

Meeting Date: November 5, 2019

Agenda Title: September 2019 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending September 30, 2019.

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, 2019

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 587,758,071.61	\$ 587,758,071.61	\$ 588,103,845.11	\$ 83,291,048.27	\$ 1,506,197.89	\$ 31,283,779.23	\$ 472,022,819.72
Debt Service	41,793,778.57	41,793,778.57	41,793,778.57	4,056,978.75	-	-	37,736,799.82
Capital Outlay	359,465,943.69	359,465,943.69	359,685,135.63	19,237,607.75	174,298.57	46,252,193.42	294,021,035.89
Special Revenue -School Food Service	38,059,129.75	38,059,129.75	38,095,629.75	5,470,081.64	16,842.64	7,625,425.96	24,983,279.51
Special Revenue - Grants	44,311,497.49	44,311,497.49	44,417,368.70	5,621,098.56	654,520.70	1,542,757.59	36,598,991.85
Health Care	75,142,684.50	75,142,684.50	75,142,684.50	16,331,227.58	-	1,778,543.14	57,032,913.78
Workers' Compensation	12,288,915.63	12,288,915.63	12,288,915.63	322,868.80	-	283,550.75	11,682,496.08
Flexcare	1,747,101.21	1,747,101.21	1,747,101.21	203,471.13	-	22,350.00	1,521,280.08
Totals - All Funds	\$ 1,160,567,122.45	\$ 1,160,567,122.45	\$ 1,161,274,459.10	\$ 134,534,382.48	\$ 2,351,859.80	\$ 88,788,600.09	\$ 935,599,616.73

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS OPERATING SUMMARY September 30, 2019

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget From Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 96,794,216.52	\$ 96,794,216.52	\$ 96,794,216.52	16.5%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 96,794,216.52	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	33,313.64	6.8%	-	-	\$ 33,313.64	6.8%	456,686.36	93.2%
200	FEDERAL THROUGH STATE	1,400,000.00	1,400,000.00	1,400,000.00	0.2%	\$ -	292,467.42	20.9%	-	-	\$ 292,467.42	20.9%	1,107,532.58	79.1%
300	STATE	98,985,566.79	98,985,566.79	99,092,629.79	16.8%	\$ 107,063.00	28,203,733.91	28.5%	-	-	\$ 28,203,733.91	28.5%	70,888,895.88	71.5%
400	LOCAL	347,762,718.86	347,762,718.86	348,001,429.36	59.2%	\$ 238,710.50	2,926,829.91	0.8%	-	-	\$ 2,926,829.91	0.8%	345,074,599.45	99.2%
600	TRANSFERS	42,319,569.44	42,319,569.44	42,319,569.44	7.2%	\$ -	361,690.00	0.9%	-	-	\$ 361,690.00	0.9%	41,957,879.44	99.1%
700	OTHER FINANCING SOURCES	6,000.00	6,000.00	6,000.00	0.0%	\$ -	56,080.31	934.7%	-	-	\$ 56,080.31	934.7%	(50,080.31)	-834.7%
TOTAL REVENUES		\$ 587,758,071.61	\$ 587,758,071.61	\$ 588,103,845.11	100.0%	\$ 345,773.50	\$ 31,874,115.19	5.4%	\$ -	\$ -	\$ 31,874,115.19	5.4%	\$ 556,229,729.92	94.6%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 323,434,501.00	\$ 323,434,501.00	\$ 322,754,637.89	54.9%	\$ (679,863.11)	\$ 48,813,664.80	15.1%	\$ 1,271,911.26	\$ 10,899,916.45	\$ 59,713,581.25	18.5%	\$ 261,769,145.38	81.1%
7900	OPERATION OF PLANT	38,013,091.00	38,013,091.00	38,125,184.85	6.5%	\$ 112,093.85	11,833,053.57	31.0%	32,043.10	9,779,044.31	21,612,097.88	56.7%	16,481,043.87	43.2%
7300	SCHOOL ADMINISTRATION	32,392,404.00	32,392,404.00	32,538,247.67	5.5%	\$ 145,843.67	5,181,293.68	15.9%	9,448.02	102,508.79	5,283,802.47	16.2%	27,244,997.18	83.7%
7800	TRANSPORTATION	23,440,711.00	23,440,711.00	23,448,053.64	4.0%	\$ 7,342.64	3,458,453.41	14.7%	41,415.65	1,748,706.49	5,207,159.90	22.2%	18,199,478.09	77.6%
6100	PUPIL SERVICES	20,426,482.00	20,426,482.00	20,872,427.30	3.5%	\$ 445,945.30	2,770,874.01	13.3%	53,965.52	3,690,110.21	6,460,984.22	31.0%	14,357,477.56	68.8%
8100	MAINTENANCE OF PLANT	18,540,715.00	18,540,715.00	18,551,385.00	3.2%	\$ 10,670.00	3,122,832.25	16.8%	39,350.53	3,499,112.21	6,621,944.46	35.7%	11,890,090.01	64.1%
7700	CENTRAL SERVICES	9,229,112.00	9,229,112.00	9,378,402.18	1.6%	\$ 149,290.18	2,040,605.02	21.8%	21,397.02	407,263.32	2,447,868.34	26.1%	6,909,136.82	73.7%
6300	INSTR & CURRIC DEVELOP	8,361,881.00	8,361,881.00	8,688,683.73	1.5%	\$ 326,802.73	1,319,291.58	15.2%	4,501.42	4,381.56	1,323,673.14	15.2%	7,360,509.17	84.7%
6200	INSTRUCTIONAL MEDIA	6,129,742.00	6,129,742.00	6,048,154.43	1.0%	\$ (81,587.57)	688,956.32	11.4%	9,585.01	108,855.31	797,811.63	13.2%	5,240,757.79	86.7%
6400	INSTR STAFF DEVELOP	5,742,641.00	5,742,641.00	5,862,844.61	1.0%	\$ 120,203.61	1,014,841.88	17.3%	7,587.59	543,123.43	1,557,965.31	26.6%	4,297,291.71	73.3%
8200	ADMIN TECHNOLOGY SERV	5,285,130.13	5,285,130.13	5,290,616.34	0.9%	\$ 5,486.21	1,386,163.76	26.2%	11,165.28	42,004.01	1,428,167.77	27.0%	3,851,283.29	72.8%
7500	FISCAL SERVICES	3,447,567.00	3,447,567.00	3,375,324.81	0.6%	\$ (72,242.19)	604,716.24	17.9%	1,152.46	148,532.98	753,249.22	22.3%	2,620,923.13	77.6%
7100	BOARD OF EDUCATION	1,805,224.00	1,805,224.00	1,807,089.70	0.3%	\$ 1,865.70	279,961.22	15.5%	51.22	210,984.91	490,946.13	27.2%	1,316,092.35	72.8%
6500	INSTR RELATED TECHNOLOGY	1,917,545.00	1,917,545.00	1,805,650.08	0.3%	\$ (111,894.92)	224,593.95	12.4%	1,791.02	-	224,593.95	12.4%	1,579,265.11	87.5%
7400	FACILITIES ACQ & CONST	1,717,606.00	1,717,606.00	1,702,237.24	0.3%	\$ (15,368.76)	279,391.91	16.4%	16.75	60,740.25	340,132.16	20.0%	1,362,088.33	80.0%
7200	GENERAL ADMINISTRATION	1,533,330.00	1,533,330.00	1,514,516.16	0.3%	\$ (18,813.84)	272,166.67	18.0%	816.04	38,495.00	310,661.67	20.5%	1,203,038.45	79.4%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	188.00	0.0%	-	-	188.00	-	(188.00)	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	926,067.64	926,067.64	926,067.64	0.2%	\$ -	-	0.0%	-	-	-	0.0%	926,067.64	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,212,920.72	1,212,920.72	1,212,920.72	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,212,920.72	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,031,720.90	1,031,720.90	1,031,720.90	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,031,720.90	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,821,032.00	2,821,032.00	2,821,032.00	0.5%	\$ -	-	0.0%	-	-	-	0.0%	2,821,032.00	100.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	317,911.00	317,911.00	317,911.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	317,911.00	100.0%
272T	RESTRICTED FOR BEST BRIGHTST	5,024,224.00	5,024,224.00	5,024,224.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,024,224.00	100.0%
272U	RESTRICTED FOR TURNAROUND SCHL	261,699.00	261,699.00	261,699.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	261,699.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	23,800,000.00	23,800,000.00	23,800,000.00	4.0%	\$ -	-	0.0%	-	-	-	0.0%	23,800,000.00	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	42,154,814.22	42,154,814.22	42,154,814.22	7.2%	\$ -	-	0.0%	-	-	-	0.0%	42,154,814.22	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 587,758,071.61	\$ 587,758,071.61	\$ 588,103,845.11	100.0%	\$ 345,773.50	\$ 83,291,048.27	14.2%	\$ 1,506,197.89	\$ 31,283,779.23	\$ 114,574,827.50	19.5%	\$ 472,022,819.72	80.3%

ANALYSIS OF BUDGETED ENDING FUND BALANCES
September 30, 2019

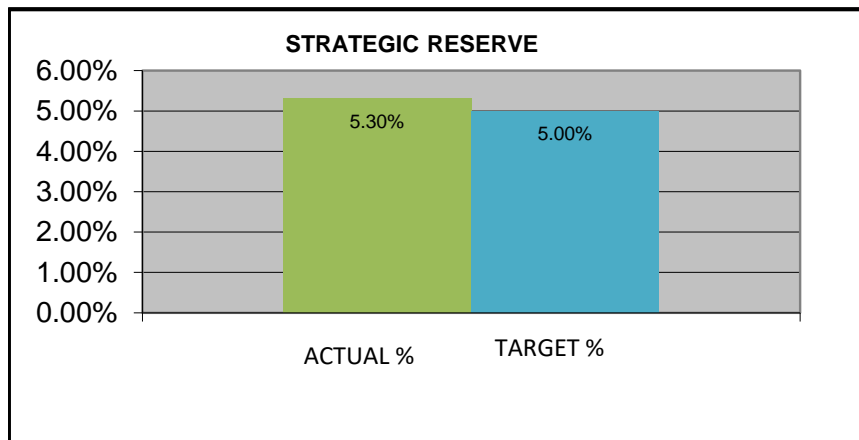
Exhibit C

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	926,067.64			1,675,762.23	
Pre-Paid Non Spendable	1,212,920.72				
Restricted					
Restricted - Workforce Programs	1,031,720.90				
Restricted - School Recognition Funding	2,821,032.00				
Restricted Self Insured Retention			39,000,000.00		
Restricted Emergency Maintenance			6,000,000.00		
Restricted Future Schools Construction			88,767,418.20		
Restricted Enterprise Software			13,200,000.00		
Restricted - McKay Scholarships	317,911.00				
Restricted for Best Brightest	5,024,224.00				
Restricted for Turnaround	261,699.00				
Restricted Debt Service		7,447,161.65			
Restricted Capital Projects			14,006,382.40		
Restricted Food Services				5,655,628.44	
Assigned					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,480,996.08		
Unassigned					
Unassigned Reserve For Budget Shortfall	42,154,814.22				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	23,800,000.00				
Health Fund Reserve for Future Claims					15,734,778.12
Workers Compensation Reserve for Future Claims					10,440,811.63
Flex Care Reserve for Future Claims					327,601.21
Totals	\$ 86,340,389.48	\$ 7,447,161.65	\$ 163,454,796.68	\$ 7,331,390.67	\$ 26,503,190.96
				Grand Total All Reserves	
				\$ 291,076,929.44	

MONTHLY STATUS REPORT ON STRATEGIC RESERVE
September 30, 2019

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	1,400,000.00
STATE	99,092,629.79
LOCAL	348,001,429.36
	<u>\$ 448,984,059.15</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reseve	\$23,800,000.00	5.30%	5.00%	(\$1,350,797.04)



	Current Month	Previous Month	Change
Strategic Reserve	5.30%	5.20%	0.10%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT E

FND - 1XX GENERAL FUND

PRD-03 SEPTEMBER 2019

		---YTD---	----YTD----	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,657,503.16	8,315.75	134,037.92	219,071.31	2,107,448.17	79
A 0061	GULFVIEW MIDDLE	5,138,717.55	4,015.64	187,906.46	446,596.70	4,203,742.97	81
A 0121	LAKE PARK ELEMENTARY	4,831,396.62	1,890.59	140,107.25	424,221.44	4,004,794.94	82
A 0131	TOMMIE BARFIELD ELEMEN	4,397,582.63	238.30	124,262.24	382,937.98	3,620,883.95	82
A 0141	SHADOWLAWN ELEMENTARY	4,492,329.86	1,418.13	235,375.79	391,326.37	3,610,792.34	80
A 0151	NAPLES HIGH	12,130,414.06	109,525.82	465,702.78	1,091,127.95	9,824,430.87	80
A 0161	PINECREST ELEMENTARY	6,922,400.84	454.37	239,232.42	558,525.58	5,778,840.19	83
A 0171	SEA GATE ELEMENTARY	6,307,859.68	389.37	150,554.66	543,432.20	5,286,788.87	83
A 0181	HIGHLANDS ELEMENTARY	5,951,598.89	3,181.12	221,766.69	466,923.84	4,964,849.09	83
A 0191	LAKE TRAFFORD ELEMENTA	7,275,436.26	1,225.64	413,019.13	557,449.91	5,974,003.18	82
A 0201	AVALON ELEMENTARY	4,194,148.42	1,006.90	110,416.79	341,238.30	3,514,257.75	83
A 0211	EAST NAPLES MIDDLE	6,409,938.70	1,465.26	172,973.24	524,013.66	5,374,939.11	83
A 0221	POINCIANA ELEMENTARY	5,622,896.53	336.06	135,817.98	462,753.13	4,730,598.09	84
A 0231	GOLDEN GATE ELEMENTARY	7,347,457.96	4,783.58	421,090.32	570,406.00	6,009,630.94	81
A 0241	NAPLES PARK ELEMENTARY	4,327,506.81	1,030.63	113,003.84	368,034.45	3,596,874.43	83
A 0251	PINE RIDGE MIDDLE	7,322,439.42	6,591.57	280,255.95	611,462.19	6,021,729.41	82
A 0261	LELY HIGH	11,166,664.91	66,178.17	498,137.62	921,754.92	9,092,437.24	81
A 0271	IMMOKALEE HIGH	12,833,874.08	156,310.61	569,066.33	966,952.22	10,519,194.66	81
A 0281	LORENZO WALKER TECH CO	6,602,587.15	1,765.00	377,608.10	571,336.19	4,837,064.62	73
A 0282	LORENZO WALKER TECHNIC	3,889,919.05	166,557.44	87,449.21	327,741.13	3,028,345.95	77
A 0311	BARRON COLLIER HIGH	12,039,051.91	123,671.82	595,461.77	995,858.46	9,731,610.29	80
A 0321	GOLDEN GATE MIDDLE	7,313,924.65	5,352.88	338,763.35	604,964.30	6,000,730.20	82
A 0331	BIG CYPRESS ELEMENTARY	7,063,546.24	2,448.08	236,855.29	583,618.93	5,888,516.29	83
A 0341	VILLAGE OAKS ELEMENTAR	6,482,461.40	3,501.87	253,638.19	480,296.17	5,459,616.28	84
A 0351	GOLDEN TERRACE ELEMEN	7,229,002.16	1,247.46	272,631.05	601,654.45	5,984,440.22	82
A 0361	IMMOKALEE MIDDLE	10,978,295.13	695.47	486,838.28	867,632.93	9,073,535.95	82
A 0371	VINEYARDS ELEMENTARY	6,835,612.55	188.22	298,147.59	567,930.25	5,602,950.23	81
A 0381	LELY ELEMENTARY	5,364,609.15	1,567.32	139,883.01	459,325.15	4,475,718.80	83
A 0391	LAUREL OAK ELEMENTARY	7,048,529.34	2,007.39	169,771.51	614,297.26	5,885,098.27	83
A 0392	GULF COAST HIGH	13,944,192.91	189,906.57	688,947.68	1,222,572.63	11,145,725.66	79
A 0401	OAKRIDGE MIDDLE	7,789,114.47	4,207.20	268,443.76	660,625.36	6,445,866.68	82
A 0421	MANATEE ELEMENTARY	5,633,986.13	345.65	343,518.79	463,450.50	4,536,919.02	80
A 0422	MANATEE MIDDLE	6,247,697.42	5,854.59	193,064.08	510,099.77	5,200,543.16	83
A 0431	PELICAN MARSH ELEMENTA	6,051,812.39	1,752.64	181,618.64	508,697.85	5,033,316.13	83
A 0441	CORKSCREW ELEMENTARY	5,882,427.39	1,088.65	278,199.12	480,789.12	4,834,897.70	82
A 0442	CORKSCREW MIDDLE	6,012,282.89	3,209.15	178,644.80	510,729.67	4,953,655.21	82
A 0451	OSCEOLA ELEMENTARY	5,659,309.66	1,541.55	167,866.02	477,140.60	4,701,656.30	83
A 0452	NORTH NAPLES MIDDLE	6,458,518.94	1,550.06	174,932.04	534,599.33	5,372,523.19	83
A 0461	CALUSA PARK ELEMENTARY	6,142,440.57	2,178.16	239,315.28	506,442.95	5,073,445.62	82
A 0471	SABAL PALM ELEMENTARY	4,915,725.28	1,877.89	150,601.21	423,860.93	4,066,007.01	82
A 0472	CYPRESS PALM MIDDLE	5,687,234.15	4,185.31	189,187.07	492,512.15	4,676,735.70	82
A 0493	PALMETTO RIDGE HIGH	13,364,100.51	174,639.20	580,913.86	1,101,013.57	10,843,129.69	81
A 0501	GOLDEN GATE HIGH	12,059,891.37	145,175.17	556,328.46	978,704.53	9,653,052.89	80
A 0511	ESTATES ELEMENTARY	4,453,427.83	961.90	177,329.67	372,889.38	3,648,865.17	81
A 0521	VETERANS MEMORIAL ELEM	6,245,207.06	514.92	183,374.33	520,686.18	5,208,461.17	83
A 0531	MIKE DAVIS ELEMENTARY	5,012,481.18	2,480.46	141,603.46	433,962.51	4,150,282.97	82
A 0541	PALMETTO ELEMENTARY	4,237,978.03	543.00	219,485.42	368,060.81	3,400,891.48	80
A 0551	PARKSIDE ELEMENTARY	5,803,273.64	743.44	151,877.18	432,222.10	4,928,021.71	84
A 0581	IMMOKALEE TECHNICAL CO	3,893,696.32	13,995.85	209,955.26	370,020.49	2,902,535.67	74
A 0631	EDEN PARK ELEMENTARY	6,296,692.43	3,240.68	224,131.48	488,293.19	5,299,762.07	84
A 7001	COLLIER VIRTUAL SCHOOL	147,081.41	0.00	100,000.00	3,775.14	38,624.57	26
A 7006	COLLIER DISTRICT VIRTU	465,978.77	0.00	0.00	31,186.72	397,055.84	85
A 9004	T.A.P.P. - IMMOKALEE	658,343.06	0.00	221,970.87	25,369.08	352,997.87	53
A 9007	NEW BEGINNINGS IMMOKAL	725,840.60	0.00	3,178.65	61,465.07	637,290.66	87

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT E

FND - 1XX GENERAL FUND

PRD-03 SEPTEMBER 2019

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	617,804.50	35.00	223,711.93	26,956.64	89,877.05	304,180.52 49
A 9010	NEW BEGINNINGS NAPLES	1,155,664.96	0.00	2,894.94	95,697.74	139,325.07	1,013,444.95 87
A 9013	DETENTION CENTER	474,431.53	0.00	6,230.03	33,475.85	80,216.91	387,984.59 81
A 9015	PHOENIX NAPLES	1,260,038.58	0.00	10,138.59	99,353.27	137,374.22	1,112,525.77 88
A 9017	PACE PROGRAM	607,196.61	0.00	450,948.20	0.00	0.00	156,248.41 25
A 9018	MARCO ISLAND CHARTER M	2,907,695.04	0.00	0.00	245,101.23	716,774.96	2,190,920.08 75
A 9019	HOSPITAL/HOMEBOUND	764,600.01	0.00	2,500.00	21,858.29	22,472.43	739,627.58 96
A 9021	IMMOKALEE COMMUNITY SC	2,183,427.66	0.00	0.00	169,955.20	525,671.23	1,657,756.43 75
A 9026	PHOENIX IMMOKALEE	544,063.15	0.00	4,595.44	35,655.69	50,632.15	488,835.56 89
A 9027	BEACON HIGH SCHOOL	2,431,882.82	0.00	7,254.00	181,075.95	281,922.98	2,142,705.84 88
A 9032	MARCO ISLAND ACADEMY	1,844,428.98	0.00	0.00	143,568.27	441,339.45	1,403,089.53 76
A 9034	GULF COAST CHARTER ACA	5,839,457.87	0.00	0.00	455,002.85	1,508,870.40	4,330,587.47 74
A 9035	MASON CLASSICAL ACADEM	7,537,842.31	0.00	0.00	583,210.51	1,811,882.42	5,725,959.89 75
A 9036	COLLIER CHARTER ACADEM	5,976,852.00	0.00	0.00	476,581.72	1,451,408.56	4,525,443.44 75
A 9037	BRIDGEPREP ACADEMY COL	1,910,516.47	0.00	0.00	170,007.04	415,034.72	1,495,481.75 78
A 9110	SCHOOL BOARD	538,349.35	51.22	60,000.00	32,304.84	75,700.45	402,597.68 74
A 9120	LEGAL SERVICES	1,199,573.45	0.00	155,779.98	87,273.87	162,137.89	881,655.58 73
A 9210	SUPERINTENDENT'S OFFIC	513,837.89	849.65	0.00	32,798.76	77,498.62	435,489.62 84
A 9211	CURRICULUM & INSTRUC	948,636.56	3,029.82	265,812.60	46,992.60	135,854.69	543,939.45 57
A 9212	DISTRICT/SCHOOL OPERAT	2,161,715.00	1,120.46	81,412.80	124,921.80	425,362.98	1,653,818.76 76
A 9213	PRINCIPAL OF ALT SCHOO	1,360,044.44	88.07	79,248.58	90,311.40	235,181.11	1,045,526.68 76
A 9215	STUDENT RELATIONS	760,919.93	0.00	0.00	58,310.90	168,501.50	592,418.43 77
A 9223	ELEMENTARY PROGRAMS	2,623,750.38	3,003.16	72,275.00	111,877.57	361,490.64	2,186,981.58 83
A 9224	SECONDARY PROGRAMS	9,998,152.65	49,644.95	118,647.77	273,082.47	1,191,487.34	8,638,372.59 86
A 9230	HUMAN RESOURCES	821,991.88	3,362.77	22,563.00	50,697.65	288,591.86	507,474.25 61
A 9231	TALENT MANAGEMENT	2,151,461.41	0.00	144,917.20	208,030.04	442,060.27	1,564,483.94 72
A 9238	BENEFITS & WELLNESS	305,787.52	244.86	24,140.00	15,465.28	42,485.27	238,917.39 78
A 9239	COMPENSATION	616,947.54	0.00	0.00	49,108.33	110,269.90	506,677.64 82
A 9240	PROF LEARNING & DIGITA	1,454,842.43	4,842.95	124,272.43	93,580.27	304,870.81	1,020,856.24 70
A 9260	ACCOUNTABILITY & DATA	1,728,299.18	64.62	181,531.44	141,643.28	323,605.23	1,223,097.89 70
A 9270	COMMUNICATIONS & COMMU	893,391.95	726.46	19,110.32	62,049.70	151,570.96	721,984.21 80
A 9281	ADULT & COMMUNITY EDUC	2,009,496.68	184.90	7,660.76	139,439.45	297,031.60	1,704,619.42 84
A 9413	DISTRICT-WIDE INSURANC	6,191,725.34	0.00	65,241.93	6,723.60	5,461,835.80	664,647.61 10
A 9420	TECHNOLOGY	28,787,896.63	82,117.91	5,211,922.88	4,412,911.99	9,374,536.98	14,119,318.86 49
A 9427	SSPAR - ALLOCATIONS AN	794,987.51	0.00	0.00	55,958.03	155,594.65	639,392.86 80
A 9430	MAINTENANCE	15,898,186.76	37,468.66	3,534,691.29	1,019,041.75	2,588,118.72	9,737,908.09 61
A 9434	UTIL/COMM/OTHR COUNTY-	3,070,686.04	21,645.00	550,017.52	133,084.72	562,296.85	1,936,726.67 63
A 9440	TRANSPORTATION	23,076,241.00	40,932.43	1,806,369.52	2,021,640.05	3,483,117.71	17,745,821.34 76
A 9450	FACILITIES MANAGEMENT	716,521.13	16.75	8,891.26	8,061.71	24,812.77	682,800.35 95
A 9451	SECURITY & ENVIRONMENT	1,534,248.44	379.15	324,797.47	52,742.85	206,848.28	1,002,223.54 65
A 9460	ACCOUNTING	2,078,392.98	313.48	253,391.33	169,223.97	331,764.76	1,492,923.41 71
A 9462	FINANCIAL SERVICES	707,399.42	821.30	1,000.00	65,463.33	150,759.93	554,818.19 78
A 9470	BUDGET	511,168.78	17.68	96,058.75	31,315.98	80,834.38	334,257.97 65
A 9475	PAYROLL SERVICES	613,096.50	0.00	641.65	48,561.54	107,527.92	504,926.93 82
A 9480	PURCHASING	548,500.00	61.28	330,430.98	313,038.24	149,329.50	367,337.24 66
A 9525	STEAM,VIRTUAL,HOME&CHA	532,927.15	2,742.34	7,595.45	26,240.80	146,334.39	376,254.97 70
A 9530	EXCEPT ED & STDT SUPPO	6,158,776.51	15,080.52	3,330,989.15	501,387.60	924,494.01	1,888,212.83 30
A 9543	FEDERAL, STATE & COMP	433,161.19	0.00	1,833.15	18,471.42	46,298.26	385,029.78 88
	*	501,763,455.63	1,506,197.89	31,283,779.23	41,741,309.04	83,291,048.27	385,682,430.24 76

Meeting Date: December 9, 2019

Agenda Title: October 2019 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending October 31, 2019.

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**

October 31, 2019

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 587,758,071.61	\$ 588,103,845.11	\$ 587,577,026.79	\$ 121,476,852.73	\$ 2,100,673.05	\$ 27,514,534.88	\$ 436,484,966.13
Debt Service	41,793,778.57	41,793,778.57	41,793,778.57	4,056,978.75	-	-	37,736,799.82
Capital Outlay	359,465,943.69	359,685,135.63	361,332,304.53	26,608,914.42	10,371.63	39,455,967.79	295,257,050.69
Special Revenue -School Food Service	38,059,129.75	38,095,629.75	38,095,629.75	7,542,632.23	21,643.61	6,557,495.43	23,973,858.48
Special Revenue - Grants	44,311,497.49	44,417,368.70	44,896,427.70	8,835,183.48	632,380.68	1,593,357.47	33,835,506.07
Health Care	75,142,684.50	75,142,684.50	75,142,684.50	21,492,303.71	-	1,152,003.60	52,498,377.19
Workers' Compensation	12,288,915.63	12,288,915.63	12,288,915.63	425,051.32	-	235,445.50	11,628,418.81
Flexcare	1,747,101.21	1,747,101.21	1,747,101.21	267,056.83	-	16,485.00	1,463,559.38
Totals - All Funds	\$ 1,160,567,122.45	\$ 1,161,274,459.10	\$ 1,162,873,868.68	\$ 190,704,973.47	\$ 2,765,068.97	\$ 76,525,289.67	\$ 892,878,536.57

COLLIER COUNTY PUBLIC SCHOOLS
OPERATING SUMMARY
 October 31, 2019

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget From Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 96,794,216.52	\$ 96,794,216.52	\$ 96,794,216.52	16.5%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 96,794,216.52	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	93,848.24	19.2%	-	-	\$ 93,848.24	19.2%	396,151.76	80.8%
200	FEDERAL THROUGH STATE	1,400,000.00	1,400,000.00	1,400,000.00	0.2%	\$ -	348,588.74	24.9%	-	-	\$ 348,588.74	24.9%	1,051,411.26	75.1%
300	STATE	98,985,566.79	99,092,629.79	98,469,177.79	16.8%	\$ (623,452.00)	37,744,165.67	38.3%	-	-	\$ 37,744,165.67	38.3%	60,725,012.12	61.7%
400	LOCAL	347,762,718.86	348,001,429.36	348,098,063.04	59.2%	\$ 96,633.68	5,331,848.36	1.5%	-	-	\$ 5,331,848.36	1.5%	342,766,214.68	98.5%
600	TRANSFERS	42,319,569.44	42,319,569.44	42,319,569.44	7.2%	\$ -	482,348.00	1.1%	-	-	\$ 482,348.00	1.1%	41,837,221.44	98.9%
700	OTHER FINANCING SOURCES	6,000.00	6,000.00	6,000.00	0.0%	\$ -	56,080.31	934.7%	-	-	\$ 56,080.31	934.7%	(50,080.31)	-834.7%
TOTAL REVENUES		\$ 587,758,071.61	\$ 588,103,845.11	\$ 587,577,026.79	100.0%	\$ (526,818.32)	\$ 44,056,879.32	7.5%	\$ -	\$ -	\$ 44,056,879.32	7.5%	\$ 543,520,147.47	92.5%

EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 323,434,501.00	\$ 322,754,637.89	\$ 325,652,891.06	55.4%	\$ 2,898,253.17	\$ 73,137,601.82	22.5%	\$ 1,812,708.66	\$ 9,725,311.00	\$ 82,862,912.82	25.4%	\$ 240,977,269.58	74.0%
7900	OPERATION OF PLANT	38,013,091.00	38,125,184.85	38,135,339.12	6.5%	\$ 10,154.27	14,580,827.41	38.2%	34,465.33	8,370,319.93	22,951,147.34	60.2%	15,149,726.45	39.7%
7300	SCHOOL ADMINISTRATION	32,392,404.00	32,538,247.67	32,340,825.27	5.5%	\$ (197,422.40)	7,781,484.59	24.1%	7,631.51	68,144.64	7,849,629.23	24.3%	24,483,564.53	75.7%
7800	TRANSPORTATION	23,440,711.00	23,448,053.64	23,451,525.93	4.0%	\$ 3,472.29	5,731,349.77	24.4%	40,951.12	1,484,197.33	7,215,547.10	30.8%	16,195,027.71	69.1%
6100	PUPIL SERVICES	20,426,482.00	20,872,427.30	20,587,020.76	3.5%	\$ (285,406.54)	4,519,053.06	22.0%	3,285.72	3,299,838.67	7,818,891.73	38.0%	12,764,843.31	62.0%
8100	MAINTENANCE OF PLANT	18,540,715.00	18,551,385.00	18,550,485.00	3.2%	\$ (900.00)	4,497,963.08	24.2%	11,501.01	3,059,551.08	7,557,514.16	40.7%	10,981,469.83	59.2%
7700	CENTRAL SERVICES	9,229,112.00	9,378,402.18	9,395,695.36	1.6%	\$ 17,293.18	2,646,602.91	28.2%	31,188.74	391,123.54	3,037,726.45	32.3%	6,326,780.17	67.3%
6300	INSTR & CURRIC DEVELOP	8,361,881.00	8,688,683.73	8,468,064.75	1.4%	\$ (220,618.98)	1,972,940.24	23.3%	4,796.31	2,752.28	1,975,692.52	23.3%	6,487,575.92	76.6%
6200	INSTRUCTIONAL MEDIA	6,129,742.00	6,048,154.43	6,103,900.28	1.0%	\$ 55,745.85	1,204,336.52	19.7%	8,670.91	95,576.80	1,299,913.32	21.3%	4,795,316.05	78.6%
6400	INSTR STAFF DEVELOP	5,742,641.00	5,862,844.61	5,875,466.65	1.0%	\$ 12,622.04	1,355,223.36	23.1%	11,412.88	554,619.48	1,909,842.84	32.5%	3,954,210.93	67.3%
8200	ADMIN TECHNOLOGY SERV	5,285,130.13	5,290,616.34	5,289,975.09	0.9%	\$ (641.25)	1,667,146.67	31.5%	7,972.90	91,065.90	1,758,212.57	33.2%	3,523,789.62	66.6%
7500	FISCAL SERVICES	3,447,567.00	3,375,324.81	3,375,961.33	0.6%	\$ 636.52	825,745.95	24.5%	2,000.10	143,912.11	969,658.06	28.7%	2,404,303.17	71.2%
6500	INSTR RELATED TECHNOLOGY	1,917,545.00	1,805,650.08	1,805,864.10	0.3%	\$ 214.02	331,757.94	18.4%	450.00	-	331,757.94	18.4%	1,473,656.16	81.6%
7100	BOARD OF EDUCATION	1,805,224.00	1,807,089.70	1,803,889.70	0.3%	\$ (3,200.00)	400,052.34	22.2%	674.88	165,627.12	565,679.46	31.4%	1,237,535.36	68.6%
7400	FACILITIES ACQ & CONST	1,717,606.00	1,702,237.24	1,702,237.24	0.3%	\$ -	446,710.66	26.2%	120,765.51	24,000.00	470,710.66	27.7%	1,110,761.07	65.3%
7200	GENERAL ADMINISTRATION	1,533,330.00	1,514,516.16	1,518,527.67	0.3%	\$ 4,011.51	378,056.41	24.9%	2,197.47	38,495.00	416,551.41	27.4%	1,099,778.79	72.4%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	926,067.64	926,067.64	926,067.64	0.2%	\$ -	-	0.0%	-	-	-	0.0%	926,067.64	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,212,920.72	1,212,920.72	1,212,920.72	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,212,920.72	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,031,720.90	1,031,720.90	1,031,720.90	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,031,720.90	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,821,032.00	2,821,032.00	-	0.0%	\$ (2,821,032.00)	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	317,911.00	317,911.00	317,911.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	317,911.00	100.0%
272T	RESTRICTED FOR BEST BRIGHTST	5,024,224.00	5,024,224.00	5,024,224.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,024,224.00	100.0%
272U	RESTRICTED FOR TURNAROUND SCHL	261,699.00	261,699.00	261,699.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	261,699.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	23,800,000.00	23,800,000.00	23,800,000.00	4.1%	\$ -	-	0.0%	-	-	-	0.0%	23,800,000.00	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	42,154,814.22	42,154,814.22	42,154,814.22	7.2%	\$ -	-	0.0%	-	-	-	0.0%	42,154,814.22	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 587,758,071.61	\$ 588,103,845.11	\$ 587,577,026.79	100.0%	\$ (526,818.32)	\$ 121,476,852.73	20.7%	\$ 2,100,673.05	\$ 27,514,534.88	\$ 148,991,387.61	25.4%	\$ 436,484,966.13	74.3%

ANALYSIS OF BUDGETED ENDING FUND BALANCES
October 31, 2019

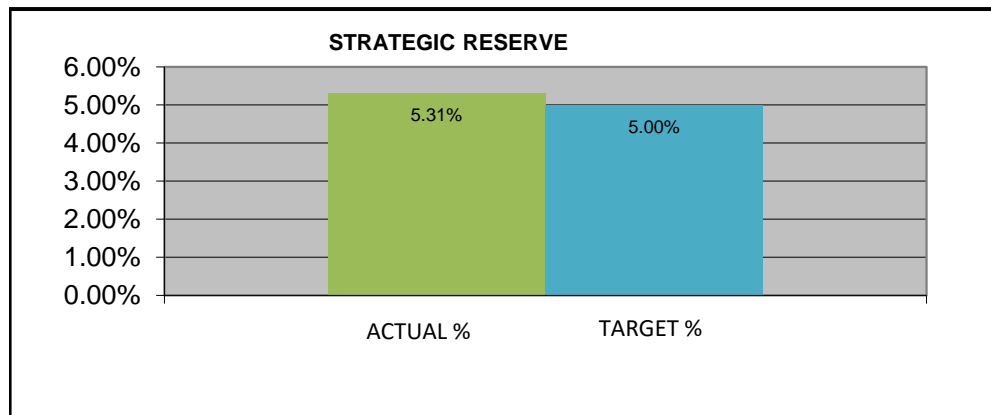
Exhibit C

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	926,067.64			1,675,762.23	
Pre-Paid Non Spendable	1,212,920.72				
Restricted					
Restricted - Workforce Programs	1,031,720.90				
Restricted - School Recognition Funding	-				
Restricted Self Insured Retention			39,000,000.00		
Restricted Emergency Maintenance			6,000,000.00		
Restricted Future Schools Construction			88,767,418.20		
Restricted Enterprise Software			13,200,000.00		
Restricted - McKay Scholarships	317,911.00				
Restricted for Best Brightest	5,024,224.00				
Restricted for Turnaround	261,699.00				
Restricted Debt Service		7,447,161.65			
Restricted Capital Projects			15,586,338.84		
Restricted Food Services				5,655,628.44	
Assigned					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,510,996.08		
Unassigned					
Unassigned Reserve For Budget Shortfall	42,154,814.22				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	23,800,000.00				
Health Fund Reserve for Future Claims					15,734,778.12
Workers Compensation Reserve for Future Claims					10,440,811.63
Flex Care Reserve for Future Claims					327,601.21
Totals	\$ 83,519,357.48	\$ 7,447,161.65	\$ 165,064,753.12	\$ 7,331,390.67	\$ 26,503,190.96
				Grand Total All Reserves	
				\$	289,865,853.88

MONTHLY STATUS REPORT ON STRATEGIC RESERVE
October 31, 2019

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	1,400,000.00
STATE	98,469,177.79
LOCAL	348,098,063.04
	<u>\$ 448,457,240.83</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reseve	\$23,800,000.00	5.31%	5.00%	(\$1,377,137.96)



	Current Month	Previous Month	Change
Strategic Reserve	5.31%	5.30%	0.01%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT E

FND - 1XX GENERAL FUND

PRD-04 OCTOBER 2019

---YTD---

----YTD----

---MTD---

---YTD---

---AVAILABLE---

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,721,703.74	9,326.72	118,127.09	215,699.41	623,400.73	1,970,849.20 72
A 0061	GULFVIEW MIDDLE	5,211,183.46	4,923.75	160,817.62	432,706.08	1,175,758.56	3,869,683.53 74
A 0121	LAKE PARK ELEMENTARY	4,895,858.32	3,613.20	90,793.28	435,449.06	1,120,052.90	3,681,398.94 75
A 0131	TOMMIE BARFIELD ELEMEN	4,458,514.13	1,535.12	107,411.39	362,910.31	1,015,108.45	3,334,459.17 74
A 0141	SHADOWLAWN ELEMENTARY	4,519,055.23	997.00	208,214.33	403,356.19	1,048,099.79	3,261,744.11 72
A 0151	NAPLES HIGH	12,228,225.51	113,420.12	406,844.94	954,966.08	2,685,720.67	9,022,239.78 73
A 0161	PINECREST ELEMENTARY	6,974,319.41	6,167.05	212,528.40	544,069.18	1,447,943.04	5,307,680.92 76
A 0171	SEA GATE ELEMENTARY	6,396,242.25	1,354.22	122,742.58	541,444.97	1,411,571.75	4,860,573.70 75
A 0181	HIGHLANDS ELEMENTARY	6,071,534.25	6,036.66	192,951.48	473,976.65	1,235,778.64	4,636,767.47 76
A 0191	LAKE TRAFFORD ELEMENTA	7,289,710.84	5,375.47	364,143.98	554,851.84	1,442,040.15	5,478,151.24 75
A 0201	AVALON ELEMENTARY	4,197,384.10	848.67	91,148.68	358,163.90	926,630.88	3,178,755.87 75
A 0211	EAST NAPLES MIDDLE	6,429,474.16	2,085.79	158,379.97	516,341.57	1,376,902.66	4,892,105.74 76
A 0221	POINCIANA ELEMENTARY	5,620,565.23	1,508.62	110,473.93	473,611.31	1,229,755.71	4,278,826.97 76
A 0231	GOLDEN GATE ELEMENTARY	7,412,487.77	5,019.62	353,973.28	603,461.92	1,515,415.04	5,538,079.83 74
A 0241	NAPLES PARK ELEMENTARY	4,407,993.33	2,057.47	91,755.11	359,547.81	976,145.72	3,338,035.03 75
A 0251	PINE RIDGE MIDDLE	7,408,223.19	2,948.09	235,742.03	600,962.43	1,614,824.92	5,554,708.15 74
A 0261	LELY HIGH	11,083,344.53	65,367.34	451,096.91	892,736.13	2,402,648.01	8,164,232.27 73
A 0271	IMMOKALEE HIGH	12,777,093.03	163,393.00	506,314.08	947,549.72	2,536,852.20	9,570,533.75 74
A 0281	LORENZO WALKER TECH CO	6,602,587.15	23,359.45	342,762.89	456,016.80	1,842,166.23	4,394,298.58 66
A 0282	LORENZO WALKER TECHNIC	3,949,671.94	167,434.39	67,412.11	306,346.18	913,912.63	2,800,912.81 70
A 0311	BARRON COLLIER HIGH	12,168,664.64	128,549.08	526,067.21	953,037.57	2,541,345.60	8,972,702.75 73
A 0321	GOLDEN GATE MIDDLE	7,337,383.42	4,248.17	292,428.47	600,299.69	1,569,377.91	5,471,328.87 74
A 0331	BIG CYPRESS ELEMENTARY	7,087,667.34	2,032.45	205,884.81	581,406.00	1,517,132.58	5,362,617.50 75
A 0341	VILLAGE OAKS ELEMENTAR	6,406,528.49	1,447.98	241,799.31	462,316.87	1,228,021.93	4,935,259.27 77
A 0351	GOLDEN TERRACE ELEMENT	7,261,087.78	2,488.48	236,015.76	587,173.96	1,557,857.39	5,464,726.15 75
A 0361	IMMOKALEE MIDDLE	10,989,501.06	6,579.95	436,369.79	870,855.29	2,288,080.72	8,258,470.60 75
A 0371	VINEYARDS ELEMENTARY	6,898,458.76	88.22	262,160.62	552,279.08	1,486,605.59	5,149,604.33 74
A 0381	LELY ELEMENTARY	5,340,855.42	2,691.82	121,363.52	433,798.36	1,181,238.38	4,035,561.70 75
A 0391	LAUREL OAK ELEMENTARY	7,241,356.19	1,418.91	148,411.46	598,153.64	1,589,805.81	5,501,720.01 75
A 0392	GULF COAST HIGH	14,164,366.00	187,367.79	602,816.92	1,068,780.77	2,988,393.77	10,385,787.52 73
A 0401	OAKRIDGE MIDDLE	7,894,422.66	16,498.34	260,570.78	621,906.90	1,692,503.73	5,924,849.81 75
A 0421	MANATEE ELEMENTARY	5,666,130.39	1,771.18	297,630.42	484,014.50	1,237,217.17	4,129,511.62 72
A 0422	MANATEE MIDDLE	6,090,505.78	1,120.70	175,193.45	491,260.65	1,339,496.24	4,574,695.39 75
A 0431	PELICAN MARSH ELEMENTA	6,145,189.83	1,756.59	162,835.42	498,164.86	1,333,289.84	4,647,307.98 75
A 0441	CORKSCREW ELEMENTARY	5,962,839.20	1,174.11	240,593.29	490,484.46	1,258,726.38	4,462,345.42 74
A 0442	CORKSCREW MIDDLE	6,126,767.72	1,103.43	165,931.58	483,786.97	1,360,560.70	4,599,172.01 75
A 0451	OSCEOLA ELEMENTARY	5,729,560.17	3,083.82	147,822.72	467,010.64	1,255,256.43	4,323,397.20 75
A 0452	NORTH NAPLES MIDDLE	6,550,071.14	2,513.03	159,747.25	512,995.80	1,422,509.45	4,965,301.41 75
A 0461	CALUSA PARK ELEMENTARY	6,118,086.69	3,011.97	202,251.38	527,543.92	1,355,045.43	4,557,777.91 74
A 0471	SABAL PALM ELEMENTARY	5,010,230.71	88.22	139,055.50	408,061.44	1,105,300.61	3,765,786.38 75
A 0472	CYPRESS PALM MIDDLE	5,608,045.63	2,033.83	168,782.79	458,048.55	1,275,174.62	4,162,054.39 74
A 0493	PALMETTO RIDGE HIGH	13,524,104.29	181,637.66	606,867.48	1,015,440.18	2,780,857.94	9,954,741.21 73
A 0501	GOLDEN GATE HIGH	12,005,467.76	151,880.29	495,139.81	921,910.28	2,627,245.13	8,731,202.53 72
A 0511	ESTATES ELEMENTARY	4,515,849.06	2,281.33	148,509.23	387,115.95	1,013,387.04	3,351,671.46 74
A 0521	VETERANS MEMORIAL ELEM	6,306,879.13	2,096.06	141,704.33	520,635.20	1,373,491.84	4,789,586.90 75
A 0531	MIKE DAVIS ELEMENTARY	5,038,947.47	2,372.84	122,790.68	422,711.27	1,140,825.56	3,772,958.39 74
A 0541	PALMETTO ELEMENTARY	4,300,041.30	1,636.37	195,287.15	358,983.38	976,041.51	3,127,076.27 72
A 0551	PARKSIDE ELEMENTARY	5,864,135.47	2,273.45	124,930.96	449,944.37	1,172,575.68	4,564,355.38 77
A 0581	IMMOKALEE TECHNICAL CO	3,893,696.32	18,121.82	162,694.46	335,791.11	1,103,000.65	2,609,879.39 67
A 0631	EDEN PARK ELEMENTARY	6,268,444.68	2,859.79	200,379.67	477,058.02	1,246,616.22	4,818,589.00 76
A 7001	COLLIER VIRTUAL SCHOOL	145,255.65	0.00	100,000.00	3,775.15	12,231.99	33,023.66 22
A 7006	COLLIER DISTRICT VIRTU	465,978.77	0.00	0.00	20,191.25	89,114.18	376,864.59 80
A 9004	T.A.P.P. - IMMOKALEE	659,166.26	201.00	220,912.73	26,723.90	110,098.22	327,954.31 49
A 9007	NEW BEGINNINGS IMMOKAL	718,822.13	0.00	2,681.76	58,622.78	143,994.07	572,146.30 79

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS

FND - 1XX GENERAL FUND

EXHIBIT E
PRD-04 OCTOBER 2019

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

T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	631,830.16	0.00	222,106.56	28,983.17	118,860.22	290,863.38	46
A 9010	NEW BEGINNINGS NAPLES	1,040,413.00	0.00	2,518.64	86,161.37	225,486.44	812,407.92	78
A 9013	DETENTION CENTER	478,981.37	0.00	4,130.89	33,485.02	113,701.93	361,148.55	75
A 9015	PHOENIX NAPLES	1,410,999.04	0.00	8,889.76	98,709.51	236,083.73	1,166,025.55	82
A 9017	PACE PROGRAM	606,099.93	0.00	395,000.00	58,980.30	58,980.30	152,119.63	25
A 9018	MARCO ISLAND CHARTER M	2,944,980.04	0.00	0.00	238,021.22	954,796.18	1,990,183.86	67
A 9019	HOSPITAL/HOMEBOUND	764,630.66	0.00	2,500.00	48,607.95	71,080.38	691,050.28	90
A 9021	IMMOKALEE COMMUNITY SC	2,183,427.66	13,152.00	0.00	179,565.20	705,236.43	1,465,039.23	67
A 9026	PHOENIX IMMOKALEE	540,898.42	0.00	3,982.35	39,300.20	89,932.35	446,983.72	82
A 9027	BEACON HIGH SCHOOL	2,444,699.59	0.00	5,117.37	186,934.00	468,856.98	1,970,725.24	80
A 9032	MARCO ISLAND ACADEMY	1,865,730.98	9,183.00	0.00	148,620.27	589,959.72	1,266,588.26	67
A 9034	GULF COAST CHARTER ACA	5,839,457.87	34,595.00	0.00	471,764.07	1,980,634.47	3,824,228.40	65
A 9035	MASON CLASSICAL ACADEM	7,625,663.31	37,859.00	0.00	630,505.51	2,442,387.93	5,145,416.38	67
A 9036	COLLIER CHARTER ACADEM	5,976,852.00	25,869.00	0.00	493,007.72	1,944,416.28	4,006,566.72	67
A 9037	BRIDGEPREP ACADEMY COL	1,910,516.47	0.00	0.00	154,971.26	570,005.98	1,340,510.49	70
A 9110	SCHOOL BOARD	538,349.35	0.00	60,000.00	31,042.36	106,742.81	371,606.54	69
A 9120	LEGAL SERVICES	1,199,573.45	1,144.88	151,696.04	92,912.34	255,050.23	791,682.30	66
A 9210	SUPERINTENDENT'S OFFIC	513,837.89	980.45	0.00	33,416.12	110,914.74	401,942.70	78
A 9211	CURRICULUM & INSTRUCTI	937,997.32	2,544.05	264,620.20	46,009.02	181,863.71	488,969.36	52
A 9212	DISTRICT/SCHOOL OPERAT	2,164,226.51	6,160.23	77,455.10	128,646.74	554,009.72	1,526,601.46	70
A 9213	PRINCIPAL OF ALT SCHOO	1,340,643.97	88.07	69,692.08	81,374.55	316,555.66	954,308.16	71
A 9215	STUDENT RELATIONS	761,176.49	594.70	0.00	56,644.49	225,145.99	535,435.80	70
A 9223	ELEMENTARY PROGRAMS	2,628,955.23	2,701.38	61,762.00	176,763.47	538,254.11	2,026,237.74	77
A 9224	SECONDARY PROGRAMS	9,956,946.36	434,595.58	114,824.78	230,887.16	1,422,374.50	7,985,151.50	80
A 9230	HUMAN RESOURCES	821,991.88	6,080.87	20,943.00	44,859.48	333,451.34	461,516.67	56
A 9231	TALENT MANAGEMENT	2,151,461.39	238.72	139,489.10	110,113.90	552,174.17	1,459,559.40	67
A 9238	BENEFITS & WELLNESS	306,162.52	56.09	17,655.50	15,672.80	58,158.07	230,292.86	75
A 9239	COMPENSATION	616,947.54	0.00	0.00	48,217.68	158,487.58	458,459.96	74
A 9240	PROF LEARNING & DIGITA	1,455,585.90	2,292.92	86,244.88	119,683.22	424,554.03	942,494.07	64
A 9260	ACCOUNTABILITY & DATA	1,728,299.18	1,159.40	180,448.97	108,702.74	432,307.97	1,114,382.84	64
A 9270	COMMUNICATIONS & COMMU	914,557.95	2,281.56	6,991.44	75,302.13	226,873.09	678,411.86	74
A 9281	ADULT & COMMUNITY EDUC	2,009,496.68	5,462.19	6,247.85	155,710.20	452,741.80	1,545,044.84	76
A 9413	DISTRICT-WIDE INSURANC	6,191,726.09	0.00	34,999.83	3,183.22	5,465,019.02	691,707.24	11
A 9420	TECHNOLOGY	28,798,057.49	121,319.13	4,542,274.30	1,418,067.42	10,792,604.40	13,341,859.66	46
A 9427	SSPAR - ALLOCATIONS AN	794,987.51	0.00	0.00	58,955.62	214,550.27	580,437.24	73
A 9430	MAINTENANCE	15,895,798.79	11,138.21	2,924,044.73	1,334,542.02	3,922,660.74	9,037,955.11	56
A 9434	UTIL/COMM/OTHR COUNTY-	3,066,174.53	451.54	506,395.60	172,969.42	735,266.27	1,824,061.12	59
A 9440	TRANSPORTATION	23,078,336.00	40,345.60	1,531,184.59	2,236,685.54	5,719,803.25	15,787,002.56	68
A 9450	FACILITIES MANAGEMENT	661,584.55	107.51	8,891.26	4,952.80	29,765.57	622,820.21	94
A 9451	SECURITY & ENVIRONMENT	1,534,248.44	3,436.74	304,693.55	32,258.53	239,106.81	987,011.34	64
A 9460	ACCOUNTING	2,074,954.06	125.61	206,272.56	143,833.08	475,597.84	1,392,958.05	67
A 9462	FINANCIAL SERVICES	689,442.57	1,874.49	1,000.00	43,970.72	194,730.65	491,837.43	71
A 9470	BUDGET	511,168.78	0.00	96,058.75	31,166.46	112,000.84	303,109.19	59
A 9475	PAYROLL SERVICES	616,535.42	0.00	139.55	45,059.45	152,587.37	463,808.50	75
A 9480	PURCHASING	567,093.37	0.00	319,324.31	40,168.16	109,161.34	356,930.40	62
A 9525	STEAM,VIRTUAL,HOME&CHA	532,650.91	0.00	10,000.00	34,668.76	181,003.15	341,647.76	64
A 9530	EXCEPT ED & STDT SUPPO	6,140,680.62	11,171.00	2,960,746.11	526,331.18	1,450,825.19	1,717,938.32	27
A 9543	FEDERAL, STATE & COMP	433,161.19	463.70	56,928.44	20,966.61	67,264.87	308,504.18	71
	*	504,057,669.31	2,100,673.05	27,514,534.88	38,185,804.46	121,476,852.73	352,965,608.65	70

Meeting Date: January 14, 2020

Agenda Title: November 2019 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending November 30, 2019.

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 Reserve for Best and Brightest was reduced by \$338,276.00 to reflect Charter School allocations.

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, 2019

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 587,758,071.61	\$ 587,577,026.79	\$ 587,729,525.35	\$ 176,474,219.89	\$ 1,709,746.04	\$ 24,727,930.56	\$ 384,817,628.86
Debt Service	41,793,778.57	41,793,778.57	41,793,778.57	4,056,978.75	-	-	37,736,799.82
Capital Outlay	359,465,943.69	361,332,304.53	361,348,946.36	30,390,694.30	7,661.14	43,851,527.05	287,099,063.87
Special Revenue -School Food Service	38,059,129.75	38,095,629.75	38,095,629.75	10,519,832.59	19,536.19	5,608,113.30	21,948,147.67
Special Revenue - Grants	44,311,497.49	44,896,427.70	44,736,248.02	13,341,819.00	82,812.02	2,014,021.77	29,297,595.23
Health Care	75,142,684.50	75,142,684.50	75,142,684.50	24,811,675.73	(2,370.43)	636,096.00	49,697,283.20
Workers' Compensation	12,288,915.63	12,288,915.63	12,288,915.63	574,818.30	408.99	218,123.50	11,495,564.84
Flexcare	1,747,101.21	1,747,101.21	1,747,101.21	328,681.17	-	10,630.00	1,407,790.04
Totals - All Funds	\$ 1,160,567,122.45	\$ 1,162,873,868.68	\$ 1,162,882,829.39	\$ 260,498,719.73	\$ 1,817,793.95	\$ 77,066,442.18	\$ 823,499,873.53

COLLIER COUNTY PUBLIC SCHOOLS

OPERATING SUMMARY

November 30, 2019

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 96,794,216.52	\$ 96,794,216.52	\$ 96,794,216.52	16.5%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 96,794,216.52	100.0%
3100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	141,776.63	28.9%	-	-	\$ 141,776.63	28.9%	348,223.37	71.1%
3200	FEDERAL THROUGH STATE	1,400,000.00	1,400,000.00	1,400,000.00	0.2%	\$ -	371,403.34	26.5%	-	-	\$ 371,403.34	26.5%	1,028,596.66	73.5%
3300	STATE	98,985,566.79	98,469,177.79	98,469,177.79	16.8%	\$ -	45,317,251.92	46.0%	-	-	\$ 45,317,251.92	46.0%	53,151,925.87	54.0%
3400	LOCAL	347,762,718.86	348,098,063.04	348,250,561.60	59.3%	\$ 152,498.56	122,614,291.15	35.2%	-	-	\$ 122,614,291.15	35.2%	225,636,270.45	64.8%
3600	TRANSFERS	42,319,569.44	42,319,569.44	42,319,569.44	7.2%	\$ -	610,822.00	1.4%	-	-	\$ 610,822.00	1.4%	41,708,747.44	98.8%
3700	OTHER FINANCING SOURCES	6,000.00	6,000.00	6,000.00	0.0%	\$ -	92,929.24	1548.8%	-	-	\$ 92,929.24	1548.8%	(86,929.24)	-1448.8%

TOTAL REVENUES	\$ 587,758,071.61	\$ 587,577,026.79	\$ 587,729,525.35	100.0%	\$ 152,498.56	\$ 169,148,474.28	28.8%	\$ -	\$ -	\$ 169,148,474.28	28.8%	\$ 418,581,051.07	71.2%
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EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 323,434,501.00	\$ 325,652,891.06	\$ 326,429,548.53	55.5%	\$ 776,657.47	\$ 111,109,435.06	34.0%	\$ 1,368,742.96	\$ 8,174,879.65	\$ 119,284,314.71	36.5%	\$ 205,776,490.86	63.0%
7900	OPERATION OF PLANT	38,013,091.00	38,135,339.12	38,141,340.16	6.5%	\$ 6,001.04	15,873,386.62	41.6%	185,577.59	8,392,678.53	24,266,065.15	63.8%	13,689,697.42	35.9%
7300	SCHOOL ADMINISTRATION	32,392,404.00	32,340,825.27	32,231,755.93	5.5%	\$ (109,069.34)	11,733,975.45	36.4%	4,922.43	53,241.95	11,787,217.40	36.6%	20,439,616.10	63.4%
7800	TRANSPORTATION	23,440,711.00	23,451,525.93	23,448,459.56	4.0%	\$ (3,066.37)	8,721,486.22	37.2%	30,522.80	1,242,139.17	9,963,625.39	42.5%	13,454,311.37	57.4%
6100	PUPIL SERVICES	20,426,482.00	20,587,020.76	20,647,501.19	3.5%	\$ 60,480.43	6,903,106.91	33.4%	4,600.65	2,927,888.11	9,830,995.02	47.6%	10,811,905.52	52.4%
8100	MAINTENANCE OF PLANT	18,540,715.00	18,550,485.00	18,500,785.00	3.1%	\$ (49,700.00)	6,100,513.56	33.0%	4,007.15	2,705,682.18	8,806,195.74	47.6%	9,690,582.11	52.4%
7700	CENTRAL SERVICES	9,229,112.00	9,395,695.36	9,424,936.99	1.6%	\$ 29,241.63	3,612,891.33	38.3%	37,369.35	314,411.75	3,927,303.08	41.7%	5,460,264.56	57.9%
6300	INSTR & CURRIC DEVELOP	8,361,881.00	8,468,064.75	8,468,375.80	1.4%	\$ 311.05	2,952,639.68	34.9%	2,656.63	1,822.17	2,954,461.85	34.9%	5,511,257.32	65.1%
6200	INSTRUCTIONAL MEDIA	6,129,742.00	6,103,900.28	6,110,842.02	1.0%	\$ 6,941.74	2,003,872.08	32.8%	5,749.40	103,529.99	2,107,402.07	34.5%	3,997,690.55	65.4%
6400	INSTR STAFF DEVELOP	5,742,641.00	5,875,466.65	5,902,380.25	1.0%	\$ 26,913.60	2,009,396.66	34.0%	13,646.57	479,167.78	2,488,564.44	42.2%	3,400,169.24	57.6%
8200	ADMIN TECHNOLOGY SERV	5,285,130.13	5,289,975.09	5,369,527.90	0.9%	\$ 79,552.81	2,083,341.49	38.8%	44,879.22	62,009.82	2,145,351.31	40.0%	3,179,297.37	59.2%
7500	FISCAL SERVICES	3,447,567.00	3,375,961.33	3,376,463.81	0.6%	\$ 502.48	1,149,281.97	34.0%	344.95	136,218.14	1,285,500.11	38.1%	2,090,618.75	61.9%
7100	BOARD OF EDUCATION	1,805,224.00	1,803,889.70	1,801,790.54	0.3%	\$ (2,099.16)	567,847.25	31.5%	74.00	111,516.32	679,363.57	37.7%	1,122,352.97	62.3%
7400	FACILITIES ACQ & CONST	1,717,606.00	1,702,237.24	1,702,237.24	0.3%	\$ -	615,821.70	36.2%	-	-	615,821.70	36.2%	1,086,415.54	63.8%
7200	GENERAL ADMINISTRATION	1,533,330.00	1,518,527.67	1,522,500.43	0.3%	\$ 3,972.76	546,694.77	35.9%	4,531.38	22,745.00	569,439.77	37.4%	948,529.28	62.3%
6500	INSTR RELATED TECHNOLOGY	1,917,545.00	1,805,864.10	1,469,998.52	0.3%	\$ (335,865.58)	490,529.14	33.4%	2,120.96	-	490,529.14	33.4%	977,348.42	66.5%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	926,067.64	926,067.64	926,067.64	0.2%	\$ -	-	0.0%	-	-	-	0.0%	926,067.64	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,212,920.72	1,212,920.72	1,212,920.72	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,212,920.72	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,031,720.90	1,031,720.90	1,031,720.90	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,031,720.90	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,821,032.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	317,911.00	317,911.00	317,911.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	317,911.00	100.0%
272T	RESTRICTED FOR BEST BRIGHTEST	5,024,224.00	5,024,224.00	4,685,948.00	0.8%	\$ (338,276.00)	-	0.0%	-	-	-	0.0%	4,685,948.00	100.0%
272U	RESTRICTED FOR TURNAROUND SCHL	261,699.00	261,699.00	261,699.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	261,699.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	23,800,000.00	23,800,000.00	23,800,000.00	4.0%	\$ -	-	0.0%	-	-	-	0.0%	23,800,000.00	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	42,154,814.22	42,154,814.22	42,154,814.22	7.2%	\$ -	-	0.0%	-	-	-	0.0%	42,154,814.22	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%

TOTAL EXPENDITURES	\$ 587,758,071.61	\$ 587,577,026.79	\$ 587,729,525.35	100.0%	\$ 152,498.56	\$ 176,474,219.89	30.0%	\$ 1,709,746.04	\$ 24,727,930.56	\$ 201,202,150.45	34.2%	\$ 384,817,628.86	65.5%
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**ANALYSIS OF BUDGETED ENDING FUND BALANCES
November 30, 2019**

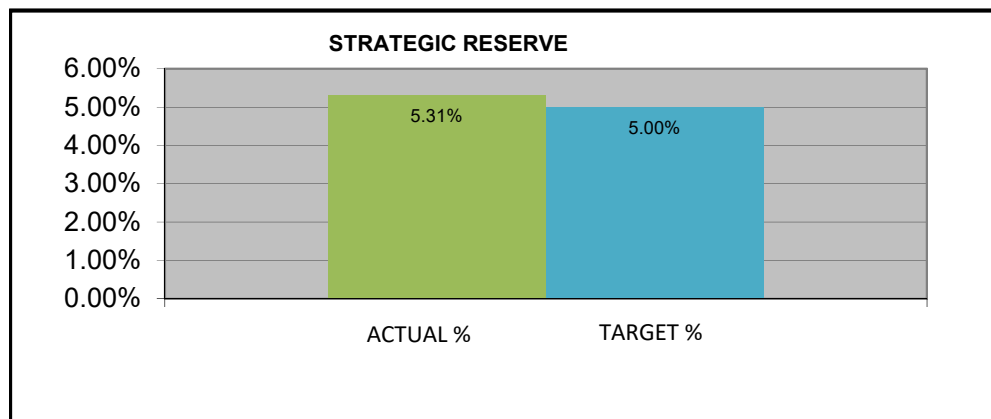
Exhibit C

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	926,067.64			1,675,762.23	
Pre-Paid Non Spendable	1,212,920.72				
Restricted					
Restricted - Workforce Programs	1,031,720.90				
Restricted - School Recognition Funding	-				
Restricted Self Insured Retention			39,000,000.00		
Restricted Emergency Maintenance			6,000,000.00		
Restricted Future Schools Construction			88,767,418.20		
Restricted Enterprise Software			13,200,000.00		
Restricted - McKay Scholarships	317,911.00				
Restricted for Best Brightest	4,685,948.00				
Restricted for Turnaround	261,699.00				
Restricted Debt Service		7,447,161.65			
Restricted Capital Projects			15,602,980.67		
Restricted Food Services				5,655,628.44	
Assigned					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			2,510,996.08		
Unassigned					
Unassigned Reserve For Budget Shortfall	42,154,814.22				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	23,800,000.00				
Health Fund Reserve for Future Claims					15,734,778.12
Workers Compensation Reserve for Future Claims					10,440,811.63
Flex Care Reserve for Future Claims					327,601.21
Totals	\$ 83,181,081.48	\$ 7,447,161.65	\$ 165,081,394.95	\$ 7,331,390.67	\$ 26,503,190.96
				Grand Total All Reserves	
				\$	289,544,219.71

MONTHLY STATUS REPORT ON STRATEGIC RESERVE
November 30, 2019

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	1,400,000.00
STATE	98,469,177.79
LOCAL	348,250,561.60
	<u>\$ 448,609,739.39</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reseve	\$23,800,000.00	5.31%	5.00%	(\$1,369,513.03)



	Current Month	Previous Month	Change
Strategic Reserve	5.31%	5.31%	0.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS

FND - 1XX GENERAL FUND

EXHIBIT E
PRD-05 NOVEMBER 2019

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---		
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 0051	EVERGLADES CITY SCHOOL	2,706,721.00	7,793.87	114,063.49	312,930.57	936,331.30	1,648,532.34	60
A 0061	GULFVIEW MIDDLE	5,200,897.98	722.96	174,866.17	585,772.26	1,761,530.82	3,263,778.03	62
A 0121	LAKE PARK ELEMENTARY	4,867,487.15	2,994.30	93,971.36	576,001.81	1,696,054.71	3,074,466.78	63
A 0131	TOMMIE BARFIELD ELEMEN	4,454,280.65	2,761.14	101,955.46	511,763.05	1,526,871.50	2,822,692.55	63
A 0141	SHADOWLAWN ELEMENTARY	4,510,598.29	938.78	186,064.00	542,154.90	1,590,254.69	2,733,340.82	60
A 0151	NAPLES HIGH	12,130,707.22	107,942.85	396,499.39	1,385,146.06	4,070,866.73	7,555,398.25	62
A 0161	PINECREST ELEMENTARY	6,972,304.49	1,275.66	195,304.19	919,702.02	2,367,645.06	4,408,079.58	63
A 0171	SEA GATE ELEMENTARY	6,393,351.04	589.48	121,363.84	760,462.74	2,172,034.49	4,099,363.23	64
A 0181	HIGHLANDS ELEMENTARY	6,074,365.33	1,221.66	177,316.63	868,852.68	2,104,631.32	3,791,195.72	62
A 0191	LAKE TRAFFORD ELEMENTA	7,290,695.97	2,997.94	329,720.23	972,493.58	2,414,533.73	4,543,444.07	62
A 0201	AVALON ELEMENTARY	4,199,437.20	800.83	84,892.74	482,700.24	1,409,331.12	2,704,412.51	64
A 0211	EAST NAPLES MIDDLE	6,430,469.08	31,397.73	152,048.60	735,437.26	2,112,339.92	4,134,682.83	64
A 0221	POINCIANA ELEMENTARY	5,627,053.15	1,262.79	178,579.34	679,677.08	1,909,432.79	3,537,778.23	62
A 0231	GOLDEN GATE ELEMENTARY	7,417,530.18	1,152.09	272,565.53	796,794.68	2,312,209.72	4,831,602.84	65
A 0241	NAPLES PARK ELEMENTARY	4,417,605.51	8,714.05	87,527.65	550,537.65	1,526,683.37	2,794,680.44	63
A 0251	PINE RIDGE MIDDLE	7,409,086.82	24,797.05	208,289.94	961,886.95	2,576,711.87	4,599,287.96	62
A 0261	LELY HIGH	11,104,139.08	68,153.93	434,999.03	1,215,729.41	3,618,377.42	6,982,608.70	62
A 0271	IMMOKALEE HIGH	12,803,692.91	162,497.09	482,054.83	1,602,748.86	4,139,601.06	8,019,539.93	62
A 0281	LORENZO WALKER TECH CO	6,602,587.15	2,594.50	332,679.80	659,364.48	2,501,530.71	3,765,782.14	57
A 0282	LORENZO WALKER TECHNIC	3,962,664.14	167,908.99	74,893.05	418,870.02	1,332,782.65	2,387,079.45	60
A 0311	BARRON COLLIER HIGH	12,192,159.35	130,816.72	527,566.10	1,298,037.41	3,839,383.01	7,694,393.52	63
A 0321	GOLDEN GATE MIDDLE	7,338,034.07	20,248.84	269,021.85	823,035.14	2,392,413.05	4,656,350.33	63
A 0331	BIG CYPRESS ELEMENTARY	7,088,974.52	2,626.59	187,340.05	833,264.75	2,350,397.33	4,548,610.55	64
A 0341	VILLAGE OAKS ELEMENTAR	6,410,533.57	1,254.28	232,033.83	808,845.32	2,036,867.25	4,140,378.21	64
A 0351	GOLDEN TERRACE ELEMEN	7,266,935.04	1,518.09	219,778.16	784,824.17	2,342,681.56	4,702,957.23	64
A 0361	IMMOKALEE MIDDLE	10,996,252.10	30,612.58	387,885.13	1,524,959.46	3,813,040.18	6,764,714.21	61
A 0371	VINEYARDS ELEMENTARY	6,904,708.58	0.00	237,710.45	787,293.11	2,273,898.70	4,393,099.43	63
A 0381	LELY ELEMENTARY	5,342,792.95	1,882.83	115,866.05	601,022.31	1,782,260.69	3,442,783.38	64
A 0391	LAUREL OAK ELEMENTARY	7,245,596.74	8,005.44	142,036.68	868,792.04	2,458,597.85	4,636,956.77	64
A 0392	GULF COAST HIGH	14,225,576.20	198,225.75	579,785.53	1,530,248.68	4,518,642.45	8,928,922.47	62
A 0401	OAKRIDGE MIDDLE	7,897,500.91	4,169.80	253,380.06	884,581.13	2,577,084.86	5,062,866.19	64
A 0421	MANATEE ELEMENTARY	5,674,302.36	472.79	270,793.30	654,198.19	1,891,415.36	3,511,620.91	61
A 0422	MANATEE MIDDLE	6,099,381.17	1,696.94	175,839.52	683,260.97	2,022,757.21	3,899,087.50	63
A 0431	PELICAN MARSH ELEMENTA	6,151,203.66	607.81	131,164.71	746,188.45	2,079,478.29	3,939,952.85	64
A 0441	CORKSCREW ELEMENTARY	5,894,316.34	822.34	155,695.61	672,858.39	1,931,584.77	3,806,213.62	64
A 0442	CORKSCREW MIDDLE	6,129,206.09	1,004.16	148,093.43	705,968.37	2,066,529.07	3,913,579.43	63
A 0451	OSCEOLA ELEMENTARY	5,737,127.19	4,154.12	142,283.60	660,791.85	1,916,048.28	3,674,641.19	64
A 0452	NORTH NAPLES MIDDLE	6,553,849.94	1,819.23	153,352.48	841,519.96	2,264,029.41	4,134,648.82	63
A 0461	CALUSA PARK ELEMENTARY	6,176,634.17	2,060.85	233,279.70	720,075.06	2,075,120.49	3,866,173.13	62
A 0471	SABAL PALM ELEMENTARY	5,014,418.85	1,023.16	122,289.49	647,745.25	1,753,045.86	3,138,060.34	62
A 0472	CYPRESS PALM MIDDLE	5,617,031.24	23,236.24	158,993.61	644,674.58	1,919,849.20	3,514,952.19	62
A 0493	PALMETTO RIDGE HIGH	13,565,197.02	188,080.77	562,548.41	1,462,239.16	4,243,097.10	8,571,470.74	63
A 0501	GOLDEN GATE HIGH	12,056,447.26	165,307.63	476,109.23	1,254,226.22	3,881,471.35	7,533,559.05	62
A 0511	ESTATES ELEMENTARY	4,520,753.99	2,760.99	141,327.30	576,401.15	1,589,788.19	2,786,877.51	61
A 0521	VETERANS MEMORIAL ELEM	6,309,320.92	12,180.06	134,849.72	727,457.35	2,100,949.19	4,061,341.95	64
A 0531	MIKE DAVIS ELEMENTARY	5,044,275.50	2,096.64	117,414.09	551,777.72	1,692,603.28	3,232,161.49	64
A 0541	PALMETTO ELEMENTARY	4,305,136.92	2,148.32	184,067.47	488,210.63	1,464,252.14	2,654,668.99	61
A 0551	PARKSIDE ELEMENTARY	5,876,701.89	9,805.29	117,306.44	613,738.07	1,786,313.75	3,963,276.41	67
A 0581	IMMOKALEE TECHNICAL CO	3,893,696.32	1,669.74	158,479.16	487,825.28	1,590,825.93	2,142,721.49	55
A 0631	EDEN PARK ELEMENTARY	6,261,932.45	1,506.58	186,874.63	814,368.15	2,060,984.37	4,012,566.87	64
A 7001	COLLIER VIRTUAL SCHOOL	145,255.65	0.00	100,000.00	5,735.72	17,967.71	27,287.94	18
A 7006	COLLIER DISTRICT VIRTU	465,978.77	0.00	0.00	36,096.54	125,210.72	340,768.05	73
A 9004	T.A.P.P. - IMMOKALEE	659,166.26	0.00	200,871.55	68,715.58	178,813.80	279,480.91	42
A 9007	NEW BEGINNINGS IMMOKAL	719,072.13	0.00	2,681.76	98,740.99	242,735.06	473,655.31	65

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS

FND - 1XX GENERAL FUND

EXHIBIT E
PRD-05 NOVEMBER 2019

		---YTD---	---YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	633,598.12	0.00	204,383.14	62,945.37	247,409.39	39
A 9010	NEW BEGINNINGS NAPLES	1,041,362.95	0.00	2,237.19	124,257.21	689,382.11	66
A 9013	DETENTION CENTER	479,339.93	0.00	3,110.77	49,545.87	312,981.36	65
A 9015	PHOENIX NAPLES	1,426,594.01	0.00	8,287.06	174,983.37	1,007,239.85	70
A 9017	PACE PROGRAM	606,099.93	0.00	395,000.00	0.00	152,119.63	25
A 9018	MARCO ISLAND CHARTER M	2,981,858.04	0.00	0.00	274,840.00	1,752,221.86	58
A 9019	HOSPITAL/HOMEBOUND	764,630.66	0.00	2,500.00	103,708.42	587,341.86	76
A 9021	IMMOKALEE COMMUNITY SC	2,209,478.66	0.00	0.00	205,457.33	1,298,784.90	58
A 9026	PHOENIX IMMOKALEE	541,984.18	0.00	3,479.56	73,029.57	375,542.70	69
A 9027	BEACON HIGH SCHOOL	2,445,301.14	990.00	6,341.55	296,493.95	1,672,618.66	68
A 9032	MARCO ISLAND ACADEMY	1,888,364.98	0.00	0.00	171,198.66	1,127,206.60	59
A 9034	GULF COAST CHARTER ACA	5,906,937.87	0.00	0.00	538,551.20	3,387,752.20	57
A 9035	MASON CLASSICAL ACADEM	7,717,010.42	0.00	0.00	798,882.27	4,475,740.22	58
A 9036	COLLIER CHARTER ACADEM	6,048,226.00	0.00	0.00	571,469.05	3,532,340.67	58
A 9037	BRIDGEPREP ACADEMY COL	1,934,321.47	0.00	0.00	178,627.51	1,185,687.98	61
A 9110	SCHOOL BOARD	538,349.35	40.00	30,000.00	75,838.47	325,728.07	60
A 9120	LEGAL SERVICES	1,197,883.28	246.00	165,392.24	69,956.49	707,238.32	59
A 9210	SUPERINTENDENT'S OFFIC	514,887.89	3,225.27	250.00	48,592.28	351,905.60	68
A 9211	CURRICULUM & INSTRUCTI	937,997.32	2,264.57	145,950.70	178,401.17	429,517.17	45
A 9212	DISTRICT/SCHOOL OPERAT	2,103,645.07	5,458.69	60,575.20	208,397.90	1,275,203.56	60
A 9213	PRINCIPAL OF ALT SCHOO	1,340,692.59	30.00	68,117.20	112,149.78	843,839.95	62
A 9215	STUDENT RELATIONS	761,176.49	1,384.17	0.00	81,164.98	453,481.35	59
A 9223	ELEMENTARY PROGRAMS	2,612,245.91	2,655.57	23,271.08	274,712.15	1,773,353.00	67
A 9224	SECONDARY PROGRAMS	9,952,850.61	3,675.00	368,248.64	416,636.74	7,741,915.73	77
A 9230	HUMAN RESOURCES	821,991.88	2,446.62	19,833.00	75,642.42	390,618.50	47
A 9231	TALENT MANAGEMENT	2,152,765.03	0.00	115,683.65	265,271.01	1,219,636.20	56
A 9238	BENEFITS & WELLNESS	306,312.52	0.00	11,238.50	19,710.61	217,205.34	70
A 9239	COMPENSATION	618,917.53	0.00	0.00	65,421.39	395,008.56	63
A 9240	PROF LEARNING & DIGITA	1,455,692.38	5,750.94	86,898.88	137,985.36	800,503.17	54
A 9260	ACCOUNTABILITY & DATA	1,728,299.18	601.49	171,741.32	158,105.69	965,542.71	55
A 9270	COMMUNICATIONS & COMMU	916,667.15	4,743.14	7,371.19	113,810.04	563,869.69	61
A 9281	ADULT & COMMUNITY EDUC	2,009,496.68	64.40	6,539.09	240,634.81	1,309,516.58	65
A 9413	DISTRICT-WIDE INSURANC	6,174,667.85	0.00	127,620.69	56,729.12	638,757.26	10
A 9420	TECHNOLOGY	28,877,526.73	91,090.72	3,278,533.85	2,802,114.47	11,913,183.29	41
A 9427	SSPAR - ALLOCATIONS AN	794,987.51	588.09	0.00	88,433.43	491,415.72	61
A 9430	MAINTENANCE	15,928,453.49	39,643.22	2,724,364.69	1,386,028.44	7,855,756.40	49
A 9434	UTIL/COMM/OTHR COUNTY-	3,060,001.77	81,103.20	498,180.35	108,023.94	1,637,428.01	53
A 9440	TRANSPORTATION	23,079,280.58	32,105.14	1,287,962.43	2,935,090.11	13,104,319.65	56
A 9450	FACILITIES MANAGEMENT	662,860.89	1,485.87	37,893.26	28,328.20	565,387.99	85
A 9451	SECURITY & ENVIRONMENT	1,457,448.44	1,868.51	190,060.47	87,517.99	938,894.66	64
A 9460	ACCOUNTING	2,074,954.06	275.96	181,153.79	172,950.96	1,244,975.51	60
A 9462	FINANCIAL SERVICES	689,442.57	68.99	1,000.00	54,841.22	438,801.71	63
A 9470	BUDGET	511,283.53	0.00	0.00	49,337.92	349,944.77	68
A 9475	PAYROLL SERVICES	616,923.15	0.00	64.35	66,405.92	397,865.51	64
A 9480	PURCHASING	567,093.37	199.07	316,255.51	48,552.53	311,247.60	54
A 9525	STEAM,VIRTUAL,HOME&CHA	532,650.91	2,069.76	20,063.84	24,175.98	305,338.18	57
A 9530	EXCEPT ED & STDT SUPPO	6,135,409.73	5,304.38	2,632,529.60	546,129.36	1,500,621.20	24
A 9543	FEDERAL, STATE & COMP	435,335.61	35.00	99,423.40	43,001.29	225,611.05	51
	*	504,548,443.87	1,709,746.04	24,727,930.56	54,997,367.16	301,636,547.38	59

Meeting Date: February 4, 2020

Agenda Title: December 2019 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending December 31, 2019.

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 Reserve for Turnaround was reduced by \$261,699.00 to reflect school allocations. The beginning fund balance was reduced by \$2,562,132 to reflect repayment of the Temporary Emergency Impact Aid for Displaced Students Grant.

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

December 31, 2019

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 587,758,071.61	\$ 587,729,525.35	\$ 585,407,597.81	\$ 217,507,563.04	\$ 1,552,861.85	\$ 21,918,443.65	\$ 344,428,729.27
Debt Service	41,793,778.57	41,793,778.57	41,793,778.57	4,056,978.75	-	-	37,736,799.82
Capital Outlay	359,465,943.69	361,348,946.36	361,978,793.56	33,327,783.98	225,315.01	43,646,659.40	284,779,035.17
Special Revenue -School Food Service	38,059,129.75	38,095,629.75	38,095,629.75	12,487,779.89	19,916.84	5,153,304.13	20,434,628.89
Special Revenue - Grants	44,311,497.49	44,736,248.02	44,865,726.33	17,026,886.04	22,535.95	1,636,281.50	26,180,022.84
Health Care	75,142,684.50	75,142,684.50	75,142,684.50	28,790,361.25	-	613,878.24	45,738,445.01
Workers' Compensation	12,288,915.63	12,288,915.63	12,288,915.63	745,568.91	-	197,790.25	11,345,556.47
Flexcare	1,747,101.21	1,747,101.21	1,747,101.21	419,782.16	-	4,780.00	1,322,539.05
Totals - All Funds	\$ 1,160,567,122.45	\$ 1,162,882,829.39	\$ 1,161,320,227.36	\$ 314,362,704.02	\$ 1,820,629.65	\$ 73,171,137.17	\$ 771,965,756.52

COLLIER COUNTY PUBLIC SCHOOLS
OPERATING SUMMARY
 December 31, 2019

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget From Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 96,794,216.52	\$ 96,794,216.52	\$ 94,232,084.52	16.1%	\$ (2,562,132.00)	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 94,232,084.52	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	189,705.02	38.7%	-	-	\$ 189,705.02	38.7%	300,294.98	61.3%
200	FEDERAL THROUGH STATE	1,400,000.00	1,400,000.00	1,400,000.00	0.2%	\$ -	408,654.35	29.2%	-	-	\$ 408,654.35	29.2%	991,345.65	70.8%
300	STATE	98,985,566.79	98,469,177.79	98,438,478.79	16.8%	\$ (30,699.00)	52,828,243.02	53.7%	-	-	\$ 52,828,243.02	53.7%	45,610,235.77	46.3%
400	LOCAL	347,762,718.86	348,521,465.60	348,521,465.06	59.5%	\$ 270,903.46	292,833,695.24	84.0%	-	-	\$ 292,833,695.24	84.0%	55,687,769.82	16.0%
600	TRANSFERS	42,319,569.44	42,319,569.44	42,319,569.44	7.2%	\$ -	739,413.00	1.7%	-	-	\$ 739,413.00	1.7%	41,580,156.44	98.3%
700	OTHER FINANCING SOURCES	6,000.00	6,000.00	6,000.00	0.0%	\$ -	103,419.75	1723.7%	-	-	\$ 103,419.75	1723.7%	(97,419.75)	-1623.7%
TOTAL REVENUES		\$ 587,758,071.61	\$ 587,729,525.35	\$ 585,407,597.81	100.0%	\$ (2,321,927.54)	\$ 347,103,130.38	59.3%	\$ -	\$ -	\$ 347,103,130.38	59.3%	\$ 238,304,467.43	40.7%

EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 323,434,501.00	\$ 326,429,548.53	\$ 326,685,207.52	55.8%	\$ 255,658.99	\$ 137,786,109.34	42.2%	\$ 1,270,326.57	\$ 8,161,450.60	\$ 145,947,559.94	44.7%	\$ 179,467,321.01	54.9%
7900	OPERATION OF PLANT	38,013,091.00	38,141,340.16	38,252,791.78	6.5%	\$ 111,451.62	19,452,333.48	50.9%	32,992.83	6,320,143.88	25,772,477.36	67.4%	12,447,321.59	32.5%
7300	SCHOOL ADMINISTRATION	32,392,404.00	32,231,755.93	32,135,713.18	5.5%	\$ (96,042.75)	14,394,210.53	44.8%	5,074.28	49,276.37	14,443,486.90	44.9%	17,687,152.00	55.0%
7800	TRANSPORTATION	23,440,711.00	23,448,459.56	23,452,570.41	4.0%	\$ 4,110.85	10,574,961.20	45.1%	20,662.37	1,093,261.06	11,668,222.26	49.8%	11,763,685.78	50.2%
6100	PUPIL SERVICES	20,426,482.00	20,647,501.19	20,707,252.03	3.5%	\$ 59,750.84	8,297,416.93	40.1%	1,040.58	2,859,914.66	11,157,331.59	53.9%	9,548,879.86	46.1%
8100	MAINTENANCE OF PLANT	18,540,715.00	18,500,785.00	18,598,785.00	3.2%	\$ 98,000.00	7,379,825.87	39.7%	145,105.06	2,479,758.15	9,859,584.02	53.0%	8,594,095.92	46.2%
7700	CENTRAL SERVICES	9,229,112.00	9,424,936.99	9,391,441.55	1.6%	\$ (33,495.44)	4,334,633.27	46.2%	25,499.18	245,468.41	4,580,101.68	48.8%	4,785,840.69	51.0%
6300	INSTR & CURRIC DEVELOP	8,361,881.00	8,468,375.80	8,570,554.55	1.5%	\$ 102,178.75	3,619,494.64	42.2%	470.93	3,715.18	3,623,209.82	42.3%	4,946,873.80	57.7%
6200	INSTRUCTIONAL MEDIA	6,129,742.00	6,110,842.02	6,109,324.45	1.0%	\$ (1,517.57)	2,598,630.95	42.5%	6,641.58	89,739.82	2,688,370.77	44.0%	3,414,312.10	55.9%
6400	INSTR STAFF DEVELOP	5,742,641.00	5,902,380.25	5,870,997.79	1.0%	\$ (31,382.46)	2,509,461.30	42.7%	30,445.81	317,847.06	2,827,308.36	48.2%	3,013,243.62	51.3%
8200	ADMIN TECHNOLOGY SERV	5,285,130.13	5,369,527.90	5,374,249.10	0.9%	\$ 4,721.20	2,404,041.91	44.7%	10,833.21	53,465.98	2,457,507.89	45.7%	2,905,908.00	54.1%
7500	FISCAL SERVICES	3,447,567.00	3,376,463.81	3,315,754.72	0.6%	\$ (60,709.09)	1,359,132.37	41.0%	554.42	136,099.37	1,495,231.74	45.1%	1,819,968.56	54.9%
7100	BOARD OF EDUCATION	1,805,224.00	1,801,790.54	1,806,329.32	0.3%	\$ 4,538.78	672,063.78	37.2%	206.10	85,558.11	757,621.89	41.9%	1,048,501.33	58.0%
7400	FACILITIES ACQ & CONST	1,717,606.00	1,702,237.24	1,702,237.24	0.3%	\$ -	751,055.19	44.1%	841.14	-	751,055.19	44.1%	950,340.91	55.8%
7200	GENERAL ADMINISTRATION	1,533,330.00	1,522,500.43	1,611,030.41	0.3%	\$ 88,529.98	770,466.27	47.8%	1,868.79	22,745.00	793,211.27	49.2%	815,950.35	50.6%
6500	INSTR RELATED TECHNOLOGY	1,917,545.00	1,469,998.52	1,466,108.28	0.3%	\$ (3,890.24)	603,726.01	41.2%	299.00	-	603,726.01	41.2%	862,083.27	58.8%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	926,067.64	926,067.64	926,067.64	0.2%	\$ -	-	0.0%	-	-	-	0.0%	926,067.64	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,212,920.72	1,212,920.72	1,212,920.72	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,212,920.72	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,031,720.90	1,031,720.90	1,031,720.90	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,031,720.90	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,821,032.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	317,911.00	317,911.00	317,911.00	0.1%	\$ -	-	0.0%	-	-	-	0.0%	317,911.00	100.0%
272T	RESTRICTED FOR BEST BRIGHTST	5,024,224.00	4,685,948.00	4,685,948.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,685,948.00	100.0%
272U	RESTRICTED FOR TURNAROUND SCHL	261,699.00	261,699.00	-	0.0%	\$ (261,699.00)	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	23,800,000.00	23,800,000.00	23,800,000.00	4.1%	\$ -	-	0.0%	-	-	-	0.0%	23,800,000.00	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	42,154,814.22	42,154,814.22	39,592,682.22	6.8%	\$ (2,562,132.00)	-	0.0%	-	-	-	0.0%	39,592,682.22	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 587,758,071.61	\$ 587,729,525.35	\$ 585,407,597.81	100.0%	\$ (2,321,927.54)	\$ 217,507,563.04	37.2%	\$ 1,552,861.85	\$ 21,918,443.65	\$ 239,426,006.69	40.9%	\$ 344,428,729.27	58.8%

ANALYSIS OF BUDGETED ENDING FUND BALANCES
December 31, 2019

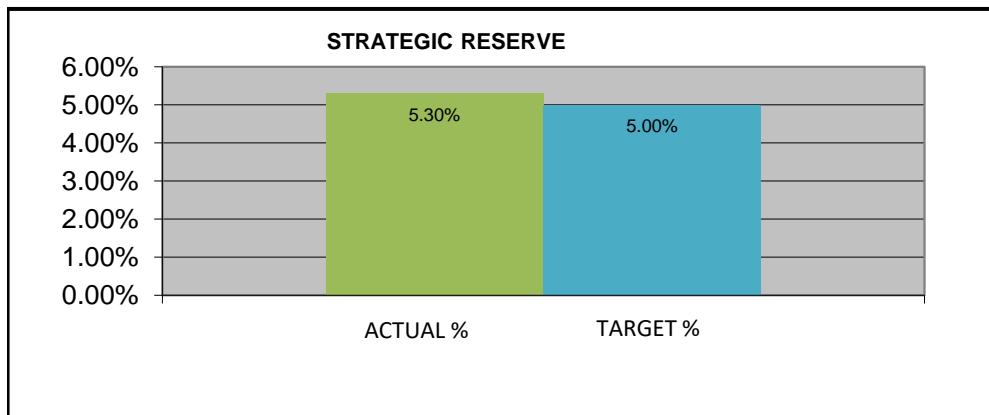
Exhibit C

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	926,067.64			1,675,762.23	
Pre-Paid Non Spendable	1,212,920.72				
Restricted					
Restricted - Workforce Programs	1,031,720.90				
Restricted - School Recognition Funding	-				
Restricted Self Insured Retention			39,000,000.00		
Restricted Emergency Maintenance			6,000,000.00		
Restricted Future Schools Construction			88,767,418.20		
Restricted Enterprise Software			13,200,000.00		
Restricted - McKay Scholarships	317,911.00				
Restricted for Best Brightest	4,685,948.00				
Restricted for Turnaround	-				
Restricted Debt Service		7,447,161.65			
Restricted Capital Projects			15,609,133.87		
Restricted Food Services				5,655,628.44	
Assigned					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			3,134,690.08		
Unassigned					
Unassigned Reserve For Budget Shortfall	39,592,682.22				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	23,800,000.00				
Health Fund Reserve for Future Claims					15,734,778.12
Workers Compensation Reserve for Future Claims					10,440,811.63
Flex Care Reserve for Future Claims					327,601.21
Totals	\$ 80,357,250.48	\$ 7,447,161.65	\$ 165,711,242.15	\$ 7,331,390.67	\$ 26,503,190.96
				Grand Total All Reserves	
				\$	287,350,235.91

MONTHLY STATUS REPORT ON STRATEGIC RESERVE
December 31, 2019

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	1,400,000.00
STATE	98,438,478.79
LOCAL	348,521,465.06
	<u>\$ 448,849,943.85</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reseve	\$23,800,000.00	5.30%	5.00%	(\$1,357,502.81)



	Current Month	Previous Month	Change
Strategic Reserve	5.30%	5.31%	-0.01%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS
EXHIBIT E

FND - 1XX GENERAL FUND

PRD-06 DECEMBER 2019

---YTD---

----YTD----

---MTD---

---YTD---

---AVAILABLE---

T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,729,119.83	8,902.40	86,141.95	258,719.66	1,195,050.96	1,439,024.52	52
A 0061	GULFVIEW MIDDLE	5,192,343.65	557.27	126,949.71	524,448.61	2,285,979.43	2,778,857.24	53
A 0121	LAKE PARK ELEMENTARY	4,860,118.32	1,166.07	64,507.05	507,757.89	2,203,812.60	2,590,632.60	53
A 0131	TOMMIE BARFIELD ELEMEN	4,448,486.85	1,486.11	73,426.87	447,878.86	1,974,750.36	2,398,823.51	53
A 0141	SHADOWLAWN ELEMENTARY	4,524,269.27	1,379.73	153,226.01	414,437.07	2,004,691.76	2,364,971.77	52
A 0151	NAPLES HIGH	12,081,336.70	106,307.55	321,144.01	1,040,861.41	5,111,728.14	6,542,157.00	54
A 0161	PINECREST ELEMENTARY	6,944,909.64	2,114.22	151,534.65	560,337.41	2,927,982.47	3,863,278.30	55
A 0171	SEA GATE ELEMENTARY	6,376,565.45	1,142.26	88,762.71	642,253.51	2,814,288.00	3,472,372.48	54
A 0181	HIGHLANDS ELEMENTARY	6,043,329.12	4,921.94	139,341.61	504,191.69	2,608,823.01	3,290,242.56	54
A 0191	LAKE TRAFFORD ELEMENTA	7,276,942.92	5,007.01	271,016.07	607,906.78	3,022,440.51	3,978,479.33	54
A 0201	AVALON ELEMENTARY	4,237,914.32	311.16	58,622.08	370,570.64	1,779,901.76	2,399,079.32	56
A 0211	EAST NAPLES MIDDLE	6,413,884.54	810.55	138,820.95	563,215.72	2,675,555.64	3,598,697.40	56
A 0221	POINCIANA ELEMENTARY	5,614,324.09	1,230.20	139,511.58	512,415.48	2,421,848.27	3,051,734.04	54
A 0231	GOLDEN GATE ELEMENTARY	7,307,241.63	1,442.86	206,974.80	612,101.78	2,924,311.50	4,174,512.47	57
A 0241	NAPLES PARK ELEMENTARY	4,366,742.95	412.43	66,685.45	383,157.12	1,909,840.49	2,389,804.58	54
A 0251	PINE RIDGE MIDDLE	7,394,190.79	3,329.14	180,175.40	642,704.49	3,219,416.36	3,991,269.89	53
A 0261	LELY HIGH	11,066,113.72	62,247.26	356,418.30	952,166.22	4,570,543.64	6,076,904.52	54
A 0271	IMMOKALEE HIGH	12,816,404.80	162,924.62	388,269.53	1,035,414.93	5,175,015.99	7,090,194.66	55
A 0281	LORENZO WALKER TECH CO	6,813,937.15	2,920.22	310,834.46	475,987.60	2,977,518.31	3,522,664.16	51
A 0282	LORENZO WALKER TECHNIC	3,951,925.46	169,775.62	69,686.97	369,262.31	1,702,044.96	2,010,417.91	50
A 0311	BARRON COLLIER HIGH	12,168,529.58	129,615.73	441,725.46	1,195,049.30	5,034,432.31	6,562,756.08	53
A 0321	GOLDEN GATE MIDDLE	7,343,739.11	3,259.31	226,542.37	653,382.90	3,045,795.95	4,068,141.48	55
A 0331	BIG CYPRESS ELEMENTARY	7,086,552.07	715.44	147,925.19	610,765.20	2,961,162.53	3,976,748.91	56
A 0341	VILLAGE OAKS ELEMENTAR	6,484,585.12	977.04	182,676.45	536,453.41	2,573,320.66	3,727,610.97	57
A 0351	GOLDEN TERRACE ELEMEN	7,260,582.37	1,386.06	171,951.29	603,420.48	2,946,102.04	4,141,142.98	57
A 0361	IMMOKALEE MIDDLE	10,967,840.52	9,318.64	326,433.94	942,776.53	4,755,816.71	5,876,271.23	53
A 0371	VINEYARDS ELEMENTARY	6,996,693.39	412.00	242,195.82	675,754.50	2,949,653.20	3,804,432.37	54
A 0381	LELY ELEMENTARY	5,338,395.63	77.95	82,053.84	461,310.87	2,243,571.56	3,012,692.28	56
A 0391	LAUREL OAK ELEMENTARY	7,253,518.64	1,290.01	72,760.76	774,767.34	3,233,365.19	3,946,102.68	54
A 0392	GULF COAST HIGH	14,257,468.87	178,187.25	496,868.68	1,406,516.43	5,925,158.88	7,657,254.06	53
A 0401	OAKRIDGE MIDDLE	7,880,759.65	1,018.99	188,388.49	818,605.59	3,395,690.45	4,295,661.72	54
A 0421	MANATEE ELEMENTARY	5,693,213.45	112.24	211,014.08	504,437.44	2,395,852.80	3,086,458.81	54
A 0422	MANATEE MIDDLE	6,103,257.06	199.80	116,972.11	556,462.78	2,579,219.99	3,406,865.16	55
A 0431	PELICAN MARSH ELEMENTA	6,164,355.82	409.32	93,310.14	613,973.77	2,693,452.06	3,377,184.30	54
A 0441	CORKSCREW ELEMENTARY	5,942,969.13	1,836.03	174,798.10	564,780.71	2,496,365.48	3,269,969.52	55
A 0442	CORKSCREW MIDDLE	6,122,310.20	18,786.56	107,109.69	533,876.00	2,600,405.07	3,396,008.88	55
A 0451	OSCEOLA ELEMENTARY	5,702,944.33	1,890.40	107,034.11	581,565.93	2,497,614.21	3,096,405.61	54
A 0452	NORTH NAPLES MIDDLE	6,550,720.63	2,114.67	115,755.06	570,319.97	2,834,349.38	3,598,501.52	54
A 0461	CALUSA PARK ELEMENTARY	6,209,089.00	1,245.46	184,724.82	544,067.50	2,619,187.99	3,403,930.73	54
A 0471	SABAL PALM ELEMENTARY	5,028,800.11	1,489.66	90,226.37	450,142.46	2,203,188.32	2,733,895.76	54
A 0472	CYPRESS PALM MIDDLE	5,608,760.12	8,989.98	130,500.45	513,024.88	2,432,874.08	3,036,395.61	54
A 0493	PALMETTO RIDGE HIGH	13,567,970.21	177,342.64	448,279.15	1,346,975.51	5,590,072.61	7,352,275.81	54
A 0501	GOLDEN GATE HIGH	11,994,963.71	143,042.85	398,338.19	1,013,002.03	4,894,473.38	6,559,109.29	54
A 0511	ESTATES ELEMENTARY	4,508,272.72	48.58	105,940.83	415,155.16	2,004,943.35	2,397,339.96	53
A 0521	VETERANS MEMORIAL ELEM	6,298,581.70	745.37	106,750.13	621,679.78	2,722,628.97	3,468,457.23	55
A 0531	MIKE DAVIS ELEMENTARY	4,991,331.48	773.23	85,945.04	437,404.76	2,130,008.04	2,774,605.17	55
A 0541	PALMETTO ELEMENTARY	4,290,679.86	1,956.56	144,445.19	395,358.84	1,859,610.98	2,284,667.13	53
A 0551	PARKSIDE ELEMENTARY	5,816,221.72	8,189.38	86,333.48	539,065.98	2,325,379.73	3,396,319.13	58
A 0581	IMMOKALEE TECHNICAL CO	3,913,346.32	7,524.96	121,709.69	301,555.97	1,892,381.90	1,891,729.77	48
A 0631	EDEN PARK ELEMENTARY	6,215,667.59	1,373.11	145,255.12	503,190.74	2,564,175.11	3,504,864.25	56
A 7001	COLLIER VIRTUAL SCHOOL	147,371.64	0.00	100,000.00	3,745.70	21,713.41	25,658.23	17
A 7006	COLLIER DISTRICT VIRTU	465,978.77	0.00	0.00	23,831.68	149,042.40	316,936.37	68
A 9004	T.A.P.P. - IMMOKALEE	660,246.96	0.00	177,335.63	51,204.44	230,018.24	252,893.09	38
A 9007	NEW BEGINNINGS IMMOKAL	719,209.17	0.00	1,808.43	58,126.53	300,861.59	416,539.15	57

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT E

FND - 1XX GENERAL FUND

PRD-06 DECEMBER 2019

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

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008	N.A.T.A.P.	633,600.17	0.00	181,739.70	50,106.90	231,912.49	34
A 9010	NEW BEGINNINGS NAPLES	1,041,241.70	0.00	1,824.23	77,375.92	427,119.57	58
A 9013	DETENTION CENTER	479,481.67	0.00	2,871.32	31,466.49	194,714.29	58
A 9015	PHOENIX NAPLES	1,414,224.22	0.00	8,287.06	111,693.59	522,760.69	62
A 9017	PACE PROGRAM	606,099.93	0.00	395,000.00	0.00	58,980.30	25
A 9018	MARCO ISLAND CHARTER M	2,976,169.04	0.00	0.00	291,618.25	1,521,254.43	48
A 9019	HOSPITAL/HOMEBOUND	764,630.66	0.00	2,500.00	64,842.63	239,631.43	68
A 9021	IMMOKALEE COMMUNITY SC	2,205,129.66	0.00	0.00	168,866.89	1,079,560.65	51
A 9026	PHOENIX IMMOKALEE	544,024.43	0.00	3,245.94	41,928.21	204,890.13	61
A 9027	BEACON HIGH SCHOOL	2,446,381.94	0.00	4,972.30	182,065.50	947,416.43	61
A 9032	MARCO ISLAND ACADEMY	1,884,994.98	0.00	0.00	149,906.08	911,064.46	51
A 9034	GULF COAST CHARTER ACA	5,898,801.87	0.00	0.00	507,415.91	3,026,601.58	48
A 9035	MASON CLASSICAL ACADEM	7,702,398.42	0.00	0.00	615,416.25	3,856,686.45	49
A 9036	COLLIER CHARTER ACADEM	6,036,467.00	0.00	0.00	471,481.30	2,987,366.63	50
A 9037	BRIDGEPREP ACADEMY COL	1,934,457.47	0.00	0.00	158,381.50	907,014.99	53
A 9110	SCHOOL BOARD	538,349.35	206.10	10,000.00	53,730.54	236,311.82	54
A 9120	LEGAL SERVICES	1,202,422.06	0.00	133,296.20	74,049.39	399,056.11	55
A 9210	SUPERINTENDENT'S OFFIC	518,627.90	1,371.62	250.00	35,335.46	194,842.48	62
A 9211	CURRICULUM & INSTRUCTI	952,064.34	4,360.62	148,950.70	37,162.99	397,427.87	42
A 9212	DISTRICT/SCHOOL OPERAT	2,192,679.44	6,330.98	51,220.60	253,303.90	1,015,711.52	51
A 9213	PRINCIPAL OF ALT SCHOO	1,309,397.66	0.00	50,297.14	148,067.89	576,773.33	52
A 9215	STUDENT RELATIONS	762,069.19	0.00	0.00	54,541.00	360,851.97	52
A 9223	ELEMENTARY PROGRAMS	2,612,255.71	3,995.78	21,080.00	157,310.69	970,276.95	61
A 9224	SECONDARY PROGRAMS	9,891,728.70	3,342.06	262,762.51	315,608.30	2,154,619.54	75
A 9230	HUMAN RESOURCES	846,847.96	626.85	19,987.00	42,868.55	451,962.31	44
A 9231	TALENT MANAGEMENT	2,152,765.03	0.00	96,476.15	130,077.13	947,522.31	51
A 9238	BENEFITS & WELLNESS	306,312.52	881.98	4,979.00	17,201.51	95,070.19	67
A 9239	COMPENSATION	618,917.53	0.00	0.00	46,756.73	270,665.70	56
A 9240	PROF LEARNING & DIGITA	1,429,256.14	21,282.26	44,598.88	116,856.45	679,395.84	47
A 9260	ACCOUNTABILITY & DATA	1,694,459.82	305.38	128,921.60	140,779.27	731,192.93	49
A 9270	COMMUNICATIONS & COMMU	919,910.52	302.13	7,108.69	70,000.63	410,683.76	54
A 9281	ADULT & COMMUNITY EDUC	2,009,496.68	33.60	5,687.06	141,249.70	834,626.31	58
A 9413	DISTRICT-WIDE INSURANC	6,386,219.67	0.00	28,620.27	110,559.88	5,518,849.78	13
A 9420	TECHNOLOGY	28,877,173.42	95,734.06	3,626,402.78	1,171,696.05	14,766,414.92	35
A 9427	SSPAR - ALLOCATIONS AN	794,987.51	1,334.00	0.00	59,672.71	362,656.41	54
A 9430	MAINTENANCE	15,924,522.57	141,850.67	2,509,533.51	1,084,351.70	6,393,040.88	43
A 9434	UTIL/COMM/OTHR COUNTY-	3,036,288.77	2,012.11	417,297.12	155,968.93	999,259.14	53
A 9440	TRANSPORTATION	23,079,280.58	23,344.09	1,127,071.96	1,839,209.98	10,494,103.34	49
A 9450	FACILITIES MANAGEMENT	580,401.55	841.14	37,575.00	7,935.41	66,029.18	82
A 9451	SECURITY & ENVIRONMENT	2,156,181.85	1,052.64	184,464.06	24,573.02	351,197.82	75
A 9460	ACCOUNTING	2,057,552.42	517.03	174,595.02	149,762.25	798,311.05	52
A 9462	FINANCIAL SERVICES	628,979.24	37.39	5,000.00	31,308.29	280,880.16	54
A 9470	BUDGET	511,283.53	0.00	0.00	32,932.20	194,270.96	62
A 9475	PAYROLL SERVICES	634,079.03	0.00	64.35	43,551.52	262,544.81	58
A 9480	PURCHASING	566,918.43	0.00	312,611.51	34,129.73	26,479.08	49
A 9525	STEAM,VIRTUAL,HOME&CHA	542,199.31	0.00	24,049.69	11,627.69	216,806.82	55
A 9530	EXCEPT ED & STDT SUPPO	6,106,148.95	606.00	2,595,025.66	208,518.99	2,205,473.54	21
A 9543	FEDERAL, STATE & COMP	427,438.94	0.00	64,918.38	62,538.96	172,805.12	44
	*	505,050,347.33	1,552,861.85	21,918,443.65	41,033,343.15	217,507,563.04	52

Meeting Date: March 2, 2020

Agenda Title: January 2020 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending January 31, 2020.

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. As a result of the release of the Third Calculation, the Reserve for McKay Scholarships was decreased by (\$317,911) and Reserve for FTE Shortfall was decreased by (\$2,500,000). These reserves are established for the specific purpose of shielding student programs from fluctuations in State funding.

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**

January 31, 2020

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 587,758,071.61	\$ 585,407,597.81	\$ 582,135,209.11	\$ 252,158,852.21	\$ 413,193.22	\$ 19,778,217.13	\$ 309,784,946.55
Debt Service	41,793,778.57	41,793,778.57	41,793,778.57	4,056,978.75	-	-	37,736,799.82
Capital Outlay	359,465,943.69	361,978,793.56	362,026,395.27	69,261,118.36	127,083.54	39,177,450.43	253,460,742.94
Special Revenue -School Food Service	38,059,129.75	38,095,629.75	38,095,629.75	14,940,897.81	18,985.41	4,274,033.32	18,861,713.21
Special Revenue - Grants	44,311,497.49	44,865,726.33	45,160,322.52	20,149,501.56	55,674.14	1,181,853.95	23,773,292.87
Health Care	75,142,684.50	75,142,684.50	75,142,684.50	32,098,468.12	4,000.00	4,104,771.85	38,935,444.53
Workers' Compensation	12,288,915.63	12,288,915.63	12,288,915.63	903,429.84	-	147,993.02	11,237,492.77
Flexcare	1,747,101.21	1,747,101.21	1,747,101.21	616,270.39	-	72,000.00	1,058,830.82
Totals - All Funds	\$ 1,160,567,122.45	\$ 1,161,320,227.36	\$ 1,158,390,036.56	\$ 394,185,517.04	\$ 618,936.31	\$ 68,736,319.70	\$ 694,849,263.51

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS OPERATING SUMMARY January 31, 2020

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 96,794,216.52	\$ 94,232,084.52	\$ 94,232,084.52	16.2%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 94,232,084.52	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	236,695.41	48.3%	-	-	236,695.41	48.3%	253,304.59	51.7%
200	FEDERAL THROUGH STATE	1,400,000.00	1,400,000.00	1,400,000.00	0.2%	\$ -	483,928.79	34.6%	-	-	483,928.79	34.6%	916,071.21	65.4%
300	STATE	98,985,566.79	98,438,478.79	95,162,082.79	16.3%	\$ (3,276,396.00)	60,175,195.54	63.2%	-	-	60,175,195.54	63.2%	34,986,887.25	36.8%
400	LOCAL	347,762,718.86	348,521,465.06	348,525,472.36	59.9%	\$ 4,007.30	312,148,684.08	89.6%	-	-	312,148,684.08	89.6%	36,376,788.28	10.4%
600	TRANSFERS	42,319,569.44	42,319,569.44	42,319,569.44	7.3%	\$ -	898,153.44	2.1%	-	-	898,153.44	2.1%	41,421,416.00	97.9%
700	OTHER FINANCING SOURCES	6,000.00	6,000.00	6,000.00	0.0%	\$ -	153,862.53	2564.4%	-	-	153,862.53	2564.4%	(147,862.53)	-2464.4%
TOTAL REVENUES		\$ 587,758,071.61	\$ 585,407,597.81	\$ 582,135,209.11	100.0%	\$ (3,272,388.70)	\$ 374,096,519.79	64.3%	\$ -	\$ -	\$ 374,096,519.79	64.3%	\$ 208,038,689.32	35.7%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 323,434,501.00	\$ 326,685,207.52	\$ 326,364,728.52	56.1%	\$ (320,479.00)	\$ 161,263,994.21	49.4%	\$ 226,641.87	\$ 6,525,559.42	\$ 167,789,553.63	51.4%	\$ 158,348,533.02	48.5%
7900	OPERATION OF PLANT	38,013,091.00	38,252,791.78	38,017,195.97	6.5%	\$ (235,595.81)	20,550,977.04	54.1%	57,503.30	6,404,649.34	26,955,626.38	70.9%	11,004,066.29	28.9%
7300	SCHOOL ADMINISTRATION	32,392,404.00	32,135,713.18	32,125,085.99	5.5%	\$ (10,627.19)	16,775,755.11	52.2%	10,419.75	32,315.06	16,808,070.17	52.3%	15,306,596.07	47.6%
7800	TRANSPORTATION	23,440,711.00	23,452,570.41	23,607,754.89	4.1%	\$ 155,184.48	11,920,004.27	50.5%	16,883.21	1,495,475.00	13,415,479.27	56.8%	10,175,392.41	43.1%
6100	PUPIL SERVICES	20,426,482.00	20,707,252.03	20,858,825.71	3.6%	\$ 151,573.68	10,211,785.07	49.0%	7,282.48	2,156,278.59	12,368,063.66	59.3%	8,483,479.57	40.7%
8100	MAINTENANCE OF PLANT	18,540,715.00	18,598,785.00	18,547,472.34	3.2%	\$ (51,312.66)	8,620,219.62	46.5%	8,096.93	2,269,080.35	10,889,299.97	58.7%	7,650,075.44	41.2%
7700	CENTRAL SERVICES	9,229,112.00	9,391,441.55	9,357,208.83	1.6%	\$ (34,232.72)	4,944,738.95	52.8%	35,041.52	272,151.91	5,216,890.86	55.8%	4,105,276.45	43.9%
6300	INSTR & CURRIC DEVELOP	8,361,881.00	8,570,554.55	8,673,730.04	1.5%	\$ 103,175.49	4,242,326.51	48.9%	7,459.28	715.18	4,243,041.69	48.9%	4,423,229.07	51.0%
6200	INSTRUCTIONAL MEDIA	6,129,742.00	6,109,324.45	6,133,944.66	1.1%	\$ 24,620.21	3,079,332.97	50.2%	18,907.09	76,615.72	3,155,948.69	51.5%	2,959,088.88	48.2%
6400	INSTR STAFF DEVELOP	5,742,641.00	5,870,997.79	5,560,405.32	1.0%	\$ (310,592.47)	2,838,343.15	51.0%	20,146.80	297,820.59	3,136,163.74	56.4%	2,404,094.78	43.2%
8200	ADMIN TECHNOLOGY SERV	5,285,130.13	5,374,249.10	5,349,610.10	0.9%	\$ (24,639.00)	2,664,037.65	49.8%	-	47,817.20	2,711,854.85	50.7%	2,637,755.25	49.3%
7500	FISCAL SERVICES	3,447,567.00	3,315,754.72	3,289,035.40	0.6%	\$ (26,719.32)	1,586,432.15	48.2%	654.36	110,464.79	1,696,896.94	51.6%	1,591,484.10	48.4%
7100	BOARD OF EDUCATION	1,805,224.00	1,806,329.32	1,803,262.52	0.3%	\$ (3,066.80)	859,460.05	47.7%	10.00	60,579.21	920,039.26	51.0%	883,213.26	49.0%
7400	FACILITIES ACQ & CONST	1,717,606.00	1,702,237.24	1,709,070.84	0.3%	\$ 6,833.60	1,027,517.02	60.1%	604.29	6,199.77	1,033,716.79	60.5%	674,749.76	39.5%
7200	GENERAL ADMINISTRATION	1,533,330.00	1,611,030.41	1,653,870.84	0.3%	\$ 42,840.43	864,621.88	52.3%	3,414.53	22,495.00	887,116.88	53.6%	763,339.43	46.2%
6500	INSTR RELATED TECHNOLOGY	1,917,545.00	1,466,108.28	1,544,667.66	0.3%	\$ 78,559.38	709,306.56	45.9%	127.81	-	709,306.56	45.9%	835,233.29	54.1%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	926,067.64	926,067.64	926,067.64	0.2%	\$ -	-	0.0%	-	-	-	0.0%	926,067.64	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,212,920.72	1,212,920.72	1,212,920.72	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,212,920.72	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,031,720.90	1,031,720.90	1,031,720.90	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,031,720.90	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,821,032.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	317,911.00	317,911.00	-	0.0%	\$ (317,911.00)	-	0.0%	-	-	-	-	-	0.0%
272T	RESTRICTED FOR BEST BRIGHTEST	5,024,224.00	4,685,948.00	4,685,948.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,685,948.00	100.0%
272U	RESTRICTED FOR TURNAROUND SCHL	261,699.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	23,800,000.00	23,800,000.00	23,800,000.00	4.1%	\$ -	-	0.0%	-	-	-	0.0%	23,800,000.00	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	-	0.0%	\$ (2,500,000.00)	-	0.0%	-	-	-	-	-	0.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	42,154,814.22	39,592,682.22	39,592,682.22	6.8%	\$ -	-	0.0%	-	-	-	0.0%	39,592,682.22	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 587,758,071.61	\$ 585,407,597.81	\$ 582,135,209.11	100.0%	\$ (3,272,388.70)	\$ 252,158,852.21	43.3%	\$ 413,193.22	\$ 19,778,217.13	\$ 271,937,069.34	46.7%	\$ 309,784,946.55	53.2%

ANALYSIS OF BUDGETED ENDING FUND BALANCES
January 31, 2020

Exhibit C

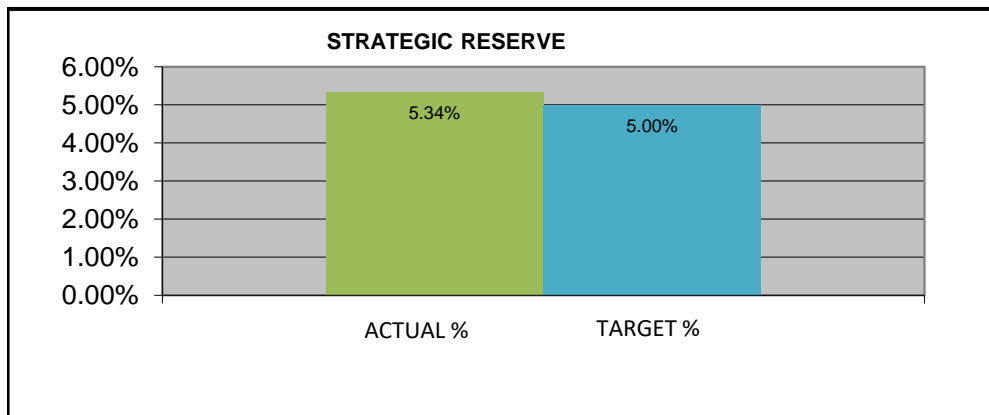
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	926,067.64			1,675,762.23	
Pre-Paid Non Spendable	1,212,920.72				
Restricted					
Restricted - Workforce Programs	1,031,720.90				
Restricted - School Recognition Funding	-				
Restricted Self Insured Retention			39,000,000.00		
Restricted Emergency Maintenance			6,000,000.00		
Restricted Future Schools Construction			88,767,418.20		
Restricted Enterprise Software			13,200,000.00		
Restricted - McKay Scholarships	-				
Restricted for Best Brightest	4,685,948.00				
Restricted for Turnaround	-				
Restricted Debt Service		7,447,161.65			
Restricted Capital Projects			5,064,009.44		
Restricted Food Services				5,655,628.44	
Assigned					
Assigned For FTE Shortfall / State Proration	-				
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			3,134,690.08		
Unassigned					
Unassigned Reserve For Budget Shortfall	39,592,682.22				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	23,800,000.00				
Health Fund Reserve for Future Claims					15,734,778.12
Workers Compensation Reserve for Future Claims					10,440,811.63
Flex Care Reserve for Future Claims					327,601.21
Totals	\$ 77,539,339.48	\$ 7,447,161.65	\$ 155,166,117.72	\$ 7,331,390.67	\$ 26,503,190.96
				Grand Total All Reserves	
				\$	273,987,200.48

MONTHLY STATUS REPORT ON STRATEGIC RESERVE

January 31, 2020

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	1,400,000.00
STATE	95,162,082.79
LOCAL	348,525,472.36
	<u>\$ 445,577,555.15</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reseve	\$23,800,000.00	5.34%	5.00%	(\$1,521,122.24)



	Current Month	Previous Month	Change
Strategic Reserve	5.34%	5.30%	0.04%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS

FND - 1XX GENERAL FUND

EXHIBIT E

PRD-07 JANUARY 2020

---YTD---

----YTD----

---MTD---

---YTD---

---AVAILABLE---

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,717,757.35	1,692.90	87,018.02	191,309.79	1,386,360.75	45
A 0061	GULFVIEW MIDDLE	5,229,671.19	753.82	110,795.10	376,501.32	2,662,480.75	46
A 0121	LAKE PARK ELEMENTARY	4,879,743.48	12,346.35	59,665.12	352,447.01	2,556,259.61	46
A 0131	TOMMIE BARFIELD ELEMEN	4,453,071.69	2,862.60	72,205.00	307,751.43	2,282,501.79	47
A 0141	SHADOWLAWN ELEMENTARY	4,634,963.77	2,422.41	111,995.20	368,357.34	2,373,049.10	46
A 0151	NAPLES HIGH	11,956,717.33	4,729.28	271,847.64	959,779.84	6,071,507.98	46
A 0161	PINECREST ELEMENTARY	7,001,214.79	2,194.58	134,354.35	469,636.48	3,397,618.95	49
A 0171	SEA GATE ELEMENTARY	6,388,994.00	887.86	90,892.90	461,387.99	3,275,675.99	47
A 0181	HIGHLANDS ELEMENTARY	6,060,476.11	2,021.06	130,592.87	407,052.68	3,015,875.69	48
A 0191	LAKE TRAFFORD ELEMENTA	7,441,699.22	3,445.82	250,453.51	507,850.13	3,530,290.64	49
A 0201	AVALON ELEMENTARY	4,211,296.13	483.55	57,919.82	289,676.34	2,069,578.10	49
A 0211	EAST NAPLES MIDDLE	6,318,467.26	2,462.28	133,706.05	441,138.01	3,116,693.65	48
A 0221	POINCIANA ELEMENTARY	5,596,896.85	1,698.33	130,936.13	401,100.28	2,822,948.55	47
A 0231	GOLDEN GATE ELEMENTARY	7,176,509.17	46,895.16	193,608.66	487,459.24	3,411,770.74	49
A 0241	NAPLES PARK ELEMENTARY	4,372,108.95	1,606.35	64,691.27	302,895.67	2,212,736.16	47
A 0251	PINE RIDGE MIDDLE	7,342,439.75	4,648.59	166,947.18	535,689.73	3,755,106.09	46
A 0261	LELY HIGH	11,038,535.86	4,283.36	268,073.40	858,989.94	5,429,533.58	48
A 0271	IMMOKALEE HIGH	12,692,480.60	6,058.75	402,347.81	880,781.04	6,055,797.03	49
A 0281	LORENZO WALKER TECH CO	6,815,202.15	9,254.40	299,202.90	369,235.92	3,346,754.23	46
A 0282	LORENZO WALKER TECHNIC	4,064,527.52	750.00	173,866.95	388,402.92	2,090,447.88	44
A 0311	BARRON COLLIER HIGH	12,132,839.03	6,188.89	379,273.70	966,826.98	6,001,259.29	47
A 0321	GOLDEN GATE MIDDLE	7,442,578.60	89.32	217,687.70	500,931.88	3,546,727.83	49
A 0331	BIG CYPRESS ELEMENTARY	7,029,078.84	922.02	140,189.02	492,715.86	3,453,878.39	48
A 0341	VILLAGE OAKS ELEMENTAR	6,356,577.41	3,031.71	170,251.02	410,731.73	2,984,052.39	50
A 0351	GOLDEN TERRACE ELEMEN	7,297,905.56	2,603.48	162,467.56	479,002.19	3,425,104.23	50
A 0361	IMMOKALEE MIDDLE	10,856,456.03	3,537.31	307,658.00	738,827.20	5,494,643.91	46
A 0371	VINEYARDS ELEMENTARY	7,064,713.82	1,139.00	183,924.95	538,192.67	3,487,845.87	48
A 0381	LELY ELEMENTARY	5,224,283.44	1,483.21	81,342.23	362,485.24	2,606,056.80	48
A 0391	LAUREL OAK ELEMENTARY	7,337,065.10	3,195.32	72,327.90	529,301.45	3,762,666.64	47
A 0392	GULF COAST HIGH	14,265,560.86	7,182.32	478,376.97	1,146,170.44	7,071,329.32	47
A 0401	OAKRIDGE MIDDLE	7,840,127.57	3,782.49	178,049.62	538,940.64	3,934,631.09	47
A 0421	MANATEE ELEMENTARY	5,648,115.09	5,279.11	189,233.10	396,900.62	2,792,753.42	47
A 0422	MANATEE MIDDLE	6,177,594.55	3,319.18	119,216.96	412,269.14	2,991,489.13	49
A 0431	PELICAN MARSH ELEMENTA	6,180,982.11	1,192.31	94,063.20	427,268.15	3,120,720.21	47
A 0441	CORKSCREW ELEMENTARY	5,957,054.60	3,415.63	142,398.24	402,005.66	2,898,371.14	48
A 0442	CORKSCREW MIDDLE	6,002,663.86	2,446.82	124,090.26	489,712.25	3,090,117.32	46
A 0451	OSCEOLA ELEMENTARY	5,750,082.45	466.23	103,828.59	410,253.79	2,907,868.00	47
A 0452	NORTH NAPLES MIDDLE	6,622,240.44	2,685.43	121,006.71	453,239.94	3,287,589.32	48
A 0461	CALUSA PARK ELEMENTARY	6,272,748.20	3,244.85	178,720.20	425,315.30	3,044,503.29	48
A 0471	SABAL PALM ELEMENTARY	5,093,387.52	1,845.39	88,956.51	362,261.83	2,565,450.15	47
A 0472	CYPRESS PALM MIDDLE	5,675,652.21	2,531.87	135,052.12	395,526.42	2,828,400.50	47
A 0493	PALMETTO RIDGE HIGH	13,593,275.22	4,254.02	427,158.69	1,056,445.77	6,646,518.38	47
A 0501	GOLDEN GATE HIGH	11,897,182.29	8,919.04	372,585.11	892,459.48	5,786,932.86	48
A 0511	ESTATES ELEMENTARY	4,507,607.20	170.06	100,245.33	316,650.65	2,321,594.00	46
A 0521	VETERANS MEMORIAL ELEM	6,315,778.89	3,862.65	107,147.48	442,082.18	3,164,711.15	48
A 0531	MIKE DAVIS ELEMENTARY	5,008,314.77	3,432.25	84,708.43	340,680.85	2,470,688.89	48
A 0541	PALMETTO ELEMENTARY	4,309,507.52	2,077.56	136,341.58	297,854.74	2,157,465.72	46
A 0551	PARKSIDE ELEMENTARY	5,644,907.93	1,044.65	94,812.10	370,891.55	2,696,271.28	50
A 0581	IMMOKALEE TECHNICAL CO	3,913,311.32	4,754.60	111,091.27	266,440.91	2,158,822.81	41
A 0631	EDEN PARK ELEMENTARY	6,253,983.50	7,220.59	134,969.29	406,979.70	2,971,154.81	50
A 7001	COLLIER VIRTUAL SCHOOL	149,414.58	0.00	101,017.28	4,542.03	26,255.44	14
A 7006	COLLIER DISTRICT VIRTU	468,111.62	445.78	0.00	21,303.23	170,345.63	63
A 9004	T.A.P.P. - IMMOKALEE	659,009.04	500.00	157,722.63	44,835.42	274,853.66	34
A 9007	NEW BEGINNINGS IMMOKAL	725,512.81	0.00	1,677.18	69,305.73	370,167.32	48

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS

FND - 1XX GENERAL FUND

EXHIBIT E
PRD-07 JANUARY 2020

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

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008 N.A.T.A.P.	637,213.77	2,475.00	158,979.72	47,063.39	278,975.88	196,783.17	30
A 9010 NEW BEGINNINGS NAPLES	1,039,830.42	0.00	2,705.04	71,165.92	498,285.49	538,839.89	51
A 9013 DETENTION CENTER	491,723.13	0.00	2,330.57	30,227.42	224,941.71	264,450.85	53
A 9015 PHOENIX NAPLES	1,415,195.01	0.00	6,391.37	99,190.11	621,950.80	786,852.84	55
A 9017 PACE PROGRAM	606,004.24	0.00	395,000.00	0.00	58,980.30	152,023.94	25
A 9018 MARCO ISLAND CHARTER M	2,976,264.04	0.00	0.00	239,028.27	1,760,282.70	1,215,981.34	40
A 9019 HOSPITAL/HOMEBOUND	765,549.54	0.00	2,500.00	35,645.54	275,276.97	487,772.57	63
A 9021 IMMOKALEE COMMUNITY SC	2,204,225.66	0.00	0.00	172,803.91	1,252,364.56	951,861.10	43
A 9026 PHOENIX IMMOKALEE	545,634.20	0.00	3,229.89	36,619.23	241,509.36	300,894.95	55
A 9027 BEACON HIGH SCHOOL	2,432,896.01	50.40	6,553.17	169,231.79	1,116,648.22	1,309,644.22	53
A 9032 MARCO ISLAND ACADEMY	1,884,994.98	0.00	0.00	177,505.26	1,088,569.72	796,425.26	42
A 9034 GULF COAST CHARTER ACA	5,899,610.87	0.00	0.00	515,544.93	3,542,146.51	2,357,464.36	39
A 9035 MASON CLASSICAL ACADEM	7,702,398.42	0.00	0.00	621,657.94	4,478,344.39	3,224,054.03	41
A 9036 COLLIER CHARTER ACADEM	6,036,467.00	0.00	0.00	479,238.32	3,466,604.95	2,569,862.05	42
A 9037 BRIDGEPREP ACADEMY COL	1,934,457.47	0.00	0.00	166,504.50	1,073,519.49	860,937.98	44
A 9110 SCHOOL BOARD	538,349.35	0.00	10,000.00	31,259.86	267,571.68	260,777.67	48
A 9120 LEGAL SERVICES	1,202,422.06	10.00	151,403.90	72,888.87	471,944.98	579,063.18	48
A 9210 SUPERINTENDENT'S OFFIC	518,627.90	3,298.25	0.00	32,740.57	227,583.05	287,746.60	55
A 9211 CURRICULUM & INSTRUCTI	940,517.32	3,716.62	114,551.34	74,091.60	471,519.47	350,729.89	37
A 9212 DISTRICT/SCHOOL OPERAT	2,161,066.17	3,884.44	77,880.35	115,978.75	1,131,690.27	947,611.11	43
A 9213 PRINCIPAL OF ALT SCHOO	1,295,035.60	0.00	49,431.94	71,556.25	648,329.58	597,274.08	46
A 9215 STUDENT RELATIONS	763,630.59	4,066.39	0.00	42,724.01	403,575.98	355,988.22	46
A 9223 ELEMENTARY PROGRAMS	2,584,779.29	4,611.17	21,392.74	168,045.48	1,138,322.43	1,420,452.95	54
A 9224 SECONDARY PROGRAMS	9,865,969.13	7,049.74	249,751.58	212,094.64	2,366,714.18	7,242,453.63	73
A 9230 HUMAN RESOURCES	856,053.64	3,680.98	17,433.00	70,432.40	522,394.71	312,544.95	36
A 9231 TALENT MANAGEMENT	2,152,765.03	4,790.00	102,793.50	144,273.19	1,091,795.50	953,386.03	44
A 9238 BENEFITS & WELLNESS	306,312.52	370.69	37,979.00	9,644.01	104,714.20	163,248.63	53
A 9239 COMPENSATION	616,818.35	0.00	0.00	41,998.41	312,664.11	304,154.24	49
A 9240 PROF LEARNING & DIGITA	1,425,549.14	10,402.27	76,191.23	66,489.27	745,885.11	593,070.53	41
A 9260 ACCOUNTABILITY & DATA	1,649,121.06	1,666.17	136,738.96	99,214.85	830,407.78	680,308.15	41
A 9270 COMMUNICATIONS & COMMU	915,651.52	4,525.08	5,542.44	58,579.29	469,263.05	436,320.95	47
A 9281 ADULT & COMMUNITY EDUC	2,009,496.68	708.60	9,111.49	100,454.90	935,081.21	1,064,595.38	52
A 9413 DISTRICT-WIDE INSURANC	6,132,350.67	0.00	290,720.61	107,361.18	5,626,210.96	215,419.10	3
A 9420 TECHNOLOGY	28,878,909.94	59,500.60	2,389,841.55	1,623,611.65	16,390,026.57	10,039,541.22	34
A 9427 SSPAR - ALLOCATIONS AN	850,727.49	0.00	0.00	66,645.52	429,301.93	421,425.56	49
A 9430 MAINTENANCE	15,940,429.09	4,449.76	2,253,118.28	1,124,946.41	7,517,987.29	6,164,873.76	38
A 9434 UTIL/COMM/OTHR COUNTY-	2,999,465.87	45,483.83	365,193.10	181,434.52	1,180,693.66	1,408,095.28	46
A 9440 TRANSPORTATION	23,233,196.84	16,617.81	1,528,781.90	1,319,043.84	11,813,147.18	9,874,649.95	42
A 9450 FACILITIES MANAGEMENT	514,898.76	604.29	35,270.00	7,635.35	73,664.53	405,359.94	78
A 9451 SECURITY & ENVIRONMENT	2,156,815.68	1,534.43	131,804.83	62,659.17	413,856.99	1,609,619.43	74
A 9460 ACCOUNTING	2,048,944.53	0.00	129,960.44	143,959.15	942,270.20	976,713.89	47
A 9462 FINANCIAL SERVICES	601,856.35	654.36	1,000.00	35,022.83	315,902.99	284,299.00	47
A 9470 BUDGET	511,283.53	199.00	0.00	26,955.11	221,226.07	289,858.46	56
A 9475 PAYROLL SERVICES	646,089.53	0.00	64.35	41,147.56	303,692.37	342,332.81	52
A 9480 PURCHASING	564,172.56	990.38	309,364.14	31,685.04	5,205.96	248,612.08	44
A 9525 STEAM,VIRTUAL,HOME&CHA	567,035.31	2,640.30	19,455.85	25,836.86	242,643.68	302,295.48	53
A 9530 EXCEPT ED & STDT SUPPO	6,080,427.79	17,087.12	1,925,588.66	776,896.55	2,982,370.09	1,155,381.92	19
A 9543 FEDERAL, STATE & COMP	428,238.43	365.00	51,051.38	35,760.83	208,565.95	168,256.10	39
*	504,595,869.63	413,193.22	19,778,217.13	34,651,289.17	252,158,852.21	232,245,607.07	46

Meeting Date: April 14, 2020

Agenda Title: February 2020 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending February 29, 2020.

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

February 29, 2020

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 587,758,071.61	\$ 582,135,209.11	\$ 582,752,870.33	\$ 295,545,658.82	\$ 637,953.53	\$ 16,324,394.98	\$ 270,244,863.00
Debt Service	41,793,778.57	41,793,778.57	41,793,778.57	34,308,957.50	-	-	7,484,821.07
Capital Outlay	359,465,943.69	362,026,395.27	362,868,347.71	72,811,285.45	205,678.75	46,770,346.03	243,081,037.48
Special Revenue -School Food Service	38,059,129.75	38,095,629.75	38,095,629.75	17,458,207.34	20,463.13	5,092,611.50	15,524,347.78
Special Revenue - Grants	44,311,497.49	45,160,322.52	45,168,945.35	24,159,149.87	55,321.96	1,361,864.38	19,592,609.14
Health Care	75,142,684.50	75,142,684.50	75,142,684.50	35,993,666.90	8,000.00	3,484,840.23	35,656,177.37
Workers' Compensation	12,288,915.63	12,288,915.63	12,288,915.63	1,024,423.31	-	146,647.52	11,117,844.80
Flexcare	1,747,101.21	1,747,101.21	1,747,101.21	770,578.58	-	65,531.60	910,991.03
Totals - All Funds	\$ 1,160,567,122.45	\$ 1,158,390,036.56	\$ 1,159,858,273.05	\$ 482,071,927.77	\$ 927,417.37	\$ 73,246,236.24	\$ 603,612,691.67

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS OPERATING SUMMARY February 29, 2020

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 96,794,216.52	\$ 94,232,084.52	\$ 94,232,084.52	16.2%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 94,232,084.52	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	286,535.23	58.5%	-	-	286,535.23	58.5%	203,464.77	41.5%
200	FEDERAL THROUGH STATE	1,400,000.00	1,400,000.00	1,400,000.00	0.2%	\$ -	658,463.87	47.0%	-	-	658,463.87	47.0%	741,536.13	53.0%
300	STATE	98,985,566.79	95,162,082.79	95,313,055.79	16.4%	\$ 150,973.00	67,174,952.97	70.5%	-	-	67,174,952.97	70.5%	28,138,102.82	29.5%
400	LOCAL	347,762,718.86	348,525,472.36	348,850,536.35	59.9%	\$ 325,063.99	323,560,563.15	92.8%	-	-	323,560,563.15	92.8%	25,289,973.20	7.2%
600	TRANSFERS	42,319,569.44	42,319,569.44	42,378,193.04	7.3%	\$ 58,623.60	1,021,454.44	2.4%	-	-	1,021,454.44	2.4%	41,356,738.60	97.6%
700	OTHER FINANCING SOURCES	6,000.00	6,000.00	89,000.63	0.0%	\$ 83,000.63	265,195.93	298.0%	-	-	265,195.93	298.0%	(176,195.30)	-198.0%
TOTAL REVENUES		\$ 587,758,071.61	\$ 582,135,209.11	\$ 582,752,870.33	100.0%	\$ 617,661.22	\$ 392,967,165.59	67.4%	\$ -	\$ -	\$ 392,967,165.59	67.4%	\$ 189,785,704.74	32.6%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 323,434,501.00	\$ 326,364,728.52	\$ 326,430,293.43	56.0%	\$ 65,564.91	\$ 190,269,670.43	58.3%	\$ 322,324.40	\$ 5,143,854.28	\$ 195,413,524.71	59.9%	\$ 130,694,444.32	40.0%
7900	OPERATION OF PLANT	38,013,091.00	38,017,195.97	38,158,629.94	6.5%	\$ 141,433.97	22,926,372.82	60.1%	10,394.32	5,269,548.23	28,195,921.05	73.9%	9,952,314.57	26.1%
7300	SCHOOL ADMINISTRATION	32,392,404.00	32,125,085.99	32,069,905.23	5.5%	\$ (55,180.76)	19,329,999.83	60.3%	8,267.11	33,485.02	19,363,484.85	60.4%	12,698,153.27	39.6%
7800	TRANSPORTATION	23,440,711.00	23,607,754.89	23,616,557.47	4.1%	\$ 8,802.58	14,839,072.80	62.8%	23,316.89	1,255,376.68	16,094,449.48	68.1%	7,498,791.10	31.8%
6100	PUPIL SERVICES	20,426,482.00	20,858,825.71	20,850,347.44	3.6%	\$ (8,478.27)	12,117,489.86	58.1%	4,607.07	1,706,668.26	13,824,158.12	66.3%	7,021,582.25	33.7%
8100	MAINTENANCE OF PLANT	18,540,715.00	18,547,472.34	18,551,851.22	3.2%	\$ 4,378.88	9,997,301.18	53.9%	25,756.34	2,105,207.74	12,102,508.92	65.2%	6,423,585.96	34.6%
7700	CENTRAL SERVICES	9,229,112.00	9,357,208.83	9,514,561.12	1.6%	\$ 157,352.29	5,653,489.36	59.4%	60,971.52	240,848.96	5,894,338.32	62.0%	3,559,251.28	37.4%
6300	INSTR & CURRIC DEVELOP	8,361,881.00	8,673,730.04	8,709,556.88	1.5%	\$ 35,826.84	4,927,604.52	56.6%	1,999.95	6,348.04	4,933,952.56	56.6%	3,773,604.37	43.3%
6200	INSTRUCTIONAL MEDIA	6,129,742.00	6,133,944.66	6,091,889.16	1.0%	\$ (42,055.50)	3,676,815.36	60.4%	10,988.88	82,168.01	3,758,983.37	61.7%	2,321,916.91	38.1%
6400	INSTR STAFF DEVELOP	5,742,641.00	5,560,405.32	5,802,128.25	1.0%	\$ 241,722.93	3,259,944.21	56.2%	42,309.58	248,489.88	3,508,434.09	60.5%	2,251,384.58	38.8%
8200	ADMIN TECHNOLOGY SERV	5,285,130.13	5,349,610.10	5,290,269.01	0.9%	\$ (59,341.09)	2,944,531.88	55.7%	16,728.52	37,307.67	2,981,839.55	56.4%	2,291,700.94	43.3%
7500	FISCAL SERVICES	3,447,567.00	3,289,035.40	3,309,228.71	0.6%	\$ 20,193.31	1,806,597.71	54.6%	2,888.18	114,426.81	1,921,024.52	58.1%	1,385,316.01	41.9%
7100	BOARD OF EDUCATION	1,805,224.00	1,803,262.52	1,805,172.52	0.3%	\$ 1,910.00	936,937.61	51.9%	104,461.67	51,970.63	988,908.24	54.8%	711,802.61	39.4%
7400	FACILITIES ACQ & CONST	1,717,606.00	1,709,070.84	1,767,610.24	0.3%	\$ 58,539.40	1,039,094.51	58.8%	130.38	6,199.77	1,045,294.28	59.1%	722,185.58	40.9%
7200	GENERAL ADMINISTRATION	1,533,330.00	1,653,870.84	1,659,306.46	0.3%	\$ 5,435.62	983,952.38	59.3%	2,796.73	22,495.00	1,006,447.38	60.7%	650,062.35	39.2%
6500	INSTR RELATED TECHNOLOGY	1,917,545.00	1,544,667.66	1,546,223.77	0.3%	\$ 1,556.11	836,784.36	54.1%	11.99	-	836,784.36	54.1%	709,427.42	45.9%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	926,067.64	926,067.64	926,067.64	0.2%	\$ -	-	0.0%	-	-	-	0.0%	926,067.64	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,212,920.72	1,212,920.72	1,212,920.72	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,212,920.72	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,031,720.90	1,031,720.90	1,071,720.90	0.2%	\$ 40,000.00	-	0.0%	-	-	-	0.0%	1,071,720.90	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,821,032.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	317,911.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272T	RESTRICTED FOR BEST BRIGHTEST	5,024,224.00	4,685,948.00	4,685,948.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,685,948.00	100.0%
272U	RESTRICTED FOR TURNAROUND SCHL	261,699.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	23,800,000.00	23,800,000.00	23,800,000.00	4.1%	\$ -	-	0.0%	-	-	-	0.0%	23,800,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	2,500,000.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	42,154,814.22	39,592,682.22	39,592,682.22	6.8%	\$ -	-	0.0%	-	-	-	0.0%	39,592,682.22	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 587,758,071.61	\$ 582,135,209.11	\$ 582,752,870.33	100.0%	\$ 617,661.22	\$ 295,545,658.82	50.7%	\$ 637,953.53	\$ 16,324,394.98	\$ 311,870,053.80	53.5%	\$ 270,244,863.00	46.4%

ANALYSIS OF BUDGETED ENDING FUND BALANCES
February 29, 2020

Exhibit C

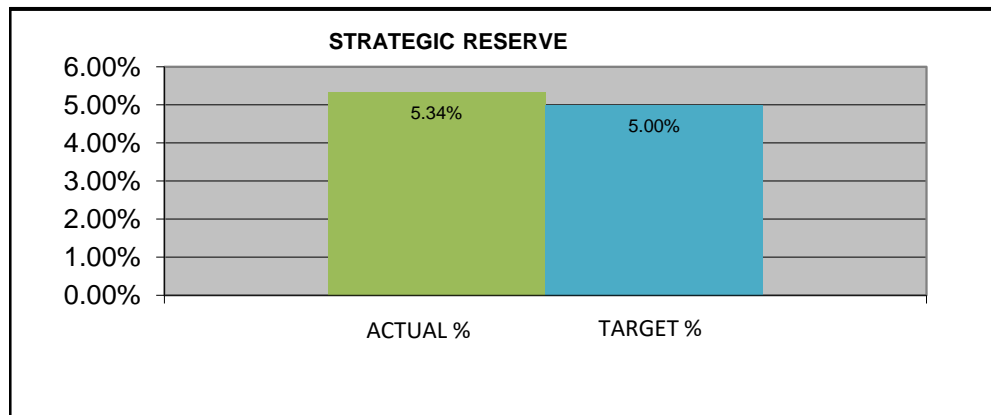
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	926,067.64			1,675,762.23	
Pre-Paid Non Spendable	1,212,920.72				
Restricted					
Restricted - Workforce Programs	1,071,720.90				
Restricted - School Recognition Funding	-				
Restricted Self Insured Retention			39,000,000.00		
Restricted Emergency Maintenance			4,800,000.00		
Restricted Future Schools Construction			88,767,418.20		
Restricted Enterprise Software			13,200,000.00		
Restricted - McKay Scholarships	-				
Restricted for Best Brightest	4,685,948.00				
Restricted for Turnaround	-				
Restricted Debt Service		7,447,161.65			
Restricted Capital Projects			5,066,108.88		
Restricted Food Services				5,655,628.44	
Assigned					
Assigned For FTE Shortfall / State Proration	-				
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			3,134,690.08		
Unassigned					
Unassigned Reserve For Budget Shortfall	39,592,682.22				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	23,800,000.00				
Health Fund Reserve for Future Claims					15,734,778.12
Workers Compensation Reserve for Future Claims					10,440,811.63
Flex Care Reserve for Future Claims					327,601.21
Totals	\$ 77,579,339.48	\$ 7,447,161.65	\$ 153,968,217.16	\$ 7,331,390.67	\$ 26,503,190.96
				Grand Total All Reserves	
				\$	272,829,299.92

MONTHLY STATUS REPORT ON STRATEGIC RESERVE

February 29, 2020

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	1,400,000.00
STATE	95,313,055.79
LOCAL	348,850,536.35
	<u>\$ 446,053,592.14</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reseve	\$23,800,000.00	5.34%	5.00%	(\$1,497,320.39)



	Current Month	Previous Month	Change
Strategic Reserve	5.34%	5.34%	0.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT E

FND	- 1XX	GENERAL FUND	PRD-08	FEBRUARY	2020							
			---	YTD---	----	YTD----	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 0051	EVERGLADES CITY SCHOOL	2,798,600.09	1,301.93	50,068.91	244,075.09	1,630,435.84	1,116,793.41	39				
A 0061	GULFVIEW MIDDLE	5,214,018.48	1,656.94	94,048.97	469,020.43	3,131,501.18	1,986,811.39	38				
A 0121	LAKE PARK ELEMENTARY	4,967,479.94	2,283.56	59,832.40	474,857.08	3,031,116.69	1,874,247.29	37				
A 0131	TOMMIE BARFIELD ELEMEN	4,431,714.21	1,686.83	58,493.21	433,110.13	2,715,611.92	1,655,922.25	37				
A 0141	SHADOWLAWN ELEMENTARY	4,745,395.23	1,571.22	91,608.94	453,716.91	2,826,766.01	1,825,449.06	38				
A 0151	NAPLES HIGH	11,912,954.07	4,759.86	239,035.95	1,093,835.00	7,165,342.98	4,503,815.28	37				
A 0161	PINECREST ELEMENTARY	6,929,269.08	2,104.10	112,604.77	623,609.69	4,021,228.64	2,793,331.57	40				
A 0171	SEA GATE ELEMENTARY	6,396,076.48	341.83	70,080.66	620,706.63	3,896,382.62	2,429,271.37	37				
A 0181	HIGHLANDS ELEMENTARY	6,049,500.14	4,965.37	101,164.12	558,338.87	3,574,214.56	2,369,156.09	39				
A 0191	LAKE TRAFFORD ELEMENTA	7,394,896.10	3,757.35	211,170.02	670,074.56	4,200,365.20	2,979,603.53	40				
A 0201	AVALON ELEMENTARY	4,173,638.62	2,318.07	46,604.34	407,854.29	2,477,432.39	1,647,283.82	39				
A 0211	EAST NAPLES MIDDLE	6,270,946.02	1,064.88	82,794.78	622,987.03	3,739,680.68	2,447,405.68	39				
A 0221	POINCIANA ELEMENTARY	5,592,364.69	2,863.41	115,244.14	551,501.50	3,374,450.05	2,099,807.09	37				
A 0231	GOLDEN GATE ELEMENTARY	7,148,339.85	3,036.61	219,846.54	641,545.13	4,053,315.87	2,872,140.83	40				
A 0241	NAPLES PARK ELEMENTARY	4,391,152.91	2,120.43	51,625.24	441,008.07	2,653,744.23	1,683,663.01	38				
A 0251	PINE RIDGE MIDDLE	7,304,039.56	4,321.65	126,598.69	693,429.39	4,448,535.48	2,724,583.74	37				
A 0261	LELY HIGH	10,969,439.62	16,817.14	229,415.06	1,015,615.70	6,445,149.28	4,278,058.14	39				
A 0271	IMMOKALEE HIGH	12,724,730.93	7,145.87	361,171.62	1,063,318.70	7,119,115.73	5,237,297.71	41				
A 0281	LORENZO WALKER TECH CO	6,815,202.15	11,029.38	278,119.28	567,873.98	3,914,628.21	2,611,425.28	38				
A 0282	LORENZO WALKER TECHNIC	4,150,354.84	1,172.04	155,219.87	353,022.45	2,443,470.33	1,550,492.60	37				
A 0311	BARRON COLLIER HIGH	12,146,608.92	6,562.86	345,340.93	1,029,970.23	7,031,229.52	4,763,475.61	39				
A 0321	GOLDEN GATE MIDDLE	7,403,240.28	2,113.58	167,833.92	701,832.62	4,248,560.45	2,984,732.33	40				
A 0331	BIG CYPRESS ELEMENTARY	7,074,662.34	2,602.84	110,441.83	698,327.07	4,152,205.46	2,809,412.21	39				
A 0341	VILLAGE OAKS ELEMENTAR	6,250,640.47	3,686.79	144,689.90	557,194.47	3,541,246.86	2,561,016.92	40				
A 0351	GOLDEN TERRACE ELEMEN	7,255,699.41	2,571.46	132,490.54	681,947.75	4,107,051.98	3,013,585.43	41				
A 0361	IMMOKALEE MIDDLE	10,835,146.58	447.80	258,297.32	996,043.13	6,490,687.04	4,085,714.42	37				
A 0371	VINEYARDS ELEMENTARY	7,081,124.53	0.00	163,410.10	677,140.45	4,164,986.32	2,752,728.11	38				
A 0381	LELY ELEMENTARY	5,236,887.60	77.95	64,801.36	507,531.95	3,113,588.75	2,058,419.54	39				
A 0391	LAUREL OAK ELEMENTARY	7,374,632.10	316.98	60,015.26	734,904.98	4,497,571.62	2,816,728.24	38				
A 0392	GULF COAST HIGH	14,217,110.75	5,217.21	442,133.88	1,241,185.27	8,312,514.59	5,457,245.07	38				
A 0401	OAKRIDGE MIDDLE	7,709,046.26	776.97	147,068.24	723,013.52	4,657,644.61	2,903,556.44	37				
A 0421	MANATEE ELEMENTARY	5,568,574.37	291.50	132,132.17	539,058.56	3,331,811.98	2,104,338.72	37				
A 0422	MANATEE MIDDLE	6,128,686.15	1,296.47	97,591.03	585,572.64	3,577,061.77	2,452,736.88	40				
A 0431	PELICAN MARSH ELEMENTA	6,170,866.36	698.17	79,847.27	596,189.20	3,716,909.41	2,373,411.51	38				
A 0441	CORKSCREW ELEMENTARY	6,003,804.60	3,466.60	124,064.85	561,934.48	3,460,305.62	2,415,967.53	40				
A 0442	CORKSCREW MIDDLE	5,957,064.00	3,416.52	102,567.15	560,605.78	3,650,723.10	2,200,357.23	36				
A 0451	OSCEOLA ELEMENTARY	5,861,249.64	1,017.91	82,502.34	565,574.60	3,473,442.60	2,304,286.79	39				
A 0452	NORTH NAPLES MIDDLE	6,572,204.76	1,987.23	96,993.41	633,318.61	3,920,907.93	2,552,316.19	38				
A 0461	CALUSA PARK ELEMENTARY	6,279,908.24	995.41	138,876.00	604,573.86	3,649,077.15	2,490,959.68	39				
A 0471	SABAL PALM ELEMENTARY	5,198,088.56	706.98	70,615.73	495,232.60	3,060,682.75	2,066,083.10	39				
A 0472	CYPRESS PALM MIDDLE	5,799,842.68	1,718.73	100,287.29	552,208.66	3,380,609.16	2,317,227.50	39				
A 0493	PALMETTO RIDGE HIGH	13,458,948.19	12,978.91	358,082.76	1,173,712.01	7,820,230.39	5,267,656.13	39				
A 0501	GOLDEN GATE HIGH	11,889,007.05	5,510.81	303,101.45	1,054,606.28	6,841,539.14	4,738,855.65	39				
A 0511	ESTATES ELEMENTARY	4,460,843.86	10,391.65	72,675.34	440,749.88	2,762,343.88	1,615,432.99	36				
A 0521	VETERANS MEMORIAL ELEM	6,300,580.60	895.10	87,350.00	616,363.77	3,781,074.92	2,431,260.58	38				
A 0531	MIKE DAVIS ELEMENTARY	4,905,174.80	1,704.29	69,560.84	471,358.12	2,942,047.01	1,891,862.66	38				
A 0541	PALMETTO ELEMENTARY	4,349,000.46	2,054.49	111,981.76	414,471.38	2,571,937.10	1,663,027.11	38				
A 0551	PARKSIDE ELEMENTARY	5,688,342.72	825.71	70,402.23	530,233.31	3,226,504.59	2,390,610.19	42				
A 0581	IMMOKALEE TECHNICAL CO	3,963,598.58	3,954.20	123,039.90	329,485.16	2,488,307.97	1,348,296.51	34				
A 0631	EDEN PARK ELEMENTARY	6,241,486.12	1,753.14	114,636.26	569,268.52	3,540,423.33	2,584,673.39	41				
A 7001	COLLIER VIRTUAL SCHOOL	134,424.23	0.00	84,220.64	18,971.50	45,226.94	4,976.65	3				
A 7006	COLLIER DISTRICT VIRTU	467,885.21	123.48	0.00	30,800.16	201,145.79	266,615.94	56				
A 9004	T.A.P.P. - IMMOKALEE	650,972.27	0.00	135,114.57	54,443.90	329,297.56	186,560.14	28				
A 9007	NEW BEGINNINGS IMMOKAL	727,904.68	0.00	1,512.67	74,328.15	444,495.47	281,896.54	38				

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT E

FND - 1XX GENERAL FUND

PRD-08 FEBRUARY 2020

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

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9008 N.A.T.A.P.	631,890.16	0.00	136,963.22	56,617.41	335,593.29	159,333.65	25
A 9010 NEW BEGINNINGS NAPLES	1,080,927.41	208.91	2,122.65	95,105.72	593,391.21	485,204.64	44
A 9013 DETENTION CENTER	485,725.59	0.00	2,030.33	39,851.44	264,793.15	218,902.11	45
A 9015 PHOENIX NAPLES	1,542,694.54	0.00	5,816.43	136,301.74	758,252.54	778,625.57	50
A 9017 PACE PROGRAM	605,920.20	0.00	395,000.00	0.00	58,980.30	151,939.90	25
A 9018 MARCO ISLAND CHARTER M	2,980,823.04	0.00	0.00	237,851.42	1,998,134.12	982,688.92	32
A 9019 HOSPITAL/HOMEBOUND	765,549.54	0.00	2,500.00	115,384.89	390,661.86	372,387.68	48
A 9021 IMMOKALEE COMMUNITY SC	2,086,943.86	0.00	0.00	147,250.25	1,399,614.81	687,329.05	32
A 9026 PHOENIX IMMOKALEE	556,584.05	0.00	2,374.72	47,356.74	288,866.10	265,343.23	47
A 9027 BEACON HIGH SCHOOL	2,527,613.96	0.00	6,134.38	235,484.78	1,352,133.00	1,169,346.58	46
A 9032 MARCO ISLAND ACADEMY	1,880,115.78	0.00	0.00	137,243.84	1,225,813.56	654,302.22	34
A 9034 GULF COAST CHARTER ACA	5,886,599.27	0.00	0.00	443,194.59	3,985,341.10	1,901,258.17	32
A 9035 MASON CLASSICAL ACADEM	7,450,130.02	0.00	0.00	569,939.69	5,048,284.08	2,401,845.94	32
A 9036 COLLIER CHARTER ACADEM	5,740,470.00	0.00	0.00	420,949.72	3,887,554.67	1,852,915.33	32
A 9037 BRIDGEPREP ACADEMY COL	1,844,816.07	0.00	0.00	142,394.29	1,215,913.78	628,902.29	34
A 9110 SCHOOL BOARD	538,349.35	174.91	10,000.00	31,934.76	299,506.44	228,668.00	42
A 9120 LEGAL SERVICES	1,202,422.06	286.76	178,641.70	41,523.08	513,468.06	510,025.54	42
A 9210 SUPERINTENDENT'S OFFIC	519,127.90	2,219.99	0.00	43,928.90	271,511.95	245,395.96	47
A 9211 CURRICULUM & INSTRUCTI	951,659.91	1,907.23	113,181.24	50,185.96	521,705.43	314,866.01	33
A 9212 DISTRICT/SCHOOL OPERAT	2,202,480.29	6,374.64	69,434.35	127,649.07	1,259,339.34	867,331.96	39
A 9213 PRINCIPAL OF ALT SCHOO	947,219.14	0.00	40,880.82	56,084.00	704,413.58	201,924.74	21
A 9215 STUDENT RELATIONS	658,224.31	773.28	0.00	31,005.59	434,581.57	222,869.46	33
A 9223 ELEMENTARY PROGRAMS	2,576,882.78	1,127.70	26,339.02	172,178.53	1,310,500.96	1,238,915.10	48
A 9224 SECONDARY PROGRAMS	11,474,267.44	5,211.12	204,140.87	278,005.84	2,644,720.02	8,620,195.43	75
A 9230 HUMAN RESOURCES	870,952.68	16,368.15	13,053.00	47,058.23	569,452.94	272,078.59	31
A 9231 TALENT MANAGEMENT	2,150,326.12	833.00	73,712.95	167,031.18	1,258,826.68	816,953.49	37
A 9238 BENEFITS & WELLNESS	306,699.12	236.09	25,685.00	21,479.34	126,193.54	154,584.49	50
A 9239 COMPENSATION	615,710.46	0.00	0.00	47,136.30	359,800.41	255,910.05	41
A 9240 PROF LEARNING & DIGITA	1,450,501.27	43,477.59	66,278.28	116,786.23	862,671.34	478,074.06	32
A 9260 ACCOUNTABILITY & DATA	1,648,988.79	3,472.48	135,967.76	103,628.18	934,035.96	575,512.59	34
A 9270 COMMUNICATIONS & COMMU	924,071.91	1,264.16	9,730.53	70,805.94	540,068.99	373,008.23	40
A 9281 ADULT & COMMUNITY EDUC	2,009,496.68	1,287.60	8,639.96	169,828.47	1,104,909.68	894,659.44	44
A 9413 DISTRICT-WIDE INSURANC	6,252,329.75	0.00	244,925.55	17,931.74	5,644,142.70	363,261.50	5
A 9420 TECHNOLOGY	28,856,980.79	248,141.46	1,347,135.19	1,736,296.33	18,126,322.90	9,135,381.24	31
A 9427 SSPAR - ALLOCATIONS AN	965,605.04	0.00	0.00	99,043.17	528,345.10	437,259.94	45
A 9430 MAINTENANCE	15,933,436.80	8,530.85	1,995,988.66	1,297,435.10	8,815,422.39	5,113,494.90	32
A 9434 UTIL/COMM/OTHR COUNTY-	3,029,051.87	0.00	297,181.56	86,340.55	1,267,034.21	1,464,836.10	48
A 9440 TRANSPORTATION	23,227,370.22	19,779.77	1,280,855.43	2,877,128.50	14,690,275.68	7,236,459.34	31
A 9450 FACILITIES MANAGEMENT	478,915.01	130.38	33,790.00	7,220.61	80,885.14	364,109.49	76
A 9451 SECURITY & ENVIRONMENT	2,143,556.62	5,753.76	167,598.57	51,678.73	465,535.72	1,504,668.57	70
A 9460 ACCOUNTING	2,071,566.58	106,888.18	126,426.81	111,639.03	1,053,909.23	784,342.36	37
A 9462 FINANCIAL SERVICES	602,717.40	0.00	1,000.00	44,707.96	360,610.95	241,106.45	40
A 9470 BUDGET	510,135.11	0.00	0.00	24,333.17	245,559.24	264,575.87	51
A 9475 PAYROLL SERVICES	644,143.18	0.00	0.00	39,746.40	343,438.77	300,704.41	46
A 9480 PURCHASING	551,903.86	261.89	309,234.54	31,363.98	36,569.94	205,837.49	37
A 9525 STEAM,VIRTUAL,HOME&CHA	550,530.27	5,591.51	4,555.85	45,421.35	288,065.03	252,317.88	45
A 9530 EXCEPT ED & STDT SUPPO	6,069,964.93	837.91	1,588,495.76	466,225.88	3,448,595.97	1,032,035.29	17
A 9543 FEDERAL, STATE & COMP	427,769.34	334.00	50,153.40	27,464.79	236,030.74	141,251.20	33
*	505,173,530.85	637,953.53	16,324,394.98	43,386,806.61	295,545,658.82	192,665,523.52	38

Meeting Date: May 12, 2020

Agenda Title: March 2020 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending March 31, 2020.

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. Reserve for Budget Shortfall was transferred to the General Fund to pay for increases in salaries

Exhibit C, ANALYSIS OF BUDGETED ENDING FUND BALANCES, provides an analysis of budgeted ending fund balances for all fund groups. The Reserve for Budget Shortfall was decreased in the amount of (\$10,500,000.00) to cover salary increases as previously approved by the Board.

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**

March 31, 2020

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 587,758,071.61	\$ 582,752,870.33	\$ 582,295,359.02	\$ 349,418,670.99	\$ 472,122.09	\$ 12,877,189.41	\$ 219,527,376.53
Debt Service	41,793,778.57	41,793,778.57	41,793,778.57	34,308,957.50	-	-	7,484,821.07
Capital Outlay	359,465,943.69	362,868,347.71	364,800,111.43	75,613,823.29	39,106.86	58,650,965.40	230,496,215.88
Special Revenue -School Food Service	38,059,129.75	38,095,629.75	38,542,091.95	20,282,226.66	23,729.28	4,396,091.03	13,840,044.98
Special Revenue - Grants	44,311,497.49	45,168,945.35	45,656,149.59	28,987,450.63	119,877.85	1,107,028.40	15,441,792.71
Health Care	75,142,684.50	75,142,684.50	75,142,684.50	40,520,284.65	-	3,126,528.61	31,495,871.24
Workers' Compensation	12,288,915.63	12,288,915.63	12,288,915.63	1,181,302.76	-	80,473.31	11,027,139.56
Flexcare	1,747,101.21	1,747,101.21	1,747,101.21	950,156.01	-	59,042.60	737,902.60
Totals - All Funds	\$ 1,160,567,122.45	\$ 1,159,858,273.05	\$ 1,162,266,191.90	\$ 551,262,872.49	\$ 654,836.08	\$ 80,297,318.76	\$ 530,051,164.57

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS OPERATING SUMMARY March 31, 2020

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 96,794,216.52	\$ 94,232,084.52	\$ 94,232,084.52	16.2%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 94,232,084.52	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	336,375.05	68.6%	-	-	\$ 336,375.05	68.6%	153,624.95	31.4%
200	FEDERAL THROUGH STATE	1,400,000.00	1,400,000.00	1,100,000.00	0.2%	\$ (300,000.00)	672,279.54	61.1%	-	-	\$ 672,279.54	61.1%	427,720.46	38.9%
300	STATE	98,985,566.79	95,313,055.79	95,323,255.79	16.4%	\$ 10,200.00	74,260,238.87	77.9%	-	-	\$ 74,260,238.87	77.9%	21,063,016.92	22.1%
400	LOCAL	347,762,718.86	348,850,536.35	348,579,470.04	59.9%	\$ (271,066.31)	331,784,320.37	95.2%	-	-	\$ 331,784,320.37	95.2%	16,795,149.67	4.8%
600	TRANSFERS	42,319,569.44	42,378,193.04	42,471,548.04	7.3%	\$ 93,355.00	1,152,539.42	2.7%	-	-	\$ 1,152,539.42	2.7%	41,319,008.62	97.3%
700	OTHER FINANCING SOURCES	6,000.00	89,000.63	99,000.63	0.0%	\$ 10,000.00	375,368.06	379.2%	-	-	\$ 375,368.06	379.2%	(276,367.43)	-279.2%
TOTAL REVENUES		\$ 587,758,071.61	\$ 582,752,870.33	\$ 582,295,359.02	100.0%	\$ (457,511.31)	\$ 408,581,121.31	70.2%	\$ -	\$ -	\$ 408,581,121.31	70.2%	\$ 173,714,237.71	29.8%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 323,434,501.00	\$ 326,430,293.43	\$ 331,726,460.57	57.0%	\$ 5,296,167.14	\$ 223,888,080.66	67.5%	\$ 138,241.25	\$ 5,063,282.95	\$ 228,951,363.61	69.0%	\$ 102,636,855.71	30.9%
7900	OPERATION OF PLANT	38,013,091.00	38,158,629.94	38,303,457.80	6.6%	\$ 144,827.86	26,405,836.14	68.9%	236,733.52	3,024,334.86	29,430,171.00	76.8%	8,636,553.28	22.5%
7300	SCHOOL ADMINISTRATION	32,392,404.00	32,069,905.23	33,141,108.23	5.7%	\$ 1,071,203.00	23,392,265.69	70.6%	1,757.29	29,183.03	23,421,448.72	70.7%	9,717,902.22	29.3%
7800	TRANSPORTATION	23,440,711.00	23,616,557.47	24,654,742.34	4.2%	\$ 1,038,184.87	18,299,072.74	74.2%	17,152.37	958,221.10	19,257,293.84	78.1%	5,380,296.13	21.8%
6100	PUPIL SERVICES	20,426,482.00	20,850,347.44	20,159,063.92	3.5%	\$ (691,283.52)	14,474,355.11	71.8%	11,569.27	1,341,970.13	15,816,325.24	78.5%	4,331,169.41	21.5%
8100	MAINTENANCE OF PLANT	18,540,715.00	18,551,851.22	18,612,953.10	3.2%	\$ 61,101.88	11,966,180.42	64.3%	17,706.18	1,599,461.76	13,565,642.18	72.9%	5,029,604.74	27.0%
7700	CENTRAL SERVICES	9,229,112.00	9,514,561.12	9,716,410.05	1.7%	\$ 201,848.93	6,844,862.83	70.4%	10,603.29	181,363.24	7,026,226.07	72.3%	2,679,580.69	27.6%
6300	INSTR & CURRIC DEVELOP	8,361,881.00	8,709,556.88	9,042,061.68	1.6%	\$ 332,504.80	5,925,894.64	65.5%	2,897.55	5,747.04	5,931,641.68	65.6%	3,107,522.45	34.4%
6200	INSTRUCTIONAL MEDIA	6,129,742.00	6,091,889.16	6,406,650.64	1.1%	\$ 314,761.48	4,431,486.48	69.2%	9,277.15	66,850.22	4,498,336.70	70.2%	1,899,036.79	29.6%
6400	INSTR STAFF DEVELOP	5,742,641.00	5,802,128.25	5,825,963.36	1.0%	\$ 23,835.11	3,711,573.65	63.7%	11,739.91	229,994.40	3,941,568.05	67.7%	1,872,655.40	32.1%
8200	ADMIN TECHNOLOGY SERV	5,285,130.13	5,290,269.01	4,940,049.04	0.8%	\$ (350,219.97)	3,408,687.50	69.0%	9,776.99	57,489.99	3,466,177.49	70.2%	1,464,094.56	29.6%
7500	FISCAL SERVICES	3,447,567.00	3,309,228.71	3,310,942.91	0.6%	\$ 1,714.20	2,201,904.75	66.5%	1,605.14	87,381.30	2,289,286.05	69.1%	1,020,051.72	30.8%
7400	FACILITIES ACQ & CONST	1,717,606.00	1,767,610.24	1,865,643.39	0.3%	\$ 98,033.15	1,187,972.78	63.7%	-	6,199.77	1,194,172.55	64.0%	671,470.84	36.0%
7100	BOARD OF EDUCATION	1,805,224.00	1,805,172.52	1,817,052.82	0.3%	\$ 11,880.30	1,083,414.18	59.6%	112.44	219,714.62	1,303,128.80	71.7%	513,811.58	28.3%
7200	GENERAL ADMINISTRATION	1,533,330.00	1,659,306.46	1,700,225.37	0.3%	\$ 40,918.91	1,168,101.00	68.7%	465.84	5,995.00	1,174,096.00	69.1%	525,663.53	30.9%
6500	INSTR RELATED TECHNOLOGY	1,917,545.00	1,546,223.77	1,493,234.32	0.3%	\$ (52,989.45)	1,028,982.42	68.9%	2,483.90	-	1,028,982.42	68.9%	461,768.00	30.9%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	926,067.64	926,067.64	926,067.64	0.2%	\$ -	-	0.0%	-	-	-	0.0%	926,067.64	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,212,920.72	1,212,920.72	1,212,920.72	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,212,920.72	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,031,720.90	1,071,720.90	1,071,720.90	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,071,720.90	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,821,032.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	317,911.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272T	RESTRICTED FOR BEST BRIGHTEST	5,024,224.00	4,685,948.00	4,685,948.00	0.8%	\$ -	-	0.0%	-	-	-	0.0%	4,685,948.00	100.0%
272U	RESTRICTED FOR TURNAROUND SCHL	261,699.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	23,800,000.00	23,800,000.00	23,800,000.00	4.1%	\$ -	-	0.0%	-	-	-	0.0%	23,800,000.00	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	0.4%	\$ 2,500,000.00	-	0.0%	-	-	-	0.0%	2,500,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	42,154,814.22	39,592,682.22	29,092,682.22	5.0%	\$ (10,500,000.00)	-	0.0%	-	-	-	0.0%	29,092,682.22	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	90,000.00	90,000.00	90,000.00	0.0%	\$ -	-	0.0%	-	-	-	0.0%	90,000.00	100.0%
274J	ASSIGNED RESV FOR LOW PERFORM SCHLS	1,200,000.00	1,200,000.00	1,200,000.00	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,200,000.00	100.0%
274K	ASSIGNED RESV ENTERPRISE SOFTWARE	5,000,000.00	5,000,000.00	5,000,000.00	0.9%	\$ -	-	0.0%	-	-	-	0.0%	5,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 587,758,071.61	\$ 582,752,870.33	\$ 582,295,359.02	100.0%	\$ (457,511.31)	\$ 349,418,670.99	60.0%	\$ 472,122.09	\$ 12,877,189.41	\$ 362,295,860.40	62.2%	\$ 219,527,376.53	37.7%

ANALYSIS OF BUDGETED ENDING FUND BALANCES
March 31, 2020

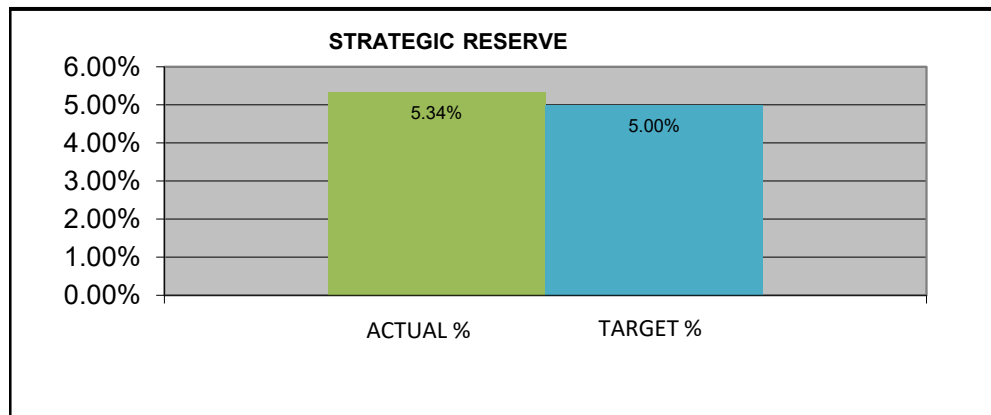
Exhibit C

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	926,067.64			1,675,762.23	
Pre-Paid Non Spendable	1,212,920.72				
Restricted					
Restricted - Workforce Programs	1,071,720.90				
Restricted - School Recognition Funding	-				
Restricted Self Insured Retention			39,000,000.00		
Restricted Emergency Maintenance			4,800,000.00		
Restricted Future Schools Construction			90,397,418.20		
Restricted Enterprise Software			13,200,000.00		
Restricted - McKay Scholarships	-				
Restricted for Best Brightest	4,685,948.00				
Restricted for Turnaround	-				
Restricted Debt Service		7,447,161.65			
Restricted Capital Projects			5,273,771.15		
Restricted Food Services				5,655,628.44	
Assigned					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			3,135,436.53		
Unassigned					
Unassigned Reserve For Budget Shortfall	29,092,682.22				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	23,800,000.00				
Health Fund Reserve for Future Claims					15,734,778.12
Workers Compensation Reserve for Future Claims					10,440,811.63
Flex Care Reserve for Future Claims					327,601.21
Totals	\$ 69,579,339.48	\$ 7,447,161.65	\$ 155,806,625.88	\$ 7,331,390.67	\$ 26,503,190.96
				Grand Total All Reserves	
				\$ 266,667,708.64	

MONTHLY STATUS REPORT ON STRATEGIC RESERVE
March 31, 2020

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	1,100,000.00
STATE	95,323,255.79
LOCAL	348,579,470.04
	<u>\$ 445,492,725.83</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reseve	\$23,800,000.00	5.34%	5.00%	(\$1,525,363.71)



	Current Month	Previous Month	Change
Strategic Reserve	5.34%	5.34%	0.00%

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS

FND - 1XX GENERAL FUND

EXHIBIT E PRD-09 MARCH 2020

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		YTD	YTD	MTD	YTD	YTD	YTD	AVAILABLE
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM	
A 0051	EVERGLADES CITY SCHOOL	2,898,389.17	5,699.80	30,205.20	323,803.02	1,954,238.86	908,245.31	31
A 0061	GULFVIEW MIDDLE	5,204,784.16	551.43	60,720.25	583,677.34	3,715,178.52	1,428,333.96	27
A 0121	LAKE PARK ELEMENTARY	5,202,438.07	775.31	44,412.74	581,644.84	3,612,761.53	1,544,488.49	29
A 0131	TOMMIE BARFIELD ELEMEN	4,611,095.16	1,151.79	36,740.70	527,497.85	3,243,109.77	1,330,092.90	28
A 0141	SHADOWLAWN ELEMENTARY	4,832,155.52	701.94	60,795.82	567,073.20	3,393,839.21	1,376,818.55	28
A 0151	NAPLES HIGH	12,506,538.26	3,500.44	240,793.82	1,435,947.44	8,601,290.42	3,660,953.58	29
A 0161	PINECREST ELEMENTARY	6,975,332.61	4,372.23	81,719.61	778,473.64	4,799,702.28	2,089,538.49	29
A 0171	SEA GATE ELEMENTARY	6,643,911.16	1,414.08	50,414.57	758,192.29	4,654,574.91	1,937,507.60	29
A 0181	HIGHLANDS ELEMENTARY	6,227,498.46	5,687.56	71,393.01	691,171.86	4,265,386.42	1,885,031.47	30
A 0191	LAKE TRAFFORD ELEMENTA	7,186,459.12	3,936.35	170,359.19	852,460.02	5,052,825.22	1,959,338.36	27
A 0201	AVALON ELEMENTARY	4,267,736.72	2,232.51	30,730.31	491,561.35	2,968,993.74	1,265,780.16	29
A 0211	EAST NAPLES MIDDLE	6,369,268.26	714.28	47,421.34	746,305.31	4,485,985.99	1,835,146.65	28
A 0221	POINCIANA ELEMENTARY	5,924,575.49	3,700.36	88,497.11	704,572.20	4,079,022.25	1,753,355.77	29
A 0231	GOLDEN GATE ELEMENTARY	7,066,178.82	3,323.15	145,834.31	824,115.97	4,877,431.84	2,039,589.52	28
A 0241	NAPLES PARK ELEMENTARY	4,593,048.08	887.49	33,823.22	536,825.78	3,190,570.01	1,367,767.36	29
A 0251	PINE RIDGE MIDDLE	7,408,226.13	1,427.20	81,159.86	819,574.09	5,268,109.57	2,057,529.50	27
A 0261	LELY HIGH	11,414,941.88	19,422.44	191,566.29	1,282,706.52	7,727,855.80	3,476,097.35	30
A 0271	IMMOKALEE HIGH	12,624,422.24	10,170.91	254,836.72	1,435,002.69	8,554,118.42	3,805,296.19	30
A 0281	LORENZO WALKER TECH CO	6,815,202.15	861.86	250,298.95	665,989.95	4,580,618.16	1,983,423.18	29
A 0282	LORENZO WALKER TECHNIC	4,299,399.39	1,151.58	150,927.25	396,546.97	2,840,017.30	1,307,303.26	30
A 0311	BARRON COLLIER HIGH	12,330,851.54	5,899.48	354,481.25	1,417,232.52	8,448,462.04	3,522,008.77	28
A 0321	GOLDEN GATE MIDDLE	7,243,978.51	803.60	109,137.01	833,677.78	5,082,238.23	2,051,799.67	28
A 0331	BIG CYPRESS ELEMENTARY	7,369,953.63	3,402.37	81,826.31	826,944.00	4,979,149.46	2,305,575.49	31
A 0341	VILLAGE OAKS ELEMENTAR	6,430,342.50	11,892.62	123,420.15	700,625.75	4,241,872.61	2,053,157.12	31
A 0351	GOLDEN TERRACE ELEMEN	7,271,623.40	3,792.82	91,771.06	810,573.14	4,917,625.12	2,258,434.40	31
A 0361	IMMOKALEE MIDDLE	11,031,111.09	4,167.20	171,471.10	1,251,786.40	7,742,473.44	3,112,999.35	28
A 0371	VINEYARDS ELEMENTARY	7,243,786.08	767.28	115,140.89	847,571.64	5,012,557.96	2,115,319.95	29
A 0381	LELY ELEMENTARY	5,423,942.71	792.23	40,475.54	617,769.04	3,731,357.79	1,651,317.15	30
A 0391	LAUREL OAK ELEMENTARY	7,669,028.01	1,107.72	44,981.73	874,120.59	5,371,692.21	2,251,246.35	29
A 0392	GULF COAST HIGH	14,807,178.45	3,392.00	471,202.69	1,633,131.63	9,945,646.22	4,386,937.54	29
A 0401	OAKRIDGE MIDDLE	7,833,198.94	1,722.52	99,047.65	853,438.96	5,511,083.57	2,221,345.20	28
A 0421	MANATEE ELEMENTARY	5,796,343.53	784.28	93,256.18	671,848.91	4,003,660.89	1,698,642.18	29
A 0422	MANATEE MIDDLE	6,121,834.88	939.38	47,550.33	727,370.77	4,304,432.54	1,768,912.63	28
A 0431	PELICAN MARSH ELEMENTA	6,414,739.80	1,096.95	50,478.01	724,979.27	4,441,888.68	1,921,276.16	29
A 0441	CORKSCREW ELEMENTARY	6,082,512.43	2,457.19	99,417.45	675,645.04	4,135,950.66	1,844,687.13	30
A 0442	CORKSCREW MIDDLE	6,060,399.00	1,023.03	56,621.18	693,076.24	4,343,799.34	1,658,955.45	27
A 0451	OSCEOLA ELEMENTARY	6,050,310.22	714.28	55,035.11	661,936.39	4,135,378.99	1,859,181.84	30
A 0452	NORTH NAPLES MIDDLE	6,635,878.72	1,375.82	50,544.70	743,403.30	4,664,311.23	1,919,646.97	28
A 0461	CALUSA PARK ELEMENTARY	6,417,297.96	1,871.11	93,912.63	744,808.49	4,393,885.64	1,927,628.58	30
A 0471	SABAL PALM ELEMENTARY	5,332,383.11	1,755.86	42,744.45	605,300.65	3,665,983.40	1,621,899.40	30
A 0472	CYPRESS PALM MIDDLE	5,780,498.00	819.13	56,225.36	670,032.59	4,050,641.75	1,672,811.76	28
B 0481	ELEMENTARY T (NEW NAME	37,992.48	0.00	0.00	0.00	0.00	37,992.48	100
B 0491	ELEMENTARY G (NEW NAME	40,681.80	0.00	0.00	0.00	0.00	40,681.80	100
A 0493	PALMETTO RIDGE HIGH	13,738,341.78	2,827.31	320,549.58	1,566,725.16	9,386,955.55	4,028,009.34	29
A 0501	GOLDEN GATE HIGH	11,960,390.02	7,073.70	233,929.10	1,325,341.88	8,166,881.02	3,552,506.20	29
A 0511	ESTATES ELEMENTARY	4,781,132.97	11,204.14	45,500.39	546,721.12	3,309,065.00	1,415,363.44	29
A 0521	VETERANS MEMORIAL ELEM	6,511,888.77	1,614.84	55,441.19	727,998.18	4,509,073.10	1,945,759.64	29
A 0531	MIKE DAVIS ELEMENTARY	5,095,084.94	2,447.44	42,192.94	586,360.12	3,528,407.13	1,522,037.43	29
A 0541	PALMETTO ELEMENTARY	4,541,686.48	1,376.88	77,032.43	526,266.71	3,098,203.81	1,365,073.36	30
A 0551	PARKSIDE ELEMENTARY	5,709,251.46	2,657.20	47,654.82	663,169.56	3,889,674.15	1,769,265.29	30
A 0581	IMMOKALEE TECHNICAL CO	4,099,549.42	5,593.14	103,383.33	433,466.24	2,921,774.21	1,068,798.74	26
A 0631	EDEN PARK ELEMENTARY	6,222,091.14	5,054.60	82,671.07	711,151.12	4,251,574.45	1,882,791.02	30
A 7001	COLLIER VIRTUAL SCHOOL	110,678.72	0.00	82,220.64	18,193.15	27,033.79	1,424.29	1
A 7006	COLLIER DISTRICT VIRTU	470,824.09	49.54	0.00	35,032.82	236,178.61	234,595.94	49

BUDGET STATUS SUMMARY
MONTHLY FINANCIAL STATEMENTS

FND	- 1XX	GENERAL FUND	EXHIBIT E	PRD-09	MARCH	2020						
			---	YTD---	----	YTD----	---	MTD--	---	YTD--	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 9004	T.A.P.P. - IMMOKALEE	654,146.79	0.00	74,275.25	122,923.60	452,221.16	127,650.38	19				
A 9007	NEW BEGINNINGS IMMOKAL	793,334.37	0.00	1,643.99	112,785.84	557,281.31	234,409.07	29				
A 9008	N.A.T.A.P.	639,729.47	0.00	74,900.59	119,318.17	454,911.46	109,917.42	17				
A 9010	NEW BEGINNINGS NAPLES	1,141,970.58	0.00	1,707.34	173,555.98	766,947.19	373,316.05	32				
A 9013	DETENTION CENTER	519,421.45	0.00	1,142.53	59,833.65	324,626.80	193,652.12	37				
A 9015	PHOENIX NAPLES	1,513,036.62	0.00	5,433.39	290,152.63	1,048,405.17	459,198.06	30				
A 9017	PACE PROGRAM	606,028.52	0.00	270,064.60	170,762.40	229,742.70	106,221.22	17				
A 9018	MARCO ISLAND CHARTER M	2,986,524.04	0.00	0.00	239,472.74	2,237,606.86	748,917.18	25				
A 9019	HOSPITAL/HOMEBOUND	765,549.54	0.00	7,912.01	90,904.70	481,566.56	276,070.97	36				
A 9021	IMMOKALEE COMMUNITY SC	2,089,661.86	0.00	0.00	160,012.83	1,559,627.64	530,034.22	25				
A 9026	PHOENIX IMMOKALEE	565,139.23	0.00	2,313.64	93,375.22	382,241.32	180,584.27	31				
A 9027	BEACON HIGH SCHOOL	2,597,104.25	279.99	5,355.24	364,874.73	1,717,007.73	874,461.29	33				
A 9032	MARCO ISLAND ACADEMY	1,865,666.78	0.00	0.00	157,834.34	1,383,647.90	482,018.88	25				
A 9034	GULF COAST CHARTER ACA	5,909,222.27	0.00	0.00	464,992.51	4,450,333.61	1,458,888.66	24				
A 9035	MASON CLASSICAL ACADEM	7,466,986.02	0.00	0.00	601,045.01	5,649,329.09	1,817,656.93	24				
A 9036	COLLIER CHARTER ACADEM	5,785,831.00	0.00	0.00	454,220.20	4,341,774.87	1,444,056.13	24				
A 9037	BRIDGEPREP ACADEMY COL	1,907,019.07	0.00	0.00	159,295.32	1,375,209.10	531,809.97	27				
A 9110	SCHOOL BOARD	538,359.41	47.44	10,000.00	63,785.49	363,291.93	165,020.04	30				
A 9120	LEGAL SERVICES	1,214,292.30	65.00	69,812.50	91,467.57	604,935.63	539,479.17	44				
A 9210	SUPERINTENDENT'S OFFIC	528,169.47	831.75	0.00	42,195.01	313,706.96	213,630.76	40				
A 9211	CURRICULUM & INSTRUCTI	1,260,886.98	2,630.37	110,330.24	71,428.10	593,133.53	554,792.84	44				
A 9212	DISTRIC/SCHOOL OPERAT	2,129,527.30	1,693.95	52,269.75	207,953.73	1,467,293.07	608,270.53	28				
A 9213	PRINCIPAL OF ALT SCHOO	705,918.85	714.28	24,848.87	195,142.74	509,270.84	171,084.86	24				
A 9215	STUDENT RELATIONS	633,442.37	1,425.18	0.00	61,630.28	496,211.85	135,805.34	21				
A 9223	ELEMENTARY PROGRAMS	2,560,455.13	349.99	33,005.68	240,499.95	1,551,000.91	976,098.55	38				
A 9224	SECONDARY PROGRAMS	11,163,535.75	898.73	226,740.87	339,132.38	2,983,852.40	7,952,043.75	71				
A 9230	HUMAN RESOURCES	865,942.22	3,446.96	9,213.00	80,889.36	650,342.30	202,939.96	23				
A 9231	TALENT MANAGEMENT	2,227,033.55	0.00	54,434.95	309,931.19	1,568,757.87	603,840.73	27				
A 9238	BENEFITS & WELLNESS	285,326.78	192.57	19,605.50	24,681.32	150,874.86	114,653.85	40				
A 9239	COMPENSATION	634,992.84	0.00	0.00	95,496.39	455,296.80	179,696.04	28				
A 9240	PROF LEARNING & DIGITA	1,455,518.46	11,329.47	67,837.54	156,950.22	1,019,621.56	356,729.89	24				
A 9260	ACCOUNTABILITY & DATA	1,688,771.70	2,295.92	102,812.61	195,195.30	1,129,231.26	454,431.91	26				
A 9270	COMMUNICATIONS & COMMU	962,787.32	334.97	7,263.03	108,264.98	648,333.97	306,855.35	31				
A 9281	ADULT & COMMUNITY EDUC	2,009,496.68	823.60	8,539.74	208,505.98	1,313,415.66	686,717.68	34				
A 9413	DISTRICT-WIDE INSURANC	6,118,733.20	0.00	200,647.62	105,970.37	5,538,172.33	379,913.25	6				
A 9420	TECHNOLOGY	28,510,564.87	57,950.40	1,201,529.93	974,284.79	19,100,607.69	8,150,476.85	28				
A 9427	SSPAR - ALLOCATIONS AN	945,375.51	0.00	0.00	128,347.39	656,692.49	288,683.02	30				
A 9430	MAINTENANCE	15,934,864.65	57,910.90	1,674,077.50	1,566,958.26	10,382,380.65	3,820,495.60	23				
A 9434	UTIL/COMM/OTHR COUNTY-	3,054,454.46	147,286.10	205,252.12	916,407.54	2,183,441.75	518,474.49	16				
A 9440	TRANSPORTATION	24,310,334.41	16,276.89	969,227.49	3,399,040.52	18,089,316.20	5,235,513.83	21				
A 9450	FACILITIES MANAGEMENT	477,302.42	0.00	32,915.00	10,350.66	91,235.80	353,151.62	73				
A 9451	SAFETY & SECURITY	1,637,542.16	3,068.86	165,940.40	26,147.95	491,683.67	982,986.95	60				
A 9460	ACCOUNTING	2,086,704.65	407.04	270,381.30	207,913.73	1,261,822.96	554,093.35	26				
A 9462	FINANCIAL SERVICES	674,073.85	178.96	1,000.00	82,346.30	442,957.25	229,937.64	34				
A 9470	BUDGET	500,204.03	30.32	0.00	43,559.61	289,118.85	211,054.86	42				
A 9475	PAYROLL SERVICES	595,234.43	988.82	0.00	62,268.40	405,707.17	188,538.44	31				
A 9480	PURCHASING	560,180.30	152.45	55,816.48	304,108.00	340,677.94	163,533.43	29				
A 9525	STEAM,VIRTUAL,HOME&CHA	522,954.24	431.30	13,760.04	39,252.89	327,317.92	181,444.98	34				
A 9530	EXCEPT ED & STDT SUPPO	5,937,381.47	3,597.63	1,232,816.80	544,849.85	3,993,445.82	707,521.22	11				
A 9543	FEDERAL, STATE & COMP	440,898.49	461.60	50,395.33	42,467.08	278,497.82	111,543.74	25				
	*	512,716,019.54	472,122.09	12,877,189.41	53,873,012.17	349,418,670.99	149,948,037.05	29				

Meeting Date: June 9, 2020

Agenda Title: April 2020 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending April 30, 2020.

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. The Reserve for Best and Brightest Award Program is decreased in the amount of (\$4,685,948.00) and appropriations are adjusted accordingly for payments to teachers and principals.

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**

April 30, 2020

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 587,758,071.61	\$ 582,295,359.02	\$ 599,097,851.44	\$ 386,598,603.93	\$ 764,421.70	\$ 25,919,666.32	\$ 185,815,159.49
Debt Service	41,793,778.57	41,793,778.57	41,793,778.57	34,308,957.50	-	-	7,484,821.07
Capital Outlay	359,465,943.69	364,800,111.43	366,947,557.61	78,980,123.57	135,301.40	68,238,494.82	219,593,637.82
Special Revenue - School Food Service	38,059,129.75	38,542,091.95	38,542,091.95	21,690,005.02	21,450.00	3,676,051.81	13,154,585.12
Special Revenue - Grants	44,311,497.49	45,656,149.59	46,030,664.03	31,454,024.56	18,434.35	1,092,226.00	13,465,979.12
Health Care	75,142,684.50	75,142,684.50	75,142,684.50	44,589,011.60	-	2,788,383.74	27,765,289.16
Workers' Compensation	12,288,915.63	12,288,915.63	12,288,915.63	1,250,086.59	-	61,447.31	10,977,381.73
Flexcare	1,747,101.21	1,747,101.21	1,747,101.21	1,029,175.65	-	52,558.75	665,366.81
Totals - All Funds	\$ 1,160,567,122.45	\$ 1,162,266,191.90	\$ 1,181,590,644.94	\$ 599,899,988.42	\$ 939,607.45	\$ 101,828,828.75	\$ 478,922,220.32

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS OPERATING SUMMARY April 30, 2020

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 96,794,216.52	\$ 94,232,084.52	\$ 94,232,084.52	15.7%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 94,232,084.52	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	386,214.87	78.8%	-	-	\$ 386,214.87	78.8%	103,785.13	21.2%
200	FEDERAL THROUGH STATE	1,400,000.00	1,100,000.00	1,100,000.00	0.2%	\$ -	760,464.87	69.1%	-	-	\$ 760,464.87	69.1%	339,535.13	30.9%
300	STATE	98,985,566.79	95,323,255.79	95,323,255.79	15.9%	\$ -	81,344,440.85	85.3%	-	-	\$ 81,344,440.85	85.3%	13,978,814.94	14.7%
400	LOCAL	347,762,718.86	348,579,470.04	348,735,742.37	58.2%	\$ 156,272.33	341,121,124.82	97.8%	-	-	\$ 341,121,124.82	97.8%	7,614,617.55	2.2%
600	TRANSFERS	42,319,569.44	42,471,548.04	57,971,548.04	9.7%	\$ 15,500,000.00	1,307,040.84	2.3%	-	-	\$ 1,307,040.84	2.3%	56,664,507.20	97.7%
700	OTHER FINANCING SOURCES	6,000.00	99,000.63	1,245,220.72	0.2%	\$ 1,146,220.09	375,606.06	30.2%	-	-	\$ 375,606.06	30.2%	869,614.66	69.8%
TOTAL REVENUES		\$ 587,758,071.61	\$ 582,295,359.02	\$ 599,097,851.44	100.0%	\$ 16,802,492.42	\$ 425,294,892.31	71.0%	\$ -	\$ -	\$ 425,294,892.31	71.0%	\$ 173,802,959.13	29.0%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 323,434,501.00	\$ 331,726,460.57	\$ 352,936,643.92	58.9%	\$ 21,210,183.35	\$ 249,548,507.44	70.7%	\$ 644,969.73	\$ 19,082,436.75	\$ 268,630,944.19	76.1%	\$ 83,660,730.00	23.7%
7900	OPERATION OF PLANT	38,013,091.00	38,303,457.80	38,170,216.99	6.4%	\$ (133,240.81)	28,782,689.69	75.4%	31,255.75	2,705,047.44	31,487,737.13	82.5%	6,651,224.11	17.4%
7300	SCHOOL ADMINISTRATION	32,392,404.00	33,141,108.23	33,181,049.57	5.5%	\$ 39,941.34	25,614,024.94	77.2%	1,014.77	27,687.47	25,641,712.41	77.3%	7,538,322.39	22.7%
7800	TRANSPORTATION	23,440,711.00	24,654,742.34	24,359,896.04	4.1%	\$ (294,846.30)	19,438,323.19	79.8%	1,391.55	874,348.32	20,312,671.51	83.4%	4,045,832.98	16.6%
6100	PUPIL SERVICES	20,426,482.00	20,159,063.92	21,008,990.57	3.5%	\$ 849,926.65	15,876,109.46	75.6%	4,438.86	940,593.41	16,816,702.87	80.0%	4,187,848.84	19.9%
8100	MAINTENANCE OF PLANT	18,540,715.00	18,612,953.10	18,655,114.33	3.1%	\$ 42,161.23	13,341,743.40	71.5%	45,669.39	1,400,934.01	14,742,677.41	79.0%	3,866,767.53	20.7%
7700	CENTRAL SERVICES	9,229,112.00	9,716,410.05	9,771,023.34	1.6%	\$ 54,613.29	7,473,245.34	76.5%	4,273.97	163,822.97	7,637,068.31	78.2%	2,129,681.06	21.8%
6300	INSTR & CURRIC DEVELOP	8,361,881.00	9,042,061.68	8,763,224.79	1.5%	\$ (278,836.89)	6,501,391.85	74.2%	1,508.16	7,169.13	6,508,560.98	74.3%	2,253,155.65	25.7%
6200	INSTRUCTIONAL MEDIA	6,129,742.00	6,406,650.64	6,412,640.61	1.1%	\$ 5,989.97	4,840,871.53	75.5%	5,900.62	69,647.37	4,910,518.90	76.6%	1,496,221.09	23.3%
6400	INSTR STAFF DEVELOP	5,742,641.00	5,825,963.36	5,708,458.29	1.0%	\$ (117,505.07)	4,089,192.35	71.6%	5,335.83	167,347.64	4,256,539.99	74.6%	1,446,582.47	25.3%
8200	ADMIN TECHNOLOGY SERV	5,285,130.13	4,940,049.04	4,945,034.65	0.8%	\$ 4,985.61	3,662,403.91	74.1%	9,855.62	120,165.56	3,782,569.47	76.5%	1,152,609.56	23.3%
7500	FISCAL SERVICES	3,447,567.00	3,310,942.91	3,367,162.88	0.6%	\$ 56,219.97	2,482,991.02	73.7%	35.38	118,262.53	2,601,253.55	77.3%	765,873.95	22.7%
7400	FACILITIES ACQ & CONST	1,717,606.00	1,865,643.39	1,865,159.67	0.3%	\$ (483.72)	1,358,213.48	72.8%	-	-	1,358,213.48	72.8%	506,946.19	27.2%
7100	BOARD OF EDUCATION	1,805,224.00	1,817,052.82	1,816,552.82	0.3%	\$ (500.00)	1,154,344.44	63.5%	-	218,882.49	1,373,226.93	75.6%	443,325.89	24.4%
7200	GENERAL ADMINISTRATION	1,533,330.00	1,700,225.37	1,726,697.19	0.3%	\$ 26,471.82	1,272,242.95	73.7%	1,272.07	23,321.23	1,295,564.18	75.0%	429,860.94	24.9%
6500	INSTR RELATED TECHNOLOGY	1,917,545.00	1,493,234.32	1,516,594.30	0.3%	\$ 23,359.98	1,162,308.94	76.6%	7,500.00	-	1,162,308.94	76.6%	346,785.36	22.9%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	926,067.64	926,067.64	926,067.64	0.2%	\$ -	-	0.0%	-	-	-	0.0%	926,067.64	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,212,920.72	1,212,920.72	1,212,920.72	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,212,920.72	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,031,720.90	1,071,720.90	1,071,720.90	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,071,720.90	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,821,032.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	317,911.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272T	RESTRICTED FOR BEST BRIGHTEST	5,024,224.00	4,685,948.00	-	0.0%	\$ (4,685,948.00)	-	0.0%	-	-	-	-	-	0.0%
272U	RESTRICTED FOR TURNAROUND SCHL	261,699.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	23,800,000.00	23,800,000.00	23,800,000.00	4.0%	\$ -	-	0.0%	-	-	-	0.0%	23,800,000.00	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	42,154,814.22	29,092,682.22	29,092,682.22	4.9%	\$ -	-	0.0%	-	-	-	0.0%	29,092,682.22	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%
TOTAL EXPENDITURES		\$ 587,758,071.61	\$ 582,295,359.02	\$ 599,097,851.44	100.0%	\$ 16,802,492.42	\$ 386,598,603.93	64.5%	\$ 764,421.70	\$ 25,919,666.32	\$ 412,518,270.25	68.9%	\$ 185,815,159.49	31.0%

ANALYSIS OF BUDGETED ENDING FUND BALANCES
April 30, 2020

Exhibit C

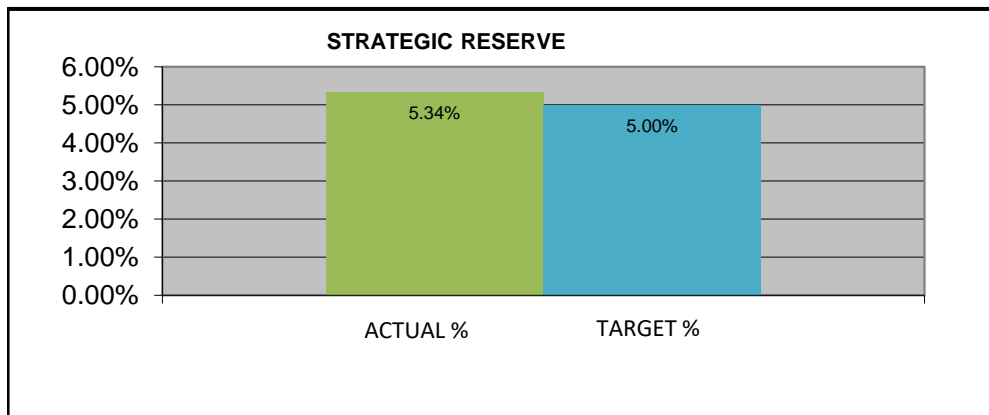
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	926,067.64			1,675,762.23	
Pre-Paid Non Spendable	1,212,920.72				
Restricted					
Restricted - Workforce Programs	1,071,720.90				
Restricted - School Recognition Funding	-				
Restricted Self Insured Retention			31,000,000.00		
Restricted Emergency Maintenance			-		
Restricted Future Schools Construction			92,522,418.20		
Restricted Enterprise Software			10,000,000.00		
Restricted - McKay Scholarships	-				
Restricted for Best Brightest	-				
Restricted for Turnaround	-				
Restricted Debt Service		7,447,161.65			
Restricted Capital Projects			4,476,217.33		
Restricted Food Services				5,655,628.44	
Assigned					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			3,135,436.53		
Unassigned					
Unassigned Reserve For Budget Shortfall	29,092,682.22				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	23,800,000.00				
Health Fund Reserve for Future Claims					15,734,778.12
Workers Compensation Reserve for Future Claims					10,440,811.63
Flex Care Reserve for Future Claims					327,601.21
Totals	\$ 64,893,391.48	\$ 7,447,161.65	\$ 141,134,072.06	\$ 7,331,390.67	\$ 26,503,190.96
				Grand Total All Reserves	
				\$	247,309,206.82

MONTHLY STATUS REPORT ON STRATEGIC RESERVE

April 30, 2020

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	1,100,000.00
STATE	95,323,255.79
LOCAL	348,735,742.37
	<u>\$ 445,648,998.16</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reseve	\$23,800,000.00	5.34%	5.00%	(\$1,517,550.09)



	Current Month	Previous Month	Change
Strategic Reserve	5.34%	5.34%	0.00%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT E

FND	- 1XX	GENERAL FUND	PRD-10	APRIL	2020							
			---	YTD---	----	YTD----	---	MTD---	---	YTD---	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 0051	EVERGLADES CITY SCHOOL	2,876,460.09	0.00	15,653.03	238,122.43	2,192,361.29	668,445.77	23				
A 0061	GULFVIEW MIDDLE	5,372,848.37	0.00	42,140.83	445,282.02	4,160,460.54	1,170,247.00	21				
A 0121	LAKE PARK ELEMENTARY	5,268,009.60	324.33	30,493.23	445,016.34	4,057,777.87	1,179,414.17	22				
A 0131	TOMMIE BARFIELD ELEMEN	4,675,812.77	0.00	20,372.36	384,279.54	3,627,389.31	1,028,051.10	21				
A 0141	SHADOWLAWN ELEMENTARY	4,877,519.63	0.00	37,826.96	386,037.68	3,779,876.89	1,059,815.78	21				
A 0151	NAPLES HIGH	12,505,833.35	0.00	152,200.86	1,024,468.93	9,625,759.35	2,727,873.14	21				
A 0161	PINECREST ELEMENTARY	7,027,964.00	73.27	58,024.52	526,961.72	5,326,664.00	1,643,202.21	23				
A 0171	SEA GATE ELEMENTARY	6,679,409.96	0.00	27,018.14	528,530.70	5,183,105.61	1,469,286.21	22				
A 0181	HIGHLANDS ELEMENTARY	6,305,417.76	0.00	49,457.64	500,766.98	4,766,153.40	1,489,806.72	23				
A 0191	LAKE TRAFFORD ELEMENTA	7,300,629.81	852.50	126,203.58	600,041.50	5,652,866.72	1,520,707.01	20				
A 0201	AVALON ELEMENTARY	4,292,146.87	646.00	16,875.45	375,416.07	3,344,409.81	930,215.61	21				
A 0211	EAST NAPLES MIDDLE	6,575,951.12	0.00	28,754.52	542,059.64	5,028,045.63	1,519,150.97	23				
A 0221	POINCIANA ELEMENTARY	5,956,229.10	0.00	70,335.24	488,152.32	4,567,174.57	1,318,719.29	22				
A 0231	GOLDEN GATE ELEMENTARY	7,107,243.84	389.91	99,992.01	576,065.45	5,453,497.29	1,553,364.63	21				
A 0241	NAPLES PARK ELEMENTARY	4,638,951.22	0.00	19,448.01	387,059.95	3,577,629.96	1,041,873.25	22				
A 0251	PINE RIDGE MIDDLE	7,582,489.44	119.00	57,255.12	605,339.91	5,873,449.48	1,651,665.84	21				
A 0261	LELY HIGH	11,491,791.84	5,054.70	129,760.64	944,012.64	8,671,868.44	2,685,108.06	23				
A 0271	IMMOKALEE HIGH	12,671,968.50	5,387.89	151,068.74	1,056,695.44	9,610,813.86	2,904,698.01	22				
A 0281	LORENZO WALKER TECH CO	6,822,319.58	125.99	250,799.87	399,905.60	4,980,523.76	1,590,869.96	23				
A 0282	LORENZO WALKER TECHNIC	4,307,669.28	0.00	31,816.87	438,409.18	3,278,426.48	997,425.93	23				
A 0311	BARRON COLLIER HIGH	12,328,521.50	500.40	238,478.05	1,026,583.22	9,475,045.26	2,614,497.79	21				
A 0321	GOLDEN GATE MIDDLE	7,440,651.86	0.00	80,768.99	637,113.08	5,719,351.31	1,640,531.56	22				
A 0331	BIG CYPRESS ELEMENTARY	7,402,099.01	2,437.00	56,740.94	589,939.81	5,569,089.27	1,773,831.80	23				
A 0341	VILLAGE OAKS ELEMENTAR	6,406,423.72	0.00	92,500.67	497,549.07	4,739,421.68	1,574,501.37	24				
A 0351	GOLDEN TERRACE ELEMEN	7,324,465.72	3,463.62	59,313.25	612,340.33	5,529,965.45	1,731,723.40	23				
A 0361	IMMOKALEE MIDDLE	11,288,887.33	0.00	123,455.46	886,326.49	8,628,799.93	2,536,631.94	22				
A 0371	VINEYARDS ELEMENTARY	7,313,396.35	0.00	81,043.47	578,801.82	5,591,359.78	1,640,993.10	22				
A 0381	LELY ELEMENTARY	5,457,356.89	407.94	22,271.94	433,839.13	4,165,196.92	1,269,480.09	23				
A 0391	LAUREL OAK ELEMENTARY	7,833,660.83	5.12-	26,201.68	678,396.99	6,050,089.20	1,757,375.07	22				
A 0392	GULF COAST HIGH	14,777,727.53	1,964.67	289,624.85	1,248,613.65	11,194,259.87	3,291,878.14	22				
A 0401	OAKRIDGE MIDDLE	8,014,410.98	1,197.00-	66,724.46	646,239.74	6,157,323.31	1,791,560.21	22				
A 0421	MANATEE ELEMENTARY	5,791,495.25	0.00	66,860.52	471,613.98	4,475,274.87	1,249,359.86	21				
A 0422	MANATEE MIDDLE	6,293,794.43	500.00	25,157.13	516,498.32	4,820,930.86	1,447,206.44	22				
A 0431	PELICAN MARSH ELEMENTA	6,453,401.29	0.00	29,971.09	518,646.96	4,960,535.64	1,462,894.56	22				
A 0441	CORKSCREW ELEMENTARY	6,195,403.65	1,228.26	82,291.44	509,634.04	4,645,584.70	1,466,299.25	23				
A 0442	CORKSCREW MIDDLE	6,233,656.45	0.00	34,293.64	500,686.72	4,844,486.06	1,354,876.75	21				
A 0451	OSCEOLA ELEMENTARY	6,085,783.86	350.25	33,993.14	492,273.69	4,627,652.68	1,423,787.79	23				
A 0452	NORTH NAPLES MIDDLE	6,789,466.07	0.00	31,069.35	550,604.02	5,214,915.25	1,543,481.47	22				
A 0461	CALUSA PARK ELEMENTARY	6,458,611.46	1,091.67	59,666.18	509,309.35	4,903,194.99	1,494,658.62	23				
A 0471	SABAL PALM ELEMENTARY	5,341,249.13	57.40-	23,439.08	434,907.18	4,100,890.58	1,216,976.87	22				
A 0472	CYPRESS PALM MIDDLE	5,948,801.77	0.00	34,383.59	489,269.37	4,539,911.12	1,374,507.06	23				
A 0481	ELEMENTARY T (NEW NAME	38,923.28	0.00	0.00	9,930.78	9,930.78	28,992.50	74				
A 0491	ELEMENTARY G (NEW NAME	40,846.62	0.00	0.00	7,207.56	7,207.56	33,639.06	82				
A 0493	PALMETTO RIDGE HIGH	13,709,112.20	649.00	163,581.52	1,204,100.43	10,591,055.98	2,953,825.70	21				
A 0501	GOLDEN GATE HIGH	11,958,101.81	0.00	128,188.86	1,081,193.38	9,248,074.40	2,581,838.55	21				
A 0511	ESTATES ELEMENTARY	4,847,223.38	0.00	35,146.68	417,868.32	3,726,933.32	1,085,143.38	22				
A 0521	VETERANS MEMORIAL ELEM	6,566,421.18	173.14-	31,238.20	536,699.24	5,045,772.34	1,489,583.78	22				
A 0531	MIKE DAVIS ELEMENTARY	5,120,482.19	340.89	23,065.47	419,413.12	3,947,820.25	1,149,255.58	22				
A 0541	PALMETTO ELEMENTARY	4,547,740.56	0.00	55,028.02	392,936.76	3,491,140.57	1,001,571.97	22				
A 0551	PARKSIDE ELEMENTARY	5,700,258.03	0.00	25,170.88	467,063.67	4,356,737.82	1,318,349.33	23				
A 0581	IMMOKALEE TECHNICAL CO	4,099,549.42	90.00	89,011.33	256,328.30	3,178,102.51	832,345.58	20				
A 0631	EDEN PARK ELEMENTARY	6,254,106.71	0.00	57,232.11	493,583.08	4,745,157.53	1,451,717.07	23				
A 7001	COLLIER VIRTUAL SCHOOL	102,224.79	0.00	81,203.36	6,014.81-	21,018.98	2.45	0				
A 7006	COLLIER DISTRICT VIRTU	476,475.39	0.00	0.00	25,518.73	261,697.34	214,778.05	45				

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT E

FND	- 1XX	GENERAL FUND	PRD-10	APRIL	2020							
			---	YTD---	----	YTD----	---	MTD--	---	YTD--	---	AVAILABLE---
T CNTR		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM				
A 9004	T.A.P.P. - IMMOKALEE	661,738.30	0.00	2,028.37	32,374.29	484,595.45	175,114.48	26				
A 9007	NEW BEGINNINGS IMMOKAL	815,521.81	0.00	1,643.99	74,665.04	631,946.35	181,931.47	22				
A 9008	N.A.T.A.P.	648,336.01	0.00	2,700.59	33,661.77	488,573.23	157,062.19	24				
A 9010	NEW BEGINNINGS NAPLES	1,172,968.51	0.00	1,707.34	109,238.36	876,185.55	295,075.62	25				
A 9013	DETENTION CENTER	522,264.78	0.00	1,091.07	33,312.02	357,938.82	163,234.89	31				
A 9015	PHOENIX NAPLES	1,597,757.23	0.00	5,423.21	199,592.99	1,247,998.16	344,335.86	21				
A 9017	PACE PROGRAM	606,028.52	0.00	270,064.60	0.00	229,742.70	106,221.22	17				
A 9018	MARCO ISLAND CHARTER M	2,986,524.04	0.00	0.00	239,472.70	2,477,079.56	509,444.48	17				
A 9019	HOSPITAL/HOMEBOUND	635,488.59	0.00	7,912.01	34,487.61	516,054.17	111,522.41	17				
A 9021	IMMOKALEE COMMUNITY SC	2,089,661.86	0.00	0.00	160,012.79	1,719,640.43	370,021.43	17				
A 9026	PHOENIX IMMOKALEE	595,123.70	0.00	1,944.73	68,313.43	450,554.75	142,624.22	23				
A 9027	BEACON HIGH SCHOOL	2,684,818.05	0.00	5,200.27	263,741.39	1,980,749.12	698,868.66	26				
A 9032	MARCO ISLAND ACADEMY	1,865,666.78	0.00	0.00	149,930.34	1,533,578.24	332,088.54	17				
A 9034	GULF COAST CHARTER ACA	5,909,222.27	0.00	0.00	464,992.44	4,915,326.05	993,896.22	16				
A 9035	MASON CLASSICAL ACADEM	7,466,986.02	0.00	0.00	631,844.38	6,281,173.47	1,185,812.55	15				
A 9036	COLLIER CHARTER ACADEM	5,785,831.00	0.00	0.00	454,220.18	4,795,995.05	989,835.95	17				
A 9037	BRIDGEPREP ACADEMY COL	1,907,019.07	0.00	0.00	159,295.28	1,534,504.38	372,514.69	19				
A 9110	SCHOOL BOARD	538,359.41	0.00	10,000.00	27,124.67	390,416.60	137,942.81	25				
A 9120	LEGAL SERVICES	1,214,292.30	0.00	68,817.93	107,368.03	712,303.66	433,170.71	35				
A 9210	SUPERINTENDENT'S OFFIC	527,767.06	1,012.07	0.00	32,681.13	346,388.09	180,366.90	34				
A 9211	CURRICULUM & INSTRUCTI	1,079,703.03	0.00	107,431.24	39,538.23	632,671.76	339,600.03	31				
A 9212	DISTRICT/SCHOOL OPERAT	1,437,899.30	2,469.95	62,970.60	473,796.33	993,496.74	378,962.01	26				
A 9213	PRINCIPAL OF ALT SCHOO	487,612.81	0.00	13,749.43	135,066.31	374,204.53	99,658.85	20				
A 9215	STUDENT RELATIONS	635,777.06	0.00	0.00	33,347.85	529,559.70	106,217.36	16				
A 9217	DISTRICT OPS - ELEMENT	355,913.99	0.00	0.00	265,163.99	265,163.99	90,750.00	25				
A 9218	DISTRICT OPS - SECONDA	398,493.78	0.00	32,079.76	289,554.42	289,554.42	76,859.60	19				
A 9223	ELEMENTARY PROGRAMS	2,516,369.49	0.00	33,814.03	150,892.19	1,701,893.10	780,662.36	31				
A 9224	SECONDARY PROGRAMS	11,079,753.13	1,632.16	145,613.00	297,074.53	3,280,926.93	7,651,581.04	69				
A 9230	HUMAN RESOURCES	906,937.33	0.00	9,213.00	89,528.28	739,870.58	157,853.75	17				
A 9231	TALENT MANAGEMENT	2,213,216.03	990.00	51,613.95	128,204.50	1,696,962.37	463,649.71	20				
A 9238	BENEFITS & WELLNESS	285,404.72	0.00	13,526.00	15,077.41	165,952.27	105,926.45	37				
A 9239	COMPENSATION	634,713.63	0.00	0.00	41,906.24	497,203.04	137,510.59	21				
A 9240	PROF LEARNING & DIGITA	1,489,662.46	5,755.58	64,997.64	97,530.02	1,117,151.58	301,757.66	20				
A 9260	ACCOUNTABILITY & DATA	1,628,765.18	0.00	93,692.61	102,916.69	1,232,147.95	302,924.62	18				
A 9270	COMMUNICATIONS & COMMU	947,851.67	832.36	6,990.87	53,955.52	702,289.49	237,738.95	25				
A 9281	ADULT & COMMUNITY EDUC	2,009,496.68	299.80	24,358.31	88,099.07	1,401,514.73	583,323.84	29				
A 9413	DISTRICT-WIDE INSURANC	6,260,624.65	0.00	177,102.09	90,307.51	5,628,479.84	455,042.72	7				
A 9420	TECHNOLOGY	45,061,621.15	653,842.75	16,352,491.27	1,117,552.03	20,218,159.72	7,837,127.41	17				
A 9427	SSPAR - ALLOCATIONS AN	960,912.47	0.00	5,195.03	67,384.50	724,076.99	231,640.45	24				
A 9430	MAINTENANCE	16,012,527.09	20,007.58	1,453,144.74	1,208,154.79	11,590,535.44	2,948,839.33	18				
A 9434	UTIL/COMM/OTHR COUNTY-	5,302,146.92	26,159.19	161,638.89	635,551.53	1,547,890.22	3,566,458.62	67				
A 9440	TRANSPORTATION	23,978,678.32	1,355.07	881,322.50	1,136,371.55	19,225,687.75	3,870,313.00	16				
A 9450	FACILITIES MANAGEMENT	458,652.68	0.00	33,169.61	4,179.88	95,415.68	330,067.39	71				
A 9451	SAFETY & SECURITY	1,714,367.09	17,526.44	963,456.91	24,851.29	516,534.96	216,848.78	12				
A 9460	ACCOUNTING	2,139,105.17	0.00	301,262.53	152,521.19	1,414,344.15	423,498.49	19				
A 9462	FINANCIAL SERVICES	677,915.51	0.00	1,000.00	59,579.83	502,537.08	174,378.43	25				
A 9470	BUDGET	500,070.68	35.38	0.00	27,362.61	316,481.46	183,553.84	36				
A 9475	PAYROLL SERVICES	595,345.57	0.00	0.00	41,622.64	447,329.81	148,015.76	24				
A 9480	PURCHASING	547,852.51	0.00	45,163.18	24,912.67	365,590.61	137,098.72	25				
A 9525	STEAM,VIRTUAL,HOME&CHA	498,987.74	0.00	2,900.00	33,052.18	360,370.10	135,717.64	27				
A 9530	EXCEPT ED & STDT SUPPO	5,719,674.49	7,938.74	840,380.12	360,703.99	4,354,149.81	517,205.82	9				
A 9543	FEDERAL, STATE & COMP	459,635.55	0.00	241.93	79,033.11	357,530.93	101,862.69	22				
	*	534,204,459.96	764,421.70	25,919,666.32	37,179,932.94	386,598,603.93	120,921,768.01	22				

Meeting Date: July 28, 2020

Agenda Title: May 2020 Financial Statements

The attached monthly financial report reflects the budgetary status of the General Fund and all other fund groups for the period ending May 31, 2020.

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**

May 31, 2020

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 587,758,071.61	\$ 599,097,851.44	\$ 598,177,560.84	\$ 453,195,456.75	\$ 283,583.81	\$ 24,425,959.93	\$ 120,272,560.35
Debt Service	41,793,778.57	41,793,778.57	41,793,778.57	34,308,957.50	-	-	7,484,821.07
Capital Outlay	359,465,943.69	366,947,557.61	366,312,557.61	86,830,528.24	69,445.01	71,538,560.87	207,874,023.49
Special Revenue - School Food Service	38,059,129.75	38,542,091.95	38,542,091.95	23,718,301.64	21,523.50	2,350,528.63	12,451,738.18
Special Revenue - Grants	44,311,497.49	46,030,664.03	46,575,437.25	36,957,095.34	77,950.11	1,302,537.91	8,237,853.89
Health Care	75,142,684.50	75,142,684.50	75,142,684.50	47,455,553.82	-	2,338,022.76	25,349,107.92
Workers' Compensation	12,288,915.63	12,288,915.63	12,288,915.63	1,313,484.72	-	43,948.31	10,931,482.60
Flexcare	1,747,101.21	1,747,101.21	1,747,101.21	1,123,609.88	-	46,126.40	577,364.93
Totals - All Funds	\$ 1,160,567,122.45	\$ 1,181,590,644.94	\$ 1,180,580,127.56	\$ 684,902,987.89	\$ 452,502.43	\$ 102,045,684.81	\$ 393,178,952.43

Exhibit B

COLLIER COUNTY PUBLIC SCHOOLS OPERATING SUMMARY May 31, 2020

(A) No.	(B) Description	(C) Original Budget	(D) Prior Budget	(E) Amended Budget	(F) % Of Total Budget	(G) Change in Budget from Prior Period	(H) Year to Date Rev/Expend	(I) % of Revenue or Expense to Budget (H/E)	(J) Committed	(K) Encumbrances	(L) Revenue or Expended including Encumbrances	(M) % of Revenue or Expense with Encumb to Budget (L/E)	(N) Budget Balances	(O) % Budget Remaining
REVENUES														
2710	BEGINNING FUND BALANCE	\$ 96,794,216.52	\$ 94,232,084.52	\$ 94,232,084.52	15.8%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 94,232,084.52	100.0%
100	FEDERAL DIRECT	490,000.00	490,000.00	490,000.00	0.1%	\$ -	436,054.69	89.0%	-	-	436,054.69	89.0%	53,945.31	11.0%
200	FEDERAL THROUGH STATE	1,400,000.00	1,100,000.00	1,100,000.00	0.2%	\$ -	836,533.02	76.0%	-	-	836,533.02	76.0%	263,466.98	24.0%
300	STATE	98,985,566.79	95,323,255.79	94,335,972.44	15.8%	\$ (987,283.35)	87,902,399.06	93.2%	-	-	87,902,399.06	93.2%	6,433,573.38	6.8%
400	LOCAL	347,762,718.86	348,735,742.37	347,823,185.64	58.1%	\$ (912,556.73)	343,374,728.13	98.7%	-	-	343,374,728.13	98.7%	4,448,457.51	1.3%
600	TRANSFERS	42,319,569.44	57,971,548.04	57,971,548.04	9.7%	\$ -	1,423,042.84	2.5%	-	-	1,423,042.84	2.5%	56,548,505.20	97.5%
700	OTHER FINANCING SOURCES	6,000.00	1,245,220.72	2,224,770.20	0.4%	\$ 979,549.48	376,954.75	16.9%	-	-	376,954.75	16.9%	1,847,815.45	83.1%
TOTAL REVENUES		\$ 587,758,071.61	\$ 599,097,851.44	\$ 598,177,560.84	100.0%	\$ (920,290.60)	\$ 434,349,712.49	72.6%	\$ -	\$ -	\$ 434,349,712.49	72.6%	\$ 163,827,848.35	27.4%
EXPENDITURES														
5000	INSTRUCTIONAL SERVICES	\$ 323,434,501.00	\$ 352,936,643.92	\$ 352,545,038.17	58.9%	\$ (391,605.75)	\$ 296,366,439.78	84.1%	\$ 173,601.00	\$ 19,905,573.04	\$ 316,272,012.82	89.7%	\$ 36,099,424.35	10.2%
7900	OPERATION OF PLANT	38,013,091.00	38,170,216.99	37,762,294.30	6.3%	\$ (407,922.69)	31,094,579.13	82.3%	22,798.56	1,541,610.89	32,636,190.02	86.4%	5,103,305.72	13.5%
7300	SCHOOL ADMINISTRATION	32,392,404.00	33,181,049.57	33,114,414.21	5.5%	\$ (66,635.36)	30,106,622.86	90.9%	1,880.97	29,185.05	30,135,807.91	91.0%	2,976,725.33	9.0%
7800	TRANSPORTATION	23,440,711.00	24,359,896.04	24,233,586.54	4.1%	\$ (126,309.50)	21,673,203.71	89.4%	9,590.47	914,554.34	22,587,758.05	93.2%	1,636,238.02	6.8%
6100	PUPIL SERVICES	20,426,482.00	21,008,990.57	20,401,862.57	3.4%	\$ (607,128.00)	18,637,027.42	91.3%	5,721.24	362,554.19	18,999,581.61	93.1%	1,396,559.72	6.8%
8100	MAINTENANCE OF PLANT	18,540,715.00	18,655,114.33	18,554,643.77	3.1%	\$ (100,470.56)	14,917,202.00	80.4%	12,285.61	965,525.90	15,882,727.90	85.6%	2,659,630.26	14.3%
7700	CENTRAL SERVICES	9,229,112.00	9,771,023.34	10,898,162.18	1.8%	\$ 1,127,138.84	9,462,567.43	86.8%	600.21	112,548.65	9,575,116.08	87.9%	1,322,445.89	12.1%
6300	INSTR & CURRIC DEVELOP	8,361,881.00	8,763,224.79	8,590,045.36	1.4%	\$ (173,179.43)	7,667,210.95	89.3%	6,019.93	5,306.53	7,672,517.48	89.3%	911,507.95	10.6%
6200	INSTRUCTIONAL MEDIA	6,129,742.00	6,412,640.61	6,411,001.73	1.1%	\$ (1,638.88)	5,897,332.41	92.0%	2,437.00	31,588.68	5,928,921.09	92.5%	479,643.64	7.5%
6400	INSTR STAFF DEVELOP	5,742,641.00	5,708,458.29	5,509,358.43	0.9%	\$ (199,099.86)	4,776,226.60	86.7%	24,591.47	163,708.48	4,939,935.08	89.7%	544,831.88	9.9%
8200	ADMIN TECHNOLOGY SERV	5,285,130.13	4,945,034.65	4,915,420.67	0.8%	\$ (29,613.98)	4,115,735.17	83.7%	16,227.35	50,809.72	4,166,544.89	84.8%	732,648.43	14.9%
7500	FISCAL SERVICES	3,447,567.00	3,367,162.88	3,393,742.37	0.6%	\$ 26,579.49	2,839,486.48	83.7%	2,894.93	101,666.68	2,941,153.16	86.7%	449,694.28	13.3%
7400	FACILITIES ACQ & CONST	1,717,606.00	1,865,159.67	1,865,159.67	0.3%	\$ -	1,497,051.63	80.3%	1,039.99	-	1,497,051.63	80.3%	367,068.05	19.7%
7100	BOARD OF EDUCATION	1,805,224.00	1,816,552.82	1,812,552.82	0.3%	\$ (4,000.00)	1,260,793.63	69.6%	310.00	218,006.55	1,478,800.18	81.6%	333,442.64	18.4%
7200	GENERAL ADMINISTRATION	1,533,330.00	1,726,697.19	1,696,276.69	0.3%	\$ (30,420.50)	1,462,304.60	86.2%	3,585.08	23,321.23	1,485,625.83	87.6%	207,065.78	12.2%
6500	INSTR RELATED TECHNOLOGY	1,917,545.00	1,516,594.30	1,580,609.88	0.3%	\$ 64,015.58	1,421,672.95	89.9%	-	-	1,421,672.95	89.9%	158,936.93	10.1%
7600	FOOD SERVICES- GF	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	926,067.64	926,067.64	926,067.64	0.2%	\$ -	-	0.0%	-	-	-	0.0%	926,067.64	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	1,212,920.72	1,212,920.72	1,212,920.72	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,212,920.72	100.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,031,720.90	1,071,720.90	1,071,720.90	0.2%	\$ -	-	0.0%	-	-	-	0.0%	1,071,720.90	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	2,821,032.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272M	RESTRICTED FOR MCKAY ALLOCATION	317,911.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272T	RESTRICTED FOR BEST BRIGHTEST	5,024,224.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
272U	RESTRICTED FOR TURNAROUND SCHL	261,699.00	-	-	0.0%	\$ -	-	0.0%	-	-	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	23,800,000.00	23,800,000.00	23,800,000.00	4.0%	\$ -	-	0.0%	-	-	-	0.0%	23,800,000.00	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	42,154,814.22	29,092,682.22	29,092,682.22	4.9%	\$ -	-	0.0%	-	-	-	0.0%	29,092,682.22	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%
TOTAL EXPENDITURES		\$ 587,758,071.61	\$ 599,097,851.44	\$ 598,177,560.84	100.0%	\$ (920,290.60)	\$ 453,195,456.75	75.8%	\$ 283,583.81	\$ 24,425,959.93	\$ 477,621,416.68	79.8%	\$ 120,272,560.35	20.1%

**ANALYSIS OF BUDGETED ENDING FUND BALANCES
May 31, 2020**

Exhibit C

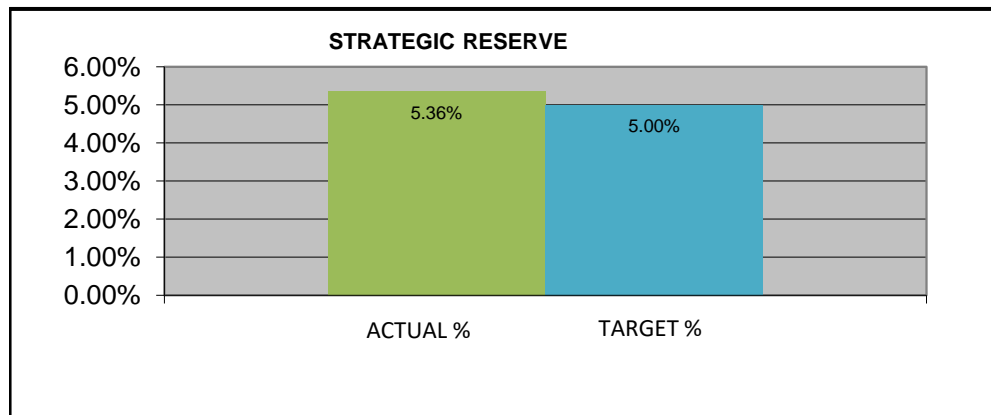
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	Internal Service Funds
Non Spendable					
Inventory - Non Spendable	926,067.64			1,675,762.23	
Pre-Paid Non Spendable	1,212,920.72				
Restricted					
Restricted - Workforce Programs	1,071,720.90				
Restricted - School Recognition Funding	-				
Restricted Self Insured Retention			31,000,000.00		
Restricted Emergency Maintenance			-		
Restricted Future Schools Construction			92,522,418.20		
Restricted Enterprise Software			10,000,000.00		
Restricted - McKay Scholarships	-				
Restricted for Best Brightest	-				
Restricted for Turnaround	-				
Restricted Debt Service		7,447,161.65			
Restricted Capital Projects			3,971,500.27		
Restricted Food Services				5,655,628.44	
Assigned					
Assigned For FTE Shortfall / State Proration	2,500,000.00				
Assigned For FTE Audit	90,000.00				
Assigned For Low Performing Schools	1,200,000.00				
Assigned For Enterprise Software	5,000,000.00				
Assigned For Future Vehicles			3,135,436.53		
Unassigned					
Unassigned Reserve For Budget Shortfall	29,092,682.22				
Unassigned Fund Balance	-				
Unassigned Strategic Reserve	23,800,000.00				
Health Fund Reserve for Future Claims					15,734,778.12
Workers Compensation Reserve for Future Claims					10,440,811.63
Flex Care Reserve for Future Claims					327,601.21
Totals	\$ 64,893,391.48	\$ 7,447,161.65	\$ 140,629,355.00	\$ 7,331,390.67	\$ 26,503,190.96
				Grand Total All Reserves	
				\$	246,804,489.76

MONTHLY STATUS REPORT ON STRATEGIC RESERVE

May 31, 2020

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 490,000.00
FEDERAL THROUGH STATE	1,100,000.00
STATE	94,335,972.44
LOCAL	347,823,185.64
	\$ 443,749,158.08

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	SHORTFALL (OVERAGE)
Strategic Reseve	\$23,800,000.00	5.36%	5.00%	(\$1,612,542.10)



	Current Month	Previous Month	Change
Strategic Reserve	5.36%	5.34%	0.02%

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT E

FND - 1XX

PRD-11 MAY 2020

---YTD---

----YTD----

---MTD---

---YTD---

---AVAILABLE---

T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 0051	EVERGLADES CITY SCHOOL	2,829,321.66	236.85	6,738.92	381,384.99	2,573,746.28	248,599.61 8
A 0061	GULFVIEW MIDDLE	5,396,558.91	81.47	24,459.84	833,951.14	4,994,411.68	377,605.92 7
A 0121	LAKE PARK ELEMENTARY	5,249,149.34	0.00	18,976.51	866,687.65	4,924,465.52	305,707.31 5
A 0131	TOMMIE BARFIELD ELEMEN	4,670,077.16	0.00	6,354.57	776,005.12	4,403,394.43	260,328.16 5
A 0141	SHADOWLAWN ELEMENTARY	4,897,091.83	37.34	16,903.40	764,838.97	4,544,715.86	335,435.23 6
A 0151	NAPLES HIGH	12,444,183.48	438.05	103,343.38	1,799,613.54	11,425,372.89	915,029.16 7
A 0161	PINECREST ELEMENTARY	7,054,809.84	0.00	19,559.19	1,222,774.79	6,549,438.79	485,811.86 6
A 0171	SEA GATE ELEMENTARY	6,676,334.23	0.00	7,968.79	1,039,146.68	6,222,252.29	446,113.15 6
A 0181	HIGHLANDS ELEMENTARY	6,322,596.39	268.63	21,350.11	1,027,497.73	5,793,651.13	507,326.52 8
A 0191	LAKE TRAFFORD ELEMENTA	7,354,156.20	113.10	77,063.87	1,166,408.96	6,819,275.68	457,703.55 6
A 0201	AVALON ELEMENTARY	4,298,641.56	646.00	5,847.80	632,034.78	3,976,444.59	315,703.17 7
A 0211	EAST NAPLES MIDDLE	6,595,677.14	933.64	3,300.00	1,000,237.53	6,028,283.16	563,160.34 8
A 0221	POINCIANA ELEMENTARY	5,935,765.21	0.00	29,539.71	991,446.35	5,558,620.92	347,604.58 5
A 0231	GOLDEN GATE ELEMENTARY	7,066,347.76	789.43	57,364.46	1,025,608.71	6,479,106.00	529,087.87 7
A 0241	NAPLES PARK ELEMENTARY	4,648,241.81	0.00	7,277.55	671,742.24	4,249,372.20	391,592.06 8
A 0251	PINE RIDGE MIDDLE	7,594,960.73	388.27	23,158.24	1,257,869.94	7,131,319.42	440,094.80 5
A 0261	LELY HIGH	11,398,736.09	5,000.00	92,282.68	1,621,153.45	10,293,021.89	1,008,431.52 8
A 0271	IMMOKALEE HIGH	12,735,413.02	36,809.98	60,337.87	1,830,602.41	11,441,416.27	1,196,848.90 9
A 0281	LORENZO WALKER TECH CO	6,825,554.99	39.39	182,794.02	700,360.35	5,680,884.11	961,837.47 14
A 0282	LORENZO WALKER TECHNIC	4,263,312.12	900.29	10,176.54	657,316.75	3,935,743.23	316,492.06 7
A 0311	BARRON COLLIER HIGH	12,208,198.24	1,127.58	135,511.06	1,698,306.59	11,173,351.85	898,207.75 7
A 0321	GOLDEN GATE MIDDLE	7,366,880.77	0.00	46,585.09	1,002,081.61	6,721,432.92	598,862.76 8
A 0331	BIG CYPRESS ELEMENTARY	7,368,165.55	2,982.83	30,749.52	1,274,806.79	6,843,896.06	490,537.14 6
A 0341	VILLAGE OAKS ELEMENTAR	6,410,695.21	163.50	62,490.18	993,782.41	5,733,204.09	614,837.44 9
A 0351	GOLDEN TERRACE ELEMEN	7,151,411.77	0.00	32,072.51	1,033,084.72	6,563,050.17	556,289.09 7
A 0361	IMMOKALEE MIDDLE	11,308,159.94	56.77	74,811.91	1,750,989.80	10,379,789.73	853,501.53 7
A 0371	VINEYARDS ELEMENTARY	7,338,577.78	47.00	48,088.27	1,131,696.12	6,723,055.90	567,386.61 7
A 0381	LELY ELEMENTARY	5,420,504.94	9,040.62	6,453.03	808,422.56	4,973,619.48	431,391.81 7
A 0391	LAUREL OAK ELEMENTARY	7,823,585.22	41.00	11,563.90	1,252,721.04	7,302,810.24	509,170.08 6
A 0392	GULF COAST HIGH	14,831,730.29	1,936.87	397,119.24	2,078,770.42	13,273,030.29	1,159,643.89 7
A 0401	OAKRIDGE MIDDLE	8,046,049.98	833.10	33,344.81	1,305,426.59	7,462,749.90	550,788.37 6
A 0421	MANATEE ELEMENTARY	5,786,876.81	265.26	44,854.89	913,523.30	5,388,798.17	352,958.49 6
A 0422	MANATEE MIDDLE	6,295,608.05	807.00	3,207.46	918,911.29	5,739,842.15	551,751.44 8
A 0431	PELICAN MARSH ELEMENTA	6,433,507.13	0.00	7,607.95	965,963.88	5,926,499.52	499,399.66 7
A 0441	CORKSCREW ELEMENTARY	6,175,787.60	1,428.31	43,065.97	1,028,125.58	5,673,710.28	457,583.04 7
A 0442	CORKSCREW MIDDLE	6,248,642.88	0.00	3,618.69	885,429.02	5,729,915.08	515,109.11 8
A 0451	OSCEOLA ELEMENTARY	6,104,093.05	564.86	10,663.38	1,036,842.13	5,664,494.81	428,370.00 7
A 0452	NORTH NAPLES MIDDLE	6,824,748.71	1,710.73	2,896.37	1,098,161.13	6,313,076.38	507,065.23 7
A 0461	CALUSA PARK ELEMENTARY	6,471,386.01	275.00	23,526.22	1,017,860.76	5,921,055.75	526,529.04 8
A 0471	SABAL PALM ELEMENTARY	5,337,813.70	330.62	8,240.79	788,028.72	4,888,919.30	440,322.99 8
A 0472	CYPRESS PALM MIDDLE	5,928,985.22	0.00	11,041.00	813,692.14	5,353,603.26	564,340.96 9
A 0481	LAVERN GAYNOR ELEMEN	43,865.67	0.00	4,942.39	19,374.83	29,305.61	9,617.67 21
A 0491	HERBERT CAMBRIDGE ELEM	40,846.62	0.00	0.00	19,220.64	26,428.20	14,418.42 35
A 0493	PALMETTO RIDGE HIGH	13,720,298.73	302.75	84,053.16	2,004,633.78	12,595,689.76	1,040,253.06 7
A 0501	GOLDEN GATE HIGH	11,921,255.33	195.00	62,249.32	1,734,295.93	10,982,370.33	876,440.68 7
A 0511	ESTATES ELEMENTARY	4,863,608.69	260.45	11,731.19	765,621.95	4,492,555.27	359,061.78 7
A 0521	VETERANS MEMORIAL ELEM	6,541,290.95	106.00	10,466.87	1,076,579.87	6,122,352.21	408,577.87 6
A 0531	MIKE DAVIS ELEMENTARY	5,121,913.74	340.89	7,417.88	756,529.45	4,704,349.70	409,805.27 8
A 0541	PALMETTO ELEMENTARY	4,540,725.23	0.00	39,180.20	680,779.74	4,171,920.31	329,624.72 7
A 0551	PARKSIDE ELEMENTARY	5,734,541.97	0.00	9,202.36	863,675.33	5,220,413.15	504,926.46 8
A 0581	IMMOKALEE TECHNICAL CO	4,106,767.55	1,215.11	57,612.23	470,917.64	3,649,020.15	398,920.06 9
A 0631	EDEN PARK ELEMENTARY	6,254,300.46	0.00	29,854.18	939,091.66	5,684,249.19	540,197.09 8
A 7001	COLLIER VIRTUAL SCHOOL	102,224.79	0.00	37,810.50	43,392.86	64,411.84	2.45 0
A 7006	COLLIER DISTRICT VIRTU	393,266.83	0.00	0.00	67,536.77	329,234.11	64,032.72 16

BUDGET STATUS SUMMARY
 MONTHLY FINANCIAL STATEMENTS
 EXHIBIT E

FND - 1XX

PRD-11 MAY 2020

		---YTD---	----YTD---	---MTD---	---YTD---	---AVAILABLE---	
T CNTR	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	EXPENDED	BALANCE	%REM
A 9004	T.A.P.P. - IMMOKALEE	660,815.19	0.00	0.00	72,340.23	556,935.68	103,879.51 15
A 9007	NEW BEGINNINGS IMMOKAL	818,964.73	8,696.00	351.39	115,778.77	747,725.12	62,192.22 7
A 9008	N.A.T.A.P.	647,474.69	0.00	0.00	57,557.51	546,130.74	101,343.95 15
A 9010	NEW BEGINNINGS NAPLES	1,172,382.17	9,304.00	351.39	193,916.90	1,070,102.45	92,624.33 7
A 9013	DETENTION CENTER	509,146.72	0.00	0.00	58,017.20	415,956.02	93,190.70 18
A 9015	PHOENIX NAPLES	1,612,410.25	0.00	0.00	251,241.98	1,499,240.14	113,170.11 7
A 9017	PACE PROGRAM	605,927.77	0.00	270,064.60	0.00	229,742.70	106,120.47 17
A 9018	MARCO ISLAND CHARTER M	2,985,097.04	0.00	0.00	243,957.75	2,721,037.31	264,059.73 8
A 9019	HOSPITAL/HOMEBOUND	702,295.47	0.00	7,912.01	161,759.23	677,813.40	16,570.06 2
A 9021	IMMOKALEE COMMUNITY SC	2,087,060.86	0.00	0.00	171,369.81	1,891,010.24	196,050.62 9
A 9026	PHOENIX IMMOKALEE	599,049.02	0.00	160.53	93,474.38	544,029.13	54,859.36 9
A 9027	BEACON HIGH SCHOOL	2,642,941.61	0.00	0.00	463,802.09	2,444,551.21	198,390.40 7
A 9032	MARCO ISLAND ACADEMY	1,893,608.78	0.00	0.00	170,488.90	1,704,067.14	189,541.64 10
A 9034	GULF COAST CHARTER ACA	5,795,684.27	0.00	0.00	420,129.51	5,335,455.56	460,228.71 7
A 9035	MASON CLASSICAL ACADEM	7,602,047.02	0.00	0.00	633,607.01	6,914,780.48	687,266.54 9
A 9036	COLLIER CHARTER ACADEM	5,673,847.00	0.00	0.00	410,128.22	5,206,123.27	467,723.73 8
A 9037	BRIDGEPREP ACADEMY COL	1,838,858.07	0.00	0.00	136,933.83	1,671,438.21	167,419.86 9
A 9110	SCHOOL BOARD	538,359.41	0.00	10,000.00	40,103.10	430,519.70	97,839.71 18
A 9120	LEGAL SERVICES	1,184,292.30	310.00	64,728.52	122,968.55	835,272.21	283,981.57 23
A 9210	SUPERINTENDENT'S OFFIC	497,346.56	1,636.89	0.00	64,039.28	410,427.37	85,282.30 17
A 9211	CURRICULUM & INSTRUCTI	896,109.71	0.00	71,798.64	59,269.61	691,941.37	132,369.70 14
A 9212	DISTRICT/SCHOOL OPERAT	1,585,957.45	1,948.19	62,970.65	279,252.83	1,272,749.57	248,289.09 15
A 9213	PRINCIPAL OF ALT SCHOO	442,309.64	0.00	0.00	3,357.64	23,204.16	397,408.69 9
A 9215	STUDENT RELATIONS	635,777.06	29.99-	0.00	53,662.08	583,221.78	52,585.27 8
A 9217	DISTRICT OPS - ELEMENT	355,913.99	0.00	0.00	46,080.24	311,244.23	44,669.76 12
A 9218	DISTRICT OPS - SECONDA	398,493.78	0.00	32,079.75	44,895.28	334,449.70	31,964.33 8
A 9223	ELEMENTARY PROGRAMS	2,597,373.75	2,860.56	18,806.53	259,260.72	1,961,153.82	614,552.84 23
A 9224	SECONDARY PROGRAMS	11,249,787.33	2,995.98	63,591.88	387,045.59	3,667,972.52	7,515,226.95 66
A 9230	HUMAN RESOURCES	900,900.34	122.98	4,043.00	800,579.88	800,579.46	96,154.90 10
A 9231	TALENT MANAGEMENT	2,209,533.31	0.00	63,491.74	213,690.16	1,910,652.53	235,389.04 10
A 9238	BENEFITS & WELLNESS	285,404.72	0.00	12,526.00	17,157.47	183,109.74	89,768.98 31
A 9239	COMPENSATION	634,081.38	0.00	0.00	73,460.56	570,663.60	63,417.78 10
A 9240	PROF LEARNING & DIGITA	1,492,165.84	26,664.80	87,816.40	118,853.86	1,236,005.44	141,679.20 9
A 9260	ACCOUNTABILITY & DATA	1,628,765.18	0.00	37,996.43	148,240.67	1,380,388.62	210,380.13 12
A 9270	COMMUNICATIONS & COMMU	940,664.89	102.79	10,300.52	96,356.71	798,646.20	131,615.38 13
A 9281	ADULT & COMMUNITY EDUC	2,009,496.68	33.60	1,072.43	215,864.78	1,617,379.51	391,011.14 19
A 9413	DISTRICT-WIDE INSURANC	6,074,468.96	0.00	153,575.37	32,909.54	5,661,389.38	259,504.21 4
A 9420	TECHNOLOGY	45,204,032.68	118,309.92	17,646,580.31	2,320,658.84	22,538,818.56	4,900,323.89 10
A 9427	SSPAR - ALLOCATIONS AN	959,049.16	0.00	5,195.03	111,747.86	835,824.85	118,029.28 12
A 9430	MAINTENANCE	15,977,348.15	7,969.83	940,363.39	1,460,438.31	13,050,973.75	1,978,041.18 12
A 9434	UTIL/COMM/OTHR COUNTY-	5,446,633.33	0.00	121,836.35	204,511.27	1,752,401.49	3,572,395.49 65
A 9440	TRANSPORTATION	23,842,896.09	9,590.47	916,318.34	2,248,734.08	21,474,421.83	1,442,565.45 6
A 9450	FACILITIES MANAGEMENT	413,285.34	1,039.99	32,915.00	6,954.19	102,369.87	276,960.48 67
A 9451	SAFETY & SECURITY	1,849,326.73	3,608.23	938,292.90	58,104.23	574,639.19	332,786.41 18
A 9460	ACCOUNTING	2,165,589.33	435.66	284,666.68	152,958.01	1,567,302.16	313,184.83 14
A 9462	FINANCIAL SERVICES	672,415.51	2,167.48	1,000.00	83,958.82	586,495.90	82,752.13 12
A 9470	BUDGET	499,271.40	155.28	0.00	44,204.26	360,685.72	138,430.40 27
A 9475	PAYROLL SERVICES	595,170.63	136.51	0.00	75,374.37	522,704.18	72,329.94 12
A 9480	PURCHASING	548,157.50	0.00	44,482.06	40,914.21	406,504.82	97,170.62 17
A 9525	STEAM,VIRTUAL,HOME&CHA	496,455.68	0.00	5,909.40	34,318.82	394,688.92	95,857.36 19
A 9530	EXCEPT ED & STD T SUPPO	5,220,158.26	16,689.15	344,333.20	177,963.49	4,532,113.30	327,022.61 6
A 9543	FEDERAL, STATE & COMP	466,321.75	0.00	241.93	59,525.54	417,056.47	49,023.35 10
	*	533,284,169.36	283,583.81	24,425,959.93	66,596,852.82	453,195,456.75	55,379,168.87 10