.29	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,088,154.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	130,153.00	130,153.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	130,153.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,750,000.00	17,750,000.00	17,750,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,750,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,450,000.00	4,450,000.00	4,450,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,450,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	187,835.00	187,835.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	187,835.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	47,130,943.60	47,130,943.60	47,130,943.60	8.7%	\$ -	-	0.0%	-	-	-	0.0%	47,130,943.60	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	3,944,478.44	-	-	0.0%	\$ -	-	0.0%	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES		\$ 538,319,724.21	\$ 538,144,230.78	\$ 541,518,228.24	100.0%	\$ 3,373,997.46	\$ 324,651,901.11	60.0%	\$ 384,096.48	\$ 16,526,471.47	\$ 341,178,372.58	63.0%	\$ 199,955,759.18	36.9%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
March 31, 2018
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,450,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,450,000.00

ANALYSIS OF BUDGETED ENDING FUND BALANCES
March 31, 2018

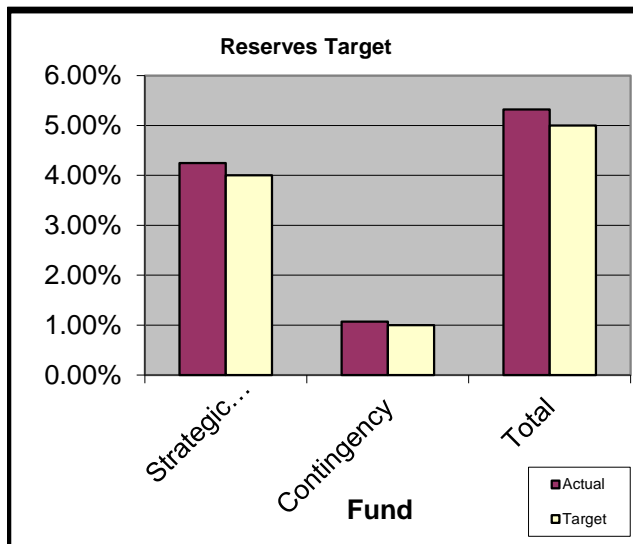
Exhibit D

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	750,541.46			1,329,634.84	
Pre-Paid Non Spendable	1,643,058.67				
Restricted					
Restricted - Workforce Programs	1,080,082.29				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			27,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			66,335,000.00		
Restricted Enterprise Software			13,059,000.00		
Restricted - McKay Scholarships	130,153.00				
Restricted Debt Service		8,605,882.30			
Restricted Capital Projects			6,336,400.72		
Restricted Food Services				8,267,347.82	
Assigned					
Assigned For FTE Shortfall / State Proration	187,835.00				
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			2,463,231.50		
Unassigned					
Unassigned Contingency Reserve	4,450,000.00				
Unassigned Reserve For Budget Shortfall	47,130,943.60				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,750,000.00				
Health Fund Reserve for Future Claims					24,805,891.42
Workers Compensation Reserve for Future Claims					10,496,044.11
Flex Care Reserve for Future Claims					163,869.94
Totals	\$ 79,412,614.02	\$ 8,605,882.30	\$ 118,193,632.22	\$ 9,596,982.66	\$ 35,465,805.47
				Grand Total All Reserves	
				\$	251,274,916.67

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

REVENUES	
FEDERAL DIRECT	\$ 495,500.00
FEDERAL THROUGH STATE	1,500,000.00
STATE	96,558,436.99
LOCAL	319,017,121.80
	<u>\$ 417,571,058.79</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,750,000.00	4.25%	4.00%	\$ (1,047,157.65)
Contingency	4,450,000.00	1.07%	1.00%	(274,289.41)
Total	<u>\$ 22,200,000.00</u>	<u>5.32%</u>	<u>5.00%</u>	<u>\$ (1,321,447.06)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.25%	4.29%	-0.04%
Contingency	1.07%	1.07%	0.00%
Total	<u>5.32%</u>	<u>5.36%</u>	<u>-0.04%</u>

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 17-18	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND	- 1XX	GENERAL FUND	PRD-09	MARCH	2018							
			---	YTD---	----	YTD----	---	MTD--	---	YTD--	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 0051	EVERGLADES CITY SCHOOL	2,560,567.09	5,272.83	56,744.76	314,275.91	1,848,949.91	649,599.59	25				
A 0061	GULFVIEW MIDDLE	5,206,060.52	8,016.96	55,423.42	609,876.65	3,626,958.20	1,515,661.94	29				
A 0121	LAKE PARK ELEMENTARY	4,632,671.40	1,007.09	33,366.10	541,457.53	3,239,336.67	1,358,961.54	29				
A 0131	TOMMIE BARFIELD ELEMEN	4,398,214.60	1,692.02	33,432.06	502,148.76	3,060,121.53	1,302,968.99	29				
A 0141	SHADOWLAWN ELEMENTARY	4,292,540.33	465.34	60,522.63	518,806.02	2,986,174.22	1,245,378.14	29				
A 0151	NAPLES HIGH	11,739,895.18	8,326.56	222,807.53	1,375,676.99	8,131,969.12	3,376,791.97	28				
A 0161	PINECREST ELEMENTARY	6,054,567.23	1,350.87	81,278.51	677,969.70	4,252,567.10	1,719,370.75	28				
A 0171	SEA GATE ELEMENTARY	6,222,403.15	502.55	57,714.12	713,833.76	4,294,704.43	1,869,482.05	30				
A 0181	HIGHLANDS ELEMENTARY	5,611,842.81	9,936.26	75,051.83	642,146.60	3,952,705.80	1,574,148.92	28				
A 0191	LAKE TRAFFORD ELEMENTA	6,408,347.16	2,458.95	73,503.48	736,630.84	4,579,739.23	1,752,645.50	27				
A 0201	AVALON ELEMENTARY	4,285,326.34	932.54	52,671.37	502,831.93	2,990,101.23	1,241,621.20	28				
A 0211	EAST NAPLES MIDDLE	6,380,651.21	1,658.14	53,741.20	730,475.97	4,520,722.37	1,804,529.50	28				
A 0221	POINCIANA ELEMENTARY	5,794,111.01	870.53	33,423.05	673,195.65	3,920,307.85	1,839,509.58	31				
A 0231	GOLDEN GATE ELEMENTARY	6,662,285.11	9,296.24	123,991.12	773,279.48	4,739,531.02	1,789,466.73	26				
A 0241	NAPLES PARK ELEMENTARY	4,558,557.65	2,656.87	29,621.17	527,241.73	3,138,237.38	1,388,042.23	30				
A 0251	PINE RIDGE MIDDLE	7,257,774.87	3,474.84	57,249.36	845,077.67	5,072,631.29	2,124,419.38	29				
A 0261	LELY HIGH	10,642,793.72	1,619.62	178,934.23	1,208,105.39	7,445,533.43	3,016,706.44	28				
A 0271	IMMOKALEE HIGH	10,901,547.74	1,727.25	154,817.07	1,244,299.51	7,677,884.70	3,067,118.72	28				
A 0281	LORENZO WALKER TECH CO	5,896,319.92	5,168.98	201,854.07	567,546.73	4,213,722.35	1,475,574.52	25				
A 0282	LORENZO WALKER TECHNIC	3,865,207.90	12,810.21	23,530.05	410,641.01	2,628,121.76	1,200,745.88	31				
A 0311	BARRON COLLIER HIGH	11,756,155.90	10,578.05	223,612.14	1,360,716.51	8,109,555.98	3,412,409.73	29				
A 0321	GOLDEN GATE MIDDLE	7,490,248.47	1,566.80	59,627.40	873,040.65	5,185,672.05	2,243,382.22	29				
A 0331	BIG CYPRESS ELEMENTARY	7,223,690.34	2,362.12	76,529.65	835,266.51	4,937,112.90	2,207,685.67	30				
A 0341	VILLAGE OAKS ELEMENTAR	5,292,713.19	1,552.36	140,155.56	581,885.30	3,645,556.44	1,505,448.83	28				
A 0351	GOLDEN TERRACE ELEMENT	7,176,327.90	5,015.50	97,631.70	826,821.82	4,961,118.44	2,112,562.26	29				
A 0361	IMMOKALEE MIDDLE	9,070,364.33	3,603.02	181,529.32	1,037,663.34	6,373,566.72	2,511,665.27	27				
A 0371	VINEYARDS ELEMENTARY	6,502,582.53	700.52	92,112.90	760,037.40	4,510,221.68	1,899,547.43	29				
A 0381	LELY ELEMENTARY	5,417,926.39	140.24	37,009.81	645,255.53	3,798,250.08	1,582,526.26	29				
A 0391	LAUREL OAK ELEMENTARY	6,509,305.09	1,430.87	37,071.30	779,473.44	4,511,012.81	1,959,790.11	30				
A 0392	GULF COAST HIGH	13,323,755.30	2,618.23	189,280.01	1,540,351.60	9,309,685.22	3,822,171.84	28				
A 0401	OAKRIDGE MIDDLE	7,083,048.33	2,284.42	56,684.62	805,062.22	5,015,285.07	2,008,794.22	28				
A 0421	MANATEE ELEMENTARY	5,727,113.08	356.00	60,618.68	679,489.53	3,966,817.94	1,699,320.46	29				
A 0422	MANATEE MIDDLE	5,851,157.08	3,033.36	62,147.82	686,299.23	4,117,721.19	1,668,254.71	28				
A 0431	PELICAN MARSH ELEMENTA	6,280,802.53	4,413.53	58,816.15	779,851.13	4,394,698.74	1,822,874.11	29				
A 0441	CORKSCREW ELEMENTARY	5,176,079.93	2,804.39	40,234.48	590,107.38	3,588,250.80	1,544,790.26	29				
A 0442	CORKSCREW MIDDLE	5,386,170.81	1,179.67	85,870.05	595,097.77	3,814,506.29	1,484,614.80	27				
A 0451	OSCEOLA ELEMENTARY	5,515,929.20	386.61	46,408.84	640,156.34	3,801,471.20	1,667,662.55	30				
A 0452	NORTH NAPLES MIDDLE	6,175,358.59	1,562.65	54,123.24	687,185.00	4,275,821.65	1,843,851.05	29				
A 0461	CALUSA PARK ELEMENTARY	5,719,991.78	1,742.55	61,825.22	669,386.53	3,813,832.16	1,842,591.85	32				
A 0471	SABAL PALM ELEMENTARY	4,918,988.07	5,530.16	73,599.41	574,882.98	3,335,995.34	1,503,863.16	30				
A 0472	CYPRESS PALM MIDDLE	5,648,269.80	1,630.80	77,073.23	627,521.59	3,963,819.36	1,605,746.41	28				
A 0493	PALMETTO RIDGE HIGH	13,013,834.40	3,292.07	161,792.98	1,473,630.89	8,616,690.88	4,232,058.47	32				
A 0501	GOLDEN GATE HIGH	11,952,226.13	7,019.01	192,506.59	1,313,888.69	8,122,209.42	3,630,491.11	30				
A 0511	ESTATES ELEMENTARY	4,694,859.20	0.00	39,223.70	528,216.71	3,235,875.78	1,419,759.72	30				
A 0521	VETERANS MEMORIAL ELEM	6,229,168.25	2,261.09	55,954.55	728,265.46	4,319,372.48	1,851,580.13	29				
A 0531	MIKE DAVIS ELEMENTARY	5,417,750.87	153.31	36,611.52	646,633.71	3,772,221.96	1,608,764.08	29				
A 0541	PALMETTO ELEMENTARY	4,706,917.18	2,308.48	110,393.02	543,033.61	3,225,475.29	1,368,740.39	29				
A 0551	PARKSIDE ELEMENTARY	5,875,612.77	1,436.38	74,302.68	671,800.83	4,014,820.02	1,785,053.69	30				
A 0581	IMMOKALEE TECHNICAL CO	3,693,391.86	7,903.97	122,335.09	501,192.42	2,824,001.92	739,150.88	20				
A 0631	EDEN PARK ELEMENTARY	5,586,274.43	3,208.23	70,113.89	620,544.75	3,869,293.04	1,643,659.27	29				
A 7001	COLLIER VIRTUAL SCHOOL	393,137.51	0.00	184,708.28	4,863.62	83,999.02	124,430.21	31				
A 7006	COLLIER DISTRICT VIRTU	515,495.10	0.00	0.00	52,348.09	320,150.68	195,344.42	37				
A 8003	OTHER TRAINING COSTS	0.00	0.00	0.00	5.77	5.77	5.77	0				
A 9004	T.A.P.P. - IMMOKALEE	640,042.14	0.00	102,430.46	128,167.43	410,131.12	127,480.56	19				

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND	- 1XX	GENERAL FUND	PRD-09	MARCH	2018							
			---	YTD---	----	YTD----	---	MTD--	---	YTD--	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 9007	NEW BEGINNINGS IMMOKAL	516,986.88	0.00	1,680.42	64,146.68	361,954.03	153,352.43	29				
A 9008	N.A.T.A.P.	590,300.66	2.49	102,133.27	126,555.04	383,246.74	104,918.16	17				
A 9010	NEW BEGINNINGS NAPLES	668,214.25	0.00	2,322.61	1,008.86-	381,561.40	284,330.24	42				
A 9013	DETENTION CENTER	448,010.89	0.00	2,606.84	41,594.22	289,286.57	156,117.48	34				
A 9015	PHOENIX NAPLES	767,457.78	0.00	4,003.80	100,153.26	545,283.72	218,170.26	28				
A 9017	PACE PROGRAM	609,487.35	0.00	350,000.00	1,154.72	73,125.66	186,361.69	30				
A 9018	MARCO ISLAND CHARTER M	3,024,518.00	0.00	0.00	294,182.44	2,158,459.79	866,058.21	28				
A 9019	HOSPITAL/HOMEBOUND	356,671.85	0.00	0.00	61,826.92	331,410.23	25,261.62	7				
A 9021	IMMOKALEE COMMUNITY SC	2,032,107.00	0.00	0.00	167,073.78	1,505,632.73	526,474.27	25				
A 9026	PHOENIX IMMOKALEE	410,782.71	0.00	3,725.10	48,651.08	282,777.70	124,279.91	30				
A 9027	BEACON HIGH SCHOOL	2,273,141.61	0.00	3,522.82	258,341.75	1,615,327.53	654,291.26	28				
A 9032	MARCO ISLAND ACADEMY	1,821,334.00	0.00	0.00	153,513.78	1,279,287.71	542,046.29	29				
A 9034	GULF COAST CHARTER ACA	5,468,517.00	0.00	0.00	433,053.17	3,910,846.60	1,557,670.40	28				
A 9035	MASON CLASSICAL ACADEM	7,151,695.00	0.00	0.00	648,362.71	5,056,148.98	2,095,546.02	29				
A 9036	COLLIER CHARTER ACADEM	5,209,835.00	0.00	0.00	259,546.19	3,134,402.52	2,075,432.48	39				
A 9081	IMMOKALEE TECHNOLOGY A	190,641.50	0.00	3,825.00	23,399.10	146,274.07	40,542.43	21				
A 9110	SCHOOL BOARD	469,801.34	0.00	30,000.00	70,591.55	324,118.81	115,682.53	24				
A 9120	LEGAL SERVICES	1,141,196.15	97.00	107,288.13	105,599.05	714,450.33	319,360.69	27				
A 9210	SUPERINTENDENT'S OFFIC	553,016.88	1,237.65	0.00	52,113.11	358,954.49	192,824.74	34				
A 9211	CURRICULUM & INSTRUCTI	1,167,715.87	359.32	2,250.19	68,054.81	832,328.23	332,778.13	28				
A 9212	DISTRICT/SCHOOL OPERAT	1,676,556.02	1,162.00	7,627.00	135,824.95	1,061,509.35	606,257.67	36				
A 9213	PRINCIPAL OF ALT SCHOO	1,118,318.51	0.00	23,288.11	92,992.14	787,107.29	307,923.11	27				
A 9215	STUDENT RELATIONS	737,513.96	3,839.82	0.00	78,766.81	529,022.76	204,651.38	27				
A 9223	ELEMENTARY PROGRAMS	2,200,122.98	6,254.53	69,247.41	169,405.02	1,301,925.09	822,695.95	37				
A 9224	SECONDARY PROGRAMS	8,350,981.79	5,461.16	22,245.96	285,051.51	2,138,524.75	6,184,749.92	74				
A 9230	HUMAN RESOURCES	931,744.23	2,652.98	21,156.97	78,325.18	703,730.65	204,203.63	21				
A 9231	TALENT MANAGEMENT	1,880,031.00	0.00	70,110.28	178,704.32	1,313,092.42	496,828.30	26				
A 9238	BENEFITS & WELLNESS	293,596.30	0.00	32,020.56	22,149.28	223,078.24	38,497.50	13				
A 9239	COMPENSATION	576,410.96	0.00	0.00	62,114.82	408,020.20	168,390.76	29				
A 9240	PROF LEARN, CONT IMPRV	2,950,683.15	9,758.45	18,800.00	119,346.52	1,722,024.54	1,200,100.16	40				
A 9260	ACCOUNTABILITY & DATA	1,547,225.44	4,549.12	126,149.45	166,529.20	1,041,083.54	375,443.33	24				
A 9270	COMMUNICATIONS & COMMU	853,544.32	7,219.45	1,098.08	90,347.48	606,355.99	238,870.80	27				
A 9281	ADULT & COMMUNITY EDUC	2,219,483.73	0.00	7,043.05	208,479.14	1,318,850.76	893,589.92	40				
A 9413	DISTRICT-WIDE INSURANC	5,539,309.94	0.00	72,436.66	87,170.28-	4,741,807.53	725,065.75	13				
A 9420	TECHNOLOGY	18,995,334.55	67,106.52	3,324,440.87	925,686.99	13,234,286.63	2,369,500.53	12				
A 9427	SSPAR - ALLOCATIONS AN	683,149.93	0.00	0.00	74,313.58	494,961.53	188,188.40	27				
A 9429	SUPPORT SERVICES	179,843.21	0.00	8,107.84	14,412.47	515,962.45	344,227.08-	191-				
A 9430	MAINTENANCE	14,252,764.12	48,928.04	1,611,300.92	1,382,292.64	10,359,919.69	2,232,615.47	15				
A 9434	UTIL/COMM/OTHR COUNTY-	2,633,324.02	35,316.36	206,027.42	196,523.61	1,220,904.67	1,171,075.57	44				
A 9440	TRANSPORTATION	20,284,442.81	4,857.72	846,378.41	2,942,582.34	15,838,289.48	3,594,917.20	17				
A 9450	FACILITIES MANAGEMENT	409,878.50	751.10	3,126,667.58	1,781,075.94	6,502,778.40	9,220,318.58-	249-				
A 9451	SECURITY & ENVIRONMENT	122,284.39	1,979.28	59,131.87	48,982.43	325,232.29	264,059.05-	215-				
A 9460	ACCOUNTING	1,777,755.40	10,339.04	197,802.42	143,792.86	1,127,031.46	442,582.48	24				
A 9462	FINANCIAL SERVICES	469,722.56	987.99	4,000.00	45,317.68	304,822.47	159,912.10	34				
A 9470	BUDGET	652,721.76	286.88	233,488.75	39,941.10	306,950.21	111,995.92	17				
A 9475	PAYROLL SERVICES	535,910.15	0.00	713.23	57,775.27	389,049.02	146,147.90	27				
A 9480	PURCHASING	428,763.45	0.00	33,643.49	158,469.82	296,423.91	98,696.05	23				
A 9530	EXCEPT ED & STDT SUPPO	5,244,766.99	8,595.54	1,130,878.65	444,720.95	3,358,882.52	746,410.28	14				
A 9543	FEDERAL, STATE & COMP	351,624.91	1,035.00	37,296.89	43,415.46	231,156.40	82,136.62	23				
*		462,105,614.22	384,096.48	16,526,471.47	50,780,735.34	324,651,901.11	120,543,145.16	26				

Meeting Date: June 12, 2018

Agenda Title: April 2018 Financial Statements

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

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

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

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

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

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

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

Exhibit A**BUDGET ANALYSIS - ALL FUNDS**

April 30, 2018

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 538,319,724.21	\$541,518,228.24	\$ 541,963,241.97	\$ 358,607,382.05	\$ 392,207.87	\$ 13,195,398.73	\$ 169,768,253.32
Debt Service	52,788,563.30	52,788,563.30	52,788,563.30	43,867,455.00	-	-	8,921,108.30
Capital Outlay	299,720,035.46	301,422,795.61	301,556,042.64	109,119,793.35	491,891.59	36,924,107.15	155,020,250.55
Special Revenue -School Food Service	35,972,427.26	36,032,427.26	36,032,427.26	18,413,357.12	123,499.00	3,334,600.47	14,160,970.67
Special Revenue - Grants	40,508,429.40	41,831,280.31	41,935,665.01	27,776,916.31	315,068.48	1,315,787.13	12,527,893.09
Health Care	73,181,579.79	73,181,579.79	73,181,579.79	38,545,969.21	2,000.00	3,331,951.81	31,301,658.77
Workers' Compensation	12,251,444.11	12,251,444.11	12,251,444.11	1,680,808.37	-	53,242.09	10,517,393.65
Flexcare	1,534,519.94	1,534,519.94	1,534,519.94	983,352.32	-	72,173.64	478,993.98
Totals - All Funds	\$ 1,054,276,723.47	\$ 1,060,560,838.56	\$ 1,061,243,484.02	\$ 598,995,033.73	\$ 1,324,666.94	\$ 58,227,261.02	\$ 402,696,522.33

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY

April 30, 2018

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 92,248,433.45	\$ 92,248,433.45	\$ 92,248,433.45	17.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 92,248,433.45	100.0%
100	FEDERAL DIRECT	495,500.00	495,500.00	495,500.00	0.1%	\$ -	353,199.65	71.3%	-	-	\$ 353,199.65	71.3%	142,300.35	28.7%
200	FEDERAL THROUGH STATE	1,500,000.00	1,500,000.00	1,500,000.00	0.3%	\$ -	1,038,846.62	69.3%	-	-	\$ 1,038,846.62	69.3%	461,153.38	30.7%
300	STATE	95,769,012.98	96,558,436.99	96,560,004.99	17.8%	\$ 1,568.00	81,516,973.16	84.4%	-	-	\$ 81,516,973.16	84.4%	15,043,031.83	15.6%
400	LOCAL	318,095,541.78	319,017,121.80	319,460,567.53	58.9%	\$ 443,445.73	314,432,019.59	98.4%	-	-	\$ 314,432,019.59	98.4%	5,028,547.94	1.6%
600	TRANSFERS	30,201,236.00	31,501,236.00	31,501,236.00	5.8%	\$ -	26,155,206.00	83.0%	-	-	\$ 26,155,206.00	83.0%	5,346,030.00	17.0%
700	OTHER FINANCING SOURCES	10,000.00	197,500.00	197,500.00	0.0%	\$ -	846,372.87	428.5%	-	-	\$ 846,372.87	428.5%	(648,872.87)	-328.5%
TOTAL REVENUES		\$ 538,319,724.21	\$ 541,518,228.24	\$ 541,963,241.97	100.0%	\$ 445,013.73	\$ 424,342,617.89	78.3%	\$ -	\$ -	\$ 424,342,617.89	78.3%	\$ 117,620,624.08	21.7%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 290,088,813.00	\$ 300,060,720.30	\$ 299,856,351.20	55.3%	\$ (204,369.10)	\$ 223,294,669.91	74.5%	\$ 215,044.20	\$ 4,262,944.31	\$ 227,557,614.22	75.9%	\$ 72,083,692.78	24.0%
7900	OPERATION OF PLANT	36,182,235.00	36,853,026.18	37,203,178.80	6.9%	\$ 350,152.62	28,656,393.68	77.0%	3,204.51	1,920,225.46	30,576,619.14	82.2%	6,623,355.15	17.8%
7300	SCHOOL ADMINISTRATION	30,497,978.00	31,288,534.86	31,355,041.56	5.8%	\$ 66,506.70	24,788,891.26	79.1%	7,532.79	42,482.74	24,831,374.00	79.2%	6,516,134.77	20.8%
7800	TRANSPORTATION	20,257,059.00	20,699,460.07	20,751,068.49	3.8%	\$ 51,608.42	17,423,014.65	84.0%	2,664.11	691,406.81	18,114,421.46	87.3%	2,633,982.92	12.7%
6100	PUPIL SERVICES	17,863,684.00	18,535,387.28	18,547,850.44	3.4%	\$ 12,463.16	13,919,950.81	75.0%	4,003.43	721,320.85	14,641,271.66	78.9%	3,902,575.35	21.0%
8100	MAINTENANCE OF PLANT	17,980,034.24	18,207,440.41	18,235,808.94	3.4%	\$ 28,368.53	23,216,319.33	127.3%	107,908.88	5,009,452.32	28,225,771.65	154.8%	(10,097,871.59)	-55.4%
7700	CENTRAL SERVICES	8,037,374.00	8,621,233.19	8,668,381.45	1.6%	\$ 47,148.26	6,671,531.15	77.0%	16,452.04	125,852.15	6,797,383.30	78.4%	1,854,546.11	21.4%
6300	INSTR & CURRIC DEVELOP	7,661,168.00	6,990,221.32	6,966,657.49	1.3%	\$ (23,563.83)	5,137,504.49	73.7%	8,481.95	3,780.39	5,141,284.88	73.8%	1,816,890.66	26.1%
6200	INSTRUCTIONAL MEDIA	5,842,924.00	6,103,686.89	6,082,444.86	1.1%	\$ (21,242.03)	4,509,987.14	74.1%	8,373.92	56,137.65	4,566,124.79	75.1%	1,507,946.15	24.8%
6400	INSTR STAFF DEVELOP	3,930,746.00	4,265,748.36	4,440,804.52	0.8%	\$ 175,056.16	3,135,169.97	70.6%	15,388.94	56,846.72	3,192,016.69	71.9%	1,233,398.89	27.8%
8200	ADMIN TECHNOLOGY SERV	3,652,085.41	3,432,105.47	3,433,570.32	0.6%	\$ 1,464.85	2,657,698.85	77.4%	-	16,488.74	2,674,187.59	77.9%	759,382.73	22.1%
7500	FISCAL SERVICES	2,727,512.00	2,914,894.06	2,914,683.94	0.5%	\$ (210.12)	2,120,775.80	72.8%	139.59	146,069.32	2,266,845.12	77.8%	647,699.23	22.2%
7200	GENERAL ADMINISTRATION	1,452,034.00	1,458,594.91	1,465,579.57	0.3%	\$ 6,984.66	1,087,289.31	74.2%	1,570.03	5,818.80	1,093,108.11	74.6%	370,901.43	25.3%
6500	INSTR RELATED TECHNOLOGY	1,487,703.00	1,300,214.01	1,302,634.55	0.2%	\$ 2,420.54	980,988.19	75.3%	-	-	980,988.19	75.3%	321,646.36	24.7%
7100	BOARD OF EDUCATION	1,405,975.00	1,344,435.33	1,296,776.74	0.2%	\$ (47,658.59)	937,368.36	72.3%	56.44	110,049.50	1,047,417.86	80.8%	249,302.44	19.2%
7400	FACILITIES ACQ & CONST	25,141.10	29,911.58	29,795.08	0.0%	\$ (116.50)	69,829.15	234.4%	1,387.04	26,522.97	96,352.12	323.4%	(67,944.08)	-228.0%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	750,541.46	750,541.46	750,541.46	0.1%	\$ -	-	0.0%	-	-	-	0.0%	750,541.46	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,643,058.67	1,643,058.67	1,643,058.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,643,058.67	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,080,082.29	1,080,082.29	1,080,082.29	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,080,082.29	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,088,154.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	130,153.00	130,153.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	130,153.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,750,000.00	17,750,000.00	17,750,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,750,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,450,000.00	4,450,000.00	4,450,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,450,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	187,835.00	187,835.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	187,835.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	47,130,943.60	47,130,943.60	47,130,943.60	8.7%	\$ -	-	0.0%	-	-	-	0.0%	47,130,943.60	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	3,944,478.44	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 538,319,724.21	\$ 541,518,228.24	\$ 541,963,241.97	100.0%	\$ 445,013.73	\$ 358,607,382.05	66.2%	\$ 392,207.87	\$ 13,195,398.73	\$ 371,802,780.78	68.6%	\$ 169,768,253.32	31.3%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
April 30, 2018
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,450,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,450,000.00

ANALYSIS OF BUDGETED ENDING FUND BALANCES
April 30, 2018

Exhibit D

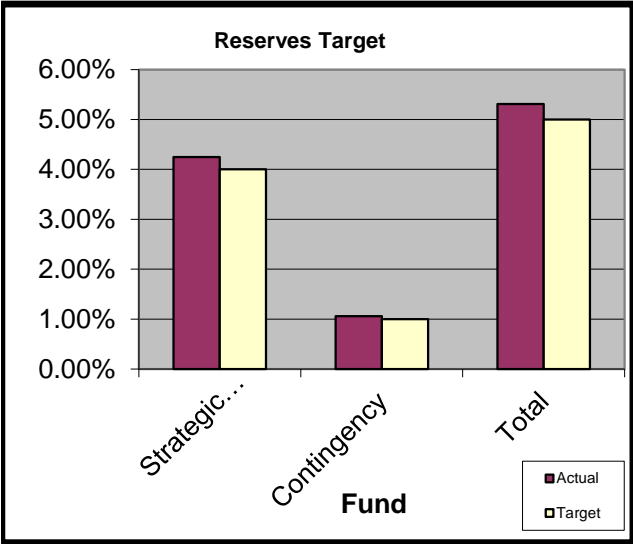
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	750,541.46			1,329,634.84	
Pre-Paid Non Spendable	1,643,058.67				
Restricted					
Restricted - Workforce Programs	1,080,082.29				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			27,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			66,335,000.00		
Restricted Enterprise Software			13,059,000.00		
Restricted - McKay Scholarships	130,153.00				
Restricted Debt Service		8,605,882.30			
Restricted Capital Projects			6,469,647.75		
Restricted Food Services				8,267,347.82	
Assigned					
Assigned For FTE Shortfall / State Proration	187,835.00				
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			2,463,231.50		
Unassigned					
Unassigned Contingency Reserve	4,450,000.00				
Unassigned Reserve For Budget Shortfall	47,130,943.60				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,750,000.00				
Health Fund Reserve for Future Claims					24,805,891.42
Workers Compensation Reserve for Future Claims					10,496,044.11
Flex Care Reserve for Future Claims					163,869.94
Totals	\$ 79,412,614.02	\$ 8,605,882.30	\$ 118,326,879.25	\$ 9,596,982.66	\$ 35,465,805.47
				Grand Total All Reserves	
				\$	251,408,163.70

Exhibit D

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

REVENUES	
FEDERAL DIRECT	\$ 495,500.00
FEDERAL THROUGH STATE	1,500,000.00
STATE	96,560,004.99
LOCAL	319,460,567.53
	<u>\$ 418,016,072.52</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,750,000.00	4.25%	4.00%	\$ (1,029,357.10)
Contingency	4,450,000.00	1.06%	1.00%	(269,839.27)
Total	<u>\$ 22,200,000.00</u>	<u>5.31%</u>	<u>5.00%</u>	<u>\$ (1,299,196.37)</u>



	<u>Current Month</u>	<u>Previous Month</u>	<u>Change</u>
Strategic Reserve for Ending Cash	4.25%	4.25%	0.00%
Contingency	1.06%	1.07%	-0.01%
Total	<u>5.31%</u>	<u>5.32%</u>	-0.01%

Target Reserve Rates			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 17-18	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 1XX GENERAL FUND

PRD-10 APRIL 2018

		---YTD---	----YTD---	---MTD--	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE %REM
A 0051	EVERGLADES CITY SCHOOL	2,564,665.11	1,277.24	53,431.73	201,609.78	459,396.45 17
A 0061	GULFVIEW MIDDLE	5,196,595.21	3,898.41	44,239.13	356,981.27	1,164,518.20 22
A 0121	LAKE PARK ELEMENTARY	4,737,315.31	2,920.22	37,561.86	354,225.83	1,103,270.73 23
A 0131	TOMMIE BARFIELD ELEMEN	4,405,235.45	3,330.42	21,147.87	289,320.11	1,031,315.52 23
A 0141	SHADOWLAWN ELEMENTARY	4,293,495.13	792.18	41,575.29	288,781.46	976,171.98 22
A 0151	NAPLES HIGH	11,758,248.43	3,406.33	139,582.92	841,486.05	2,641,804.01 22
A 0161	PINECREST ELEMENTARY	6,075,215.51	1,643.02	48,588.52	407,854.68	1,364,562.19 22
A 0171	SEA GATE ELEMENTARY	6,232,576.57	1,187.11	43,818.33	437,170.07	1,455,696.63 23
A 0181	HIGHLANDS ELEMENTARY	5,619,134.52	9,220.25	51,720.05	394,562.77	1,210,925.65 21
A 0191	LAKE TRAFFORD ELEMENTA	6,435,261.20	9,743.93	50,449.04	439,493.64	1,355,835.36 21
A 0201	AVALON ELEMENTARY	4,286,042.07	1,212.29	37,426.18	292,913.32	964,389.05 22
A 0211	EAST NAPLES MIDDLE	6,390,506.44	1,702.70	31,687.63	437,290.19	1,399,103.55 21
A 0221	POINCIANA ELEMENTARY	5,793,618.40	1,671.95	20,154.28	396,614.29	1,454,870.03 25
A 0231	GOLDEN GATE ELEMENTARY	6,711,369.81	2,855.85	96,248.99	477,500.53	1,395,233.42 20
A 0241	NAPLES PARK ELEMENTARY	4,543,426.46	2,272.22	19,614.43	315,808.21	1,067,494.22 23
A 0251	PINE RIDGE MIDDLE	7,266,847.67	4,353.38	36,976.60	499,813.13	1,653,073.27 22
A 0261	LELY HIGH	10,615,561.63	2,679.00	156,577.81	731,665.15	2,279,106.24 21
A 0271	IMMOKALEE HIGH	10,957,068.07	1,184.00	123,210.13	789,175.41	2,365,613.83 21
A 0281	LORENZO WALKER TECH CO	5,885,594.80	9,380.70	167,811.51	403,584.77	1,091,095.47 18
A 0282	LORENZO WALKER TECHNIC	3,905,954.48	4,821.89	26,019.90	334,287.55	912,703.38 23
A 0311	BARRON COLLIER HIGH	11,752,648.63	9,955.92	122,857.60	888,543.33	2,621,735.80 22
A 0321	GOLDEN GATE MIDDLE	7,477,495.35	13,391.06	35,537.40	503,623.58	1,739,271.26 23
A 0331	BIG CYPRESS ELEMENTARY	7,229,549.10	5,183.85	48,410.50	501,989.75	1,736,852.10 24
A 0341	VILLAGE OAKS ELEMENTAR	5,276,274.78	3,082.73	103,257.36	377,443.20	1,146,935.05 21
A 0351	GOLDEN TERRACE ELEMEN	7,177,123.02	5,441.63	58,597.14	496,322.64	1,655,643.17 23
A 0361	IMMOKALEE MIDDLE	9,051,047.68	3,409.35	123,546.30	645,720.80	1,904,804.51 21
A 0371	VINEYARDS ELEMENTARY	6,493,724.77	43.50	64,986.46	456,967.43	1,461,505.70 22
A 0381	LELY ELEMENTARY	5,421,719.90	1,957.66	21,289.42	378,110.47	1,222,112.27 22
A 0391	LAUREL OAK ELEMENTARY	6,498,285.96	550.90	20,778.84	446,153.05	1,519,790.36 23
A 0392	GULF COAST HIGH	13,439,621.36	5,157.18	112,859.68	952,892.56	3,059,026.72 22
A 0401	OAKRIDGE MIDDLE	7,114,070.93	6,827.88	29,078.06	503,809.17	1,559,070.75 21
A 0421	MANATEE ELEMENTARY	5,695,987.36	1,221.79	45,465.04	385,122.67	1,297,359.92 22
A 0422	MANATEE MIDDLE	5,843,552.83	1,827.09	40,265.79	414,398.09	1,269,340.67 21
A 0431	PELICAN MARSH ELEMENTA	6,290,453.53	3,656.20	39,237.61	440,318.72	1,412,542.26 22
A 0441	CORKSCREW ELEMENTARY	5,181,006.76	747.72	24,454.79	360,390.69	1,207,162.76 23
A 0442	CORKSCREW MIDDLE	5,397,890.68	2,422.23	56,675.32	384,592.16	1,139,694.68 21
A 0451	OSCEOLA ELEMENTARY	5,523,047.26	2,248.78	28,066.02	376,615.57	1,314,645.69 23
A 0452	NORTH NAPLES MIDDLE	6,213,955.41	6,480.53	31,608.91	433,247.87	1,466,796.45 23
A 0461	CALUSA PARK ELEMENTARY	5,601,488.44	1,100.24	29,395.74	402,482.30	1,354,678.00 24
A 0471	SABAL PALM ELEMENTARY	4,919,882.18	4,548.26	54,446.71	339,569.09	1,185,322.78 24
A 0472	CYPRESS PALM MIDDLE	5,661,470.96	7,301.09	66,266.64	389,968.94	1,234,114.93 21
A 0493	PALMETTO RIDGE HIGH	12,899,508.56	3,424.08	215,042.72	889,255.54	3,175,095.34 24
A 0501	GOLDEN GATE HIGH	11,874,664.48	15,568.77	127,686.71	867,250.94	2,741,948.64 23
A 0511	ESTATES ELEMENTARY	4,667,685.03	959.15	22,386.66	326,425.03	1,082,038.41 23
A 0521	VETERANS MEMORIAL ELEM	6,231,697.70	1,136.54	36,090.09	433,499.39	1,441,599.20 23
A 0531	MIKE DAVIS ELEMENTARY	5,350,847.15	1,527.23	21,167.42	356,293.98	1,199,636.56 22
A 0541	PALMETTO ELEMENTARY	4,728,958.93	644.02	63,293.01	352,043.98	1,087,502.63 23
A 0551	PARKSIDE ELEMENTARY	5,863,410.43	2,044.67	47,257.25	404,905.55	1,394,382.94 23
A 0581	IMMOKALEE TECHNICAL CO	3,679,075.97	3,354.07	101,985.87	227,046.31	522,687.80 14
A 0631	EDEN PARK ELEMENTARY	5,591,548.41	4,361.54	46,731.15	375,303.99	1,295,858.69 23
A 7001	COLLIER VIRTUAL SCHOOL	393,161.54	0.00	182,004.19	5,834.28	121,324.05 30
A 7006	COLLIER DISTRICT VIRTU	514,494.04	0.00	0.00	30,207.57	164,135.79 31
A 8003	OTHER TRAINING COSTS	0.00	0.00	0.00	5.77-	0.00 0
A 9004	T.A.P.P. - IMMOKALEE	640,922.97	274.12	103,358.81	26,574.05	436,705.17 15

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT F

FND - 1XX GENERAL FUND

PRD-10 APRIL 2018

		---YTD---	----	----	---MTD--	----	----	---	---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 9007	NEW BEGINNINGS IMMOKAL	520,557.96	0.00	424.11	40,569.61	402,523.64	117,610.21	22	
A 9008	N.A.T.A.P.	590,703.47	0.00	98,708.21	25,841.95	409,088.69	82,906.57	14	
A 9010	NEW BEGINNINGS NAPLES	663,076.75	0.00	973.40	134,227.84	515,789.24	146,314.11	22	
A 9013	DETENTION CENTER	447,915.31	0.00	700.00	30,232.87	319,519.44	127,695.87	28	
A 9015	PHOENIX NAPLES	780,104.23	0.00	3,718.56	56,201.58	601,485.30	174,900.37	22	
A 9017	PACE PROGRAM	609,487.35	0.00	350,000.00	1,146.74	74,272.40	185,214.95	30	
A 9018	MARCO ISLAND CHARTER M	3,024,520.00	0.00	0.00	229,463.06	2,387,922.85	636,597.15	21	
A 9019	HOSPITAL/HOMEBOUND	426,359.44	0.00	0.00	58,441.19	389,851.42	36,508.02	8	
A 9021	IMMOKALEE COMMUNITY SC	2,032,097.00	0.00	0.00	144,478.75	1,650,111.48	381,985.52	18	
A 9026	PHOENIX IMMOKALEE	412,569.33	0.00	3,034.15	29,507.01	312,284.71	97,250.47	23	
A 9027	BEACON HIGH SCHOOL	2,284,201.58	0.00	2,730.34	153,607.65	1,768,935.18	512,536.06	22	
A 9032	MARCO ISLAND ACADEMY	1,821,343.33	0.00	0.00	153,731.10	1,433,018.81	388,324.52	21	
A 9034	GULF COAST CHARTER ACA	5,468,522.67	0.00	0.00	404,141.47	4,314,988.07	1,153,534.60	21	
A 9035	MASON CLASSICAL ACADEM	7,151,707.67	0.00	0.00	531,010.35	5,587,159.33	1,564,548.34	21	
A 9036	COLLIER CHARTER ACADEM	5,209,826.00	0.00	0.00	233,935.15	3,368,337.67	1,841,488.33	35	
A 9081	IMMOKALEE TECHNOLOGY A	237,607.80	0.00	3,315.00	33,518.32	179,792.39	54,500.41	22	
A 9110	SCHOOL BOARD	469,801.34	56.44	30,000.00	26,718.32	350,837.13	88,907.77	18	
A 9120	LEGAL SERVICES	1,211,267.56	0.00	140,605.56	129,398.85	843,849.18	226,812.82	18	
A 9210	SUPERINTENDENT'S OFFIC	553,242.72	1,006.44	0.00	41,088.43	400,042.92	152,193.36	27	
A 9211	CURRICULUM & INSTRUCTI	1,254,888.41	0.00	780.39	53,457.80	885,786.03	368,321.99	29	
A 9212	DISTRICT/SCHOOL OPERAT	1,671,265.72	3,209.59	7,627.00	88,874.72	1,150,384.07	510,045.06	30	
A 9213	PRINCIPAL OF ALT SCHOO	1,120,145.57	0.00	16,698.24	67,045.50	854,152.79	249,294.54	22	
A 9215	STUDENT RELATIONS	745,299.71	1,996.54	5,818.80	50,264.71	579,287.47	158,196.90	21	
A 9223	ELEMENTARY PROGRAMS	2,160,716.55	1,000.00	75,793.62	130,896.15	1,432,821.24	651,101.69	30	
A 9224	SECONDARY PROGRAMS	8,274,469.14	859.40	92,372.82	180,363.19	2,318,887.94	5,862,348.98	70	
A 9230	HUMAN RESOURCES	931,745.09	1,178.92	8,162.00	47,397.98	751,128.63	171,275.54	18	
A 9231	TALENT MANAGEMENT	1,880,119.46	0.00	68,119.00	112,560.65	1,425,653.07	386,347.39	20	
A 9238	BENEFITS & WELLNESS	293,596.30	0.00	24,101.08	16,376.96	239,455.20	30,040.02	10	
A 9239	COMPENSATION	576,461.73	0.00	0.00	39,191.12	447,211.32	129,250.41	22	
A 9240	PROF LEARN, CONT IMPRV	2,928,368.12	1,003.43	19,475.00	101,981.06	1,824,005.60	1,083,884.09	37	
A 9260	ACCOUNTABILITY & DATA	1,547,359.42	0.00	119,545.07	99,265.61	1,140,349.15	287,465.20	18	
A 9270	COMMUNICATIONS & COMMU	849,315.30	1,788.99	4,517.90	60,629.03	666,985.02	176,023.39	20	
A 9281	ADULT & COMMUNITY EDUC	2,215,883.73	985.81	2,728.09	146,358.20	1,465,208.96	746,960.87	33	
A 9413	DISTRICT-WIDE INSURANC	5,752,078.08	0.00	43,417.04	159,074.23	4,900,881.76	807,779.28	14	
A 9420	TECHNOLOGY	18,960,646.64	140,166.64	1,636,075.33	2,258,441.02	15,492,727.65	1,691,677.02	8	
A 9427	SSPAR - ALLOCATIONS AN	683,149.93	0.00	0.00	46,613.35	541,574.88	141,575.05	20	
A 9429	SUPPORT SERVICES	205,001.04	0.00	2,539.03	40,974.55	556,937.00	354,474.99	172	-
A 9430	MAINTENANCE	14,250,477.98	26,176.64	1,341,246.10	982,791.11	11,342,710.80	1,540,344.44	10	
A 9434	UTIL/COMM/OTHR COUNTY-	2,636,638.04	0.00	155,382.24	318,009.85	1,538,914.52	942,341.28	35	
A 9440	TRANSPORTATION	20,284,596.44	3,268.87	724,484.62	1,240,557.03	17,078,846.51	2,477,996.44	12	
A 9450	FACILITIES MANAGEMENT	389,867.73	1,224.13	3,498,218.17	1,446,492.64	7,949,271.04	11,058,845.61	836	-
A 9451	SECURITY & ENVIRONMENT	122,284.39	2,066.01	48,917.71	12,385.70	337,617.99	266,317.32	217	-
A 9460	ACCOUNTING	1,777,634.36	1,102.09	197,802.42	87,747.68	1,214,779.14	363,950.71	20	
A 9462	FINANCIAL SERVICES	470,272.56	50.00	4,000.00	40,119.19	344,941.66	121,280.90	25	
A 9470	BUDGET	652,171.76	0.00	233,488.75	27,507.18	334,457.39	84,225.62	12	
A 9475	PAYROLL SERVICES	535,910.15	0.00	628.82	33,634.92	422,683.94	112,597.39	21	
A 9480	PURCHASING	431,472.68	423.66	33,192.49	27,790.12	324,214.03	73,642.50	17	
A 9530	EXCEPT ED & STDT SUPPO	5,314,804.01	14,778.75	786,963.14	496,832.88	3,855,715.40	657,346.72	12	
A 9543	FEDERAL, STATE & COMP	349,072.03	462.65	37,167.12	21,531.44	252,687.84	58,754.42	16	
	*	462,550,627.95	392,207.87	13,195,398.73	33,955,480.94	358,607,382.05	90,355,639.30	19	

Meeting Date: June 12, 2018

Agenda Title: May 2018 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending May 31, 2018.

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

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

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

Exhibit D, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups. Fund balance was increased in the net amount of \$1,904,538.99 resulting from the receipt of the fourth calculation of the Florida Education Finance Program.

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

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

Exhibit A**BUDGET ANALYSIS - ALL FUNDS**

May 31, 2018

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 538,319,724.21	\$541,963,241.97	\$ 542,552,313.00	\$ 392,720,853.54	\$ 435,380.62	\$ 9,329,881.67	\$ 140,066,197.17
Debt Service	52,788,563.30	52,788,563.30	52,788,563.30	43,867,455.00	-	-	8,921,108.30
Capital Outlay	299,720,035.46	301,556,042.64	301,579,748.45	117,315,069.13	464,256.44	57,192,189.85	126,608,233.03
Special Revenue -School Food Service	35,972,427.26	36,032,427.26	36,027,927.26	20,320,805.79	63,861.46	4,036,876.21	11,606,383.80
Special Revenue - Grants	40,508,429.40	41,935,665.01	41,948,014.15	31,066,550.39	160,729.33	960,986.75	9,759,747.68
Health Care	73,181,579.79	73,181,579.79	73,181,579.79	43,732,525.18	79.06	2,770,552.26	26,678,423.29
Workers' Compensation	12,251,444.11	12,251,444.11	12,251,444.11	1,835,181.11	-	29,623.99	10,386,639.01
Flexcare	1,534,519.94	1,534,519.94	1,534,519.94	1,112,660.44	-	60,369.81	361,489.69
Totals - All Funds	\$ 1,054,276,723.47	\$ 1,061,243,484.02	\$ 1,061,864,110.00	\$ 651,971,100.58	\$ 1,124,306.91	\$ 74,380,480.54	\$ 334,388,221.97

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY
May 31, 2018

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 92,248,433.45	\$ 92,248,433.45	\$ 92,248,433.45	17.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 92,248,433.45	100.0%
100	FEDERAL DIRECT	495,500.00	495,500.00	495,500.00	0.1%	\$ -	393,407.85	79.4%	-	-	\$ 393,407.85	79.4%	102,092.15	20.6%
200	FEDERAL THROUGH STATE	1,500,000.00	1,500,000.00	1,500,000.00	0.3%	\$ -	1,383,613.32	92.2%	-	-	\$ 1,383,613.32	92.2%	116,386.68	7.8%
300	STATE	95,769,012.98	96,560,004.99	96,327,778.99	17.8%	\$ (232,226.00)	88,724,617.71	92.1%	-	-	\$ 88,724,617.71	92.1%	7,603,161.28	7.9%
400	LOCAL	318,095,541.78	319,460,567.53	319,756,864.56	58.9%	\$ 296,297.03	315,516,544.79	98.7%	-	-	\$ 315,516,544.79	98.7%	4,240,319.77	1.3%
600	TRANSFERS	30,201,236.00	31,501,236.00	31,501,236.00	5.8%	\$ -	28,200,399.00	89.5%	-	-	\$ 28,200,399.00	89.5%	3,300,837.00	10.5%
700	OTHER FINANCING SOURCES	10,000.00	197,500.00	722,500.00	0.1%	\$ 525,000.00	846,425.37	117.2%	-	-	\$ 846,425.37	117.2%	(123,925.37)	-17.2%
TOTAL REVENUES		\$ 538,319,724.21	\$ 541,963,241.97	\$ 542,552,313.00	100.0%	\$ 589,071.03	\$ 435,065,008.04	80.2%	\$ -	\$ -	\$ 435,065,008.04	80.2%	\$ 107,487,304.96	19.8%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 290,088,813.00	\$ 299,856,351.20	\$ 298,048,644.60	54.9%	\$ (1,807,706.60)	\$ 244,502,156.47	82.0%	\$ 278,089.58	\$ 3,478,120.65	\$ 247,980,277.12	83.2%	\$ 49,790,277.90	16.7%
7900	OPERATION OF PLANT	36,182,235.00	37,203,178.80	37,574,184.58	6.9%	\$ 371,005.78	31,306,528.78	83.3%	35,512.92	1,271,397.68	32,577,926.46	86.7%	4,960,745.20	13.2%
7300	SCHOOL ADMINISTRATION	30,497,978.00	31,355,041.56	31,334,113.42	5.8%	\$ (20,928.14)	26,896,466.24	85.8%	14,967.34	39,476.29	26,935,942.53	86.0%	4,383,203.55	14.0%
7800	TRANSPORTATION	20,257,059.00	20,751,068.49	20,851,511.54	3.8%	\$ 100,443.05	19,030,556.45	91.3%	11,761.57	320,730.74	19,351,287.19	92.8%	1,488,462.78	7.1%
6100	PUPIL SERVICES	17,863,684.00	18,547,850.44	18,583,830.61	3.4%	\$ 35,980.17	15,342,973.66	82.6%	3,875.38	424,747.79	15,767,721.45	84.8%	2,812,233.78	15.1%
8100	MAINTENANCE OF PLANT	17,980,034.24	18,235,808.94	18,230,214.20	3.4%	\$ (5,594.74)	25,742,355.88	141.2%	32,819.43	3,351,506.41	29,093,862.29	159.6%	(10,896,467.52)	-59.8%
7700	CENTRAL SERVICES	8,037,374.00	8,668,381.45	8,707,569.37	1.6%	\$ 39,187.92	7,286,127.73	83.7%	24,496.59	87,429.44	7,373,557.17	84.7%	1,309,515.61	15.0%
6300	INSTR & CURRIC DEVELOP	7,661,168.00	6,966,657.49	6,927,906.91	1.3%	\$ (38,750.58)	5,630,613.04	81.3%	3,719.81	6,750.00	5,637,363.04	81.4%	1,286,824.06	18.6%
6200	INSTRUCTIONAL MEDIA	5,842,924.00	6,082,444.86	6,103,008.15	1.1%	\$ 20,563.29	4,947,693.59	81.1%	15,141.31	89,496.85	5,037,190.44	82.5%	1,050,676.40	17.2%
6400	INSTR STAFF DEVELOP	3,930,746.00	4,440,804.52	4,445,025.71	0.8%	\$ 4,221.19	3,442,545.26	77.4%	10,858.00	33,218.89	3,475,764.15	78.2%	958,403.56	21.6%
8200	ADMIN TECHNOLOGY SERV	3,652,085.41	3,433,570.32	3,442,138.87	0.6%	\$ 8,568.55	2,890,081.60	84.0%	476.70	11,465.07	2,901,546.67	84.3%	540,115.50	15.7%
7500	FISCAL SERVICES	2,727,512.00	2,914,683.94	2,921,950.58	0.5%	\$ 7,266.64	2,317,427.45	79.3%	2,031.95	136,563.57	2,453,991.02	84.0%	465,927.61	15.9%
7200	GENERAL ADMINISTRATION	1,452,034.00	1,465,579.57	1,465,204.95	0.3%	\$ (374.62)	1,183,949.95	80.8%	1,427.26	-	1,183,949.95	80.8%	279,827.74	19.1%
7100	BOARD OF EDUCATION	1,405,975.00	1,296,776.74	1,285,832.04	0.2%	\$ (10,944.70)	1,036,409.78	80.6%	58.30	78,978.29	1,115,388.07	86.7%	170,385.67	13.3%
6500	INSTR RELATED TECHNOLOGY	1,487,703.00	1,302,634.55	1,284,729.38	0.2%	\$ (17,905.17)	1,066,086.80	83.0%	107.89	-	1,066,086.80	83.0%	218,534.69	17.0%
7400	FACILITIES ACQ & CONST	25,141.10	29,795.08	29,295.08	0.0%	\$ (500.00)	98,880.86	337.5%	36.59	-	98,880.86	337.5%	(69,622.37)	-237.7%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	750,541.46	750,541.46	750,541.46	0.1%	\$ -	-	0.0%	-	-	-	0.0%	750,541.46	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,643,058.67	1,643,058.67	1,643,058.67	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,643,058.67	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,080,082.29	1,080,082.29	1,080,082.29	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,080,082.29	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,088,154.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	1,600,000.00	130,153.00	-	0.0%	\$ (130,153.00)	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	17,750,000.00	17,750,000.00	17,750,000.00	3.3%	\$ -	-	0.0%	-	-	-	0.0%	17,750,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	4,450,000.00	4,450,000.00	4,450,000.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,450,000.00	100.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	187,835.00	2,222,526.99	0.4%	\$ 2,034,691.99	-	0.0%	-	-	-	0.0%	2,222,526.99	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	47,130,943.60	47,130,943.60	47,130,943.60	8.7%	\$ -	-	0.0%	-	-	-	0.0%	47,130,943.60	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	3,944,478.44	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 538,319,724.21	\$ 541,963,241.97	\$ 542,552,313.00	100.0%	\$ 589,071.03	\$ 392,720,853.54	72.4%	\$ 435,380.62	\$ 9,329,881.67	\$ 402,050,735.21	74.1%	\$ 140,066,197.17	25.8%

CHANGES TO GENERAL FUND CONTINGENCY BALANCE
May 31, 2018
WORKSHEET

CHANGE	FUNCTION	DESCRIPTION	AMOUNT	BALANCE
		ADOPTED BUDGET CONTINGENCY BALANCE		\$ 4,450,000.00
1.				
2.				
3.				
4.				
TOTAL REMAINING				\$ 4,450,000.00

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

Exhibit D

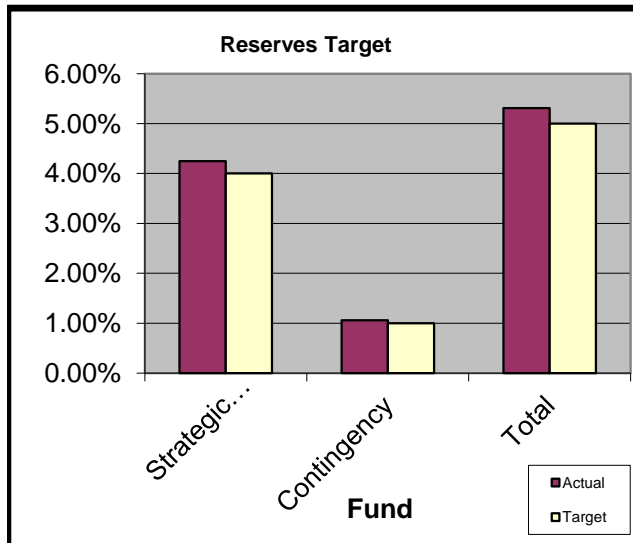
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	750,541.46			1,329,634.84	
Pre-Paid Non Spendable	1,643,058.67				
Restricted					
Restricted - Workforce Programs	1,080,082.29				
Restricted - School Recognition Funding					
Restricted Self Insured Retention			27,000,000.00		
Restricted Emergency Maintenance			3,000,000.00		
Restricted Future Schools Construction			66,335,000.00		
Restricted Enterprise Software			13,059,000.00		
Restricted - McKay Scholarships	-				
Restricted Debt Service		8,605,882.30			
Restricted Capital Projects			6,584,454.50		
Restricted Food Services				8,267,347.82	
Assigned					
Assigned For FTE Shortfall / State Proration	2,222,526.99				
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			2,355,882.41		
Unassigned					
Unassigned Contingency Reserve	4,450,000.00				
Unassigned Reserve For Budget Shortfall	47,130,943.60				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	17,750,000.00				
Health Fund Reserve for Future Claims					24,805,891.42
Workers Compensation Reserve for Future Claims					10,496,044.11
Flex Care Reserve for Future Claims					163,869.94
Totals	\$ 81,317,153.01	\$ 8,605,882.30	\$ 118,334,336.91	\$ 9,596,982.66	\$ 35,465,805.47
				Grand Total All Reserves	
				\$	253,320,160.35

Exhibit D

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

REVENUES	
FEDERAL DIRECT	\$ 495,500.00
FEDERAL THROUGH STATE	1,500,000.00
STATE	96,327,778.99
LOCAL	319,756,864.56
	<u>\$ 418,080,143.55</u>

CURRENT MONTHLY STATUS ON RESERVES :	AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reserve for Ending Cash	\$ 17,750,000.00	4.25%	4.00%	\$ (1,026,794.26)
Contingency	4,450,000.00	1.06%	1.00%	(269,198.56)
Total	<u>\$ 22,200,000.00</u>	<u>5.31%</u>	<u>5.00%</u>	<u>\$ (1,295,992.82)</u>



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

<u>Target Reserve Rates</u>			
	<u>Strategic Reserve for Ending Cash</u>	<u>Contingency</u>	<u>Total Reserves</u>
Fiscal Year 17-18	4.00%	1.00%	5.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT F

FND - 1XX GENERAL FUND

PRD-11 MAY 2018

---YTD---

----YTD----

---MTD---

---YTD---

---AVAILABLE---

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,577,532.90	1,817.11	28,354.79	202,046.63	2,252,606.32	294,754.68 11
A 0061	GULFVIEW MIDDLE	5,203,880.97	3,442.75	21,545.96	375,249.45	4,359,188.92	819,703.34 15
A 0121	LAKE PARK ELEMENTARY	4,771,987.19	2,683.36	13,643.33	358,599.95	3,952,162.45	803,498.05 16
A 0131	TOMMIE BARFIELD ELEMEN	4,391,290.69	2,463.59	11,508.47	296,716.24	3,646,157.88	731,160.75 16
A 0141	SHADOWLAWN ELEMENTARY	4,284,578.57	479.47	24,417.03	305,961.48	3,580,917.16	678,764.91 15
A 0151	NAPLES HIGH	11,778,149.81	10,020.23	122,086.54	837,382.85	9,810,838.02	1,835,205.02 15
A 0161	PINECREST ELEMENTARY	6,164,785.75	1,492.72	22,561.35	513,081.82	5,173,503.60	967,228.08 15
A 0171	SEA GATE ELEMENTARY	6,239,019.38	6,040.33	36,726.56	436,931.43	5,168,805.93	1,027,446.56 16
A 0181	HIGHLANDS ELEMENTARY	5,690,797.15	2,205.88	26,997.51	490,308.82	4,837,577.39	824,016.37 14
A 0191	LAKE TRAFFORD ELEMENTA	6,536,929.00	1,608.89	34,203.20	542,736.53	5,561,969.40	939,147.51 14
A 0201	AVALON ELEMENTARY	4,279,368.91	2,276.12	24,280.14	299,574.35	3,582,588.90	670,223.75 15
A 0211	EAST NAPLES MIDDLE	6,442,917.23	2,589.97	13,033.11	465,584.10	5,423,596.66	1,003,697.49 15
A 0221	POINCIANA ELEMENTARY	5,764,831.73	632.98	9,858.78	400,254.17	4,717,176.31	1,037,163.66 17
A 0231	GOLDEN GATE ELEMENTARY	6,719,534.86	6,432.19	60,796.89	491,653.21	5,708,684.76	943,621.02 14
A 0241	NAPLES PARK ELEMENTARY	4,542,458.75	3,149.05	12,742.25	314,657.84	3,768,703.43	757,864.02 16
A 0251	PINE RIDGE MIDDLE	7,272,261.09	6,398.85	11,879.97	515,628.26	6,088,072.68	1,165,909.59 16
A 0261	LELY HIGH	10,621,795.76	0.00	105,701.06	756,527.10	8,933,725.68	1,582,369.02 14
A 0271	IMMOKALEE HIGH	11,259,562.97	4,659.05	101,066.25	878,876.08	9,345,936.19	1,807,901.48 16
A 0281	LORENZO WALKER TECH CO	5,923,904.80	4,872.80	119,935.74	433,366.17	5,050,673.29	748,422.97 12
A 0282	LORENZO WALKER TECHNIC	3,888,185.21	4,969.39	22,551.95	245,064.67	3,207,473.98	653,189.89 16
A 0311	BARRON COLLIER HIGH	11,769,765.65	7,215.97	167,330.81	801,701.39	9,799,800.70	1,795,418.17 15
A 0321	GOLDEN GATE MIDDLE	7,487,501.64	16,907.88	12,255.51	512,232.75	6,201,528.38	1,256,809.87 16
A 0331	BIG CYPRESS ELEMENTARY	7,208,348.56	1,583.32	25,868.22	512,732.06	5,951,834.71	1,229,062.31 17
A 0341	VILLAGE OAKS ELEMENTAR	5,371,290.03	1,573.64	71,050.55	463,372.99	4,486,372.63	812,293.21 15
A 0351	GOLDEN TERRACE ELEMENT	7,695,467.55	1,062.38	579,524.78	509,299.70	5,966,740.78	1,148,139.61 14
A 0361	IMMOKALEE MIDDLE	9,262,627.36	6,545.73	75,857.42	770,429.30	7,789,716.82	1,390,507.39 15
A 0371	VINEYARDS ELEMENTARY	6,500,437.36	0.00	38,316.14	463,368.73	5,430,557.84	1,031,563.38 15
A 0381	LELY ELEMENTARY	5,421,001.10	5,044.28	10,592.76	390,760.09	4,567,120.64	838,243.42 15
A 0391	LAUREL OAK ELEMENTARY	6,527,447.93	3,229.96	17,860.89	454,744.09	5,411,909.95	1,094,447.13 16
A 0392	GULF COAST HIGH	13,330,284.48	18,455.56	148,848.55	886,320.46	11,148,898.24	2,014,082.13 15
A 0401	OAKRIDGE MIDDLE	7,168,811.40	2,085.41	7,661.77	500,917.42	6,020,011.66	1,139,052.56 15
A 0421	MANATEE ELEMENTARY	5,674,466.16	1,551.00	23,890.93	404,741.53	4,756,682.14	892,342.09 15
A 0422	MANATEE MIDDLE	5,878,845.97	3,823.66	15,921.95	424,178.67	4,956,297.95	902,802.41 15
A 0431	PELICAN MARSH ELEMENTA	6,342,232.08	4,845.68	31,556.09	466,241.37	5,301,258.83	1,004,571.48 15
A 0441	CORKSCREW ELEMENTARY	5,219,429.58	4,355.59	11,278.87	370,425.95	4,319,067.44	884,727.68 16
A 0442	CORKSCREW MIDDLE	5,439,119.72	2,093.58	22,470.65	409,840.11	4,608,938.56	805,616.93 14
A 0451	OSCEOLA ELEMENTARY	5,551,572.94	4,669.30	17,244.86	434,504.11	4,612,590.88	917,067.90 16
A 0452	NORTH NAPLES MIDDLE	6,189,064.25	2,336.27	13,140.72	432,825.00	5,141,894.52	1,031,692.74 16
A 0461	CALUSA PARK ELEMENTARY	5,605,053.26	1,159.74	15,886.61	396,460.74	4,612,775.20	975,231.71 17
A 0471	SABAL PALM ELEMENTARY	4,842,860.09	4,605.02	26,401.77	356,211.13	4,031,775.56	780,077.74 16
A 0472	CYPRESS PALM MIDDLE	5,575,203.87	2,828.52	32,358.32	411,601.39	4,765,389.69	774,627.34 13
A 0493	PALMETTO RIDGE HIGH	12,340,355.86	3,635.77	198,825.89	808,574.27	10,314,520.69	1,823,373.51 14
A 0501	GOLDEN GATE HIGH	11,761,149.33	8,798.25	73,762.48	819,460.71	9,808,921.07	1,869,667.53 15
A 0511	ESTATES ELEMENTARY	4,676,966.62	4,925.30	11,310.17	323,235.45	3,885,536.26	775,194.89 16
A 0521	VETERANS MEMORIAL ELEM	6,244,431.16	4,377.93	22,034.72	441,667.41	5,194,539.28	1,023,479.23 16
A 0531	MIKE DAVIS ELEMENTARY	5,334,285.52	6,646.03	12,043.79	364,861.20	4,493,377.14	822,218.56 15
A 0541	PALMETTO ELEMENTARY	4,731,598.31	1,213.97	45,027.73	329,881.28	3,907,400.55	777,956.06 16
A 0551	PARKSIDE ELEMENTARY	5,883,343.94	3,349.60	27,221.32	430,511.76	4,850,237.33	1,002,535.69 17
A 0581	IMMOKALEE TECHNICAL CO	3,679,075.97	5,577.74	73,865.83	263,763.61	3,314,811.84	284,820.56 7
A 0631	EDEN PARK ELEMENTARY	5,701,874.64	1,737.21	31,363.86	465,393.24	4,709,990.27	958,783.30 16
A 7001	COLLIER VIRTUAL SCHOOL	393,155.29	0.00	182,004.19	3,101.98	92,935.28	118,215.82 30
A 7006	COLLIER DISTRICT VIRTU	514,492.12	0.00	0.00	30,405.92	380,764.17	133,727.95 25
A 9004	T.A.P.P. - IMMOKALEE	642,482.34	0.00	33,820.99	97,410.12	534,115.29	74,546.06 11
A 9007	NEW BEGINNINGS IMMOKAL	532,323.43	0.00	201.74	38,012.24	440,535.88	91,585.81 17

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
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FND - 1XX GENERAL FUND

PRD-11 MAY 2018

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	591,118.72	2.67	31,795.99	94,363.97	503,452.66	9
A 9010	NEW BEGINNINGS NAPLES	664,239.60	0.00	1,525.57	50,816.73	566,605.97	14
A 9013	DETENTION CENTER	456,239.22	0.00	0.00	28,726.85	107,992.93	23
A 9015	PHOENIX NAPLES	791,209.21	0.00	1,374.29	62,027.45	663,512.75	15
A 9017	PACE PROGRAM	605,247.35	0.00	24,504.50	442,756.25	517,028.65	10
A 9018	MARCO ISLAND CHARTER M	2,846,966.00	0.00	2,695.97	229,659.60	2,617,582.45	7
A 9019	HOSPITAL/HOMEBOUND	526,826.51	0.00	0.00	76,313.02	466,164.44	11
A 9021	IMMOKALEE COMMUNITY SC	1,984,874.00	0.00	0.00	153,686.77	1,803,798.25	9
A 9026	PHOENIX IMMOKALEE	424,523.40	0.00	952.72	39,800.27	352,084.98	16
A 9027	BEACON HIGH SCHOOL	2,304,701.92	263.62	953.10	169,429.54	1,938,364.72	15
A 9032	MARCO ISLAND ACADEMY	1,786,758.00	0.00	0.00	160,117.63	1,593,136.44	10
A 9034	GULF COAST CHARTER ACA	5,223,678.00	0.00	0.00	458,266.98	4,773,255.05	8
A 9035	MASON CLASSICAL ACADEM	6,755,551.00	0.00	0.00	555,911.36	6,143,070.69	9
A 9036	COLLIER CHARTER ACADEM	3,976,660.00	0.00	0.00	269,852.70	3,638,190.37	8
A 9081	IMMOKALEE TECHNOLOGY A	257,045.77	0.00	16,809.24	37,257.31	217,049.70	9
A 9110	SCHOOL BOARD	469,801.34	0.00	0.00	56,587.12	407,424.25	13
A 9120	LEGAL SERVICES	1,218,767.56	58.30	80,704.20	108,484.17	952,333.35	15
A 9210	SUPERINTENDENT'S OFFIC	549,375.59	1,338.13	0.00	38,227.21	438,270.13	19
A 9211	CURRICULUM & INSTRUC TI	1,262,729.73	152.72	0.00	55,976.30	941,762.33	25
A 9212	DISTRICT/SCHOOL OPERAT	1,716,793.88	5,312.70	4,961.00	147,376.79	1,297,760.86	23
A 9213	PRINCIPAL OF ALT SCHOO	1,120,690.12	0.00	2,843.27	76,049.76	930,202.55	16
A 9215	STUDENT RELATIONS	745,299.71	357.78	0.00	56,391.02	635,678.49	14
A 9223	ELEMENTARY PROGRAMS	2,148,770.00	228.00	90,365.36	139,725.80	1,572,547.04	22
A 9224	SECONDARY PROGRAMS	8,211,136.32	2,530.72	180,698.55	247,169.87	2,566,057.81	66
A 9230	HUMAN RESOURCES	874,376.64	6,473.57	3,886.00	9,606.97-	741,521.66	14
A 9231	TALENT MANAGEMENT	1,880,109.46	7,800.00	46,468.83	150,093.70	1,575,746.77	13
A 9238	BENEFITS & WELLNESS	293,596.30	0.00	17,982.75	15,295.88	254,751.08	7
A 9239	COMPENSATION	576,920.73	0.00	0.00	39,650.12	486,861.44	15
A 9240	PROF LEARN, CONT IMPRV	2,968,588.09	17,316.51	46,910.78	105,458.24	1,929,463.84	32
A 9260	ACCOUNTABILITY & DATA	1,547,359.42	0.00	71,985.92	137,960.85	1,278,310.00	12
A 9270	COMMUNICATIONS & COMMU	858,577.76	1,337.91	5,110.90	61,728.28	728,713.30	14
A 9281	ADULT & COMMUNITY EDUC	2,215,883.73	5,554.96	0.00	160,103.16	1,625,312.12	26
A 9413	DISTRICT-WIDE INSURANC	5,567,454.91	0.00	21,757.01	26,689.58	4,927,571.34	11
A 9420	TECHNOLOGY	18,950,532.54	100,362.34	1,226,329.93	926,479.93	16,419,207.58	6
A 9427	SSPAR - ALLOCATIONS AN	684,542.20	724.99	0.00	47,898.14	589,473.02	13
A 9429	SUPPORT SERVICES	204,984.01	0.00	2,214.13	324.90	557,261.90	172-
A 9430	MAINTENANCE	14,227,609.44	28,158.10	1,005,251.77	976,154.86	12,318,865.66	6
A 9434	UTIL/COMM/OTHR COUNTY-	2,645,881.33	28,209.33	97,774.76	96,129.71	1,635,044.23	33
A 9440	TRANSPORTATION	20,331,654.35	7,901.57	323,816.84	1,585,159.54	18,664,006.05	6
A 9450	FACILITIES MANAGEMENT	337,342.75	49.41	2,239,702.53	1,269,309.08	9,218,580.12	296-
A 9451	SECURITY & ENVIRONMENT	123,084.39	298.94	48,917.71	3,102.18	340,720.17	216-
A 9460	ACCOUNTING	1,784,901.00	1,212.13	193,431.10	92,771.23	1,307,550.37	15
A 9462	FINANCIAL SERVICES	470,272.56	522.82	1,000.00	42,210.25	387,151.91	17
A 9470	BUDGET	652,171.76	165.00	121,915.00	138,919.95	473,377.34	8
A 9475	PAYROLL SERVICES	535,910.15	0.00	397.37	33,104.15	455,788.09	14
A 9480	PURCHASING	431,472.68	132.00	32,584.41	26,571.26	350,785.29	11
A 9530	EXCEPT ED & STDT SUPPO	5,232,590.17	14,412.38	477,068.41	428,210.18	4,283,925.58	8
A 9543	FEDERAL, STATE & COMP	350,202.44	35.00	4,500.00	55,389.50	308,077.34	10
	*	461,235,159.99	435,380.62	9,329,881.67	34,113,471.49	392,720,853.54	12