

## **May 2022 Financial Statements**

**Meeting Date: July 28, 2022**

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending May 31, 2022.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances 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, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups.

Exhibit D, MONTHLY STATUS REPORT ON STRATEGIC RESERVE, shows the current balance and target balance for the reserve. The reserve balance is necessary to maintain the financial integrity of the District and is established in Board Policy 6210.

Exhibit E, GENERAL FUND 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**

May 31, 2022

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 608,469,729.13	\$ 607,986,457.02	\$ 608,286,636.93	\$ 475,533,793.76	\$ 999,783.16	\$ 8,779,182.64	\$ 122,973,877.37
<b>Debt Service</b>	43,071,193.30	43,140,642.68	43,140,642.68	41,044,761.90	-	-	2,095,880.78
<b>Capital Outlay</b>	394,452,680.09	401,950,631.43	404,124,320.57	135,323,739.01	2,949,696.38	107,126,554.27	158,724,330.91
<b>Special Revenue -School Food Service</b>	33,521,326.81	39,344,456.12	38,723,716.93	23,546,387.76	49,314.86	3,228,049.84	11,899,964.47
<b>Special Revenue - Grants</b>	103,917,962.21	199,716,697.67	199,121,799.22	63,202,769.86	339,965.55	2,910,376.28	132,668,687.53
<b>Health Care</b>	84,161,237.91	84,161,237.91	84,161,237.91	54,750,446.04	-	3,277,416.72	26,133,375.15
<b>Workers' Compensation</b>	12,951,856.27	12,951,856.27	12,951,856.27	1,191,536.83	380.00	22,873.37	11,737,066.07
<b>Flexcare</b>	2,052,321.61	2,052,321.61	2,052,321.61	1,284,309.93	-	50,240.85	717,770.83
<b>Totals - All Funds</b>	<b>\$ 1,282,598,307.33</b>	<b>\$ 1,391,304,300.71</b>	<b>\$ 1,392,562,532.12</b>	<b>\$ 795,877,745.09</b>	<b>\$ 4,339,139.95</b>	<b>\$ 125,394,693.97</b>	<b>\$ 466,950,953.11</b>

**COLLIER COUNTY PUBLIC SCHOOLS  
OPERATING SUMMARY  
May 31, 2022**

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	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 77,655,374.53	\$ 77,655,374.53	\$ 77,655,374.53	12.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 77,655,374.53	100.0%
100	FEDERAL DIRECT	510,000.00	510,000.00	510,000.00	0.1%	-	449,038.31	88.0%	-	-	449,038.31	88.0%	60,961.69	12.0%
200	FEDERAL THROUGH STATE	1,514,000.00	2,043,170.00	2,054,085.00	0.3%	10,915.00	2,062,265.70	100.4%	-	-	2,062,265.70	100.4%	(8,180.70)	-0.4%
300	STATE	90,621,426.09	87,372,231.61	87,376,706.61	14.4%	4,475.00	82,353,637.57	94.3%	-	-	82,353,637.57	94.3%	5,023,069.04	5.7%
400	LOCAL	364,427,142.99	365,667,543.37	365,952,333.82	60.2%	284,790.45	395,847,791.35	108.2%	-	-	395,847,791.35	108.2%	(29,895,457.53)	-8.2%
400	VOTER APPROVED REFERENDUM	36,701,718.00	36,701,718.00	36,701,718.00	6.0%	-	-	0.0%	-	-	-	0.0%	36,701,718.00	100.0%
600	TRANSFERS	37,031,067.52	37,944,671.92	37,944,671.38	6.2%	(0.54)	16,256,278.78	42.8%	-	-	16,256,278.78	42.8%	21,688,392.60	57.2%
700	OTHER FINANCING SOURCES	9,000.00	91,747.59	91,747.59	0.0%	-	56,044.53	61.1%	-	-	56,044.53	61.1%	35,703.06	38.9%
<b>TOTAL REVENUES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 607,986,457.02</b>	<b>\$ 608,286,636.93</b>	<b>100%</b>	<b>\$ 300,179.91</b>	<b>\$ 497,025,056.24</b>	<b>81.7%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 497,025,056.24</b>	<b>81.7%</b>	<b>\$ 111,261,580.69</b>	<b>18.3%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 359,424,138.05	\$ 362,542,132.94	\$ 363,686,279.37	59.8%	\$ 1,144,146.43	\$ 303,747,360.79	83.5%	\$ 691,811.47	\$ 4,510,189.77	\$ 308,257,550.56	84.8%	\$ 54,736,917.34	15.1%
6100	PUPIL SERVICES	23,689,249.26	24,338,173.61	23,764,135.50	3.9%	(574,038.11)	19,562,144.84	82.3%	14,633.31	1,129,867.36	20,692,012.20	87.1%	3,057,489.99	12.9%
6200	INSTRUCTIONAL MEDIA	6,631,455.00	7,237,845.64	7,279,961.89	1.2%	42,116.25	6,120,877.22	84.1%	13,547.50	207,323.10	6,328,200.32	86.9%	938,214.07	12.9%
6300	INSTR & CURRIC DEVELOP	10,738,852.21	10,216,923.94	10,216,937.64	1.7%	13.70	8,969,526.85	87.8%	5,779.70	3,559.55	8,973,086.40	87.8%	1,238,071.54	12.1%
6400	INSTR STAFF DEVELOP	8,017,844.75	7,845,113.74	7,861,326.06	1.3%	16,212.32	5,723,929.22	72.8%	10,122.18	45,328.83	5,769,258.05	73.4%	2,081,945.83	26.5%
6500	INSTR RELATED TECHNOLOGY	2,134,414.26	2,291,644.37	2,292,368.08	0.4%	723.71	1,786,702.62	77.9%	162.37	-	1,786,702.62	77.9%	505,503.09	22.1%
7100	BOARD OF EDUCATION	1,734,226.00	1,748,957.07	1,751,839.81	0.3%	2,882.74	1,396,388.34	79.7%	417.50	210,557.13	1,606,945.47	91.7%	144,476.84	8.2%
7200	GENERAL ADMINISTRATION	2,519,231.00	2,372,903.58	2,368,777.51	0.4%	(4,126.07)	2,069,512.44	87.4%	5,129.23	-	2,069,512.44	87.4%	294,135.84	12.4%
7300	SCHOOL ADMINISTRATION	34,819,327.97	34,068,198.90	34,066,505.37	5.6%	(1,693.53)	31,837,874.42	93.5%	8,591.02	29,967.63	31,867,842.05	93.5%	2,190,072.30	6.4%
7400	FACILITIES ACQ & CONST	1,873,676.55	3,012,531.30	3,015,480.76	0.5%	2,949.46	2,666,263.31	88.4%	1,159.99	-	2,666,263.31	88.4%	348,057.46	11.5%
7500	FISCAL SERVICES	4,342,504.00	4,219,160.25	4,220,909.43	0.7%	1,749.18	3,400,195.35	80.6%	-	110,648.91	3,510,844.26	83.2%	710,065.17	16.8%
7600	FOOD SERVICES- GF	-	10,770.00	-	0.0%	(10,770.00)	-	0.0%	-	-	-	-	-	0.0%
7700	CENTRAL SERVICES	11,648,736.09	11,736,891.13	11,706,871.37	1.9%	(30,019.76)	9,153,719.43	78.2%	53,871.91	124,913.72	9,278,633.15	79.3%	2,374,366.31	20.3%
7800	TRANSPORTATION	25,781,309.00	27,881,548.84	27,912,829.85	4.6%	31,281.01	23,920,580.32	85.7%	30,134.09	380,023.07	24,300,603.39	87.1%	3,582,092.37	12.8%
7900	OPERATION OF PLANT	39,772,945.24	40,532,943.81	40,625,188.37	6.7%	92,244.56	34,550,297.61	85.0%	39,333.03	858,578.11	35,408,875.72	87.2%	5,176,979.62	12.7%
8100	MAINTENANCE OF PLANT	17,887,489.00	18,428,654.48	18,453,004.69	3.0%	24,350.21	15,739,286.26	85.3%	79,453.27	1,147,140.03	16,886,426.29	91.5%	1,487,125.13	8.1%
8200	ADMIN TECHNOLOGY SERV	5,552,060.29	6,116,945.09	6,154,102.90	1.0%	37,157.81	4,889,134.74	79.4%	45,636.59	21,085.43	4,910,220.17	79.8%	1,198,246.14	19.5%
2711	NON SPENDABLE RESERVE INVENTORY	833,545.96	833,545.96	833,545.96	0.1%	-	-	0.0%	-	-	-	0.0%	833,545.96	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	142,960.53	142,960.53	142,960.53	0.0%	-	-	0.0%	-	-	-	0.0%	142,960.53	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,360,381.86	1,457,334.38	982,334.38	0.2%	(475,000.00)	-	0.0%	-	-	-	0.0%	982,334.38	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	187,912.65	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	8,876,192.00	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	1,750,000.00	2,200,000.00	2,200,000.00	0.4%	-	-	0.0%	-	-	-	0.0%	2,200,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	24,101,750.00	24,101,750.00	24,101,750.00	4.0%	-	-	0.0%	-	-	-	0.0%	24,101,750.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	-	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	5,859,527.46	5,859,527.46	5,859,527.46	1.0%	-	-	0.0%	-	-	-	0.0%	5,859,527.46	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	0.8%	-	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 607,986,457.02</b>	<b>\$ 608,286,636.93</b>	<b>100%</b>	<b>\$ 300,179.91</b>	<b>\$ 475,533,793.76</b>	<b>78.2%</b>	<b>\$ 999,783.16</b>	<b>\$ 8,779,182.64</b>	<b>\$ 484,312,976.40</b>	<b>79.6%</b>	<b>\$ 122,973,877.37</b>	<b>20.2%</b>

# ANALYSIS OF BUDGETED ENDING FUND BALANCES

May 31, 2022

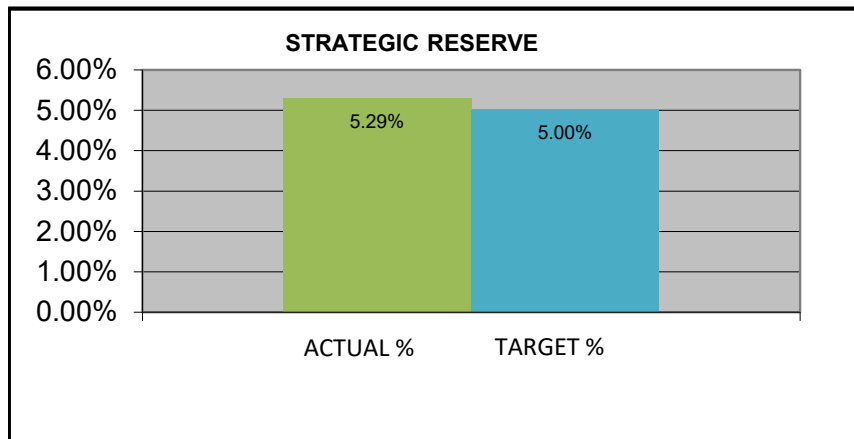
**Exhibit C**

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
<b>Non Spendable</b>						
Inventory - Non Spendable	833,545.96			643,204.37		
Pre-Paid Non Spendable	142,960.53					
<b>Restricted</b>						
Restricted - Workforce Programs	982,334.38					
Restricted - School Recognition Funding						
Restricted Self Insured Retention			32,600,000.00			
Restricted Emergency Maintenance			6,000,000.00			
Restricted Future Schools Construction			33,974,785.98			
Restricted Enterprise Software			10,020,000.00			
Restricted - McKay & Family Empowerment Scholarships	-					
Restricted for Salary Enhancement	-					
Restricted Textbook Adoption	2,200,000.00					
Restricted Debt Service		2,095,610.28				
Restricted Capital Projects			23,246,259.79			
Restricted Food Services				7,309,867.43		
Restricted For Special Revenue Funds					6,377,585.92	
<b>Assigned</b>						
Assigned For FTE Shortfall / State Proration	2,500,000.00					
Assigned For FTE Audit	90,000.00					
Assigned For Low Performing Schools	1,200,000.00					
Assigned For Enterprise Software	5,000,000.00					
Assigned For Future Vehicles			3,221,178.77			
<b>Unassigned</b>						
Unassigned Reserve For Budget Shortfall	5,859,527.46					
Unassigned Fund Balance						
Unassigned Strategic Reserve	24,101,750.00					
Health Fund Reserve for Future Claims						21,617,641.41
Workers Compensation Reserve for Future Claims						11,757,665.27
Flex Care Reserve for Future Claims						524,616.11
<b>Totals</b>	<b>\$ 42,910,118.33</b>	<b>\$ 2,095,610.28</b>	<b>\$ 109,062,224.54</b>	<b>\$ 7,953,071.80</b>	<b>\$ 6,377,585.92</b>	<b>\$ 33,899,922.79</b>
Exhibit C				<b>Grand Total All Reserves</b>		
				<b>\$ 202,298,533.66</b>		

**May 31, 2022**

<b>GENERAL FUND REVENUES</b>	
FEDERAL DIRECT	\$ 510,000.00
FEDERAL THROUGH STATE	2,054,085.00
STATE	87,376,706.61
LOCAL	365,952,333.82
	<u>\$ 455,893,125.43</u>

<b>CURRENT MONTHLY STATUS</b>	<b>RESERVE AMOUNT</b>	<b>PERCENTAGE OF GENERAL FUND REVENUE</b>	<b>TARGET PERCENTAGE</b>	<b>OVERAGE (SHORTFALL)</b>
Strategic Reseve	\$24,101,750.00	5.29%	5.00%	\$1,307,093.73



	<b>Current Month</b>	<b>Previous Month</b>	<b>Change</b>
<b>Strategic Reserve</b>	5.29%	5.29%	0.00%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E

FND - 1XX GENERAL FUND

PRD-11 MAY 2022

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
B 0051	EVERGLADES CITY SCHOOL	3,261,686.35	3,480.29	9,864.75	328,107.52	2,873,092.63	375,248.68 11
B 0061	GULFVIEW MIDDLE	5,579,770.12	4,136.01	26,446.55	646,678.12	4,956,093.02	593,094.54 10
B 0121	LAKE PARK ELEMENTARY	5,461,838.29	2,565.22	3,510.00	745,907.09	4,921,569.56	534,193.51 9
B 0131	TOMMIE BARFIELD ELEMEN	4,755,197.83	823.06	4,854.00	595,915.56	4,237,713.87	511,806.90 10
B 0141	SHADOWLAWN ELEMENTARY	5,428,335.27	510.29	16,893.60	573,370.34	4,584,364.54	826,566.84 15
B 0151	NAPLES HIGH	13,586,877.45	57,774.59	134,232.40	1,497,953.96	11,390,279.10	2,004,591.36 14
B 0161	PINECREST ELEMENTARY	6,904,462.79	2,489.48	18,464.17	929,818.25	5,988,673.72	894,835.42 12
B 0171	SEA GATE ELEMENTARY	7,419,221.66	4,417.53	137,251.52	871,011.24	6,435,701.60	841,851.01 11
B 0181	HIGHLANDS ELEMENTARY	6,451,887.20	863.24	24,262.98	776,016.24	5,456,759.27	970,001.71 15
B 0191	LAKE TRAFFORD ELEMENTA	7,556,232.39	921.51	80,509.68	899,382.95	6,439,767.15	1,035,034.05 13
B 0201	AVALON ELEMENTARY	4,143,638.00	874.11	20,964.00	413,938.71	3,404,630.64	717,169.25 17
B 0211	EAST NAPLES MIDDLE	6,945,211.53	5,300.76	16,060.27	751,598.12	5,784,883.93	1,138,966.57 16
B 0221	POINCIANA ELEMENTARY	6,123,718.45	362.53	4,868.30	829,037.93	5,525,604.13	592,883.49 9
B 0231	GOLDEN GATE ELEMENTARY	4,786,300.84	580.88	1,935.00	448,927.20	4,099,255.02	684,529.94 14
B 0241	NAPLES PARK ELEMENTARY	4,989,401.46	1,209.20	3,313.00	529,692.24	4,436,582.89	548,296.37 10
B 0251	PINE RIDGE MIDDLE	7,089,808.62	3,811.16	21,909.36	897,554.57	6,391,483.41	672,604.69 9
B 0261	LELY HIGH	12,230,014.86	33,733.59	252,012.55	1,358,901.74	10,365,837.55	1,578,431.17 12
B 0271	IMMOKALEE HIGH	14,896,617.92	23,308.57	112,997.83	1,772,980.55	12,573,808.99	2,186,502.53 14
B 0281	LORENZO WALKER TECH CO	8,673,535.61	77,418.58	257,523.07	218,389.01	6,083,962.22	2,254,631.74 25
B 0282	LORENZO WALKER TECHNIC	5,089,823.94	2,173.13	12,668.87	1,039,819.84	4,482,895.28	592,086.66 11
B 0311	BARRON COLLIER HIGH	12,875,611.41	69,808.92	165,308.52	1,362,449.78	10,979,523.09	1,660,970.88 12
B 0321	GOLDEN GATE MIDDLE	8,069,200.92	3,814.11	33,610.30	890,912.47	7,014,701.37	1,017,075.14 12
B 0331	BIG CYPRESS ELEMENTARY	7,174,672.44	628.84	8,028.21	985,241.48	6,490,383.38	675,632.01 9
B 0341	VILLAGE OAKS ELEMENTAR	5,452,905.02	486.24	39,842.17	625,351.21	4,882,305.21	530,271.40 9
B 0351	GOLDEN TERRACE ELEMEN	5,171,758.21	1,666.99	6,099.00	576,575.26	4,583,911.85	580,080.37 11
B 0361	IMMOKALEE MIDDLE	11,750,638.65	2,709.85	39,337.64	1,354,451.13	10,275,873.70	1,432,717.46 12
B 0371	VINEYARDS ELEMENTARY	7,820,642.93	1,833.13	5,646.22	939,513.34	6,950,059.64	863,103.94 11
B 0381	LELY ELEMENTARY	5,439,947.30	0.00	61,716.29	620,400.86	4,767,516.95	610,714.06 11
B 0391	LAUREL OAK ELEMENTARY	8,196,321.53	2,408.45	10,713.00	1,083,884.24	7,939,548.58	243,651.50 2
B 0392	GULF COAST HIGH	15,749,684.48	99,331.79	225,916.57	1,819,558.64	13,477,456.91	1,946,979.21 12
B 0401	OAKRIDGE MIDDLE	8,169,088.88	7,646.61	47,866.46	1,071,557.61	7,409,066.19	704,509.62 8
B 0421	MANATEE ELEMENTARY	5,782,669.28	303.73	3,825.00	713,558.53	5,227,912.86	550,627.69 9
B 0422	MANATEE MIDDLE	6,720,717.71	2,363.87	39,170.17	675,033.73	5,621,446.49	1,057,737.18 15
B 0431	PELICAN MARSH ELEMENTA	6,937,162.91	585.99	20,101.50	887,945.24	6,343,149.03	573,326.39 8
B 0441	CORKSCREW ELEMENTARY	7,396,870.15	1,707.87	5,713.00	894,373.78	6,492,950.29	896,498.99 12
B 0442	CORKSCREW MIDDLE	7,070,569.05	2,690.77	38,330.43	707,014.51	5,976,378.76	1,053,169.09 14
B 0451	OSCEOLA ELEMENTARY	6,183,544.35	163.13	4,353.41	846,044.66	5,673,669.86	505,357.95 8
B 0452	NORTH NAPLES MIDDLE	7,520,974.07	1,839.56	10,121.44	965,406.90	6,831,467.32	677,545.75 9
B 0461	CALUSA PARK ELEMENTARY	7,076,632.66	1,000.88	50,322.40	914,917.37	6,413,627.39	611,681.99 8
B 0471	SABAL PALM ELEMENTARY	6,044,819.90	761.27	7,486.00	651,007.13	5,271,089.51	765,483.12 12
B 0472	CYPRESS PALM MIDDLE	5,874,154.37	5,510.63	39,621.57	632,669.14	5,097,056.40	731,965.77 12
B 0481	LAVERN GAYNOR ELEMENTA	3,329,931.20	1,025.61	2,925.00	325,586.11	2,967,980.58	358,000.01 10
B 0491	HERBERT CAMBRIDGE ELEM	3,225,065.13	1,150.67	3,475.14	358,844.72	2,901,135.60	319,303.72 9
B 0493	PALMETTO RIDGE HIGH	15,846,733.17	94,372.67	106,234.91	1,886,581.43	13,914,576.37	1,731,549.22 10
B 0501	GOLDEN GATE HIGH	12,990,053.37	88,502.79	123,418.01	1,490,525.60	11,070,290.23	1,707,842.34 13
B 0511	ESTATES ELEMENTARY	6,098,817.66	952.98	22,019.33	728,633.54	5,411,462.10	664,383.25 10
B 0521	VETERANS MEMORIAL ELEM	6,616,523.88	1,938.27	5,250.00	834,420.15	5,871,884.51	737,451.10 11
B 0531	MIKE DAVIS ELEMENTARY	5,331,030.09	3,007.07	2,625.00	613,497.13	4,697,814.92	627,583.10 11
B 0541	PALMETTO ELEMENTARY	5,084,517.36	2,838.53	7,598.66	528,465.71	4,351,783.24	722,296.93 14
B 0551	PARKSIDE ELEMENTARY	5,295,477.24	6,709.15	26,859.63	603,460.98	4,659,920.31	601,988.15 11
B 0581	IMMOKALEE TECHNICAL CO	4,310,708.01	34,266.17	87,457.57	209,183.68	3,406,766.42	782,217.85 18
B 0631	EDEN PARK ELEMENTARY	6,633,390.60	2,010.24	37,906.30	776,759.81	5,721,147.07	872,326.99 13
B 7001	COLLIER VIRTUAL SCHOOL	112,568.12	0.00	24,493.49	0.00	84,872.84	3,201.79 2
B 7004	COLLIER FLORIDA VIRTUA	139,799.06	0.00	0.00	12,771.79	115,908.24	23,890.82 17

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E

FND	- 1XX	GENERAL FUND	PRD-11	MAY	2022							
			---	YTD---	----	YTD----	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
B 7023	E-COLLIER ACADEMY	3,292,846.15	423.48	12,900.00	304,536.09	2,663,622.43	615,900.24	18				
B 9004	T.A.P.P. - IMMOKALEE	748,553.99	0.00	30,867.31	85,199.32	659,972.10	57,714.58	7				
B 9007	NEW BEGINNINGS IMMOKAL	911,203.55	0.00	6,306.20	114,922.61	815,766.57	89,130.78	9				
B 9008	T.A.P.P. - NAPLES	667,379.60	0.00	31,740.00	65,713.22	596,355.10	39,284.50	5				
B 9010	NEW BEGINNINGS NAPLES	1,233,885.92	0.00	7,320.00	133,562.53	1,048,312.77	178,253.15	14				
B 9013	DETENTION CENTER	519,456.19	147.44	5,506.70	42,714.77	470,118.40	43,683.65	8				
B 9015	PHOENIX NAPLES	1,930,390.44	0.00	5,819.02	200,157.07	1,678,826.66	245,744.76	12				
B 9017	PACE PROGRAM	600,350.20	0.00	204,920.40	0.00	276,189.50	119,240.30	19				
B 9018	MARCO ISLAND CHARTER M	3,156,079.81	0.00	0.00	260,542.67	2,848,073.42	308,006.39	9				
B 9019	HOSPITAL/HOMEBOUND	1,045,987.16	0.00	1,910.00	167,542.68	942,649.03	101,428.13	9				
B 9021	IMMOKALEE COMMUNITY SC	2,715,155.90	0.00	0.00	239,954.09	2,515,156.67	199,999.23	7				
B 9026	PHOENIX IMMOKALEE	806,754.02	0.00	1,381.99	96,029.59	741,953.52	63,418.51	7				
B 9027	BEACON HIGH SCHOOL	2,483,796.99	0.00	1,328.17	323,166.75	2,242,148.59	240,320.23	9				
B 9032	MARCO ISLAND ACADEMY	2,655,372.54	0.00	0.00	206,983.05	2,314,491.02	340,881.52	12				
B 9034	GULF COAST CHARTER ACA	6,237,908.63	0.00	0.00	498,788.96	5,524,527.11	713,381.52	11				
B 9035	MASON CLASSICAL ACADEM	11,464,950.27	0.00	0.00	955,243.00	10,156,207.57	1,308,742.70	11				
B 9036	COLLIER CHARTER ACADEM	6,753,188.31	0.00	0.00	514,505.36	5,783,844.70	969,343.61	14				
B 9037	BRIDGEPREP ACADEMY COL	2,287,720.12	0.00	0.00	165,628.69	1,954,630.96	333,089.16	14				
B 9039	NAPLES CLASSICAL ACADE	9,121,657.67	0.00	0.00	797,566.86	8,107,005.22	1,014,652.45	11				
B 9110	SCHOOL BOARD	553,072.19	0.00	3,500.00	59,706.85	460,534.55	89,037.64	16				
B 9120	LEGAL SERVICES	1,659,562.49	417.50	73,603.22	163,942.28	1,528,654.09	56,887.68	3				
B 9210	SUPERINTENDENT'S OFFIC	503,771.16	297.04	0.00	34,753.27	428,982.26	74,491.86	14				
B 9211	TEACHING AND LEARNING	1,309,834.99	252.08	3,082.74	67,731.23	1,213,077.15	93,423.02	7				
B 9212	DISTRICT/SCHOOL OPERAT	1,998,238.45	4,771.99	3,650.00	87,886.55	997,749.90	992,066.56	49				
B 9213	PRINCIPAL OF ALT SCHOO	383,002.90	0.00	4,594.67	30,485.51	354,711.64	23,696.59	6				
B 9215	STUDENT RELATIONS	592,381.22	356.67	0.00	52,289.06	531,102.94	60,921.61	10				
B 9217	SCHOOL LEADERSHIP	2,244,064.43	18,366.73	279,712.48	131,475.25	1,497,349.60	448,635.62	19				
B 9224	K12 ACADEMIC PROGRAMS	10,665,932.77	7,836.44	163,493.97	71,901.48	5,564,182.90	4,930,419.46	46				
B 9230	HUMAN RESOURCES	1,320,639.83	3,588.77	3,340.00	91,305.11	1,192,000.25	121,710.81	9				
B 9231	TALENT MANAGEMENT	2,193,880.15	10,042.79	68,010.60	139,739.65	1,851,948.29	263,878.47	12				
B 9238	BENEFITS & WELLNESS	340,901.49	330.00	0.00	14,148.49	165,365.15	175,206.34	51				
B 9239	COMPENSATION	785,513.30	0.00	0.00	62,416.21	635,101.07	150,412.23	19				
B 9240	PROF LEARNING	2,145,090.33	819.71	42,331.00	124,997.60	1,633,181.21	468,758.41	21				
B 9260	ACCOUNTABILITY & DATA	1,673,050.67	20,328.87	38,434.88	116,709.97	1,339,696.29	274,590.63	16				
B 9270	COMMUNICATIONS & COMMU	1,305,988.32	11,996.35	4,422.79	96,869.01	1,133,502.30	156,066.88	11				
B 9281	ADULT & COMMUNITY EDUC	2,303,238.92	785.61	0.68	178,691.56	2,148,765.97	153,686.66	6				
B 9413	DISTRICT-WIDE INSURANC	6,736,940.18	0.00	151,474.63	90,052.50	6,369,555.89	215,909.66	3				
B 9420	TECHNOLOGY	23,139,672.77	48,541.66	2,117,316.13	886,285.25	15,079,008.24	5,894,806.74	25				
B 9427	SSPAR - ALLOCATIONS AN	1,274,830.91	101.12	6,371.46	97,742.66	1,104,231.17	164,127.16	12				
B 9430	MAINTENANCE	16,240,694.25	42,625.61	1,131,593.33	989,382.92	13,367,969.81	1,698,505.50	10				
B 9434	UTIL/COMM/OTHR COUNTY-	6,259,657.41	3,000.00	143,934.00	729,403.13	2,008,023.80	4,104,699.61	65				
B 9440	TRANSPORTATION	27,444,116.98	29,340.00	383,390.07	1,913,015.83	23,539,314.77	3,492,072.14	12				
B 9450	FACILITIES MANAGEMENT	687,628.61	1,159.99	10,040.00	27,765.55	621,740.61	54,688.01	7				
B 9451	SAFETY AND SECURITY	1,792,438.88	69,609.08	88,228.28	32,669.88	939,354.86	695,246.66	38				
B 9460	ACCOUNTING	2,328,004.73	0.00	276,398.91	123,317.59	1,737,541.75	314,064.07	13				
B 9462	FINANCIAL SERVICES	1,044,216.17	0.00	26,750.00	58,170.53	766,866.19	250,599.98	24				
B 9470	BUDGET	409,520.20	0.00	0.00	38,613.12	365,580.83	43,939.37	10				
B 9475	PAYROLL SERVICES	780,649.97	0.00	0.00	56,394.23	636,586.88	144,063.09	18				
B 9480	PURCHASING	528,673.39	0.00	68,997.24	44,898.72	458,196.28	1,479.87	0				
B 9525	SCHOOL CHOICE	529,604.40	175.00	0.00	23,432.74	347,237.05	182,192.35	34				
B 9530	EXCEPT ED & STDT SUPPO	5,765,644.70	51,875.52	829,747.53	454,613.12	4,224,369.81	659,651.84	11				
B 9543	FEDERAL, STATE & COMP	936,642.29	1,803.20	72,830.00	53,637.97	624,863.19	237,145.90	25				
	*	565,376,518.60	999,783.16	8,779,182.64	54,426,191.75	475,533,793.76	80,063,759.04	14				

## **April 2022 Financial Statements**

**Meeting Date: June 14, 2022**

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending April 30, 2022.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances 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, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups.

Exhibit D, MONTHLY STATUS REPORT ON STRATEGIC RESERVE, shows the current balance and target balance for the reserve. The reserve balance is necessary to maintain the financial integrity of the District and is established in Board Policy 6210.

Exhibit E, GENERAL FUND 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**

April 30, 2022

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 608,469,729.13	\$ 607,476,369.95	\$ 607,986,457.02	\$ 421,107,602.01	\$ 518,193.69	\$ 10,964,881.27	\$ 175,395,780.05
<b>Debt Service</b>	43,071,193.30	43,140,642.68	43,140,642.68	41,044,761.90	-	-	2,095,880.78
<b>Capital Outlay</b>	394,452,680.09	401,275,604.08	401,950,631.43	121,109,611.95	342,771.79	116,689,292.12	163,808,955.57
<b>Special Revenue -School Food Service</b>	33,521,326.81	38,711,986.38	39,344,456.12	21,139,233.30	10,000.00	4,226,692.94	13,968,529.88
<b>Special Revenue - Grants</b>	103,917,962.21	130,688,440.07	199,716,697.67	50,499,716.88	268,102.67	3,086,897.18	145,861,980.94
<b>Health Care</b>	84,161,237.91	84,161,237.91	84,161,237.91	50,674,562.28	-	3,614,682.66	29,871,992.97
<b>Workers' Compensation</b>	12,951,856.27	12,951,856.27	12,951,856.27	1,014,678.73	-	80,515.22	11,856,662.32
<b>Flexcare</b>	2,052,321.61	2,052,321.61	2,052,321.61	1,059,308.79	-	56,925.55	936,087.27
<b>Totals - All Funds</b>	<b>\$ 1,282,598,307.33</b>	<b>\$ 1,320,458,458.95</b>	<b>\$ 1,391,304,300.71</b>	<b>\$ 707,649,475.84</b>	<b>\$ 1,139,068.15</b>	<b>\$ 138,719,886.94</b>	<b>\$ 543,795,869.78</b>

**COLLIER COUNTY PUBLIC SCHOOLS  
OPERATING SUMMARY  
April 30, 2022**

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	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 77,655,374.53	\$ 77,655,374.53	\$ 77,655,374.53	12.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 77,655,374.53	100.0%
100	FEDERAL DIRECT	510,000.00	510,000.00	510,000.00	0.1%	-	398,478.31	78.1%	-	-	398,478.31	78.1%	111,521.69	21.9%
200	FEDERAL THROUGH STATE	1,514,000.00	2,043,170.00	2,043,170.00	0.3%	-	1,940,168.54	95.0%	-	-	1,940,168.54	95.0%	103,001.46	5.0%
300	STATE	90,621,426.09	87,320,744.61	87,372,231.61	14.4%	51,487.00	76,417,578.56	87.5%	-	-	76,417,578.56	87.5%	10,954,653.05	12.5%
400	LOCAL	364,427,142.99	365,569,098.00	365,667,543.37	60.1%	98,445.37	393,584,300.04	107.6%	-	-	393,584,300.04	107.6%	(27,916,756.67)	-7.6%
400	VOTER APPROVED REFERENDUM	36,701,718.00	36,701,718.00	36,701,718.00	6.0%	-	-	0.0%	-	-	-	0.0%	36,701,718.00	100.0%
600	TRANSFERS	37,031,067.52	37,584,671.92	37,944,671.92	6.2%	360,000.00	16,035,179.78	42.3%	-	-	16,035,179.78	42.3%	21,909,492.14	57.7%
700	OTHER FINANCING SOURCES	9,000.00	91,592.89	91,747.59	0.0%	154.70	56,044.53	61.1%	-	-	56,044.53	61.1%	35,703.06	38.9%
<b>TOTAL REVENUES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 607,476,369.95</b>	<b>\$ 607,986,457.02</b>	<b>100%</b>	<b>\$ 510,087.07</b>	<b>\$ 488,431,749.76</b>	<b>80.3%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 488,431,749.76</b>	<b>80.3%</b>	<b>\$ 119,554,707.26</b>	<b>19.7%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 359,424,138.05	\$ 362,131,834.91	\$ 362,542,132.94	59.6%	\$ 410,298.03	\$ 266,138,548.94	73.4%	\$ 275,274.27	\$ 4,805,723.65	\$ 270,944,272.59	74.7%	\$ 91,322,586.08	25.2%
7900	OPERATION OF PLANT	39,772,945.24	40,485,472.98	40,532,943.81	6.7%	47,470.83	31,695,161.14	78.2%	19,639.49	2,060,470.06	33,755,631.20	83.3%	6,757,673.12	16.7%
7300	SCHOOL ADMINISTRATION	34,819,327.97	34,037,183.58	34,068,198.90	5.6%	31,015.32	28,356,724.62	83.2%	12,807.66	36,152.01	28,392,876.63	83.3%	5,662,514.61	16.6%
7800	TRANSPORTATION	25,781,309.00	27,892,713.69	27,881,548.84	4.6%	(11,164.85)	21,960,993.35	78.8%	8,844.15	754,932.93	22,715,926.28	81.5%	5,156,778.41	18.5%
6100	PUPIL SERVICES	23,689,249.26	24,689,211.28	24,338,173.61	4.0%	(351,037.67)	16,935,077.05	69.6%	4,686.27	1,412,891.52	18,347,968.57	75.4%	5,985,518.77	24.6%
8100	MAINTENANCE OF PLANT	17,887,489.00	18,063,027.43	18,428,654.48	3.0%	365,627.05	14,643,033.76	79.5%	80,768.51	1,201,612.96	15,844,646.72	86.0%	2,503,239.25	13.6%
7700	CENTRAL SERVICES	11,648,736.09	11,765,508.19	11,736,891.13	1.9%	(28,617.06)	8,366,743.62	71.3%	29,322.23	170,039.22	8,536,782.84	72.7%	3,170,786.06	27.0%
6300	INSTR & CURRIC DEVELOP	10,738,852.21	10,182,328.96	10,216,923.94	1.7%	34,594.98	8,031,046.12	78.6%	2,387.06	11,908.47	8,042,954.59	78.7%	2,171,582.29	21.3%
6400	INSTR STAFF DEVELOP	8,017,844.75	7,875,298.72	7,845,113.74	1.3%	(30,184.98)	4,986,267.01	63.6%	9,885.01	65,030.32	5,051,297.33	64.4%	2,783,931.40	35.5%
6200	INSTRUCTIONAL MEDIA	6,631,455.00	7,215,873.58	7,237,845.64	1.2%	21,972.06	5,170,983.40	71.4%	15,378.92	83,636.15	5,254,619.55	72.6%	1,967,847.17	27.2%
8200	ADMIN TECHNOLOGY SERV	5,552,060.29	6,116,945.03	6,116,945.09	1.0%	0.06	4,582,690.54	74.9%	54,477.90	25,659.17	4,608,349.71	75.3%	1,454,117.48	23.8%
7500	FISCAL SERVICES	4,342,504.00	4,219,160.25	4,219,160.25	0.7%	-	3,123,541.91	74.0%	2,494.78	116,370.57	3,239,912.48	76.8%	976,752.99	23.2%
7400	FACILITIES ACQ & CONST	1,873,676.55	3,012,531.30	3,012,531.30	0.5%	-	2,375,879.54	78.9%	72.99	-	2,375,879.54	78.9%	636,578.77	21.1%
6500	INSTR RELATED TECHNOLOGY	2,134,414.26	2,291,390.51	2,291,644.37	0.4%	253.86	1,641,117.24	71.6%	90.93	-	1,641,117.24	71.6%	650,436.20	28.4%
7200	GENERAL ADMINISTRATION	2,519,231.00	2,363,814.14	2,372,903.58	0.4%	9,089.44	1,869,136.60	78.8%	1,516.55	-	1,869,136.60	78.8%	502,250.43	21.2%
7100	BOARD OF EDUCATION	1,734,226.00	1,748,957.07	1,748,957.07	0.3%	-	1,230,657.17	70.4%	546.97	220,454.24	1,451,111.41	83.0%	297,298.69	17.0%
2711	NON SPENDABLE RESERVE INVENTORY	833,545.96	833,545.96	833,545.96	0.1%	-	-	0.0%	-	-	-	0.0%	833,545.96	100.0%
7600	FOOD SERVICES- GF	-	-	10,770.00	0.0%	10,770.00	-	0.0%	-	-	-	0.0%	10,770.00	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	142,960.53	142,960.53	142,960.53	0.0%	-	-	0.0%	-	-	-	0.0%	142,960.53	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,360,381.86	1,457,334.38	1,457,334.38	0.2%	-	-	0.0%	-	-	-	0.0%	1,457,334.38	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	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	187,912.65	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	8,876,192.00	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	1,750,000.00	2,200,000.00	2,200,000.00	0.4%	-	-	0.0%	-	-	-	0.0%	2,200,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	24,101,750.00	24,101,750.00	24,101,750.00	4.0%	-	-	0.0%	-	-	-	0.0%	24,101,750.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	-	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	5,859,527.46	5,859,527.46	5,859,527.46	1.0%	-	-	0.0%	-	-	-	0.0%	5,859,527.46	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	0.8%	-	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 607,476,369.95</b>	<b>\$ 607,986,457.02</b>	<b>100.0%</b>	<b>\$ 510,087.07</b>	<b>\$ 421,107,602.01</b>	<b>69.3%</b>	<b>\$ 518,193.69</b>	<b>\$ 10,964,881.27</b>	<b>\$ 432,072,483.28</b>	<b>71.1%</b>	<b>\$ 175,395,780.05</b>	<b>28.8%</b>

# ANALYSIS OF BUDGETED ENDING FUND BALANCES

April 30, 2022

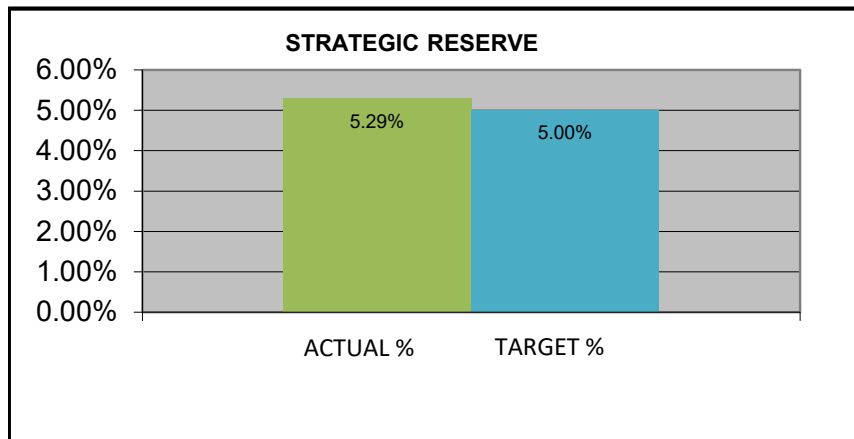
**Exhibit C**

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
<b>Non Spendable</b>						
Inventory - Non Spendable	833,545.96			643,204.37		
Pre-Paid Non Spendable	142,960.53					
<b>Restricted</b>						
Restricted - Workforce Programs	1,457,334.38					
Restricted - School Recognition Funding						
Restricted Self Insured Retention			32,600,000.00			
Restricted Emergency Maintenance			6,000,000.00			
Restricted Future Schools Construction			32,181,920.81			
Restricted Enterprise Software			10,020,000.00			
Restricted - McKay & Family Empowerment Scholarships	-					
Restricted for Salary Enhancement	-					
Restricted Textbook Adoption	2,200,000.00					
Restricted Debt Service		2,095,610.28				
Restricted Capital Projects			23,215,202.61			
Restricted Food Services				7,309,867.43		
Restricted For Special Revenue Funds					6,377,585.92	
<b>Assigned</b>						
Assigned For FTE Shortfall / State Proration	2,500,000.00					
Assigned For FTE Audit	90,000.00					
Assigned For Low Performing Schools	1,200,000.00					
Assigned For Enterprise Software	5,000,000.00					
Assigned For Future Vehicles			3,206,911.19			
<b>Unassigned</b>						
Unassigned Reserve For Budget Shortfall	5,859,527.46					
Unassigned Fund Balance						
Unassigned Strategic Reserve	24,101,750.00					
Health Fund Reserve for Future Claims						21,617,641.41
Workers Compensation Reserve for Future Claims						11,757,665.27
Flex Care Reserve for Future Claims						524,616.11
<b>Totals</b>	<b>\$ 43,385,118.33</b>	<b>\$ 2,095,610.28</b>	<b>\$ 107,224,034.61</b>	<b>\$ 7,953,071.80</b>	<b>\$ 6,377,585.92</b>	<b>\$ 33,899,922.79</b>
				<b>Grand Total All Reserves</b>		
				<b>\$ 200,935,343.73</b>		

**April 30, 2022**

<b>GENERAL FUND REVENUES</b>	
FEDERAL DIRECT	\$ 510,000.00
FEDERAL THROUGH STATE	2,043,170.00
STATE	87,372,231.61
LOCAL	365,667,543.37
	<u>\$ 455,592,944.98</u>

<b>CURRENT MONTHLY STATUS</b>	<b>RESERVE AMOUNT</b>	<b>PERCENTAGE OF GENERAL FUND REVENUE</b>	<b>TARGET PERCENTAGE</b>	<b>OVERAGE (SHORTFALL)</b>
Strategic Reseve	\$24,101,750.00	5.29%	5.00%	\$1,322,102.75



	<b>Current Month</b>	<b>Previous Month</b>	<b>Change</b>
<b>Strategic Reserve</b>	5.29%	5.29%	0.00%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E  
 PRD-10 APRIL 2022

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
	---	---	---	---	---	---	---
B 0051	EVERGLADES CITY SCHOOL	3,255,532.42	3,004.69	39,670.63	315,942.33	2,544,985.11	667,871.99 20
B 0061	GULFVIEW MIDDLE	5,592,819.57	4,270.80	25,629.62	540,903.39	4,309,414.90	1,253,504.25 22
B 0121	LAKE PARK ELEMENTARY	5,461,591.96	1,232.83	11,893.26	510,791.10	4,175,662.47	1,272,803.40 23
B 0131	TOMMIE BARFIELD ELEMEN	4,818,798.30	2,954.88	17,027.32	465,652.28	3,641,798.31	1,157,017.79 24
B 0141	SHADOWLAWN ELEMENTARY	5,471,129.61	500.00	34,864.90	487,882.23	4,010,994.20	1,424,770.51 26
B 0151	NAPLES HIGH	13,512,445.11	20,815.44	83,113.11	1,232,672.71	9,892,325.14	3,516,191.42 26
B 0161	PINECREST ELEMENTARY	6,900,855.21	1,906.00	35,685.07	627,937.86	5,058,855.47	1,804,408.67 26
B 0171	SEA GATE ELEMENTARY	7,329,875.43	2,822.19	26,675.68	678,040.38	5,564,690.36	1,735,687.20 23
B 0181	HIGHLANDS ELEMENTARY	6,549,948.95	7,095.41	42,031.87	574,593.27	4,680,743.03	1,820,078.64 27
B 0191	LAKE TRAFFORD ELEMENTA	7,586,178.87	2,589.52	143,120.55	658,870.35	5,540,384.20	1,900,084.60 25
B 0201	AVALON ELEMENTARY	4,205,718.80	2,116.60	29,055.12	374,614.14	2,990,691.93	1,183,855.15 28
B 0211	EAST NAPLES MIDDLE	7,018,585.53	552.00	72,934.00	635,152.10	5,033,285.81	1,911,813.72 27
B 0221	POINCIANA ELEMENTARY	6,111,917.89	2,086.68	20,175.40	577,925.36	4,696,566.20	1,393,089.61 22
B 0231	GOLDEN GATE ELEMENTARY	4,840,894.40	1,897.36	15,408.17	440,589.65	3,650,327.82	1,173,261.05 24
B 0241	NAPLES PARK ELEMENTARY	4,980,761.24	1,554.46	19,449.88	482,260.75	3,906,890.65	1,052,866.25 21
B 0251	PINE RIDGE MIDDLE	7,120,269.97	7,030.92	33,694.29	703,257.42	5,493,928.84	1,585,615.92 22
B 0261	LELY HIGH	12,243,170.71	4,760.94	247,814.33	1,142,808.87	9,006,935.81	2,983,659.63 24
B 0271	IMMOKALEE HIGH	14,700,647.64	4,359.34	231,357.69	1,424,831.04	10,800,828.44	3,664,102.17 24
B 0281	LORENZO WALKER TECH CO	8,632,373.61	9,988.69	366,700.61	687,389.85	5,865,573.21	2,390,111.10 27
B 0282	LORENZO WALKER TECHNIC	4,431,595.90	3,627.25	64,433.05	535,634.11	3,443,075.44	920,460.16 20
B 0311	BARRON COLLIER HIGH	12,948,652.87	34,218.04	123,457.27	1,232,573.73	9,617,073.31	3,173,904.25 24
B 0321	GOLDEN GATE MIDDLE	8,145,609.71	16,040.15	49,381.39	776,221.96	6,123,788.90	1,956,399.27 24
B 0331	BIG CYPRESS ELEMENTARY	7,148,815.82	3,224.10	37,671.62	688,057.89	5,505,141.90	1,602,778.20 22
B 0341	VILLAGE OAKS ELEMENTAR	5,199,814.53	1,774.60	70,861.82	544,111.53	4,256,954.00	870,224.11 16
B 0351	GOLDEN TERRACE ELEMEN	5,179,496.87	1,332.75	15,437.82	489,972.91	4,007,336.59	1,155,389.71 22
B 0361	IMMOKALEE MIDDLE	11,837,009.82	8,582.28	57,250.52	1,140,515.60	8,921,422.57	2,849,754.45 24
B 0371	VINEYARDS ELEMENTARY	7,842,078.02	3,012.61	16,308.28	738,236.44	6,010,546.30	1,812,210.83 23
B 0381	LELY ELEMENTARY	5,538,120.46	561.88	77,197.63	507,921.09	4,147,116.09	1,313,244.86 23
B 0391	LAUREL OAK ELEMENTARY	8,163,602.43	1,166.63	21,554.43	871,079.34	6,855,664.34	1,285,217.03 15
B 0392	GULF COAST HIGH	15,801,287.78	32,548.38	114,582.52	1,528,267.08	11,657,898.27	3,996,258.61 25
B 0401	OAKRIDGE MIDDLE	8,243,404.94	11,927.09	88,502.22	795,163.38	6,337,508.58	1,805,467.05 21
B 0421	MANATEE ELEMENTARY	5,756,006.54	500.00	13,031.35	553,450.53	4,514,354.33	1,228,120.86 21
B 0422	MANATEE MIDDLE	6,780,568.15	1,128.97	61,161.86	629,805.65	4,946,412.76	1,771,864.56 26
B 0431	PELICAN MARSH ELEMENTA	6,940,830.68	4,345.69	33,267.73	684,007.61	5,455,203.79	1,448,013.47 20
B 0441	CORKSCREW ELEMENTARY	7,439,147.50	1,591.96	77,908.33	710,313.04	5,598,576.51	1,761,070.70 23
B 0442	CORKSCREW MIDDLE	7,065,135.81	9,038.73	77,895.66	667,412.59	5,269,364.25	1,708,837.17 24
B 0451	OSCEOLA ELEMENTARY	6,165,672.04	4,113.05	7,305.88	604,497.80	4,827,625.20	1,326,627.91 21
B 0452	NORTH NAPLES MIDDLE	7,497,389.45	5,563.44	29,371.96	752,845.14	5,866,060.42	1,596,393.63 21
B 0461	CALUSA PARK ELEMENTARY	7,043,068.53	712.45	58,649.40	683,591.46	5,498,710.02	1,484,996.66 21
B 0471	SABAL PALM ELEMENTARY	6,088,363.23	1,156.74	88,670.85	579,933.52	4,620,082.38	1,378,453.26 22
B 0472	CYPRESS PALM MIDDLE	5,796,748.06	4,092.25	68,752.35	579,614.52	4,464,387.26	1,259,516.20 21
B 0481	LAVERN GAYNOR ELEMENTA	3,393,522.50	824.71	17,601.80	322,361.66	2,642,394.47	732,701.52 21
B 0491	HERBERT CAMBRIDGE ELEM	3,227,330.32	994.40	13,101.99	306,513.88	2,542,290.88	670,943.05 20
B 0493	PALMETTO RIDGE HIGH	15,962,226.20	6,030.77	79,549.70	1,602,695.04	12,027,994.94	3,848,650.79 24
B 0501	GOLDEN GATE HIGH	13,156,100.13	13,954.42	122,440.86	1,176,867.11	9,579,764.63	3,439,940.22 26
B 0511	ESTATES ELEMENTARY	6,100,296.42	1,522.67	72,976.04	605,586.55	4,682,828.56	1,342,969.15 22
B 0521	VETERANS MEMORIAL ELEM	6,599,306.95	5,028.59	20,472.31	632,601.23	5,037,464.36	1,536,341.69 23
B 0531	MIKE DAVIS ELEMENTARY	5,353,593.98	2,867.85	15,237.79	513,940.57	4,084,317.79	1,251,170.55 23
B 0541	PALMETTO ELEMENTARY	5,031,295.53	2,808.53	26,311.02	460,648.14	3,823,317.53	1,178,858.45 23
B 0551	PARKSIDE ELEMENTARY	5,339,278.40	3,149.43	30,300.04	494,745.59	4,056,459.33	1,249,369.60 23
B 0581	IMMOKALEE TECHNICAL CO	4,306,233.01	15,143.82	129,232.68	365,522.95	3,197,582.74	964,273.77 22
B 0631	EDEN PARK ELEMENTARY	6,659,304.02	2,451.77	60,831.91	609,875.09	4,944,387.26	1,651,633.08 24
B 7001	COLLIER VIRTUAL SCHOOL	112,568.12	0.00	24,493.49	12,318.76	84,872.84	3,201.79 2
B 7004	COLLIER FLORIDA VIRTUA	139,799.06	0.00	0.00	11,794.41	103,136.45	36,662.61 26

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT E  
PRD-10 APRIL 2022

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
	---	---	---	---	---	---	---
B 7023	E-COLLIER ACADEMY	3,495,071.49	990.68	13,382.71	261,108.95	2,359,086.34	1,121,611.76 32
B 9004	T.A.P.P. - IMMOKALEE	749,165.50	0.00	55,202.77	91,415.48	574,772.78	119,189.95 15
B 9007	NEW BEGINNINGS IMMOKAL	915,140.88	0.00	1,114.75	85,882.63	700,843.96	213,182.17 23
B 9008	T.A.P.P. - NAPLES	669,385.41	0.00	54,892.28	86,778.94	530,641.88	83,851.25 12
B 9010	NEW BEGINNINGS NAPLES	1,268,868.52	0.00	1,170.43	123,037.56	914,750.24	352,947.85 27
B 9013	DETENTION CENTER	470,212.63	500.00	5,692.94	83,674.55	427,403.63	36,616.06 7
B 9015	PHOENIX NAPLES	1,952,857.74	0.00	6,573.29	197,388.34	1,478,669.59	467,614.86 23
B 9017	PACE PROGRAM	600,350.20	0.00	204,920.40	0.00	276,189.50	119,240.30 19
B 9018	MARCO ISLAND CHARTER M	3,156,079.81	0.00	0.00	260,542.61	2,587,530.75	568,549.06 18
B 9019	HOSPITAL/HOMEBOUND	652,123.41	0.00	1,910.00	172,181.56	775,106.35	124,892.94- 19-
B 9021	IMMOKALEE COMMUNITY SC	2,715,156.44	0.00	0.00	239,665.04	2,275,202.58	439,953.86 16
B 9026	PHOENIX IMMOKALEE	793,357.06	0.00	2,169.34	87,540.02	645,923.93	145,263.79 18
B 9027	BEACON HIGH SCHOOL	2,558,818.33	1,000.00	3,114.99	248,173.21	1,918,981.84	635,721.50 24
B 9032	MARCO ISLAND ACADEMY	2,655,372.54	0.00	0.00	206,771.98	2,107,507.97	547,864.57 20
B 9034	GULF COAST CHARTER ACA	6,237,908.63	0.00	0.00	498,281.93	5,025,738.15	1,212,170.48 19
B 9035	MASON CLASSICAL ACADEM	11,464,950.27	0.00	0.00	954,282.95	9,200,964.57	2,263,985.70 19
B 9036	COLLIER CHARTER ACADEM	6,753,188.31	0.00	0.00	517,247.22	5,269,339.34	1,483,848.97 21
B 9037	BRIDGEPREP ACADEMY COL	2,287,720.12	0.00	0.00	165,447.68	1,789,002.27	498,717.85 21
B 9039	NAPLES CLASSICAL ACADE	9,121,657.67	0.00	0.00	796,782.79	7,309,438.36	1,812,219.31 19
B 9110	SCHOOL BOARD	553,039.45	500.00	11,000.00	45,174.04	400,827.70	140,711.75 25
B 9120	LEGAL SERVICES	1,566,262.49	46.97	53,418.29	153,958.75	1,364,711.81	148,085.42 9
B 9210	SUPERINTENDENT'S OFFIC	503,582.77	54.99	0.00	53,333.08	394,228.99	109,298.79 21
B 9211	TEACHING AND LEARNING	1,215,953.52	1,730.04	5,142.21	103,150.67	1,145,345.92	63,735.35 5
B 9212	DISTRICT/SCHOOL OPERAT	2,048,468.26	904.67	3,650.00	82,326.03	909,863.35	1,134,050.24 55
B 9213	PRINCIPAL OF ALT SCHOO	388,219.82	226.37	6,773.67	17,935.24	324,226.13	56,993.65 14
B 9215	STUDENT RELATIONS	588,968.37	32.56	0.00	58,597.41	478,813.88	110,121.93 18
B 9217	SCHOOL LEADERSHIP	2,277,493.64	1,221.96	266,042.15	143,684.83	1,365,874.35	644,355.18 28
B 9224	K12 ACADEMIC PROGRAMS	10,631,304.26	16,040.06	215,091.82	566,568.26	5,636,084.38	4,764,088.00 44
B 9230	HUMAN RESOURCES	1,320,639.83	2,987.56	2,350.00	126,697.25	1,100,695.14	214,607.13 16
B 9231	TALENT MANAGEMENT	2,193,880.15	0.00	78,264.60	189,171.54	1,712,208.64	403,406.91 18
B 9238	BENEFITS & WELLNESS	340,901.49	891.64	0.00	16,276.97	151,216.66	188,793.19 55
B 9239	COMPENSATION	785,513.30	0.00	0.00	78,911.56	572,684.86	212,828.44 27
B 9240	PROF LEARNING	2,143,912.45	3,158.15	61,072.44	223,165.16	1,508,183.61	571,498.25 26
B 9260	ACCOUNTABILITY & DATA	1,579,156.98	0.00	63,956.88	129,752.64	1,222,986.32	292,213.78 18
B 9270	COMMUNICATIONS & COMMU	1,308,131.97	13,730.60	4,396.79	126,707.85	1,036,633.29	253,371.29 19
B 9281	ADULT & COMMUNITY EDUC	1,808,488.24	2,730.05	1,075.42	259,904.00	1,970,074.41	165,391.64- 9-
B 9413	DISTRICT-WIDE INSURANC	6,736,940.18	0.00	185,306.06	73,613.53	6,279,503.39	272,130.73 4
B 9420	TECHNOLOGY	23,123,254.29	72,118.35	2,452,809.39	757,368.33	14,192,722.99	6,405,603.56 27
B 9427	SSPAR - ALLOCATIONS AN	1,274,830.77	845.12	6,371.46	112,484.18	1,006,488.51	261,125.68 20
B 9430	MAINTENANCE	16,254,659.38	13,085.00	1,231,298.11	1,608,793.75	12,378,586.89	2,631,689.38 16
B 9434	UTIL/COMM/OTHR COUNTY-	6,425,807.64	0.00	176,592.53	1,081,835.92	2,737,426.93	3,511,788.18 54
B 9440	TRANSPORTATION	27,443,017.98	8,159.78	762,964.93	2,526,522.58	21,626,298.94	5,045,594.33 18
B 9450	FACILITIES MANAGEMENT	684,678.61	72.99	13,275.00	38,489.52	593,975.06	77,355.56 11
B 9451	SAFETY AND SECURITY	1,792,438.88	69,598.55	100,118.70	300,966.98	906,684.98	716,036.65 39
B 9460	ACCOUNTING	2,328,004.73	861.25	279,120.57	238,534.65	1,614,224.16	433,798.75 18
B 9462	FINANCIAL SERVICES	1,043,949.95	1,460.56	29,750.00	80,154.04	708,695.66	304,043.73 29
B 9470	BUDGET	409,520.20	0.00	0.00	49,960.50	326,967.71	82,552.49 20
B 9475	PAYROLL SERVICES	780,649.97	0.00	0.00	70,348.36	580,192.65	200,447.32 25
B 9480	PURCHASING	527,964.78	172.97	84,464.74	62,327.83	413,297.56	30,029.51 5
B 9525	SCHOOL CHOICE	534,238.58	0.00	0.00	35,158.41	323,804.31	210,434.27 39
B 9530	EXCEPT ED & STDT SUPPO	5,766,522.50	17,245.54	1,084,449.62	458,854.92	3,769,756.69	895,070.65 15
B 9543	FEDERAL, STATE & COMP	936,769.30	1,252.53	74,476.92	164,729.85-	571,225.22	289,814.63 30
	*	564,601,338.69	518,193.69	10,964,881.27	50,753,015.35	421,107,602.01	132,010,661.72 23

## **March 2022 Financial Statements**

**Revised June 14, 2022**

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending March 31, 2022.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances 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, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups.

Exhibit D, MONTHLY STATUS REPORT ON STRATEGIC RESERVE, shows the current balance and target balance for the reserve. The reserve balance is necessary to maintain the financial integrity of the District and is established in Board Policy 6210.

Exhibit E, GENERAL FUND 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**

March 31, 2022

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 608,469,729.13	\$ 606,860,946.64	\$ 607,476,369.95	\$ 370,354,586.66	\$ 716,816.95	\$ 14,603,651.14	\$ 221,801,315.20
<b>Debt Service</b>	43,071,193.30	43,140,642.68	43,140,642.68	41,044,761.90	-	-	2,095,880.78
<b>Capital Outlay</b>	394,452,680.09	400,790,058.68	401,275,604.08	112,612,074.22	193,380.71	122,120,889.32	166,349,259.83
<b>Special Revenue -School Food Service</b>	33,521,326.81	38,711,986.38	38,711,986.38	18,693,963.54	11,288.92	1,651,007.88	18,355,726.04
<b>Special Revenue - Grants</b>	103,917,962.21	112,374,176.75	130,688,440.07	37,381,205.50	378,217.96	3,064,014.67	89,865,001.94
<b>Health Care</b>	84,161,237.91	84,161,237.91	84,161,237.91	47,116,358.71	-	4,141,990.24	32,902,888.96
<b>Workers' Compensation</b>	12,951,856.27	12,951,856.27	12,951,856.27	906,017.06	-	101,694.46	11,944,144.75
<b>Flexcare</b>	2,052,321.61	2,052,321.61	2,052,321.61	1,021,551.85	-	63,512.40	967,257.36
<b>Totals - All Funds</b>	<b>\$ 1,282,598,307.33</b>	<b>\$ 1,301,043,226.92</b>	<b>\$ 1,320,458,458.95</b>	<b>\$ 629,130,519.44</b>	<b>\$ 1,299,704.54</b>	<b>\$ 145,746,760.11</b>	<b>\$ 544,281,474.86</b>

**COLLIER COUNTY PUBLIC SCHOOLS  
OPERATING SUMMARY  
March 31, 2022**

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	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 77,655,374.53	\$ 77,655,374.53	\$ 77,655,374.53	12.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 77,655,374.53	100.0%
100	FEDERAL DIRECT	510,000.00	510,000.00	510,000.00	0.1%	-	347,918.31	68.2%	-	-	347,918.31	68.2%	162,081.69	31.8%
200	FEDERAL THROUGH STATE	1,514,000.00	1,711,214.00	2,043,170.00	0.3%	331,956.00	1,924,559.02	94.2%	-	-	1,924,559.02	94.2%	118,610.98	5.8%
300	STATE	90,621,426.09	87,196,861.61	87,320,744.61	14.4%	123,883.00	68,479,794.34	78.4%	-	-	68,479,794.34	78.4%	18,840,950.27	21.6%
400	LOCAL	364,427,142.99	365,423,417.46	365,569,098.00	60.2%	145,680.54	379,578,353.38	103.8%	-	-	379,578,353.38	103.8%	(14,009,255.38)	-3.8%
400	VOTER APPROVED REFERENDUM	36,701,718.00	36,701,718.00	36,701,718.00	6.0%	-	-	0.0%	-	-	-	0.0%	36,701,718.00	100.0%
600	TRANSFERS	37,031,067.52	37,589,721.52	37,584,671.92	6.2%	(5,049.60)	15,563,519.88	41.4%	-	-	15,563,519.88	41.4%	22,021,152.04	58.6%
700	OTHER FINANCING SOURCES	9,000.00	72,639.52	91,592.89	0.0%	18,953.37	17,940.39	19.6%	-	-	17,940.39	19.6%	73,652.50	80.4%
<b>TOTAL REVENUES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 606,860,946.64</b>	<b>\$ 607,476,369.95</b>	<b>100.0%</b>	<b>\$ 615,423.31</b>	<b>\$ 465,912,085.32</b>	<b>76.7%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 465,912,085.32</b>	<b>76.7%</b>	<b>\$ 141,564,284.63</b>	<b>23.3%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 359,424,138.05	\$ 361,962,094.06	\$ 362,131,834.91	59.6%	\$ 169,740.85	\$ 233,367,705.57	64.4%	\$ 232,599.34	\$ 5,888,411.92	\$ 239,256,117.49	66.1%	\$ 122,643,118.08	33.9%
6100	PUPIL SERVICES	23,689,249.26	24,405,035.65	24,689,211.28	4.1%	284,175.63	14,737,863.09	59.7%	1,154.55	1,751,350.32	16,489,213.41	66.8%	8,198,843.32	33.2%
7900	OPERATION OF PLANT	39,772,945.24	40,437,791.86	40,485,472.98	6.7%	47,681.12	28,937,672.26	71.5%	221,765.50	3,429,063.02	32,366,735.28	79.9%	7,896,972.20	19.5%
7300	SCHOOL ADMINISTRATION	34,819,327.97	34,037,873.40	34,037,183.58	5.6%	(689.82)	24,805,528.38	72.9%	12,691.56	42,877.55	24,848,405.93	73.0%	9,176,086.09	27.0%
7800	TRANSPORTATION	25,781,309.00	27,798,318.40	27,892,713.69	4.6%	94,395.29	19,346,537.12	69.4%	23,783.68	865,751.88	20,212,289.00	72.5%	7,656,641.01	27.5%
8100	MAINTENANCE OF PLANT	17,887,489.00	18,063,366.41	18,063,027.43	3.0%	(338.98)	12,750,023.64	70.6%	121,227.33	1,781,829.90	14,531,853.54	80.5%	3,409,946.56	18.9%
7700	CENTRAL SERVICES	11,648,736.09	11,786,665.35	11,765,508.19	1.8%	(21,157.16)	7,425,504.56	63.1%	20,158.19	221,856.84	7,647,361.40	65.0%	4,097,988.60	34.8%
6300	INSTR & CURRIC DEVELOP	10,738,852.21	10,170,001.39	10,182,328.96	1.7%	12,327.57	7,022,104.29	69.0%	25,642.03	8,137.85	7,030,242.14	69.0%	3,126,444.79	30.7%
6400	INSTR STAFF DEVELOP	8,017,844.75	7,921,784.34	7,875,298.72	1.3%	(46,485.62)	4,351,054.83	55.2%	37,198.00	92,330.48	4,443,385.31	56.4%	3,394,715.41	43.1%
6200	INSTRUCTIONAL MEDIA	6,631,455.00	7,188,023.84	7,215,873.58	1.2%	27,849.74	4,497,563.16	62.3%	7,925.12	68,954.77	4,566,517.93	63.3%	2,641,430.53	36.6%
8200	ADMIN TECHNOLOGY SERV	5,552,060.29	6,089,260.22	6,116,945.03	1.0%	27,684.81	4,179,408.43	68.3%	7,821.63	27,297.87	4,206,706.30	68.8%	1,902,417.10	31.1%
7500	FISCAL SERVICES	4,342,504.00	4,347,034.09	4,219,160.25	0.7%	(127,873.84)	2,685,509.36	63.7%	662.28	188,370.41	2,873,879.77	68.1%	1,344,618.20	31.9%
7400	FACILITIES ACQ & CONST	1,873,676.55	2,980,107.57	3,012,531.30	0.5%	32,423.73	2,063,259.43	68.5%	59.13	-	2,063,259.43	68.5%	949,212.74	31.5%
6500	INSTR RELATED TECHNOLOGY	2,134,414.26	2,326,571.86	2,291,390.51	0.4%	(35,181.35)	1,457,776.77	63.6%	3,292.69	-	1,457,776.77	63.6%	830,321.05	36.2%
7200	GENERAL ADMINISTRATION	2,519,231.00	2,318,679.46	2,363,814.14	0.4%	45,134.68	1,654,982.60	70.0%	652.47	-	1,654,982.60	70.0%	708,179.07	30.0%
7100	BOARD OF EDUCATION	1,734,226.00	1,643,220.41	1,748,957.07	0.3%	105,736.66	1,072,093.17	61.3%	183.45	237,418.33	1,309,511.50	74.9%	439,262.12	25.1%
2711	NON SPENDABLE RESERVE INVENTORY	833,545.96	833,545.96	833,545.96	0.1%	-	-	0.0%	-	-	-	0.0%	833,545.96	100.0%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
2712	NON SPENDABLE PREPAID AMOUNTS	142,960.53	142,960.53	142,960.53	0.0%	-	-	0.0%	-	-	-	0.0%	142,960.53	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,360,381.86	1,457,334.38	1,457,334.38	0.2%	-	-	0.0%	-	-	-	0.0%	1,457,334.38	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	187,912.65	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	8,876,192.00	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	1,750,000.00	2,200,000.00	2,200,000.00	0.4%	-	-	0.0%	-	-	-	0.0%	2,200,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	24,101,750.00	24,101,750.00	24,101,750.00	4.0%	-	-	0.0%	-	-	-	0.0%	24,101,750.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	-	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	5,859,527.46	5,859,527.46	5,859,527.46	1.0%	-	-	0.0%	-	-	-	0.0%	5,859,527.46	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	0.8%	-	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 606,860,946.64</b>	<b>\$ 607,476,369.95</b>	<b>100.0%</b>	<b>\$ 615,423.31</b>	<b>\$ 370,354,586.66</b>	<b>61.0%</b>	<b>\$ 716,816.95</b>	<b>\$ 14,603,651.14</b>	<b>\$ 384,958,237.80</b>	<b>63.4%</b>	<b>\$ 221,801,315.20</b>	<b>36.5%</b>

# ANALYSIS OF BUDGETED ENDING FUND BALANCES

March 31, 2022

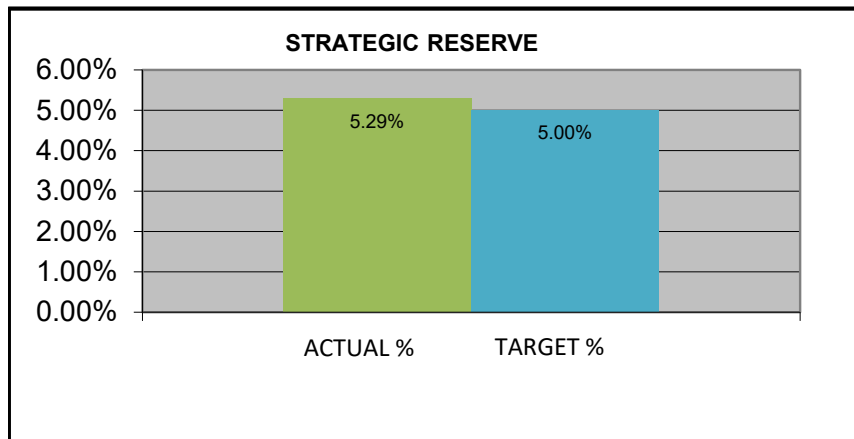
**Exhibit C**

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
<b>Non Spendable</b>						
Inventory - Non Spendable	833,545.96			643,204.37		
Pre-Paid Non Spendable	142,960.53					
<b>Restricted</b>						
Restricted - Workforce Programs	1,457,334.38					
Restricted - School Recognition Funding						
Restricted Self Insured Retention			32,600,000.00			
Restricted Emergency Maintenance			6,000,000.00			
Restricted Future Schools Construction			32,181,920.81			
Restricted Enterprise Software			10,020,000.00			
Restricted - McKay & Family Empowerment Scholarships	-					
Restricted for Salary Enhancement	-					
Restricted Textbook Adoption	2,200,000.00					
Restricted Debt Service		2,095,610.28				
Restricted Capital Projects			24,582,699.41			
Restricted Food Services				7,309,867.43		
Restricted For Special Revenue Funds					6,377,585.92	
<b>Assigned</b>						
Assigned For FTE Shortfall / State Proration	2,500,000.00					
Assigned For FTE Audit	90,000.00					
Assigned For Low Performing Schools	1,200,000.00					
Assigned For Enterprise Software	5,000,000.00					
Assigned For Future Vehicles			3,206,911.19			
<b>Unassigned</b>						
Unassigned Reserve For Budget Shortfall	5,859,527.46					
Unassigned Fund Balance						
Unassigned Strategic Reserve	24,101,750.00					
Health Fund Reserve for Future Claims						21,617,641.41
Workers Compensation Reserve for Future Claims						11,757,665.27
Flex Care Reserve for Future Claims						524,616.11
<b>Totals</b>	<b>\$ 43,385,118.33</b>	<b>\$ 2,095,610.28</b>	<b>\$ 108,591,531.41</b>	<b>\$ 7,953,071.80</b>	<b>\$ 6,377,585.92</b>	<b>\$ 33,899,922.79</b>
				<b>Grand Total All Reserves</b>		
				<b>\$ 202,302,840.53</b>		

**March 31, 2022**

<b>GENERAL FUND REVENUES</b>	
FEDERAL DIRECT	\$ 510,000.00
FEDERAL THROUGH STATE	2,043,170.00
STATE	87,320,744.61
LOCAL	365,569,098.00
	<u>\$ 455,443,012.61</u>

<b>CURRENT MONTHLY STATUS</b>	<b>RESERVE AMOUNT</b>	<b>PERCENTAGE OF GENERAL FUND REVENUE</b>	<b>TARGET PERCENTAGE</b>	<b>OVERAGE (SHORTFALL)</b>
Strategic Reseve	\$24,101,750.00	5.29%	5.00%	\$1,329,599.37



	<b>Current Month</b>	<b>Previous Month</b>	<b>Change</b>
<b>Strategic Reserve</b>	5.29%	5.30%	-0.01%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E

PRD-09 MARCH 2022

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
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B 0051	EVERGLADES CITY SCHOOL	3,256,030.57	5,037.97	58,285.49	357,215.04	2,229,042.78	963,664.33 29
B 0061	GULFVIEW MIDDLE	5,589,999.00	807.28	48,909.17	608,903.12	3,768,511.51	1,771,771.04 31
B 0121	LAKE PARK ELEMENTARY	5,459,799.90	1,330.32	23,421.51	605,705.50	3,664,871.37	1,770,176.70 32
B 0131	TOMMIE BARFIELD ELEMEN	4,817,939.40	1,527.90	31,201.27	500,752.64	3,176,146.03	1,609,064.20 33
B 0141	SHADOWLAWN ELEMENTARY	5,409,840.23	854.80	50,301.10	595,314.68	3,523,111.97	1,835,572.36 33
B 0151	NAPLES HIGH	13,491,220.02	10,495.95	184,332.51	1,400,100.81	8,659,652.43	4,636,739.13 34
B 0161	PINECREST ELEMENTARY	6,834,021.51	7,378.60	64,491.41	676,904.05	4,430,917.61	2,331,233.89 34
B 0171	SEA GATE ELEMENTARY	7,329,355.42	15,016.14	39,839.24	781,230.12	4,886,649.98	2,387,850.06 32
B 0181	HIGHLANDS ELEMENTARY	6,547,369.79	3,842.44	65,093.00	651,897.00	4,106,149.76	2,372,284.59 36
B 0191	LAKE TRAFFORD ELEMENTA	7,585,776.16	6,068.67	178,759.80	760,020.28	4,881,513.85	2,519,433.84 33
B 0201	AVALON ELEMENTARY	4,205,343.66	482.91	46,257.67	420,495.48	2,616,077.79	1,542,525.29 36
B 0211	EAST NAPLES MIDDLE	7,008,310.04	1,261.33	85,955.18	729,160.03	4,398,133.71	2,522,959.82 36
B 0221	POINCIANA ELEMENTARY	6,115,708.47	7,049.36	28,228.39	685,639.38	4,118,640.84	1,961,789.88 32
B 0231	GOLDEN GATE ELEMENTARY	4,817,774.20	2,131.62	29,431.06	536,702.20	3,209,738.17	1,576,473.35 32
B 0241	NAPLES PARK ELEMENTARY	4,974,681.87	461.29	32,631.50	559,739.79	3,424,629.90	1,516,959.18 30
B 0251	PINE RIDGE MIDDLE	7,111,668.50	2,959.61	70,206.48	750,145.10	4,790,671.42	2,247,830.99 31
B 0261	LELY HIGH	12,242,633.16	1,965.39	333,903.47	1,282,434.79	7,864,126.94	4,042,637.36 33
B 0271	IMMOKALEE HIGH	14,691,914.91	15,290.62	336,531.78	1,477,787.04	9,375,997.40	4,964,095.11 33
B 0281	LORENZO WALKER TECH CO	8,632,373.61	8,180.22	461,135.30	803,145.78	5,178,183.36	2,984,874.73 34
B 0282	LORENZO WALKER TECHNIC	4,431,888.86	936.46	181,480.19	461,782.50	2,907,441.33	1,342,030.88 30
B 0311	BARRON COLLIER HIGH	12,942,145.02	2,151.30	248,091.19	1,345,178.35	8,384,499.58	4,307,402.95 33
B 0321	GOLDEN GATE MIDDLE	8,160,629.10	1,637.69	81,363.00	875,464.12	5,347,566.94	2,730,061.47 33
B 0331	BIG CYPRESS ELEMENTARY	7,148,190.91	1,535.63	56,267.57	773,956.97	4,817,084.01	2,273,303.70 31
B 0341	VILLAGE OAKS ELEMENTAR	5,199,101.60	0.00	98,687.92	558,494.85	3,712,842.47	1,387,571.21 26
B 0351	GOLDEN TERRACE ELEMEN	5,160,496.48	1,038.08	42,334.02	591,955.41	3,517,363.68	1,599,760.70 31
B 0361	IMMOKALEE MIDDLE	11,834,513.82	3,113.27	87,220.01	1,200,030.73	7,780,906.97	3,963,273.57 33
B 0371	VINEYARDS ELEMENTARY	7,839,328.23	574.20	33,330.35	842,391.30	5,272,309.86	2,533,113.82 32
B 0381	LELY ELEMENTARY	5,537,727.07	464.44	93,212.35	583,706.06	3,639,195.00	1,804,855.28 32
B 0391	LAUREL OAK ELEMENTARY	8,169,129.05	2,721.02	37,674.61	960,158.38	5,984,585.00	2,144,148.42 26
B 0392	GULF COAST HIGH	15,806,609.05	19,660.71	307,685.14	1,625,278.91	10,129,631.19	5,349,632.01 33
B 0401	OAKRIDGE MIDDLE	8,212,062.24	2,731.01	135,515.65	864,971.84	5,542,345.20	2,531,470.38 30
B 0421	MANATEE ELEMENTARY	5,752,336.00	375.66	27,512.81	643,403.24	3,960,903.80	1,763,543.73 30
B 0422	MANATEE MIDDLE	6,777,089.96	448.79	99,616.75	712,194.28	4,316,607.11	2,360,417.31 34
B 0431	PELICAN MARSH ELEMENTA	6,940,944.19	2,447.35	53,902.83	786,060.22	4,771,196.18	2,113,397.83 30
B 0441	CORKSCREW ELEMENTARY	7,438,849.60	436.79	106,270.95	817,968.12	4,888,263.47	2,443,878.39 32
B 0442	CORKSCREW MIDDLE	7,055,626.42	729.43	104,316.48	759,321.09	4,601,951.66	2,348,628.85 33
B 0451	OSCEOLA ELEMENTARY	6,162,444.93	510.11	25,428.28	665,045.31	4,223,127.40	1,913,379.14 31
B 0452	NORTH NAPLES MIDDLE	7,489,696.34	1,356.48	58,631.25	842,904.66	5,113,215.28	2,316,493.33 30
B 0461	CALUSA PARK ELEMENTARY	7,039,196.27	2,800.71	79,271.07	787,808.41	4,815,118.56	2,142,005.93 30
B 0471	SABAL PALM ELEMENTARY	6,082,063.90	0.00	101,562.05	660,628.10	4,040,148.86	1,940,352.99 31
B 0472	CYPRESS PALM MIDDLE	5,793,976.88	2,121.46	92,049.63	628,208.07	3,884,772.74	1,815,033.05 31
B 0481	LAVERN GAYNOR ELEMENTA	3,370,415.02	661.33	29,915.04	372,597.57	2,320,032.81	1,019,805.84 30
B 0491	HERBERT CAMBRIDGE ELEM	3,226,467.15	1,298.89	21,975.74	363,891.92	2,235,777.00	967,415.52 29
B 0493	PALMETTO RIDGE HIGH	15,953,493.20	11,633.14	243,655.69	1,677,224.22	10,425,299.90	5,272,904.47 33
B 0501	GOLDEN GATE HIGH	13,148,781.75	8,562.95	218,426.94	1,317,360.76	8,402,897.52	4,518,894.34 34
B 0511	ESTATES ELEMENTARY	6,098,415.57	2,036.13	107,178.16	640,662.96	4,077,242.01	1,911,959.27 31
B 0521	VETERANS MEMORIAL ELEM	6,598,663.63	5,823.62	40,295.11	710,030.24	4,404,863.13	2,147,681.77 32
B 0531	MIKE DAVIS ELEMENTARY	5,258,177.83	807.24	31,410.98	580,840.88	3,570,377.22	1,655,582.39 31
B 0541	PALMETTO ELEMENTARY	5,029,181.20	977.75	43,263.74	541,575.55	3,362,669.39	1,622,270.32 32
B 0551	PARKSIDE ELEMENTARY	5,260,066.03	294.49	44,410.51	586,343.27	3,561,713.74	1,653,647.29 31
B 0581	IMMOKALEE TECHNICAL CO	4,281,233.01	14,404.00	142,122.08	440,389.44	2,832,059.79	1,292,647.14 30
B 0631	EDEN PARK ELEMENTARY	6,602,739.75	1,376.98	86,460.22	684,480.04	4,334,512.17	2,180,390.38 33
B 7001	COLLIER VIRTUAL SCHOOL	112,568.12	0.00	36,812.25	55,724.00	72,554.08	3,201.79 2
B 7004	COLLIER FLORIDA VIRTUA	139,799.06	0.00	0.00	15,803.19	91,342.04	48,457.02 34

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E

PRD-09 MARCH 2022

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
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B 7023	E-COLLIER ACADEMY	3,515,215.49	2,030.91	12,900.00	284,772.57	2,097,977.39	1,402,307.19 39
B 9004	T.A.P.P. - IMMOKALEE	749,165.50	0.00	97,668.57	96,916.46	483,357.30	168,139.63 22
B 9007	NEW BEGINNINGS IMMOKAL	915,140.88	0.00	1,114.75	108,283.16	614,961.33	299,064.80 32
B 9008	T.A.P.P. - NAPLES	669,385.41	0.00	99,905.11	87,526.36	443,862.94	125,617.36 18
B 9010	NEW BEGINNINGS NAPLES	1,268,868.52	0.00	1,744.33	136,396.18	791,712.68	475,411.51 37
B 9013	DETENTION CENTER	470,212.63	0.00	6,633.08	50,403.40	343,729.08	119,850.47 25
B 9015	PHOENIX NAPLES	1,952,857.74	0.00	7,715.02	234,853.85	1,281,281.25	663,861.47 33
B 9017	PACE PROGRAM	600,350.20	0.00	204,920.40	0.00	276,189.50	119,240.30 19
B 9018	MARCO ISLAND CHARTER M	3,156,079.81	0.00	0.00	267,749.98	2,326,988.14	829,091.67 26
B 9019	HOSPITAL/HOMEBOUND	652,123.41	0.00	1,910.00	130,386.95	602,924.79	47,288.62 7
B 9021	IMMOKALEE COMMUNITY SC	2,715,156.44	0.00	0.00	244,492.72	2,035,537.54	679,618.90 25
B 9026	PHOENIX IMMOKALEE	793,357.06	0.00	2,941.07	98,464.39	558,383.91	232,032.08 29
B 9027	BEACON HIGH SCHOOL	2,558,818.33	0.00	5,171.05	280,100.91	1,670,808.63	882,838.65 34
B 9032	MARCO ISLAND ACADEMY	2,655,372.54	0.00	0.00	206,051.01	1,900,735.99	754,636.55 28
B 9034	GULF COAST CHARTER ACA	6,237,908.63	0.00	0.00	497,366.60	4,527,456.22	1,710,452.41 27
B 9035	MASON CLASSICAL ACADEM	11,464,950.27	0.00	0.00	962,673.87	8,246,681.62	3,218,268.65 28
B 9036	COLLIER CHARTER ACADEM	6,753,188.31	0.00	0.00	521,217.45	4,752,092.12	2,001,096.19 29
B 9037	BRIDGEPREP ACADEMY COL	2,287,720.12	0.00	0.00	165,165.98	1,623,554.59	664,165.53 29
B 9039	NAPLES CLASSICAL ACADE	9,121,657.67	0.00	0.00	795,020.50	6,512,655.57	2,609,002.10 28
B 9110	SCHOOL BOARD	553,039.45	148.45	11,000.00	74,218.55	355,653.66	186,237.34 33
B 9120	LEGAL SERVICES	1,530,962.49	35.00	74,661.89	239,810.58	1,210,753.06	245,512.54 16
B 9210	SUPERINTENDENT'S OFFIC	503,582.77	1,993.53	0.00	46,562.70	340,895.91	160,693.33 31
B 9211	TEACHING AND LEARNING	1,226,041.56	1,470.71	10,969.91	105,992.97	1,042,195.25	171,405.69 13
B 9212	DISTRICT/SCHOOL OPERAT	2,088,852.59	949.05	6,450.00	81,678.62	827,537.32	1,253,916.22 60
B 9213	PRINCIPAL OF ALT SCHOO	388,222.30	0.00	12,778.13	25,576.18	306,290.89	69,153.28 17
B 9215	STUDENT RELATIONS	588,968.37	273.22	0.00	71,303.29	420,216.47	168,478.68 28
B 9217	SCHOOL LEADERSHIP	2,278,403.04	2,742.05	254,967.92	180,878.83	1,222,189.52	798,503.55 35
B 9224	K12 ACADEMIC PROGRAMS	11,024,455.84	4,631.13	220,153.55	569,617.07	5,069,516.12	5,730,155.04 51
B 9230	HUMAN RESOURCES	1,320,639.83	541.16	22,898.75	103,363.76	973,997.89	323,202.03 24
B 9231	TALENT MANAGEMENT	2,193,880.15	0.00	102,282.60	224,031.38	1,523,037.10	568,560.45 25
B 9238	BENEFITS & WELLNESS	340,901.49	60.61	0.00	16,737.91	134,939.69	205,901.19 60
B 9239	COMPENSATION	785,513.30	0.00	0.00	87,085.43	493,773.30	291,740.00 37
B 9240	PROF LEARNING	2,144,821.14	52,279.40	82,791.42	173,946.87	1,285,018.45	724,731.87 33
B 9260	ACCOUNTABILITY & DATA	1,579,156.98	0.00	65,724.06	202,746.13	1,093,233.68	420,199.24 26
B 9270	COMMUNICATIONS & COMMU	1,308,131.97	10,782.90	922.60	150,749.60	909,925.44	386,501.03 29
B 9281	ADULT & COMMUNITY EDUC	1,808,488.24	349.50	1,852.15	256,580.58	1,710,170.41	96,116.18 5
B 9413	DISTRICT-WIDE INSURANC	6,736,940.18	200.00	211,586.33	115,408.43	6,205,889.86	319,263.99 4
B 9420	TECHNOLOGY	23,123,254.29	129,351.74	2,487,060.04	1,071,913.35	13,435,354.66	7,071,487.85 30
B 9427	SSPAR - ALLOCATIONS AN	1,274,830.77	192.23	7,470.46	168,608.72	894,004.33	373,163.75 29
B 9430	MAINTENANCE	15,894,659.38	58,161.68	1,745,490.84	1,438,910.44	10,769,793.14	3,321,213.72 20
B 9434	UTIL/COMM/OTHR COUNTY-	6,400,649.62	168,282.72	237,579.44	173,133.50	1,655,591.01	4,339,196.45 67
B 9440	TRANSPORTATION	27,443,017.98	12,647.67	878,519.32	3,545,370.83	19,099,776.36	7,452,074.63 27
B 9450	FACILITIES MANAGEMENT	684,678.61	59.13	16,595.00	45,561.30	555,485.54	112,538.94 16
B 9451	SAFETY AND SECURITY	1,791,029.48	73,187.11	360,985.33	52,063.72	605,718.00	751,139.04 41
B 9460	ACCOUNTING	2,328,004.73	2,227.94	349,920.41	195,984.85	1,375,689.51	604,622.75 25
B 9462	FINANCIAL SERVICES	1,043,949.95	3,031.06	30,950.00	77,832.00	628,541.62	381,427.27 36
B 9470	BUDGET	409,520.20	516.00	0.00	55,576.45	277,007.21	131,996.99 32
B 9475	PAYROLL SERVICES	780,649.97	117.16	0.00	85,050.91	509,844.29	270,688.52 34
B 9480	PURCHASING	527,964.78	308.00	95,323.44	180,779.49	350,969.73	81,363.61 15
B 9525	SCHOOL CHOICE	534,238.58	0.00	0.00	32,883.08	288,645.90	245,592.68 45
B 9530	EXCEPT ED & STDT SUPPO	5,712,822.00	1,539.21	1,354,093.67	1,514,140.73	3,310,901.77	1,046,287.35 18
B 9543	FEDERAL, STATE & COMP	1,027,642.97	5,354.03	151,734.61	107,739.53	735,955.07	134,599.26 13
	*	564,091,251.62	716,816.95	14,603,651.14	56,565,991.05	370,354,586.66	178,416,196.87 31

## February 2022 Financial Statements

**Meeting Date: April 12, 2022**

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending February 28, 2022.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances 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. The Department of Education's (DOE) released the Third Calculation of the Florida Education Finance Program (FEFP). The calculation reflects a decrease in overall funding primarily attributable to an increase in the Family Empowerment Scholarship. The budgeted Florida Education Finance Program revenue is adjusted in the net amount of (\$4,265,573.00). This amount includes a decrease in Class Size Reduction revenue of (\$617,240.00) and a decrease in the reserve for McKay Scholarship program in the amount of (\$187,912.64). Additionally, the Reserve for Teacher Salary Increase Allocation is decreased in the amount of (\$8,876,192.00). Appropriations are adjusted accordingly to cover the Collier County Education Association (CCEA) bargaining agreement approved at the January 11, 2022

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

Exhibit D, MONTHLY STATUS REPORT ON STRATEGIC RESERVE, shows the current balance and target balance for the reserve. The reserve balance is necessary to maintain the financial integrity of the District and is established in Board Policy 6210.

Exhibit E, GENERAL FUND 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**

February 28, 2022

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 608,469,729.13	\$ 610,864,952.12	\$ 606,860,946.64	\$ 313,788,595.61	\$ 546,054.37	\$ 17,303,719.20	\$ 275,222,577.46
<b>Debt Service</b>	43,071,193.30	43,140,642.68	43,140,642.68	41,044,761.90	-	-	2,095,880.78
<b>Capital Outlay</b>	394,452,680.09	400,205,300.11	400,790,058.68	106,333,469.44	379,933.07	125,750,729.89	168,325,926.28
<b>Special Revenue -School Food Service</b>	33,521,326.81	38,711,986.38	38,711,986.38	15,761,386.13	10,724.76	2,821,514.23	20,118,361.26
<b>Special Revenue - Grants</b>	103,917,962.21	110,542,651.75	112,374,176.75	31,226,297.84	223,489.62	2,887,740.37	78,036,648.92
<b>Health Care</b>	84,161,237.91	84,161,237.91	84,161,237.91	42,598,150.84	-	4,668,285.81	36,894,801.26
<b>Workers' Compensation</b>	12,951,856.27	12,951,856.27	12,951,856.27	815,271.38	-	122,963.16	12,013,621.73
<b>Flexcare</b>	2,052,321.61	2,052,321.61	2,052,321.61	834,042.20	-	70,099.25	1,148,180.16
<b>Totals - All Funds</b>	<b>\$ 1,282,598,307.33</b>	<b>\$ 1,302,630,948.83</b>	<b>\$ 1,301,043,226.92</b>	<b>\$ 552,401,975.34</b>	<b>\$ 1,160,201.82</b>	<b>\$ 153,625,051.91</b>	<b>\$ 593,855,997.85</b>

**COLLIER COUNTY PUBLIC SCHOOLS  
OPERATING SUMMARY  
February 28, 2022**

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	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 77,655,374.53	\$ 77,655,374.53	\$ 77,655,374.53	12.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 77,655,374.53	100.0%
100	FEDERAL DIRECT	510,000.00	510,000.00	510,000.00	0.1%	-	297,358.31	58.3%	-	-	297,358.31	58.3%	212,641.69	41.7%
200	FEDERAL THROUGH STATE	1,514,000.00	1,514,000.00	1,711,214.00	0.3%	197,214.00	1,437,331.20	84.0%	-	-	1,437,331.20	84.0%	273,882.80	16.0%
300	STATE	90,621,426.09	91,462,434.61	87,196,861.61	14.4%	(4,265,573.00)	60,474,223.11	69.4%	-	-	60,474,223.11	69.4%	26,722,638.50	30.6%
400	LOCAL	364,427,142.99	365,389,063.94	365,423,417.46	60.2%	34,353.52	373,942,648.30	102.3%	-	-	373,942,648.30	102.3%	(8,519,230.84)	-2.3%
400	VOTER APPROVED REFERENDUM	36,701,718.00	36,701,718.00	36,701,718.00	6.0%	-	-	0.0%	-	-	-	0.0%	36,701,718.00	100.0%
600	TRANSFERS	37,031,067.52	37,589,721.52	37,589,721.52	6.2%	-	15,300,123.00	40.7%	-	-	15,300,123.00	40.7%	22,289,598.52	59.3%
700	OTHER FINANCING SOURCES	9,000.00	42,639.52	72,639.52	0.0%	30,000.00	17,940.39	24.7%	-	-	17,940.39	24.7%	54,699.13	75.3%
<b>TOTAL REVENUES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 610,864,952.12</b>	<b>\$ 606,860,946.64</b>	<b>100.0%</b>	<b>\$ (4,004,005.48)</b>	<b>\$ 451,469,624.31</b>	<b>74.4%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 451,469,624.31</b>	<b>74.4%</b>	<b>\$ 155,391,322.33</b>	<b>25.6%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 359,424,138.05	\$ 361,479,751.94	\$ 361,962,094.06	59.6%	\$ 482,342.12	\$ 198,122,726.75	54.7%	\$ 254,976.01	\$ 6,071,662.40	\$ 204,194,389.15	56.4%	\$ 157,512,728.90	43.5%
7900	OPERATION OF PLANT	39,772,945.24	40,373,276.97	40,437,791.86	6.7%	64,514.89	26,213,944.90	64.8%	15,513.64	4,500,822.52	30,714,767.42	76.0%	9,707,510.80	24.0%
7300	SCHOOL ADMINISTRATION	34,819,327.97	34,054,122.16	34,037,873.40	5.6%	(16,248.76)	20,563,538.02	60.4%	13,412.98	59,723.18	20,623,261.20	60.6%	13,401,199.22	39.4%
7800	TRANSPORTATION	25,781,309.00	25,840,832.47	27,798,318.40	4.6%	1,957,485.93	15,728,045.08	56.6%	13,574.12	710,586.09	16,438,631.17	59.1%	11,346,113.11	40.8%
6100	PUPIL SERVICES	23,689,249.26	23,480,039.26	24,405,035.65	4.0%	924,996.39	11,313,709.94	46.4%	46,338.14	3,153,228.93	14,466,938.87	59.3%	9,891,758.64	40.5%
8100	MAINTENANCE OF PLANT	17,887,489.00	17,991,833.88	18,063,366.41	3.0%	71,532.53	10,906,057.67	60.4%	107,320.50	2,008,953.49	12,915,011.16	71.5%	5,041,034.75	27.9%
7700	CENTRAL SERVICES	11,648,736.09	11,668,117.26	11,786,665.35	1.9%	118,548.09	6,319,605.82	53.6%	33,603.93	238,311.36	6,557,917.18	55.6%	5,195,144.24	44.1%
6300	INSTR & CURRIC DEVELOP	10,738,852.21	10,021,949.97	10,170,001.39	1.7%	148,051.42	5,982,620.66	58.8%	341.60	6,595.25	5,989,215.91	58.9%	4,180,443.88	41.1%
6400	INSTR STAFF DEVELOP	8,017,844.75	7,748,248.31	7,921,784.34	1.3%	173,536.03	3,791,553.92	47.9%	2,936.61	82,150.50	3,873,704.42	48.9%	4,045,143.31	51.1%
6200	INSTRUCTIONAL MEDIA	6,631,455.00	6,660,004.82	7,188,023.84	1.2%	528,019.02	3,714,569.79	51.7%	5,691.53	64,919.71	3,779,489.50	52.6%	3,402,842.81	47.3%
8200	ADMIN TECHNOLOGY SERV	5,552,060.29	6,201,911.63	6,089,260.22	1.0%	(112,651.41)	3,600,638.27	59.1%	48,458.70	93,239.13	3,693,877.40	60.7%	2,346,924.12	38.5%
7500	FISCAL SERVICES	4,342,504.00	4,364,648.91	4,347,034.09	0.7%	(17,614.82)	2,270,582.71	52.2%	3,000.00	182,322.07	2,452,904.78	56.4%	1,891,129.31	43.5%
7400	FACILITIES ACQ & CONST	1,873,676.55	2,710,235.52	2,980,107.57	0.5%	269,872.05	1,713,076.67	57.5%	-	-	1,713,076.67	57.5%	1,267,030.90	42.5%
6500	INSTR RELATED TECHNOLOGY	2,134,414.26	2,294,033.67	2,326,571.86	0.4%	32,538.19	1,232,192.47	53.0%	249.73	-	1,232,192.47	53.0%	1,094,129.66	47.0%
7200	GENERAL ADMINISTRATION	2,519,231.00	2,333,501.96	2,318,679.46	0.4%	(14,822.50)	1,416,907.98	61.1%	636.88	15,000.00	1,431,907.98	61.8%	886,134.60	38.2%
7100	BOARD OF EDUCATION	1,734,226.00	1,643,220.41	1,643,220.41	0.3%	-	898,824.96	54.7%	-	116,204.57	1,015,029.53	61.8%	628,190.88	38.2%
2711	NON SPENDABLE RESERVE INVENTORY	833,545.96	833,545.96	833,545.96	0.1%	-	-	0.0%	-	-	-	0.0%	833,545.96	100.0%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
2712	NON SPENDABLE PREPAID AMOUNTS	142,960.53	142,960.53	142,960.53	0.0%	-	-	0.0%	-	-	-	0.0%	142,960.53	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,360,381.86	1,457,334.38	1,457,334.38	0.2%	-	-	0.0%	-	-	-	0.0%	1,457,334.38	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	187,912.65	187,912.65	-	0.0%	(187,912.65)	-	0.0%	-	-	-	-	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	8,876,192.00	8,876,192.00	-	0.0%	(8,876,192.00)	-	0.0%	-	-	-	-	-	0.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	1,750,000.00	1,750,000.00	2,200,000.00	0.4%	450,000.00	-	0.0%	-	-	-	0.0%	2,200,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	24,101,750.00	24,101,750.00	24,101,750.00	4.0%	-	-	0.0%	-	-	-	0.0%	24,101,750.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	-	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	5,859,527.46	5,859,527.46	5,859,527.46	1.0%	-	-	0.0%	-	-	-	0.0%	5,859,527.46	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	0.8%	-	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 610,864,952.12</b>	<b>\$ 606,860,946.64</b>	<b>100.0%</b>	<b>\$ (4,004,005.48)</b>	<b>\$ 313,788,595.61</b>	<b>51.7%</b>	<b>\$ 546,054.37</b>	<b>\$ 17,303,719.20</b>	<b>\$ 331,092,314.81</b>	<b>54.6%</b>	<b>\$ 275,222,577.46</b>	<b>45.4%</b>

# ANALYSIS OF BUDGETED ENDING FUND BALANCES

February 28, 2022

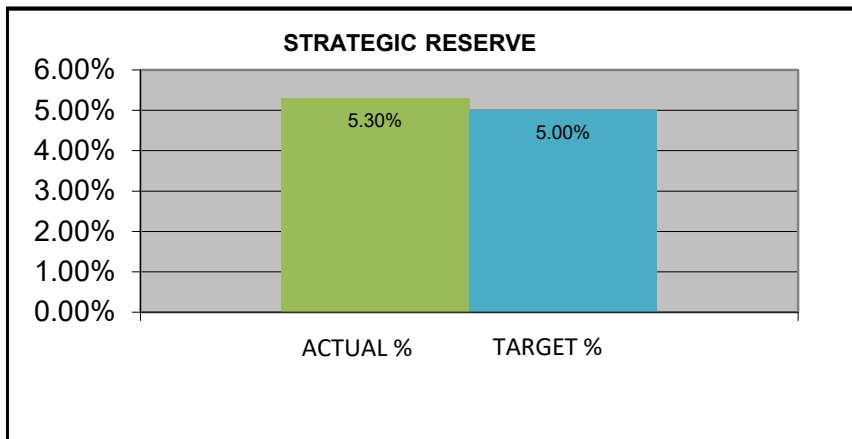
**Exhibit C**

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
<b>Non Spendable</b>						
Inventory - Non Spendable	833,545.96			643,204.37		
Pre-Paid Non Spendable	142,960.53					
<b>Restricted</b>						
Restricted - Workforce Programs	1,457,334.38					
Restricted - School Recognition Funding						
Restricted Self Insured Retention			32,600,000.00			
Restricted Emergency Maintenance			6,000,000.00			
Restricted Future Schools Construction			32,181,920.81			
Restricted Enterprise Software			10,020,000.00			
Restricted - McKay & Family Empowerment Scholarships	-					
Restricted for Salary Enhancement	-					
Restricted Textbook Adoption	2,200,000.00					
Restricted Debt Service		2,095,610.28				
Restricted Capital Projects			24,582,699.41			
Restricted Food Services				7,309,867.43		
Restricted For Special Revenue Funds					6,377,585.92	
<b>Assigned</b>						
Assigned For FTE Shortfall / State Proration	2,500,000.00					
Assigned For FTE Audit	90,000.00					
Assigned For Low Performing Schools	1,200,000.00					
Assigned For Enterprise Software	5,000,000.00					
Assigned For Future Vehicles			3,206,911.19			
<b>Unassigned</b>						
Unassigned Reserve For Budget Shortfall	5,859,527.46					
Unassigned Fund Balance						
Unassigned Strategic Reserve	24,101,750.00					
Health Fund Reserve for Future Claims						21,617,641.41
Workers Compensation Reserve for Future Claims						11,757,665.27
Flex Care Reserve for Future Claims						524,616.11
<b>Totals</b>	<b>\$ 43,385,118.33</b>	<b>\$ 2,095,610.28</b>	<b>\$ 108,591,531.41</b>	<b>\$ 7,953,071.80</b>	<b>\$ 6,377,585.92</b>	<b>\$ 33,899,922.79</b>
				<b>Grand Total All Reserves</b>		
				<b>\$ 202,302,840.53</b>		

**February 28, 2022**

<b>GENERAL FUND REVENUES</b>	
FEDERAL DIRECT	\$ 510,000.00
FEDERAL THROUGH STATE	1,711,214.00
STATE	87,196,861.61
LOCAL	365,423,417.46
	<u>\$ 454,841,493.07</u>

<b>CURRENT MONTHLY STATUS</b>	<b>RESERVE AMOUNT</b>	<b>PERCENTAGE OF GENERAL FUND REVENUE</b>	<b>TARGET PERCENTAGE</b>	<b>OVERAGE (SHORTFALL)</b>
Strategic Reseve	\$24,101,750.00	5.30%	5.00%	\$1,359,675.35



	<b>Current Month</b>	<b>Previous Month</b>	<b>Change</b>
<b>Strategic Reserve</b>	5.30%	5.25%	0.05%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E  
 PRD-08 FEBRUARY 2022

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
	---	---	---	---	---	---	---
B 0051	EVERGLADES CITY SCHOOL	3,233,143.47	905.63	69,965.85	278,478.47	1,871,827.74	39
B 0061	GULFVIEW MIDDLE	5,589,970.29	2,150.62	65,867.74	507,335.16	3,159,608.39	42
B 0121	LAKE PARK ELEMENTARY	5,431,589.48	230.14	39,920.76	489,946.30	3,059,165.87	42
B 0131	TOMMIE BARFIELD ELEMEN	4,836,620.99	1,942.07	43,377.22	418,273.51	2,675,393.39	43
B 0141	SHADOWLAWN ELEMENTARY	5,374,751.19	0.00	70,594.10	478,626.74	2,927,797.29	44
B 0151	NAPLES HIGH	13,477,668.03	4,125.74	237,550.10	1,226,316.13	7,259,551.62	44
B 0161	PINECREST ELEMENTARY	6,850,314.14	1,231.37	88,335.24	604,065.62	3,754,013.56	43
B 0171	SEA GATE ELEMENTARY	7,335,313.53	5,949.11	55,475.99	638,079.58	4,105,419.86	43
B 0181	HIGHLANDS ELEMENTARY	6,541,842.98	1,037.63	92,588.76	534,441.12	3,454,252.76	45
B 0191	LAKE TRAFFORD ELEMENTA	7,623,223.38	0.00	204,063.03	639,128.28	4,121,493.57	43
B 0201	AVALON ELEMENTARY	4,219,876.40	751.23	66,516.15	345,574.65	2,195,582.31	46
B 0211	EAST NAPLES MIDDLE	7,031,515.85	2,143.54	109,853.46	594,950.40	3,668,973.68	46
B 0221	POINCIANA ELEMENTARY	6,117,822.41	7,697.12	40,576.72	543,624.31	3,433,001.46	43
B 0231	GOLDEN GATE ELEMENTARY	4,793,972.00	0.00	52,465.98	424,642.90	2,673,035.97	43
B 0241	NAPLES PARK ELEMENTARY	4,913,931.83	599.24	45,325.12	446,469.52	2,864,890.11	40
B 0251	PINE RIDGE MIDDLE	7,184,469.30	1,262.91	97,098.67	650,255.19	4,040,526.32	42
B 0261	LELY HIGH	12,184,210.36	2,243.50	267,551.20	1,090,389.04	6,581,692.15	43
B 0271	IMMOKALEE HIGH	14,635,835.89	14,082.14	373,237.19	1,293,389.89	7,898,210.36	43
B 0281	LORENZO WALKER TECH CO	8,632,373.61	5,852.75	540,096.40	551,783.34	4,375,037.58	42
B 0282	LORENZO WALKER TECHNIC	4,397,659.53	917.50	186,846.70	469,624.90	2,445,658.83	40
B 0311	BARRON COLLIER HIGH	12,942,409.98	3,626.61	285,538.71	1,155,818.54	7,039,321.23	43
B 0321	GOLDEN GATE MIDDLE	8,238,802.17	1,827.83	104,402.11	719,406.30	4,472,102.82	44
B 0331	BIG CYPRESS ELEMENTARY	7,139,248.94	1,922.28	73,261.56	647,251.64	4,043,127.04	42
B 0341	VILLAGE OAKS ELEMENTAR	5,245,413.27	0.00	70,495.09	554,699.56	3,154,347.62	38
B 0351	GOLDEN TERRACE ELEMEN	5,098,338.29	628.00	86,744.97	459,215.84	2,925,408.27	40
B 0361	IMMOKALEE MIDDLE	11,927,019.73	4,160.77	119,512.23	1,032,810.63	6,580,876.24	43
B 0371	VINEYARDS ELEMENTARY	7,815,131.88	244.68	50,463.61	687,844.68	4,429,918.56	42
B 0381	LELY ELEMENTARY	5,476,242.70	595.02	114,526.19	484,786.25	3,055,488.94	42
B 0391	LAUREL OAK ELEMENTARY	8,049,338.07	2,238.91	45,800.99	793,913.72	5,024,426.62	36
B 0392	GULF COAST HIGH	15,821,254.12	21,722.59	341,488.88	1,498,874.25	8,504,352.28	43
B 0401	OAKRIDGE MIDDLE	8,248,493.80	1,396.36	152,607.04	765,445.98	4,677,373.36	41
B 0421	MANATEE ELEMENTARY	5,742,310.31	370.78	41,994.27	527,668.27	3,317,500.56	41
B 0422	MANATEE MIDDLE	6,814,670.78	3,966.16	132,214.02	594,015.19	3,604,412.83	45
B 0431	PELICAN MARSH ELEMENTA	6,888,031.88	2,461.11	70,407.19	647,080.88	3,985,135.96	41
B 0441	CORKSCREW ELEMENTARY	7,291,971.49	1,071.36	129,867.07	657,141.26	4,070,295.35	42
B 0442	CORKSCREW MIDDLE	7,042,682.47	1,868.32	132,913.14	638,950.68	3,842,630.57	43
B 0451	OSCEOLA ELEMENTARY	6,160,285.37	695.92	58,354.43	561,819.79	3,558,082.09	41
B 0452	NORTH NAPLES MIDDLE	7,413,845.09	2,153.48	80,969.94	692,279.33	4,270,310.62	41
B 0461	CALUSA PARK ELEMENTARY	7,039,786.84	1,216.16	164,578.62	661,337.11	4,027,310.15	40
B 0471	SABAL PALM ELEMENTARY	6,060,600.79	0.00	118,030.81	549,200.20	3,379,520.76	42
B 0472	CYPRESS PALM MIDDLE	5,768,364.84	893.41	114,084.33	522,988.90	3,256,564.67	41
B 0481	LAVERN GAYNOR ELEMENTA	3,383,863.00	165.14	40,369.18	302,455.54	1,947,435.24	41
B 0491	HERBERT CAMBRIDGE ELEM	3,129,488.71	337.09	31,863.21	288,656.72	1,871,885.08	39
B 0493	PALMETTO RIDGE HIGH	16,005,116.29	8,315.24	275,628.84	1,534,773.43	8,748,075.68	43
B 0501	GOLDEN GATE HIGH	13,218,693.30	2,273.61	276,285.63	1,161,255.08	7,085,536.76	44
B 0511	ESTATES ELEMENTARY	6,035,849.27	112.88	132,320.31	577,241.74	3,436,579.05	40
B 0521	VETERANS MEMORIAL ELEM	6,522,335.76	3,843.89	57,877.02	583,716.91	3,694,832.89	42
B 0531	MIKE DAVIS ELEMENTARY	5,311,807.84	556.12	47,584.17	488,741.81	2,989,536.34	42
B 0541	PALMETTO ELEMENTARY	4,958,985.04	382.96	57,492.76	472,678.52	2,821,093.84	41
B 0551	PARKSIDE ELEMENTARY	5,299,524.88	1,798.54	64,333.89	471,963.49	2,975,370.47	42
B 0581	IMMOKALEE TECHNICAL CO	4,158,600.01	18,567.72	172,689.36	238,050.20	2,391,670.35	37
B 0631	EDEN PARK ELEMENTARY	6,658,060.50	1,610.64	111,148.40	545,567.02	3,650,032.13	43
B 7001	COLLIER VIRTUAL SCHOOL	112,568.12	0.00	92,536.25	0.00	16,830.08	2
B 7004	COLLIER FLORIDA VIRTUA	139,642.46	0.00	0.00	12,458.08	75,538.85	45

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E  
 PRD-08 FEBRUARY 2022

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM		
---	YTD---	----	YTD----	---	MTD--	---	YTD---	---	AVAILABLE---
B 7006	COLLIER DISTRICT VIRTU	16,733.32	0.00	0.00	0.00	16,733.32	100		
B 7023	E-COLLIER ACADEMY	3,517,761.89	766.92	12,900.00	271,742.76	1,690,890.15	48		
B 9004	T.A.P.P. - IMMOKALEE	744,992.43	0.00	139,423.85	76,255.47	219,127.74	29		
B 9007	NEW BEGINNINGS IMMOKAL	909,633.55	0.00	1,536.93	78,990.12	401,418.45	44		
B 9008	T.A.P.P. - NAPLES	668,360.63	0.00	141,725.30	72,257.95	170,298.75	25		
B 9010	NEW BEGINNINGS NAPLES	1,295,993.10	0.00	1,744.33	97,889.74	638,932.27	49		
B 9013	DETENTION CENTER	467,246.12	0.00	7,319.61	41,585.68	166,600.83	35		
B 9015	PHOENIX NAPLES	1,959,001.24	0.00	6,834.62	179,373.11	905,739.22	46		
B 9017	PACE PROGRAM	600,350.20	0.00	204,920.40	0.00	119,240.30	19		
B 9018	MARCO ISLAND CHARTER M	3,156,079.81	0.00	0.00	263,387.21	1,096,841.65	34		
B 9019	HOSPITAL/HOMEBOUND	652,123.41	0.00	1,910.00	119,422.60	177,675.57	27		
B 9021	IMMOKALEE COMMUNITY SC	2,715,156.44	0.00	0.00	241,569.54	924,111.62	34		
B 9026	PHOENIX IMMOKALEE	796,651.10	0.00	3,518.00	70,142.29	333,213.58	41		
B 9027	BEACON HIGH SCHOOL	2,560,468.26	23.53	5,576.98	221,832.41	1,164,160.03	45		
B 9032	MARCO ISLAND ACADEMY	2,655,372.54	0.00	0.00	208,164.24	960,687.56	36		
B 9034	GULF COAST CHARTER ACA	6,237,908.63	0.00	0.00	498,405.84	2,207,819.01	35		
B 9035	MASON CLASSICAL ACADEM	11,464,950.27	0.00	0.00	962,031.03	4,180,942.52	36		
B 9036	COLLIER CHARTER ACADEM	6,753,188.31	0.00	0.00	517,695.58	2,522,313.64	37		
B 9037	BRIDGEPREP ACADEMY COL	2,287,720.12	0.00	0.00	166,600.10	829,331.51	36		
B 9039	NAPLES CLASSICAL ACADE	9,121,657.67	0.00	0.00	799,974.71	3,404,022.60	37		
B 9110	SCHOOL BOARD	549,039.48	0.00	0.00	33,976.60	267,604.37	48		
B 9120	LEGAL SERVICES	1,500,077.22	0.00	104,266.54	120,999.73	424,868.20	28		
B 9210	SUPERINTENDENT'S OFFIC	503,613.59	1,074.26	0.00	39,827.25	208,206.12	41		
B 9211	TEACHING AND LEARNING	1,132,099.59	1,578.23	11,869.50	82,108.05	182,449.58	16		
B 9212	DISTRICT/SCHOOL OPERAT	2,141,197.11	1,849.73	6,450.00	78,625.08	1,387,038.68	64		
B 9213	PRINCIPAL OF ALT SCHOO	394,676.72	0.00	22,216.18	30,925.41	91,745.83	23		
B 9215	STUDENT RELATIONS	593,843.87	696.48	0.00	44,729.07	244,234.21	41		
B 9217	SCHOOL LEADERSHIP	2,193,712.13	4,029.42	254,967.92	112,602.84	893,404.10	40		
B 9224	K12 ACADEMIC PROGRAMS	11,059,800.48	9,987.43	195,325.53	920,392.95	6,354,588.47	57		
B 9230	HUMAN RESOURCES	1,347,156.17	816.00	35,128.75	126,436.63	440,577.29	32		
B 9231	TALENT MANAGEMENT	2,198,956.28	0.00	119,301.10	143,762.52	780,649.46	35		
B 9238	BENEFITS & WELLNESS	339,523.32	0.00	0.00	13,339.15	221,321.54	65		
B 9239	COMPENSATION	795,197.32	0.00	0.00	55,294.68	388,509.45	48		
B 9240	PROF LEARNING	2,232,375.07	1,755.40	60,399.71	141,171.78	1,059,148.38	47		
B 9260	ACCOUNTABILITY & DATA	1,581,643.67	180.83	132,471.33	26,139.82	558,503.96	35		
B 9270	COMMUNICATIONS & COMMU	1,310,131.97	12,633.53	5,727.10	98,888.19	532,595.50	40		
B 9281	ADULT & COMMUNITY EDUC	1,808,488.24	1,320.00	2,000.00	283,815.52	351,578.41	19		
B 9413	DISTRICT-WIDE INSURANC	6,736,940.18	0.00	235,409.12	175,568.34	180,232.77	2		
B 9420	TECHNOLOGY	23,134,178.50	161,495.17	2,501,640.10	688,649.87	8,107,601.92	35		
B 9427	SSPAR - ALLOCATIONS AN	1,256,669.63	7,034.42	1,298.00	93,988.40	522,941.60	41		
B 9430	MAINTENANCE	15,950,406.73	34,804.43	1,877,163.10	1,386,998.97	4,707,556.50	29		
B 9434	UTIL/COMM/OTHR COUNTY-	6,281,840.93	101.90	223,166.36	193,923.10	4,576,115.16	72		
B 9440	TRANSPORTATION	27,345,864.93	4,783.80	718,089.72	2,396,948.64	11,068,585.88	40		
B 9450	FACILITIES MANAGEMENT	654,561.92	0.00	19,795.00	266,547.44	124,842.68	19		
B 9451	SAFETY AND SECURITY	1,793,920.31	73,060.45	356,154.98	52,002.10	811,050.60	45		
B 9460	ACCOUNTING	2,347,517.71	0.00	228,522.07	170,438.03	939,290.98	40		
B 9462	FINANCIAL SERVICES	1,025,370.88	3,000.00	33,800.00	113,941.82	437,861.26	42		
B 9470	BUDGET	425,147.90	0.00	0.00	41,548.29	203,717.14	47		
B 9475	PAYROLL SERVICES	804,132.20	0.00	0.00	53,835.00	379,338.82	47		
B 9480	PURCHASING	500,219.36	32.04	179,417.29	160,356.96	150,579.79	30		
B 9525	SCHOOL CHOICE	540,685.47	0.00	0.00	30,902.05	284,922.65	52		
B 9530	EXCEPT ED & STDT SUPPO	5,820,151.05	46,432.57	2,697,792.56	166,892.18	1,279,164.88	21		
B 9543	FEDERAL, STATE & COMP	1,030,456.69	34,462.01	158,246.62	115,611.66	209,532.52	20		
	*	563,475,828.31	546,054.37	17,303,719.20	46,878,805.41	231,837,459.13	41		

## **January 2022 Financial Statements**

**Meeting Date: March 8, 2022**

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending January 31, 2022.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances 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, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups.

Exhibit D, MONTHLY STATUS REPORT ON STRATEGIC RESERVE, shows the current balance and target balance for the reserve. The reserve balance is necessary to maintain the financial integrity of the District and is established in Board Policy 6210.

Exhibit E, GENERAL FUND 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**

**January 31, 2022**

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 608,469,729.13	\$ 610,417,892.11	\$ 610,864,952.12	\$ 266,909,790.20	\$ 948,448.05	\$ 20,522,630.00	\$ 322,484,083.87
<b>Debt Service</b>	43,071,193.30	43,140,642.68	43,140,642.68	6,956,798.65	-	-	36,183,844.03
<b>Capital Outlay</b>	394,452,680.09	399,873,744.42	400,205,300.11	99,967,676.06	298,563.78	131,550,698.43	168,388,361.84
<b>Special Revenue -School Food Service</b>	33,521,326.81	38,711,986.38	38,711,986.38	13,625,772.73	5,089.76	3,702,730.39	21,378,393.50
<b>Special Revenue - Grants</b>	103,917,962.21	109,948,296.42	110,542,651.75	26,376,667.75	264,325.73	1,303,015.09	82,598,643.18
<b>Health Care</b>	84,161,237.91	84,161,237.91	84,161,237.91	38,133,097.09	651,723.98	4,422,921.03	40,953,495.81
<b>Workers' Compensation</b>	12,951,856.27	12,951,856.27	12,951,856.27	700,839.34	18,000.00	146,282.17	12,086,734.76
<b>Flexcare</b>	2,052,321.61	2,052,321.61	2,052,321.61	688,491.56	-	76,670.65	1,287,159.40
<b>Totals - All Funds</b>	<b>\$ 1,282,598,307.33</b>	<b>\$ 1,301,257,977.80</b>	<b>\$ 1,302,630,948.83</b>	<b>\$ 453,359,133.38</b>	<b>\$ 2,186,151.30</b>	<b>\$ 161,724,947.76</b>	<b>\$ 685,360,716.39</b>

**COLLIER COUNTY PUBLIC SCHOOLS  
OPERATING SUMMARY  
January 31, 2022**

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	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 77,655,374.53	\$ 77,655,374.53	\$ 77,655,374.53	12.7%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 77,655,374.53	100.0%
100	FEDERAL DIRECT	510,000.00	510,000.00	510,000.00	0.1%	-	246,798.31	48.4%	-	-	246,798.31	48.4%	263,201.69	51.6%
200	FEDERAL THROUGH STATE	1,514,000.00	1,514,000.00	1,514,000.00	0.2%	-	1,189,644.29	78.6%	-	-	1,189,644.29	78.6%	324,355.71	21.4%
300	STATE	90,621,426.09	91,462,434.61	91,462,434.61	15.0%	-	46,717,116.73	51.1%	-	-	46,717,116.73	51.1%	44,745,317.88	48.9%
400	LOCAL	364,427,142.99	364,975,643.45	365,389,063.94	59.8%	413,420.49	363,694,390.78	99.5%	-	-	363,694,390.78	99.5%	1,694,673.16	0.5%
400	VOTER APPROVED REFERENDUM	36,701,718.00	36,701,718.00	36,701,718.00	6.0%	-	-	0.0%	-	-	-	0.0%	36,701,718.00	100.0%
600	TRANSFERS	37,031,067.52	37,589,721.52	37,589,721.52	6.2%	-	15,300,123.00	40.7%	-	-	15,300,123.00	40.7%	22,289,598.52	59.3%
700	OTHER FINANCING SOURCES	9,000.00	9,000.00	42,639.52	0.0%	33,639.52	12,639.52	29.6%	-	-	12,639.52	29.6%	30,000.00	70.4%
<b>TOTAL REVENUES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 610,417,892.11</b>	<b>\$ 610,864,952.12</b>	<b>100.0%</b>	<b>\$ 447,060.01</b>	<b>\$ 427,160,712.63</b>	<b>69.9%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 427,160,712.63</b>	<b>69.9%</b>	<b>\$ 183,704,239.49</b>	<b>30.1%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 359,424,138.05	\$ 361,102,972.51	\$ 361,479,751.94	59.2%	\$ 376,779.43	\$ 168,049,863.46	46.5%	\$ 589,103.82	\$ 6,122,111.87	\$ 174,171,975.33	48.2%	\$ 186,718,672.79	51.7%
7900	OPERATION OF PLANT	39,772,945.24	40,297,179.17	40,373,276.97	6.6%	76,097.80	22,379,654.65	55.4%	28,160.90	6,883,274.20	29,262,928.85	72.5%	11,082,187.22	27.4%
7300	SCHOOL ADMINISTRATION	34,819,327.97	34,030,852.78	34,054,122.16	5.6%	23,269.38	17,656,388.71	51.0%	18,035.44	51,552.80	17,707,941.51	52.0%	16,328,145.21	47.9%
7800	TRANSPORTATION	25,781,309.00	25,851,794.84	25,840,832.47	4.2%	(10,962.37)	13,284,152.71	51.4%	29,727.60	988,401.36	14,272,554.07	55.2%	11,538,550.80	44.7%
6100	PUPIL SERVICES	23,689,249.26	23,441,980.27	23,480,039.26	3.8%	38,058.99	9,555,866.66	40.7%	16,026.62	3,299,163.14	12,855,029.80	54.7%	10,608,982.84	45.2%
8100	MAINTENANCE OF PLANT	17,887,489.00	17,977,021.88	17,991,833.88	2.9%	14,812.00	9,297,995.70	51.7%	91,723.93	2,408,686.84	11,706,682.54	65.1%	6,193,427.41	34.4%
7700	CENTRAL SERVICES	11,648,736.09	11,646,640.93	11,668,117.26	1.9%	21,476.33	5,563,367.44	47.7%	30,692.86	243,792.91	5,807,160.35	49.8%	5,830,264.05	50.0%
6300	INSTR & CURRIC DEVELOP	10,738,852.21	10,026,282.94	10,021,949.97	1.6%	(4,332.97)	5,186,751.26	51.8%	513.98	10,858.55	5,197,609.81	51.9%	4,823,826.18	48.1%
6400	INSTR STAFF DEVELOP	8,017,844.75	7,784,767.74	7,748,248.31	1.3%	(36,519.43)	3,338,897.65	43.1%	4,648.24	87,658.00	3,426,555.65	44.2%	4,317,044.42	55.7%
6200	INSTRUCTIONAL MEDIA	6,631,455.00	6,654,314.46	6,660,004.82	1.1%	5,690.36	3,087,805.38	46.4%	17,234.49	60,524.32	3,148,329.70	47.3%	3,494,440.63	52.5%
8200	ADMIN TECHNOLOGY SERV	5,552,060.29	6,211,875.24	6,201,911.63	1.0%	(9,963.61)	3,295,599.28	53.1%	90,184.53	33,489.19	3,329,088.47	53.7%	2,782,638.63	44.9%
7500	FISCAL SERVICES	4,342,504.00	4,416,177.55	4,364,648.91	0.7%	(51,528.64)	1,934,135.40	44.3%	2,507.38	200,806.23	2,134,941.63	48.9%	2,227,199.90	51.0%
6500	INSTR RELATED TECHNOLOGY	2,134,414.26	2,284,043.66	2,294,033.67	0.4%	9,990.01	1,067,602.72	46.5%	4,458.98	-	1,067,602.72	46.5%	1,221,971.97	53.3%
7200	GENERAL ADMINISTRATION	2,519,231.00	2,333,401.96	2,333,501.96	0.4%	100.00	1,238,689.47	53.1%	366.74	30,000.00	1,268,689.47	54.4%	1,064,445.75	45.6%
7400	FACILITIES ACQ & CONST	1,873,676.55	2,621,931.08	2,710,235.52	0.4%	88,304.44	1,194,192.43	44.1%	-	-	1,194,192.43	44.1%	1,516,043.09	55.9%
7100	BOARD OF EDUCATION	1,734,226.00	1,737,432.12	1,643,220.41	0.3%	(94,211.71)	778,827.28	47.4%	25,062.54	102,310.59	881,137.87	53.6%	737,020.00	44.9%
2711	NON SPENDABLE RESERVE INVENTORY	833,545.96	833,545.96	833,545.96	0.1%	-	-	0.0%	-	-	-	0.0%	833,545.96	100.0%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
2712	NON SPENDABLE PREPAID AMOUNTS	142,960.53	142,960.53	142,960.53	0.0%	-	-	0.0%	-	-	-	0.0%	142,960.53	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,360,381.86	1,457,334.38	1,457,334.38	0.2%	-	-	0.0%	-	-	-	0.0%	1,457,334.38	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	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	187,912.65	187,912.65	187,912.65	0.0%	-	-	0.0%	-	-	-	0.0%	187,912.65	100.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	8,876,192.00	8,876,192.00	8,876,192.00	1.5%	-	-	0.0%	-	-	-	0.0%	8,876,192.00	100.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	1,750,000.00	1,750,000.00	1,750,000.00	0.3%	-	-	0.0%	-	-	-	0.0%	1,750,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	24,101,750.00	24,101,750.00	24,101,750.00	3.9%	-	-	0.0%	-	-	-	0.0%	24,101,750.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	-	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	5,859,527.46	5,859,527.46	5,859,527.46	1.0%	-	-	0.0%	-	-	-	0.0%	5,859,527.46	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	0.8%	-	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 610,417,892.11</b>	<b>\$ 610,864,952.12</b>	<b>99.8%</b>	<b>\$ 447,060.01</b>	<b>\$ 266,909,790.20</b>	<b>43.7%</b>	<b>\$ 948,448.05</b>	<b>\$ 20,522,630.00</b>	<b>\$ 287,432,420.20</b>	<b>47.1%</b>	<b>\$ 322,484,083.87</b>	<b>52.8%</b>

# ANALYSIS OF BUDGETED ENDING FUND BALANCES

January 31, 2022

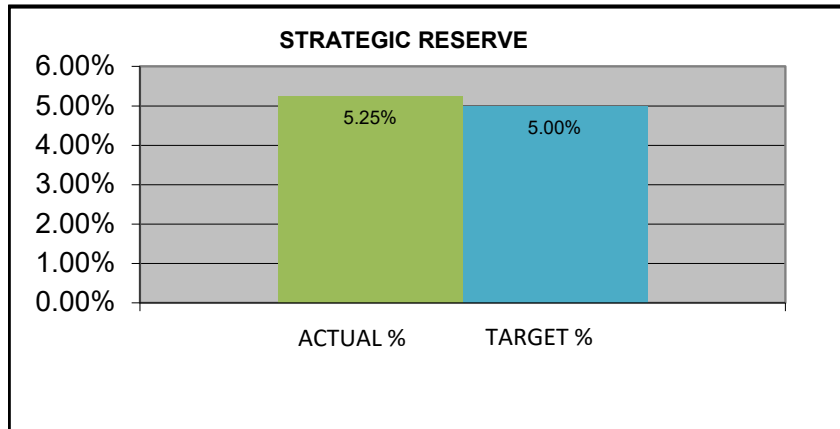
Exhibit C

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
<b>Non Spendable</b>						
Inventory - Non Spendable	833,545.96			643,204.37		
Pre-Paid Non Spendable	142,960.53					
<b>Restricted</b>						
Restricted - Workforce Programs	1,457,334.38					
Restricted - School Recognition Funding						
Restricted Self Insured Retention			32,600,000.00			
Restricted Emergency Maintenance			6,000,000.00			
Restricted Future Schools Construction			32,181,920.81			
Restricted Enterprise Software			10,020,000.00			
Restricted - McKay & Family Empowerment Scholarships	187,912.65					
Restricted for Salary Enhancement	8,876,192.00					
Restricted Textbook Adoption	1,750,000.00					
Restricted Debt Service		2,095,610.28				
Restricted Capital Projects			20,524,350.38			
Restricted Food Services				7,309,867.43		
Restricted For Special Revenue Funds					6,377,585.92	
<b>Assigned</b>						
Assigned For FTE Shortfall / State Proration	2,500,000.00					
Assigned For FTE Audit	90,000.00					
Assigned For Low Performing Schools	1,200,000.00					
Assigned For Enterprise Software	5,000,000.00					
Assigned For Future Vehicles			3,206,911.19			
<b>Unassigned</b>						
Unassigned Reserve For Budget Shortfall	5,859,527.46					
Unassigned Fund Balance						
Unassigned Strategic Reserve	24,101,750.00					
Health Fund Reserve for Future Claims						21,617,641.41
Workers Compensation Reserve for Future Claims						11,757,665.27
Flex Care Reserve for Future Claims						524,616.11
<b>Totals</b>	<b>\$ 51,999,222.98</b>	<b>\$ 2,095,610.28</b>	<b>\$ 104,533,182.38</b>	<b>\$ 7,953,071.80</b>	<b>\$ 6,377,585.92</b>	<b>\$ 33,899,922.79</b>
				<b>Grand Total All Reserves</b>		
				<b>\$ 206,858,596.15</b>		

**January 31, 2022**

<b>GENERAL FUND REVENUES</b>	
FEDERAL DIRECT	\$ 510,000.00
FEDERAL THROUGH STATE	1,514,000.00
STATE	91,462,434.61
LOCAL	365,389,063.94
	<u>\$ 458,875,498.55</u>

<b>CURRENT MONTHLY STATUS</b>	<b>RESERVE AMOUNT</b>	<b>PERCENTAGE OF GENERAL FUND REVENUE</b>	<b>TARGET PERCENTAGE</b>	<b>OVERAGE (SHORTFALL)</b>
Strategic Reseve	\$ 24,101,750.00	5.25%	5.00%	\$1,157,975.07



	<b>Current Month</b>	<b>Previous Month</b>	<b>Change</b>
<b>Strategic Reserve</b>	5.25%	5.26%	-0.01%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E

PRD-07 JANUARY 2022

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
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B 0051	EVERGLADES CITY SCHOOL	3,136,930.94	722.35	84,407.57	228,864.89	1,458,451.75	46
B 0061	GULFVIEW MIDDLE	5,520,817.95	2,879.98	98,415.81	375,313.39	2,767,248.93	50
B 0121	LAKE PARK ELEMENTARY	5,298,661.74	147.80	76,854.30	376,082.49	2,652,440.07	50
B 0131	TOMMIE BARFIELD ELEMEN	4,765,123.51	1,162.65	70,501.12	325,209.03	2,436,339.86	51
B 0141	SHADOWLAWN ELEMENTARY	5,192,881.81	2,047.14	102,735.98	365,761.35	2,638,928.14	50
B 0151	NAPLES HIGH	13,222,336.09	18,499.99	272,592.76	887,326.67	6,898,007.85	52
B 0161	PINECREST ELEMENTARY	6,774,057.54	3,606.54	128,850.76	416,465.31	3,491,652.30	51
B 0171	SEA GATE ELEMENTARY	7,173,509.77	5,931.98	84,635.65	498,047.33	3,615,601.86	50
B 0181	HIGHLANDS ELEMENTARY	6,329,959.85	1,787.77	134,733.60	412,823.91	3,273,626.84	51
B 0191	LAKE TRAFFORD ELEMENTA	7,519,059.05	2,277.70	267,228.58	465,379.54	3,767,187.48	50
B 0201	AVALON ELEMENTARY	4,078,426.55	896.29	94,159.01	270,596.36	2,133,363.59	52
B 0211	EAST NAPLES MIDDLE	6,852,175.20	3,012.77	151,318.47	458,140.83	3,623,820.68	52
B 0221	POINCIANA ELEMENTARY	6,082,483.63	7,783.37	67,269.33	411,604.98	2,889,377.15	51
B 0231	GOLDEN GATE ELEMENTARY	4,697,418.97	1,341.79	79,582.93	327,602.12	2,368,101.18	50
B 0241	NAPLES PARK ELEMENTARY	4,808,071.18	58.00	69,639.80	340,111.55	2,319,952.79	48
B 0251	PINE RIDGE MIDDLE	7,128,036.15	11,365.14	130,620.52	525,484.67	3,390,271.13	50
B 0261	LELY HIGH	12,098,824.60	7,357.10	310,089.62	824,684.69	6,290,074.77	51
B 0271	IMMOKALEE HIGH	14,239,559.42	8,750.00	483,428.08	948,976.47	7,142,560.87	50
B 0281	LORENZO WALKER TECH CO	8,632,373.61	23,288.00	565,394.69	454,751.69	4,220,436.68	48
B 0282	LORENZO WALKER TECHNIC	4,363,509.71	704.99	91,877.50	289,066.88	2,294,893.29	52
B 0311	BARRON COLLIER HIGH	12,876,746.78	3,775.37	324,040.16	840,049.37	6,665,428.56	51
B 0321	GOLDEN GATE MIDDLE	8,136,298.28	2,081.95	156,778.00	556,365.45	4,224,741.81	51
B 0331	BIG CYPRESS ELEMENTARY	7,063,666.01	2,470.13	106,767.54	493,366.77	3,558,552.94	50
B 0341	VILLAGE OAKS ELEMENTAR	5,076,126.46	1,071.30	128,168.05	343,339.68	2,347,239.05	46
B 0351	GOLDEN TERRACE ELEMEN	4,923,449.63	1,635.11	60,880.54	376,881.90	2,394,741.55	48
B 0361	IMMOKALEE MIDDLE	11,615,787.48	3,846.23	174,009.58	775,728.30	5,889,866.06	50
B 0371	VINEYARDS ELEMENTARY	7,579,900.71	1,663.17	85,880.78	521,594.05	3,750,282.88	49
B 0381	LELY ELEMENTARY	5,420,833.38	2,040.32	145,355.63	390,111.35	2,702,734.74	49
B 0391	LAUREL OAK ELEMENTARY	7,627,552.81	820.67	72,286.80	599,311.70	3,323,932.44	43
B 0392	GULF COAST HIGH	15,798,979.68	22,051.21	387,374.91	1,016,734.74	7,005,478.03	53
B 0401	OAKRIDGE MIDDLE	8,091,995.69	6,082.75	224,615.91	587,027.67	3,911,927.38	48
B 0421	MANATEE ELEMENTARY	5,610,831.46	90.37	69,257.19	393,708.38	2,789,832.29	49
B 0422	MANATEE MIDDLE	6,555,085.77	8,310.59	183,455.10	426,643.81	3,010,397.64	51
B 0431	PELICAN MARSH ELEMENTA	6,691,320.09	2,737.23	107,783.96	487,331.49	3,338,055.08	48
B 0441	CORKSCREW ELEMENTARY	7,089,521.57	3,426.20	165,622.51	508,373.40	3,413,154.09	49
B 0442	CORKSCREW MIDDLE	6,951,170.25	2,795.72	198,092.67	459,527.46	3,546,601.97	51
B 0451	OSCEOLA ELEMENTARY	6,031,411.52	12,996.47	81,985.43	431,460.35	2,996,262.30	48
B 0452	NORTH NAPLES MIDDLE	7,385,847.54	2,524.78	121,546.20	539,329.65	3,578,031.29	49
B 0461	CALUSA PARK ELEMENTARY	6,924,343.54	4,954.29	219,112.40	471,364.00	3,334,303.81	48
B 0471	SABAL PALM ELEMENTARY	5,889,111.36	75.00	152,679.26	411,926.03	2,906,036.54	49
B 0472	CYPRESS PALM MIDDLE	5,776,142.55	852.50	166,640.73	398,018.77	2,733,575.77	49
B 0481	LAVERN GAYNOR ELEMENTA	3,300,195.58	841.76	58,138.36	244,179.60	1,596,235.76	48
B 0491	HERBERT CAMBRIDGE ELEM	3,118,495.13	1,012.27	48,070.91	233,624.29	1,583,228.36	47
B 0493	PALMETTO RIDGE HIGH	16,001,747.49	5,475.80	303,226.53	1,110,157.29	8,479,742.91	52
B 0501	GOLDEN GATE HIGH	12,979,285.03	9,710.74	320,473.81	923,424.46	5,924,281.68	51
B 0511	ESTATES ELEMENTARY	5,887,367.40	5,046.02	163,508.75	425,291.48	2,859,337.31	48
B 0521	VETERANS MEMORIAL ELEM	6,389,408.27	4,599.93	96,715.51	441,121.44	3,111,115.98	49
B 0531	MIKE DAVIS ELEMENTARY	5,152,407.85	883.39	109,051.90	353,018.94	2,500,794.53	49
B 0541	PALMETTO ELEMENTARY	4,828,486.58	4,006.64	88,205.85	328,088.38	2,348,415.32	49
B 0551	PARKSIDE ELEMENTARY	5,146,921.09	837.61	84,336.60	351,753.69	2,503,406.98	49
B 0581	IMMOKALEE TECHNICAL CO	4,158,600.01	32,142.57	188,805.81	298,133.01	2,153,620.15	42
B 0631	EDEN PARK ELEMENTARY	6,572,515.56	5,010.32	145,183.59	428,355.92	3,317,856.54	50
B 7001	COLLIER VIRTUAL SCHOOL	113,000.00	0.00	92,536.25	0.00	3,633.67	3
B 7004	COLLIER FLORIDA VIRTUA	134,882.09	0.00	0.00	9,928.57	71,801.32	53

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT E

TARRSA

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PRD-07 JANUARY 2022

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

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
B 7006	COLLIER DISTRICT VIRTU	16,733.32	0.00	0.00	0.00	16,733.32	100
B 7023	E-COLLIER ACADEMY	3,508,015.56	216.00	17,590.00	230,721.35	1,948,747.50	55
B 9004	T.A.P.P. - IMMOKALEE	723,218.96	0.00	174,573.03	32,862.78	310,185.37	32
B 9007	NEW BEGINNINGS IMMOKAL	882,830.45	0.00	1,536.93	62,553.65	427,688.05	51
B 9008	T.A.P.P. - NAPLES	660,377.01	0.00	177,819.70	29,364.98	284,078.63	30
B 9010	NEW BEGINNINGS NAPLES	1,285,631.17	0.00	1,879.45	80,001.07	557,426.76	56
B 9013	DETENTION CENTER	494,831.73	0.00	3,888.43	35,555.33	251,740.00	48
B 9015	PHOENIX NAPLES	1,905,024.07	0.00	4,139.81	141,966.75	867,054.29	54
B 9017	PACE PROGRAM	606,726.20	0.00	204,920.40	276,189.50	276,189.50	20
B 9018	MARCO ISLAND CHARTER M	3,156,079.81	0.00	0.00	263,387.23	1,795,850.95	43
B 9019	HOSPITAL/HOMEBOUND	652,123.41	0.00	1,910.00	54,576.19	353,115.24	45
B 9021	IMMOKALEE COMMUNITY SC	2,715,156.44	0.00	0.00	223,892.56	1,549,475.28	42
B 9026	PHOENIX IMMOKALEE	792,457.10	0.00	4,673.21	56,144.30	389,777.23	50
B 9027	BEACON HIGH SCHOOL	2,480,231.12	0.00	6,869.67	178,107.63	1,168,875.31	52
B 9032	MARCO ISLAND ACADEMY	2,655,372.54	0.00	0.00	194,485.26	1,486,520.74	44
B 9034	GULF COAST CHARTER ACA	6,237,908.63	0.00	0.00	471,140.86	3,531,683.78	43
B 9035	MASON CLASSICAL ACADEM	11,464,950.27	0.00	0.00	897,081.07	6,321,976.72	44
B 9036	COLLIER CHARTER ACADEM	6,753,188.31	0.00	0.00	491,920.60	3,713,179.09	45
B 9037	BRIDGEPREP ACADEMY COL	2,287,720.12	0.00	0.00	157,791.13	1,291,788.51	43
B 9039	NAPLES CLASSICAL ACADE	9,121,657.67	0.00	0.00	726,355.74	4,917,660.36	46
B 9110	SCHOOL BOARD	549,039.48	62.54	0.00	32,764.97	247,458.51	54
B 9120	LEGAL SERVICES	1,500,077.22	25,000.00	77,585.01	154,680.62	849,942.75	36
B 9210	SUPERINTENDENT'S OFFIC	512,172.23	491.12	0.00	35,914.49	254,505.96	50
B 9211	TEACHING AND LEARNING	1,107,098.31	0.00	3,193.93	164,136.34	854,094.23	22
B 9212	DISTRICT/SCHOOL OPERAT	2,238,596.62	1,411.79	6,450.00	75,646.44	667,233.62	69
B 9213	PRINCIPAL OF ALT SCHOO	398,702.22	466.42	39,015.78	14,344.67	249,789.30	27
B 9215	STUDENT RELATIONS	593,855.15	405.31	0.00	41,147.85	304,184.11	48
B 9217	SCHOOL LEADERSHIP	2,189,222.08	3,044.87	255,517.32	120,338.15	1,153,913.53	35
B 9224	K12 ACADEMIC PROGRAMS	12,045,563.84	3,496.20	352,010.41	361,137.84	3,579,506.10	67
B 9230	HUMAN RESOURCES	1,329,632.57	28,186.01	36,750.00	87,631.07	744,197.50	39
B 9231	TALENT MANAGEMENT	2,195,780.24	0.00	138,474.00	139,642.62	1,155,243.20	41
B 9238	BENEFITS & WELLNESS	339,523.32	0.00	0.00	11,149.88	104,862.63	69
B 9239	COMPENSATION	795,197.32	0.00	0.00	50,262.70	351,393.19	55
B 9240	PROF LEARNING	2,318,802.39	4,376.58	85,942.50	91,759.27	969,899.80	54
B 9260	ACCOUNTABILITY & DATA	1,502,777.80	22,920.00	109,763.73	129,447.35	864,347.73	33
B 9270	COMMUNICATIONS & COMMU	1,306,196.53	16,748.62	5,644.00	91,170.00	660,287.65	47
B 9281	ADULT & COMMUNITY EDUC	1,808,488.24	4,304.24	72,820.50	137,576.81	1,169,774.31	31
B 9413	DISTRICT-WIDE INSURANC	6,736,940.18	0.00	287,513.00	91,511.74	6,145,729.95	4
B 9420	TECHNOLOGY	23,134,397.07	395,325.79	2,428,305.16	827,555.34	11,674,791.44	37
B 9427	SSPAR - ALLOCATIONS AN	1,287,258.11	11,365.48	0.00	98,332.27	631,407.21	50
B 9430	MAINTENANCE	15,871,741.27	69,492.07	2,256,349.91	1,186,754.59	7,943,883.73	35
B 9434	UTIL/COMM/OTHR COUNTY-	9,954,898.80	98.40	325,751.67	133,622.18	1,288,534.41	83
B 9440	TRANSPORTATION	25,353,209.67	24,871.64	1,019,476.12	1,449,851.84	13,157,456.89	43
B 9450	FACILITIES MANAGEMENT	317,967.28	0.00	25,065.00	92,319.23	243,376.80	15
B 9451	SAFETY AND SECURITY	1,800,778.19	6,065.89	391,100.64	89,305.85	501,652.18	50
B 9460	ACCOUNTING	2,330,200.45	7.38	245,806.23	117,195.53	1,009,266.63	46
B 9462	FINANCIAL SERVICES	1,001,089.15	0.00	35,000.00	60,285.10	436,767.80	52
B 9470	BUDGET	443,548.61	2,500.00	0.00	24,854.56	179,882.47	58
B 9475	PAYROLL SERVICES	844,945.30	0.00	0.00	50,040.05	370,958.38	56
B 9480	PURCHASING	500,219.36	0.00	303,948.20	33,516.09	9,833.28	37
B 9525	SCHOOL CHOICE	467,559.41	0.00	0.00	38,331.49	224,860.77	51
B 9530	EXCEPT ED & STDT SUPPO	5,848,796.31	16,532.33	2,707,665.52	136,130.81	1,629,868.86	25
B 9543	FEDERAL, STATE & COMP	1,027,568.62	51,569.61	318,757.44	143,364.38	512,603.88	14
	*	558,865,729.14	948,448.05	20,522,630.00	36,293,385.64	266,909,790.20	48

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS

EXHIBIT E  
 PRD-07 JANUARY 2022

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

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
REQUEST 096 TOTAL	558,865,729.14	948,448.05	20,522,630.00	36,293,385.64	266,909,790.20	270,484,860.89	48

## **December 2021 Financial Statements**

**Meeting Date: February 8, 2022**

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending December 31, 2021.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances 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, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups.

Exhibit D, MONTHLY STATUS REPORT ON STRATEGIC RESERVE, shows the current balance and target balance for the reserve. The reserve balance is necessary to maintain the financial integrity of the District and is established in Board Policy 6210.

Exhibit E, GENERAL FUND 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**

December 31, 2021

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 608,469,729.13	\$ 609,724,335.77	\$ 610,417,892.11	\$ 230,616,404.56	\$ 838,904.20	\$ 21,575,869.98	\$ 357,386,713.37
<b>Debt Service</b>	43,071,193.30	43,140,642.68	43,140,642.68	6,956,798.65	-	-	36,183,844.03
<b>Capital Outlay</b>	394,452,680.09	396,589,712.84	399,873,744.42	59,260,656.99	130,238.00	135,512,128.47	204,970,720.96
<b>Special Revenue -School Food Service</b>	33,521,326.81	38,711,986.38	38,711,986.38	10,643,292.17	8,429.80	4,807,190.69	23,253,073.72
<b>Special Revenue - Grants</b>	103,917,962.21	104,121,653.42	109,948,296.42	22,772,461.28	227,378.14	1,331,494.23	85,616,962.77
<b>Health Care</b>	84,161,237.91	84,161,237.91	84,161,237.91	33,567,524.32	3,990,199.09	189,490.62	46,414,023.88
<b>Workers' Compensation</b>	12,951,856.27	12,951,856.27	12,951,856.27	603,204.28	-	193,248.56	12,155,403.43
<b>Flexcare</b>	2,052,321.61	2,052,321.61	2,052,321.61	507,715.57	83,000.00	-	1,461,606.04
<b>Totals - All Funds</b>	<b>\$ 1,282,598,307.33</b>	<b>\$ 1,291,453,746.88</b>	<b>\$ 1,301,257,977.80</b>	<b>\$ 364,928,057.82</b>	<b>\$ 5,278,149.23</b>	<b>\$ 163,609,422.55</b>	<b>\$ 767,442,348.20</b>

**COLLIER COUNTY PUBLIC SCHOOLS  
OPERATING SUMMARY  
December 31, 2021**

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	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget	Budget Balances	% Budget Remaining
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**REVENUES**

2710	BEGINNING FUND BALANCE	\$ 77,655,374.53	\$ 77,655,374.53	\$ 77,655,374.53	12.7%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 77,655,374.53	100.0%
100	FEDERAL DIRECT	510,000.00	510,000.00	510,000.00	0.1%	-	200,312.02	39.3%	-	-	200,312.02	39.3%	309,687.98	60.7%
200	FEDERAL THROUGH STATE	1,514,000.00	1,514,000.00	1,514,000.00	0.2%	-	1,064,066.21	70.3%	-	-	1,064,066.21	70.3%	449,933.79	29.7%
300	STATE	90,621,426.09	91,462,434.61	91,462,434.61	15.0%	-	39,981,816.42	43.7%	-	-	39,981,816.42	43.7%	51,480,618.19	56.3%
400	LOCAL	364,427,142.99	364,840,741.11	364,975,643.45	59.8%	134,902.34	342,971,795.49	94.0%	-	-	342,971,795.49	94.0%	22,003,847.96	6.0%
400	VOTER APPROVED REFERENDUM	36,701,718.00	36,701,718.00	36,701,718.00	6.0%	-	-	0.0%	-	-	-	0.0%	36,701,718.00	100.0%
600	TRANSFERS	37,031,067.52	37,031,067.52	37,589,721.52	6.2%	558,654.00	15,067,809.00	40.1%	-	-	15,067,809.00	40.1%	22,521,912.52	59.9%
700	OTHER FINANCING SOURCES	9,000.00	9,000.00	9,000.00	0.0%	-	7,028.07	78.1%	-	-	7,028.07	78.1%	1,971.93	21.9%
<b>TOTAL REVENUES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 609,724,335.77</b>	<b>\$ 610,417,892.11</b>	<b>100.0%</b>	<b>\$ 693,556.34</b>	<b>\$ 399,292,827.21</b>	<b>65.4%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 399,292,827.21</b>	<b>65.4%</b>	<b>\$ 211,125,064.90</b>	<b>34.6%</b>

**EXPENDITURES**

5000	INSTRUCTIONAL SERVICES	\$ 359,424,138.05	\$ 360,994,089.58	\$ 361,102,972.51	59.2%	\$ 108,882.93	\$ 143,996,007.58	39.9%	\$ 607,446.02	\$ 6,412,691.27	\$ 150,408,698.85	41.7%	\$ 210,086,827.64	58.2%
7900	OPERATION OF PLANT	39,772,945.24	40,235,149.07	40,297,179.17	6.6%	62,030.10	20,360,337.87	50.5%	85,986.40	6,982,973.15	27,343,311.02	67.9%	12,867,881.75	31.9%
7300	SCHOOL ADMINISTRATION	34,819,327.97	34,002,990.17	34,030,852.78	5.6%	27,862.61	15,166,843.95	44.6%	11,332.09	63,937.86	15,230,781.81	44.8%	18,788,738.88	55.2%
7800	TRANSPORTATION	25,781,309.00	25,850,304.48	25,851,794.84	4.2%	1,490.36	11,802,223.00	45.7%	14,879.72	1,262,994.78	13,065,217.78	50.5%	12,771,697.34	49.4%
6100	PUPIL SERVICES	23,689,249.26	23,597,371.81	23,441,980.27	3.8%	(155,391.54)	8,098,091.34	34.5%	3,391.16	3,433,043.71	11,531,135.05	49.2%	11,907,454.06	50.8%
8100	MAINTENANCE OF PLANT	17,887,489.00	17,925,041.35	17,977,021.88	2.9%	51,980.53	8,041,113.59	44.7%	67,484.29	2,584,130.30	10,625,243.89	59.1%	7,284,293.70	40.5%
7700	CENTRAL SERVICES	11,648,736.09	11,559,779.78	11,646,640.93	1.9%	86,861.15	4,797,052.84	41.2%	18,424.97	290,354.77	5,087,407.61	43.7%	6,540,808.35	56.2%
6300	INSTR & CURRIC DEVELOP	10,738,852.21	10,432,085.03	10,026,282.94	1.6%	(405,802.09)	4,368,807.10	43.6%	189.77	11,934.53	4,380,741.63	43.7%	5,645,351.54	56.3%
6400	INSTR STAFF DEVELOP	8,017,844.75	7,756,433.68	7,784,767.74	1.3%	28,334.06	2,967,110.92	38.1%	7,548.39	90,895.50	3,058,006.42	39.3%	4,719,212.93	60.6%
6200	INSTRUCTIONAL MEDIA	6,631,455.00	6,644,763.95	6,654,314.46	1.1%	9,550.51	2,601,156.16	39.1%	11,153.31	83,791.56	2,684,947.72	40.3%	3,958,213.43	59.5%
8200	ADMIN TECHNOLOGY SERV	5,552,060.29	6,264,682.46	6,211,875.24	1.0%	(52,807.22)	2,993,601.60	48.2%	9,317.33	39,222.93	3,032,824.53	48.8%	3,169,733.38	51.0%
7500	FISCAL SERVICES	4,342,504.00	4,176,675.30	4,416,177.55	0.7%	239,502.25	1,682,009.36	38.1%	536.05	170,916.22	1,852,925.58	42.0%	2,562,715.92	58.0%
6500	INSTR RELATED TECHNOLOGY	2,134,414.26	2,192,196.22	2,284,043.66	0.4%	91,847.44	897,461.33	39.3%	9.99	-	897,461.33	39.3%	1,386,572.34	60.7%
7200	GENERAL ADMINISTRATION	2,519,231.00	2,324,844.18	2,333,401.96	0.4%	8,557.78	1,076,857.21	46.1%	520.03	45,000.00	1,121,857.21	48.1%	1,211,024.72	51.9%
7400	FACILITIES ACQ & CONST	1,873,676.55	2,031,273.61	2,621,931.08	0.4%	590,657.47	1,088,278.58	41.5%	541.65	-	1,088,278.58	41.5%	1,533,110.85	58.5%
7100	BOARD OF EDUCATION	1,734,226.00	1,737,432.12	1,737,432.12	0.3%	-	679,452.13	39.1%	143.03	103,983.40	783,435.53	45.1%	953,853.56	54.9%
2711	NON SPENDABLE RESERVE INVENTORY	833,545.96	833,545.96	833,545.96	0.1%	-	-	0.0%	-	-	-	0.0%	833,545.96	100.0%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
2712	NON SPENDABLE PREPAID AMOUNTS	142,960.53	142,960.53	142,960.53	0.0%	-	-	0.0%	-	-	-	0.0%	142,960.53	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,360,381.86	1,457,334.38	1,457,334.38	0.2%	-	-	0.0%	-	-	-	0.0%	1,457,334.38	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	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	187,912.65	187,912.65	187,912.65	0.0%	-	-	0.0%	-	-	-	0.0%	187,912.65	100.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	8,876,192.00	8,876,192.00	8,876,192.00	1.5%	-	-	0.0%	-	-	-	0.0%	8,876,192.00	100.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	1,750,000.00	1,750,000.00	1,750,000.00	0.3%	-	-	0.0%	-	-	-	0.0%	1,750,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	24,101,750.00	24,101,750.00	24,101,750.00	3.9%	-	-	0.0%	-	-	-	0.0%	24,101,750.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	-	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	5,859,527.46	5,859,527.46	5,859,527.46	1.0%	-	-	0.0%	-	-	-	0.0%	5,859,527.46	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	0.8%	-	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 609,724,335.77</b>	<b>\$ 610,417,892.11</b>	<b>99.8%</b>	<b>\$ 693,556.34</b>	<b>\$ 230,616,404.56</b>	<b>37.8%</b>	<b>\$ 838,904.20</b>	<b>\$ 21,575,869.98</b>	<b>\$ 252,192,274.54</b>	<b>41.3%</b>	<b>\$ 357,386,713.37</b>	<b>58.5%</b>

# ANALYSIS OF BUDGETED ENDING FUND BALANCES

December 31, 2021

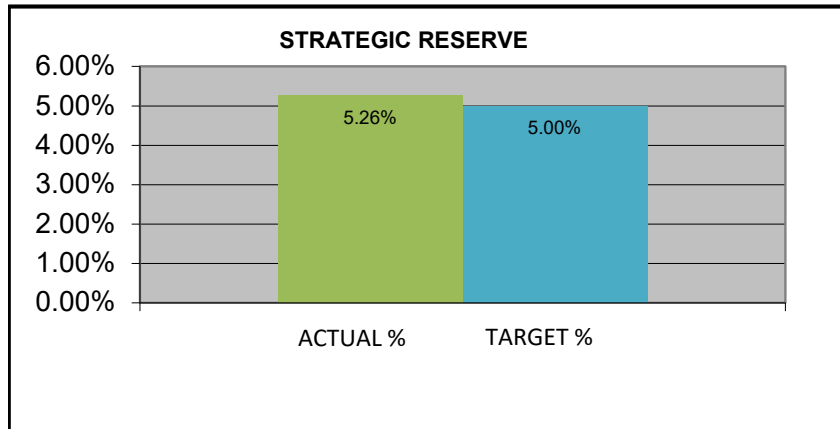
**Exhibit C**

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
<b>Non Spendable</b>						
Inventory - Non Spendable	833,545.96			643,204.37		
Pre-Paid Non Spendable	142,960.53					
<b>Restricted</b>						
Restricted - Workforce Programs	1,457,334.38					
Restricted - School Recognition Funding						
Restricted Self Insured Retention			32,600,000.00			
Restricted Emergency Maintenance			6,000,000.00			
Restricted Future Schools Construction			32,181,920.81			
Restricted Enterprise Software			10,020,000.00			
Restricted - McKay & Family Empowerment Scholarships	187,912.65					
Restricted for Salary Enhancement	8,876,192.00					
Restricted Textbook Adoption	1,750,000.00					
Restricted Debt Service		2,095,610.28				
Restricted Capital Projects			20,060,446.65			
Restricted Food Services				7,309,867.43		
Restricted For Special Revenue Funds					6,377,585.92	
<b>Assigned</b>						
Assigned For FTE Shortfall / State Proration	2,500,000.00					
Assigned For FTE Audit	90,000.00					
Assigned For Low Performing Schools	1,200,000.00					
Assigned For Enterprise Software	5,000,000.00					
Assigned For Future Vehicles			2,878,063.19			
<b>Unassigned</b>						
Unassigned Reserve For Budget Shortfall	5,859,527.46					
Unassigned Fund Balance						
Unassigned Strategic Reserve	24,101,750.00					
Health Fund Reserve for Future Claims						21,617,641.41
Workers Compensation Reserve for Future Claims						11,757,665.27
Flex Care Reserve for Future Claims						524,616.11
<b>Totals</b>	<b>\$ 51,999,222.98</b>	<b>\$ 2,095,610.28</b>	<b>\$ 103,740,430.65</b>	<b>\$ 7,953,071.80</b>	<b>\$ 6,377,585.92</b>	<b>\$ 33,899,922.79</b>
				<b>Grand Total All Reserves</b>		
				<b>\$ 206,065,844.42</b>		

**December 31, 2021**

<b>GENERAL FUND REVENUES</b>	
FEDERAL DIRECT	\$ 510,000.00
FEDERAL THROUGH STATE	1,514,000.00
STATE	91,462,434.61
LOCAL	364,975,643.45
	<u>\$ 458,462,078.06</u>

<b>CURRENT MONTHLY STATUS</b>	<b>RESERVE AMOUNT</b>	<b>PERCENTAGE OF GENERAL FUND REVENUE</b>	<b>TARGET PERCENTAGE</b>	<b>OVERAGE (SHORTFALL)</b>
Strategic Reseve	\$ 24,101,750.00	5.26%	5.00%	\$1,178,646.10



	<b>Current Month</b>	<b>Previous Month</b>	<b>Change</b>
<b>Strategic Reserve</b>	5.26%	5.26%	0.00%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS

FND - 1XX GENERAL FUND		EXHIBIT E									
		PRD-06	DECEMBER	2021							
		---	YTD---	----	YTD----	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM			
B 0051	EVERGLADES CITY SCHOOL	3,131,974.54	702.37	87,892.07	282,419.26	1,364,484.38	1,678,895.72	53			
B 0061	GULFVIEW MIDDLE	5,518,313.92	2,086.69	105,465.56	446,535.41	2,276,959.84	3,133,801.83	56			
B 0121	LAKE PARK ELEMENTARY	5,298,290.66	367.29	87,841.09	395,240.25	2,193,137.08	3,016,945.20	56			
B 0131	TOMMIE BARFIELD ELEMEN	4,756,299.63	500.00	75,793.12	355,270.26	1,931,910.85	2,748,095.66	57			
B 0141	SHADOWLAWN ELEMENTARY	5,190,680.75	495.54	111,723.04	391,542.83	2,083,409.20	2,995,052.97	57			
B 0151	NAPLES HIGH	13,221,414.37	16,920.48	296,363.82	989,962.71	5,145,908.82	7,762,221.25	58			
B 0161	PINECREST ELEMENTARY	6,772,101.54	804.76	139,244.55	535,751.57	2,733,482.63	3,898,569.60	57			
B 0171	SEA GATE ELEMENTARY	7,172,254.58	6,540.61	94,408.56	554,323.14	2,969,292.95	4,102,012.46	57			
B 0181	HIGHLANDS ELEMENTARY	6,328,801.63	487.18	154,909.16	502,681.70	2,506,987.73	3,666,417.56	57			
B 0191	LAKE TRAFFORD ELEMENTA	7,517,580.51	1,635.88	282,850.77	601,374.18	3,016,985.75	4,216,108.11	56			
B 0201	AVALON ELEMENTARY	4,076,944.01	773.80	111,171.23	293,609.20	1,579,411.30	2,385,587.68	58			
B 0211	EAST NAPLES MIDDLE	6,846,556.23	2,956.64	179,532.62	504,297.57	2,615,882.45	4,048,184.52	59			
B 0221	POINCIANA ELEMENTARY	6,080,201.27	604.67	73,469.14	463,345.92	2,477,772.17	3,528,355.29	58			
B 0231	GOLDEN GATE ELEMENTARY	4,696,753.13	235.75	92,882.93	347,611.47	1,920,790.95	2,682,843.50	57			
B 0241	NAPLES PARK ELEMENTARY	4,801,276.12	361.64	71,724.36	375,419.52	2,078,309.04	2,650,881.08	55			
B 0251	PINE RIDGE MIDDLE	7,114,064.92	2,184.69	147,544.48	553,525.28	2,864,786.46	4,099,549.29	57			
B 0261	LELY HIGH	12,177,700.47	3,346.53	343,510.90	935,012.76	4,666,618.42	7,164,224.62	58			
B 0271	IMMOKALEE HIGH	14,234,979.16	9,969.01	515,757.40	1,196,790.39	5,655,844.00	8,053,408.75	56			
B 0281	LORENZO WALKER TECH CO	8,326,002.27	4,450.56	592,018.99	532,171.24	3,368,502.55	4,361,030.17	52			
B 0282	LORENZO WALKER TECHNIC	4,361,759.71	738.18	90,848.39	315,056.73	1,686,967.05	2,583,206.09	59			
B 0311	BARRON COLLIER HIGH	12,876,262.65	751.43	363,367.50	958,968.60	5,043,453.32	7,468,690.40	58			
B 0321	GOLDEN GATE MIDDLE	8,127,934.99	5,166.59	166,903.60	613,839.39	3,196,331.07	4,759,533.73	58			
B 0331	BIG CYPRESS ELEMENTARY	7,062,489.57	2,325.41	123,419.89	533,109.67	2,902,508.63	4,034,235.64	57			
B 0341	VILLAGE OAKS ELEMENTAR	5,096,620.20	635.88	137,613.05	454,850.17	2,256,308.38	2,702,062.89	53			
B 0351	GOLDEN TERRACE ELEMEN	4,920,998.11	1,579.75	85,448.61	384,836.29	2,089,310.53	2,744,659.22	55			
B 0361	IMMOKALEE MIDDLE	11,599,235.54	1,978.55	188,134.99	1,032,087.37	4,772,337.31	6,636,784.69	57			
B 0371	VINEYARDS ELEMENTARY	7,577,165.71	735.31	82,883.98	583,099.29	3,220,479.83	4,273,066.59	56			
B 0381	LELY ELEMENTARY	5,419,629.46	762.58	175,868.51	393,796.86	2,180,591.34	3,062,407.03	56			
B 0391	LAUREL OAK ELEMENTARY	7,652,938.53	1,977.80	73,893.34	659,683.41	3,631,201.20	3,945,866.19	51			
B 0392	GULF COAST HIGH	15,779,853.95	29,401.42	402,808.68	1,185,251.93	5,988,743.29	9,358,900.56	59			
B 0401	OAKRIDGE MIDDLE	8,081,182.42	1,969.18	260,003.66	659,561.18	3,324,899.71	4,494,309.87	55			
B 0421	MANATEE ELEMENTARY	5,609,028.97	378.32	72,457.19	440,151.42	2,396,123.91	3,140,069.55	55			
B 0422	MANATEE MIDDLE	6,553,104.23	3,939.14	185,552.65	503,426.25	2,583,753.83	3,779,858.61	57			
B 0431	PELICAN MARSH ELEMENTA	6,687,542.02	505.58	107,848.72	524,797.50	2,850,723.59	3,728,464.13	55			
B 0441	CORKSCREW ELEMENTARY	7,092,163.19	1,409.06	183,937.26	549,363.70	2,904,780.69	4,002,036.18	56			
B 0442	CORKSCREW MIDDLE	6,956,813.65	1,883.90	206,900.69	530,985.93	2,744,152.43	4,003,876.63	57			
B 0451	OSCEOLA ELEMENTARY	6,015,102.74	489.83	85,955.17	475,575.17	2,564,801.95	3,363,855.79	55			
B 0452	NORTH NAPLES MIDDLE	7,378,923.13	1,673.75	129,787.89	602,259.48	3,038,701.64	4,208,759.85	57			
B 0461	CALUSA PARK ELEMENTARY	6,922,890.97	834.28	234,762.37	559,865.04	2,894,609.04	3,792,685.28	54			
B 0471	SABAL PALM ELEMENTARY	5,885,695.09	239.09	156,604.59	457,396.77	2,418,394.53	3,310,456.88	56			
B 0472	CYPRESS PALM MIDDLE	5,772,379.26	979.59	179,561.21	466,513.19	2,335,557.00	3,256,281.46	56			
B 0481	LAVERN GAYNOR ELEMEN	3,299,485.50	369.51	72,651.87	250,063.99	1,400,800.10	1,825,664.02	55			
B 0491	HERBERT CAMBRIDGE ELEM	3,117,900.23	0.00	62,483.22	243,988.45	1,349,604.07	1,705,812.94	54			
B 0493	PALMETTO RIDGE HIGH	16,006,389.37	4,435.80	367,883.30	1,180,847.07	6,103,144.96	9,530,925.31	59			
B 0501	GOLDEN GATE HIGH	12,999,405.05	10,155.60	370,275.25	941,632.70	5,000,857.22	7,618,116.98	58			
B 0511	ESTATES ELEMENTARY	5,882,217.13	676.44	186,512.75	460,296.17	2,434,045.83	3,260,982.11	55			
B 0521	VETERANS MEMORIAL ELEM	6,389,658.27	4,750.55	103,320.65	491,821.40	2,669,994.54	3,611,592.53	56			
B 0531	MIKE DAVIS ELEMENTARY	5,149,793.90	1,845.65	112,801.90	386,079.98	2,147,775.59	2,887,370.76	56			
B 0541	PALMETTO ELEMENTARY	4,825,835.01	1,013.33	91,105.85	368,684.81	2,020,326.94	2,713,388.89	56			
B 0551	PARKSIDE ELEMENTARY	5,145,846.11	0.00	87,756.60	383,744.29	2,151,653.29	2,906,436.22	56			
B 0581	IMMOKALEE TECHNICAL CO	4,150,800.01	12,335.56	218,679.43	343,975.27	1,855,487.14	2,064,297.88	49			
B 0631	EDEN PARK ELEMENTARY	6,570,911.19	882.22	167,924.54	532,687.34	2,676,109.19	3,725,995.24	56			
B 7001	COLLIER VIRTUAL SCHOOL	113,000.00	0.00	92,536.25	12,463.75	16,830.08	3,633.67	3			
B 7004	COLLIER FLORIDA VIRTUA	134,882.09	0.00	0.00	10,740.70	53,152.20	81,729.89	60			

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E

FND	- 1XX	GENERAL FUND	PRD-06	DECEMBER	2021				
			---	YTD---	----	YTD----	---	MTD---	---
									YTD---
									---
									AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
B 7006	COLLIER DISTRICT VIRTU	16,733.32	0.00	0.00	0.00	0.00	16,733.32	100	
B 7023	E-COLLIER ACADEMY	3,508,015.56	1,092.96	19,090.00	253,096.21	1,310,740.71	2,177,091.89	62	
B 9004	T.A.P.P. - IMMOKALEE	723,218.96	0.00	175,478.27	84,517.42	277,322.59	270,418.10	37	
B 9007	NEW BEGINNINGS IMMOKAL	882,830.45	0.00	1,536.93	79,695.09	365,134.40	516,159.12	58	
B 9008	N.A.T.A.P.	660,377.01	0.00	177,874.43	76,013.31	254,713.65	227,788.93	34	
B 9010	NEW BEGINNINGS NAPLES	1,285,631.17	0.00	2,535.60	84,729.96	477,425.69	805,669.88	62	
B 9013	DETENTION CENTER	494,831.73	0.00	4,679.59	35,590.41	216,184.67	273,967.47	55	
B 9015	PHOENIX NAPLES	1,905,024.07	0.00	4,056.83	153,360.78	725,087.54	1,175,879.70	61	
B 9017	PACE PROGRAM	606,726.20	0.00	439,983.20	0.00	0.00	166,743.00	27	
B 9018	MARCO ISLAND CHARTER M	3,156,079.81	0.00	0.00	263,202.02	1,532,463.72	1,623,616.09	51	
B 9019	HOSPITAL/HOMEBOUND	652,123.41	0.00	1,910.00	84,295.27	298,539.05	351,674.36	53	
B 9021	IMMOKALEE COMMUNITY SC	2,715,156.44	0.00	0.00	237,473.18	1,325,582.72	1,389,573.72	51	
B 9026	PHOENIX IMMOKALEE	792,457.10	0.00	4,713.18	73,982.50	333,632.93	454,110.99	57	
B 9027	BEACON HIGH SCHOOL	2,480,231.12	0.00	8,279.66	208,842.66	990,767.68	1,481,183.78	59	
B 9032	MARCO ISLAND ACADEMY	2,655,372.54	0.00	0.00	229,062.58	1,292,035.48	1,363,337.06	51	
B 9034	GULF COAST CHARTER ACA	6,237,908.63	0.00	0.00	548,060.66	3,060,542.92	3,177,365.71	50	
B 9035	MASON CLASSICAL ACADEM	11,469,999.87	0.00	0.00	1,019,863.72	5,424,895.65	6,045,104.22	52	
B 9036	COLLIER CHARTER ACADEM	6,753,188.31	0.00	0.00	565,695.40	3,221,258.49	3,531,929.82	52	
B 9037	BRIDGEPREP ACADEMY COL	2,287,720.12	0.00	0.00	202,018.58	1,133,997.38	1,153,722.74	50	
B 9038	NOT ACTIVE	503,938.00	0.00	0.00	0.00	0.00	503,938.00	100	
B 9039	NAPLES CLASSICAL ACADE	8,617,719.67	0.00	0.00	830,145.21	4,191,304.62	4,426,415.05	51	
B 9110	SCHOOL BOARD	542,039.48	0.00	0.00	37,501.57	214,693.54	327,345.94	60	
B 9120	LEGAL SERVICES	1,500,077.22	22,143.03	66,268.04	76,454.99	695,262.13	716,404.02	47	
B 9210	SUPERINTENDENT'S OFFIC	510,082.23	929.59	0.00	37,571.08	218,591.47	290,561.17	56	
B 9211	TEACHING AND LEARNING	1,119,948.11	989.03	2,964.80	81,904.52	689,957.89	426,036.39	38	
B 9212	DISTRICT/SCHOOL OPERAT	2,193,657.18	1,324.94	7,045.90	96,299.89	591,587.18	1,593,699.16	72	
B 9213	PRINCIPAL OF ALT SCHOO	398,235.80	66.00	40,165.78	34,587.72	235,444.63	122,559.39	30	
B 9215	STUDENT RELATIONS	592,307.79	91.94	0.00	44,424.29	263,036.26	329,179.59	55	
B 9217	SCHOOL LEADERSHIP	2,266,378.46	1,487.29	254,967.92	185,399.87	1,033,575.38	976,347.87	43	
B 9224	K12 ACADEMIC PROGRAMS	12,107,282.67	1,550.28	341,688.17	420,059.75	3,218,368.26	8,545,675.96	70	
B 9230	HUMAN RESOURCES	1,328,295.57	0.00	52,890.00	81,549.18	656,566.43	618,839.14	46	
B 9231	TALENT MANAGEMENT	2,195,061.18	0.00	107,685.35	157,127.79	1,015,600.58	1,071,775.25	48	
B 9238	BENEFITS & WELLNESS	339,523.32	0.00	0.00	19,076.42	93,712.75	245,810.57	72	
B 9239	COMPENSATION	793,649.85	0.00	0.00	52,402.54	301,130.49	492,519.36	62	
B 9240	PROF LEARNING	2,307,352.64	12,067.91	99,880.82	99,749.52	878,140.53	1,317,263.38	57	
B 9260	ACCOUNTABILITY & DATA	1,502,777.79	31,854.98	127,925.69	97,474.23	734,900.38	608,096.74	40	
B 9270	COMMUNICATIONS & COMMU	1,306,196.53	10,243.55	5,945.00	102,338.58	569,117.65	720,890.33	55	
B 9281	ADULT & COMMUNITY EDUC	1,808,488.24	30.47	78,937.13	128,038.02	1,032,197.50	697,323.14	38	
B 9413	DISTRICT-WIDE INSURANC	6,736,940.18	0.00	104,592.00	78,255.65	6,054,218.21	578,129.97	8	
B 9420	TECHNOLOGY	23,134,360.68	468,845.78	1,938,847.94	1,429,391.24	10,847,236.10	9,879,430.86	42	
B 9427	SSPAR - ALLOCATIONS AN	1,280,672.63	366.01	0.00	93,600.80	533,074.94	747,231.68	58	
B 9430	MAINTENANCE	15,774,245.58	79,886.11	2,469,163.19	1,300,653.47	6,757,129.14	6,468,067.14	41	
B 9434	UTIL/COMM/OTHR COUNTY-	9,934,785.28	0.00	372,405.45	162,004.98	1,154,912.23	8,407,467.60	84	
B 9440	TRANSPORTATION	25,353,209.67	9,586.89	1,296,273.54	1,980,507.49	11,707,605.05	12,339,744.19	48	
B 9450	FACILITIES MANAGEMENT	317,967.28	0.00	37,560.00	21,268.45	151,057.57	129,349.71	40	
B 9451	SAFETY AND SECURITY	1,896,678.19	39,284.60	430,261.50	39,268.06	412,346.33	1,014,785.76	53	
B 9460	ACCOUNTING	2,330,200.45	101.27	250,916.22	156,065.82	892,071.10	1,187,111.86	50	
B 9462	FINANCIAL SERVICES	1,052,617.79	382.10	0.00	75,052.62	376,482.70	675,752.99	64	
B 9470	BUDGET	443,548.61	0.00	0.00	26,189.66	155,027.91	288,520.70	65	
B 9475	PAYROLL SERVICES	844,945.30	0.00	0.00	53,067.97	320,918.33	524,026.97	62	
B 9480	PURCHASING	500,219.36	857.27	306,531.48	161,824.41	23,682.81	216,513.42	43	
B 9525	SCHOOL CHOICE	466,090.23	0.00	0.00	39,542.61	186,529.28	279,560.95	59	
B 9530	EXCEPT ED & STDT SUPPO	5,838,571.30	2,578.83	2,727,723.37	212,715.59	1,493,738.05	1,614,531.05	27	
B 9543	FEDERAL, STATE & COMP	818,951.39	900.00	422,495.66	95,394.58	369,239.50	26,316.23	3	

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E

FND - 1XX GENERAL FUND		PRD-06 DECEMBER 2021		---YTD---		----YTD---		---MTD---		---YTD---		---AVAILABLE---	
T CNTR	*	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM					
		558,418,669.13	838,904.20	21,575,869.98	41,298,282.94	230,616,404.56	305,387,490.39	54					
REQUEST 096	TOTAL	558,418,669.13	838,904.20	21,575,869.98	41,298,282.94	230,616,404.56	305,387,490.39	54					

## **November 2021 Financial Statements**

**Meeting Date: January 11, 2022**

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending November 30, 2021.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances 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, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups.

Exhibit D, MONTHLY STATUS REPORT ON STRATEGIC RESERVE, shows the current balance and target balance for the reserve. The reserve balance is necessary to maintain the financial integrity of the District and is established in Board Policy 6210.

Exhibit E, GENERAL FUND 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, 2021**

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 608,469,729.13	\$ 608,764,687.26	\$ 609,724,335.77	\$ 189,318,121.62	\$ 1,041,057.35	\$ 24,247,266.70	\$ 395,117,890.10
<b>Debt Service</b>	43,071,193.30	43,071,193.30	43,140,642.68	6,956,798.65	-	-	36,183,844.03
<b>Capital Outlay</b>	394,452,680.09	396,245,241.88	396,589,712.84	35,028,387.68	133,059.38	144,686,046.16	216,742,219.62
<b>Special Revenue - School Food Service</b>	33,521,326.81	36,182,971.84	38,711,986.38	8,412,340.67	23,389.80	3,420,632.90	26,855,623.01
<b>Special Revenue - Grants</b>	103,917,962.21	104,121,653.42	104,121,653.42	18,727,216.93	343,548.74	1,349,679.14	83,701,208.61
<b>Health Care</b>	84,161,237.91	84,161,237.91	84,161,237.91	28,608,942.16	-	1,278,652.61	54,273,643.14
<b>Workers' Compensation</b>	12,951,856.27	12,951,856.27	12,951,856.27	546,983.46	-	215,028.61	12,189,844.20
<b>Flexcare</b>	2,052,321.61	2,052,321.61	2,052,321.61	419,539.69	-	4,996.70	1,627,785.22
<b>Totals - All Funds</b>	<b>\$ 1,282,598,307.33</b>	<b>\$ 1,287,551,163.49</b>	<b>\$ 1,291,453,746.88</b>	<b>\$ 288,018,330.86</b>	<b>\$ 1,541,055.27</b>	<b>\$ 175,202,302.82</b>	<b>\$ 826,692,057.93</b>

**COLLIER COUNTY PUBLIC SCHOOLS  
OPERATING SUMMARY  
November 30, 2021**

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	Committed	Encumbrances	Revenue or Expended including Encumbrances	% of Revenue or Expense with Encumb to Budget	Budget Balances	% Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 77,655,374.53	\$ 77,655,374.53	\$ 77,655,374.53	12.7%	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ 77,655,374.53	100%
100	FEDERAL DIRECT	510,000.00	510,000.00	510,000.00	0.1%	-	152,670.46	30%	-	-	152,670.46	30%	357,329.54	70%
200	FEDERAL THROUGH STATE	1,514,000.00	1,514,000.00	1,514,000.00	0.2%	-	466,949.00	31%	-	-	466,949.00	31%	1,047,051.00	69%
300	STATE	90,621,426.09	90,621,426.09	91,462,434.61	15.0%	841,008.52	33,548,501.33	37%	-	-	33,548,501.33	37%	57,913,933.28	63%
400	LOCAL	364,427,142.99	364,722,101.12	364,840,741.11	59.8%	118,639.99	108,373,053.43	30%	-	-	108,373,053.43	30%	256,467,687.68	70%
400	VOTER APPROVED REFERENDUM	36,701,718.00	36,701,718.00	36,701,718.00	6.0%	-	-	0%	-	-	-	0%	36,701,718.00	100%
600	TRANSFERS	37,031,067.52	37,031,067.52	37,031,067.52	6.1%	-	664,118.00	2%	-	-	664,118.00	2%	36,366,949.52	98%
700	OTHER FINANCING SOURCES	9,000.00	9,000.00	9,000.00	0.0%	-	6,975.58	78%	-	-	6,975.58	78%	2,024.42	22%
<b>TOTAL REVENUES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 608,764,687.26</b>	<b>\$ 609,724,335.77</b>	<b>100.0%</b>	<b>\$ 959,648.51</b>	<b>\$ 143,212,267.80</b>	<b>23%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 143,212,267.80</b>	<b>23%</b>	<b>\$ 466,512,067.97</b>	<b>77%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 359,424,138.05	\$ 360,172,056.29	\$ 360,994,089.58	59.2%	\$ 822,033.29	\$ 116,923,371.79	32%	\$ 727,634.46	\$ 7,038,655.47	\$ 123,962,027.26	35%	\$ 236,304,427.86	65%
7900	OPERATION OF PLANT	39,772,945.24	40,191,669.98	40,235,149.07	6.6%	43,479.09	17,852,575.99	44%	220,658.11	8,064,377.23	25,916,953.22	64%	14,097,537.74	36%
7300	SCHOOL ADMINISTRATION	34,819,327.97	34,029,441.63	34,002,990.17	5.6%	(26,451.46)	12,459,736.64	37%	12,382.02	67,165.86	12,526,902.50	37%	21,463,705.65	63%
7800	TRANSPORTATION	25,781,309.00	25,779,941.20	25,850,304.48	4.2%	70,363.28	9,787,801.59	38%	5,733.56	1,448,598.31	11,236,399.90	43%	14,608,171.02	57%
6100	PUPIL SERVICES	23,689,249.26	23,669,135.41	23,597,371.81	3.9%	(71,763.60)	6,610,355.58	28%	3,099.20	3,527,808.42	10,138,164.00	43%	13,456,108.61	57%
8100	MAINTENANCE OF PLANT	17,887,489.00	17,893,901.35	17,925,041.35	2.9%	31,140.00	6,528,062.65	36%	44,645.02	3,058,584.03	9,586,646.68	53%	8,293,749.65	47%
7700	CENTRAL SERVICES	11,648,736.09	11,667,774.71	11,559,779.78	1.9%	(107,994.93)	4,070,726.29	35%	14,278.08	325,903.98	4,396,630.27	38%	7,148,871.43	62%
6300	INSTR & CURRIC DEVELOP	10,738,852.21	10,500,964.18	10,432,085.03	1.7%	(68,879.15)	3,623,701.33	35%	510.93	8,934.57	3,632,635.90	35%	6,798,938.20	65%
6400	INSTR STAFF DEVELOP	8,017,844.75	7,756,856.05	7,756,433.68	1.3%	(422.37)	2,565,130.02	33%	2,539.78	58,672.74	2,623,802.76	34%	5,130,091.14	66%
6200	INSTRUCTIONAL MEDIA	6,631,455.00	6,647,650.62	6,644,763.95	1.1%	(2,886.67)	2,065,538.52	31%	6,675.68	98,724.85	2,164,263.37	33%	4,473,824.90	67%
8200	ADMIN TECHNOLOGY SERV	5,552,060.29	6,212,381.08	6,264,682.46	1.0%	52,301.38	2,513,638.37	40%	870.83	149,786.02	2,663,424.39	43%	3,600,387.24	57%
7500	FISCAL SERVICES	4,342,504.00	4,190,810.93	4,176,675.30	0.7%	(14,135.63)	1,384,351.97	33%	(182.46)	225,359.12	1,609,711.09	39%	2,567,146.67	61%
7200	GENERAL ADMINISTRATION	2,519,231.00	2,409,842.61	2,324,844.18	0.4%	(84,998.43)	916,522.74	39%	1,661.80	45,000.00	961,522.74	41%	1,361,659.64	59%
6500	INSTR RELATED TECHNOLOGY	2,134,414.26	2,140,386.96	2,192,196.22	0.4%	51,809.26	737,314.56	34%	176.58	-	737,314.56	34%	1,454,705.08	66%
7400	FACILITIES ACQ & CONST	1,873,676.55	1,862,171.68	2,031,273.61	0.3%	169,101.93	716,168.12	36%	158.29	-	716,168.12	35%	1,314,947.20	65%
7100	BOARD OF EDUCATION	1,734,226.00	1,737,432.12	1,737,432.12	0.3%	-	563,125.46	32%	215.47	129,696.10	692,821.56	40%	1,044,395.09	60%
2711	NON SPENDABLE RESERVE INVENTORY	833,545.96	833,545.96	833,545.96	0.1%	-	-	0%	-	-	-	0%	833,545.96	100%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0%	-	-	-	-	-	0%
2712	NON SPENDABLE PREPAID AMOUNTS	142,960.53	142,960.53	142,960.53	0.0%	-	-	0%	-	-	-	0%	142,960.53	100%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,360,381.86	1,360,381.86	1,457,334.38	0.2%	96,952.52	-	0%	-	-	-	0%	1,457,334.38	100%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	-	-	0%	-	-	-	-	-	0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0%	-	-	-	-	-	0%
272M	RESTRICTED FOR MCKAY ALLOCATION	187,912.65	187,912.65	187,912.65	0.0%	-	-	0%	-	-	-	0%	187,912.65	100%
272T	RESTRICTED FOR SALARY ENHANCEMENT	8,876,192.00	8,876,192.00	8,876,192.00	1.5%	-	-	0%	-	-	-	0%	8,876,192.00	100%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	1,750,000.00	1,750,000.00	1,750,000.00	0.3%	-	-	0%	-	-	-	0%	1,750,000.00	100%
2751	UNASSIGNED - STRATEGIC RESERVE	24,101,750.00	24,101,750.00	24,101,750.00	4.0%	-	-	0%	-	-	-	0%	24,101,750.00	100%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0%	-	-	-	-	-	0%
274C	ASSIGNED RESV FTE SHORTFALL/PORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	-	-	0%	-	-	-	0%	2,500,000.00	100%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	5,859,527.46	5,859,527.46	5,859,527.46	1.0%	-	-	0%	-	-	-	0%	5,859,527.46	100%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	-	-	0%	-	-	-	0%	90,000.00	100%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	-	-	0%	-	-	-	0%	1,200,000.00	100%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.8%	-	-	0%	-	-	-	0%	5,000,000.00	100%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0%	-	-	-	-	-	0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 608,764,687.26</b>	<b>\$ 609,724,335.77</b>	<b>100.0%</b>	<b>\$ 959,648.51</b>	<b>\$ 189,318,121.62</b>	<b>31%</b>	<b>\$ 1,041,057.35</b>	<b>\$ 24,247,266.70</b>	<b>\$ 213,565,388.32</b>	<b>35%</b>	<b>\$ 395,117,890.10</b>	<b>65%</b>

# ANALYSIS OF BUDGETED ENDING FUND BALANCES

November 30, 2021

Exhibit C

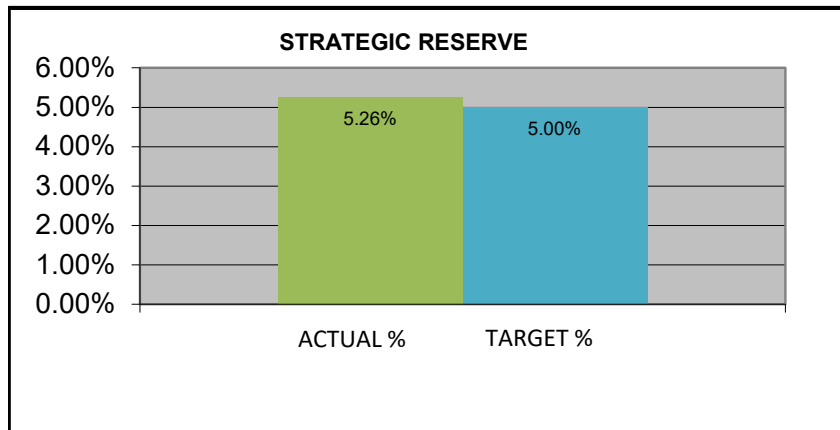
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
<b>Non Spendable</b>						
Inventory - Non Spendable	833,545.96			643,204.37		
Pre-Paid Non Spendable	142,960.53					
<b>Restricted</b>						
Restricted - Workforce Programs	1,457,334.38					
Restricted - School Recognition Funding						
Restricted Self Insured Retention			32,600,000.00			
Restricted Emergency Maintenance			6,000,000.00			
Restricted Future Schools Construction			32,181,920.81			
Restricted Enterprise Software			10,020,000.00			
Restricted - McKay & Family Empowerment Scholarships	187,912.65					
Restricted for Salary Enhancement	8,876,192.00					
Restricted Textbook Adoption	1,750,000.00					
Restricted Debt Service		2,095,610.28				
Restricted Capital Projects			20,030,589.73			
Restricted Food Services				7,309,867.43		
Restricted For Special Revenue Funds					6,377,585.92	
<b>Assigned</b>						
Assigned For FTE Shortfall / State Proration	2,500,000.00					
Assigned For FTE Audit	90,000.00					
Assigned For Low Performing Schools	1,200,000.00					
Assigned For Enterprise Software	5,000,000.00					
Assigned For Future Vehicles			2,878,063.19			
<b>Unassigned</b>						
Unassigned Reserve For Budget Shortfall	5,859,527.46					
Unassigned Fund Balance						
Unassigned Strategic Reserve	24,101,750.00					
Health Fund Reserve for Future Claims						21,617,641.41
Workers Compensation Reserve for Future Claims						11,757,665.27
Flex Care Reserve for Future Claims						524,616.11
<b>Totals</b>	<b>\$ 51,999,222.98</b>	<b>\$ 2,095,610.28</b>	<b>\$ 103,710,573.73</b>	<b>\$ 7,953,071.80</b>	<b>\$ 6,377,585.92</b>	<b>\$ 33,899,922.79</b>
				<b>Grand Total All Reserves</b>		
				<b>\$ 206,035,987.50</b>		

# MONTHLY STATUS ON STATEGIC RESERVE

November 30, 2021

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 510,000.00
FEDERAL THROUGH STATE	1,514,000.00
STATE	91,462,434.61
LOCAL	364,840,741.11
	<u>\$ 458,327,175.72</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	OVERAGE (SHORTFALL)
Strategic Reseve	\$ 24,101,750.00	5.26%	5.00%	\$1,185,391.21



	Current Month	Previous Month	Change
Strategic Reserve	5.26%	5.27%	-0.01%

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT E

FND	- 1XX	GENERAL FUND	PRD-05	NOVEMBER	2021							
			---	YTD---	----	YTD----	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 0051	EVERGLADES CITY SCHOOL	3,132,844.20	676.44	98,780.18	273,638.31	1,082,065.12	1,951,322.46	62				
A 0061	GULFVIEW MIDDLE	5,487,627.80	2,276.25	145,000.04	432,447.71	1,830,424.43	3,509,927.08	63				
A 0121	LAKE PARK ELEMENTARY	5,301,640.72	1,927.90	99,332.84	520,668.86	1,797,896.83	3,402,483.15	64				
A 0131	TOMMIE BARFIELD ELEMEN	4,761,458.68	1,717.56	87,525.38	364,111.13	1,576,640.59	3,095,575.15	65				
A 0141	SHADOWLAWN ELEMENTARY	5,193,867.83	523.12	133,523.04	407,356.87	1,691,866.37	3,367,955.30	64				
A 0151	NAPLES HIGH	13,032,841.16	17,267.65	383,696.35	1,009,873.04	4,155,946.11	8,475,931.05	65				
A 0161	PINECREST ELEMENTARY	6,795,851.25	4,281.58	157,292.40	580,400.89	2,197,731.06	4,436,546.21	65				
A 0171	SEA GATE ELEMENTARY	7,181,383.21	17,651.89	120,372.83	549,679.17	2,414,969.81	4,628,388.68	64				
A 0181	HIGHLANDS ELEMENTARY	6,315,448.15	2,554.72	171,923.73	528,508.87	2,004,306.03	4,136,663.67	65				
A 0191	LAKE TRAFFORD ELEMENTA	7,519,720.04	3,490.60	322,568.81	634,973.58	2,415,611.57	4,778,049.06	63				
A 0201	AVALON ELEMENTARY	4,070,614.27	167.52	119,177.96	299,205.23	1,285,802.10	2,665,466.69	65				
A 0211	EAST NAPLES MIDDLE	6,830,676.55	1,468.13	217,854.26	518,061.40	2,111,584.88	4,499,769.28	65				
A 0221	POINCIANA ELEMENTARY	6,076,937.50	1,353.31	95,359.26	464,134.98	2,014,426.25	3,965,798.68	65				
A 0231	GOLDEN GATE ELEMENTARY	4,689,685.45	1,751.88	93,547.82	368,953.90	1,573,179.48	3,021,206.27	64				
A 0241	NAPLES PARK ELEMENTARY	4,812,374.95	821.80	84,425.99	413,290.07	1,702,889.52	3,024,237.64	62				
A 0251	PINE RIDGE MIDDLE	7,044,427.19	1,472.50	193,629.84	554,344.14	2,311,261.18	4,538,063.67	64				
A 0261	LELY HIGH	12,033,835.48	1,228.97	449,998.07	906,491.01	3,731,605.66	7,851,002.78	65				
A 0271	IMMOKALEE HIGH	14,121,322.07	14,809.42	606,088.75	1,210,900.27	4,459,053.61	9,041,370.29	64				
A 0281	LORENZO WALKER TECH CO	8,326,002.27	14,336.55	704,711.18	537,737.89	2,836,331.31	4,770,623.23	57				
A 0282	LORENZO WALKER TECHNIC	4,315,247.07	173.00	60,623.67	316,294.84	1,371,910.32	2,882,540.08	66				
A 0311	BARRON COLLIER HIGH	12,551,647.08	6,920.82	462,471.41	943,869.35	4,084,484.72	7,997,770.13	63				
A 0321	GOLDEN GATE MIDDLE	8,101,754.97	4,190.13	208,704.14	624,678.32	2,582,491.68	5,306,369.02	65				
A 0331	BIG CYPRESS ELEMENTARY	7,062,398.55	3,339.49	129,332.73	548,975.10	2,369,398.96	4,560,327.37	64				
A 0341	VILLAGE OAKS ELEMENTAR	5,145,569.92	2,609.83	135,935.22	479,543.80	1,801,458.21	3,205,566.66	62				
A 0351	GOLDEN TERRACE ELEMEN	4,909,666.14	2,445.97	92,494.56	393,802.83	1,704,474.24	3,110,251.37	63				
A 0361	IMMOKALEE MIDDLE	11,575,322.86	5,862.38	270,517.88	1,038,675.01	3,740,249.94	7,558,692.66	65				
A 0371	VINEYARDS ELEMENTARY	7,581,216.25	2,232.93	99,434.24	594,186.58	2,637,380.54	4,842,168.54	63				
A 0381	LELY ELEMENTARY	5,415,418.94	2,682.38	179,013.23	412,649.19	1,786,794.48	3,446,928.85	63				
A 0391	LAUREL OAK ELEMENTARY	7,650,912.95	1,549.06	88,983.86	676,246.89	2,971,517.79	4,588,862.24	59				
A 0392	GULF COAST HIGH	15,297,694.80	31,391.28	514,404.59	1,161,884.87	4,803,491.36	9,948,407.57	65				
A 0401	OAKRIDGE MIDDLE	8,019,244.11	4,809.85	328,739.50	632,671.55	2,665,338.53	5,020,356.23	62				
A 0421	MANATEE ELEMENTARY	5,617,785.14	1,369.76	85,438.65	459,897.47	1,955,972.49	3,575,004.24	63				
A 0422	MANATEE MIDDLE	6,539,097.68	2,092.98	237,605.83	506,746.69	2,080,327.58	4,219,071.29	64				
A 0431	PELICAN MARSH ELEMENTA	6,692,955.43	5,849.80	123,353.34	640,642.62	2,325,926.09	4,237,826.20	63				
A 0441	CORKSCREW ELEMENTARY	7,084,865.94	1,122.94	193,777.32	565,798.12	2,355,416.99	4,534,548.69	64				
A 0442	CORKSCREW MIDDLE	6,928,958.95	1,605.22	246,737.55	527,873.14	2,213,166.50	4,467,449.68	64				
A 0451	OSCEOLA ELEMENTARY	6,022,301.20	1,903.94	102,277.75	483,335.86	2,089,226.78	3,828,892.73	63				
A 0452	NORTH NAPLES MIDDLE	7,314,552.11	3,060.79	167,540.62	596,618.95	2,436,442.16	4,707,508.54	64				
A 0461	CALUSA PARK ELEMENTARY	6,912,918.78	0.00	283,017.85	536,589.28	2,334,744.00	4,295,156.93	62				
A 0471	SABAL PALM ELEMENTARY	5,881,346.68	1,522.06	171,930.07	477,273.80	1,960,997.76	3,746,896.79	63				
A 0472	CYPRESS PALM MIDDLE	5,751,437.83	0.00	211,606.07	426,574.79	1,869,043.81	3,670,787.95	63				
A 0481	LAVERN GAYNOR ELEMEN	3,291,050.24	1,161.29	72,869.79	263,320.71	1,150,736.11	2,066,283.05	62				
A 0491	HERBERT CAMBRIDGE ELEM	3,108,870.53	58.33	58,501.61	256,489.14	1,105,615.62	1,944,694.97	62				
A 0493	PALMETTO RIDGE HIGH	15,544,253.12	6,176.34	438,531.67	1,205,966.82	4,922,297.89	10,177,247.22	65				
A 0501	GOLDEN GATE HIGH	12,636,215.76	2,115.90	445,857.11	1,010,619.25	4,059,224.52	8,129,018.23	64				
A 0511	ESTATES ELEMENTARY	5,868,040.75	4,814.56	196,675.21	484,598.64	1,973,749.66	3,692,801.32	62				
A 0521	VETERANS MEMORIAL ELEM	6,397,046.82	3,345.12	117,901.50	503,616.77	2,178,173.14	4,097,627.06	64				
A 0531	MIKE DAVIS ELEMENTARY	5,138,429.35	1,637.05	138,026.11	407,007.70	1,761,695.61	3,237,070.58	63				
A 0541	PALMETTO ELEMENTARY	4,821,226.06	4,236.77	105,934.87	385,176.62	1,651,642.13	3,059,412.29	63				
A 0551	PARKSIDE ELEMENTARY	5,154,716.66	1,409.84	103,266.35	406,272.85	1,767,909.00	3,282,131.47	63				
A 0581	IMMOKALEE TECHNICAL CO	4,100,800.01	4,775.62	236,734.57	339,529.92	1,511,511.87	2,347,777.95	57				
A 0631	EDEN PARK ELEMENTARY	6,559,510.45	3,648.16	183,462.56	576,226.59	2,143,421.85	4,228,977.88	64				
A 7001	COLLIER VIRTUAL SCHOOL	113,000.00	0.00	105,000.00	0.00	4,366.33	3,633.67	3				
A 7004	COLLIER FLORIDA VIRTUA	134,882.09	0.00	0.00	10,870.43	42,411.50	92,470.59	68				

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT E

FND - 1XX GENERAL FUND

PRD-05 NOVEMBER 2021

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		YTD	YTD	MTD	YTD	YTD	YTD	AVAILABLE
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
B 7006	COLLIER DISTRICT VIRTU	16,733.32	0.00	0.00	0.00	16,733.32	100	
A 7023	E-COLLIER ACADEMY	3,508,921.05	5,131.30	13,101.20	296,036.11	2,433,044.05	69	
A 9004	T.A.P.P. - IMMOKALEE	723,218.96	0.00	218,508.54	36,277.71	311,905.25	43	
A 9007	NEW BEGINNINGS IMMOKAL	882,194.49	0.00	1,868.76	75,474.29	594,886.42	67	
A 9008	N.A.T.A.P.	660,377.01	0.00	221,957.30	31,591.97	259,719.37	39	
A 9010	NEW BEGINNINGS NAPLES	1,285,631.17	0.00	2,620.44	85,157.00	890,315.00	69	
A 9013	DETENTION CENTER	494,831.73	0.00	4,876.20	36,401.49	309,361.27	62	
A 9015	PHOENIX NAPLES	1,905,024.07	0.00	5,939.05	155,026.21	1,327,358.26	69	
A 9017	PACE PROGRAM	606,726.20	0.00	439,983.20	0.00	166,743.00	27	
A 9018	MARCO ISLAND CHARTER M	3,156,079.81	0.00	0.00	263,202.06	1,886,818.11	59	
A 9019	HOSPITAL/HOMEBOUND	652,123.41	0.00	1,910.00	82,763.82	435,969.63	66	
A 9021	IMMOKALEE COMMUNITY SC	2,708,829.44	0.00	0.00	223,658.23	1,620,719.90	59	
A 9026	PHOENIX IMMOKALEE	791,821.14	0.00	5,606.98	76,149.97	526,563.73	66	
A 9027	BEACON HIGH SCHOOL	2,480,231.12	0.00	9,551.36	194,121.90	1,688,754.74	68	
A 9032	MARCO ISLAND ACADEMY	2,649,834.54	0.00	0.00	219,830.60	1,586,861.64	59	
A 9034	GULF COAST CHARTER ACA	6,227,103.63	0.00	0.00	520,189.68	3,714,621.37	59	
A 9035	MASON CLASSICAL ACADEM	11,458,218.87	0.00	0.00	980,407.75	7,053,186.94	61	
A 9036	COLLIER CHARTER ACADEM	6,737,780.31	0.00	0.00	534,748.43	4,082,217.22	60	
A 9037	BRIDGEPREP ACADEMY COL	2,282,863.12	0.00	0.00	191,703.61	1,350,884.32	59	
A 9039	NAPLES CLASSICAL ACADE	8,617,719.67	0.00	0.00	758,154.23	5,256,560.26	61	
A 9110	SCHOOL BOARD	542,039.48	215.47	0.00	34,019.74	364,632.04	67	
A 9120	LEGAL SERVICES	1,500,077.22	410.84	81,941.24	241,617.34	798,918.00	53	
A 9210	SUPERINTENDENT'S OFFIC	510,082.23	857.32	0.00	37,213.85	328,204.52	64	
A 9211	TEACHING AND LEARNING	1,164,152.27	0.00	4,658.52	75,372.75	551,440.38	47	
A 9212	DISTRICT/SCHOOL OPERAT	2,195,698.00	306.32	32,319.91	122,089.29	1,667,784.48	75	
A 9213	PRINCIPAL OF ALT SCHOO	399,136.62	0.00	60,450.40	38,891.56	137,829.31	34	
A 9215	STUDENT RELATIONS	592,307.79	736.98	0.00	37,492.15	372,958.84	62	
A 9217	SCHOOL LEADERSHIP	2,834,461.04	817.55	254,967.92	181,811.89	1,730,500.06	61	
A 9224	K12 ACADEMIC PROGRAMS	13,951,143.20	133,544.23	170,884.80	323,303.33	10,848,405.66	77	
A 9230	HUMAN RESOURCES	1,324,276.39	2,419.79	56,230.00	83,337.82	690,609.35	52	
A 9231	TALENT MANAGEMENT	2,181,191.36	3,295.00	128,701.50	164,416.29	1,190,722.07	54	
A 9238	BENEFITS & WELLNESS	339,523.32	165.72	765.00	13,622.38	263,956.27	77	
A 9239	COMPENSATION	685,482.73	0.00	0.00	51,915.30	436,754.78	63	
A 9240	PROF LEARNING	2,306,099.46	603.19	47,894.12	108,660.87	1,479,211.14	64	
A 9260	ACCOUNTABILITY & DATA	1,753,057.15	31,854.98	127,925.69	120,847.87	955,850.33	54	
A 9270	COMMUNICATIONS & COMMU	1,302,869.77	2,015.82	11,826.70	95,865.04	822,248.18	63	
A 9281	ADULT & COMMUNITY EDUC	1,808,488.24	33.60	78,937.13	207,742.09	825,358.03	45	
A 9413	DISTRICT-WIDE INSURANC	6,736,940.18	0.00	19,687.96	7,422.85-	584,778.36	8	
A 9420	TECHNOLOGY	23,095,440.24	427,621.42	2,110,767.56	1,339,514.52	11,139,206.40	48	
A 9427	SSPAR - ALLOCATIONS AN	1,220,259.08	99.56	0.00	90,340.72	780,685.38	63	
A 9430	MAINTENANCE	15,756,250.90	32,336.31	2,933,416.46	994,479.10	7,334,022.46	46	
A 9434	UTIL/COMM/OTHR COUNTY-	10,038,533.37	166,610.52	352,380.41	107,784.12	8,526,635.19	84	
A 9440	TRANSPORTATION	25,352,738.68	4,157.24	1,487,913.26	2,314,208.23	14,133,570.62	55	
A 9450	FACILITIES MANAGEMENT	317,967.28	158.29	11,695.00	60,481.54	176,324.87	55	
A 9451	SAFETY AND SECURITY	1,813,469.19	13,352.74	438,461.01	42,893.52	988,577.17	54	
A 9460	ACCOUNTING	2,277,574.74	8.35	325,359.12	137,004.14	1,216,201.99	53	
A 9462	FINANCIAL SERVICES	889,159.21	2,382.50	0.00	65,672.55	585,346.63	65	
A 9470	BUDGET	465,859.60	0.00	0.00	37,267.96	337,021.35	72	
A 9475	PAYROLL SERVICES	799,216.35	0.00	0.00	52,151.97	531,365.99	66	
A 9480	PURCHASING	565,099.35	0.00	432,169.92	38,878.16	318,436.65	56	
A 9525	SCHOOL CHOICE	466,090.23	0.00	0.00	30,332.51	319,103.56	68	
A 9530	EXCEPT ED & STDT SUPPO	5,947,443.37	2,030.93	2,794,865.98	158,190.07	1,869,524.00	31	
A 9543	FEDERAL, STATE & COMP	777,807.70	0.00	475,613.90	49,891.67	28,348.88	3	
	*	557,725,112.79	1,041,057.35	24,247,266.70	41,669,084.36	343,118,667.12	61	

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE %REM
REQUEST 096 TOTAL	557,725,112.79	1,041,057.35	24,247,266.70	41,669,084.36	189,318,121.62	343,118,667.12 61

**Meeting Date: December 15, 2021**

**October 2021 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, 2021.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances 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, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups.

Exhibit D, MONTHLY STATUS REPORT ON STRATEGIC RESERVE, shows the current balance and target balance for the reserve. The reserve balance is necessary to maintain the financial integrity of the District and is established in Board Policy 6210.

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

**BUDGET ANALYSIS - ALL FUNDS**

October 31, 2021

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 608,469,729.13	\$ 608,626,298.70	\$ 608,764,687.26	\$ 147,649,037.26	\$ 922,273.78	\$ 27,179,230.35	\$ 433,014,145.87
<b>Debt Service</b>	43,071,193.30	43,071,193.30	43,071,193.30	2,764,168.25	-	-	40,307,025.05
<b>Capital Outlay</b>	394,452,680.09	395,517,824.09	396,245,241.88	29,174,084.87	249,960.95	148,937,795.48	217,883,400.58
<b>Special Revenue -School Food Service</b>	33,521,326.81	35,592,871.84	36,182,971.84	6,331,550.62	615,177.40	3,478,641.12	25,757,602.70
<b>Special Revenue - Grants</b>	103,917,962.21	103,943,825.21	104,121,653.42	14,143,124.24	234,563.66	1,471,413.83	88,272,551.69
<b>Health Care</b>	84,161,237.91	84,161,237.91	84,161,237.91	22,169,485.82	-	1,640,603.88	60,351,148.21
<b>Workers' Compensation</b>	12,951,856.27	12,951,856.27	12,951,856.27	455,063.55	-	239,149.23	12,257,643.49
<b>Flexcare</b>	2,052,321.61	2,052,321.61	2,052,321.61	328,822.07	-	11,429.05	1,712,070.49
<b>Totals - All Funds</b>	<b>\$ 1,282,598,307.33</b>	<b>\$ 1,285,917,428.93</b>	<b>\$ 1,287,551,163.49</b>	<b>\$ 223,015,336.68</b>	<b>\$ 2,021,975.79</b>	<b>\$ 182,958,262.94</b>	<b>\$ 879,555,588.08</b>

**COLLIER COUNTY PUBLIC SCHOOLS**

OPERATING SUMMARY  
October 31, 2021

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 77,655,374.53	\$ 77,655,374.53	\$ 77,655,374.53	12.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 77,655,374.53	100.0%
100	FEDERAL DIRECT	510,000.00	510,000.00	510,000.00	0.1%	\$ -	98,311.36	19.3%	-	-	\$ 98,311.36	19.3%	411,688.64	80.7%
200	FEDERAL THROUGH STATE	1,514,000.00	1,514,000.00	1,514,000.00	0.2%	\$ -	432,918.51	28.6%	-	-	\$ 432,918.51	28.6%	1,081,081.49	71.4%
300	STATE	90,621,426.09	90,621,426.09	90,621,426.09	14.9%	\$ -	27,098,733.51	29.9%	-	-	\$ 27,098,733.51	29.9%	63,522,692.58	70.1%
400	LOCAL	364,427,142.99	364,583,712.56	364,722,101.12	59.9%	\$ 138,388.56	4,603,349.26	1.3%	-	-	\$ 4,603,349.26	1.3%	360,118,751.86	98.7%
400	VOTER APPROVED REFERENDUM	36,701,718.00	36,701,718.00	36,701,718.00	6.0%	\$ -	-	0.0%	-	-	\$ -	0.0%	36,701,718.00	100.0%
600	TRANSFERS	37,031,067.52	37,031,067.52	37,031,067.52	6.1%	\$ -	532,416.00	1.4%	-	-	\$ 532,416.00	1.4%	36,498,651.52	98.6%
700	OTHER FINANCING SOURCES	9,000.00	9,000.00	9,000.00	0.0%	\$ -	6,429.58	71.4%	-	-	\$ 6,429.58	71.4%	2,570.42	28.6%
<b>TOTAL REVENUES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 608,626,298.70</b>	<b>\$ 608,764,687.26</b>	<b>100.0%</b>	<b>\$ 138,388.56</b>	<b>\$ 32,772,158.22</b>	<b>5.4%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,772,158.22</b>	<b>5.4%</b>	<b>\$ 575,992,529.04</b>	<b>94.6%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 359,424,138.05	\$ 360,082,690.68	\$ 360,172,056.29	59.2%	\$ 89,365.61	\$ 89,228,865.06	24.8%	\$ 793,532.23	\$ 8,583,615.16	\$ 97,812,480.22	27.2%	\$ 261,566,043.84	72.6%
7900	OPERATION OF PLANT	39,772,945.24	40,132,673.72	40,191,669.98	6.6%	\$ 58,996.26	15,278,302.11	38.0%	10,486.97	9,208,409.84	24,486,711.95	60.9%	15,694,471.06	39.0%
7300	SCHOOL ADMINISTRATION	34,819,327.97	33,960,280.77	34,029,441.63	5.6%	\$ 69,160.86	9,753,631.12	28.7%	19,553.59	62,589.45	9,816,220.57	28.8%	24,193,667.47	71.1%
7800	TRANSPORTATION	25,781,309.00	25,781,416.80	25,779,941.20	4.2%	\$ (1,475.60)	7,420,362.43	28.8%	11,869.26	1,633,839.71	9,054,202.14	35.1%	16,713,869.80	64.8%
6100	PUPIL SERVICES	23,689,249.26	24,156,383.97	23,669,135.41	3.9%	\$ (487,248.56)	5,212,371.89	22.0%	5,496.60	3,513,801.31	8,726,173.20	36.9%	14,937,465.61	63.1%
8100	MAINTENANCE OF PLANT	17,887,489.00	17,879,997.35	17,893,901.35	2.9%	\$ 13,904.00	3,359,876.88	30.0%	34,319.51	3,215,371.17	8,575,248.05	47.9%	9,284,333.79	51.9%
7700	CENTRAL SERVICES	11,648,736.09	11,590,864.38	11,667,774.71	1.9%	\$ 76,910.33	3,340,271.80	28.6%	16,170.61	342,909.48	3,683,181.28	31.6%	7,968,422.82	68.3%
6300	INSTR & CURRIC DEVELOP	10,738,852.21	10,510,492.50	10,500,964.18	1.7%	\$ (9,528.32)	2,857,439.49	27.2%	5,151.48	9,049.08	2,866,488.57	27.3%	7,629,324.13	72.7%
6400	INSTR STAFF DEVELOP	8,017,844.75	7,765,267.73	7,756,856.05	1.3%	\$ (8,411.68)	2,129,682.61	27.5%	9,058.22	23,472.50	2,153,155.11	27.8%	5,594,642.72	72.1%
6200	INSTRUCTIONAL MEDIA	6,631,455.00	6,623,708.07	6,647,650.62	1.1%	\$ 23,942.55	1,518,381.07	22.8%	6,264.81	111,462.18	1,629,843.25	24.5%	5,011,542.56	75.4%
7500	FISCAL SERVICES	4,342,504.00	4,182,137.42	4,190,810.93	0.7%	\$ 8,673.51	1,103,255.35	26.3%	1,938.72	230,342.45	1,333,597.80	31.8%	2,855,274.41	68.1%
7200	GENERAL ADMINISTRATION	2,519,231.00	2,408,948.36	2,409,842.61	0.4%	\$ 894.25	707,608.47	29.4%	4,338.35	51,216.00	758,824.47	31.5%	1,646,679.79	68.3%
6500	INSTR RELATED TECHNOLOGY	2,134,414.26	2,109,646.59	2,140,386.96	0.4%	\$ 30,740.37	559,433.65	26.1%	15.99	-	559,433.65	26.1%	1,580,937.32	73.9%
7400	FACILITIES ACQ & CONST	1,873,676.55	1,862,171.68	1,862,171.68	0.3%	\$ -	509,037.61	27.3%	-	-	509,037.61	27.3%	1,353,134.07	72.7%
7100	BOARD OF EDUCATION	1,734,226.00	1,733,931.39	1,737,432.12	0.3%	\$ 3,500.73	457,661.82	26.3%	551.44	127,674.42	585,336.24	33.7%	1,151,544.44	66.3%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
8200	ADMIN TECHNOLOGY SERV	5,552,060.29	5,943,416.83	6,212,381.08	1.0%	\$ 268,964.25	2,212,855.90	35.6%	3,526.00	65,477.60	2,278,333.50	36.7%	3,930,521.58	63.3%
2711	NON SPENDABLE RESERVE INVENTORY	833,545.96	833,545.96	833,545.96	0.1%	\$ -	-	0.0%	-	-	-	0.0%	833,545.96	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	142,960.53	142,960.53	142,960.53	0.0%	\$ -	-	0.0%	-	-	-	0.0%	142,960.53	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,360,381.86	1,360,381.86	1,360,381.86	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,360,381.86	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	187,912.65	187,912.65	187,912.65	0.0%	\$ -	-	0.0%	-	-	-	0.0%	187,912.65	100.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	8,876,192.00	8,876,192.00	8,876,192.00	1.5%	\$ -	-	0.0%	-	-	-	0.0%	8,876,192.00	100.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	1,750,000.00	1,750,000.00	1,750,000.00	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,750,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	24,101,750.00	24,101,750.00	24,101,750.00	4.0%	\$ -	-	0.0%	-	-	-	0.0%	24,101,750.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	5,859,527.46	5,859,527.46	5,859,527.46	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,859,527.46	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	0.8%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 608,626,298.70</b>	<b>\$ 608,764,687.26</b>	<b>100.0%</b>	<b>\$ 138,388.56</b>	<b>\$ 147,649,037.26</b>	<b>24.3%</b>	<b>\$ 922,273.78</b>	<b>\$ 27,179,230.35</b>	<b>\$ 174,828,267.61</b>	<b>28.7%</b>	<b>\$ 433,014,145.87</b>	<b>71.1%</b>

**ANALYSIS OF BUDGETED ENDING FUND BALANCES  
October 31, 2021**

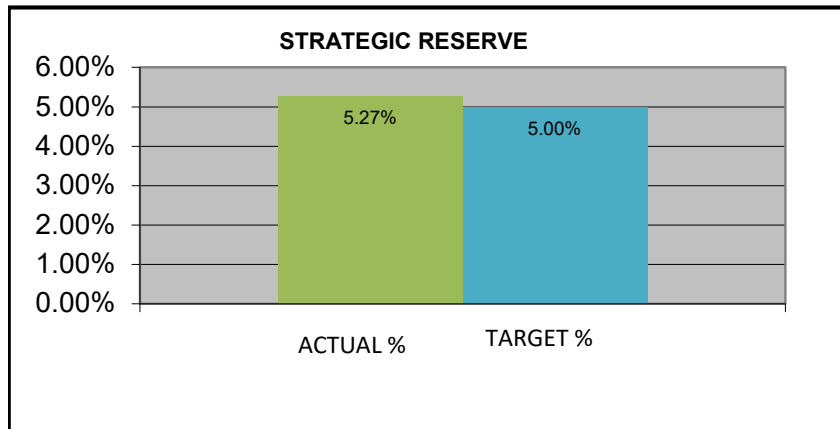
**Exhibit C**

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
<b>Non Spendable</b>						
Inventory - Non Spendable	833,545.96			643,204.37		
Pre-Paid Non Spendable	142,960.53					
<b>Restricted</b>						
Restricted - Workforce Programs	1,360,381.86					
Restricted - School Recognition Funding						
Restricted Self Insured Retention			32,600,000.00			
Restricted Emergency Maintenance			6,000,000.00			
Restricted Future Schools Construction			32,181,920.81			
Restricted Enterprise Software			10,020,000.00			
Restricted - McKay & Family Empowerment Scholarships	187,912.65					
Restricted for Salary Enhancement	8,876,192.00					
Restricted Textbook Adoption	1,750,000.00					
Restricted Debt Service		6,217,496.30				
Restricted Capital Projects			18,797,096.73			
Restricted Food Services				7,309,867.43		
Restricted For Special Revenue Funds					6,377,585.92	
<b>Assigned</b>						
Assigned For FTE Shortfall / State Proration	2,500,000.00					
Assigned For FTE Audit	90,000.00					
Assigned For Low Performing Schools	1,200,000.00					
Assigned For Enterprise Software	5,000,000.00					
Assigned For Future Vehicles			2,864,503.19			
<b>Unassigned</b>						
Unassigned Reserve For Budget Shortfall	5,859,527.46					
Unassigned Fund Balance						
Unassigned Strategic Reserve	24,101,750.00					
Health Fund Reserve for Future Claims						21,617,641.41
Workers Compensation Reserve for Future Claims						11,757,665.27
Flex Care Reserve for Future Claims						524,616.11
<b>Totals</b>	<b>\$ 51,902,270.46</b>	<b>\$ 6,217,496.30</b>	<b>\$ 102,463,520.73</b>	<b>\$ 7,953,071.80</b>	<b>\$ 6,377,585.92</b>	<b>\$ 33,899,922.79</b>
Exhibit C				<b>Grand Total All Reserves</b>		
				<b>\$ 208,813,868.00</b>		

**MONTHLY STATUS REPORT ON STRATEGIC RESERVE**  
**October 31, 2021**

<b>GENERAL FUND REVENUES</b>	
FEDERAL DIRECT	\$ 510,000.00
FEDERAL THROUGH STATE	1,514,000.00
STATE	90,621,426.09
LOCAL	364,722,101.12
	<u>\$ 457,367,527.21</u>

<b>CURRENT MONTHLY STATUS</b>	<b>RESERVE AMOUNT</b>	<b>PERCENTAGE OF GENERAL FUND REVENUE</b>	<b>TARGET PERCENTAGE</b>	<b>SHORTFALL (OVERAGE)</b>
Strategic Reseve	\$ 24,101,750.00	5.27%	5.00%	(\$1,233,373.64)



	<b>Current Month</b>	<b>Previous Month</b>	<b>Change</b>
<b>Strategic Reserve</b>	5.27%	5.27%	0.00%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E

FND - 1XX GENERAL FUND

PRD-04 OCTOBER 2021

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	3,185,131.05	3,516.24	144,568.18	345,103.06	808,426.81	2,228,619.82 69
A 0061	GULFVIEW MIDDLE	5,557,087.70	13,024.16	161,166.13	645,017.39	1,397,976.72	3,984,920.69 71
A 0121	LAKE PARK ELEMENTARY	5,162,943.23	7,876.10	195,844.76	573,516.87	1,277,227.97	3,681,994.40 71
A 0131	TOMMIE BARFIELD ELEMEN	4,751,621.17	7,721.25	103,178.72	515,473.93	1,212,529.46	3,428,191.74 72
A 0141	SHADOWLAWN ELEMENTARY	5,112,162.49	7,066.63	156,599.36	569,698.30	1,284,509.50	3,663,987.00 71
A 0151	NAPLES HIGH	13,211,872.21	7,187.60	432,994.33	1,422,667.42	3,146,073.07	9,625,617.21 72
A 0161	PINECREST ELEMENTARY	6,814,382.55	6,185.58	193,211.48	692,759.91	1,617,330.17	4,997,655.32 73
A 0171	SEA GATE ELEMENTARY	7,117,920.08	12,227.42	139,142.94	914,701.29	1,865,290.64	5,101,259.08 71
A 0181	HIGHLANDS ELEMENTARY	6,311,875.98	8,139.27	194,356.70	628,826.39	1,475,797.16	4,633,582.85 73
A 0191	LAKE TRAFFORD ELEMENTA	7,557,627.97	8,200.40	369,074.86	780,984.05	1,780,637.99	5,399,714.72 71
A 0201	AVALON ELEMENTARY	4,082,421.84	5,246.04	141,230.00	429,312.77	986,596.87	2,949,348.93 72
A 0211	EAST NAPLES MIDDLE	6,880,078.02	14,046.75	240,361.76	754,652.74	1,593,523.48	5,032,146.03 73
A 0221	POINCIANA ELEMENTARY	6,109,492.05	13,626.51	104,897.99	686,151.00	1,550,291.27	4,440,676.28 72
A 0231	GOLDEN GATE ELEMENTARY	4,643,657.93	5,406.22	110,530.49	537,649.62	1,204,225.58	3,323,495.64 71
A 0241	NAPLES PARK ELEMENTARY	4,892,961.46	6,714.26	111,431.83	570,324.41	1,289,599.45	3,485,215.92 71
A 0251	PINE RIDGE MIDDLE	7,077,181.36	13,647.52	217,841.06	805,467.25	1,756,917.04	5,088,775.74 71
A 0261	LELY HIGH	12,004,178.66	6,600.40	510,121.13	1,332,471.60	2,825,114.65	8,662,342.48 72
A 0271	IMMOKALEE HIGH	14,285,695.64	16,266.72	676,157.17	1,548,725.29	3,248,153.34	10,345,118.41 72
A 0281	LORENZO WALKER TECH CO	8,326,002.27	5,553.64	729,531.16	808,932.85	2,298,593.42	5,292,324.05 63
A 0282	LORENZO WALKER TECHNIC	4,308,315.32	3,368.25	85,000.46	456,518.88	1,055,615.48	3,164,331.13 73
A 0311	BARRON COLLIER HIGH	12,595,790.98	7,013.51	516,110.91	1,353,351.76	3,140,615.37	8,932,051.19 70
A 0321	GOLDEN GATE MIDDLE	8,135,575.14	15,006.78	237,317.29	928,826.79	1,957,813.36	5,925,437.71 72
A 0331	BIG CYPRESS ELEMENTARY	7,100,881.28	7,175.60	142,482.98	797,298.88	1,820,423.86	5,130,798.84 72
A 0341	VILLAGE OAKS ELEMENTAR	5,318,572.62	5,100.00	161,078.53	579,116.80	1,321,914.41	3,830,479.68 72
A 0351	GOLDEN TERRACE ELEMEN	4,888,811.11	7,840.46	87,725.55	584,122.13	1,310,671.41	3,482,573.69 71
A 0361	IMMOKALEE MIDDLE	11,745,602.82	18,102.05	293,140.87	1,298,254.40	2,701,574.93	8,732,784.97 74
A 0371	VINEYARDS ELEMENTARY	7,434,872.25	9,033.77	117,919.08	1,000,917.09	2,043,193.96	5,264,725.44 70
A 0381	LELY ELEMENTARY	5,270,059.22	5,100.00	191,639.15	599,942.09	1,374,145.29	3,699,174.78 70
A 0391	LAUREL OAK ELEMENTARY	7,733,384.75	5,897.58	109,247.15	1,020,593.58	2,295,270.90	5,322,969.12 68
A 0392	GULF COAST HIGH	15,454,065.38	26,333.00	598,514.63	1,743,473.54	3,641,606.49	11,187,611.26 72
A 0401	OAKRIDGE MIDDLE	8,141,674.27	10,504.68	348,160.11	1,010,929.08	2,032,666.98	5,750,342.50 70
A 0421	MANATEE ELEMENTARY	5,579,975.50	4,980.12	104,805.14	644,267.75	1,496,075.02	3,974,115.22 71
A 0422	MANATEE MIDDLE	6,632,180.35	13,337.23	261,307.64	734,156.23	1,573,580.89	4,783,954.59 72
A 0431	PELICAN MARSH ELEMENTA	6,704,246.68	8,005.96	259,522.21	813,768.42	1,685,283.47	4,751,435.04 70
A 0441	CORKSCREW ELEMENTARY	7,064,431.84	6,752.40	213,896.22	804,953.76	1,789,618.87	5,054,164.35 71
A 0442	CORKSCREW MIDDLE	6,897,975.99	12,641.23	239,559.42	793,404.31	1,685,293.36	4,960,481.98 71
A 0451	OSCEOLA ELEMENTARY	6,026,996.68	7,071.99	124,303.93	819,047.37	1,605,890.92	4,289,729.84 71
A 0452	NORTH NAPLES MIDDLE	7,367,392.07	12,434.98	188,390.80	888,052.93	1,839,823.21	5,326,743.08 72
A 0461	CALUSA PARK ELEMENTARY	6,860,703.31	8,837.34	304,941.25	809,234.53	1,798,154.72	4,748,770.00 69
A 0471	SABAL PALM ELEMENTARY	5,801,699.69	6,459.48	210,154.35	654,135.87	1,483,723.96	4,101,361.90 70
A 0472	CYPRESS PALM MIDDLE	5,801,242.99	13,177.24	228,333.10	664,001.55	1,442,469.02	4,117,263.63 70
A 0481	LAVERN GAYNOR ELEMENTA	3,254,387.40	9,283.19	83,528.49	386,805.44	887,415.40	2,274,160.32 69
A 0491	HERBERT CAMBRIDGE ELEM	3,135,752.25	5,483.33	70,001.20	374,604.98	849,126.48	2,211,141.24 70
A 0493	PALMETTO RIDGE HIGH	15,640,444.49	10,344.60	488,870.84	1,785,351.41	3,716,331.07	11,424,897.98 73
A 0501	GOLDEN GATE HIGH	12,667,488.60	4,771.45	570,483.18	1,394,641.16	3,048,605.27	9,043,628.70 71
A 0511	ESTATES ELEMENTARY	5,829,402.34	7,954.31	231,243.84	639,853.78	1,489,151.02	4,101,053.17 70
A 0521	VETERANS MEMORIAL ELEM	6,317,647.26	11,855.83	141,758.36	853,802.54	1,674,556.37	4,489,476.70 71
A 0531	MIKE DAVIS ELEMENTARY	5,195,191.64	9,064.84	158,477.43	698,116.45	1,354,687.91	3,672,961.46 70
A 0541	PALMETTO ELEMENTARY	4,813,008.26	8,119.80	125,232.59	537,921.32	1,266,465.51	3,413,190.36 70
A 0551	PARKSIDE ELEMENTARY	5,185,826.01	8,201.01	120,237.29	573,007.96	1,361,636.15	3,695,751.56 71
A 0581	IMMOKALEE TECHNICAL CO	4,100,800.01	10,988.04	240,003.21	425,265.64	1,171,981.95	2,677,826.81 65
A 0631	EDEN PARK ELEMENTARY	6,564,788.74	10,284.57	208,340.26	677,630.55	1,567,195.26	4,778,968.65 72
A 7001	COLLIER VIRTUAL SCHOOL	113,000.00	0.00	105,000.00	4,366.33	4,366.33	3,633.67 3
A 7004	COLLIER FLORIDA VIRTUA	134,882.09	0.00	0.00	16,198.15	31,541.07	103,341.02 76

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E

FND - 1XX GENERAL FUND

PRD-04 OCTOBER 2021

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
B 7006	COLLIER DISTRICT VIRTU	16,733.32	0.00	0.00	0.00	16,733.32	100
A 7023	E-COLLIER ACADEMY	3,518,836.83	1,484.38	45,844.10	372,561.54	2,709,899.96	77
A 9004	T.A.P.P. - IMMOKALEE	714,295.47	0.00	218,965.56	54,799.30	338,802.45	47
A 9007	NEW BEGINNINGS IMMOKAL	835,690.98	0.00	1,929.65	106,705.80	209,965.02	74
A 9008	N.A.T.A.P.	652,834.46	0.00	222,979.10	48,408.84	147,108.37	74
A 9010	NEW BEGINNINGS NAPLES	1,202,422.98	148.73	2,970.34	132,975.01	307,538.73	43
A 9013	DETENTION CENTER	494,392.06	0.00	5,457.44	55,447.92	144,192.77	69
A 9015	PHOENIX NAPLES	1,900,896.70	0.00	14,061.77	212,212.84	416,700.55	77
A 9017	PACE PROGRAM	606,726.20	0.00	439,983.20	0.00	166,743.00	27
A 9018	MARCO ISLAND CHARTER M	3,156,079.81	0.00	0.00	263,202.05	1,006,059.64	68
A 9019	HOSPITAL/HOMEBOUND	652,123.41	0.00	1,910.00	99,239.96	131,479.96	79
A 9021	IMMOKALEE COMMUNITY SC	2,708,829.44	0.00	0.00	223,846.22	864,451.31	68
A 9026	PHOENIX IMMOKALEE	784,108.17	0.00	13,172.52	95,536.36	183,500.46	74
A 9027	BEACON HIGH SCHOOL	2,532,974.92	0.00	17,995.44	294,730.98	587,803.12	76
A 9032	MARCO ISLAND ACADEMY	2,649,834.54	0.00	0.00	219,955.58	843,142.30	68
A 9034	GULF COAST CHARTER ACA	6,227,103.63	0.00	0.00	520,567.66	1,992,292.58	68
A 9035	MASON CLASSICAL ACADEM	11,458,218.87	0.00	0.00	980,942.73	3,424,624.18	70
A 9036	COLLIER CHARTER ACADEM	6,737,780.31	0.00	0.00	535,168.40	2,120,814.66	68
A 9037	BRIDGEPREP ACADEMY COL	2,282,863.12	0.00	0.00	191,842.58	740,275.19	67
A 9039	NAPLES CLASSICAL ACADE	8,617,719.67	0.00	0.00	758,154.21	2,603,005.18	69
A 9110	SCHOOL BOARD	542,039.48	469.00	0.00	54,108.00	143,172.23	73
A 9120	LEGAL SERVICES	1,500,077.22	82.44	98,139.87	102,253.36	377,189.80	68
A 9210	SUPERINTENDENT'S OFFIC	539,808.21	2,589.09	0.00	55,587.95	143,806.54	72
A 9211	TEACHING AND LEARNING	1,176,231.31	0.00	4,898.70	206,156.00	532,680.62	54
A 9212	DISTRICT/SCHOOL OPERAT	2,276,331.48	3,147.37	37,940.01	124,279.60	373,198.00	81
A 9213	PRINCIPAL OF ALT SCHOO	433,336.96	4,027.52	83,032.94	33,169.30	161,965.35	42
A 9214	DEPUTY SUPERINTENDENT	0.00	0.00	0.00	11,890.06	0.00	0
A 9215	STUDENT RELATIONS	592,307.68	260.00	0.00	72,798.42	181,119.82	69
A 9217	SCHOOL LEADERSHIP	2,822,565.38	4,778.61	255,619.18	267,768.28	666,363.62	67
A 9224	K12 ACADEMIC PROGRAMS	13,254,979.72	136,193.07	168,635.94	591,497.90	2,475,005.18	79
A 9230	HUMAN RESOURCES	1,324,792.09	3,054.62	59,230.00	108,116.87	491,679.43	58
A 9231	TALENT MANAGEMENT	2,196,100.78	0.00	127,101.50	253,479.23	694,056.50	62
A 9238	BENEFITS & WELLNESS	339,523.32	278.38	2,425.50	21,327.80	61,013.95	81
A 9239	COMPENSATION	695,770.45	0.00	0.00	77,097.60	196,812.65	71
A 9240	PROF LEARNING	2,396,872.52	5,972.45	6,386.50	139,609.11	669,730.14	71
A 9260	ACCOUNTABILITY & DATA	1,895,439.20	11.28	139,726.29	186,227.16	516,578.28	65
A 9270	COMMUNICATIONS & COMMU	1,368,553.93	2,539.45	11,956.20	150,906.24	370,914.03	71
A 9281	ADULT & COMMUNITY EDUC	1,808,488.24	5,485.58	78,937.13	303,534.44	696,417.39	56
A 9413	DISTRICT-WIDE INSURANC	6,736,940.18	0.00	43,618.61	41,677.60	6,139,896.71	8
A 9420	TECHNOLOGY	25,183,990.52	216,504.94	2,816,065.19	2,508,991.76	8,078,330.34	55
A 9427	SSPAR - ALLOCATIONS AN	1,185,738.44	1,617.70	0.00	131,021.03	349,133.42	70
A 9430	MAINTENANCE	15,720,512.17	34,415.97	3,119,840.16	1,703,221.52	4,461,996.57	51
A 9434	UTIL/COMM/OTHR COUNTY-	6,185,749.95	2,557.42	461,814.31	292,808.57	885,123.13	78
A 9440	TRANSPORTATION	25,352,738.68	9,982.13	1,678,190.85	3,408,056.19	7,412,889.33	64
A 9450	FACILITIES MANAGEMENT	191,947.38	0.00	17,450.00	15,514.31	69,307.58	54
A 9451	SAFETY AND SECURITY	1,813,469.19	0.00	438,461.01	48,789.18	330,184.75	57
A 9460	ACCOUNTING	2,239,234.37	643.50	330,342.45	220,724.27	599,001.14	58
A 9462	FINANCIAL SERVICES	903,308.83	710.50	0.00	112,652.59	235,757.53	73
A 9470	BUDGET	483,167.51	0.00	0.00	16,757.34	102,570.29	78
A 9475	PAYROLL SERVICES	820,234.82	584.72	0.00	78,441.61	215,698.39	73
A 9480	PURCHASING	623,473.48	0.00	433,130.57	61,199.36	224,385.38	66
A 9525	SCHOOL CHOICE	382,060.65	0.00	0.00	42,929.71	116,654.16	69
A 9530	EXCEPT ED & STDT SUPPO	6,120,294.62	6,090.65	2,806,555.36	582,065.82	1,122,832.39	35
A 9543	FEDERAL, STATE & COMP	1,104,510.16	386.95	475,685.45	67,085.41	223,953.25	36

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS

FND - 1XX GENERAL FUND

EXHIBIT E  
 PRD-04 OCTOBER 2021

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE %REM
*	556,862,416.80	922,273.78	27,179,230.35	59,162,631.04	147,649,037.26	381,111,875.41 68
REQUEST 096 TOTAL	556,862,416.80	922,273.78	27,179,230.35	59,162,631.04	147,649,037.26	381,111,875.41 68

**Meeting Date: November 9, 2021**

## **September 2021 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, 2021.

Exhibit A, BUDGET ANALYSIS-ALL FUNDS, is a summary of the Budget, Year-to-Date Expenditures, Commitments and Encumbrances 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, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups.

Exhibit D, MONTHLY STATUS REPORT ON STRATEGIC RESERVE, shows the current balance and target balance for the reserve. The reserve balance is necessary to maintain the financial integrity of the District and is established in Board Policy 6210.

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

**BUDGET ANALYSIS - ALL FUNDS**

September 30, 2021

September 2021 Financial Statements

<b>FUND</b>	<b>Original Budget</b>	<b>Prior Month Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date Expenditures</b>	<b>Current Committed</b>	<b>Current Encumbrances</b>	<b>Available Balance</b>
<b>General Fund</b>	\$ 608,469,729.13	\$ 608,469,729.13	\$ 608,626,298.70	\$ 88,486,406.22	\$ 1,160,110.46	\$ 32,325,734.59	\$ 486,654,047.43
<b>Debt Service</b>	43,071,193.30	43,071,193.30	43,071,193.30	2,764,168.25	-	-	40,307,025.05
<b>Capital Outlay</b>	394,452,680.09	394,452,680.09	395,517,824.09	16,931,243.65	136,261.23	162,348,299.54	216,102,019.67
<b>Special Revenue - School Food Service</b>	33,521,326.81	33,521,326.81	35,592,871.84	3,581,016.15	16,530.00	5,273,203.28	26,722,122.41
<b>Special Revenue - Grants</b>	103,917,962.21	103,917,962.21	103,943,825.21	7,655,521.33	557,818.56	1,705,342.72	94,025,142.60
<b>Health Care</b>	84,161,237.91	84,161,237.91	84,161,237.91	16,809,122.46	-	1,963,234.54	65,388,880.91
<b>Workers' Compensation</b>	12,951,856.27	12,951,856.27	12,951,856.27	254,267.58	-	298,015.38	12,399,573.31
<b>Flexcare</b>	2,052,321.61	2,052,321.61	2,052,321.61	256,068.30	-	17,876.85	1,778,376.46
<b>Totals - All Funds</b>	<b>\$ 1,282,598,307.33</b>	<b>\$ 1,282,598,307.33</b>	<b>\$ 1,285,917,428.93</b>	<b>\$ 136,737,813.94</b>	<b>\$ 1,870,720.25</b>	<b>\$ 203,931,706.90</b>	<b>\$ 943,377,187.84</b>

**COLLIER COUNTY PUBLIC SCHOOLS**

OPERATING SUMMARY  
September 2021 Financial Statements

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
<b>REVENUES</b>														
2710	BEGINNING FUND BALANCE	\$ 77,655,374.53	\$ 77,655,374.53	\$ 77,655,374.53	12.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 77,655,374.53	100.0%
100	FEDERAL DIRECT	510,000.00	510,000.00	510,000.00	0.1%	\$ -	58,724.20	11.5%	-	-	\$ 58,724.20	11.5%	451,275.80	88.5%
200	FEDERAL THROUGH STATE	1,514,000.00	1,514,000.00	1,514,000.00	0.2%	\$ -	423,789.86	28.0%	-	-	\$ 423,789.86	28.0%	1,090,210.14	72.0%
300	STATE	90,621,426.09	90,621,426.09	90,621,426.09	14.9%	\$ -	17,713,402.59	19.5%	-	-	\$ 17,713,402.59	19.5%	72,908,023.50	80.5%
400	LOCAL	364,427,142.99	364,427,142.99	364,583,712.56	59.9%	\$ 156,569.57	1,366,429.43	0.4%	-	-	\$ 1,366,429.43	0.4%	363,217,283.13	99.6%
400	VOTER APPROVED REFERENDUM	36,701,718.00	36,701,718.00	36,701,718.00	6.0%	\$ -	400,650.00	1.1%	-	-	\$ 400,650.00	1.1%	36,301,068.00	98.9%
600	TRANSFERS	37,031,067.52	37,031,067.52	37,031,067.52	6.1%	\$ -	400,650.00	1.1%	-	-	\$ 400,650.00	1.1%	36,630,417.52	98.9%
700	OTHER FINANCING SOURCES	9,000.00	9,000.00	9,000.00	0.0%	\$ -	6,429.58	71.4%	-	-	\$ 6,429.58	71.4%	2,570.42	28.6%
<b>TOTAL REVENUES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 608,469,729.13</b>	<b>\$ 608,626,298.70</b>	<b>100.0%</b>	<b>\$ 156,569.57</b>	<b>\$ 20,370,075.66</b>	<b>3.3%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,370,075.66</b>	<b>3.3%</b>	<b>\$ 588,256,223.04</b>	<b>96.7%</b>
<b>EXPENDITURES</b>														
5000	INSTRUCTIONAL SERVICES	\$ 359,424,138.05	\$ 359,424,138.05	\$ 360,082,690.68	59.2%	\$ 658,552.63	\$ 49,955,505.86	13.9%	\$ 845,245.00	\$ 11,326,594.60	\$ 61,282,100.46	17.0%	\$ 297,955,345.22	82.7%
7900	OPERATION OF PLANT	39,772,945.24	39,772,945.24	40,132,673.72	6.6%	\$ 359,728.48	12,647,350.07	31.5%	10,352.80	10,471,829.66	23,119,179.73	57.6%	17,003,141.19	42.4%
7300	SCHOOL ADMINISTRATION	34,819,327.97	34,819,327.97	33,960,280.77	5.6%	\$ (859,047.20)	5,741,986.40	16.9%	17,070.71	62,885.31	5,804,871.71	17.1%	28,138,338.35	82.9%
7800	TRANSPORTATION	25,781,309.00	25,781,309.00	25,781,416.80	4.2%	\$ 107.80	3,972,649.93	15.4%	14,231.12	1,975,800.18	5,948,450.11	23.1%	19,818,735.57	76.9%
6100	PUPIL SERVICES	23,689,249.26	23,689,249.26	24,156,383.97	4.0%	\$ 467,134.71	2,787,074.82	11.5%	6,546.58	3,813,768.18	6,600,843.00	27.3%	17,548,994.39	72.6%
8100	MAINTENANCE OF PLANT	17,887,489.00	17,887,489.00	17,879,997.35	2.9%	\$ (7,491.65)	3,478,359.17	19.5%	113,296.16	3,527,410.81	7,005,769.98	39.2%	10,760,931.21	60.2%
7700	CENTRAL SERVICES	11,648,736.09	11,648,736.09	11,590,864.38	1.9%	\$ (57,871.71)	2,238,559.87	19.3%	9,440.29	346,195.02	2,584,754.89	22.3%	8,996,669.20	77.6%
6300	INSTR & CURRIC DEVELOP	10,738,852.21	10,738,852.21	10,510,492.50	1.7%	\$ (228,359.71)	1,819,413.01	17.3%	(1,102.64)	12,722.10	1,832,135.11	17.4%	8,679,460.03	82.6%
6400	INSTR STAFF DEVELOP	8,017,844.75	8,017,844.75	7,765,267.73	1.3%	\$ (252,577.02)	1,436,116.33	18.5%	628.65	129,928.37	1,566,044.70	20.2%	6,198,594.38	79.8%
6200	INSTRUCTIONAL MEDIA	6,631,455.00	6,631,455.00	6,623,708.07	1.1%	\$ (7,746.93)	709,748.31	10.7%	6,953.35	128,462.43	838,210.74	12.7%	5,778,543.98	87.2%
7500	FISCAL SERVICES	4,342,504.00	4,342,504.00	4,182,137.42	0.7%	\$ (160,366.58)	704,679.54	16.8%	38.17	240,521.03	945,200.57	22.6%	3,236,898.68	77.4%
7200	GENERAL ADMINISTRATION	2,519,231.00	2,519,231.00	2,408,948.36	0.4%	\$ (110,282.64)	466,810.81	19.4%	2,006.26	45,000.00	511,810.81	21.2%	1,895,131.29	78.7%
6500	INSTR RELATED TECHNOLOGY	2,134,414.26	2,134,414.26	2,109,646.59	0.3%	\$ (24,767.67)	321,739.31	15.3%	1,450.00	-	321,739.31	15.3%	1,786,457.28	84.7%
7400	FACILITIES ACQ & CONST	1,873,676.55	1,873,676.55	1,862,171.68	0.3%	\$ (11,504.87)	346,104.59	18.6%	133,551.00	-	346,104.59	18.6%	1,382,516.09	74.2%
7100	BOARD OF EDUCATION	1,734,226.00	1,734,226.00	1,733,931.39	0.3%	\$ (294.61)	270,777.68	15.6%	200.00	159,139.84	429,917.52	24.8%	1,303,813.87	75.2%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
8200	ADMIN TECHNOLOGY SERV	5,552,060.29	5,552,060.29	5,943,416.83	1.0%	\$ 391,356.54	1,589,530.52	26.7%	203.01	85,477.06	1,675,007.58	28.2%	4,268,206.24	71.8%
2711	NON SPENDABLE RESERVE INVENTORY	833,545.96	833,545.96	833,545.96	0.1%	\$ -	-	0.0%	-	-	-	0.0%	833,545.96	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	142,960.53	142,960.53	142,960.53	0.0%	\$ -	-	0.0%	-	-	-	0.0%	142,960.53	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,360,381.86	1,360,381.86	1,360,381.86	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,360,381.86	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY & FAMILY EMPOWERMENT ALLOCATION	187,912.65	187,912.65	187,912.65	0.0%	\$ -	-	0.0%	-	-	-	0.0%	187,912.65	100.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	8,876,192.00	8,876,192.00	8,876,192.00	1.5%	\$ -	-	0.0%	-	-	-	0.0%	8,876,192.00	100.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	1,750,000.00	1,750,000.00	1,750,000.00	0.3%	\$ -	-	0.0%	-	-	-	0.0%	1,750,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	24,101,750.00	24,101,750.00	24,101,750.00	4.0%	\$ -	-	0.0%	-	-	-	0.0%	24,101,750.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	2,500,000.00	2,500,000.00	0.4%	\$ -	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	5,859,527.46	5,859,527.46	5,859,527.46	1.0%	\$ -	-	0.0%	-	-	-	0.0%	5,859,527.46	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	0.8%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 608,469,729.13</b>	<b>\$ 608,469,729.13</b>	<b>\$ 608,626,298.70</b>	<b>100.0%</b>	<b>\$ 156,569.57</b>	<b>\$ 88,486,406.22</b>	<b>14.5%</b>	<b>\$ 1,160,110.46</b>	<b>\$ 32,325,734.59</b>	<b>\$ 120,812,140.81</b>	<b>19.8%</b>	<b>\$ 486,654,047.43</b>	<b>80.0%</b>

**ANALYSIS OF BUDGETED ENDING FUND BALANCES**  
**September 30, 2021**

2021 Financial Statements

**Exhibit C**

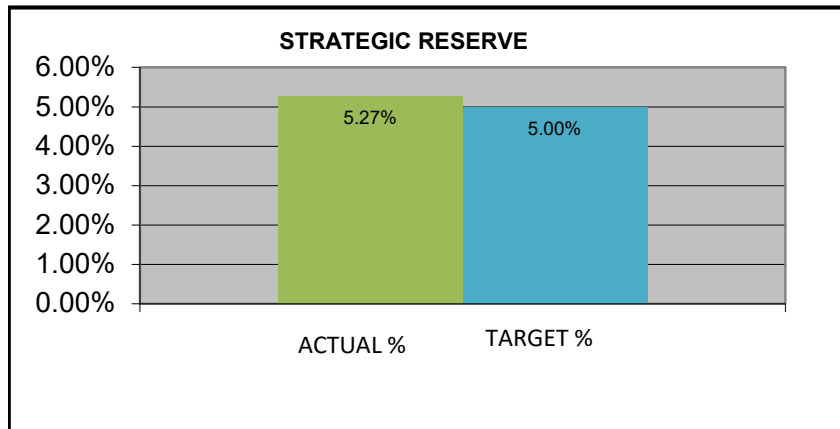
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
<b>Non Spendable</b>						
Inventory - Non Spendable	833,545.96			643,204.37		
Pre-Paid Non Spendable	142,960.53					
<b>Restricted</b>						
Restricted - Workforce Programs	1,360,381.86					
Restricted - School Recognition Funding						
Restricted Self Insured Retention			32,600,000.00			
Restricted Emergency Maintenance			6,000,000.00			
Restricted Future Schools Construction			32,174,949.42			
Restricted Enterprise Software			10,020,000.00			
Restricted - McKay & Family Empowerment Scholarships	187,912.65					
Restricted for Salary Enhancement	8,876,192.00					
Restricted Textbook Adoption	1,750,000.00					
Restricted Debt Service		6,217,496.30				
Restricted Capital Projects			18,577,643.47			
Restricted Food Services				7,309,867.43		
Restricted For Special Revenue Funds					6,377,585.92	
<b>Assigned</b>						
Assigned For FTE Shortfall / State Proration	2,500,000.00					
Assigned For FTE Audit	90,000.00					
Assigned For Low Performing Schools	1,200,000.00					
Assigned For Enterprise Software	5,000,000.00					
Assigned For Future Vehicles			2,864,503.19			
<b>Unassigned</b>						
Unassigned Reserve For Budget Shortfall	5,859,527.46					
Unassigned Fund Balance						
Unassigned Strategic Reserve	24,101,750.00					
Health Fund Reserve for Future Claims						21,617,641.41
Workers Compensation Reserve for Future Claims						11,757,665.27
Flex Care Reserve for Future Claims						524,616.11
<b>Totals</b>	<b>\$ 51,902,270.46</b>	<b>\$ 6,217,496.30</b>	<b>\$ 102,237,096.08</b>	<b>\$ 7,953,071.80</b>	<b>\$ 6,377,585.92</b>	<b>\$ 33,899,922.79</b>
Exhibit C				<b>Grand Total All Reserves</b>		
				<b>\$ 208,587,443.35</b>		

**MONTHLY STATUS REPORT ON STRATEGIC RESERVE**  
**September 30, 2021**

September 2021 Financial Statements

<b>GENERAL FUND REVENUES</b>	
FEDERAL DIRECT	\$ 510,000.00
FEDERAL THROUGH STATE	1,514,000.00
STATE	90,621,426.09
LOCAL	364,583,712.56
	<u>\$ 457,229,138.65</u>

<b>CURRENT MONTHLY STATUS</b>	<b>RESERVE AMOUNT</b>	<b>PERCENTAGE OF GENERAL FUND REVENUE</b>	<b>TARGET PERCENTAGE</b>	<b>SHORTFALL (OVERAGE)</b>
Strategic Reseve	\$ 24,101,750.00	5.27%	5.00%	(\$1,240,293.07)



	<b>Current Month</b>	<b>Previous Month</b>	<b>Change</b>
<b>Strategic Reserve</b>	5.27%	0.00%	5.27%

BUDGET STATUS SUMMARY  
 MONTHLY FINANCIAL STATEMENTS  
 EXHIBIT E

FND - 1XX GENERAL FUND

PRD-03 SEPTEMBER 2021

---YTD---

----YTD----

---MTD---

---YTD---

---AVAILABLE---

T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	3,185,809.32	3,973.00	164,707.50	273,569.84	463,323.75	2,553,805.07	80
A 0061	GULFVIEW MIDDLE	5,555,440.10	19,843.65	195,205.84	452,695.94	752,959.33	4,587,431.28	82
A 0121	LAKE PARK ELEMENTARY	5,150,540.75	9,759.79	207,282.13	449,903.41	703,711.10	4,229,787.73	82
A 0131	TOMMIE BARFIELD ELEMEN	4,743,315.01	6,987.84	121,490.42	468,963.12	697,055.53	3,917,781.22	82
A 0141	SHADOWLAWN ELEMENTARY	5,103,601.10	7,485.64	179,130.09	483,898.20	714,811.20	4,202,174.17	82
A 0151	NAPLES HIGH	13,206,651.32	33,320.28	458,705.48	1,081,283.88	1,723,405.65	10,991,219.91	83
A 0161	PINECREST ELEMENTARY	6,805,500.56	7,290.20	220,169.85	641,654.65	924,570.26	5,653,470.25	83
A 0171	SEA GATE ELEMENTARY	7,095,867.45	12,504.59	280,385.58	608,189.53	950,589.35	5,852,387.93	82
A 0181	HIGHLANDS ELEMENTARY	6,305,534.42	8,190.26	221,689.92	568,070.12	846,970.77	5,228,683.47	82
A 0191	LAKE TRAFFORD ELEMENTA	7,552,117.47	6,913.65	418,709.79	691,781.11	999,653.94	6,126,840.09	81
A 0201	AVALON ELEMENTARY	4,072,566.57	5,355.44	161,979.20	379,793.84	557,284.10	3,347,947.83	82
A 0211	EAST NAPLES MIDDLE	6,874,458.59	17,253.58	286,579.76	527,155.06	838,870.74	5,731,754.51	83
A 0221	POINCIANA ELEMENTARY	6,095,489.10	9,773.35	121,074.75	571,095.87	864,140.27	5,100,500.73	83
A 0231	GOLDEN GATE ELEMENTARY	4,636,507.43	7,620.46	128,626.32	456,976.60	666,575.96	3,833,684.69	82
A 0241	NAPLES PARK ELEMENTARY	4,886,011.82	6,126.18	125,456.46	489,051.88	719,275.04	4,035,154.14	82
A 0251	PINE RIDGE MIDDLE	7,078,799.59	13,987.62	272,899.87	588,116.08	951,449.79	5,840,462.31	82
A 0261	LELY HIGH	12,028,359.81	31,108.58	516,991.58	933,166.44	1,492,643.05	9,987,616.60	83
A 0271	IMMOKALEE HIGH	14,257,432.70	23,126.14	801,239.37	1,069,413.76	1,699,428.05	11,733,639.14	82
A 0281	LORENZO WALKER TECH CO	8,326,002.27	5,205.00	839,506.89	742,978.83	1,489,660.57	5,991,629.81	71
A 0282	LORENZO WALKER TECHNIC	4,307,893.43	2,030.98	98,902.32	344,752.62	599,096.60	3,607,863.53	83
A 0311	BARRON COLLIER HIGH	12,608,466.67	18,699.44	566,164.05	1,027,304.98	1,787,263.61	10,236,339.57	81
A 0321	GOLDEN GATE MIDDLE	8,120,492.56	20,405.97	297,290.78	654,979.77	1,028,986.57	6,773,809.24	83
A 0331	BIG CYPRESS ELEMENTARY	7,099,169.79	7,684.74	160,644.22	719,728.57	1,023,124.98	5,907,715.85	83
A 0341	VILLAGE OAKS ELEMENTAR	5,393,218.38	7,741.49	274,021.75	510,726.90	742,797.61	4,368,657.53	81
A 0351	GOLDEN TERRACE ELEMEN	4,876,366.30	8,379.94	102,014.93	485,269.65	726,549.28	4,039,422.15	82
A 0361	IMMOKALEE MIDDLE	11,740,385.29	25,305.34	374,526.03	909,755.69	1,403,320.53	9,937,233.39	84
A 0371	VINEYARDS ELEMENTARY	7,406,726.59	7,932.01	309,983.29	662,952.56	1,042,276.87	6,046,534.42	81
A 0381	LELY ELEMENTARY	5,257,239.21	5,891.91	218,391.31	522,364.23	774,203.20	4,258,752.79	81
A 0391	LAUREL OAK ELEMENTARY	7,870,579.31	6,840.41	130,175.31	912,385.46	1,274,677.32	6,458,886.27	82
A 0392	GULF COAST HIGH	15,453,058.60	31,275.34	688,529.96	1,186,199.98	1,898,132.95	12,835,120.35	83
A 0401	OAKRIDGE MIDDLE	8,144,134.39	20,031.11	402,895.50	644,811.16	1,021,737.90	6,699,469.88	82
A 0421	MANATEE ELEMENTARY	5,573,491.74	8,790.79	127,022.10	577,607.25	851,807.27	4,585,871.58	82
A 0422	MANATEE MIDDLE	6,633,140.63	23,974.92	314,165.70	518,555.56	839,424.66	5,455,575.35	82
A 0431	PELICAN MARSH ELEMENTA	6,683,929.99	6,331.20	280,098.23	560,315.02	871,515.05	5,525,985.51	82
A 0441	CORKSCREW ELEMENTARY	7,038,239.00	8,058.54	240,260.94	678,824.25	984,665.11	5,805,254.41	82
A 0442	CORKSCREW MIDDLE	6,900,337.99	15,913.78	297,001.69	558,771.35	891,889.05	5,695,533.47	82
A 0451	OSCEOLA ELEMENTARY	6,015,110.95	5,947.38	288,321.69	495,445.95	786,843.55	4,933,998.33	82
A 0452	NORTH NAPLES MIDDLE	7,369,971.09	29,524.45	228,716.57	606,657.31	951,770.28	6,159,959.79	83
A 0461	CALUSA PARK ELEMENTARY	6,853,672.49	6,969.43	341,826.30	684,112.54	988,920.19	5,515,956.57	80
A 0471	SABAL PALM ELEMENTARY	5,822,625.32	6,469.46	228,448.66	561,139.98	829,588.09	4,758,119.11	81
A 0472	CYPRESS PALM MIDDLE	5,805,913.68	20,540.54	268,435.46	479,370.31	778,467.47	4,738,470.21	81
A 0481	LAVERN GAYNOR ELEMENTA	3,249,404.82	6,938.71	95,558.49	269,312.92	500,609.96	2,646,297.66	81
A 0491	HERBERT CAMBRIDGE ELEM	3,132,680.56	5,916.71	80,632.69	252,827.27	474,521.50	2,571,609.66	82
A 0493	PALMETTO RIDGE HIGH	15,634,308.57	21,135.16	554,373.64	1,219,118.03	1,930,979.66	13,127,820.11	83
A 0501	GOLDEN GATE HIGH	12,665,942.28	8,342.92	640,419.91	1,028,220.41	1,653,964.11	10,363,215.34	81
A 0511	ESTATES ELEMENTARY	5,835,382.13	5,935.33	259,607.93	589,542.47	849,297.24	4,720,541.63	80
A 0521	VETERANS MEMORIAL ELEM	6,315,233.54	10,659.18	307,019.48	530,574.93	820,753.83	5,176,801.05	81
A 0531	MIKE DAVIS ELEMENTARY	5,193,780.07	6,152.08	290,507.08	417,642.88	656,571.46	4,240,549.45	81
A 0541	PALMETTO ELEMENTARY	4,814,892.02	7,187.12	144,735.95	492,281.61	728,544.19	3,934,424.76	81
A 0551	PARKSIDE ELEMENTARY	5,174,229.25	6,934.54	141,424.16	544,400.37	788,628.19	4,237,242.36	81
A 0581	IMMOKALEE TECHNICAL CO	4,075,800.01	5,122.44	237,172.57	451,565.14	746,716.31	3,086,788.69	75
A 0631	EDEN PARK ELEMENTARY	6,559,063.71	6,555.84	140,121.45	611,225.66	889,564.71	5,522,821.71	84
A 7001	COLLIER VIRTUAL SCHOOL	113,000.00	0.00	109,366.33	0.00	0.00	3,633.67	3
A 7004	COLLIER FLORIDA VIRTUA	134,882.09	0.00	0.00	10,938.69	15,342.92	119,539.17	88

BUDGET STATUS SUMMARY  
MONTHLY FINANCIAL STATEMENTS  
EXHIBIT E

FND - 1XX GENERAL FUND

PRD-03 SEPTEMBER 2021

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		YTD	YTD	MTD	YTD	AVAILABLE	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
B 7006	COLLIER DISTRICT VIRTU	16,733.32	0.00	0.00	0.00	16,733.32	100
A 7023	E-COLLIER ACADEMY	3,519,869.49	5,491.18	46,634.91	253,368.39	3,078,696.55	87
A 9004	T.A.P.P. - IMMOKALEE	714,295.47	0.00	221,485.71	38,057.52	391,081.60	54
A 9007	NEW BEGINNINGS IMMOKAL	834,391.58	0.00	2,232.98	73,080.85	728,899.38	87
A 9008	N.A.T.A.P.	652,834.46	0.00	225,109.89	35,184.54	329,025.04	50
A 9010	NEW BEGINNINGS NAPLES	1,202,422.98	0.00	2,969.24	128,424.64	1,024,890.02	85
A 9013	DETENTION CENTER	494,392.06	0.00	6,860.98	36,357.15	398,786.23	80
A 9015	PHOENIX NAPLES	1,900,896.70	0.00	14,511.80	145,427.86	1,681,897.19	88
A 9017	PACE PROGRAM	606,726.20	0.00	439,983.20	0.00	166,743.00	27
A 9018	MARCO ISLAND CHARTER M	3,156,079.81	0.00	0.00	236,777.83	742,857.59	76
A 9019	HOSPITAL/HOMEBOUND	652,123.41	0.00	1,910.00	29,296.01	32,240.00	94
A 9021	IMMOKALEE COMMUNITY SC	2,708,829.44	14,016.00	0.00	216,740.09	640,605.09	75
A 9026	PHOENIX IMMOKALEE	781,775.11	0.00	14,107.52	62,065.30	87,964.10	86
A 9027	BEACON HIGH SCHOOL	2,532,974.92	0.00	18,808.96	187,015.05	293,072.14	87
A 9032	MARCO ISLAND ACADEMY	2,649,834.54	9,367.00	0.00	209,542.69	623,186.72	76
A 9034	GULF COAST CHARTER ACA	6,227,103.63	28,277.00	0.00	500,869.44	1,471,724.92	75
A 9035	MASON CLASSICAL ACADEM	11,458,218.87	40,029.00	0.00	925,705.40	2,443,681.45	78
A 9036	COLLIER CHARTER ACADEM	6,737,780.31	31,397.00	0.00	512,628.64	1,585,646.26	76
A 9037	BRIDGEPREP ACADEMY COL	2,282,863.12	10,465.00	0.00	182,824.05	548,432.61	75
A 9039	NAPLES CLASSICAL ACADE	8,617,719.67	0.00	0.00	678,127.00	1,844,850.97	78
A 9110	SCHOOL BOARD	538,538.75	0.00	0.00	41,362.02	89,064.23	83
A 9120	LEGAL SERVICES	1,500,077.22	200.00	98,540.29	113,552.68	274,936.44	75
A 9210	SUPERINTENDENT'S OFFIC	539,808.21	1,445.68	0.00	37,653.61	88,218.59	83
A 9211	TEACHING AND LEARNING	1,178,771.24	40.00	108,460.44	86,084.19	326,524.62	63
A 9212	DISTRICT/SCHOOL OPERAT	2,314,947.77	2,057.36	33,112.98	114,640.74	248,918.40	87
A 9213	PRINCIPAL OF ALT SCHOO	435,055.54	0.00	104,249.16	56,456.65	128,796.05	46
A 9214	DEPUTY SUPERINTENDENT	11,305.03	0.00	0.00	0.00	11,890.06	5-
A 9215	STUDENT RELATIONS	592,307.68	513.52	0.00	43,811.31	108,321.40	81
A 9217	SCHOOL LEADERSHIP	2,810,417.63	577.12	255,619.18	180,092.29	398,595.34	76
A 9224	K12 ACADEMIC PROGRAMS	13,192,187.94	16,886.15	217,320.02	336,551.24	1,883,507.28	83
A 9230	HUMAN RESOURCES	1,313,557.32	1,151.43	62,630.00	81,188.15	383,562.56	65
A 9231	TALENT MANAGEMENT	2,206,488.74	0.00	171,134.75	208,953.85	440,577.27	72
A 9238	BENEFITS & WELLNESS	339,499.34	270.00	4,086.00	13,066.57	39,686.15	87
A 9239	COMPENSATION	695,770.45	0.00	0.00	52,507.54	119,715.05	82
A 9240	PROF LEARNING	2,387,093.20	23.99	5,897.50	231,506.77	530,121.03	77
A 9260	ACCOUNTABILITY & DATA	1,895,205.92	0.00	73,342.50	111,390.53	330,351.12	78
A 9270	COMMUNICATIONS & COMMU	1,367,295.83	1,281.70	14,698.39	94,111.57	220,007.79	82
A 9281	ADULT & COMMUNITY EDUC	1,808,488.24	8,508.68	88,297.13	182,089.87	392,882.95	72
A 9413	DISTRICT-WIDE INSURANC	6,736,940.18	0.00	76,572.68	273,140.39	6,098,219.11	8
A 9420	TECHNOLOGY	25,171,780.54	236,767.87	4,151,405.70	2,163,354.88	5,569,338.58	60
A 9427	SSPAR - ALLOCATIONS AN	1,187,751.29	0.00	0.00	88,399.67	218,112.39	81
A 9430	MAINTENANCE	15,716,150.33	39,991.36	3,578,527.91	1,143,264.02	2,758,775.05	59
A 9434	UTIL/COMM/OTHR COUNTY-	5,317,485.22	98.40	506,683.96	161,317.03	592,314.56	79
A 9440	TRANSPORTATION	25,352,738.68	11,013.85	2,023,366.51	2,432,737.08	4,004,833.14	76
A 9450	FACILITIES MANAGEMENT	192,026.39	0.00	22,540.00	17,248.09	53,793.27	60
A 9451	SAFETY AND SECURITY	1,813,469.19	560.02	457,000.65	203,972.49	281,395.57	59
A 9460	ACCOUNTING	2,282,778.22	0.00	370,521.03	165,108.95	378,276.87	67
A 9462	FINANCIAL SERVICES	903,308.81	38.17	0.00	49,198.11	123,104.94	86
A 9470	BUDGET	431,202.79	0.00	0.00	30,251.83	85,812.95	80
A 9475	PAYROLL SERVICES	819,982.20	0.00	0.00	53,109.15	137,256.78	83
A 9480	PURCHASING	570,987.93	812.12	433,561.92	33,954.19	285,584.74	73
A 9525	SCHOOL CHOICE	382,060.65	0.00	179.99	30,427.43	73,724.45	80
A 9530	EXCEPT ED & STDT SUPPO	7,033,406.69	5,852.65	3,098,662.99	188,787.46	540,766.57	48
A 9543	FEDERAL, STATE & COMP	1,104,510.16	72,688.00	414,100.45	57,079.36	156,867.84	41

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FND - 1XX GENERAL FUND

PRD-03 SEPTEMBER 2021

	---	YTD---	----	YTD---	---	MTD--	---	YTD--	---	AVAILABLE---
T CNTR	*	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM		
		556,724,028.24	1,160,110.46	32,325,734.59	45,179,021.01	88,486,406.22	434,751,776.97	78		
REQUEST 096	TOTAL	556,724,028.24	1,160,110.46	32,325,734.59	45,179,021.01	88,486,406.22	434,751,776.97	78		