

Meeting Date: November 14, 2023

September 2023 Financial Statements

The attached monthly financial report reflects the budgetary status of all fund groups for the period ending September 30, 2023.

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 FUND MONTHLY FINANCIAL STATEMENT, a summary of budget, revenues and expenditures by function for 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**

September 30, 2023

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 777,368,353.32	\$ 777,368,353.32	\$ 779,676,671.50	\$ 99,214,325.90	\$ 1,896,035.80	\$ 38,557,451.55	\$ 640,008,858.25
Debt Service	\$ 38,769,282.06	\$ 38,769,282.06	\$ 38,769,282.06	\$ 1,596,888.75	\$ -	\$ -	\$ 37,172,393.31
Capital Outlay	\$ 483,992,642.90	\$ 483,992,642.90	\$ 485,810,877.43	\$ 20,453,850.01	\$ 269,713.94	\$ 74,825,138.91	\$ 390,262,174.57
Special Revenue -School Food Service	\$ 41,387,775.93	\$ 41,387,775.93	\$ 41,387,775.93	\$ 5,591,347.31	\$ -	\$ 11,382,757.80	\$ 24,413,670.82
Special Revenue - Grants	\$ 110,454,096.49	\$ 110,454,096.49	\$ 111,187,552.56	\$ 12,434,708.20	\$ 285,647.15	\$ 6,243,527.29	\$ 92,223,669.92
Health Care	\$ 99,879,719.35	\$ 99,879,719.35	\$ 99,879,719.35	\$ 18,890,422.30	\$ 647.55	\$ 1,812,323.56	\$ 79,176,325.94
Workers' Compensation	\$ 14,577,870.28	\$ 14,577,870.28	\$ 14,577,870.28	\$ 421,387.43	\$ -	\$ 305,510.60	\$ 13,850,972.25
Flexcare	\$ 2,087,396.19	\$ 2,087,396.19	\$ 2,087,396.19	\$ 224,264.49	\$ -	\$ 37,530.65	\$ 1,825,601.05
Totals - All Funds	\$ 1,568,517,136.52	\$ 1,568,517,136.52	\$ 1,573,377,145.30	\$ 158,827,194.39	\$ 2,452,044.44	\$ 133,164,240.36	\$ 1,278,933,666.11

COLLIER COUNTY PUBLIC SCHOOLS

Operating Fund Monthly Financial Statement
September 30, 2023

REVENUES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Revenue Collected	% of Revenue Collected to Current Budget	Budget Balances	% Budget Remaining
2710	BEGINNING FUND BALANCE	\$ 129,452,283.24	\$ 129,452,283.24	\$ 129,452,283.24	16.6%	\$ -	\$ -	0.0%	\$ 129,452,283.24	100.0%
3100	FEDERAL DIRECT	525,000.00	525,000.00	525,000.00	0.1%	\$ -	50,351.85	9.6%	474,648.15	90.4%
3200	FEDERAL THROUGH STATE	1,820,000.00	1,820,000.00	1,820,000.00	0.2%	\$ -	118,711.76	6.5%	1,701,288.24	93.5%
3300	STATE	80,633,095.60	80,633,095.60	82,420,711.60	10.6%	\$ 1,787,616.00	18,595,347.82	22.6%	63,825,363.78	77.4%
3400	LOCAL	516,710,010.87	516,710,010.87	517,230,713.05	66.3%	\$ 520,702.18	3,733,179.07	0.7%	513,497,533.98	99.3%
3600	TRANSFERS	48,152,963.61	48,152,963.61	48,152,963.61	6.2%	\$ -	687,555.00	1.4%	47,465,408.61	98.6%
3700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	1,600.00	2.1%	73,400.00	97.9%
	TOTAL REVENUES	\$ 777,368,353.32	\$ 777,368,353.32	\$ 779,676,671.50	100.0%	\$ 2,308,318.18	\$ 23,186,745.50	3.0%	\$ 756,489,926.00	97.0%

EXPENDITURES AND FUND BALANCES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Expenses	% of Expense to Budget	Committed	Encumbrances	Expended including Encumbrances	% of Expense with Encumb to Budget	Budget Balances	% Budget Remaining
5000	INSTRUCTIONAL SERVICES	\$ 407,281,137.14	\$ 407,281,137.14	\$ 409,033,768.43	52.5%	\$ 1,752,631.29	\$ 57,173,417.16	14.0%	\$ 1,715,518.27	\$ 13,422,320.44	\$ 70,595,737.60	17.3%	\$ 336,722,512.56	82.3%
6100	PUPIL SERVICES	\$ 22,972,407.59	\$ 22,972,407.59	\$ 22,863,381.57	2.9%	\$ (109,026.02)	\$ 2,979,541.97	13.0%	\$ 7,895.75	\$ 1,602,679.99	4,582,221.96	20.0%	18,273,263.86	79.9%
6200	INSTRUCTIONAL MEDIA	\$ 7,860,117.36	\$ 7,860,117.36	\$ 7,801,068.75	1.0%	\$ (59,048.61)	\$ 831,139.06	10.7%	\$ 10,132.14	\$ 115,364.86	946,503.92	12.1%	6,844,432.69	87.7%
6300	INSTR & CURRIC DEVELOP	\$ 11,014,476.98	\$ 11,014,476.98	\$ 11,077,195.17	1.4%	\$ 62,718.19	\$ 1,518,002.89	13.7%	\$ 3,309.71	\$ 599.97	1,518,602.86	13.7%	9,555,282.60	86.3%
6400	INSTR STAFF DEVELOP	\$ 5,785,343.62	\$ 5,785,343.62	\$ 5,747,578.12	0.7%	\$ (37,765.50)	\$ 737,960.15	12.8%	\$ 7,690.34	\$ 90,727.45	828,687.60	14.4%	4,911,200.18	85.4%
6500	INSTR RELATED TECHNOLOGY	\$ 2,213,592.31	\$ 2,213,592.31	\$ 2,336,087.36	0.3%	\$ 122,495.05	\$ 450,660.25	19.3%	\$ -	\$ -	450,660.25	19.3%	1,885,427.11	80.7%
7100	BOARD OF EDUCATION	\$ 1,932,255.77	\$ 1,932,255.77	\$ 2,279,682.37	0.3%	\$ 347,426.60	\$ 229,546.73	10.1%	\$ 563.78	\$ 478,862.69	708,409.42	31.1%	1,570,709.17	68.9%
7200	GENERAL ADMINISTRATION	\$ 2,518,782.95	\$ 2,518,782.95	\$ 2,543,155.07	0.3%	\$ 24,372.12	\$ 468,717.99	18.4%	\$ 573.84	\$ 51,832.82	520,550.81	20.5%	2,022,030.42	79.5%
7300	SCHOOL ADMINISTRATION	\$ 38,636,440.83	\$ 38,636,440.83	\$ 38,770,035.92	5.0%	\$ 133,595.09	\$ 6,300,363.54	16.3%	\$ 11,475.18	\$ 58,891.86	6,359,255.40	16.4%	32,399,305.34	83.6%
7400	FACILITIES ACQ & CONST	\$ 3,618,333.59	\$ 3,618,333.59	\$ 3,432,005.03	0.4%	\$ (186,328.56)	\$ 538,645.95	15.7%	\$ 548.67	\$ -	538,645.95	15.7%	2,892,810.41	84.3%
7500	FISCAL SERVICES	\$ 4,836,177.13	\$ 4,836,177.13	\$ 4,636,200.30	0.6%	\$ (199,976.83)	\$ 784,949.30	16.9%	\$ 1,311.92	\$ 405,699.42	1,190,648.72	25.7%	3,444,239.66	74.3%
7600	FOOD SERVICES- GF	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	-	-	-	0.0%
7700	CENTRAL SERVICES	\$ 11,988,146.56	\$ 11,988,146.56	\$ 12,209,228.40	1.6%	\$ 221,081.84	\$ 2,489,267.94	20.4%	\$ 19,314.73	\$ 194,211.91	2,683,479.85	22.0%	9,506,433.82	77.9%
7800	TRANSPORTATION	\$ 28,170,301.12	\$ 28,170,301.12	\$ 28,170,507.82	3.6%	\$ 206.70	\$ 4,235,175.03	15.0%	\$ 14,822.50	\$ 1,051,586.34	5,286,761.37	18.8%	22,868,923.95	81.2%
7900	OPERATION OF PLANT	\$ 53,096,779.63	\$ 53,096,779.63	\$ 53,465,801.67	6.9%	\$ 369,022.04	\$ 15,076,283.58	28.2%	\$ 32,817.31	\$ 15,881,093.54	30,957,377.12	57.9%	22,475,607.24	42.0%
8100	MAINTENANCE OF PLANT	\$ 21,956,007.15	\$ 21,956,007.15	\$ 21,851,816.83	2.8%	\$ (104,190.32)	\$ 3,920,627.80	17.9%	\$ 44,009.84	\$ 4,913,358.08	8,833,985.88	40.4%	12,973,821.11	59.4%
8200	ADMIN TECHNOLOGY SERV	\$ 6,722,957.93	\$ 6,722,957.93	\$ 6,694,063.03	0.9%	\$ (28,894.90)	\$ 1,480,026.56	22.1%	\$ 26,051.82	\$ 290,222.18	1,770,248.74	26.4%	4,897,762.47	73.2%
9200	DEBT SERVICE	\$ 3,250,000.00	\$ 3,250,000.00	\$ 3,250,000.00	0.4%	\$ -	\$ -	0.0%	\$ -	\$ -	-	0.0%	3,250,000.00	100.0%
9700	TRANSFER OF FUNDS	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	952,519.04	952,519.04	952,519.04	0.1%	\$ -	\$ -	0.0%	\$ -	\$ -	-	0.0%	952,519.04	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	-	-	-	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	-	-	-	0.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,121,283.55	1,121,283.55	1,121,283.55	0.1%	\$ -	\$ -	0.0%	\$ -	\$ -	-	0.0%	1,121,283.55	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	-	-	-	0.0%
272M	RESTRICTED FOR FAMILY EMPOWERMENT SCHOLARSHIP	-	-	-	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	-	-	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	16,389,214.00	16,389,214.00	16,389,214.00	2.1%	\$ -	\$ -	0.0%	\$ -	\$ -	-	0.0%	16,389,214.00	100.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	3,800,000.00	3,800,000.00	3,800,000.00	0.5%	\$ -	\$ -	0.0%	\$ -	\$ -	-	0.0%	3,800,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	32,000,000.00	32,000,000.00	32,000,000.00	4.1%	\$ -	\$ -	0.0%	\$ -	\$ -	-	0.0%	32,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	5,000,000.00	5,000,000.00	5,000,000.00	0.6%	\$ -	\$ -	0.0%	\$ -	\$ -	-	0.0%	5,000,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	52,852,079.07	52,852,079.07	52,852,079.07	6.8%	\$ -	\$ -	0.0%	\$ -	\$ -	-	0.0%	52,852,079.07	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	200,000.00	200,000.00	200,000.00	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	-	0.0%	200,000.00	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	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	\$ -	\$ -	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
274W	ASSIGNED RESV FES SCHOLARSHIP	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	\$ -	\$ -	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	-	-	-	0.0%
	TOTAL EXPENDITURES AND FUND BALANCES	\$ 777,368,353.32	\$ 777,368,353.32	\$ 779,676,671.50	100.0%	\$ 2,308,318.18	\$ 99,214,325.90	12.7%	\$ 1,896,035.80	\$ 38,557,451.55	\$ 137,771,777.45	17.7%	\$ 640,008,858.25	82.1%

**ANALYSIS OF BUDGETED ENDING FUND BALANCES
September 30, 2023**

EXHIBIT C

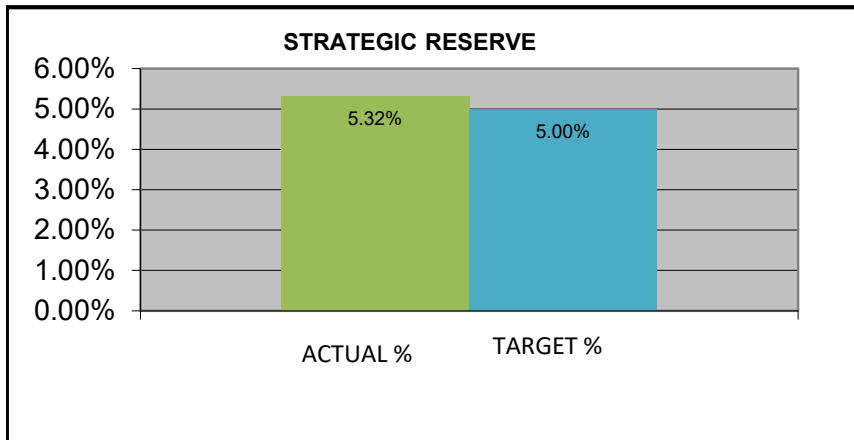
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
Non Spendable						
Inventory - Non Spendable	952,519.04	-	-	879,996.90	-	-
Pre-Paid Non Spendable	-	-	-	-	-	-
Restricted						
Restricted - Workforce Programs	1,121,283.55	-	-	-	-	-
Restricted - School Recognition Funding	-	-	-	-	-	-
Restricted Self Insured Retention	-	-	62,762,993.75	-	-	-
Restricted Emergency Maintenance	-	-	3,000,000.00	-	-	-
Restricted Future Schools Construction	-	-	37,715,621.39	-	-	-
Restricted Enterprise Software	-	-	10,040,000.00	-	-	-
Restricted for Salary Enhancement	16,389,214.00	-	-	-	-	-
Restricted Textbook Adoption	3,800,000.00	-	-	-	-	-
Restricted Debt Service	-	1,765,414.56	-	-	-	-
Restricted Capital Projects	-	-	61,781,665.67	-	-	-
Restricted Food Services	-	-	-	8,092,482.02	-	-
Restricted For Special Revenue Funds*	-	-	-	-	7,389,360.08	-
Assigned						
Assigned For FTE Shortfall / State Proration	5,000,000.00	-	-	-	-	-
Assigned For FTE Audit	200,000.00	-	-	-	-	-
Assigned For Low Performing Schools	1,200,000.00	-	-	-	-	-
Assigned For Enterprise Software	15,000,000.00	-	-	-	-	-
Assigned For Future Vehicles	-	-	1,920,970.02	-	-	-
Assigned Reserve for FES Scholarship	15,000,000.00	-	-	-	-	-
Unassigned						
Unassigned Reserve For Budget Shortfall	52,852,079.07	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Unassigned Strategic Reserve	32,000,000.00	-	-	-	-	-
Health Fund Reserve for Future Claims	-	-	-	-	-	26,326,368.79
Workers Compensation Reserve for Future Claims	-	-	-	-	-	12,516,148.78
Flex Care Reserve for Future Claims	-	-	-	-	-	566,508.38
Totals	\$ 143,515,095.66	\$ 1,765,414.56	\$ 177,221,250.83	\$ 8,972,478.92	\$ 7,389,360.08	\$ 39,409,025.95
				Grand Total All Reserves		\$ 378,272,626.00

EXHIBIT D

MONTHLY STATUS REPORT ON STRATEGIC RESERVE September 30, 2023

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 525,000.00
FEDERAL THROUGH STATE	\$ 1,820,000.00
STATE	\$ 82,420,711.60
LOCAL	\$ 517,230,713.05
	\$ 601,996,424.65

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	(SHORTFALL) OVERAGE
Strategic Reseve	\$ 32,000,000.00	5.32%	5.00%	\$1,900,178.77



	Current Month	Previous Month	Change
Strategic Reserve	5.32%	5.34%	-0.02%

**Operating Fund Budget Status Summary
Monthly Financial Statements
September 30, 2023**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0051	EVERGLADES CITY SCHOOL	3,425,257.66	6,359.34	312,117.87	248,308.54	431,856.61	2,674,923.84	78
0061	GULFVIEW MIDDLE	6,010,754.44	31,544.92	276,554.36	422,794.32	682,215.84	5,020,439.32	83
0121	LAKE PARK ELEMENTARY	5,521,382.72	1,720.71	213,928.52	394,432.42	639,023.72	4,666,709.77	84
0131	TOMMIE BARFIELD ELEMEN	5,132,422.09	(120.00)	186,898.45	351,390.75	581,686.20	4,363,957.44	85
0141	SHADOWLAWN ELEMENTARY	5,917,500.34	1,763.80	236,030.21	398,166.31	638,148.97	5,041,557.36	85
0151	NAPLES HIGH	13,111,258.21	98,700.73	589,503.93	1,074,214.49	1,645,224.38	10,777,829.17	82
0161	PINECREST ELEMENTARY	6,845,011.43	1,092.83	315,680.57	463,699.16	768,576.98	5,759,661.05	84
0171	SEA GATE ELEMENTARY	7,199,133.08	2,280.98	229,817.44	499,607.82	810,690.57	6,156,344.09	85
0181	HIGHLANDS ELEMENTARY	7,016,154.42	2,700.12	364,989.78	469,065.11	791,782.30	5,856,682.22	83
0191	LAKE TRAFFORD ELEMENTA	7,530,778.99	7,706.78	277,868.14	514,885.36	854,130.77	6,391,073.30	84
0201	AVALON ELEMENTARY	4,016,249.40	877.68	136,902.85	282,861.02	474,457.21	3,404,011.66	84
0211	EAST NAPLES MIDDLE	6,989,181.45	4,757.41	317,450.14	469,413.48	765,153.46	5,901,820.44	84
0221	POINCIANA ELEMENTARY	6,350,233.81	2,405.41	192,726.27	443,475.14	715,938.10	5,439,164.03	85
0231	GOLDEN GATE ELEMENTARY	5,457,625.73	1,333.31	251,813.83	425,395.04	683,498.78	4,520,979.81	82
0241	NAPLES PARK ELEMENTARY	5,308,111.39	1,137.14	174,112.92	396,510.68	674,850.87	4,458,010.46	83
0251	PINE RIDGE MIDDLE	7,371,496.26	6,608.65	543,124.01	541,063.47	869,254.02	5,952,509.58	80
0261	LELY HIGH	11,740,243.05	78,106.80	642,392.25	934,653.65	1,460,147.76	9,559,596.24	81
0271	IMMOKALEE HIGH	15,884,168.86	58,257.27	854,044.51	1,085,032.69	1,806,551.27	13,165,315.81	82
0281	LORENZO WALKER TECH CO	9,864,752.57	34,077.12	637,543.74	587,264.46	1,293,692.30	7,899,439.41	80
0282	LORENZO WALKER TECHNIC	5,169,996.93	166,789.39	118,706.83	360,759.94	677,087.57	4,207,413.14	81
0311	BARRON COLLIER HIGH	13,677,607.25	85,521.61	1,117,298.14	1,036,764.96	1,642,021.45	10,832,766.05	79
0321	GOLDEN GATE MIDDLE	8,638,850.61	850.99	317,426.77	567,919.70	894,375.27	7,426,197.58	85
0331	BIG CYPRESS ELEMENTARY	7,147,926.12	2,159.55	233,091.94	548,579.21	849,811.32	6,062,863.31	84
0341	VILLAGE OAKS ELEMENTAR	6,210,528.85	963.13	297,625.98	388,499.80	650,062.78	5,261,876.96	84
0351	GOLDEN TERRACE ELEMENT	5,363,991.48	776.69	163,564.14	428,092.53	649,634.97	4,550,015.68	84
0361	IMMOKALEE MIDDLE	11,371,359.84	2,217.11	577,049.34	820,091.93	1,301,129.14	9,490,964.25	83
0371	VINEYARDS ELEMENTARY	7,839,454.83	4,222.99	220,504.33	610,190.37	940,332.79	6,674,394.72	85
0381	LELY ELEMENTARY	5,788,518.72	4,657.31	304,818.48	404,806.07	671,198.88	4,807,844.05	83
0391	LAUREL OAK ELEMENTARY	10,081,761.22	1,114.61	332,488.53	790,133.70	1,293,215.56	8,454,942.52	83
0392	GULF COAST HIGH	13,751,583.04	173,294.43	764,114.40	1,104,880.98	1,825,270.92	10,988,903.29	79
0401	OAKRIDGE MIDDLE	8,833,201.83	3,762.58	411,984.84	663,070.64	1,054,923.96	7,362,530.45	83
0421	MANATEE ELEMENTARY	6,065,350.62	749.07	187,449.86	431,811.14	722,474.57	5,154,677.12	84
0422	MANATEE MIDDLE	6,412,535.50	4,277.32	371,383.62	443,637.76	721,000.62	5,315,873.94	82
0431	PELICAN MARSH ELEMENTA	7,141,610.46	2,327.26	274,140.37	506,108.03	825,022.74	6,040,120.09	84
0441	CORKSCREW ELEMENTARY	8,203,470.09	6,473.16	459,199.61	626,783.08	972,655.51	6,765,141.81	82
0442	CORKSCREW MIDDLE	8,192,686.27	3,421.51	414,884.11	561,851.75	873,025.13	6,901,355.52	84
0451	OSCEOLA ELEMENTARY	5,996,966.04	1,135.67	221,513.69	400,956.41	689,203.95	5,085,112.73	84
0452	NORTH NAPLES MIDDLE	8,199,050.54	2,544.54	298,266.75	549,121.68	876,863.44	7,021,375.81	85
0461	CALUSA PARK ELEMENTARY	7,523,690.84	14,275.07	326,388.41	555,074.28	853,992.93	6,329,034.43	84
0471	SABAL PALM ELEMENTARY	6,827,728.34	4,106.64	495,308.52	530,281.16	821,476.18	5,506,837.00	80

Operating Fund Budget Status Summary
Monthly Financial Statements
September 30, 2023

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0472	CYPRESS PALM MIDDLE	7,647,121.35	7,610.00	430,011.63	451,023.22	735,391.76	6,474,107.96	84
0481	LAVERN GAYNOR ELEMENTA	4,398,019.07	1,491.59	516,870.89	326,624.74	502,913.20	3,376,743.39	76
0491	HERBERT CAMBRIDGE ELEM	3,428,941.14	732.79	122,895.09	256,637.50	464,463.48	2,840,849.78	82
0493	PALMETTO RIDGE HIGH	15,278,919.98	171,315.99	795,803.20	1,098,688.90	1,788,866.84	12,522,933.95	81
0501	GOLDEN GATE HIGH	14,384,052.37	66,092.91	856,408.08	1,055,349.29	1,712,004.06	11,749,547.32	81
0511	ESTATES ELEMENTARY	7,776,203.35	195.57	354,991.60	546,431.08	928,007.25	6,493,008.93	83
0521	VETERANS MEMORIAL ELEM	6,962,910.11	1,584.02	291,802.09	505,372.18	826,589.35	5,842,934.65	83
0531	MIKE DAVIS ELEMENTARY	6,075,519.50	6,114.93	212,037.46	468,183.59	744,749.23	5,112,617.88	84
0541	PALMETTO ELEMENTARY	6,305,704.37	4,405.22	279,574.37	470,286.41	716,915.73	5,304,809.05	84
0551	PARKSIDE ELEMENTARY	5,448,131.29	2,222.45	214,994.66	391,309.59	644,074.61	4,586,839.57	84
0581	IMMOKALEE TECHNICAL CO	5,535,483.22	31,329.93	429,293.66	427,819.27	815,828.37	4,259,031.26	76
0631	EDEN PARK ELEMENTARY	6,935,054.20	22,081.74	422,872.50	490,798.92	790,472.76	5,699,627.20	82
0641	AUBREY ROGERS HIGH SCH	9,810,771.20	34,094.48	721,447.58	789,769.40	1,235,319.66	7,819,909.48	79
7001	COLLIER VIRTUAL SCHOOL	302,229.14	0.00	0.00	0.00	0.00	302,229.14	100
7006	COLLIER DISTRICT VIRTU	36,514.85	0.00	0.00	2,883.08	4,094.31	32,420.54	88
9004	T.A.P.P. - IMMOKALEE	887,183.69	0.00	247,978.87	65,926.50	176,985.36	462,219.46	52
9007	NEW BEGINNINGS IMMOKAL	970,048.32	54.34	0.00	75,693.99	116,370.45	853,623.53	88
9008	T.A.P.P. - NAPLES	833,283.23	0.00	296,517.22	115,899.53	140,986.78	395,779.23	47
9010	NEW BEGINNINGS NAPLES	1,384,306.59	32.98	0.00	94,428.45	140,329.58	1,243,944.03	89
9013	DETENTION CENTER	623,801.73	1,000.00	1,291.12	35,961.91	101,489.41	520,021.20	83
9015	PHOENIX NAPLES	2,576,671.16	1,018.16	10,087.14	199,351.09	289,963.27	2,275,602.59	88
9017	PACE PROGRAM	618,833.20	0.00	60,000.00	0.00	3,142.20	555,691.00	89
9018	MARCO ISLAND CHARTER M	3,454,270.43	281,734.02	0.00	5,550.00	571,052.77	2,601,483.64	75
9019	HOSPITAL/HOMEBOUND	1,123,025.61	0.00	0.00	42,548.15	55,193.93	1,067,831.68	95
9021	IMMOKALEE COMMUNITY SC	3,798,541.97	0.00	0.00	328,487.75	919,137.25	2,879,404.72	75
9026	PHOENIX IMMOKALEE	1,037,549.74	(247.62)	0.00	74,853.78	112,827.22	924,970.14	89
9027	BEACON HIGH SCHOOL	2,901,070.74	1,356.09	4,000.00	233,728.25	366,330.44	2,529,384.21	87
9032	MARCO ISLAND ACADEMY	4,344,316.76	0.00	0.00	323,009.94	935,936.54	3,408,380.22	78
9034	GULF COAST CHARTER ACA	7,997,648.72	0.00	0.00	688,939.85	1,935,113.46	6,062,535.26	75
9035	MASON CLASSICAL ACADEM	19,207,828.75	0.00	0.00	1,470,924.66	4,080,887.07	15,126,941.68	78
9036	COLLIER CHARTER ACADEM	7,090,059.47	0.00	0.00	620,015.92	1,724,812.93	5,365,246.54	75
9037	BRIDGEPREP ACADEMY COL	2,613,384.25	0.00	0.00	225,653.41	630,205.41	1,983,178.84	75
9039	NAPLES CLASSICAL ACADE	10,986,197.70	0.00	0.00	953,757.97	2,667,627.36	8,318,570.34	75
9040	OPTIMA CLASSICAL ACADE	2,769,965.00	0.00	0.00	202,667.91	136,723.75	2,633,241.25	95
9110	SCHOOL BOARD	1,091,075.36	30.00	161,952.20	55,033.24	119,443.80	809,649.36	74
9120	LEGAL SERVICES	1,572,567.11	533.78	171,360.54	134,586.46	210,596.84	1,190,075.95	75
9210	SUPERINTENDENT'S OFFIC	908,738.14	3,455.59	6,832.82	59,810.01	176,407.40	722,042.33	79
9211	TEACHING AND LEARNING	1,724,806.00	0.00	4,137.15	942,483.88	1,016,872.54	703,796.31	40
9212	DISTRICT/SCHOOL OPERAT	2,217,321.76	1,735.31	0.00	46,366.00	98,133.37	2,117,453.08	95
9213	PRINCIPAL OF ALT SCHOO	502,236.33	212.64	104,232.40	12,863.27	30,414.70	367,376.59	73

Operating Fund Budget Status Summary
Monthly Financial Statements
September 30, 2023

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
9214	DEPUTY SUPERINTENDENT	362,441.43	1,508.14	0.00	27,427.70	67,335.86	293,597.43	81
9215	STUDENT RELATIONS	567,758.57	1,056.37	2,595.00	30,837.27	86,380.10	477,727.10	84
9217	SCHOOL LEADERSHIP	1,624,396.06	15,572.34	33,325.07	95,730.12	259,640.50	1,315,858.15	81
9224	K12 ACADEMIC PROGRAMS	18,862,453.33	12,779.96	320,227.96	660,716.06	2,526,417.77	16,003,027.64	84
9230	HUMAN RESOURCES	2,002,535.17	6,537.81	193,853.00	138,356.29	366,685.22	1,435,459.14	71
9231	PROFESSIONAL STANDARDS	1,513,314.67	0.00	0.00	95,737.04	308,933.50	1,204,381.17	79
9238	BENEFITS & WELLNESS	232,444.40	246.97	0.00	11,781.18	24,722.98	207,474.45	89
9239	COMPENSATION	796,948.67	0.00	0.00	60,142.62	137,772.65	659,176.02	82
9240	PROF LEARNING	2,000,337.78	489.69	140,806.13	153,549.61	321,269.81	1,537,772.15	76
9260	ACCOUNTABILITY & DATA	1,555,393.76	0.00	8,927.40	94,483.54	222,358.83	1,324,107.53	85
9270	COMMUNICATIONS & COMMU	1,415,742.63	998.83	8,684.00	106,789.93	258,121.15	1,147,938.65	81
9281	ADULT & COMMUNITY EDUC	2,956,478.46	2,372.69	0.00	223,753.89	477,841.87	2,476,263.90	83
9413	DISTRICT-WIDE INSURANC	11,604,251.12	0.00	199,867.84	(99,056.34)	10,711,480.87	692,902.41	5
9420	TECHNOLOGY	33,516,849.78	294,985.46	7,408,533.12	2,922,927.71	5,873,571.42	19,939,759.78	59
9427	SSPAR - ALLOCATIONS AN	1,410,618.88	559.08	6,224.60	103,551.62	257,731.58	1,146,103.62	81
9430	MAINTENANCE	18,327,293.63	15,924.00	4,454,396.55	1,584,013.60	3,062,084.10	10,794,888.98	58
9434	UTIL/COMM/OTHR COUNTY-	4,603,328.04	25,000.00	943,953.52	1,542,419.36	2,850,267.09	784,107.43	17
9440	TRANSPORTATION	27,822,951.95	9,194.03	1,136,571.99	2,685,517.45	4,239,568.74	22,437,617.19	80
9450	FACILITIES MANAGEMENT	763,464.85	48.45	116,810.76	33,654.71	88,378.23	558,227.41	73
9451	SAFETY AND SECURITY	1,488,077.40	816.79	690,184.01	195,133.15	206,183.79	590,892.81	39
9460	ACCOUNTING	2,765,723.64	0.00	675,699.42	297,077.27	327,928.76	1,762,095.46	63
9462	FINANCIAL SERVICES	981,188.31	1,311.92	0.00	72,310.19	178,682.03	801,194.36	81
9470	BUDGET	547,457.41	0.00	0.00	45,207.76	106,035.89	441,421.52	80
9475	PAYROLL SERVICES	732,246.54	0.00	0.00	49,963.40	175,135.67	557,110.87	76
9480	PURCHASING	613,552.19	0.00	324,846.66	337,130.19	404,498.67	(115,793.14)	-18
9525	SCHOOL CHOICE	415,682.25	207.85	0.00	33,057.85	76,739.63	338,734.77	81
9530	EXCEPT ED & STDT SUPPO	3,392,211.93	39,169.16	513,843.80	220,191.81	474,011.57	2,365,187.40	69
9543	FEDERAL, STATE & COMP	596,540.77	117.72	0.00	26,804.29	66,213.39	530,209.66	88
	Total	636,161,575.84	1,896,035.80	38,557,451.55	48,370,577.39	99,214,325.90	496,493,762.59	78

Meeting Date: December 12, 2023

October 2023 Financial Statements

The attached monthly financial report reflects the budgetary status of all fund groups for the period ending October 31, 2023.

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 FUND MONTHLY FINANCIAL STATEMENT, a summary of budget, revenues and expenditures by function for 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, 2023

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 777,368,353.32	\$ 779,676,671.50	\$ 779,568,609.24	\$ 150,323,725.29	\$ 1,817,114.40	\$ 33,912,263.18	\$ 593,515,506.37
Debt Service	\$ 38,769,282.06	\$ 38,769,282.06	\$ 38,769,282.06	\$ 1,596,888.75	\$ -	\$ -	\$ 37,172,393.31
Capital Outlay	\$ 483,992,642.90	\$ 485,810,877.43	\$ 486,707,987.33	\$ 47,485,709.71	\$ 681,232.58	\$ 70,342,654.89	\$ 368,198,390.15
Special Revenue -School Food Service	\$ 41,387,775.93	\$ 41,387,775.93	\$ 41,387,775.93	\$ 8,873,348.95	\$ 2,148.78	\$ 9,193,530.79	\$ 23,318,747.41
Special Revenue - Grants	\$ 110,454,096.49	\$ 111,187,552.56	\$ 111,165,868.56	\$ 19,398,668.79	\$ 530,970.87	\$ 4,088,317.58	\$ 87,147,911.32
Health Care	\$ 99,879,719.35	\$ 99,879,719.35	\$ 99,879,719.35	\$ 24,790,985.93	\$ -	\$ 1,446,180.29	\$ 73,642,553.13
Workers' Compensation	\$ 14,577,870.28	\$ 14,577,870.28	\$ 14,577,870.28	\$ 566,823.74	\$ 375.00	\$ 251,786.65	\$ 13,758,884.89
Flexcare	\$ 2,087,396.19	\$ 2,087,396.19	\$ 2,087,396.19	\$ 287,942.58	\$ -	\$ 37,530.65	\$ 1,761,922.96
Totals - All Funds	\$ 1,568,517,136.52	\$ 1,573,377,145.30	\$ 1,574,144,508.94	\$ 253,324,093.74	\$ 3,031,841.63	\$ 119,272,264.03	\$ 1,198,516,309.54

COLLIER COUNTY PUBLIC SCHOOLS

Operating Fund Monthly Financial Statement
October 31, 2023

REVENUES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Revenue Collected	% of Revenue Collected to Current Budget	Budget Balances	% Budget Remaining
2710	BEGINNING FUND BALANCE	\$ 129,452,283.24	\$ 129,452,283.24	\$ 129,452,283.24	16.6%	\$ -	\$ -	0.0%	\$ 129,452,283.24	100.0%
3100	FEDERAL DIRECT	525,000.00	525,000.00	525,000.00	0.1%	\$ -	100,703.70	19.2%	424,296.30	80.8%
3200	FEDERAL THROUGH STATE	1,820,000.00	1,820,000.00	1,820,000.00	0.2%	\$ -	169,542.08	9.3%	1,650,457.92	90.7%
3300	STATE	80,633,095.60	82,420,711.60	82,420,711.60	10.6%	\$ -	25,092,398.80	30.4%	57,328,312.80	69.6%
3400	LOCAL	516,710,010.87	517,230,713.05	517,122,650.79	66.3%	\$ (108,062.26)	6,331,622.51	1.2%	510,791,028.28	98.8%
3600	TRANSFERS	48,152,963.61	48,152,963.61	48,152,963.61	6.2%	\$ -	21,803,047.00	45.3%	26,349,916.61	54.7%
3700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	1,600.00	2.1%	73,400.00	97.9%
	TOTAL REVENUES	\$ 777,368,353.32	\$ 779,676,671.50	\$ 779,568,609.24	100.0%	\$ (108,062.26)	\$ 53,498,914.09	6.9%	\$ 726,069,695.15	93.1%

EXPENDITURES AND FUND BALANCES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Expenses	% of Expense to Budget	Committed	Encumbrances	Expended including Encumbrances	% of Expense with Encumb to Budget	Budget Balances	% Budget Remaining
5000	INSTRUCTIONAL SERVICES	\$ 407,281,137.14	\$ 409,033,768.43	\$ 408,756,493.58	52.4%	\$ (277,274.85)	\$ 88,049,224.62	21.5%	\$ 1,403,343.30	\$ 13,326,507.29	\$ 101,375,731.91	24.8%	\$ 305,977,418.37	74.9%
6100	PUPIL SERVICES	22,972,407.59	22,863,381.57	22,505,785.20	2.9%	(357,596.37)	4,736,204.76	21.0%	\$ 1,887.09	\$ 1,394,316.02	6,130,520.78	27.2%	16,373,377.33	72.8%
6200	INSTRUCTIONAL MEDIA	7,860,117.36	7,801,068.75	7,826,283.53	1.0%	25,214.78	1,406,887.20	18.0%	\$ 8,446.73	\$ 130,225.83	1,537,113.03	19.6%	6,280,723.77	80.3%
6300	INSTR & CURRIC DEVELOP	11,014,476.98	11,077,195.17	11,047,969.43	1.4%	(29,225.74)	2,239,223.57	20.3%	\$ 2,202.12	\$ 20,578.95	2,259,802.52	20.5%	8,785,964.79	79.5%
6400	INSTR STAFF DEVELOP	5,785,343.62	5,747,578.12	5,613,403.51	0.7%	(134,174.61)	1,111,255.64	19.8%	\$ 19,141.37	\$ 135,257.22	1,246,512.86	22.2%	4,347,749.28	77.5%
6500	INSTR RELATED TECHNOLOGY	2,213,592.31	2,336,087.36	2,276,481.52	0.3%	(59,605.84)	583,770.20	25.6%	\$ -	\$ -	583,770.20	25.6%	1,692,711.32	74.4%
7100	BOARD OF EDUCATION	1,932,255.77	2,279,682.37	2,274,006.90	0.3%	(5,675.47)	455,407.96	20.0%	\$ 125.00	\$ 390,299.63	845,707.59	37.2%	1,428,174.31	62.8%
7200	GENERAL ADMINISTRATION	2,518,782.95	2,543,155.07	2,727,325.04	0.3%	184,169.97	727,267.20	26.7%	\$ 2,436.61	\$ 67,823.92	795,091.12	29.2%	1,929,797.31	70.8%
7300	SCHOOL ADMINISTRATION	38,636,440.83	38,770,035.92	38,642,296.85	5.0%	(127,739.07)	9,318,982.33	24.1%	\$ 15,527.36	\$ 40,849.26	9,359,831.59	24.2%	29,266,937.90	75.7%
7400	FACILITIES ACQ & CONST	3,618,333.59	3,432,005.03	3,479,528.92	0.4%	47,523.89	1,031,968.47	29.7%	\$ 923.17	\$ 116.21	1,032,084.68	29.7%	2,446,521.07	70.3%
7500	FISCAL SERVICES	4,836,177.13	4,636,200.30	4,616,111.61	0.6%	(20,088.69)	1,114,511.42	24.1%	\$ 62,719.86	\$ 354,312.40	1,468,823.82	31.8%	3,084,567.93	66.8%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
7700	CENTRAL SERVICES	11,988,146.56	12,209,228.40	12,233,847.35	1.6%	24,618.95	3,337,615.09	27.3%	\$ 90,527.66	\$ 204,965.99	3,542,581.08	29.0%	8,600,738.61	70.3%
7800	TRANSPORTATION	28,170,301.12	28,170,507.82	28,610,665.80	3.7%	440,157.98	7,063,136.51	24.7%	\$ 16,942.10	\$ 1,137,966.02	8,201,102.53	28.7%	20,392,621.17	71.3%
7900	OPERATION OF PLANT	53,096,779.63	53,465,801.67	53,733,981.53	6.9%	268,179.86	21,326,938.94	39.7%	\$ 154,066.66	\$ 12,051,035.16	33,377,974.10	62.1%	20,201,940.77	37.6%
8100	MAINTENANCE OF PLANT	21,956,007.15	21,851,816.83	21,817,638.19	2.8%	(34,178.64)	5,767,019.05	26.4%	\$ 36,718.56	\$ 4,242,745.18	10,009,764.23	45.9%	11,771,155.40	54.0%
8200	ADMIN TECHNOLOGY SERV	6,722,957.93	6,694,063.03	6,641,694.62	0.9%	(52,368.41)	2,054,312.33	30.9%	\$ 2,106.81	\$ 415,264.10	2,469,576.43	37.2%	4,170,011.38	62.8%
9200	DEBT SERVICE	3,250,000.00	3,250,000.00	3,250,000.00	0.4%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,250,000.00	100.0%
9700	TRANSFER OF FUNDS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	952,519.04	952,519.04	952,519.04	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	952,519.04	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,121,283.55	1,121,283.55	1,121,283.55	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	1,121,283.55	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272M	RESTRICTED FOR FAMILY EMPOWERMENT SCHOLARSHIP	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	16,389,214.00	16,389,214.00	16,389,214.00	2.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	16,389,214.00	100.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	3,800,000.00	3,800,000.00	3,800,000.00	0.5%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,800,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	32,000,000.00	32,000,000.00	32,000,000.00	4.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	32,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	5,000,000.00	5,000,000.00	5,000,000.00	0.6%	-	-	0.0%	\$ -	\$ -	-	0.0%	5,000,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	52,852,079.07	52,852,079.07	52,852,079.07	6.8%	-	-	0.0%	\$ -	\$ -	-	0.0%	52,852,079.07	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	200,000.00	200,000.00	200,000.00	0.0%	-	-	0.0%	\$ -	\$ -	-	0.0%	200,000.00	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	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	-	-	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
274W	ASSIGNED RESV FES SCHOLARSHIP	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	-	-	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
	TOTAL EXPENDITURES AND FUND BALANCES	\$ 777,368,353.32	\$ 779,676,671.50	\$ 779,568,609.24	100.0%	\$ (108,062.26)	\$ 150,323,725.29	19.3%	\$ 1,817,114.40	\$ 33,912,263.18	\$ 184,235,988.47	23.6%	\$ 593,515,506.37	76.1%

**ANALYSIS OF BUDGETED ENDING FUND BALANCES
October 31, 2023**

EXHIBIT C

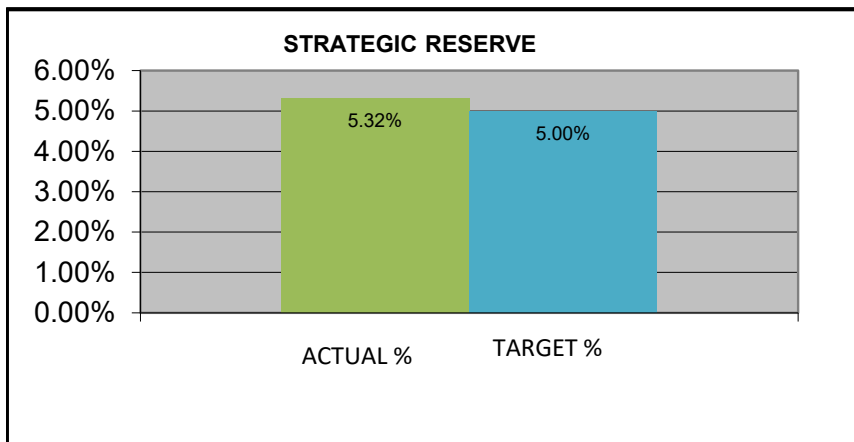
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
Non Spendable						
Inventory - Non Spendable	952,519.04	-	-	879,996.90	-	-
Pre-Paid Non Spendable	-	-	-	-	-	-
Restricted						
Restricted - Workforce Programs	1,121,283.55	-	-	-	-	-
Restricted - School Recognition Funding	-	-	-	-	-	-
Restricted Self Insured Retention	-	-	62,762,993.75	-	-	-
Restricted Emergency Maintenance	-	-	3,000,000.00	-	-	-
Restricted Future Schools Construction	-	-	37,715,621.39	-	-	-
Restricted Enterprise Software	-	-	10,040,000.00	-	-	-
Restricted for Salary Enhancement	16,389,214.00	-	-	-	-	-
Restricted Textbook Adoption	3,800,000.00	-	-	-	-	-
Restricted Debt Service	-	1,765,414.56	-	-	-	-
Restricted Capital Projects	-	-	62,314,815.07	-	-	-
Restricted Food Services	-	-	-	8,092,482.02	-	-
Restricted For Special Revenue Funds*	-	-	-	-	7,389,360.08	-
Assigned						
Assigned For FTE Shortfall / State Proration	5,000,000.00	-	-	-	-	-
Assigned For FTE Audit	200,000.00	-	-	-	-	-
Assigned For Low Performing Schools	1,200,000.00	-	-	-	-	-
Assigned For Enterprise Software	15,000,000.00	-	-	-	-	-
Assigned For Future Vehicles	-	-	1,920,970.02	-	-	-
Assigned Reserve for FES Scholarship	15,000,000.00	-	-	-	-	-
Unassigned						
Unassigned Reserve For Budget Shortfall	52,852,079.07	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Unassigned Strategic Reserve	32,000,000.00	-	-	-	-	-
Health Fund Reserve for Future Claims	-	-	-	-	-	26,326,368.79
Workers Compensation Reserve for Future Claims	-	-	-	-	-	12,516,148.78
Flex Care Reserve for Future Claims	-	-	-	-	-	566,508.38
Totals	\$ 143,515,095.66	\$ 1,765,414.56	\$ 177,754,400.23	\$ 8,972,478.92	\$ 7,389,360.08	\$ 39,409,025.95
				Grand Total All Reserves		\$ 378,805,775.40

EXHIBIT D

MONTHLY STATUS REPORT ON STRATEGIC RESERVE October 31, 2023

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 525,000.00
FEDERAL THROUGH STATE	\$ 1,820,000.00
STATE	\$ 82,420,711.60
LOCAL	\$ 517,122,650.79
	\$ 601,888,362.39

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	(SHORTFALL) OVERAGE
Strategic Reseve	\$ 32,000,000.00	5.32%	5.00%	\$1,905,581.88



	Current Month	Previous Month	Change
Strategic Reserve	5.32%	5.32%	0.00%

**Operating Fund Budget Status Summary
Monthly Financial Statements
October 31, 2023**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0051	EVERGLADES CITY SCHOOL	3,425,257.66	6,359.34	312,117.87	248,308.54	431,856.61	2,674,923.84	78
0061	GULFVIEW MIDDLE	6,010,754.44	31,544.92	276,554.36	422,794.32	682,215.84	5,020,439.32	83
0121	LAKE PARK ELEMENTARY	5,521,382.72	1,720.71	213,928.52	394,432.42	639,023.72	4,666,709.77	84
0131	TOMMIE BARFIELD ELEMEN	5,132,422.09	(120.00)	186,898.45	351,390.75	581,686.20	4,363,957.44	85
0141	SHADOWLAWN ELEMENTARY	5,917,500.34	1,763.80	236,030.21	398,166.31	638,148.97	5,041,557.36	85
0151	NAPLES HIGH	13,111,258.21	98,700.73	589,503.93	1,074,214.49	1,645,224.38	10,777,829.17	82
0161	PINECREST ELEMENTARY	6,845,011.43	1,092.83	315,680.57	463,699.16	768,576.98	5,759,661.05	84
0171	SEA GATE ELEMENTARY	7,199,133.08	2,280.98	229,817.44	499,607.82	810,690.57	6,156,344.09	85
0181	HIGHLANDS ELEMENTARY	7,016,154.42	2,700.12	364,989.78	469,065.11	791,782.30	5,856,682.22	83
0191	LAKE TRAFFORD ELEMENTA	7,530,778.99	7,706.78	277,868.14	514,885.36	854,130.77	6,391,073.30	84
0201	AVALON ELEMENTARY	4,016,249.40	877.68	136,902.85	282,861.02	474,457.21	3,404,011.66	84
0211	EAST NAPLES MIDDLE	6,989,181.45	4,757.41	317,450.14	469,413.48	765,153.46	5,901,820.44	84
0221	POINCIANA ELEMENTARY	6,350,233.81	2,405.41	192,726.27	443,475.14	715,938.10	5,439,164.03	85
0231	GOLDEN GATE ELEMENTARY	5,457,625.73	1,333.31	251,813.83	425,395.04	683,498.78	4,520,979.81	82
0241	NAPLES PARK ELEMENTARY	5,308,111.39	1,137.14	174,112.92	396,510.68	674,850.87	4,458,010.46	83
0251	PINE RIDGE MIDDLE	7,371,496.26	6,608.65	543,124.01	541,063.47	869,254.02	5,952,509.58	80
0261	LELY HIGH	11,740,243.05	78,106.80	642,392.25	934,653.65	1,460,147.76	9,559,596.24	81
0271	IMMOKALEE HIGH	15,884,168.86	58,257.27	854,044.51	1,085,032.69	1,806,551.27	13,165,315.81	82
0281	LORENZO WALKER TECH CO	9,864,752.57	34,077.12	637,543.74	587,264.46	1,293,692.30	7,899,439.41	80
0282	LORENZO WALKER TECHNIC	5,169,996.93	166,789.39	118,706.83	360,759.94	677,087.57	4,207,413.14	81
0311	BARRON COLLIER HIGH	13,677,607.25	85,521.61	1,117,298.14	1,036,764.96	1,642,021.45	10,832,766.05	79
0321	GOLDEN GATE MIDDLE	8,638,850.61	850.99	317,426.77	567,919.70	894,375.27	7,426,197.58	85
0331	BIG CYPRESS ELEMENTARY	7,147,926.12	2,159.55	233,091.94	548,579.21	849,811.32	6,062,863.31	84
0341	VILLAGE OAKS ELEMENTAR	6,210,528.85	963.13	297,625.98	388,499.80	650,062.78	5,261,876.96	84
0351	GOLDEN TERRACE ELEMENT	5,363,991.48	776.69	163,564.14	428,092.53	649,634.97	4,550,015.68	84
0361	IMMOKALEE MIDDLE	11,371,359.84	2,217.11	577,049.34	820,091.93	1,301,129.14	9,490,964.25	83
0371	VINEYARDS ELEMENTARY	7,839,454.83	4,222.99	220,504.33	610,190.37	940,332.79	6,674,394.72	85
0381	LELY ELEMENTARY	5,788,518.72	4,657.31	304,818.48	404,806.07	671,198.88	4,807,844.05	83
0391	LAUREL OAK ELEMENTARY	10,081,761.22	1,114.61	332,488.53	790,133.70	1,293,215.56	8,454,942.52	83
0392	GULF COAST HIGH	13,751,583.04	173,294.43	764,114.40	1,104,880.98	1,825,270.92	10,988,903.29	79
0401	OAKRIDGE MIDDLE	8,833,201.83	3,762.58	411,984.84	663,070.64	1,054,923.96	7,362,530.45	83
0421	MANATEE ELEMENTARY	6,065,350.62	749.07	187,449.86	431,811.14	722,474.57	5,154,677.12	84
0422	MANATEE MIDDLE	6,412,535.50	4,277.32	371,383.62	443,637.76	721,000.62	5,315,873.94	82
0431	PELICAN MARSH ELEMENTA	7,141,610.46	2,327.26	274,140.37	506,108.03	825,022.74	6,040,120.09	84
0441	CORKSCREW ELEMENTARY	8,203,470.09	6,473.16	459,199.61	626,783.08	972,655.51	6,765,141.81	82
0442	CORKSCREW MIDDLE	8,192,686.27	3,421.51	414,884.11	561,851.75	873,025.13	6,901,355.52	84
0451	OSCEOLA ELEMENTARY	5,996,966.04	1,135.67	221,513.69	400,956.41	689,203.95	5,085,112.73	84
0452	NORTH NAPLES MIDDLE	8,199,050.54	2,544.54	298,266.75	549,121.68	876,863.44	7,021,375.81	85
0461	CALUSA PARK ELEMENTARY	7,523,690.84	14,275.07	326,388.41	555,074.28	853,992.93	6,329,034.43	84
0471	SABAL PALM ELEMENTARY	6,827,728.34	4,106.64	495,308.52	530,281.16	821,476.18	5,506,837.00	80

Operating Fund Budget Status Summary
Monthly Financial Statements
October 31, 2023

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0472	CYPRESS PALM MIDDLE	7,647,121.35	7,610.00	430,011.63	451,023.22	735,391.76	6,474,107.96	84
0481	LAVERN GAYNOR ELEMENTA	4,398,019.07	1,491.59	516,870.89	326,624.74	502,913.20	3,376,743.39	76
0491	HERBERT CAMBRIDGE ELEM	3,428,941.14	732.79	122,895.09	256,637.50	464,463.48	2,840,849.78	82
0493	PALMETTO RIDGE HIGH	15,278,919.98	171,315.99	795,803.20	1,098,688.90	1,788,866.84	12,522,933.95	81
0501	GOLDEN GATE HIGH	14,384,052.37	66,092.91	856,408.08	1,055,349.29	1,712,004.06	11,749,547.32	81
0511	ESTATES ELEMENTARY	7,776,203.35	195.57	354,991.60	546,431.08	928,007.25	6,493,008.93	83
0521	VETERANS MEMORIAL ELEM	6,962,910.11	1,584.02	291,802.09	505,372.18	826,589.35	5,842,934.65	83
0531	MIKE DAVIS ELEMENTARY	6,075,519.50	6,114.93	212,037.46	468,183.59	744,749.23	5,112,617.88	84
0541	PALMETTO ELEMENTARY	6,305,704.37	4,405.22	279,574.37	470,286.41	716,915.73	5,304,809.05	84
0551	PARKSIDE ELEMENTARY	5,448,131.29	2,222.45	214,994.66	391,309.59	644,074.61	4,586,839.57	84
0581	IMMOKALEE TECHNICAL CO	5,535,483.22	31,329.93	429,293.66	427,819.27	815,828.37	4,259,031.26	76
0631	EDEN PARK ELEMENTARY	6,935,054.20	22,081.74	422,872.50	490,798.92	790,472.76	5,699,627.20	82
0641	AUBREY ROGERS HIGH SCH	9,810,771.20	34,094.48	721,447.58	789,769.40	1,235,319.66	7,819,909.48	79
7001	COLLIER VIRTUAL SCHOOL	302,229.14	0.00	0.00	0.00	0.00	302,229.14	100
7006	COLLIER DISTRICT VIRTU	36,514.85	0.00	0.00	2,883.08	4,094.31	32,420.54	88
9004	T.A.P.P. - IMMOKALEE	887,183.69	0.00	247,978.87	65,926.50	176,985.36	462,219.46	52
9007	NEW BEGINNINGS IMMOKAL	970,048.32	54.34	0.00	75,693.99	116,370.45	853,623.53	88
9008	T.A.P.P. - NAPLES	833,283.23	0.00	296,517.22	115,899.53	140,986.78	395,779.23	47
9010	NEW BEGINNINGS NAPLES	1,384,306.59	32.98	0.00	94,428.45	140,329.58	1,243,944.03	89
9013	DETENTION CENTER	623,801.73	1,000.00	1,291.12	35,961.91	101,489.41	520,021.20	83
9015	PHOENIX NAPLES	2,576,671.16	1,018.16	10,087.14	199,351.09	289,963.27	2,275,602.59	88
9017	PACE PROGRAM	618,833.20	0.00	60,000.00	0.00	3,142.20	555,691.00	89
9018	MARCO ISLAND CHARTER M	3,454,270.43	281,734.02	0.00	5,550.00	571,052.77	2,601,483.64	75
9019	HOSPITAL/HOMEBOUND	1,123,025.61	0.00	0.00	42,548.15	55,193.93	1,067,831.68	95
9021	IMMOKALEE COMMUNITY SC	3,798,541.97	0.00	0.00	328,487.75	919,137.25	2,879,404.72	75
9026	PHOENIX IMMOKALEE	1,037,549.74	(247.62)	0.00	74,853.78	112,827.22	924,970.14	89
9027	BEACON HIGH SCHOOL	2,901,070.74	1,356.09	4,000.00	233,728.25	366,330.44	2,529,384.21	87
9032	MARCO ISLAND ACADEMY	4,344,316.76	0.00	0.00	323,009.94	935,936.54	3,408,380.22	78
9034	GULF COAST CHARTER ACA	7,997,648.72	0.00	0.00	688,939.85	1,935,113.46	6,062,535.26	75
9035	MASON CLASSICAL ACADEM	19,207,828.75	0.00	0.00	1,470,924.66	4,080,887.07	15,126,941.68	78
9036	COLLIER CHARTER ACADEM	7,090,059.47	0.00	0.00	620,015.92	1,724,812.93	5,365,246.54	75
9037	BRIDGEPREP ACADEMY COL	2,613,384.25	0.00	0.00	225,653.41	630,205.41	1,983,178.84	75
9039	NAPLES CLASSICAL ACADE	10,986,197.70	0.00	0.00	953,757.97	2,667,627.36	8,318,570.34	75
9040	OPTIMA CLASSICAL ACADE	2,769,965.00	0.00	0.00	202,667.91	136,723.75	2,633,241.25	95
9110	SCHOOL BOARD	1,091,075.36	30.00	161,952.20	55,033.24	119,443.80	809,649.36	74
9120	LEGAL SERVICES	1,572,567.11	533.78	171,360.54	134,586.46	210,596.84	1,190,075.95	75
9210	SUPERINTENDENT'S OFFIC	908,738.14	3,455.59	6,832.82	59,810.01	176,407.40	722,042.33	79
9211	TEACHING AND LEARNING	1,724,806.00	0.00	4,137.15	942,483.88	1,016,872.54	703,796.31	40
9212	DISTRICT/SCHOOL OPERAT	2,217,321.76	1,735.31	0.00	46,366.00	98,133.37	2,117,453.08	95
9213	PRINCIPAL OF ALT SCHOO	502,236.33	212.64	104,232.40	12,863.27	30,414.70	367,376.59	73

Operating Fund Budget Status Summary
Monthly Financial Statements
October 31, 2023

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
9214	DEPUTY SUPERINTENDENT	362,441.43	1,508.14	0.00	27,427.70	67,335.86	293,597.43	81
9215	STUDENT RELATIONS	567,758.57	1,056.37	2,595.00	30,837.27	86,380.10	477,727.10	84
9217	SCHOOL LEADERSHIP	1,624,396.06	15,572.34	33,325.07	95,730.12	259,640.50	1,315,858.15	81
9224	K12 ACADEMIC PROGRAMS	18,862,453.33	12,779.96	320,227.96	660,716.06	2,526,417.77	16,003,027.64	84
9230	HUMAN RESOURCES	2,002,535.17	6,537.81	193,853.00	138,356.29	366,685.22	1,435,459.14	71
9231	PROFESSIONAL STANDARDS	1,513,314.67	0.00	0.00	95,737.04	308,933.50	1,204,381.17	79
9238	BENEFITS & WELLNESS	232,444.40	246.97	0.00	11,781.18	24,722.98	207,474.45	89
9239	COMPENSATION	796,948.67	0.00	0.00	60,142.62	137,772.65	659,176.02	82
9240	PROF LEARNING	2,000,337.78	489.69	140,806.13	153,549.61	321,269.81	1,537,772.15	76
9260	ACCOUNTABILITY & DATA	1,555,393.76	0.00	8,927.40	94,483.54	222,358.83	1,324,107.53	85
9270	COMMUNICATIONS & COMMU	1,415,742.63	998.83	8,684.00	106,789.93	258,121.15	1,147,938.65	81
9281	ADULT & COMMUNITY EDUC	2,956,478.46	2,372.69	0.00	223,753.89	477,841.87	2,476,263.90	83
9413	DISTRICT-WIDE INSURANC	11,604,251.12	0.00	199,867.84	(99,056.34)	10,711,480.87	692,902.41	5
9420	TECHNOLOGY	33,516,849.78	294,985.46	7,408,533.12	2,922,927.71	5,873,571.42	19,939,759.78	59
9427	SSPAR - ALLOCATIONS AN	1,410,618.88	559.08	6,224.60	103,551.62	257,731.58	1,146,103.62	81
9430	MAINTENANCE	18,327,293.63	15,924.00	4,454,396.55	1,584,013.60	3,062,084.10	10,794,888.98	58
9434	UTIL/COMM/OTHR COUNTY-	4,603,328.04	25,000.00	943,953.52	1,542,419.36	2,850,267.09	784,107.43	17
9440	TRANSPORTATION	27,822,951.95	9,194.03	1,136,571.99	2,685,517.45	4,239,568.74	22,437,617.19	80
9450	FACILITIES MANAGEMENT	763,464.85	48.45	116,810.76	33,654.71	88,378.23	558,227.41	73
9451	SAFETY AND SECURITY	1,488,077.40	816.79	690,184.01	195,133.15	206,183.79	590,892.81	39
9460	ACCOUNTING	2,765,723.64	0.00	675,699.42	297,077.27	327,928.76	1,762,095.46	63
9462	FINANCIAL SERVICES	981,188.31	1,311.92	0.00	72,310.19	178,682.03	801,194.36	81
9470	BUDGET	547,457.41	0.00	0.00	45,207.76	106,035.89	441,421.52	80
9475	PAYROLL SERVICES	732,246.54	0.00	0.00	49,963.40	175,135.67	557,110.87	76
9480	PURCHASING	613,552.19	0.00	324,846.66	337,130.19	404,498.67	(115,793.14)	-18
9525	SCHOOL CHOICE	415,682.25	207.85	0.00	33,057.85	76,739.63	338,734.77	81
9530	EXCEPT ED & STDT SUPPO	3,392,211.93	39,169.16	513,843.80	220,191.81	474,011.57	2,365,187.40	69
9543	FEDERAL, STATE & COMP	596,540.77	117.72	0.00	26,804.29	66,213.39	530,209.66	88
	Total	636,161,575.84	1,896,035.80	38,557,451.55	48,370,577.39	99,214,325.90	496,493,762.59	78

Meeting Date: January 16, 2024

November 2023 Financial Statements

The attached monthly financial report reflects the budgetary status of all fund groups for the period ending November 30, 2023.

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

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

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

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

EXHIBIT A**BUDGET ANALYSIS - ALL FUNDS**

November 30, 2023

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 777,368,353.32	\$ 779,568,609.24	\$ 782,791,128.03	\$ 196,844,455.45	\$ 1,702,516.98	\$ 31,835,440.09	\$ 552,408,715.51
Debt Service	\$ 38,769,282.06	\$ 38,769,282.06	\$ 38,769,282.06	\$ 1,596,888.75	\$ -	\$ -	\$ 37,172,393.31
Capital Outlay	\$ 483,992,642.90	\$ 486,707,987.33	\$ 488,889,244.68	\$ 51,474,008.84	\$ 8,014.79	\$ 65,940,136.87	\$ 371,467,084.18
Special Revenue -School Food Service	\$ 41,387,775.93	\$ 41,387,775.93	\$ 41,387,775.93	\$ 11,204,024.26	\$ -	\$ 8,166,733.22	\$ 22,017,018.45
Special Revenue - Grants	\$ 110,454,096.49	\$ 111,165,868.56	\$ 111,356,573.44	\$ 24,797,224.35	\$ 246,180.08	\$ 3,869,304.92	\$ 82,443,864.09
Health Care	\$ 99,879,719.35	\$ 99,879,719.35	\$ 99,879,719.35	\$ 30,930,356.03	\$ -	\$ 957,208.03	\$ 67,992,155.29
Workers' Compensation	\$ 14,577,870.28	\$ 14,577,870.28	\$ 14,577,870.28	\$ 666,856.64	\$ -	\$ 227,339.75	\$ 13,683,673.89
Flexcare	\$ 2,087,396.19	\$ 2,087,396.19	\$ 2,087,396.19	\$ 357,743.96	\$ -	\$ 24,758.65	\$ 1,704,893.58
Totals - All Funds	\$ 1,568,517,136.52	\$ 1,574,144,508.94	\$ 1,579,738,989.96	\$ 317,871,558.28	\$ 1,956,711.85	\$ 111,020,921.53	\$ 1,148,889,798.30

COLLIER COUNTY PUBLIC SCHOOLS

Operating Fund Monthly Financial Statement
November 30, 2023

REVENUES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Revenue Collected	% of Revenue Collected to Current Budget	Budget Balances	% Budget Remaining
2710	BEGINNING FUND BALANCE	\$ 129,452,283.24	\$ 129,452,283.24	\$ 129,452,283.24	16.5%	\$ -	\$ -	0.0%	\$ 129,452,283.24	100.0%
3100	FEDERAL DIRECT	525,000.00	525,000.00	525,000.00	0.1%	\$ -	151,061.15	28.8%	373,938.85	71.2%
3200	FEDERAL THROUGH STATE	1,820,000.00	1,820,000.00	1,820,000.00	0.2%	\$ -	225,269.83	12.4%	1,594,730.17	87.6%
3300	STATE	80,633,095.60	82,420,711.60	82,546,807.60	10.5%	\$ 126,096.00	31,634,328.51	38.3%	50,912,479.09	61.7%
3400	LOCAL	516,710,010.87	517,122,650.79	520,219,073.58	66.5%	\$ 3,096,422.79	183,681,716.84	35.3%	336,537,356.74	64.7%
3600	TRANSFERS	48,152,963.61	48,152,963.61	48,152,963.61	6.2%	\$ -	22,039,073.12	45.8%	26,113,890.49	54.2%
3700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	5,005.00	6.7%	69,995.00	93.3%
	TOTAL REVENUES	\$ 777,368,353.32	\$ 779,568,609.24	\$ 782,791,128.03	100.0%	\$ 3,222,518.79	\$ 237,736,454.45	30.4%	\$ 545,054,673.58	69.6%

EXPENDITURES AND FUND BALANCES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Expenses	% of Expense to Budget	Committed	Encumbrances	Expended including Encumbrances	% of Expense with Encumb to Budget	Budget Balances	% Budget Remaining
5000	INSTRUCTIONAL SERVICES	\$ 407,281,137.14	\$ 408,756,493.58	\$ 410,412,970.79	52.4%	\$ 1,656,477.21	\$ 119,289,683.22	29.1%	\$ 193,283.54	\$ 12,764,600.40	\$ 132,054,283.62	32.2%	\$ 278,165,403.63	67.8%
6100	PUPIL SERVICES	22,972,407.59	22,505,785.20	22,498,729.48	2.9%	(7,055.72)	6,502,035.49	28.9%	\$ 8,481.48	\$ 1,358,855.92	7,860,891.41	34.9%	14,629,356.59	65.0%
6200	INSTRUCTIONAL MEDIA	7,860,117.36	7,826,283.53	7,827,679.81	1.0%	1,396.28	2,030,475.91	25.9%	\$ 8,337.60	\$ 132,108.40	2,162,584.31	27.6%	5,656,757.90	72.3%
6300	INSTR & CURRIC DEVELOP	11,014,476.98	11,047,969.43	11,228,393.25	1.4%	180,423.82	2,996,664.23	26.7%	\$ 2,456.90	\$ 92,366.15	3,089,030.38	27.5%	8,136,905.97	72.5%
6400	INSTR STAFF DEVELOP	5,785,343.62	5,613,403.51	6,567,408.72	0.8%	954,005.21	1,526,646.36	23.2%	\$ 3,106.69	\$ 124,274.97	1,650,921.33	25.1%	4,913,380.70	74.8%
6500	INSTR RELATED TECHNOLOGY	2,213,592.31	2,276,481.52	2,278,103.51	0.3%	1,621.99	747,424.70	32.8%	\$ -	\$ -	747,424.70	32.8%	1,530,678.81	67.2%
7100	BOARD OF EDUCATION	1,932,255.77	2,274,006.90	2,274,006.90	0.3%	-	584,067.81	25.7%	\$ 265.44	\$ 345,959.49	930,027.30	40.9%	1,343,714.16	59.1%
7200	GENERAL ADMINISTRATION	2,518,782.95	2,727,325.04	2,733,294.89	0.3%	5,969.85	930,758.13	34.1%	\$ -	\$ 62,054.94	992,813.07	36.3%	1,740,481.82	63.7%
7300	SCHOOL ADMINISTRATION	38,636,440.83	38,642,296.85	38,667,228.79	4.9%	24,931.94	12,659,942.32	32.7%	\$ 22,777.97	\$ 40,388.90	12,700,331.22	32.8%	25,944,119.60	67.1%
7400	FACILITIES ACQ & CONST	3,618,333.59	3,479,528.92	3,474,229.09	0.4%	(5,299.83)	1,079,415.80	31.1%	\$ 228,488.39	\$ -	1,079,415.80	31.1%	2,166,324.90	62.4%
7500	FISCAL SERVICES	4,836,177.13	4,616,111.61	4,621,411.44	0.6%	5,299.83	1,411,678.06	30.5%	\$ 40,090.90	\$ 414,129.07	1,825,807.13	39.5%	2,755,513.41	59.6%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
7700	CENTRAL SERVICES	11,988,146.56	12,233,847.35	12,396,160.52	1.6%	162,313.17	4,077,431.42	32.9%	\$ 7,853.90	\$ 265,343.24	4,342,774.66	35.0%	8,045,531.96	64.9%
7800	TRANSPORTATION	28,170,301.12	28,610,665.80	28,593,695.07	3.7%	(16,970.73)	9,696,406.37	33.9%	\$ 20,404.29	\$ 1,176,571.48	10,872,977.85	38.0%	17,700,312.93	61.9%
7900	OPERATION OF PLANT	53,096,779.63	53,733,981.53	53,991,754.96	6.9%	257,773.43	23,550,438.20	43.6%	\$ 1,149,547.09	\$ 10,648,197.08	34,198,635.28	63.3%	18,643,572.59	34.5%
8100	MAINTENANCE OF PLANT	21,956,007.15	21,817,638.19	21,813,055.97	2.8%	(4,582.22)	7,231,490.00	33.2%	\$ 16,018.34	\$ 4,139,374.63	11,370,864.63	52.1%	10,426,173.00	47.8%
8200	ADMIN TECHNOLOGY SERV	6,722,957.93	6,641,694.62	6,647,909.18	0.8%	6,214.56	2,529,897.43	38.1%	\$ 1,404.45	\$ 271,215.42	2,801,112.85	42.1%	3,845,391.88	57.8%
9200	DEBT SERVICE	3,250,000.00	3,250,000.00	3,250,000.00	0.4%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,250,000.00	100.0%
9700	TRANSFER OF FUNDS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	952,519.04	952,519.04	952,519.04	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	952,519.04	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,121,283.55	1,121,283.55	1,121,283.55	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	1,121,283.55	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272M	RESTRICTED FOR FAMILY EMPOWERMENT SCHOLARSHIP	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	16,389,214.00	16,389,214.00	16,389,214.00	2.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	16,389,214.00	100.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	3,800,000.00	3,800,000.00	3,800,000.00	0.5%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,800,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	32,000,000.00	32,000,000.00	32,000,000.00	4.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	32,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	5,000,000.00	5,000,000.00	5,000,000.00	0.6%	-	-	0.0%	\$ -	\$ -	-	0.0%	5,000,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	52,852,079.07	52,852,079.07	52,852,079.07	6.8%	-	-	0.0%	\$ -	\$ -	-	0.0%	52,852,079.07	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	200,000.00	200,000.00	200,000.00	0.0%	-	-	0.0%	\$ -	\$ -	-	0.0%	200,000.00	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	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	-	-	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
274W	ASSIGNED RESV FES SCHOLARSHIP	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	-	-	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
	TOTAL EXPENDITURES AND FUND BALANCES	\$ 777,368,353.32	\$ 779,568,609.24	\$ 782,791,128.03	100.0%	\$ 3,222,518.79	\$ 196,844,455.45	25.1%	\$ 1,702,516.98	\$ 31,835,440.09	\$ 228,679,895.54	29.2%	\$ 552,408,715.51	70.6%

**ANALYSIS OF BUDGETED ENDING FUND BALANCES
November 30, 2023**

EXHIBIT C

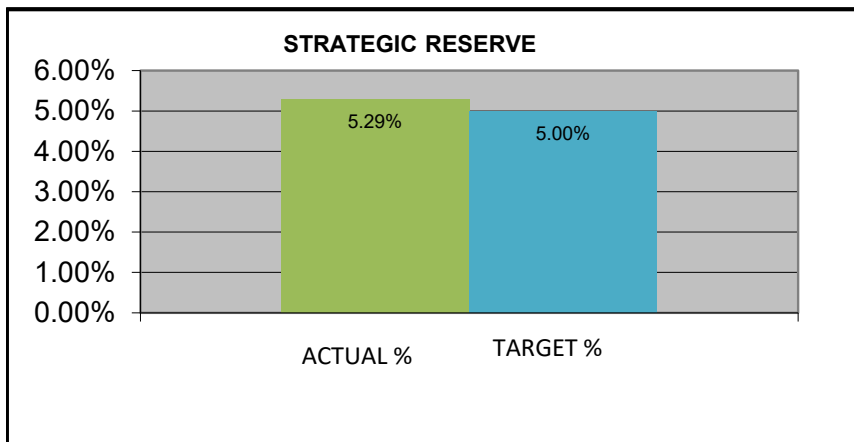
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
Non Spendable						
Inventory - Non Spendable	952,519.04	-	-	879,996.90	-	-
Pre-Paid Non Spendable	-	-	-	-	-	-
Restricted						
Restricted - Workforce Programs	1,121,283.55	-	-	-	-	-
Restricted - School Recognition Funding	-	-	-	-	-	-
Restricted Self Insured Retention	-	-	62,762,993.75	-	-	-
Restricted Emergency Maintenance	-	-	3,000,000.00	-	-	-
Restricted Future Schools Construction	-	-	38,109,896.71	-	-	-
Restricted Enterprise Software	-	-	10,040,000.00	-	-	-
Restricted for Salary Enhancement	16,389,214.00	-	-	-	-	-
Restricted Textbook Adoption	3,800,000.00	-	-	-	-	-
Restricted Debt Service	-	1,765,414.56	-	-	-	-
Restricted Capital Projects	-	-	63,375,731.71	-	-	-
Restricted Food Services	-	-	-	8,092,482.02	-	-
Restricted For Special Revenue Funds	-	-	-	-	7,389,360.08	-
Assigned						
Assigned For FTE Shortfall / State Proration	5,000,000.00	-	-	-	-	-
Assigned For FTE Audit	200,000.00	-	-	-	-	-
Assigned For Low Performing Schools	1,200,000.00	-	-	-	-	-
Assigned For Enterprise Software	15,000,000.00	-	-	-	-	-
Assigned For Future Vehicles	-	-	1,937,851.27	-	-	-
Assigned for Family Empowerment Scholarship	15,000,000.00	-	-	-	-	-
Unassigned						
Unassigned Reserve For Budget Shortfall	52,852,079.07	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Unassigned Strategic Reserve	32,000,000.00	-	-	-	-	-
Health Fund Reserve for Future Claims	-	-	-	-	-	26,326,368.79
Workers Compensation Reserve for Future Claims	-	-	-	-	-	12,516,148.78
Flex Care Reserve for Future Claims	-	-	-	-	-	566,508.38
Totals	\$ 143,515,095.66	\$ 1,765,414.56	\$ 179,226,473.44	\$ 8,972,478.92	\$ 7,389,360.08	\$ 39,409,025.95
				Grand Total All Reserves		\$ 380,277,848.61

EXHIBIT D

MONTHLY STATUS REPORT ON STRATEGIC RESERVE November 30, 2023

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 525,000.00
FEDERAL THROUGH STATE	\$ 1,820,000.00
STATE	\$ 82,546,807.60
LOCAL	\$ 520,219,073.58
	\$ 605,110,881.18

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	(SHORTFALL) OVERAGE
Strategic Reseve	\$ 32,000,000.00	5.29%	5.00%	\$1,744,455.94



	Current Month	Previous Month	Change
Strategic Reserve	5.29%	5.32%	-0.03%

**Operating Fund Budget Status Summary
Monthly Financial Statements
November 30, 2023**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0051	EVERGLADES CITY SCHOOL	3,469,432.65	448.55	237,360.37	281,238.95	1,052,561.00	2,179,062.73	62
0061	GULFVIEW MIDDLE	5,998,966.96	650.96	232,492.57	477,536.45	1,697,787.54	4,068,035.89	67
0121	LAKE PARK ELEMENTARY	5,545,434.62	788.05	155,670.32	435,569.02	1,517,574.17	3,871,402.08	69
0131	TOMMIE BARFIELD ELEMEN	5,125,848.34	4,348.34	117,977.89	382,064.00	1,403,915.53	3,599,606.58	70
0141	SHADOWLAWN ELEMENTARY	5,929,289.11	1,135.54	168,604.21	479,146.00	1,605,949.60	4,153,599.76	70
0151	NAPLES HIGH	13,153,129.74	3,165.63	578,281.92	1,125,690.12	3,987,175.23	8,584,506.96	65
0161	PINECREST ELEMENTARY	6,844,839.94	2,090.89	211,425.35	518,342.00	1,859,094.40	4,772,229.30	69
0171	SEA GATE ELEMENTARY	7,162,320.97	1,580.38	136,109.60	612,808.25	2,039,344.07	4,985,286.92	69
0181	HIGHLANDS ELEMENTARY	7,029,894.14	13,518.12	288,159.73	487,124.45	1,804,684.60	4,923,531.69	70
0191	LAKE TRAFFORD ELEMENTA	7,549,960.10	8,752.85	185,184.00	594,055.68	2,075,888.94	5,280,134.31	69
0201	AVALON ELEMENTARY	4,014,962.37	9,202.25	85,794.32	333,259.20	1,149,862.15	2,770,103.65	68
0211	EAST NAPLES MIDDLE	7,038,945.49	6,844.06	244,421.33	577,287.37	1,916,425.36	4,871,254.74	69
0221	POINCIANA ELEMENTARY	6,373,380.34	4,147.26	116,919.61	502,583.25	1,762,632.12	4,489,681.35	70
0231	GOLDEN GATE ELEMENTARY	5,441,677.89	864.29	169,038.19	491,811.74	1,694,902.87	3,576,872.54	65
0241	NAPLES PARK ELEMENTARY	5,352,091.89	618.88	109,868.91	439,617.34	1,572,508.67	3,669,095.43	68
0251	PINE RIDGE MIDDLE	7,376,258.45	4,285.73	396,114.22	617,954.69	2,112,467.95	4,863,390.55	65
0261	LELY HIGH	11,767,989.78	11,628.05	526,356.27	1,046,134.04	3,596,339.93	7,633,665.53	64
0271	IMMOKALEE HIGH	15,707,325.55	49,093.30	635,861.53	1,235,602.89	4,454,384.22	10,567,986.50	67
0281	LORENZO WALKER TECH CO	9,864,752.57	8,509.06	571,244.97	904,394.68	2,899,156.60	6,385,841.94	64
0282	LORENZO WALKER TECHNIC	5,139,424.92	2,268.93	245,627.15	390,658.64	1,504,957.39	3,386,571.45	65
0311	BARRON COLLIER HIGH	13,644,866.84	16,636.70	799,238.17	1,207,441.64	4,052,838.19	8,776,153.78	64
0321	GOLDEN GATE MIDDLE	8,617,533.53	2,292.21	192,832.83	658,625.78	2,250,585.19	6,171,823.30	71
0331	BIG CYPRESS ELEMENTARY	7,119,456.02	9,530.32	149,163.65	594,683.95	2,069,909.91	4,890,852.14	68
0341	VILLAGE OAKS ELEMENTAR	6,021,794.05	1,921.04	220,348.53	417,860.57	1,531,331.32	4,268,193.16	70
0351	GOLDEN TERRACE ELEMENT	5,372,497.30	1,759.14	103,553.81	463,796.84	1,590,033.79	3,677,150.56	68
0361	IMMOKALEE MIDDLE	11,420,504.53	13,895.64	429,030.46	968,202.31	3,203,283.93	7,774,294.50	68
0371	VINEYARDS ELEMENTARY	7,863,911.94	1,054.20	139,677.08	632,020.96	2,235,434.13	5,487,746.53	69
0381	LELY ELEMENTARY	5,841,326.66	2,693.74	231,591.78	515,096.22	1,685,251.16	3,921,789.98	67
0391	LAUREL OAK ELEMENTARY	10,101,358.82	1,189.75	199,952.35	841,362.23	3,005,317.28	6,894,899.44	68
0392	GULF COAST HIGH	13,782,367.84	8,726.09	699,934.36	1,078,338.40	4,153,365.30	8,920,342.09	64
0401	OAKRIDGE MIDDLE	8,821,241.39	578.14	288,114.78	766,762.17	2,632,442.41	5,900,106.06	66
0421	MANATEE ELEMENTARY	6,123,551.66	2,235.77	143,822.19	522,777.02	1,776,084.54	4,201,409.16	68
0422	MANATEE MIDDLE	6,440,879.03	1,940.94	182,905.50	580,778.47	1,854,752.93	4,401,279.66	68
0431	PELICAN MARSH ELEMENTA	7,130,921.22	994.94	160,533.08	590,332.25	2,049,147.96	4,920,245.24	69
0441	CORKSCREW ELEMENTARY	8,155,953.20	5,027.64	286,455.19	657,973.91	2,334,097.89	5,530,372.48	67
0442	CORKSCREW MIDDLE	8,180,804.07	1,890.52	283,798.23	598,259.07	2,111,895.26	5,783,220.06	70
0451	OSCEOLA ELEMENTARY	5,998,416.39	3,896.56	144,882.56	458,061.40	1,648,902.08	4,200,735.19	70
0452	NORTH NAPLES MIDDLE	8,202,580.49	2,969.88	219,644.64	625,726.23	2,160,032.02	5,819,933.95	70
0461	CALUSA PARK ELEMENTARY	7,534,681.23	11,688.89	230,391.04	645,537.62	2,136,235.10	5,156,366.20	68
0471	SABAL PALM ELEMENTARY	6,872,620.91	1,903.12	380,915.49	588,825.92	2,025,492.86	4,464,309.44	64

**Operating Fund Budget Status Summary
Monthly Financial Statements
November 30, 2023**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0472	CYPRESS PALM MIDDLE	7,654,406.47	463.00	300,997.68	552,916.90	1,913,739.10	5,439,206.69	71
0481	LAVERN GAYNOR ELEMENTA	4,397,599.49	3,002.91	371,795.38	363,465.37	1,287,300.18	2,735,501.02	62
0491	HERBERT CAMBRIDGE ELEM	3,515,059.10	1,557.91	117,789.50	299,990.01	1,076,381.46	2,319,330.23	65
0493	PALMETTO RIDGE HIGH	15,279,267.12	3,678.19	689,186.18	1,245,833.25	4,371,316.01	10,215,086.74	66
0501	GOLDEN GATE HIGH	14,401,228.87	3,756.79	768,447.31	1,264,646.07	4,303,411.38	9,325,613.39	64
0511	ESTATES ELEMENTARY	7,785,634.97	1,027.45	247,948.21	583,626.42	2,182,948.38	5,353,710.93	68
0521	VETERANS MEMORIAL ELEM	6,980,259.66	645.61	194,930.20	570,711.76	2,003,208.01	4,781,475.84	68
0531	MIKE DAVIS ELEMENTARY	6,061,181.33	13,606.67	134,548.89	526,921.92	1,835,293.90	4,077,731.87	67
0541	PALMETTO ELEMENTARY	6,349,793.17	1,443.65	210,400.27	524,938.35	1,851,128.25	4,286,821.00	67
0551	PARKSIDE ELEMENTARY	5,452,195.28	1,919.38	136,720.89	462,189.19	1,596,198.89	3,717,356.12	68
0581	IMMOKALEE TECHNICAL CO	5,545,390.42	22,407.73	320,912.11	531,633.87	1,762,506.63	3,439,563.95	62
0631	EDEN PARK ELEMENTARY	6,929,607.42	2,257.15	265,309.40	526,054.78	1,881,303.48	4,780,737.39	68
0641	AUBREY ROGERS HIGH SCH	9,753,898.49	40,952.50	575,127.46	811,762.85	2,888,820.50	6,248,998.03	64
7001	COLLIER VIRTUAL SCHOOL	302,229.14	0.00	0.00	0.00	0.00	302,229.14	100
7006	COLLIER DISTRICT VIRTU	36,514.85	0.00	0.00	2,883.42	9,937.13	26,577.72	72
9004	T.A.P.P. - IMMOKALEE	887,183.69	0.00	179,158.87	71,584.03	316,751.79	391,273.03	44
9007	NEW BEGINNINGS IMMOKAL	1,002,050.15	430.00	44,140.00	87,557.28	280,283.62	677,196.53	67
9008	T.A.P.P. - NAPLES	833,283.23	0.00	206,750.00	41,225.50	278,276.27	348,256.96	41
9010	NEW BEGINNINGS NAPLES	1,384,306.59	433.20	0.00	102,683.02	339,119.33	1,044,754.06	75
9013	DETENTION CENTER	636,080.53	0.00	2,291.12	36,280.76	171,178.97	462,610.44	72
9015	PHOENIX NAPLES	2,564,683.44	507.83	0.00	213,169.74	704,888.11	1,859,287.50	72
9017	PACE PROGRAM	618,833.20	0.00	60,000.00	0.00	3,142.20	555,691.00	89
9018	MARCO ISLAND CHARTER M	3,454,270.43	0.00	0.00	281,040.29	1,415,561.10	2,038,709.33	59
9019	HOSPITAL/HOMEBOUND	1,123,025.61	0.00	5,000.00	80,897.86	205,337.80	912,687.81	81
9021	IMMOKALEE COMMUNITY SC	3,798,541.97	16,747.00	0.00	294,158.26	1,546,001.26	2,235,793.71	58
9026	PHOENIX IMMOKALEE	1,020,086.58	86.04	420.00	80,235.70	267,040.28	752,540.26	73
9027	BEACON HIGH SCHOOL	2,930,225.61	125.28	5,000.00	223,395.69	798,848.36	2,126,251.97	72
9032	MARCO ISLAND ACADEMY	4,344,316.76	14,164.00	0.00	287,364.46	1,539,772.94	2,790,379.82	64
9034	GULF COAST CHARTER ACA	7,997,048.72	34,006.00	0.00	620,373.86	3,243,855.17	4,719,187.55	59
9035	MASON CLASSICAL ACADEM	19,207,828.75	71,046.00	0.00	1,312,655.31	6,842,573.03	12,294,209.72	64
9036	COLLIER CHARTER ACADEM	7,090,059.47	31,506.00	0.00	551,091.92	2,890,591.76	4,167,961.71	58
9037	BRIDGEPREP ACADEMY COL	2,613,384.25	11,765.00	0.00	201,556.42	1,060,217.24	1,541,402.01	58
9039	NAPLES CLASSICAL ACADE	10,986,197.70	48,524.00	0.00	855,919.99	4,476,490.31	6,461,183.39	58
9040	OPTIMA CLASSICAL ACADE	2,769,965.00	0.00	0.00	215,257.91	616,474.58	2,153,490.42	77
9110	SCHOOL BOARD	1,095,438.98	0.00	170,457.80	59,715.97	244,784.90	680,196.28	62
9120	LEGAL SERVICES	1,562,528.02	33,662.74	180,606.84	70,305.57	334,189.49	1,014,068.95	64
9210	SUPERINTENDENT'S OFFIC	864,627.56	(20.33)	0.00	70,279.33	309,729.48	554,918.41	64
9211	TEACHING AND LEARNING	1,715,603.11	265.60	0.00	51,283.16	1,122,068.05	593,269.46	34
9212	DISTRICT/SCHOOL OPERAT	2,088,819.12	0.00	34,987.10	38,753.11	207,020.93	1,846,811.09	88
9213	PRINCIPAL OF ALT SCHOO	502,243.03	0.00	67,699.50	23,803.33	95,983.88	338,559.65	67

Operating Fund Budget Status Summary
Monthly Financial Statements
November 30, 2023

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
9214	DEPUTY SUPERINTENDENT	342,612.05	0.00	0.00	27,670.76	123,434.46	219,177.59	63
9215	STUDENT RELATIONS	551,939.15	1,945.24	0.00	31,927.46	148,177.62	401,816.29	72
9217	SCHOOL LEADERSHIP	1,605,886.77	2,788.41	31,011.07	95,526.08	466,402.21	1,105,685.08	68
9224	K12 ACADEMIC PROGRAMS	18,273,624.37	1,865.14	250,285.96	428,448.80	3,445,059.06	14,576,414.21	79
9230	HUMAN RESOURCES	1,974,092.40	733.65	165,520.75	125,599.95	652,061.47	1,155,776.53	58
9231	PROFESSIONAL STANDARDS	1,459,315.65	0.00	0.00	88,927.29	583,374.65	875,941.00	60
9238	BENEFITS & WELLNESS	225,562.87	0.00	0.00	8,122.60	43,070.21	182,492.66	80
9239	COMPENSATION	777,469.02	0.00	0.00	61,374.13	259,514.50	517,954.52	66
9240	PROF LEARNING	1,961,356.09	2,579.15	166,065.13	108,079.42	515,507.95	1,277,203.86	65
9260	ACCOUNTABILITY & DATA	1,576,166.13	81.53	8,644.12	98,967.36	420,112.13	1,147,328.35	72
9270	COMMUNICATIONS & COMMU	1,473,738.33	1,831.85	13,830.00	117,070.38	485,829.91	972,246.57	65
9281	ADULT & COMMUNITY EDUC	2,956,478.46	0.00	0.00	260,081.02	979,685.39	1,976,793.07	66
9413	DISTRICT-WIDE INSURANC	11,604,251.12	0.00	114,696.21	(454,475.87)	10,908,705.49	580,849.42	5
9420	TECHNOLOGY	33,529,342.25	3,443.47	7,085,199.55	1,943,311.09	10,359,824.75	16,080,874.48	47
9427	SSPAR - ALLOCATIONS AN	1,390,131.31	392.41	4,500.00	93,921.68	443,502.64	941,736.26	67
9430	MAINTENANCE	18,500,172.32	3,888.10	3,712,081.21	1,241,973.93	5,974,634.45	8,809,568.56	47
9434	UTIL/COMM/OTHR COUNTY-	7,428,844.11	994,201.39	771,971.43	(502,377.48)	1,275,486.80	4,387,184.49	59
9440	TRANSPORTATION	28,295,706.75	17,574.05	1,231,877.53	2,578,310.18	9,629,822.67	17,416,432.50	61
9450	FACILITIES MANAGEMENT	770,767.32	700.40	106,887.76	38,205.27	158,400.44	504,778.72	65
9451	SAFETY AND SECURITY	1,786,606.18	5,362.99	588,751.05	56,464.89	356,757.43	835,734.71	46
9460	ACCOUNTING	2,575,994.57	0.00	608,929.07	147,955.46	746,915.35	1,220,150.15	47
9462	FINANCIAL SERVICES	1,021,066.56	3,239.09	1,200.00	76,612.18	328,554.67	688,072.80	67
9470	BUDGET	592,779.84	36,937.50	0.00	41,294.19	190,905.11	364,937.23	61
9475	PAYROLL SERVICES	820,786.07	0.00	0.00	56,366.20	282,874.34	537,911.73	65
9480	PURCHASING	619,389.20	0.00	334,210.34	40,366.80	494,343.79	(209,164.93)	-33
9525	SCHOOL CHOICE	422,291.45	364.02	0.00	33,664.31	143,173.25	278,754.18	66
9530	EXCEPT ED & STDT SUPPO	3,473,017.35	37,854.94	449,856.02	158,130.64	812,215.83	2,173,090.56	62
9543	FEDERAL, STATE & COMP	598,554.46	0.00	0.00	35,707.09	128,389.14	470,165.32	78
	Total	639,276,032.37	1,702,516.98	31,835,440.09	46,520,730.16	196,844,455.45	408,893,619.85	64

Meeting Date: February 13, 2024

December 2023 Financial Statements

The attached monthly financial report reflects the budgetary status of all fund groups for the period ending December 31, 2023.

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 FUND MONTHLY FINANCIAL STATEMENT, a summary of budget, revenues and expenditures by function for 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**

December 31, 2023

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 777,368,353.32	\$ 782,791,128.03	\$ 783,069,374.29	\$ 274,628,719.34	\$ 1,706,480.10	\$ 27,612,612.92	\$ 479,121,561.93
Debt Service	\$ 38,769,282.06	\$ 38,769,282.06	\$ 38,769,282.06	\$ 1,596,888.75	\$ -	\$ -	\$ 37,172,393.31
Capital Outlay	\$ 483,992,642.90	\$ 488,889,244.68	\$ 489,927,361.11	\$ 56,648,265.49	\$ 3,825,068.24	\$ 67,353,259.96	\$ 362,100,767.42
Special Revenue -School Food Service	\$ 41,387,775.93	\$ 41,387,775.93	\$ 41,387,775.93	\$ 14,529,726.93	\$ 891.00	\$ 7,306,846.81	\$ 19,550,311.19
Special Revenue - Grants	\$ 110,454,096.49	\$ 111,356,573.44	\$ 111,371,255.44	\$ 33,840,807.53	\$ 172,068.66	\$ 2,590,735.96	\$ 74,767,643.29
Health Care	\$ 99,879,719.35	\$ 99,879,719.35	\$ 99,879,719.35	\$ 38,479,653.42	\$ -	\$ 222,709.29	\$ 61,177,356.64
Workers' Compensation	\$ 14,577,870.28	\$ 14,577,870.28	\$ 14,577,870.28	\$ 789,325.79	\$ -	\$ 205,629.55	\$ 13,582,914.94
Flexcare	\$ 2,087,396.19	\$ 2,087,396.19	\$ 2,087,396.19	\$ 433,475.89	\$ -	\$ 18,403.55	\$ 1,635,516.75
Totals - All Funds	\$ 1,568,517,136.52	\$ 1,579,738,989.96	\$ 1,581,070,034.65	\$ 420,946,863.14	\$ 5,704,508.00	\$ 105,310,198.04	\$ 1,049,108,465.47

COLLIER COUNTY PUBLIC SCHOOLS

Operating Fund Monthly Financial Statement
December 31, 2023

REVENUES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Revenue Collected	% of Revenue Collected to Current Budget	Budget Balances	% Budget Remaining
2710	BEGINNING FUND BALANCE	\$ 129,452,283.24	\$ 129,452,283.24	\$ 129,452,283.24	16.5%	\$ -	\$ -	0.0%	\$ 129,452,283.24	100.0%
3100	FEDERAL DIRECT	525,000.00	525,000.00	525,000.00	0.1%	\$ -	201,418.60	38.4%	323,581.40	61.6%
3200	FEDERAL THROUGH STATE	1,820,000.00	1,820,000.00	1,820,000.00	0.2%	\$ -	286,363.01	15.7%	1,533,636.99	84.3%
3300	STATE	80,633,095.60	82,546,807.60	82,696,790.60	10.6%	\$ 149,983.00	38,357,304.14	46.4%	44,339,486.46	53.6%
3400	LOCAL	516,710,010.87	520,219,073.58	520,347,336.84	66.4%	\$ 128,263.26	438,793,766.99	84.3%	81,553,569.85	15.7%
3600	TRANSFERS	48,152,963.61	48,152,963.61	48,152,963.61	6.1%	\$ -	22,270,271.12	46.2%	25,882,692.49	53.8%
3700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	5,005.00	6.7%	69,995.00	93.3%
	TOTAL REVENUES	\$ 777,368,353.32	\$ 782,791,128.03	\$ 783,069,374.29	100.0%	\$ 278,246.26	\$ 499,914,128.86	63.8%	\$ 283,155,245.43	36.2%

EXPENDITURES AND FUND BALANCES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Expenses	% of Expense to Budget	Committed	Encumbrances	Expended including Encumbrances	% of Expense with Encumb to Budget	Budget Balances	% Budget Remaining
5000	INSTRUCTIONAL SERVICES	\$ 407,281,137.14	\$ 410,412,970.79	\$ 410,699,084.62	52.4%	\$ 286,113.83	\$ 172,674,213.55	42.0%	\$ 1,374,172.30	\$ 10,484,840.92	\$ 183,159,054.47	44.6%	\$ 226,165,857.85	55.1%
6100	PUPIL SERVICES	22,972,407.59	22,498,729.48	22,663,787.90	2.9%	165,058.42	9,637,301.92	42.5%	\$ 61,706.19	\$ 1,204,787.55	10,842,089.47	47.8%	11,759,992.24	51.9%
6200	INSTRUCTIONAL MEDIA	7,860,117.36	7,827,679.81	7,808,979.79	1.0%	(18,700.02)	3,219,879.08	41.2%	\$ 12,785.49	\$ 37,228.73	3,257,107.81	41.7%	4,539,086.49	58.1%
6300	INSTR & CURRIC DEVELOP	11,014,476.98	11,228,393.25	11,233,545.00	1.4%	5,151.75	4,284,918.58	38.1%	\$ 1,455.94	\$ 85,837.20	4,370,755.78	38.9%	6,861,333.28	61.1%
6400	INSTR STAFF DEVELOP	5,785,343.62	6,567,408.72	6,422,193.99	0.8%	(145,214.73)	2,238,031.62	34.8%	\$ 2,427.61	\$ 113,382.37	2,351,413.99	36.6%	4,068,352.39	63.3%
6500	INSTR RELATED TECHNOLOGY	2,213,592.31	2,278,103.51	2,284,234.78	0.3%	6,131.27	1,038,178.45	45.4%	\$ 209.00	\$ -	1,038,178.45	45.4%	1,245,847.33	54.5%
7100	BOARD OF EDUCATION	1,932,255.77	2,274,006.90	2,274,006.90	0.3%	-	781,163.70	34.4%	\$ 1,022.18	\$ 284,698.69	1,065,862.39	46.9%	1,207,122.33	53.1%
7200	GENERAL ADMINISTRATION	2,518,782.95	2,733,294.89	2,735,779.31	0.3%	2,484.42	1,258,301.69	46.0%	\$ 2,530.17	\$ 47,054.94	1,305,356.63	47.7%	1,427,892.51	52.2%
7300	SCHOOL ADMINISTRATION	38,636,440.83	38,667,228.79	38,654,956.26	4.9%	(12,272.53)	17,776,004.42	46.0%	\$ 17,166.76	\$ 32,269.12	17,808,273.54	46.1%	20,829,515.96	53.9%
7400	FACILITIES ACQ & CONST	3,618,333.59	3,474,229.09	3,474,229.09	0.4%	-	1,370,548.10	39.4%	\$ 33.17	\$ -	1,370,548.10	39.4%	2,103,647.82	60.6%
7500	FISCAL SERVICES	4,836,177.13	4,621,411.44	4,624,411.44	0.6%	3,000.00	1,949,729.62	42.2%	\$ 2,326.58	\$ 444,465.68	2,394,195.30	51.8%	2,227,889.56	48.2%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
7700	CENTRAL SERVICES	11,988,146.56	12,396,160.52	12,407,534.96	1.6%	11,374.44	5,406,052.98	43.6%	\$ 28,147.79	\$ 222,765.24	5,628,818.22	45.4%	6,750,568.95	54.4%
7800	TRANSPORTATION	28,170,301.12	28,593,695.07	28,585,305.10	3.7%	(8,389.97)	13,432,582.15	47.0%	\$ 8,181.00	\$ 957,150.84	14,389,732.99	50.3%	14,187,391.11	49.6%
7900	OPERATION OF PLANT	53,096,779.63	53,991,754.96	53,957,239.33	6.9%	(34,515.63)	26,561,365.23	49.2%	\$ 3,008.51	\$ 10,231,864.37	36,793,229.60	68.2%	17,161,001.22	31.8%
8100	MAINTENANCE OF PLANT	21,956,007.15	21,813,055.97	21,831,080.98	2.8%	18,025.01	9,703,367.49	44.4%	\$ 36,655.41	\$ 3,383,335.87	13,086,703.36	59.9%	8,707,722.21	39.9%
8200	ADMIN TECHNOLOGY SERV	6,722,957.93	6,647,909.18	6,647,909.18	0.8%	-	3,297,080.76	49.6%	\$ 154,652.00	\$ 82,931.40	3,380,012.16	50.8%	3,113,245.02	46.8%
9200	DEBT SERVICE	3,250,000.00	3,250,000.00	3,250,000.00	0.4%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,250,000.00	100.0%
9700	TRANSFER OF FUNDS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	952,519.04	952,519.04	952,519.04	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	952,519.04	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,121,283.55	1,121,283.55	1,121,283.55	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	1,121,283.55	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272M	RESTRICTED FOR FAMILY EMPOWERMENT SCHOLARSHIP	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	16,389,214.00	16,389,214.00	16,389,214.00	2.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	16,389,214.00	100.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	3,800,000.00	3,800,000.00	3,800,000.00	0.5%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,800,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	32,000,000.00	32,000,000.00	32,000,000.00	4.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	32,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	5,000,000.00	5,000,000.00	5,000,000.00	0.6%	-	-	0.0%	\$ -	\$ -	-	0.0%	5,000,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	52,852,079.07	52,852,079.07	52,852,079.07	6.7%	-	-	0.0%	\$ -	\$ -	-	0.0%	52,852,079.07	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	200,000.00	200,000.00	200,000.00	0.0%	-	-	0.0%	\$ -	\$ -	-	0.0%	200,000.00	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	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	-	-	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
274W	ASSIGNED RESV FES SCHOLARSHIP	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	-	-	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
	TOTAL EXPENDITURES AND FUND BALANCES	\$ 777,368,353.32	\$ 782,791,128.03	\$ 783,069,374.29	100.0%	\$ 278,246.26	\$ 274,628,719.34	35.1%	\$ 1,706,480.10	\$ 27,612,612.92	\$ 302,241,332.26	38.6%	\$ 479,121,561.93	61.2%

ANALYSIS OF BUDGETED ENDING FUND BALANCES
December 31, 2023

EXHIBIT C

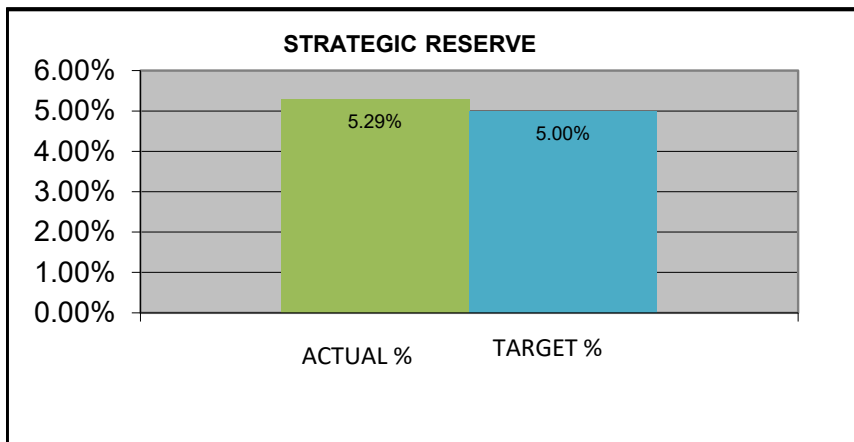
Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
Non Spendable						
Inventory - Non Spendable	952,519.04	-	-	879,996.90	-	-
Pre-Paid Non Spendable	-	-	-	-	-	-
Restricted						
Restricted - Workforce Programs	1,121,283.55	-	-	-	-	-
Restricted - School Recognition Funding	-	-	-	-	-	-
Restricted Self Insured Retention	-	-	62,762,993.75	-	-	-
Restricted Emergency Maintenance	-	-	3,000,000.00	-	-	-
Restricted Future Schools Construction	-	-	38,433,198.48	-	-	-
Restricted Enterprise Software	-	-	10,040,000.00	-	-	-
Restricted for Salary Enhancement	16,389,214.00	-	-	-	-	-
Restricted Textbook Adoption	3,800,000.00	-	-	-	-	-
Restricted Debt Service	-	1,765,414.56	-	-	-	-
Restricted Capital Projects	-	-	61,370,735.75	-	-	-
Restricted Food Services	-	-	-	8,092,482.02	-	-
Restricted For Special Revenue Funds	-	-	-	-	7,389,360.08	-
Assigned						
Assigned For FTE Shortfall / State Proration	5,000,000.00	-	-	-	-	-
Assigned For FTE Audit	200,000.00	-	-	-	-	-
Assigned For Low Performing Schools	1,200,000.00	-	-	-	-	-
Assigned For Enterprise Software	15,000,000.00	-	-	-	-	-
Assigned For Future Vehicles	-	-	1,946,248.96	-	-	-
Assigned for Family Empowerment Scholarship	15,000,000.00	-	-	-	-	-
Unassigned						
Unassigned Reserve For Budget Shortfall	52,852,079.07	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Unassigned Strategic Reserve	32,000,000.00	-	-	-	-	-
Health Fund Reserve for Future Claims	-	-	-	-	-	26,326,368.79
Workers Compensation Reserve for Future Claims	-	-	-	-	-	12,516,148.78
Flex Care Reserve for Future Claims	-	-	-	-	-	566,508.38
Totals	\$ 143,515,095.66	\$ 1,765,414.56	\$ 177,553,176.94	\$ 8,972,478.92	\$ 7,389,360.08	\$ 39,409,025.95
				Grand Total All Reserves		\$ 378,604,552.11

EXHIBIT D

MONTHLY STATUS REPORT ON STRATEGIC RESERVE December 31, 2023

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 525,000.00
FEDERAL THROUGH STATE	\$ 1,820,000.00
STATE	\$ 82,696,790.60
LOCAL	\$ 520,347,336.84
	\$ 605,389,127.44

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	(SHORTFALL) OVERAGE
Strategic Reseve	\$ 32,000,000.00	5.29%	5.00%	\$1,730,543.63



	Current Month	Previous Month	Change
Strategic Reserve	5.29%	5.29%	0.00%

**Operating Fund Budget Status Summary
Monthly Financial Statements
December 31, 2023**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0051	EVERGLADES CITY SCHOOL	3,465,649.07	3,545.61	225,217.11	540,329.70	1,592,890.70	1,643,995.65	47
0061	GULFVIEW MIDDLE	5,995,639.81	1,933.33	238,398.26	860,021.22	2,557,808.76	3,197,499.46	53
0121	LAKE PARK ELEMENTARY	5,549,237.22	305.12	143,176.92	764,785.25	2,282,359.42	3,123,395.76	56
0131	TOMMIE BARFIELD ELEMEN	5,115,490.29	634.38	121,395.59	704,967.83	2,108,883.36	2,884,576.96	56
0141	SHADOWLAWN ELEMENTARY	5,937,455.96	670.69	151,113.31	805,260.76	2,411,210.36	3,374,461.60	56
0151	NAPLES HIGH	13,149,214.54	5,210.79	544,604.48	1,878,271.36	5,865,446.59	6,733,952.68	51
0161	PINECREST ELEMENTARY	6,813,330.13	720.71	201,371.95	1,050,717.96	2,909,812.36	3,701,425.11	54
0171	SEA GATE ELEMENTARY	7,167,799.53	653.46	129,246.20	1,029,567.20	3,068,911.27	3,968,988.60	55
0181	HIGHLANDS ELEMENTARY	6,947,775.58	323.74	287,482.33	1,011,717.87	2,816,402.47	3,843,567.04	55
0191	LAKE TRAFFORD ELEMENTA	7,533,009.44	237.99	176,766.60	1,197,742.97	3,273,631.91	4,082,372.94	54
0201	AVALON ELEMENTARY	4,020,266.30	13.85	85,390.92	555,737.94	1,705,600.09	2,229,261.44	55
0211	EAST NAPLES MIDDLE	7,046,526.30	1,942.91	226,566.54	976,240.65	2,892,666.01	3,925,350.84	55
0221	POINCIANA ELEMENTARY	6,359,871.49	161.90	114,992.21	871,346.06	2,633,978.18	3,610,739.20	56
0231	GOLDEN GATE ELEMENTARY	5,474,523.43	10,626.36	164,311.46	835,456.92	2,530,359.79	2,769,225.82	50
0241	NAPLES PARK ELEMENTARY	5,356,208.55	368.14	109,291.51	766,567.52	2,339,076.19	2,907,472.71	54
0251	PINE RIDGE MIDDLE	7,391,082.58	2,681.72	395,070.12	989,446.64	3,101,914.59	3,891,416.15	52
0261	LELY HIGH	11,727,195.34	11,958.29	510,285.51	1,695,458.54	5,291,798.47	5,913,153.07	50
0271	IMMOKALEE HIGH	15,635,694.08	30,625.27	660,312.20	2,489,198.28	6,943,582.50	8,001,174.11	51
0281	LORENZO WALKER TECH CO	9,864,752.57	5,084.17	523,768.36	1,016,203.47	3,915,360.07	5,420,539.97	54
0282	LORENZO WALKER TECHNIC	5,149,717.88	-	245,322.25	724,270.63	2,229,228.02	2,675,167.61	51
0311	BARRON COLLIER HIGH	13,639,627.79	6,607.65	676,590.88	1,966,446.26	6,019,284.45	6,937,144.81	50
0321	GOLDEN GATE MIDDLE	8,620,512.43	16,627.58	196,638.54	1,148,037.20	3,398,622.39	5,008,623.92	58
0331	BIG CYPRESS ELEMENTARY	7,128,930.94	134.99	155,217.81	1,021,955.97	3,091,865.88	3,881,712.26	54
0341	VILLAGE OAKS ELEMENTAR	6,020,087.54	876.55	199,861.53	903,422.85	2,434,754.17	3,384,595.29	56
0351	GOLDEN TERRACE ELEMENT	5,380,528.46	3,959.79	103,050.41	785,389.28	2,375,423.07	2,898,095.19	53
0361	IMMOKALEE MIDDLE	11,381,335.36	5,015.17	364,385.09	1,902,407.67	5,105,691.60	5,906,243.50	51
0371	VINEYARDS ELEMENTARY	7,876,873.36	1,931.41	138,973.68	1,141,876.24	3,377,310.37	4,358,657.90	55
0381	LELY ELEMENTARY	5,844,825.78	2,216.83	224,318.17	829,421.08	2,514,672.24	3,103,618.54	53
0391	LAUREL OAK ELEMENTARY	10,091,407.83	1,585.49	183,866.95	1,541,735.16	4,547,052.44	5,358,902.95	53
0392	GULF COAST HIGH	13,666,393.12	6,006.25	652,011.92	1,914,314.57	6,067,679.87	6,940,695.08	50
0401	OAKRIDGE MIDDLE	8,832,677.69	3,321.09	291,735.57	1,323,318.98	3,955,761.39	4,581,859.64	51
0421	MANATEE ELEMENTARY	6,182,005.56	53,705.04	141,128.79	889,130.40	2,665,214.94	3,321,956.79	53
0422	MANATEE MIDDLE	6,447,116.83	1,877.28	187,196.82	930,536.26	2,785,289.19	3,472,753.54	53
0431	PELICAN MARSH ELEMENTA	7,130,217.93	1,285.27	160,015.68	1,061,564.60	3,110,712.56	3,858,204.42	54
0441	CORKSCREW ELEMENTARY	8,145,785.94	6,255.28	272,026.79	1,141,934.56	3,476,032.45	4,391,471.42	53
0442	CORKSCREW MIDDLE	8,177,850.63	10,842.99	276,790.22	991,750.53	3,103,645.79	4,786,571.63	58
0451	OSCEOLA ELEMENTARY	5,995,932.56	1,020.26	140,941.74	813,964.53	2,462,866.61	3,391,103.95	56
0452	NORTH NAPLES MIDDLE	8,183,262.25	3,556.90	221,531.58	1,125,581.77	3,285,613.79	4,672,559.98	57
0461	CALUSA PARK ELEMENTARY	7,559,016.90	11,820.06	227,468.69	1,036,986.56	3,173,221.66	4,146,506.49	54
0471	SABAL PALM ELEMENTARY	6,887,285.45	1,072.60	370,495.84	995,711.12	3,021,203.98	3,494,513.03	50

**Operating Fund Budget Status Summary
Monthly Financial Statements
December 31, 2023**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0472	CYPRESS PALM MIDDLE	7,674,897.42	3,606.89	280,930.05	913,726.45	2,827,465.55	4,562,894.93	59
0481	LAVERN GAYNOR ELEMENTA	4,409,332.91	1,114.89	336,208.08	624,484.42	1,911,784.60	2,160,225.34	48
0491	HERBERT CAMBRIDGE ELEM	3,527,072.76	220.17	117,236.10	509,496.26	1,585,877.72	1,823,738.77	51
0493	PALMETTO RIDGE HIGH	15,258,064.37	4,940.09	685,320.23	2,055,819.08	6,427,135.09	8,140,668.96	53
0501	GOLDEN GATE HIGH	14,480,108.48	1,444.04	720,680.92	2,068,691.88	6,372,103.26	7,385,880.26	51
0511	ESTATES ELEMENTARY	7,778,772.31	1,506.00	236,642.67	1,082,669.57	3,265,617.95	4,275,005.69	54
0521	VETERANS MEMORIAL ELEM	6,984,483.98	501.59	192,116.80	988,343.29	2,991,551.30	3,800,314.29	54
0531	MIKE DAVIS ELEMENTARY	6,067,225.44	1,601.00	146,835.49	898,017.33	2,733,311.23	3,185,477.72	52
0541	PALMETTO ELEMENTARY	6,355,362.12	771.79	195,646.87	887,024.41	2,738,152.66	3,420,790.80	53
0551	PARKSIDE ELEMENTARY	5,446,626.01	480.23	135,807.49	777,657.32	2,373,856.21	2,936,482.08	53
0581	IMMOKALEE TECHNICAL CO	5,545,390.42	10,815.82	309,306.68	634,367.60	2,396,874.23	2,828,393.69	51
0631	EDEN PARK ELEMENTARY	6,932,552.64	4,923.02	236,433.75	1,046,647.37	2,927,950.85	3,763,245.02	54
0641	AUBREY ROGERS HIGH SCH	10,019,526.28	5,417.17	537,776.26	1,300,084.05	4,188,904.55	5,287,428.30	52
7001	COLLIER VIRTUAL SCHOOL	302,229.14	-	-	-	-	302,229.14	100
7006	COLLIER DISTRICT VIRTU	36,514.85	-	-	5,873.66	15,810.79	20,704.06	56
7023	E-COLLIER ACADEMY	46.60	-	46.60	-	-	-	0
9004	T.A.P.P. - IMMOKALEE	887,497.27	116.71	149,640.30	106,148.00	422,899.79	314,840.47	35
9007	NEW BEGINNINGS IMMOKAL	1,003,150.50	-	44,186.60	148,975.83	429,259.45	529,704.45	52
9008	T.A.P.P. - NAPLES	834,833.98	-	148,019.70	122,908.14	401,184.41	285,629.87	34
9010	NEW BEGINNINGS NAPLES	1,393,917.81	-	46.60	186,755.74	525,875.07	867,996.14	62
9013	DETENTION CENTER	637,012.92	356.38	776.58	74,933.71	246,112.68	389,767.28	61
9015	PHOENIX NAPLES	2,578,378.62	-	1,046.60	358,991.85	1,063,879.96	1,513,452.06	58
9017	PACE PROGRAM	614,569.80	-	235,178.50	218,832.10	221,974.30	157,417.00	25
9018	MARCO ISLAND CHARTER M	3,451,649.43	-	-	215,149.84	1,630,710.94	1,820,938.49	52
9019	HOSPITAL/HOMEBOUND	1,123,025.61	-	5,000.00	155,639.17	360,976.97	757,048.64	67
9021	IMMOKALEE COMMUNITY SC	3,825,633.57	-	-	316,437.24	1,862,438.50	1,963,195.07	51
9026	PHOENIX IMMOKALEE	1,020,825.43	-	466.60	149,192.46	416,232.74	604,126.09	59
9027	BEACON HIGH SCHOOL	2,936,182.90	-	3,779.28	419,237.42	1,218,085.78	1,714,317.84	58
9032	MARCO ISLAND ACADEMY	4,347,587.76	-	-	235,402.87	1,775,175.81	2,572,411.95	59
9034	GULF COAST CHARTER ACA	8,000,268.01	-	-	641,200.98	3,885,056.15	4,115,211.86	51
9035	MASON CLASSICAL ACADEM	18,505,679.60	-	-	1,296,132.00	8,138,705.03	10,366,974.57	56
9036	COLLIER CHARTER ACADEM	7,087,731.47	-	-	495,016.76	3,385,608.52	3,702,122.95	52
9037	BRIDGEPREP ACADEMY COL	3,101,559.31	-	-	283,942.26	1,344,159.50	1,757,399.81	56
9039	NAPLES CLASSICAL ACADE	10,984,076.99	-	-	779,497.94	5,255,988.25	5,728,088.74	52
9040	OPTIMA CLASSICAL ACADE	2,968,585.00	-	-	129,192.92	745,667.50	2,222,917.50	74
9110	SCHOOL BOARD	1,095,438.98	-	131,717.56	100,604.34	345,389.24	618,332.18	56
9120	LEGAL SERVICES	1,562,528.02	1,022.18	189,764.09	96,130.04	430,319.53	941,422.22	60
9210	SUPERINTENDENT'S OFFIC	869,290.88	5,041.32	-	92,600.00	402,329.48	461,920.08	53
9211	TEACHING AND LEARNING	1,714,958.97	11.04	-	111,102.97	1,233,171.02	481,776.91	28
9212	DISTRICT/SCHOOL OPERAT	2,047,365.57	91.03	30,991.10	66,646.84	273,667.77	1,742,615.67	85

**Operating Fund Budget Status Summary
Monthly Financial Statements
December 31, 2023**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
9213	PRINCIPAL OF ALT SCHOO	503,446.15	-	66,704.84	48,588.38	144,572.26	292,169.05	58
9214	DEPUTY SUPERINTENDENT	342,612.05	-	-	42,789.13	166,223.59	176,388.46	51
9215	STUDENT RELATIONS	551,939.15	709.51	-	60,117.59	208,295.21	342,934.43	62
9217	SCHOOL LEADERSHIP	1,605,886.77	2,556.73	25,696.07	163,507.29	629,909.50	947,724.47	59
9224	K12 ACADEMIC PROGRAMS	18,323,703.24	4,897.04	260,287.22	727,252.05	4,172,311.11	13,886,207.87	75
9230	HUMAN RESOURCES	1,974,304.49	-	131,978.75	246,965.75	899,027.22	943,298.52	47
9231	PROFESSIONAL STANDARDS	1,459,315.65	-	-	148,552.06	731,926.71	727,388.94	49
9238	BENEFITS & WELLNESS	225,562.87	-	-	14,272.44	57,342.65	168,220.22	74
9239	COMPENSATION	777,469.02	-	-	105,400.76	364,915.26	412,553.76	53
9240	PROF LEARNING	1,974,856.09	6,849.07	108,808.60	252,354.63	767,862.58	1,091,335.84	55
9260	ACCOUNTABILITY & DATA	1,573,370.13	499.00	8,125.36	171,180.94	591,293.07	973,452.70	61
9270	COMMUNICATIONS & COMMU	1,484,738.33	18,576.35	2,840.00	193,400.53	679,230.44	784,091.54	52
9281	ADULT & COMMUNITY EDUC	2,956,478.46	-	-	372,876.72	1,352,562.11	1,603,916.35	54
9413	DISTRICT-WIDE INSURANC	11,604,251.12	-	16,769.50	(73,988.79)	10,834,716.70	752,764.92	6
9420	TECHNOLOGY	33,529,342.25	1,354,746.33	4,928,646.46	3,718,278.14	14,078,102.89	13,167,846.57	39
9427	SSPAR - ALLOCATIONS AN	1,390,131.31	383.91	4,500.00	156,425.18	599,927.82	785,319.58	56
9430	MAINTENANCE	18,500,172.32	2,735.09	3,011,745.95	2,177,798.46	8,152,432.91	7,333,258.37	39
9434	UTIL/COMM/OTHR COUNTY-	7,376,778.21	-	723,594.68	(57,314.36)	1,218,172.44	5,435,011.09	73
9440	TRANSPORTATION	28,295,706.75	5,675.44	1,011,850.89	3,718,639.32	13,348,461.99	13,929,718.43	49
9450	FACILITIES MANAGEMENT	770,767.32	-	98,317.76	54,516.17	212,916.61	459,532.95	59
9451	SAFETY AND SECURITY	1,786,606.18	5,555.17	526,747.13	89,874.04	446,631.47	807,672.41	45
9460	ACCOUNTING	2,578,994.57	-	583,528.18	304,565.25	1,051,480.60	943,985.79	36
9462	FINANCIAL SERVICES	1,021,066.56	2,326.58	-	129,439.44	457,994.11	560,745.87	54
9470	BUDGET	592,779.84	-	36,937.50	74,830.24	265,735.35	290,106.99	48
9475	PAYROLL SERVICES	820,786.07	-	-	110,618.44	393,492.78	427,293.29	52
9480	PURCHASING	623,259.49	-	186,660.88	(339,730.07)	154,613.72	281,984.89	45
9525	SCHOOL CHOICE	422,291.45	-	-	54,046.30	197,219.55	225,071.90	53
9530	EXCEPT ED & STDT SUPPO	3,450,144.85	39,454.46	368,941.12	247,117.50	1,059,333.33	1,982,415.94	57
9543	FEDERAL, STATE & COMP	735,449.37	117.15	-	49,521.89	177,911.03	557,421.19	75
	Total	639,554,278.63	1,706,480.10	27,612,612.92	77,784,263.89	274,628,719.34	335,606,466.27	53

Meeting Date: March 5, 2024

January 2024 Financial Statements

The attached monthly financial report reflects the budgetary status of all fund groups for the period ending January 31, 2024.

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 FUND MONTHLY FINANCIAL STATEMENT, a summary of budget, revenues and expenditures by function for 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

January 31, 2024

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 777,368,353.32	\$ 783,069,374.29	\$ 781,080,524.06	\$ 321,725,697.11	\$ 1,106,700.88	\$ 25,573,867.63	\$ 432,674,258.44
Debt Service	\$ 38,769,282.06	\$ 38,769,282.06	\$ 38,769,282.06	\$ 1,596,888.75	\$ -	\$ -	\$ 37,172,393.31
Capital Outlay	\$ 483,992,642.90	\$ 489,927,361.11	\$ 491,320,485.48	\$ 99,852,534.74	\$ 591,468.19	\$ 67,135,926.10	\$ 323,740,556.45
Special Revenue -School Food Service	\$ 41,387,775.93	\$ 41,387,775.93	\$ 42,485,716.97	\$ 16,625,381.85	\$ -	\$ 6,912,778.07	\$ 18,947,557.05
Special Revenue - Grants	\$ 110,454,096.49	\$ 111,371,255.44	\$ 112,994,361.44	\$ 39,646,930.46	\$ 239,703.75	\$ 1,983,543.62	\$ 71,124,183.61
Health Care	\$ 99,879,719.35	\$ 99,879,719.35	\$ 99,879,719.35	\$ 45,390,249.46	\$ -	\$ 4,729,791.29	\$ 49,759,678.60
Workers' Compensation	\$ 14,577,870.28	\$ 14,577,870.28	\$ 14,577,870.28	\$ 928,986.35	\$ -	\$ 153,810.25	\$ 13,495,073.68
Flexcare	\$ 2,087,396.19	\$ 2,087,396.19	\$ 2,087,396.19	\$ 632,583.75	\$ -	\$ 82,000.00	\$ 1,372,812.44
Totals - All Funds	\$ 1,568,517,136.52	\$ 1,581,070,034.65	\$ 1,583,195,355.83	\$ 526,399,252.47	\$ 1,937,872.82	\$ 106,571,716.96	\$ 948,286,513.58

COLLIER COUNTY PUBLIC SCHOOLS

Operating Fund Monthly Financial Statement
January 31, 2024

REVENUES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Revenue Collected	% of Revenue Collected to Current Budget	Budget Balances	% Budget Remaining
2710	BEGINNING FUND BALANCE	\$ 129,452,283.24	\$ 129,452,283.24	\$ 129,452,283.24	16.6%	\$ -	\$ -	0.0%	\$ 129,452,283.24	100.0%
3100	FEDERAL DIRECT	525,000.00	525,000.00	525,000.00	0.1%	\$ -	255,156.25	48.6%	269,843.75	51.4%
3200	FEDERAL THROUGH STATE	1,820,000.00	1,820,000.00	1,820,000.00	0.2%	\$ -	385,322.07	21.2%	1,434,677.93	78.8%
3300	STATE	80,633,095.60	82,696,790.60	80,641,055.61	10.3%	\$ (2,055,734.99)	47,776,754.66	59.2%	32,864,300.95	40.8%
3400	LOCAL	516,710,010.87	520,347,336.84	520,414,221.60	66.6%	\$ 66,884.76	459,025,727.70	88.2%	61,388,493.90	11.8%
3600	TRANSFERS	48,152,963.61	48,152,963.61	48,152,963.61	6.2%	\$ -	22,496,203.12	46.7%	25,656,760.49	53.3%
3700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	5,005.00	6.7%	69,995.00	93.3%
	TOTAL REVENUES	\$ 777,368,353.32	\$ 783,069,374.29	\$ 781,080,524.06	100.0%	\$ (1,988,850.23)	\$ 529,944,168.80	67.8%	\$ 251,136,355.26	32.2%

EXPENDITURES AND FUND BALANCES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Expenses	% of Expense to Budget	Committed	Encumbrances	Expended including Encumbrances	% of Expense with Encumb to Budget	Budget Balances	% Budget Remaining
5000	INSTRUCTIONAL SERVICES	\$ 407,281,137.14	\$ 410,699,084.62	\$ 426,269,708.24	54.6%	\$ 15,570,623.62	\$ 201,795,556.99	47.3%	\$ 423,156.26	\$ 12,178,235.24	\$ 213,973,792.23	50.2%	\$ 211,872,759.75	49.7%
6100	PUPIL SERVICES	22,972,407.59	22,663,787.90	23,576,811.23	3.0%	913,023.33	11,401,296.43	48.4%	\$ 89,830.01	\$ 1,235,048.66	12,636,345.09	53.6%	10,850,636.13	46.0%
6200	INSTRUCTIONAL MEDIA	7,860,117.36	7,808,979.79	8,190,249.81	1.0%	381,270.02	3,824,869.51	46.7%	\$ 7,879.89	\$ 43,423.77	3,868,293.28	47.2%	4,314,076.64	52.7%
6300	INSTR & CURRIC DEVELOP	11,014,476.98	11,233,545.00	10,805,744.98	1.4%	(427,800.02)	5,016,482.66	46.4%	\$ 1,478.09	\$ 136,077.20	5,152,559.86	47.7%	5,651,707.03	52.3%
6400	INSTR STAFF DEVELOP	5,785,343.62	6,422,193.99	7,408,865.80	0.9%	986,671.81	2,862,455.23	38.6%	\$ 1,376.31	\$ 112,092.37	2,974,547.60	40.1%	4,432,941.89	59.8%
6500	INSTR RELATED TECHNOLOGY	2,213,592.31	2,284,234.78	2,347,364.73	0.3%	63,129.95	1,192,058.74	50.8%	\$ 60.00	\$ -	1,192,058.74	50.8%	1,155,245.99	49.2%
7100	BOARD OF EDUCATION	1,932,255.77	2,274,006.90	2,209,110.31	0.3%	(64,896.59)	890,244.94	40.3%	\$ 714.27	\$ 264,128.73	1,154,373.67	52.3%	1,054,022.37	47.7%
7200	GENERAL ADMINISTRATION	2,518,782.95	2,735,779.31	2,752,043.90	0.4%	16,264.59	1,493,862.04	54.3%	\$ 110.82	\$ 3,548.26	1,497,410.30	54.4%	1,254,522.78	45.6%
7300	SCHOOL ADMINISTRATION	38,636,440.83	38,654,956.26	39,526,476.57	5.1%	871,520.31	20,838,373.38	52.7%	\$ 17,865.77	\$ 25,067.01	20,863,440.39	52.8%	18,645,170.41	47.2%
7400	FACILITIES ACQ & CONST	3,618,333.59	3,474,229.09	3,459,986.38	0.4%	(14,242.71)	1,638,875.15	47.4%	\$ 792.84	\$ -	1,638,875.15	47.4%	1,820,318.39	52.6%
7500	FISCAL SERVICES	4,836,177.13	4,624,411.44	4,831,825.58	0.6%	207,414.14	2,311,787.12	47.8%	\$ 1,066.21	\$ 347,503.36	2,659,290.48	55.0%	2,171,468.89	44.9%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
7700	CENTRAL SERVICES	11,988,146.56	12,407,534.96	12,369,242.96	1.6%	(38,292.00)	6,183,587.96	50.0%	\$ 23,637.28	\$ 162,833.35	6,346,421.31	51.3%	5,999,184.37	48.5%
7800	TRANSPORTATION	28,170,301.12	28,585,305.10	28,651,030.00	3.7%	65,724.90	15,081,468.47	52.6%	\$ 19,079.17	\$ 1,451,268.14	16,532,736.61	57.7%	12,099,214.22	42.2%
7900	OPERATION OF PLANT	53,096,779.63	53,957,239.33	54,225,492.81	6.9%	268,253.48	32,222,149.62	59.4%	\$ 415,489.65	\$ 6,492,204.05	38,714,353.67	71.4%	15,095,649.49	27.8%
8100	MAINTENANCE OF PLANT	21,956,007.15	21,831,080.98	21,898,215.13	2.8%	67,134.15	11,151,088.00	50.9%	\$ 82,654.14	\$ 3,048,930.89	14,200,018.89	64.8%	7,615,542.10	34.8%
8200	ADMIN TECHNOLOGY SERV	6,722,957.93	6,647,909.18	6,671,819.97	0.9%	23,910.79	3,821,540.87	57.3%	\$ 21,510.17	\$ 73,506.60	3,895,047.47	58.4%	2,755,262.33	41.3%
9200	DEBT SERVICE	3,250,000.00	3,250,000.00	3,250,000.00	0.4%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,250,000.00	100.0%
9700	TRANSFER OF FUNDS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	952,519.04	952,519.04	952,519.04	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	952,519.04	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,121,283.55	1,121,283.55	1,121,283.55	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	1,121,283.55	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272M	RESTRICTED FOR FAMILY EMPOWERMENT SCHOLARSHIP	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	16,389,214.00	16,389,214.00	-	0.0%	(16,389,214.00)	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	3,800,000.00	3,800,000.00	3,800,000.00	0.5%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,800,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	32,000,000.00	32,000,000.00	32,000,000.00	4.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	32,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	5,000,000.00	5,000,000.00	5,000,000.00	0.6%	-	-	0.0%	\$ -	\$ -	-	0.0%	5,000,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	52,852,079.07	52,852,079.07	50,852,079.07	6.5%	(2,000,000.00)	-	0.0%	\$ -	\$ -	-	0.0%	50,852,079.07	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	200,000.00	200,000.00	200,000.00	0.0%	-	-	0.0%	\$ -	\$ -	-	0.0%	200,000.00	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	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	-	-	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
274W	ASSIGNED RESV FES SCHOLARSHIP	15,000,000.00	15,000,000.00	12,510,654.00	1.6%	(2,489,346.00)	-	0.0%	\$ -	\$ -	-	0.0%	12,510,654.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
	TOTAL EXPENDITURES AND FUND BALANCES	\$ 777,368,353.32	\$ 783,069,374.29	\$ 781,080,524.06	100.0%	\$ (1,988,850.23)	\$ 321,725,697.11	41.2%	\$ 1,106,700.88	\$ 25,573,867.63	\$ 347,299,564.74	44.5%	\$ 432,674,258.44	55.4%

ANALYSIS OF BUDGETED ENDING FUND BALANCES
January 31, 2024

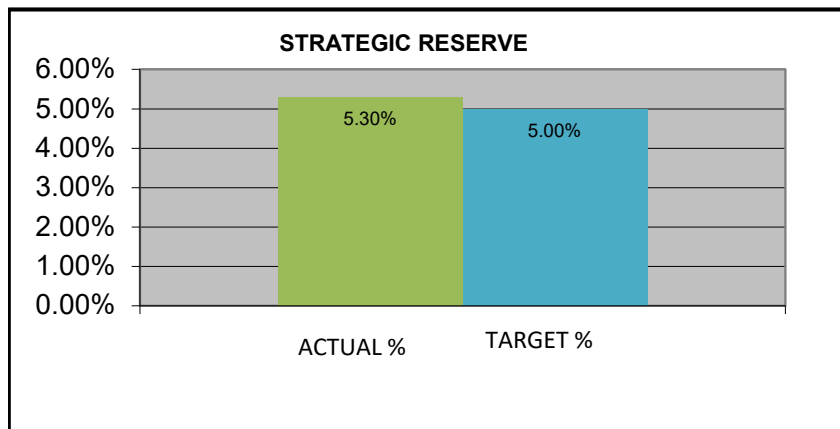
EXHIBIT C

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
Non Spendable						
Inventory - Non Spendable	952,519.04	-	-	879,996.90	-	-
Pre-Paid Non Spendable	-	-	-	-	-	-
Restricted						
Restricted - Workforce Programs	1,121,283.55	-	-	-	-	-
Restricted - School Recognition Funding	-	-	-	-	-	-
Restricted Self Insured Retention	-	-	62,762,993.75	-	-	-
Restricted Emergency Maintenance	-	-	3,000,000.00	-	-	-
Restricted Future Schools Construction	-	-	38,611,703.82	-	-	-
Restricted Enterprise Software	-	-	10,040,000.00	-	-	-
Restricted for Salary Enhancement	-	-	-	-	-	-
Restricted Textbook Adoption	3,800,000.00	-	-	-	-	-
Restricted Debt Service	-	1,765,414.56	-	-	-	-
Restricted Capital Projects	-	-	60,145,402.61	-	-	-
Restricted Food Services	-	-	-	8,092,482.02	-	-
Restricted For Special Revenue Funds	-	-	-	-	7,389,360.08	-
Assigned						
Assigned For FTE Shortfall / State Proration	5,000,000.00	-	-	-	-	-
Assigned For FTE Audit	200,000.00	-	-	-	-	-
Assigned For Low Performing Schools	1,200,000.00	-	-	-	-	-
Assigned For Enterprise Software	15,000,000.00	-	-	-	-	-
Assigned For Future Vehicles	-	-	1,977,118.34	-	-	-
Assigned for Family Empowerment Scholarship	12,510,654.00	-	-	-	-	-
Unassigned						
Unassigned Reserve For Budget Shortfall	50,852,079.07	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Unassigned Strategic Reserve	32,000,000.00	-	-	-	-	-
Health Fund Reserve for Future Claims	-	-	-	-	-	26,326,368.79
Workers Compensation Reserve for Future Claims	-	-	-	-	-	12,516,148.78
Flex Care Reserve for Future Claims	-	-	-	-	-	566,508.38
Totals	\$ 122,636,535.66	\$ 1,765,414.56	\$ 176,537,218.52	\$ 8,972,478.92	\$ 7,389,360.08	\$ 39,409,025.95
					Grand Total All Reserves	\$ 356,710,033.69

**MONTHLY STATUS REPORT ON STRATEGIC RESERVE
January 31, 2024**

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 525,000.00
FEDERAL THROUGH STATE	\$ 1,820,000.00
STATE	\$ 80,641,055.61
LOCAL	\$ 520,414,221.60
	<u>\$ 603,400,277.21</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	(SHORTFALL) OVERAGE
Strategic Reseve	\$ 32,000,000.00	5.30%	5.00%	\$1,829,986.14



	Current Month	Previous Month	Change
Strategic Reserve	5.30%	5.29%	0.01%

**Operating Fund Budget Status Summary
Monthly Financial Statements
January 31, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0051	EVERGLADES CITY SCHOOL	3,974,120.39	3,682.64	175,655.13	318,644.07	1,911,534.77	1,883,247.85	47
0061	GULFVIEW MIDDLE	6,334,675.56	4,429.87	190,547.34	489,376.35	3,047,185.11	3,092,513.24	48
0121	LAKE PARK ELEMENTARY	5,598,259.26	1,542.94	97,716.14	448,995.37	2,731,354.79	2,767,645.39	49
0131	TOMMIE BARFIELD ELEMEN	5,272,314.18	642.15	71,811.28	432,267.54	2,541,150.90	2,658,709.85	50
0141	SHADOWLAWN ELEMENTARY	5,953,470.00	686.84	104,279.26	497,352.06	2,908,562.42	2,939,941.48	49
0151	NAPLES HIGH	14,481,515.58	2,319.84	394,740.23	1,216,515.83	7,081,962.42	7,002,493.09	48
0161	PINECREST ELEMENTARY	7,108,059.51	-	147,691.03	532,415.47	3,442,227.83	3,518,140.65	49
0171	SEA GATE ELEMENTARY	7,567,719.56	2,741.72	115,866.30	598,548.87	3,667,460.14	3,781,651.40	49
0181	HIGHLANDS ELEMENTARY	6,949,639.44	1,954.49	214,330.56	563,520.96	3,379,923.43	3,353,430.96	48
0191	LAKE TRAFFORD ELEMENTA	7,813,577.03	3,206.57	115,993.00	617,794.88	3,891,426.79	3,802,950.67	48
0201	AVALON ELEMENTARY	4,147,136.49	49,942.30	76,611.04	327,824.02	2,033,424.11	1,987,159.04	47
0211	EAST NAPLES MIDDLE	7,239,537.02	3,367.06	157,752.45	582,145.18	3,474,811.19	3,603,606.32	49
0221	POINCIANA ELEMENTARY	6,568,662.76	6,339.56	67,661.19	563,323.07	3,197,301.25	3,297,360.76	50
0231	GOLDEN GATE ELEMENTARY	5,919,581.70	250.86	117,487.11	520,255.41	3,050,615.20	2,751,228.53	46
0241	NAPLES PARK ELEMENTARY	5,658,103.75	10,298.06	64,877.52	455,427.07	2,794,503.26	2,788,424.91	49
0251	PINE RIDGE MIDDLE	7,494,003.67	3,253.59	390,526.45	626,951.22	3,728,865.81	3,371,357.82	44
0261	LELY HIGH	12,761,153.75	10,173.22	420,569.91	1,061,878.69	6,353,677.16	5,976,733.46	46
0271	IMMOKALEE HIGH	16,626,677.01	14,714.86	567,761.17	1,312,103.18	8,255,685.68	7,788,515.30	46
0281	LORENZO WALKER TECH CO	9,953,457.54	48,679.77	422,261.30	743,634.13	4,658,994.20	4,823,522.27	48
0282	LORENZO WALKER TECHNIC	5,770,444.41	2,410.00	212,926.40	465,439.73	2,694,667.75	2,860,440.26	49
0311	BARRON COLLIER HIGH	14,666,927.71	7,106.30	536,092.05	1,166,420.27	7,185,704.72	6,938,024.64	47
0321	GOLDEN GATE MIDDLE	8,382,703.46	5,381.34	136,133.38	684,864.94	4,083,487.33	4,157,701.41	49
0331	BIG CYPRESS ELEMENTARY	7,426,010.03	214.98	95,711.36	596,733.45	3,688,599.33	3,641,484.36	49
0341	VILLAGE OAKS ELEMENTAR	6,007,822.88	1,658.99	147,767.46	455,878.35	2,890,632.52	2,967,763.91	49
0351	GOLDEN TERRACE ELEMENT	5,621,090.97	1,350.08	62,927.47	515,169.68	2,890,592.75	2,666,220.67	47
0361	IMMOKALEE MIDDLE	12,009,792.12	53,551.62	317,359.02	933,176.16	6,038,867.76	5,600,013.72	46
0371	VINEYARDS ELEMENTARY	8,261,460.68	1,871.35	82,279.76	662,860.20	4,040,170.57	4,137,139.00	50
0381	LELY ELEMENTARY	6,110,181.85	-	165,862.57	501,458.61	3,016,130.85	2,928,188.43	47
0391	LAUREL OAK ELEMENTARY	10,654,866.97	-	119,952.20	855,509.43	5,402,561.87	5,132,352.90	48
0392	GULF COAST HIGH	15,139,370.85	9,895.41	527,800.90	1,184,131.98	7,251,811.85	7,349,862.69	48
0401	OAKRIDGE MIDDLE	9,694,507.33	7,496.86	216,620.35	803,112.92	4,758,874.31	4,711,515.81	48
0421	MANATEE ELEMENTARY	6,342,347.49	947.60	145,485.18	510,465.29	3,175,680.23	3,020,234.48	47
0422	MANATEE MIDDLE	6,867,778.13	5,481.61	118,206.14	559,446.41	3,344,735.60	3,399,354.78	49
0431	PELICAN MARSH ELEMENTA	7,681,634.57	27,052.11	99,652.76	629,517.84	3,740,230.40	3,814,699.30	49
0441	CORKSCREW ELEMENTARY	8,501,654.11	6,096.89	191,118.68	690,706.76	4,166,739.21	4,137,699.33	48
0442	CORKSCREW MIDDLE	7,662,042.61	3,793.25	207,210.42	627,181.64	3,730,827.43	3,720,211.51	48
0451	OSCEOLA ELEMENTARY	5,969,040.97	26,623.04	83,812.86	498,243.72	2,961,110.33	2,897,494.74	48
0452	NORTH NAPLES MIDDLE	8,183,224.09	3,764.57	158,225.95	670,572.13	3,956,185.92	4,065,047.65	49
0461	CALUSA PARK ELEMENTARY	7,714,520.12	12,286.89	165,520.17	605,720.51	3,778,942.17	3,757,770.89	48
0471	SABAL PALM ELEMENTARY	7,364,676.33	2,102.40	326,238.76	622,072.78	3,643,276.76	3,393,058.41	46

**Operating Fund Budget Status Summary
Monthly Financial Statements
January 31, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0472	CYPRESS PALM MIDDLE	6,964,600.88	4,894.14	184,172.11	597,316.71	3,424,782.26	3,350,752.37	48
0481	LAVERN GAYNOR ELEMENTA	4,573,927.70	519.76	257,374.85	396,736.02	2,308,520.62	2,007,512.47	43
0491	HERBERT CAMBRIDGE ELEM	3,840,535.22	588.54	82,851.40	308,977.10	1,894,854.82	1,862,240.46	48
0493	PALMETTO RIDGE HIGH	16,078,701.37	6,825.99	541,924.98	1,348,181.72	7,775,316.81	7,754,633.59	48
0501	GOLDEN GATE HIGH	15,962,606.49	5,350.81	491,021.50	1,297,600.25	7,669,703.51	7,796,530.67	48
0511	ESTATES ELEMENTARY	7,745,293.95	3,342.25	170,309.04	634,509.80	3,900,127.75	3,671,514.91	47
0521	VETERANS MEMORIAL ELEM	7,260,039.00	4,632.56	122,779.40	630,000.53	3,621,551.83	3,511,075.21	48
0531	MIKE DAVIS ELEMENTARY	6,541,368.06	28,707.71	92,658.08	537,192.32	3,270,503.55	3,149,498.72	48
0541	PALMETTO ELEMENTARY	6,564,193.77	1,998.18	138,753.82	532,738.59	3,270,891.25	3,152,550.52	48
0551	PARKSIDE ELEMENTARY	6,112,204.66	3,112.63	81,975.39	470,256.26	2,844,112.47	3,183,004.17	52
0581	IMMOKALEE TECHNICAL CO	5,557,368.69	6,404.36	235,971.84	431,711.35	2,828,585.58	2,486,406.91	44
0631	EDEN PARK ELEMENTARY	7,136,731.21	5,611.72	156,121.61	567,964.93	3,495,915.78	3,479,082.10	48
0641	AUBREY ROGERS HIGH SCH	10,636,841.93	51,034.46	345,687.78	927,847.32	5,116,751.87	5,123,367.82	48
7006	COLLIER DISTRICT VIRTU	43,113.43	-	2,500.00	2,964.15	18,774.94	21,838.49	50
7023	E-COLLIER ACADEMY	46.60	-	-	46.60	46.60	-	0
9004	T.A.P.P. - IMMOKALEE	912,408.45	106.30	149,593.70	40,147.19	463,046.98	299,661.47	32
9007	NEW BEGINNINGS IMMOKAL	1,074,967.91	-	62,050.00	76,562.66	505,822.11	507,095.80	47
9008	T.A.P.P. - NAPLES	859,495.78	-	118,590.90	65,600.66	466,785.07	274,119.81	31
9010	NEW BEGINNINGS NAPLES	1,429,421.95	-	-	101,884.34	627,759.41	801,662.54	56
9013	DETENTION CENTER	657,295.27	74.02	560.80	38,564.49	284,677.17	371,983.28	56
9015	PHOENIX NAPLES	2,552,995.21	511.79	1,000.00	197,304.47	1,261,184.43	1,290,298.99	50
9017	PACE PROGRAM	614,569.80	-	235,131.90	46.60	222,020.90	157,417.00	25
9018	MARCO ISLAND CHARTER M	3,452,146.56	-	-	215,149.84	1,845,860.78	1,606,285.78	46
9019	HOSPITAL/HOMEBOUND	1,123,025.61	-	5,000.00	62,310.84	423,287.81	694,737.80	61
9021	IMMOKALEE COMMUNITY SC	3,825,633.57	-	-	316,690.25	2,179,128.75	1,646,504.82	43
9026	PHOENIX IMMOKALEE	986,009.67	-	1,470.00	68,355.75	484,588.49	499,951.18	50
9027	BEACON HIGH SCHOOL	2,952,277.62	174.99	3,432.41	219,086.85	1,437,172.63	1,511,497.59	51
9032	MARCO ISLAND ACADEMY	4,347,587.76	-	-	232,200.88	2,007,376.69	2,340,211.07	53
9034	GULF COAST CHARTER ACA	8,001,136.95	-	-	641,713.99	4,526,770.14	3,474,366.81	43
9035	MASON CLASSICAL ACADEM	18,505,679.60	-	-	1,309,541.02	9,448,246.05	9,057,433.55	48
9036	COLLIER CHARTER ACADEM	7,087,731.47	-	-	495,492.76	3,881,101.28	3,206,630.19	45
9037	BRIDGEPREP ACADEMY COL	3,101,559.31	-	-	284,120.27	1,628,279.77	1,473,279.54	47
9039	NAPLES CLASSICAL ACADE	10,984,076.99	-	-	780,831.98	6,036,820.23	4,947,256.76	45
9040	OPTIMA CLASSICAL ACADE	3,022,188.00	-	-	333,326.25	1,078,993.75	1,943,194.25	64
9110	SCHOOL BOARD	1,068,046.52	-	131,717.56	39,029.95	384,419.19	551,909.77	51
9120	LEGAL SERVICES	1,519,523.89	489.59	186,609.73	69,197.42	499,516.95	832,907.62	54
9210	SUPERINTENDENT'S OFFIC	876,724.41	-	2,484.42	61,986.32	464,315.80	409,924.19	46
9211	TEACHING AND LEARNING	1,770,989.61	-	-	52,637.82	1,285,808.84	485,180.77	27
9212	DISTRICT/SCHOOL OPERAT	1,910,548.12	-	-	67,082.79	340,750.56	1,569,797.56	82
9213	PRINCIPAL OF ALT SCHOO	504,224.03	159.69	41,017.96	42,009.71	186,581.97	276,464.41	54

**Operating Fund Budget Status Summary
Monthly Financial Statements
January 31, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
9214	DEPUTY SUPERINTENDENT	331,697.53	114.29	-	26,449.67	192,673.26	138,909.98	41
9215	STUDENT RELATIONS	522,896.52	434.58	-	31,789.44	240,084.65	282,377.29	54
9217	SCHOOL LEADERSHIP	1,518,299.80	175.41	21,516.00	95,949.55	725,859.05	770,749.34	50
9224	K12 ACADEMIC PROGRAMS	18,234,886.91	11,004.61	250,868.42	408,798.89	4,581,110.00	13,391,903.88	73
9230	HUMAN RESOURCES	1,974,707.14	1,290.56	113,207.25	140,326.90	1,039,354.12	820,855.21	41
9231	PROFESSIONAL STANDARDS	1,401,172.50	694.66	-	93,377.07	825,303.78	575,174.06	41
9238	BENEFITS & WELLNESS	220,041.86	143.69	-	7,950.37	65,293.02	154,605.15	70
9239	COMPENSATION	843,209.17	-	-	57,520.35	422,435.61	420,773.56	49
9240	PROF LEARNING	1,828,582.54	868.20	113,210.90	86,398.99	854,261.57	860,241.87	47
9260	ACCOUNTABILITY & DATA	1,476,905.28	-	8,065.73	96,703.94	687,997.01	780,842.54	52
9270	COMMUNICATIONS & COMMU	1,536,823.88	1,229.12	14,496.80	119,525.09	798,755.53	722,342.43	47
9281	ADULT & COMMUNITY EDUC	2,958,321.32	3,750.00	-	194,912.19	1,547,474.30	1,407,097.02	47
9413	DISTRICT-WIDE INSURANC	11,604,251.12	250,000.00	8,384.75	(14,419.53)	10,820,297.17	525,569.20	4
9420	TECHNOLOGY	33,597,842.43	141,626.72	6,879,533.22	1,082,480.44	15,160,583.33	11,416,099.16	33
9427	SSPAR - ALLOCATIONS AN	1,369,387.45	1,125.58	4,500.00	93,830.05	693,757.87	670,004.00	48
9430	MAINTENANCE	18,474,658.98	35,428.02	2,739,230.96	1,271,702.56	9,424,135.47	6,275,864.53	33
9434	UTIL/COMM/OTHR COUNTY-	7,700,098.32	94,470.32	549,210.14	253,904.59	1,472,077.03	5,584,340.83	72
9440	TRANSPORTATION	28,353,028.62	17,305.74	1,482,280.74	1,645,331.45	14,993,793.44	11,859,648.70	41
9450	FACILITIES MANAGEMENT	751,313.89	880.73	89,875.26	33,379.67	246,296.28	414,261.62	55
9451	SAFETY AND SECURITY	1,799,267.69	5,866.47	449,005.11	103,039.39	549,670.86	794,725.25	44
9460	ACCOUNTING	2,690,314.67	-	446,526.71	170,793.87	1,222,274.47	1,021,513.49	37
9462	FINANCIAL SERVICES	1,052,850.17	1,066.21	-	74,690.06	532,684.17	519,099.79	49
9470	BUDGET	615,631.59	-	-	77,556.31	343,291.66	272,339.93	44
9475	PAYROLL SERVICES	862,244.75	-	-	62,073.67	455,566.45	406,678.30	47
9480	PURCHASING	631,933.13	-	176,738.49	46,959.41	201,573.13	253,621.51	40
9525	SCHOOL CHOICE	432,436.06	-	-	31,852.00	229,071.55	203,364.51	47
9530	EXCEPT ED & STDT SUPPO	3,340,541.38	67,374.85	353,413.72	135,306.30	1,194,639.63	1,725,113.18	51
9543	FEDERAL, STATE & COMP	709,044.80	-	-	26,220.16	204,131.19	504,913.61	71
	Total	658,443,988.40	1,106,700.88	25,573,867.63	47,096,977.77	321,725,697.11	310,037,722.78	47

Meeting Date: April 9, 2024

February 2024 Financial Statements

The attached monthly financial report reflects the budgetary status of all fund groups for the period ending February 29, 2024.

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 FUND MONTHLY FINANCIAL STATEMENT, a summary of budget, revenues and expenditures by function for 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**

February 29, 2024

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 777,368,353.32	\$ 781,080,524.06	\$ 781,219,762.12	\$ 370,560,842.46	\$ 783,909.27	\$ 23,402,428.97	\$ 386,472,581.42
Debt Service	\$ 38,769,282.06	\$ 38,769,282.06	\$ 38,769,282.06	\$ 37,003,777.50	\$ -	\$ -	\$ 1,765,504.56
Capital Outlay	\$ 483,992,642.90	\$ 491,320,485.48	\$ 493,029,780.60	\$ 116,230,912.03	\$ 599,624.41	\$ 68,817,003.79	\$ 307,382,240.37
Special Revenue -School Food Service	\$ 41,387,775.93	\$ 42,485,716.97	\$ 42,485,716.97	\$ 19,516,831.01	\$ -	\$ 5,551,040.62	\$ 17,417,845.34
Special Revenue - Grants	\$ 110,454,096.49	\$ 112,994,361.44	\$ 114,553,264.64	\$ 44,655,754.59	\$ 335,711.90	\$ 2,141,046.69	\$ 67,420,751.46
Health Care	\$ 99,879,719.35	\$ 99,879,719.35	\$ 99,879,719.35	\$ 51,264,309.99	\$ 633,000.00	\$ 4,352,447.83	\$ 43,629,961.53
Workers' Compensation	\$ 14,577,870.28	\$ 14,577,870.28	\$ 14,577,870.28	\$ 1,019,425.79	\$ 59.03	\$ 132,736.25	\$ 13,425,649.21
Flexcare	\$ 2,087,396.19	\$ 2,087,396.19	\$ 2,087,396.19	\$ 785,202.54	\$ -	\$ 75,392.55	\$ 1,226,801.10
Totals - All Funds	\$ 1,568,517,136.52	\$ 1,583,195,355.83	\$ 1,586,602,792.21	\$ 641,037,055.91	\$ 2,352,304.61	\$ 104,472,096.70	\$ 838,741,334.99

COLLIER COUNTY PUBLIC SCHOOLS

Operating Fund Monthly Financial Statement
February 29, 2024

REVENUES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Revenue Collected	% of Revenue Collected to Current Budget	Budget Balances	% Budget Remaining
2710	BEGINNING FUND BALANCE	\$ 129,452,283.24	\$ 129,452,283.24	\$ 129,452,283.24	16.6%	\$ -	\$ -	0.0%	\$ 129,452,283.24	100.0%
3100	FEDERAL DIRECT	525,000.00	525,000.00	525,000.00	0.1%	\$ -	305,631.63	58.2%	219,368.37	41.8%
3200	FEDERAL THROUGH STATE	1,820,000.00	1,820,000.00	1,820,000.00	0.2%	\$ -	568,347.05	31.2%	1,251,652.95	68.8%
3300	STATE	80,633,095.60	80,641,055.61	80,704,103.61	10.3%	\$ 63,048.00	54,271,997.96	67.2%	26,432,105.65	32.8%
3400	LOCAL	516,710,010.87	520,414,221.60	520,490,411.66	66.6%	\$ 76,190.06	475,119,674.33	91.3%	45,370,737.33	8.7%
3600	TRANSFERS	48,152,963.61	48,152,963.61	48,152,963.61	6.2%	\$ -	34,722,111.12	72.1%	13,430,852.49	27.9%
3700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	11,445.00	15.3%	63,555.00	84.7%
	TOTAL REVENUES	\$ 777,368,353.32	\$ 781,080,524.06	\$ 781,219,762.12	100.0%	\$ 139,238.06	\$ 564,999,207.09	72.3%	\$ 216,220,555.03	27.7%

EXPENDITURES AND FUND BALANCES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Expenses	% of Expense to Budget	Committed	Encumbrances	Expended including Encumbrances	% of Expense with Encumb to Budget	Budget Balances	% Budget Remaining
5000	INSTRUCTIONAL SERVICES	\$ 407,281,137.14	\$ 426,269,708.24	\$ 426,308,883.06	54.6%	\$ 39,174.82	\$ 234,593,100.64	55.0%	\$ 403,793.57	\$ 10,655,218.19	\$ 245,248,318.83	57.5%	\$ 180,656,770.66	42.4%
6100	PUPIL SERVICES	22,972,407.59	23,576,811.23	23,592,540.79	3.0%	15,729.56	13,421,164.11	56.9%	\$ 29,882.82	\$ 1,100,986.59	14,522,150.70	61.6%	9,040,507.27	38.3%
6200	INSTRUCTIONAL MEDIA	7,860,117.36	8,190,249.81	8,189,532.07	1.0%	(717.74)	4,484,498.19	54.8%	\$ 18,237.16	\$ 30,044.33	4,514,542.52	55.1%	3,656,752.39	44.7%
6300	INSTR & CURRIC DEVELOP	11,014,476.98	10,805,744.98	10,795,061.11	1.4%	(10,683.87)	5,753,057.67	53.3%	\$ 2,392.32	\$ 154,827.92	5,907,885.59	54.7%	4,884,783.20	45.3%
6400	INSTR STAFF DEVELOP	5,785,343.62	7,408,865.80	7,417,780.57	0.9%	8,914.77	3,254,836.88	43.9%	\$ 17,019.41	\$ 117,924.60	3,372,761.48	45.5%	4,027,999.68	54.3%
6500	INSTR RELATED TECHNOLOGY	2,213,592.31	2,347,364.73	2,348,534.19	0.3%	1,169.46	1,366,184.83	58.2%	\$ 60.00	\$ -	1,366,184.83	58.2%	982,289.36	41.8%
7100	BOARD OF EDUCATION	1,932,255.77	2,209,110.31	2,774,376.63	0.4%	565,266.32	1,060,561.11	38.2%	\$ 640.49	\$ 203,716.77	1,264,277.88	45.6%	1,509,458.26	54.4%
7200	GENERAL ADMINISTRATION	2,518,782.95	2,752,043.90	2,759,437.49	0.4%	7,393.59	1,776,011.91	64.4%	\$ 87.98	\$ 5,501.12	1,781,513.03	64.6%	977,836.48	35.4%
7300	SCHOOL ADMINISTRATION	38,636,440.83	39,526,476.57	39,490,269.83	5.1%	(36,206.74)	23,985,284.81	60.7%	\$ 5,635.67	\$ 16,148.49	24,001,433.30	60.8%	15,483,200.86	39.2%
7400	FACILITIES ACQ & CONST	3,618,333.59	3,459,986.38	3,459,986.38	0.4%	-	2,129,136.04	61.5%	\$ 4,156.56	\$ -	2,129,136.04	61.5%	1,326,693.78	38.3%
7500	FISCAL SERVICES	4,836,177.13	4,831,825.58	4,781,269.82	0.6%	(50,555.76)	2,675,173.01	56.0%	\$ 1,382.82	\$ 306,089.68	2,981,262.69	62.4%	1,798,624.31	37.6%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
7700	CENTRAL SERVICES	11,988,146.56	12,369,242.96	12,459,048.17	1.6%	89,805.21	6,953,061.62	55.8%	\$ 21,387.18	\$ 153,289.12	7,106,350.74	57.0%	5,331,310.25	42.8%
7800	TRANSPORTATION	28,170,301.12	28,651,030.00	28,659,231.10	3.7%	8,201.10	17,863,282.29	62.3%	\$ 25,138.78	\$ 1,183,263.87	19,046,546.16	66.5%	9,587,546.16	33.5%
7900	OPERATION OF PLANT	53,096,779.63	54,225,492.81	53,678,945.97	6.9%	(546,546.84)	34,138,989.20	63.6%	\$ 208,493.28	\$ 6,617,271.89	40,756,261.09	75.9%	12,714,191.60	23.7%
8100	MAINTENANCE OF PLANT	21,956,007.15	21,898,215.13	21,921,678.77	2.8%	23,463.64	12,914,512.66	58.9%	\$ 12,215.35	\$ 2,764,042.61	15,678,555.27	71.5%	6,230,908.15	28.4%
8200	ADMIN TECHNOLOGY SERV	6,722,957.93	6,671,819.97	6,696,650.51	0.9%	24,830.54	4,191,987.49	62.6%	\$ 33,385.88	\$ 94,103.79	4,286,091.28	64.0%	2,377,173.35	35.5%
9200	DEBT SERVICE	3,250,000.00	3,250,000.00	3,250,000.00	0.4%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,250,000.00	100.0%
9700	TRANSFER OF FUNDS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	952,519.04	952,519.04	952,519.04	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	952,519.04	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,121,283.55	1,121,283.55	1,121,283.55	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	1,121,283.55	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272M	RESTRICTED FOR FAMILY EMPOWERMENT SCHOLARSHIP	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	16,389,214.00	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	3,800,000.00	3,800,000.00	3,800,000.00	0.5%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,800,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	32,000,000.00	32,000,000.00	32,000,000.00	4.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	32,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	5,000,000.00	5,000,000.00	5,000,000.00	0.6%	-	-	0.0%	\$ -	\$ -	-	0.0%	5,000,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	52,852,079.07	50,852,079.07	50,852,079.07	6.5%	-	-	0.0%	\$ -	\$ -	-	0.0%	50,852,079.07	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	200,000.00	200,000.00	200,000.00	0.0%	-	-	0.0%	\$ -	\$ -	-	0.0%	200,000.00	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	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	-	-	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
274W	ASSIGNED RESV FES SCHOLARSHIP	15,000,000.00	12,510,654.00	12,510,654.00	1.6%	-	-	0.0%	\$ -	\$ -	-	0.0%	12,510,654.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
	TOTAL EXPENDITURES AND FUND BALANCES	\$ 777,368,353.32	\$ 781,080,524.06	\$ 781,219,762.12	100.0%	\$ 139,238.06	\$ 370,560,842.46	47.4%	\$ 783,909.27	\$ 23,402,428.97	\$ 393,963,271.43	50.4%	\$ 386,472,581.42	49.5%

ANALYSIS OF BUDGETED ENDING FUND BALANCES
February 29, 2024

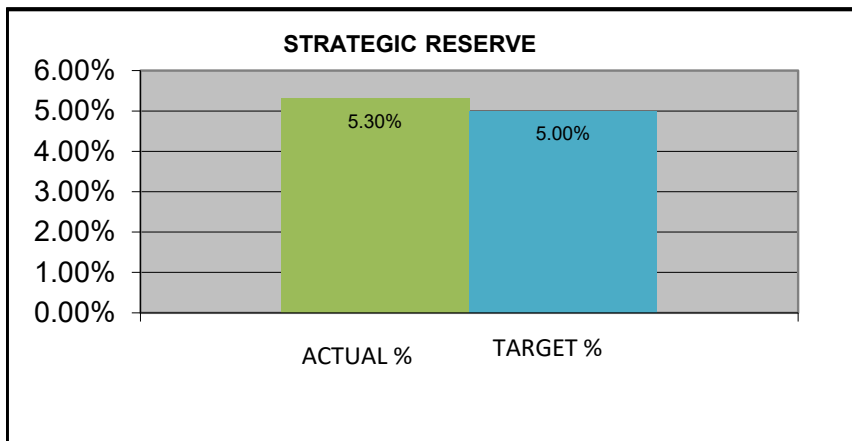
EXHIBIT C

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
Non Spendable						
Inventory - Non Spendable	952,519.04	-	-	879,996.90	-	-
Pre-Paid Non Spendable	-	-	-	-	-	-
Restricted						
Restricted - Workforce Programs	1,121,283.55	-	-	-	-	-
Restricted - School Recognition Funding	-	-	-	-	-	-
Restricted Self Insured Retention	-	-	62,762,993.75	-	-	-
Restricted Emergency Maintenance	-	-	2,650,000.00	-	-	-
Restricted Future Schools Construction	-	-	38,991,179.37	-	-	-
Restricted Enterprise Software	-	-	10,040,000.00	-	-	-
Restricted for Salary Enhancement	-	-	-	-	-	-
Restricted Textbook Adoption	3,800,000.00	-	-	-	-	-
Restricted Debt Service	-	1,765,414.56	-	-	-	-
Restricted Capital Projects	-	-	61,314,310.86	-	-	-
Restricted Food Services	-	-	-	8,092,482.02	-	-
Restricted For Special Revenue Funds	-	-	-	-	7,389,360.08	-
Assigned						
Assigned For FTE Shortfall / State Proration	5,000,000.00	-	-	-	-	-
Assigned For FTE Audit	200,000.00	-	-	-	-	-
Assigned For Low Performing Schools	1,200,000.00	-	-	-	-	-
Assigned For Enterprise Software	15,000,000.00	-	-	-	-	-
Assigned For Future Vehicles	-	-	1,995,808.55	-	-	-
Assigned for Family Empowerment Scholarship	12,510,654.00	-	-	-	-	-
Unassigned						
Unassigned Reserve For Budget Shortfall	50,852,079.07	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Unassigned Strategic Reserve	32,000,000.00	-	-	-	-	-
Health Fund Reserve for Future Claims	-	-	-	-	-	26,326,368.79
Workers Compensation Reserve for Future Claims	-	-	-	-	-	12,516,148.78
Flex Care Reserve for Future Claims	-	-	-	-	-	566,508.38
Totals	\$ 122,636,535.66	\$ 1,765,414.56	\$ 177,754,292.53	\$ 8,972,478.92	\$ 7,389,360.08	\$ 39,409,025.95
					Grand Total All Reserves	\$ 357,927,107.70

MONTHLY STATUS REPORT ON STRATEGIC RESERVE
February 29, 2024

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 525,000.00
FEDERAL THROUGH STATE	\$ 1,820,000.00
STATE	\$ 80,704,103.61
LOCAL	\$ 520,490,411.66
	<u>\$ 603,539,515.27</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	(SHORTFALL) OVERAGE
Strategic Reseve	\$ 32,000,000.00	5.30%	5.00%	\$ 1,823,024.24



	Current Month	Previous Month	Change
Strategic Reserve	5.30%	5.30%	0.00%

**Operating Fund Budget Status Summary
Monthly Financial Statements
February 29, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0051	EVERGLADES CITY SCHOOL	3,974,231.67	4,230.47	147,337.05	307,991.31	2,219,526.08	1,603,138.07	40
0061	GULFVIEW MIDDLE	6,334,542.15	17,641.17	149,902.15	478,920.40	3,526,105.51	2,640,893.32	41
0121	LAKE PARK ELEMENTARY	5,599,627.02	1,201.50	81,925.77	456,814.65	3,188,169.44	2,328,330.31	41
0131	TOMMIE BARFIELD ELEMEN	5,273,198.68	2,193.63	68,864.08	405,609.81	2,946,760.71	2,255,380.26	42
0141	SHADOWLAWN ELEMENTARY	5,956,759.20	692.08	103,067.62	466,904.88	3,375,467.30	2,477,532.20	41
0151	NAPLES HIGH	14,486,450.67	3,001.51	322,123.11	1,154,624.46	8,236,586.88	5,924,739.17	40
0161	PINECREST ELEMENTARY	7,108,059.30	2,043.14	133,172.66	532,964.05	3,975,191.88	2,997,651.62	42
0171	SEA GATE ELEMENTARY	7,567,957.46	-	115,156.30	577,915.10	4,245,375.24	3,207,425.92	42
0181	HIGHLANDS ELEMENTARY	7,004,690.32	9,904.01	177,912.96	552,532.69	3,932,456.12	2,884,417.23	41
0191	LAKE TRAFFORD ELEMENTA	7,844,862.34	6,950.22	106,867.10	607,789.80	4,499,216.59	3,231,828.43	41
0201	AVALON ELEMENTARY	4,173,185.17	978.11	116,361.04	335,021.72	2,368,445.83	1,687,400.19	40
0211	EAST NAPLES MIDDLE	7,229,828.19	39,336.81	106,598.55	577,466.03	4,052,277.22	3,031,615.61	41
0221	POINCIANA ELEMENTARY	6,570,406.02	1,999.82	67,037.19	520,380.37	3,717,681.62	2,783,687.39	42
0231	GOLDEN GATE ELEMENTARY	5,920,792.95	587.26	100,400.35	510,393.90	3,561,009.10	2,258,796.24	38
0241	NAPLES PARK ELEMENTARY	5,658,330.04	2,366.40	74,126.52	454,664.05	3,249,167.31	2,332,669.81	41
0251	PINE RIDGE MIDDLE	7,494,332.31	3,309.25	369,359.03	620,474.20	4,349,340.01	2,772,324.02	36
0261	LELY HIGH	12,768,274.47	8,406.96	384,322.11	1,097,464.39	7,451,141.55	4,924,403.85	38
0271	IMMOKALEE HIGH	16,623,901.69	11,405.55	450,854.92	1,346,534.98	9,602,220.66	6,559,420.56	39
0281	LORENZO WALKER TECH CO	9,887,692.18	57,251.52	397,171.11	626,479.79	5,285,473.99	4,147,795.56	41
0282	LORENZO WALKER TECHNIC	5,770,604.98	1,735.60	135,972.28	490,922.65	3,185,590.40	2,447,306.70	42
0311	BARRON COLLIER HIGH	14,672,124.84	4,894.94	488,437.37	1,115,093.10	8,300,797.82	5,877,994.71	40
0321	GOLDEN GATE MIDDLE	8,386,927.18	3,827.99	120,762.16	689,572.42	4,773,059.75	3,489,277.28	41
0331	BIG CYPRESS ELEMENTARY	7,426,059.96	7,122.56	94,801.29	584,250.04	4,272,849.37	3,051,286.74	41
0341	VILLAGE OAKS ELEMENTAR	5,996,155.27	2,299.77	142,415.46	436,158.85	3,326,791.37	2,524,648.67	42
0351	GOLDEN TERRACE ELEMENT	5,627,693.82	3,263.83	61,864.66	462,332.50	3,352,925.25	2,209,640.08	39
0361	IMMOKALEE MIDDLE	11,964,070.94	7,868.97	357,011.17	928,879.56	6,967,747.32	4,631,443.48	38
0371	VINEYARDS ELEMENTARY	8,278,755.19	5,843.50	95,487.76	640,954.82	4,681,125.39	3,496,298.54	42
0381	LELY ELEMENTARY	6,110,551.74	71.92	162,112.57	475,667.70	3,491,798.55	2,456,568.70	40
0391	LAUREL OAK ELEMENTARY	10,654,866.97	696.83	109,622.20	880,862.81	6,283,424.68	4,261,123.26	39
0392	GULF COAST HIGH	15,149,664.44	5,762.60	431,892.99	1,197,399.93	8,449,211.78	6,262,797.07	41
0401	OAKRIDGE MIDDLE	9,699,455.89	3,899.40	211,464.47	783,963.41	5,542,837.72	3,941,254.30	40
0421	MANATEE ELEMENTARY	6,399,924.29	673.71	133,452.68	530,293.32	3,705,973.55	2,559,824.35	40
0422	MANATEE MIDDLE	6,782,478.33	4,014.71	116,560.78	551,046.79	3,895,782.39	2,766,120.45	40
0431	PELICAN MARSH ELEMENTA	7,687,209.22	997.86	114,187.51	605,815.49	4,346,045.89	3,225,977.96	41
0441	CORKSCREW ELEMENTARY	8,580,833.77	44,018.98	217,778.93	669,073.85	4,835,813.06	3,483,222.80	40
0442	CORKSCREW MIDDLE	7,653,410.17	1,699.31	194,116.41	593,971.32	4,324,798.75	3,132,795.70	40
0451	OSCEOLA ELEMENTARY	5,972,678.70	28,308.70	82,167.82	464,061.08	3,425,171.41	2,437,030.77	40
0452	NORTH NAPLES MIDDLE	8,181,734.54	1,674.54	150,238.36	666,861.67	4,623,047.59	3,406,774.05	41
0461	CALUSA PARK ELEMENTARY	7,716,238.90	13,741.33	150,768.69	607,398.07	4,386,340.24	3,165,388.64	41
0471	SABAL PALM ELEMENTARY	7,367,555.00	1,855.78	315,174.90	573,946.79	4,217,223.55	2,833,300.77	38

**Operating Fund Budget Status Summary
Monthly Financial Statements
February 29, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0472	CYPRESS PALM MIDDLE	6,916,900.42	7,718.11	158,967.02	606,633.09	4,031,415.35	2,718,799.94	39
0481	LAVERN GAYNOR ELEMENTA	4,545,176.60	1,318.21	298,284.29	343,657.64	2,652,178.26	1,593,395.84	35
0491	HERBERT CAMBRIDGE ELEM	3,840,620.62	670.37	68,985.40	290,974.20	2,185,829.02	1,585,135.83	41
0493	PALMETTO RIDGE HIGH	16,117,326.09	9,136.33	469,936.80	1,282,766.66	9,058,083.47	6,580,169.49	40
0501	GOLDEN GATE HIGH	15,941,238.26	7,299.10	456,592.30	1,229,937.37	8,899,640.88	6,577,705.98	41
0511	ESTATES ELEMENTARY	7,747,272.12	2,123.17	160,386.04	625,369.43	4,525,497.18	3,059,265.73	39
0521	VETERANS MEMORIAL ELEM	7,260,039.00	2,248.07	121,879.40	567,264.62	4,188,816.45	2,947,095.08	40
0531	MIKE DAVIS ELEMENTARY	6,543,226.48	886.55	116,323.08	516,412.21	3,786,915.76	2,639,101.09	40
0541	PALMETTO ELEMENTARY	6,566,584.34	1,050.25	123,853.82	531,974.08	3,802,865.33	2,638,814.94	40
0551	PARKSIDE ELEMENTARY	6,112,268.19	4,455.85	80,102.30	451,844.04	3,295,956.51	2,731,753.53	44
0581	IMMOKALEE TECHNICAL CO	5,623,134.05	37,355.91	258,614.77	413,832.45	3,242,418.03	2,084,745.34	37
0631	EDEN PARK ELEMENTARY	7,373,391.92	3,413.14	316,530.79	540,774.07	4,036,689.85	3,016,758.14	40
0641	AUBREY ROGERS HIGH SCH	10,648,572.46	47,661.86	335,016.37	779,242.81	5,895,994.68	4,369,899.55	41
7006	COLLIER DISTRICT VIRTU	43,113.43	-	1,420.30	4,271.41	23,046.35	18,646.78	43
7023	E-COLLIER ACADEMY	-	-	-	(46.60)	-	-	0
9004	T.A.P.P. - IMMOKALEE	912,408.45	366.20	90,494.55	100,944.11	563,991.09	257,556.61	28
9007	NEW BEGINNINGS IMMOKAL	1,074,967.91	-	60,006.14	79,269.46	585,091.57	429,870.20	39
9008	T.A.P.P. - NAPLES	859,495.78	-	89,175.66	66,254.14	533,039.21	237,280.91	27
9010	NEW BEGINNINGS NAPLES	1,429,421.95	398.80	-	109,941.00	737,700.41	691,322.74	48
9013	DETENTION CENTER	657,295.27	138.08	1,053.31	39,988.52	324,665.69	331,438.19	50
9015	PHOENIX NAPLES	2,552,995.21	2,069.63	2,035.00	211,492.40	1,472,676.83	1,076,213.75	42
9017	PACE PROGRAM	614,569.80	-	235,131.90	-	222,020.90	157,417.00	25
9018	MARCO ISLAND CHARTER M	3,452,146.56	3,351.99	-	239,933.84	2,085,794.62	1,362,999.95	39
9019	HOSPITAL/HOMEBOUND	1,123,025.61	-	5,000.00	107,451.71	530,739.52	587,286.09	52
9021	IMMOKALEE COMMUNITY SC	3,825,633.57	-	-	361,573.44	2,540,702.19	1,284,931.38	33
9026	PHOENIX IMMOKALEE	986,009.67	174.98	-	79,333.88	563,922.37	421,912.32	42
9027	BEACON HIGH SCHOOL	2,952,277.62	464.92	2,971.85	236,949.68	1,674,122.31	1,274,718.54	43
9032	MARCO ISLAND ACADEMY	4,347,587.76	-	-	271,495.06	2,278,871.75	2,068,716.01	47
9034	GULF COAST CHARTER ACA	8,001,136.95	-	-	728,441.17	5,255,211.31	2,745,925.64	34
9035	MASON CLASSICAL ACADEM	18,505,679.60	-	-	1,505,942.00	10,954,188.05	7,551,491.55	40
9036	COLLIER CHARTER ACADEM	7,087,731.47	-	-	563,812.94	4,444,914.22	2,642,817.25	37
9037	BRIDGEPREP ACADEMY COL	3,101,559.31	-	-	322,561.65	1,950,841.42	1,150,717.89	37
9039	NAPLES CLASSICAL ACADE	10,984,076.99	-	-	894,421.34	6,931,241.57	4,052,835.42	36
9040	OPTIMA CLASSICAL ACADE	3,022,188.00	-	-	280,955.25	1,359,949.00	1,662,239.00	55
9110	SCHOOL BOARD	1,032,906.73	-	88,941.63	84,929.32	469,348.51	474,616.59	45
9120	LEGAL SERVICES	1,519,523.89	8,340.49	152,961.92	65,903.64	565,420.59	792,800.89	52
9210	SUPERINTENDENT'S OFFIC	881,101.30	2,924.87	2,484.42	66,819.62	531,135.42	344,556.59	39
9211	TEACHING AND LEARNING	1,782,497.10	-	-	56,675.51	1,342,484.35	440,012.75	24
9212	DISTRICT/SCHOOL OPERAT	1,877,843.89	-	94.00	46,811.99	387,562.55	1,490,187.34	79
9213	PRINCIPAL OF ALT SCHOO	504,270.63	312.71	39,827.96	23,005.50	209,587.47	254,542.49	50

**Operating Fund Budget Status Summary
Monthly Financial Statements
February 29, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
9214	DEPUTY SUPERINTENDENT	331,697.53	600.00	-	28,051.17	220,724.43	110,373.10	33
9215	STUDENT RELATIONS	536,598.10	1,173.02	-	92,966.46	333,051.11	202,373.97	37
9217	SCHOOL LEADERSHIP	1,527,299.80	3,925.33	14,908.00	180,889.14	906,748.19	601,718.28	39
9224	K12 ACADEMIC PROGRAMS	18,227,851.94	9,204.80	260,545.68	427,024.03	5,008,134.03	12,949,967.43	71
9230	HUMAN RESOURCES	1,974,559.13	-	100,454.50	156,082.14	1,195,436.26	678,668.37	34
9231	PROFESSIONAL STANDARDS	1,401,320.51	-	-	94,351.01	919,654.79	481,665.72	34
9238	BENEFITS & WELLNESS	220,041.86	-	-	8,602.65	73,895.67	146,146.19	66
9239	COMPENSATION	843,209.17	-	-	64,395.01	486,830.62	356,378.55	42
9240	PROF LEARNING	1,826,875.06	13,135.06	116,271.62	123,629.97	977,891.54	719,576.84	39
9260	ACCOUNTABILITY & DATA	1,476,905.28	(181.64)	7,933.55	102,428.37	790,425.38	678,727.99	45
9270	COMMUNICATIONS & COMMU	1,538,791.08	1,469.46	13,085.60	147,624.80	946,380.33	577,855.69	37
9281	ADULT & COMMUNITY EDUC	2,958,321.32	368.00	-	160,888.98	1,708,363.28	1,249,590.04	42
9413	DISTRICT-WIDE INSURANC	11,604,251.12	-	175,348.50	73,317.04	10,893,614.21	535,288.41	4
9420	TECHNOLOGY	33,611,537.34	140,256.37	5,822,537.93	1,728,271.22	16,888,854.55	10,759,888.49	32
9427	SSPAR - ALLOCATIONS AN	1,428,166.61	251.89	14,187.00	104,299.66	798,057.53	615,670.19	43
9430	MAINTENANCE	18,472,656.99	2,710.15	2,487,582.94	1,578,995.75	11,003,131.22	4,979,232.68	26
9434	UTIL/COMM/OTHR COUNTY-	7,425,127.32	91,897.78	594,577.52	49,082.96	1,521,159.99	5,217,492.03	70
9440	TRANSPORTATION	28,353,028.62	19,731.90	1,212,617.47	2,726,664.20	17,720,457.64	9,400,221.61	33
9450	FACILITIES MANAGEMENT	751,313.89	314.31	86,685.26	29,017.86	275,314.14	389,000.18	51
9451	SAFETY AND SECURITY	1,865,332.39	2,970.83	416,266.05	5,075.43	554,746.29	891,349.22	47
9460	ACCOUNTING	2,689,974.95	68.37	393,613.03	188,328.89	1,410,603.36	885,690.19	32
9462	FINANCIAL SERVICES	1,027,006.63	1,314.45	-	77,380.57	610,064.74	415,627.44	40
9470	BUDGET	614,237.89	-	-	42,561.10	385,852.76	228,385.13	37
9475	PAYROLL SERVICES	839,265.95	-	-	67,092.78	522,659.23	316,606.72	37
9480	PURCHASING	660,138.50	860.00	170,389.72	47,723.92	249,297.05	239,591.73	36
9525	SCHOOL CHOICE	432,401.99	202.00	-	33,477.88	262,549.43	169,650.56	39
9530	EXCEPT ED & STDT SUPPO	3,326,674.10	31,610.36	419,503.50	158,233.63	1,352,873.26	1,522,686.98	45
9543	FEDERAL, STATE & COMP	695,310.42	375.00	-	29,401.33	233,532.52	461,402.90	66
	Total	658,583,226.46	783,909.27	23,402,428.97	48,835,145.35	370,560,842.46	263,836,045.76	40

Meeting Date: May 14, 2024

March 2024 Financial Statements

The attached monthly financial report reflects the budgetary status of all fund groups for the period ending March 31, 2024.

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 FUND MONTHLY FINANCIAL STATEMENT, a summary of budget, revenues and expenditures by function for 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

March 31, 2024

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 777,368,353.32	\$ 781,219,762.12	\$ 786,092,000.83	\$ 437,796,611.72	\$ 267,901.23	\$ 17,564,449.84	\$ 330,463,038.04
Debt Service	\$ 38,769,282.06	\$ 38,769,282.06	\$ 38,769,282.06	\$ 37,003,777.50	\$ -	\$ -	\$ 1,765,504.56
Capital Outlay	\$ 483,992,642.90	\$ 493,029,780.60	\$ 494,587,347.90	\$ 121,743,849.54	\$ 657,013.76	\$ 68,148,291.58	\$ 304,038,193.02
Special Revenue -School Food Service	\$ 41,387,775.93	\$ 42,485,716.97	\$ 42,485,716.97	\$ 23,061,102.63	\$ -	\$ 4,400,273.49	\$ 15,024,340.85
Special Revenue - Grants	\$ 110,454,096.49	\$ 114,553,264.64	\$ 116,301,119.79	\$ 51,940,719.05	\$ 311,384.02	\$ 2,035,700.28	\$ 62,013,316.44
Health Care	\$ 99,879,719.35	\$ 99,879,719.35	\$ 99,879,719.35	\$ 57,111,512.96	\$ -	\$ 4,142,689.20	\$ 38,625,517.19
Workers' Compensation	\$ 14,577,870.28	\$ 14,577,870.28	\$ 14,577,870.28	\$ 1,171,726.70	\$ -	\$ 112,998.05	\$ 13,293,145.53
Flexcare	\$ 2,087,396.19	\$ 2,087,396.19	\$ 2,087,396.19	\$ 947,741.23	\$ -	\$ 75,392.55	\$ 1,064,262.41
Totals - All Funds	\$ 1,568,517,136.52	\$ 1,586,602,792.21	\$ 1,594,780,453.37	\$ 730,777,041.33	\$ 1,236,299.01	\$ 96,479,794.99	\$ 766,287,318.04

COLLIER COUNTY PUBLIC SCHOOLS

Operating Fund Monthly Financial Statement
March 31, 2024

REVENUES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Revenue Collected	% of Revenue Collected to Current Budget	Budget Balances	% Budget Remaining
2710	BEGINNING FUND BALANCE	\$ 129,452,283.24	\$ 129,452,283.24	\$ 129,452,283.24	16.5%	\$ -	\$ -	0.0%	\$ 129,452,283.24	100.0%
3100	FEDERAL DIRECT	525,000.00	525,000.00	525,000.00	0.1%	\$ -	363,907.11	69.3%	161,092.89	30.7%
3200	FEDERAL THROUGH STATE	1,820,000.00	1,820,000.00	1,820,000.00	0.2%	\$ -	607,482.18	33.4%	1,212,517.82	66.6%
3300	STATE	80,633,095.60	80,704,103.61	85,460,141.61	10.9%	\$ 4,756,038.00	65,224,511.33	76.3%	20,235,630.28	23.7%
3400	LOCAL	516,710,010.87	520,490,411.66	520,734,262.11	66.2%	\$ 243,850.45	487,245,061.41	93.6%	33,489,200.70	6.4%
3600	TRANSFERS	48,152,963.61	48,152,963.61	48,025,313.87	6.1%	\$ (127,649.74)	34,835,585.84	72.5%	13,189,728.03	27.5%
3700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	11,445.00	15.3%	63,555.00	84.7%
	TOTAL REVENUES	\$ 777,368,353.32	\$ 781,219,762.12	\$ 786,092,000.83	100.0%	\$ 4,872,238.71	\$ 588,287,992.87	74.8%	\$ 197,804,007.96	25.2%

EXPENDITURES AND FUND BALANCES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Expenses	% of Expense to Budget	Committed	Encumbrances	Expended including Encumbrances	% of Expense with Encumb to Budget	Budget Balances	% Budget Remaining
5000	INSTRUCTIONAL SERVICES	\$ 407,281,137.14	\$ 426,308,883.06	\$ 431,213,116.85	54.9%	\$ 4,904,233.79	\$ 278,562,239.28	64.6%	\$ 193,892.28	\$ 8,570,610.92	\$ 287,132,850.20	66.6%	\$ 143,886,374.37	33.4%
6100	PUPIL SERVICES	22,972,407.59	23,592,540.79	23,606,511.79	3.0%	13,971.00	16,125,250.90	68.3%	\$ -	\$ 822,934.97	16,948,185.87	71.8%	6,658,325.92	28.2%
6200	INSTRUCTIONAL MEDIA	7,860,117.36	8,189,532.07	8,206,405.08	1.0%	16,873.01	5,422,879.57	66.1%	\$ 15,718.83	\$ 46,409.19	5,469,288.76	66.6%	2,721,397.49	33.2%
6300	INSTR & CURRIC DEVELOP	11,014,476.98	10,795,061.11	10,818,852.63	1.4%	23,791.52	6,821,174.23	63.0%	\$ 14,280.00	\$ 81,174.20	6,902,348.43	63.8%	3,902,224.20	36.1%
6400	INSTR STAFF DEVELOP	5,785,343.62	7,417,780.57	7,379,560.90	0.9%	(38,219.67)	3,763,527.77	51.0%	\$ 3,000.00	\$ 118,869.60	3,882,397.37	52.6%	3,494,163.53	47.3%
6500	INSTR RELATED TECHNOLOGY	2,213,592.31	2,348,534.19	2,348,783.61	0.3%	249.42	1,625,993.66	69.2%	\$ -	\$ -	1,625,993.66	69.2%	722,789.95	30.8%
7100	BOARD OF EDUCATION	1,932,255.77	2,774,376.63	2,834,727.58	0.4%	60,350.95	1,187,602.01	41.9%	\$ 28,030.00	\$ 189,034.91	1,376,636.92	48.6%	1,430,060.66	50.4%
7200	GENERAL ADMINISTRATION	2,518,782.95	2,759,437.49	2,790,757.76	0.4%	31,320.27	2,031,640.64	72.8%	\$ -	\$ 3,016.70	2,034,657.34	72.9%	756,100.42	27.1%
7300	SCHOOL ADMINISTRATION	38,636,440.83	39,490,269.83	39,491,567.19	5.0%	1,297.36	28,498,637.20	72.2%	\$ 476.00	\$ 11,204.94	28,509,842.14	72.2%	10,981,249.05	27.8%
7400	FACILITIES ACQ & CONST	3,618,333.59	3,459,986.38	3,458,511.64	0.4%	(1,474.74)	2,193,298.97	63.4%	\$ -	\$ -	2,193,298.97	63.4%	1,265,212.67	36.6%
7500	FISCAL SERVICES	4,836,177.13	4,781,269.82	4,744,879.75	0.6%	(36,390.07)	3,145,292.46	66.3%	\$ -	\$ 270,277.58	3,415,570.04	72.0%	1,329,309.71	28.0%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
7700	CENTRAL SERVICES	11,988,146.56	12,459,048.17	12,376,898.88	1.6%	(82,149.29)	7,984,085.51	64.5%	\$ 600.00	\$ 138,539.04	8,122,624.55	65.6%	4,253,674.33	34.4%
7800	TRANSPORTATION	28,170,301.12	28,659,231.10	28,670,352.56	3.6%	11,121.46	21,964,127.84	76.6%	\$ 1,480.00	\$ 830,266.95	22,794,394.79	79.5%	5,874,477.77	20.5%
7900	OPERATION OF PLANT	53,096,779.63	53,678,945.97	53,528,456.82	6.8%	(150,489.15)	38,752,190.35	72.4%	\$ -	\$ 3,981,264.34	42,733,454.69	79.8%	10,795,002.13	20.2%
8100	MAINTENANCE OF PLANT	21,956,007.15	21,921,678.77	22,024,180.79	2.8%	102,502.02	15,027,790.16	68.2%	\$ 9,667.00	\$ 2,369,110.09	17,396,900.25	79.0%	4,617,613.54	21.0%
8200	ADMIN TECHNOLOGY SERV	6,722,957.93	6,696,650.51	6,711,901.34	0.9%	15,250.83	4,690,881.17	69.9%	\$ 757.12	\$ 131,736.41	4,822,617.58	71.9%	1,888,526.64	28.1%
9200	DEBT SERVICE	3,250,000.00	3,250,000.00	3,250,000.00	0.4%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,250,000.00	100.0%
9700	TRANSFER OF FUNDS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	952,519.04	952,519.04	952,519.04	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	952,519.04	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,121,283.55	1,121,283.55	1,121,283.55	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	1,121,283.55	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272M	RESTRICTED FOR FAMILY EMPOWERMENT SCHOLARSHIP	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	16,389,214.00	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	3,800,000.00	3,800,000.00	3,800,000.00	0.5%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,800,000.00	100.0%
2751	UNASSIGNED - STRATEGIC RESERVE	32,000,000.00	32,000,000.00	32,000,000.00	4.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	32,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	5,000,000.00	5,000,000.00	5,000,000.00	0.6%	-	-	0.0%	\$ -	\$ -	-	0.0%	5,000,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	52,852,079.07	50,852,079.07	50,852,079.07	6.5%	-	-	0.0%	\$ -	\$ -	-	0.0%	50,852,079.07	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	200,000.00	200,000.00	200,000.00	0.0%	-	-	0.0%	\$ -	\$ -	-	0.0%	200,000.00	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	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	-	-	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
274W	ASSIGNED RESV FES SCHOLARSHIP	15,000,000.00	12,510,654.00	12,510,654.00	1.6%	-	-	0.0%	\$ -	\$ -	-	0.0%	12,510,654.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
	TOTAL EXPENDITURES AND FUND BALANCES	\$ 777,368,353.32	\$ 781,219,762.12	\$ 786,092,000.83	100.0%	\$ 4,872,238.71	\$ 437,796,611.72	55.7%	\$ 267,901.23	\$ 17,564,449.84	\$ 455,361,061.56	57.9%	\$ 330,463,038.04	42.0%

**ANALYSIS OF BUDGETED ENDING FUND BALANCES
March 31, 2024**

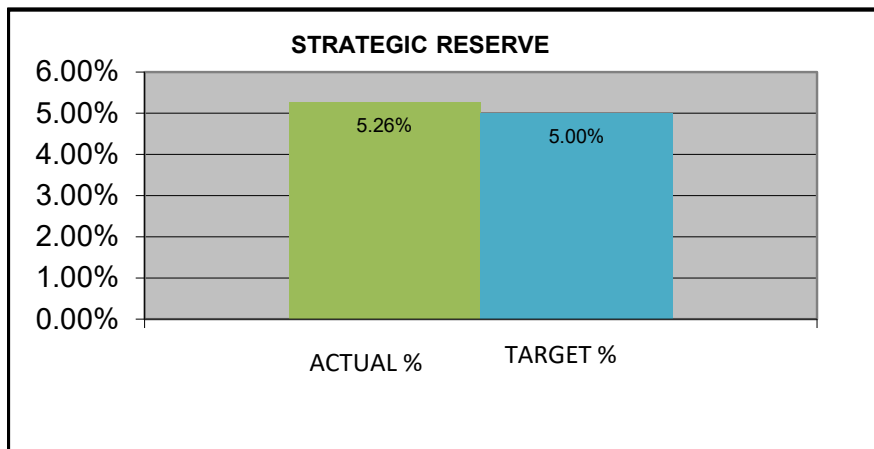
EXHIBIT C

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
Non Spendable						
Inventory - Non Spendable	952,519.04	-	-	879,996.90	-	-
Pre-Paid Non Spendable	-	-	-	-	-	-
Restricted						
Restricted - Workforce Programs	1,121,283.55	-	-	-	-	-
Restricted - School Recognition Funding	-	-	-	-	-	-
Restricted Self Insured Retention	-	-	62,762,993.75	-	-	-
Restricted Emergency Maintenance	-	-	2,650,000.00	-	-	-
Restricted Future Schools Construction	-	-	39,366,822.80	-	-	-
Restricted Enterprise Software	-	-	10,040,000.00	-	-	-
Restricted for Salary Enhancement	-	-	-	-	-	-
Restricted Textbook Adoption	3,800,000.00	-	-	-	-	-
Restricted Debt Service	-	1,765,414.56	-	-	-	-
Restricted Capital Projects	-	-	62,842,839.34	-	-	-
Restricted Food Services	-	-	-	8,092,482.02	-	-
Restricted For Special Revenue Funds	-	-	-	-	7,389,360.08	-
Assigned						
Assigned For FTE Shortfall / State Proration	5,000,000.00	-	-	-	-	-
Assigned For FTE Audit	200,000.00	-	-	-	-	-
Assigned For Low Performing Schools	1,200,000.00	-	-	-	-	-
Assigned For Enterprise Software	15,000,000.00	-	-	-	-	-
Assigned For Future Vehicles	-	-	2,011,159.51	-	-	-
Assigned for Family Empowerment Scholarship	12,510,654.00	-	-	-	-	-
Unassigned						
Unassigned Reserve For Budget Shortfall	50,852,079.07	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Unassigned Strategic Reserve	32,000,000.00	-	-	-	-	-
Health Fund Reserve for Future Claims	-	-	-	-	-	26,326,368.79
Workers Compensation Reserve for Future Claims	-	-	-	-	-	12,516,148.78
Flex Care Reserve for Future Claims	-	-	-	-	-	566,508.38
Totals	\$ 122,636,535.66	\$ 1,765,414.56	\$ 179,673,815.40	\$ 8,972,478.92	\$ 7,389,360.08	\$ 39,409,025.95
					Grand Total All Reserves	\$ 359,846,630.57

**MONTHLY STATUS REPORT ON STRATEGIC RESERVE
March 31, 2024**

GENERAL FUND REVENUES	
FEDERAL DIRECT	\$ 525,000.00
FEDERAL THROUGH STATE	\$ 1,820,000.00
STATE	\$ 85,460,141.61
LOCAL	\$ 520,734,262.11
	<u>\$ 608,539,403.72</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	(SHORTFALL) OVERAGE
Strategic Reseve	\$ 32,000,000.00	5.26%	5.00%	\$1,573,029.81



	Current Month	Previous Month	Change
Strategic Reserve	5.26%	5.30%	-0.04%

**Operating Fund Budget Status Summary
Monthly Financial Statements
March 31, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0051	EVERGLADES CITY SCHOOL	3,988,538.70	71.40	106,647.18	416,591.16	2,636,117.24	1,245,702.88	31
0061	GULFVIEW MIDDLE	6,416,925.81	799.78	112,447.52	698,487.03	4,224,592.54	2,079,085.97	32
0121	LAKE PARK ELEMENTARY	5,681,592.96	-	55,802.25	721,598.15	3,909,767.59	1,716,023.12	30
0131	TOMMIE BARFIELD ELEMEN	5,355,405.36	-	37,485.38	570,059.94	3,516,820.65	1,801,099.33	33
0141	SHADOWLAWN ELEMENTARY	5,945,571.18	-	68,153.40	700,752.99	4,076,220.29	1,801,197.49	30
0151	NAPLES HIGH	14,480,385.20	2,358.79	217,533.66	1,679,314.80	9,915,901.68	4,344,591.07	30
0161	PINECREST ELEMENTARY	7,126,933.21	-	87,626.62	766,005.82	4,741,197.70	2,298,108.89	32
0171	SEA GATE ELEMENTARY	7,691,048.73	-	78,792.54	833,994.70	5,079,369.94	2,532,886.25	32
0181	HIGHLANDS ELEMENTARY	7,159,101.18	-	137,147.02	805,918.63	4,738,374.75	2,283,579.41	31
0191	LAKE TRAFFORD ELEMENTA	7,860,375.15	476.00	59,987.34	897,642.97	5,396,859.56	2,403,052.25	30
0201	AVALON ELEMENTARY	4,244,151.93	-	89,887.32	483,175.13	2,851,620.96	1,302,643.65	30
0211	EAST NAPLES MIDDLE	7,379,221.24	2,855.62	90,748.90	772,896.22	4,825,173.44	2,460,443.28	33
0221	POINCIANA ELEMENTARY	6,657,603.78	3,853.65	36,761.69	765,716.18	4,483,397.80	2,133,590.64	32
0231	GOLDEN GATE ELEMENTARY	6,023,433.95	2,627.07	58,778.39	765,702.89	4,326,711.99	1,635,316.50	27
0241	NAPLES PARK ELEMENTARY	5,694,929.29	-	37,306.98	664,996.63	3,914,163.94	1,743,458.37	30
0251	PINE RIDGE MIDDLE	7,639,141.71	1,303.74	260,918.68	859,929.29	5,209,269.30	2,167,649.99	28
0261	LELY HIGH	13,087,265.24	15,229.62	285,044.16	1,495,901.13	8,947,042.68	3,839,948.78	29
0271	IMMOKALEE HIGH	16,716,331.12	7,095.20	326,069.05	1,878,619.92	11,480,840.58	4,902,326.29	29
0281	LORENZO WALKER TECH CO	9,888,107.18	10,390.70	325,720.50	862,627.35	6,148,101.34	3,403,894.64	34
0282	LORENZO WALKER TECHNIC	5,865,733.62	1,539.57	118,215.99	667,169.57	3,852,759.97	1,893,218.09	32
0311	BARRON COLLIER HIGH	14,948,540.50	21,166.96	376,433.27	1,656,238.81	9,957,036.63	4,593,903.64	30
0321	GOLDEN GATE MIDDLE	8,389,291.56	1,631.49	69,756.98	964,790.62	5,737,850.37	2,580,052.72	30
0331	BIG CYPRESS ELEMENTARY	7,564,622.00	-	62,902.74	838,730.28	5,111,579.65	2,390,139.61	31
0341	VILLAGE OAKS ELEMENTAR	6,064,296.42	-	78,589.82	664,686.61	3,991,477.98	1,994,228.62	32
0351	GOLDEN TERRACE ELEMENT	5,657,496.11	956.86	33,375.36	671,316.28	4,024,241.53	1,598,922.36	28
0361	IMMOKALEE MIDDLE	11,963,842.35	4,369.34	231,055.73	1,366,217.77	8,333,965.09	3,394,452.19	28
0371	VINEYARDS ELEMENTARY	8,424,252.16	3,000.00	44,266.72	957,520.86	5,638,646.25	2,738,339.19	32
0381	LELY ELEMENTARY	6,124,483.31	-	109,980.43	692,818.96	4,184,617.51	1,829,885.37	29
0391	LAUREL OAK ELEMENTARY	10,932,452.12	-	68,763.94	1,225,038.71	7,508,463.39	3,355,224.79	30
0392	GULF COAST HIGH	15,576,433.33	-	305,324.47	1,671,176.14	10,120,387.92	5,150,720.94	33
0401	OAKRIDGE MIDDLE	9,925,609.00	1,877.38	161,802.31	1,078,653.56	6,621,491.28	3,140,438.03	31
0421	MANATEE ELEMENTARY	6,404,841.20	-	91,700.93	753,256.80	4,459,230.35	1,853,909.92	28
0422	MANATEE MIDDLE	6,786,192.04	1,201.44	69,588.06	780,811.55	4,676,593.94	2,038,808.60	30
0431	PELICAN MARSH ELEMENTA	7,814,539.80	-	59,121.72	892,295.81	5,238,341.70	2,517,076.38	32
0441	CORKSCREW ELEMENTARY	8,730,135.86	42,500.00	105,216.18	983,008.91	5,818,821.97	2,763,597.71	31
0442	CORKSCREW MIDDLE	7,654,780.52	3,637.21	122,734.08	832,409.07	5,157,207.82	2,371,201.41	30
0451	OSCEOLA ELEMENTARY	6,082,774.29	-	61,491.20	670,169.20	4,095,340.61	1,925,942.48	31
0452	NORTH NAPLES MIDDLE	8,353,578.28	1,398.54	105,975.54	933,453.36	5,556,500.95	2,689,703.25	32

**Operating Fund Budget Status Summary
Monthly Financial Statements
March 31, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0461	CALUSA PARK ELEMENTARY	7,843,865.57	12,559.09	89,100.43	889,206.22	5,275,546.46	2,466,659.59	31
0471	SABAL PALM ELEMENTARY	7,482,111.72	3,511.44	220,370.10	982,260.74	5,199,484.29	2,058,745.89	27
0472	CYPRESS PALM MIDDLE	6,956,544.58	1,360.69	93,868.30	831,080.14	4,862,495.49	1,998,820.10	28
0481	LAVERN GAYNOR ELEMENTA	4,547,162.36	-	227,062.11	537,317.19	3,189,495.45	1,130,604.80	24
0491	HERBERT CAMBRIDGE ELEM	3,843,497.86	-	47,809.54	433,897.43	2,619,726.45	1,175,961.87	30
0493	PALMETTO RIDGE HIGH	16,136,079.02	5,209.10	349,818.59	1,884,578.94	10,942,662.41	4,838,388.92	29
0501	GOLDEN GATE HIGH	15,966,372.54	3,195.37	289,879.78	1,871,767.93	10,771,408.81	4,901,888.58	30
0511	ESTATES ELEMENTARY	7,903,479.87	-	93,190.86	898,190.82	5,423,688.00	2,386,601.01	30
0521	VETERANS MEMORIAL ELEM	7,392,833.27	59.15	77,524.04	960,203.92	5,149,020.37	2,166,229.71	29
0531	MIKE DAVIS ELEMENTARY	6,546,808.82	-	69,574.38	751,504.93	4,538,420.69	1,938,813.75	29
0541	PALMETTO ELEMENTARY	6,686,727.71	-	71,511.14	790,301.76	4,593,167.09	2,022,049.48	30
0551	PARKSIDE ELEMENTARY	6,124,611.74	3,657.20	43,793.84	699,131.62	3,995,088.13	2,082,072.57	34
0581	IMMOKALEE TECHNICAL CO	5,682,703.48	66,883.74	204,272.34	535,241.23	3,777,659.26	1,633,888.14	28
0631	EDEN PARK ELEMENTARY	7,402,440.82	389.20	249,921.87	788,072.93	4,824,762.78	2,327,366.97	31
0641	AUBREY ROGERS HIGH SCH	10,616,221.56	1,480.00	220,569.99	1,275,309.75	7,171,304.43	3,222,867.14	30
7006	COLLIER DISTRICT VIRTU	43,113.43	-	1,420.30	4,575.48	27,621.83	14,071.30	32
8003	OTHER TRAINING COSTS	-	-	-	5,156.13	5,156.13	(5,156.13)	0
9004	T.A.P.P. - IMMOKALEE	912,408.45	-	90,442.73	61,295.76	625,286.85	196,678.87	21
9007	NEW BEGINNINGS IMMOKAL	1,080,707.09	-	29,694.15	150,913.65	736,005.22	315,007.72	29
9008	T.A.P.P. - NAPLES	859,495.78	-	59,340.15	78,654.37	611,693.58	188,462.05	21
9010	NEW BEGINNINGS NAPLES	1,429,421.95	-	599.34	157,412.56	895,112.97	533,709.64	37
9013	DETENTION CENTER	657,295.27	-	560.80	56,046.56	380,712.25	276,022.22	41
9015	PHOENIX NAPLES	2,552,995.21	-	1,502.61	306,087.39	1,778,764.22	772,728.38	30
9017	PACE PROGRAM	614,569.80	-	235,131.90	-	222,020.90	157,417.00	25
9018	MARCO ISLAND CHARTER M	3,508,209.56	-	-	299,348.84	2,385,143.46	1,123,066.10	32
9019	HOSPITAL/HOMEBOUND	1,123,025.61	-	5,000.00	122,239.67	652,979.19	465,046.42	41
9021	IMMOKALEE COMMUNITY SC	3,825,633.57	-	-	326,265.46	2,866,967.65	958,665.92	25
9026	PHOENIX IMMOKALEE	981,401.11	-	-	111,507.05	675,429.42	305,971.69	31
9027	BEACON HIGH SCHOOL	2,952,454.52	-	2,630.75	333,651.21	2,007,773.52	942,050.25	31
9032	MARCO ISLAND ACADEMY	4,395,170.02	-	-	292,917.09	2,571,788.84	1,823,381.18	41
9034	GULF COAST CHARTER ACA	8,001,136.95	-	-	664,034.48	5,919,245.79	2,081,891.16	26
9035	MASON CLASSICAL ACADEM	18,752,754.60	-	-	1,361,535.88	12,315,723.93	6,437,030.67	34
9036	COLLIER CHARTER ACADEM	7,196,854.47	-	-	631,078.69	5,075,992.91	2,120,861.56	29
9037	BRIDGEPREP ACADEMY COL	3,101,559.31	-	-	290,266.67	2,241,108.09	860,451.22	27
9039	NAPLES CLASSICAL ACADE	11,152,144.99	-	-	807,936.38	7,739,177.95	3,412,967.04	30
9040	OPTIMA CLASSICAL ACADE	3,022,188.00	-	-	161,078.50	1,521,027.50	1,501,160.50	49
9110	SCHOOL BOARD	1,132,906.73	-	75,771.63	72,392.70	541,741.21	515,393.89	45
9120	LEGAL SERVICES	1,479,874.84	30.00	142,308.82	81,659.35	647,079.94	690,456.08	46

**Operating Fund Budget Status Summary
Monthly Financial Statements
March 31, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
9210	SUPERINTENDENT'S OFFIC	834,554.10	-	-	80,159.58	611,295.00	223,259.10	26
9211	TEACHING AND LEARNING	1,790,160.82	-	-	75,709.70	1,418,194.05	371,966.77	20
9212	DISTRICT/SCHOOL OPERAT	1,810,395.78	-	94.00	50,497.94	438,060.49	1,372,241.29	75
9213	PRINCIPAL OF ALT SCHOO	504,861.85	-	21,498.98	39,461.72	249,049.19	234,313.68	46
9214	DEPUTY SUPERINTENDENT	331,697.53	-	-	34,581.28	255,305.71	76,391.82	23
9215	STUDENT RELATIONS	536,598.10	-	-	71,002.43	404,053.54	132,544.56	24
9217	SCHOOL LEADERSHIP	1,585,300.97	-	20,237.00	132,221.66	1,038,969.85	526,094.12	33
9224	K12 ACADEMIC PROGRAMS	18,107,448.50	2,228.74	164,793.07	667,279.21	5,675,413.24	12,265,013.45	67
9230	HUMAN RESOURCES	1,974,755.58	600.00	93,532.50	186,928.37	1,382,364.63	498,258.45	25
9231	TALENT MANAGEMENT	1,514,542.52	-	-	189,926.32	1,109,581.11	404,961.41	26
9238	BENEFITS & WELLNESS	220,456.86	-	-	11,608.30	85,503.97	134,952.89	61
9239	COMPENSATION	843,209.17	-	-	95,799.73	582,630.35	260,578.82	30
9240	PROF LEARNING	1,826,875.06	3,984.33	114,776.76	126,993.61	1,104,885.15	603,228.82	33
9260	ACCOUNTABILITY & DATA	1,436,946.78	-	7,520.02	137,308.22	927,733.60	501,693.16	34
9270	COMMUNICATIONS & COMMU	1,554,977.21	-	5,331.84	141,932.94	1,088,313.27	461,332.10	29
9281	ADULT & COMMUNITY EDUC	3,028,123.89	-	-	268,129.06	1,976,492.34	1,051,631.55	34
9413	DISTRICT-WIDE INSURANC	11,728,871.06	28,000.00	133,586.87	(100,197.73)	10,793,416.48	773,867.71	6
9420	TECHNOLOGY	33,611,537.34	757.12	4,444,586.37	2,286,748.36	19,175,602.91	9,990,590.94	29
9427	SSPAR - ALLOCATIONS AN	1,428,166.61	-	14,187.00	150,802.22	948,859.75	465,119.86	32
9430	MAINTENANCE	18,465,911.52	-	2,107,459.39	1,780,369.88	12,783,501.10	3,574,951.03	19
9434	UTIL/COMM/OTHR COUNTY-	7,023,387.24	-	487,787.45	335,987.73	1,857,147.72	4,678,452.07	66
9440	TRANSPORTATION	28,359,956.90	-	850,288.53	4,046,894.46	21,767,352.10	5,742,316.27	20
9450	FACILITIES MANAGEMENT	751,313.89	-	73,640.26	48,774.69	324,088.83	353,584.80	47
9451	SAFETY AND SECURITY	1,865,332.39	-	375,328.83	95,969.20	650,715.49	839,288.07	44
9460	ACCOUNTING	2,662,166.59	-	357,800.93	221,202.01	1,631,805.37	672,560.29	25
9462	FINANCIAL SERVICES	990,616.56	-	-	95,256.37	705,321.11	285,295.45	28
9470	BUDGET	614,237.89	-	-	55,143.90	440,996.66	173,241.23	28
9475	PAYROLL SERVICES	867,074.31	-	-	98,517.17	621,176.40	245,897.91	28
9480	PURCHASING	659,647.41	-	169,911.64	66,110.15	315,407.20	174,328.57	26
9525	SCHOOL CHOICE	432,401.99	-	-	43,365.92	305,915.35	126,486.64	29
9530	EXCEPT ED & STDT SUPPO	3,321,690.23	3,655.70	380,263.86	219,407.65	1,572,280.91	1,365,489.76	41
9543	FEDERAL, STATE & COMP	565,508.95	-	-	38,063.99	271,596.51	293,912.44	51
	Total	663,455,465.17	267,901.23	17,564,449.84	67,235,769.26	437,796,611.72	207,826,502.38	32

Meeting Date: June 3, 2024

April 2024 Financial Statements

The attached monthly financial report reflects the budgetary status of all fund groups for the period ending April 30, 2024.

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 FUND MONTHLY FINANCIAL STATEMENT, a summary of budget, revenues and expenditures by function for 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

April 30, 2024

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 777,368,353.32	\$ 786,092,000.83	\$ 787,299,398.08	\$ 485,079,559.38	\$ 432,646.69	\$ 16,823,960.50	\$ 284,963,231.51
Debt Service	\$ 38,769,282.06	\$ 38,769,282.06	\$ 38,769,282.06	\$ 37,003,777.50	\$ -	\$ -	\$ 1,765,504.56
Capital Outlay	\$ 483,992,642.90	\$ 494,587,347.90	\$ 495,907,661.31	\$ 126,595,215.23	\$ 133,344.38	\$ 123,095,355.80	\$ 246,083,745.90
Special Revenue -School Food Service	\$ 41,387,775.93	\$ 42,485,716.97	\$ 42,485,716.97	\$ 25,484,888.15	\$ -	\$ 2,489,307.80	\$ 14,511,521.02
Special Revenue - Grants	\$ 110,454,096.49	\$ 116,301,119.79	\$ 114,735,098.15	\$ 57,199,733.44	\$ 178,234.91	\$ 1,910,141.08	\$ 55,446,988.72
Health Care	\$ 99,879,719.35	\$ 99,879,719.35	\$ 99,879,719.35	\$ 62,289,153.75	\$ -	\$ 3,708,281.08	\$ 33,882,284.52
Workers' Compensation	\$ 14,577,870.28	\$ 14,577,870.28	\$ 14,577,870.28	\$ 1,292,798.86	\$ -	\$ 78,621.80	\$ 13,206,449.62
Flexcare	\$ 2,087,396.19	\$ 2,087,396.19	\$ 2,087,396.19	\$ 1,101,622.42	\$ -	\$ 68,852.05	\$ 916,921.72
Totals - All Funds	\$ 1,568,517,136.52	\$ 1,594,780,453.37	\$ 1,595,742,142.39	\$ 796,046,748.73	\$ 744,225.98	\$ 148,174,520.11	\$ 650,776,647.57

COLLIER COUNTY PUBLIC SCHOOLS

Operating Fund Monthly Financial Statement
April 30, 2024

REVENUES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Revenue Collected	% of Revenue Collected to Current Budget	Budget Balances	% Budget Remaining
2710	BEGINNING FUND BALANCE	\$ 129,452,283.24	\$ 129,452,283.24	\$ 129,452,283.24	16.4%	\$ -	\$ -	0.0%	\$ 129,452,283.24	100.0%
3100	FEDERAL DIRECT	525,000.00	525,000.00	525,000.00	0.1%	\$ -	421,597.42	80.3%	103,402.58	19.7%
3200	FEDERAL THROUGH STATE	1,820,000.00	1,820,000.00	1,820,000.00	0.2%	\$ -	924,766.16	50.8%	895,233.84	49.2%
3300	STATE	80,633,095.60	85,460,141.61	85,523,188.61	10.9%	\$ 63,047.00	72,171,239.22	84.4%	13,351,949.39	15.6%
3400	LOCAL	516,710,010.87	520,734,262.11	521,878,612.36	66.3%	\$ 1,144,350.25	506,232,641.34	97.0%	15,645,971.02	3.0%
3600	TRANSFERS	48,152,963.61	48,025,313.87	48,025,313.87	6.1%	\$ -	35,070,441.33	73.0%	12,954,872.54	27.0%
3700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	11,445.00	15.3%	63,555.00	84.7%
	TOTAL REVENUES	\$ 777,368,353.32	\$ 786,092,000.83	\$ 787,299,398.08	100.0%	\$ 1,207,397.25	\$ 614,832,130.47	78.1%	\$ 172,467,267.61	21.9%

EXPENDITURES AND FUND BALANCES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Expenses	% of Expense to Budget	Committed	Encumbrances	Expended including Encumbrances	% of Expense with Encumber to Budget	Budget Balances	% Budget Remaining
5000	INSTRUCTIONAL SERVICES	\$ 407,281,137.14	\$ 431,213,116.85	\$ 435,355,635.28	55.3%	\$ 4,142,518.43	\$ 310,639,853.33	71.4%	\$ 68,875.76	\$ 9,550,584.01	\$ 320,190,437.34	73.5%	\$ 115,096,322.18	26.4%
6100	PUPIL SERVICES	22,972,407.59	23,606,511.79	23,908,976.71	3.0%	302,464.92	17,897,891.61	74.9%	\$ 4,998.00	\$ 798,081.94	18,695,973.55	78.2%	5,208,005.16	21.8%
6200	INSTRUCTIONAL MEDIA	7,860,117.36	8,206,405.08	8,117,185.60	1.0%	(89,219.48)	6,018,000.12	74.1%	\$ 52,951.61	\$ 78,410.20	6,096,410.32	75.1%	1,967,823.67	24.2%
6300	INSTR & CURRIC DEVELOP	11,014,476.98	10,818,852.63	10,519,302.56	1.3%	(299,550.07)	7,546,585.16	71.7%	\$ -	\$ 53,092.20	7,599,677.36	72.2%	2,919,625.20	27.8%
6400	INSTR STAFF DEVELOP	5,785,343.62	7,379,560.90	7,136,096.40	0.9%	(243,464.50)	4,095,043.73	57.4%	\$ 3,925.00	\$ 104,800.00	4,199,843.73	58.9%	2,932,327.67	41.1%
6500	INSTR RELATED TECHNOLOGY	2,213,592.31	2,348,783.61	2,351,473.34	0.3%	2,689.73	1,776,032.08	75.5%	\$ -	\$ -	1,776,032.08	75.5%	575,441.26	24.5%
7100	BOARD OF EDUCATION	1,932,255.77	2,834,727.58	2,792,791.73	0.4%	(41,935.85)	1,299,726.82	46.5%	\$ 28,000.00	\$ 341,912.03	1,641,638.85	58.8%	1,123,152.88	40.2%
7200	GENERAL ADMINISTRATION	2,518,782.95	2,790,757.76	2,810,005.06	0.4%	19,247.30	2,225,780.87	79.2%	\$ -	\$ -	2,225,780.87	79.2%	584,224.19	20.8%
7300	SCHOOL ADMINISTRATION	38,636,440.83	39,491,567.19	39,574,651.11	5.0%	83,083.92	31,475,982.54	79.5%	\$ 3,441.24	\$ 7,984.35	31,483,966.89	79.6%	8,087,242.98	20.4%
7400	FACILITIES ACQ & CONST	3,618,333.59	3,458,511.64	3,441,144.14	0.4%	(17,367.50)	2,465,648.47	71.7%	\$ -	\$ -	2,465,648.47	71.7%	975,495.67	28.3%
7500	FISCAL SERVICES	4,836,177.13	4,744,879.75	4,692,503.61	0.6%	(52,376.14)	3,448,489.75	73.5%	\$ -	\$ 250,638.37	3,699,128.12	78.8%	993,375.49	21.2%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
7700	CENTRAL SERVICES	11,988,146.56	12,376,898.88	12,856,740.53	1.6%	479,841.65	8,686,899.35	67.6%	\$ 1,800.00	\$ 150,434.20	8,837,333.55	68.7%	4,017,606.98	31.2%
7800	TRANSPORTATION	28,170,301.12	28,670,352.56	28,719,903.78	3.6%	49,551.22	23,688,430.50	82.5%	\$ 20,663.81	\$ 909,001.26	24,597,431.76	85.6%	4,101,808.21	14.3%
7900	OPERATION OF PLANT	53,096,779.63	53,528,456.82	54,124,535.59	6.9%	596,078.77	42,112,010.59	77.8%	\$ 124,797.15	\$ 2,549,523.41	44,661,534.00	82.5%	9,338,204.44	17.3%
8100	MAINTENANCE OF PLANT	21,956,007.15	22,024,180.79	21,916,459.12	2.8%	(107,721.67)	16,607,638.66	75.8%	\$ 53,167.00	\$ 1,920,200.27	18,527,838.93	84.5%	3,335,453.19	15.2%
8200	ADMIN TECHNOLOGY SERV	6,722,957.93	6,711,901.34	6,895,457.86	0.9%	183,556.52	5,095,545.80	73.9%	\$ 70,027.12	\$ 109,298.26	5,204,844.06	75.5%	1,620,586.68	23.5%
9200	DEBT SERVICE	3,250,000.00	3,250,000.00	3,250,000.00	0.4%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,250,000.00	100.0%
9700	TRANSFER OF FUNDS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	952,519.04	952,519.04	952,519.04	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	952,519.04	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,121,283.55	1,121,283.55	1,121,283.55	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	1,121,283.55	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272M	RESTRICTED FOR FAMILY EMPOWERMENT SCHOLARSHIP	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	16,389,214.00	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	3,800,000.00	3,800,000.00	-	0.0%	(3,800,000.00)	-	0.0%	\$ -	\$ -	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	32,000,000.00	32,000,000.00	32,000,000.00	4.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	32,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	5,000,000.00	5,000,000.00	5,000,000.00	0.6%	-	-	0.0%	\$ -	\$ -	-	0.0%	5,000,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	52,852,079.07	50,852,079.07	50,852,079.07	6.5%	-	-	0.0%	\$ -	\$ -	-	0.0%	50,852,079.07	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	200,000.00	200,000.00	200,000.00	0.0%	-	-	0.0%	\$ -	\$ -	-	0.0%	200,000.00	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	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	-	-	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
274W	ASSIGNED RESV FES SCHOLARSHIP	15,000,000.00	12,510,654.00	12,510,654.00	1.6%	-	-	0.0%	\$ -	\$ -	-	0.0%	12,510,654.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
	TOTAL EXPENDITURES AND FUND BALANCES	\$ 777,368,353.32	\$ 786,092,000.83	\$ 787,299,398.08	100.0%	\$ 1,207,397.25	\$ 485,079,559.38	61.6%	\$ 432,646.69	\$ 16,823,960.50	\$ 501,903,519.88	63.8%	\$ 284,963,231.51	36.2%

ANALYSIS OF BUDGETED ENDING FUND BALANCES

April 30, 2024

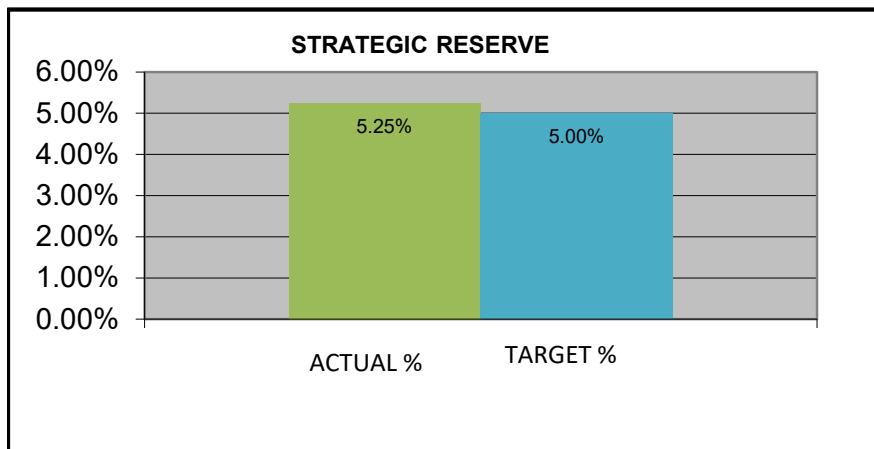
EXHIBIT C

Reserve	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
Non Spendable						
Inventory - Non Spendable	952,519.04	-	-	879,996.90	-	-
Pre-Paid Non Spendable	-	-	-	-	-	-
Restricted						
Restricted - Workforce Programs	1,121,283.55	-	-	-	-	-
Restricted - School Recognition Funding	-	-	-	-	-	-
Restricted Self Insured Retention	-	-	62,762,993.75	-	-	-
Restricted Emergency Maintenance	-	-	2,650,000.00	-	-	-
Restricted Future Schools Construction	-	-	39,366,822.80	-	-	-
Restricted Enterprise Software	-	-	10,040,000.00	-	-	-
Restricted for Salary Enhancement	-	-	-	-	-	-
Restricted Textbook Adoption	-	-	-	-	-	-
Restricted Debt Service	-	1,765,414.56	-	-	-	-
Restricted Capital Projects	-	-	63,420,059.79	-	-	-
Restricted Food Services	-	-	-	8,092,482.02	-	-
Restricted For Special Revenue Funds	-	-	-	-	7,389,360.08	-
Assigned						
Assigned For FTE Shortfall / State Proration	5,000,000.00	-	-	-	-	-
Assigned For FTE Audit	200,000.00	-	-	-	-	-
Assigned For Low Performing Schools	1,200,000.00	-	-	-	-	-
Assigned For Enterprise Software	15,000,000.00	-	-	-	-	-
Assigned For Future Vehicles	-	-	2,049,234.98	-	-	-
Assigned for Family Empowerment Scholarship	12,510,654.00	-	-	-	-	-
Unassigned						
Unassigned Reserve For Budget Shortfall	50,852,079.07	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Unassigned Strategic Reserve	32,000,000.00	-	-	-	-	-
Health Fund Reserve for Future Claims	-	-	-	-	-	26,326,368.79
Workers Compensation Reserve for Future Claims	-	-	-	-	-	12,516,148.78
Flex Care Reserve for Future Claims	-	-	-	-	-	566,508.38
Totals	\$ 118,836,535.66	\$ 1,765,414.56	\$ 180,289,111.32	\$ 8,972,478.92	\$ 7,389,360.08	\$ 39,409,025.95
					Grand Total All Reserves	\$ 356,661,926.49

MONTHLY STATUS REPORT ON STRATEGIC RESERVE
April 30, 2024

GENERAL FUND REVENUES		
FEDERAL DIRECT	\$	525,000.00
FEDERAL THROUGH STATE	\$	1,820,000.00
STATE	\$	85,523,188.61
LOCAL	\$	521,878,612.36
	\$	<u>609,746,800.97</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	(SHORTFALL) OVERAGE
Strategic Reserve	\$ 32,000,000.00	5.25%	5.00%	\$1,512,659.95



	Current Month	Previous Month	Change
Strategic Reserve	5.25%	5.26%	-0.01%

**Operating Fund Budget Status Summary
Monthly Financial Statements
April 30, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0051	EVERGLADES CITY SCHOOL	3,961,314.89	71.40	79,489.88	298,866.58	2,934,983.82	946,769.79	24
0061	GULFVIEW MIDDLE	6,470,818.20	799.78	94,559.69	546,683.94	4,771,276.48	1,604,182.25	25
0121	LAKE PARK ELEMENTARY	5,723,266.23	-	43,218.72	379,926.30	4,289,693.89	1,390,353.62	24
0131	TOMMIE BARFIELD ELEMEN	5,337,239.78	-	21,359.24	448,226.27	3,965,046.92	1,350,833.62	25
0141	SHADOWLAWN ELEMENTARY	5,897,936.62	-	42,017.85	422,312.46	4,498,532.75	1,357,386.02	23
0151	NAPLES HIGH	14,512,807.76	8,847.77	163,965.83	960,311.94	10,876,213.62	3,463,780.54	24
0161	PINECREST ELEMENTARY	7,095,445.53	-	73,292.58	463,297.17	5,204,494.87	1,817,658.08	26
0171	SEA GATE ELEMENTARY	7,614,725.19	3,441.24	61,039.40	619,033.98	5,698,403.92	1,851,840.63	24
0181	HIGHLANDS ELEMENTARY	7,152,715.84	3,888.08	79,896.87	613,445.75	5,351,820.50	1,717,110.39	24
0191	LAKE TRAFFORD ELEMENTA	7,833,299.78	5,218.66	48,667.03	526,343.20	5,923,202.76	1,856,211.33	24
0201	AVALON ELEMENTARY	4,239,265.69	598.99	63,670.44	282,327.89	3,133,948.85	1,041,047.41	25
0211	EAST NAPLES MIDDLE	7,312,135.69	1,392.62	52,919.03	650,765.46	5,475,938.90	1,781,885.14	24
0221	POINCIANA ELEMENTARY	6,707,280.19	1,137.15	22,049.51	527,368.53	5,010,766.33	1,673,327.20	25
0231	GOLDEN GATE ELEMENTARY	6,117,875.99	-	59,426.90	538,379.22	4,865,091.21	1,193,357.88	20
0241	NAPLES PARK ELEMENTARY	5,753,309.95	-	51,188.69	449,023.09	4,363,187.03	1,338,934.23	23
0251	PINE RIDGE MIDDLE	7,690,819.07	1,303.74	107,950.46	762,050.01	5,971,319.31	1,610,245.56	21
0261	LELY HIGH	13,229,794.17	14,891.71	204,034.12	1,171,846.62	10,118,889.30	2,891,979.04	22
0271	IMMOKALEE HIGH	16,723,730.39	16,725.58	245,687.57	1,234,153.53	12,714,994.11	3,746,323.13	22
0281	LORENZO WALKER TECH CO	9,893,212.65	-	265,185.76	642,471.71	6,790,573.05	2,837,453.84	29
0282	LORENZO WALKER TECHNIC	5,842,163.62	1,539.57	110,961.10	383,825.45	4,236,585.42	1,493,077.53	26
0311	BARRON COLLIER HIGH	14,971,484.20	526.23	167,583.76	1,427,614.91	11,384,651.54	3,418,722.67	23
0321	GOLDEN GATE MIDDLE	8,412,468.73	1,631.49	40,180.21	612,982.76	6,350,833.13	2,019,823.90	24
0331	BIG CYPRESS ELEMENTARY	7,636,053.10	-	40,636.07	531,443.06	5,643,022.71	1,952,394.32	26
0341	VILLAGE OAKS ELEMENTAR	6,092,533.26	-	71,635.63	479,126.35	4,470,604.33	1,550,293.30	25
0351	GOLDEN TERRACE ELEMENT	5,673,189.89	-	27,712.60	404,346.80	4,428,588.33	1,216,888.96	21
0361	IMMOKALEE MIDDLE	12,236,688.45	9,114.15	194,822.57	852,443.82	9,186,408.91	2,846,342.82	23
0371	VINEYARDS ELEMENTARY	8,427,741.78	-	23,545.12	586,804.29	6,225,450.54	2,178,746.12	26
0381	LELY ELEMENTARY	6,083,686.09	-	80,204.15	426,429.63	4,611,047.14	1,392,434.80	23
0391	LAUREL OAK ELEMENTARY	11,005,842.27	3,343.29	43,665.23	983,479.86	8,491,943.25	2,466,890.50	22
0392	GULF COAST HIGH	15,669,346.97	5,943.02	246,260.42	1,371,548.72	11,491,936.64	3,925,206.89	25
0401	OAKRIDGE MIDDLE	9,978,078.66	1,895.47	138,156.26	908,816.91	7,530,308.19	2,307,718.74	23
0421	MANATEE ELEMENTARY	6,411,660.03	1,463.60	74,016.10	442,742.56	4,901,972.91	1,434,207.42	22
0422	MANATEE MIDDLE	6,918,631.39	6,089.75	49,558.39	485,851.53	5,162,445.47	1,700,537.78	25
0431	PELICAN MARSH ELEMENTA	7,752,328.44	-	37,301.12	653,324.91	5,891,666.61	1,823,360.71	24
0441	CORKSCREW ELEMENTARY	8,772,680.00	4,500.00	109,894.85	743,189.74	6,562,011.71	2,096,273.44	24
0442	CORKSCREW MIDDLE	7,656,169.93	1,737.31	80,557.02	557,942.87	5,715,150.69	1,858,724.91	24
0451	OSCEOLA ELEMENTARY	6,070,643.78	-	41,041.32	511,432.87	4,606,773.48	1,422,828.98	23
0452	NORTH NAPLES MIDDLE	8,397,561.37	2,793.54	82,801.89	725,465.49	6,281,966.44	2,029,999.50	24

**Operating Fund Budget Status Summary
Monthly Financial Statements
April 30, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0461	CALUSA PARK ELEMENTARY	7,832,320.89	11,688.89	67,157.75	527,917.46	5,803,463.92	1,950,010.33	25
0471	SABAL PALM ELEMENTARY	7,540,002.74	-	146,726.63	553,325.95	5,752,810.24	1,640,465.87	22
0472	CYPRESS PALM MIDDLE	7,032,039.86	1,360.69	102,509.52	497,701.10	5,360,196.59	1,567,973.06	22
0481	LAVERN GAYNOR ELEMENTA	4,583,990.92	268.87	200,505.95	323,566.13	3,513,061.58	870,154.52	19
0491	HERBERT CAMBRIDGE ELEM	3,850,253.27	-	35,913.78	256,006.92	2,875,733.37	938,606.12	24
0493	PALMETTO RIDGE HIGH	16,025,828.23	2,029.05	294,864.11	1,093,890.82	12,036,553.23	3,692,381.84	23
0501	GOLDEN GATE HIGH	15,888,315.68	-	216,067.17	1,072,520.47	11,843,929.28	3,828,319.23	24
0511	ESTATES ELEMENTARY	8,000,009.60	-	61,083.91	740,638.56	6,164,326.56	1,774,599.13	22
0521	VETERANS MEMORIAL ELEM	7,420,258.82	-	48,069.56	513,340.42	5,662,360.79	1,709,828.47	23
0531	MIKE DAVIS ELEMENTARY	6,594,036.17	-	45,357.95	467,759.09	5,006,179.78	1,542,498.44	23
0541	PALMETTO ELEMENTARY	6,693,864.68	-	56,569.83	467,408.80	5,060,575.89	1,576,718.96	24
0551	PARKSIDE ELEMENTARY	6,086,902.47	2,864.17	26,963.30	390,017.32	4,385,105.45	1,671,969.55	27
0581	IMMOKALEE TECHNICAL CO	5,685,116.18	2,579.98	215,673.22	500,589.61	4,278,248.87	1,188,614.11	21
0631	EDEN PARK ELEMENTARY	7,435,666.30	-	197,163.45	493,282.66	5,318,045.44	1,920,457.41	26
0641	AUBREY ROGERS HIGH SCH	10,360,970.95	4,152.82	161,427.41	729,283.91	7,900,588.34	2,294,802.38	22
7006	COLLIER DISTRICT VIRTU	43,113.45	-	1,420.30	2,734.04	30,355.87	11,337.28	26
8003	OTHER TRAINING COSTS	-	-	-	(5,156.13)	-	-	0
9004	T.A.P.P. - IMMOKALEE	915,586.62	429.00	34,015.37	95,657.13	720,943.98	160,198.27	17
9007	NEW BEGINNINGS IMMOKAL	1,087,948.30	-	21,739.79	77,769.81	813,775.03	252,433.48	23
9008	T.A.P.P. - NAPLES	862,653.72	-	30,090.15	61,879.61	673,573.19	158,990.38	18
9010	NEW BEGINNINGS NAPLES	1,370,306.91	-	599.34	88,275.30	983,388.27	386,319.30	28
9013	DETENTION CENTER	601,836.87	-	348.96	37,062.41	417,774.66	183,713.25	31
9015	PHOENIX NAPLES	2,569,960.82	-	1,502.61	186,663.22	1,965,427.44	603,030.77	23
9017	PACE PROGRAM	619,308.80	-	73,954.00	188,620.90	410,641.80	134,713.00	22
9018	MARCO ISLAND CHARTER M	3,508,209.56	-	-	245,723.58	2,630,867.04	877,342.52	25
9019	HOSPITAL/HOMEBOUND	1,123,025.61	-	5,000.00	126,813.17	779,792.36	338,233.25	30
9021	IMMOKALEE COMMUNITY SC	3,825,633.57	-	-	350,301.95	3,217,269.60	608,363.97	16
9026	PHOENIX IMMOKALEE	978,008.04	360.00	150.00	68,129.80	743,559.22	233,938.82	24
9027	BEACON HIGH SCHOOL	2,996,979.80	-	2,630.75	207,161.83	2,214,935.35	779,413.70	26
9032	MARCO ISLAND ACADEMY	4,395,170.02	-	-	263,360.21	2,835,149.05	1,560,020.97	35
9034	GULF COAST CHARTER ACA	8,001,136.95	-	-	706,467.83	6,625,713.62	1,375,423.33	17
9035	MASON CLASSICAL ACADEM	18,752,754.60	-	-	1,467,657.99	13,783,381.92	4,969,372.68	26
9036	COLLIER CHARTER ACADEM	7,196,854.47	-	-	548,244.93	5,624,237.84	1,572,616.63	22
9037	BRIDGEPREP ACADEMY COL	3,101,559.31	-	-	311,530.96	2,552,639.05	548,920.26	18
9039	NAPLES CLASSICAL ACADE	11,152,144.99	-	-	866,966.01	8,606,143.96	2,546,001.03	23
9040	OPTIMA CLASSICAL ACADE	3,022,188.00	-	-	472,536.51	1,993,564.01	1,028,623.99	34
9110	SCHOOL BOARD	1,090,970.88	-	227,131.63	55,372.36	597,113.57	266,725.68	24
9120	LEGAL SERVICES	1,479,874.84	-	130,960.98	58,656.34	705,736.28	643,177.58	43

**Operating Fund Budget Status Summary
Monthly Financial Statements
April 30, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
9210	SUPERINTENDENT'S OFFIC	834,649.31	-	-	58,670.38	669,965.38	164,683.93	20
9211	TEACHING AND LEARNING	1,790,351.53	-	-	48,654.07	1,466,848.12	323,503.41	18
9212	DISTRICT/SCHOOL OPERAT	1,746,497.68	-	94.00	36,510.81	474,571.30	1,271,832.38	73
9213	PRINCIPAL OF ALT SCHOO	506,057.04	-	12,119.49	20,460.77	269,509.96	224,427.59	44
9214	DEPUTY SUPERINTENDENT	342,101.53	-	-	25,735.08	281,040.79	61,060.74	18
9215	STUDENT RELATIONS	546,804.36	-	-	44,973.53	449,027.07	97,777.29	18
9217	SCHOOL LEADERSHIP	1,610,987.65	-	16,270.50	116,886.67	1,155,856.52	438,860.63	27
9224	K12 ACADEMIC PROGRAMS	21,886,328.30	7,285.19	171,343.93	374,149.08	6,049,562.32	15,658,136.86	72
9230	HUMAN RESOURCES	1,993,599.75	600.00	111,484.75	128,056.04	1,510,420.67	371,094.33	19
9231	TALENT MANAGEMENT	1,451,281.86	-	-	81,385.65	1,190,966.76	260,315.10	18
9238	BENEFITS & WELLNESS	220,203.41	-	-	11,922.06	97,426.03	122,777.38	56
9239	COMPENSATION	845,863.71	-	-	57,913.93	640,544.28	205,319.43	24
9240	PROF LEARNING	1,828,605.37	48,581.00	79,269.57	152,846.29	1,257,731.44	443,023.36	24
9260	ACCOUNTABILITY & DATA	1,445,574.63	1,200.00	7,520.02	91,850.34	1,019,583.94	417,270.67	29
9270	COMMUNICATIONS & COMMU	1,511,159.61	-	5,178.96	89,523.74	1,177,837.01	328,143.64	22
9281	ADULT & COMMUNITY EDUC	3,027,555.72	-	-	205,645.36	2,182,137.70	845,418.02	28
9413	DISTRICT-WIDE INSURANC	11,728,871.06	28,000.00	83,468.12	226,909.14	11,020,325.62	597,077.32	5
9420	TECHNOLOGY	33,678,244.64	70,027.12	6,190,451.13	937,035.02	20,112,637.93	7,305,128.46	22
9427	SSPAR - ALLOCATIONS AN	1,438,795.16	-	14,187.00	85,772.56	1,034,632.31	389,975.85	27
9430	MAINTENANCE	18,500,420.27	822.70	1,941,013.87	1,208,065.37	13,991,566.47	2,567,017.23	14
9434	UTIL/COMM/OTHR COUNTY-	7,724,995.47	93,511.15	400,522.74	955,645.53	2,812,793.25	4,418,168.33	57
9440	TRANSPORTATION	28,362,256.90	12,261.00	921,336.69	1,664,037.09	23,431,389.19	3,997,270.02	14
9450	FACILITIES MANAGEMENT	727,324.96	-	61,165.76	37,559.67	361,648.50	304,510.70	42
9451	SAFETY AND SECURITY	1,907,494.39	43,500.00	244,617.95	178,478.82	829,194.31	790,182.13	41
9460	ACCOUNTING	2,604,080.44	-	332,138.37	140,886.59	1,772,691.96	499,250.11	19
9462	FINANCIAL SERVICES	994,349.13	-	-	71,601.09	776,922.20	217,426.93	22
9470	BUDGET	614,237.89	-	-	38,385.50	479,382.16	134,855.73	22
9475	PAYROLL SERVICES	872,051.75	-	-	56,658.11	677,834.51	194,217.24	22
9480	PURCHASING	661,219.87	-	23,200.41	188,401.69	503,808.89	134,210.57	20
9525	SCHOOL CHOICE	432,401.99	-	-	30,145.34	336,060.69	96,341.30	22
9530	EXCEPT ED & STDT SUPPO	3,087,815.93	2,230.92	362,826.44	158,083.92	1,730,364.83	992,393.74	32
9543	FEDERAL, STATE & COMP	539,932.65	-	-	24,773.26	296,369.77	243,562.88	45
	Total	668,462,862.42	432,646.69	16,823,960.50	47,282,947.66	485,079,559.38	166,126,695.85	25

Meeting Date: July 31, 2024

May 2024 Financial Statements

The attached monthly financial report reflects the budgetary status of all fund groups for the period ending May 31, 2024.

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 FUND MONTHLY FINANCIAL STATEMENT, a summary of budget, revenues and expenditures by function for 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

May 31, 2024

FUND	Original Budget	Prior Month Budget	Amended Budget	Year-To-Date Expenditures	Current Committed	Current Encumbrances	Available Balance
General Fund	\$ 777,368,353.32	\$ 787,299,398.08	\$ 788,745,439.41	\$ 569,109,144.38	\$ 479,658.35	\$ 18,452,417.87	\$ 200,704,218.81
Debt Service	\$ 38,769,282.06	\$ 38,769,282.06	\$ 38,769,282.06	\$ 37,003,777.50	\$ -	\$ -	\$ 1,765,504.56
Capital Outlay	\$ 483,992,642.90	\$ 495,907,661.31	\$ 497,536,372.95	\$ 133,771,274.97	\$ 137,855.38	\$ 119,537,465.68	\$ 244,089,776.92
Special Revenue -School Food Service	\$ 41,387,775.93	\$ 42,485,716.97	\$ 43,612,181.50	\$ 29,145,330.68	\$ -	\$ 1,743,889.90	\$ 12,722,960.92
Special Revenue - Grants	\$ 110,454,096.49	\$ 114,735,098.15	\$ 114,825,835.15	\$ 66,014,080.59	\$ 164,885.05	\$ 2,178,588.99	\$ 46,468,280.52
Health Care	\$ 99,879,719.35	\$ 99,879,719.35	\$ 99,879,719.35	\$ 69,114,145.74	\$ -	\$ 3,391,619.82	\$ 27,373,953.79
Workers' Compensation	\$ 14,577,870.28	\$ 14,577,870.28	\$ 14,577,870.28	\$ 1,465,191.84	\$ -	\$ 33,282.60	\$ 13,079,395.84
Flexcare	\$ 2,087,396.19	\$ 2,087,396.19	\$ 2,087,396.19	\$ 1,231,108.22	\$ -	\$ 55,657.75	\$ 800,630.22
Totals - All Funds	\$ 1,568,517,136.52	\$ 1,595,742,142.39	\$ 1,600,034,096.89	\$ 906,854,053.92	\$ 782,398.78	\$ 145,392,922.61	\$ 547,004,721.58

COLLIER COUNTY PUBLIC SCHOOLS

Operating Fund Monthly Financial Statement
May 31, 2024

REVENUES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Revenue Collected	% of Revenue Collected to Current Budget	Budget Balances	% Budget Remaining
2710	BEGINNING FUND BALANCE	\$ 129,452,283.24	\$ 129,452,283.24	\$ 129,452,283.24	16.4%	\$ -	\$ -	0.0%	\$ 129,452,283.24	100.0%
3100	FEDERAL DIRECT	525,000.00	525,000.00	525,000.00	0.1%	\$ -	479,482.02	91.3%	45,517.98	8.7%
3200	FEDERAL THROUGH STATE	1,820,000.00	1,820,000.00	1,820,000.00	0.2%	\$ -	1,025,544.00	56.3%	794,456.00	43.7%
3300	STATE	80,633,095.60	85,523,188.61	85,524,004.61	10.8%	\$ 816.00	78,746,617.70	92.1%	6,777,386.91	7.9%
3400	LOCAL	516,710,010.87	521,878,612.36	523,323,837.69	66.3%	\$ 1,445,225.33	514,035,535.92	98.2%	9,288,301.77	1.8%
3600	TRANSFERS	48,152,963.61	48,025,313.87	48,025,313.87	6.1%	\$ -	35,296,560.33	73.5%	12,728,753.54	26.5%
3700	OTHER FINANCING SOURCES	75,000.00	75,000.00	75,000.00	0.0%	\$ -	14,570.00	19.4%	60,430.00	80.6%
	TOTAL REVENUES	\$ 777,368,353.32	\$ 787,299,398.08	\$ 788,745,439.41	100.0%	\$ 1,446,041.33	\$ 629,598,309.97	79.8%	\$ 159,147,129.44	20.2%

EXPENDITURES AND FUND BALANCES

No.	Description	Original Budget	Prior Budget	Amended Budget	% Of Total Budget	Change in Budget from Prior Period	Year to Date Expenses	% of Expense to Budget	Committed	Encumbrances	Expended including Encumbrances	% of Expense with Encumber to Budget	Budget Balances	% Budget Remaining
5000	INSTRUCTIONAL SERVICES	\$ 407,281,137.14	\$ 435,355,635.28	\$ 436,647,193.24	55.4%	\$ 1,291,557.96	\$ 369,561,702.96	84.6%	\$ 200,622.70	\$ 11,471,156.61	\$ 381,032,859.57	87.3%	\$ 55,413,710.97	12.7%
6100	PUPIL SERVICES	22,972,407.59	23,908,976.71	24,289,752.59	3.1%	380,775.88	21,780,666.88	89.7%	\$ 6,008.21	\$ 404,070.37	22,184,737.25	91.3%	2,099,007.13	8.6%
6200	INSTRUCTIONAL MEDIA	7,860,117.36	8,117,185.60	8,273,486.34	1.0%	156,300.74	7,343,383.59	88.8%	\$ 7,497.27	\$ 120,037.76	7,463,421.35	90.2%	802,667.72	9.7%
6300	INSTR & CURRIC DEVELOP	11,014,476.98	10,519,302.56	10,490,618.10	1.3%	(28,684.46)	8,834,627.50	84.2%	\$ 6,251.76	\$ 30,448.08	8,865,075.58	84.5%	1,619,290.76	15.4%
6400	INSTR STAFF DEVELOP	5,785,343.62	7,136,096.40	7,014,335.60	0.9%	(121,760.80)	5,276,396.22	75.2%	\$ 16,241.77	\$ 77,650.00	5,354,046.22	76.3%	1,644,047.61	23.4%
6500	INSTR RELATED TECHNOLOGY	2,213,592.31	2,351,473.34	2,214,174.65	0.3%	(137,298.69)	2,000,934.75	90.4%	\$ -	\$ -	2,000,934.75	90.4%	213,239.90	9.6%
7100	BOARD OF EDUCATION	1,932,255.77	2,792,791.73	2,630,293.02	0.3%	(162,498.71)	1,427,610.99	54.3%	\$ 28,600.55	\$ 313,376.99	1,740,987.98	66.2%	860,704.49	32.7%
7200	GENERAL ADMINISTRATION	2,518,782.95	2,810,005.06	2,919,006.02	0.4%	109,000.96	2,579,415.52	88.4%	\$ 1,021.45	\$ -	2,579,415.52	88.4%	338,569.05	11.6%
7300	SCHOOL ADMINISTRATION	38,636,440.83	39,574,651.11	40,156,896.66	5.1%	582,245.55	37,139,778.01	92.5%	\$ 15,828.96	\$ 11,030.59	37,150,808.60	92.5%	2,990,259.10	7.4%
7400	FACILITIES ACQ & CONST	3,618,333.59	3,441,144.14	3,441,085.70	0.4%	(58.44)	2,975,717.72	86.5%	\$ 82.58	\$ -	2,975,717.72	86.5%	465,285.40	13.5%
7500	FISCAL SERVICES	4,836,177.13	4,692,503.61	4,713,220.45	0.6%	20,716.84	3,967,803.85	84.2%	\$ 2,153.87	\$ 212,462.16	4,180,266.01	88.7%	530,800.57	11.3%
7600	FOOD SERVICES- GF	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
7700	CENTRAL SERVICES	11,988,146.56	12,856,740.53	12,276,876.93	1.6%	(579,863.60)	9,866,101.54	80.4%	\$ 20,535.35	\$ 118,108.52	9,984,210.06	81.3%	2,272,131.52	18.5%
7800	TRANSPORTATION	28,170,301.12	28,719,903.78	28,703,481.13	3.6%	(16,422.65)	27,337,086.04	95.2%	\$ 23,898.14	\$ 731,732.27	28,068,818.31	97.8%	610,764.68	2.1%
7900	OPERATION OF PLANT	53,096,779.63	54,124,535.59	54,586,151.90	6.9%	461,616.31	44,538,650.43	81.6%	\$ 6,395.04	\$ 3,550,802.26	48,089,452.69	88.1%	6,490,304.17	11.9%
8100	MAINTENANCE OF PLANT	21,956,007.15	21,916,459.12	21,824,485.97	2.8%	(91,973.15)	18,805,349.83	86.2%	\$ 52,122.94	\$ 1,342,371.74	20,147,721.57	92.3%	1,624,641.46	7.4%
8200	ADMIN TECHNOLOGY SERV	6,722,957.93	6,895,457.86	6,477,845.45	0.8%	(417,612.41)	5,673,918.55	87.6%	\$ 92,397.76	\$ 69,170.52	5,743,089.07	88.7%	642,358.62	9.9%
9200	DEBT SERVICE	3,250,000.00	3,250,000.00	3,250,000.00	0.4%	-	-	0.0%	\$ -	\$ -	-	0.0%	3,250,000.00	100.0%
9700	TRANSFER OF FUNDS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
2711	NON SPENDABLE RESERVE INVENTORY	952,519.04	952,519.04	952,519.04	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	952,519.04	100.0%
2712	NON SPENDABLE PREPAID AMOUNTS	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272A	RESTRICTED CF WORKFORCE PROGRAM	1,121,283.55	1,121,283.55	1,121,283.55	0.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	1,121,283.55	100.0%
272C	RESTRICTED NY SCHOOL RECOGNITION	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272J	RESTRICTED READING CATEGORICAL	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272M	RESTRICTED FOR FAMILY EMPOWERMENT SCHOLARSHIP	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272T	RESTRICTED FOR SALARY ENHANCEMENT	16,389,214.00	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
272X	RESTRICTED FOR TEXTBOOK ADOPTION	3,800,000.00	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
2751	UNASSIGNED - STRATEGIC RESERVE	32,000,000.00	32,000,000.00	32,000,000.00	4.1%	-	-	0.0%	\$ -	\$ -	-	0.0%	32,000,000.00	100.0%
275A	UNASSIGNED - CONTINGENCY RESERVE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
274C	ASSIGNED RESV FTE SHORTFALL/PRORATION	5,000,000.00	5,000,000.00	5,000,000.00	0.6%	-	-	0.0%	\$ -	\$ -	-	0.0%	5,000,000.00	100.0%
275F	UNASSIGNED RESV FOR FUTURE SHORTFALL	52,852,079.07	50,852,079.07	50,852,079.07	6.4%	-	-	0.0%	\$ -	\$ -	-	0.0%	50,852,079.07	100.0%
274H	ASSIGNED RESERVE FOR FTE AUDIT	200,000.00	200,000.00	200,000.00	0.0%	-	-	0.0%	\$ -	\$ -	-	0.0%	200,000.00	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	15,000,000.00	15,000,000.00	15,000,000.00	1.9%	-	-	0.0%	\$ -	\$ -	-	0.0%	15,000,000.00	100.0%
274W	ASSIGNED RESV FES SCHOLARSHIP	15,000,000.00	12,510,654.00	12,510,654.00	1.6%	-	-	0.0%	\$ -	\$ -	-	0.0%	12,510,654.00	100.0%
2750	UNASSIGNED FUND BALANCE	-	-	-	0.0%	-	-	0.0%	\$ -	\$ -	-	-	-	0.0%
	TOTAL EXPENDITURES AND FUND BALANCES	\$ 777,368,353.32	\$ 787,299,398.08	\$ 788,745,439.41	100.0%	\$ 1,446,041.33	\$ 569,109,144.38	72.2%	\$ 479,658.35	\$ 18,452,417.87	\$ 587,561,562.25	74.5%	\$ 200,704,218.81	25.4%

**ANALYSIS OF BUDGETED ENDING FUND BALANCES
May 31, 2024**

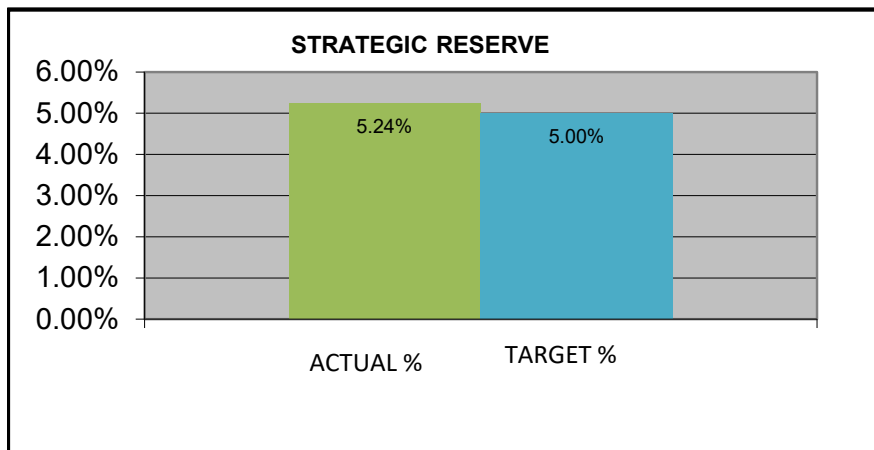
EXHIBIT C

Description	General Fund	Debt Service Funds	Capital Funds	School Food Service Fund	School Activity Fund	Internal Service Funds
Non Spendable						
Inventory - Non Spendable	952,519.04	-	-	879,996.90	-	-
Pre-Paid Non Spendable	-	-	-	-	-	-
Restricted						
Restricted - Workforce Programs	1,121,283.55	-	-	-	-	-
Restricted - School Recognition Funding	-	-	-	-	-	-
Restricted Self Insured Retention	-	-	62,762,993.75	-	-	-
Restricted Emergency Maintenance	-	-	2,650,000.00	-	-	-
Restricted Future Schools Construction	-	-	39,752,251.98	-	-	-
Restricted Enterprise Software	-	-	10,040,000.00	-	-	-
Restricted for Salary Enhancement	-	-	-	-	-	-
Restricted Textbook Adoption	-	-	-	-	-	-
Restricted Debt Service	-	1,765,414.56	-	-	-	-
Restricted Capital Projects	-	-	64,575,814.07	-	-	-
Restricted Food Services	-	-	-	8,092,482.02	-	-
Restricted For Special Revenue Funds	-	-	-	-	7,389,360.08	-
Assigned						
Assigned For FTE Shortfall / State Proration	5,000,000.00	-	-	-	-	-
Assigned For FTE Audit	200,000.00	-	-	-	-	-
Assigned For Low Performing Schools	1,200,000.00	-	-	-	-	-
Assigned For Enterprise Software	15,000,000.00	-	-	-	-	-
Assigned For Future Vehicles	-	-	2,062,308.91	-	-	-
Assigned for Family Empowerment Scholarship	12,510,654.00	-	-	-	-	-
Unassigned						
Unassigned Reserve For Budget Shortfall	50,852,079.07	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	-
Unassigned Strategic Reserve	32,000,000.00	-	-	-	-	-
Health Fund Reserve for Future Claims	-	-	-	-	-	26,326,368.79
Workers Compensation Reserve for Future Claims	-	-	-	-	-	12,516,148.78
Flex Care Reserve for Future Claims	-	-	-	-	-	566,508.38
Totals	\$ 118,836,535.66	\$ 1,765,414.56	\$ 181,843,368.71	\$ 8,972,478.92	\$ 7,389,360.08	\$ 39,409,025.95
					Grand Total	\$ 358,216,183.88

**MONTHLY STATUS REPORT ON STRATEGIC RESERVE
May 31, 2024**

GENERAL FUND REVENUES		
FEDERAL DIRECT	\$	525,000.00
FEDERAL THROUGH STATE	\$	1,820,000.00
STATE	\$	85,524,004.61
LOCAL	\$	523,323,837.69
	\$	<u>611,192,842.30</u>

CURRENT MONTHLY STATUS	RESERVE AMOUNT	PERCENTAGE OF GENERAL FUND REVENUE	TARGET PERCENTAGE	(SHORTFALL) OVERAGE
Strategic Reserve	\$ 32,000,000.00	5.24%	5.00%	\$1,440,357.88



	Current Month	Previous Month	Change
Strategic Reserve	5.24%	5.25%	-0.01%

Operating Fund Budget Status Summary
Monthly Financial Statements
May 31, 2024

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0051	EVERGLADES CITY SCHOOL	3,992,268.84	3,674.42	108,873.96	514,525.23	3,449,509.05	430,211.41	11
0061	GULFVIEW MIDDLE	6,480,802.64	417.54	129,086.67	914,717.49	5,685,993.97	665,304.46	10
0121	LAKE PARK ELEMENTARY	5,778,931.66	1,450.99	78,789.88	1,007,130.31	5,296,824.20	401,866.59	7
0131	TOMMIE BARFIELD ELEMEN	5,372,488.71	1,382.86	76,160.87	832,151.00	4,797,197.92	497,747.06	9
0141	SHADOWLAWN ELEMENTARY	5,988,048.62	230.28	78,009.95	775,478.42	5,274,011.17	635,797.22	11
0151	NAPLES HIGH	14,854,555.95	16,873.21	428,999.16	2,063,913.35	12,940,126.97	1,468,556.61	10
0161	PINECREST ELEMENTARY	7,076,006.08	1,078.04	96,554.37	1,288,309.23	6,492,804.10	485,569.57	7
0171	SEA GATE ELEMENTARY	7,676,372.48	1,591.64	92,960.97	1,213,001.41	6,911,405.33	670,414.54	9
0181	HIGHLANDS ELEMENTARY	7,200,388.82	2,351.90	102,397.45	1,114,761.50	6,466,582.00	629,057.47	9
0191	LAKE TRAFFORD ELEMENTA	7,883,284.58	1,523.77	109,566.21	1,237,750.74	7,160,953.50	611,241.10	8
0201	AVALON ELEMENTARY	4,257,671.53	682.07	66,806.66	688,907.00	3,822,855.85	367,326.95	9
0211	EAST NAPLES MIDDLE	7,416,488.76	2,223.15	151,938.64	975,637.07	6,451,575.97	810,751.00	11
0221	POINCIANA ELEMENTARY	6,721,635.01	1,691.24	73,362.92	1,049,989.02	6,060,755.35	585,825.50	9
0231	GOLDEN GATE ELEMENTARY	6,334,779.97	1,937.89	100,379.88	906,055.33	5,771,146.54	461,315.66	7
0241	NAPLES PARK ELEMENTARY	5,813,922.30	228.13	119,725.01	822,725.41	5,185,912.44	508,056.72	9
0251	PINE RIDGE MIDDLE	7,935,655.10	2,340.02	182,310.61	1,150,669.56	7,121,988.87	629,015.60	8
0261	LELY HIGH	13,522,159.89	2,758.16	356,727.70	1,883,089.79	12,001,979.09	1,160,694.94	9
0271	IMMOKALEE HIGH	17,086,803.38	6,278.78	482,214.60	2,313,244.27	15,028,238.38	1,570,071.62	9
0281	LORENZO WALKER TECH CO	9,891,985.01	12,226.87	272,900.43	1,211,323.84	8,001,896.89	1,604,960.82	16
0282	LORENZO WALKER TECHNIC	5,987,912.07	3,628.06	194,029.65	847,312.29	5,083,897.71	706,356.65	12
0311	BARRON COLLIER HIGH	15,190,058.61	5,935.35	363,409.91	2,048,754.73	13,433,406.27	1,387,307.08	9
0321	GOLDEN GATE MIDDLE	8,573,460.08	1,866.04	167,491.33	1,224,906.60	7,575,739.73	828,362.98	10
0331	BIG CYPRESS ELEMENTARY	7,797,178.71	989.40	117,046.33	1,389,603.23	7,032,625.94	646,517.04	8
0341	VILLAGE OAKS ELEMENTAR	6,151,094.09	8.89	100,699.74	869,414.77	5,340,019.10	710,366.36	12
0351	GOLDEN TERRACE ELEMENT	5,805,783.09	962.17	75,983.97	861,889.28	5,290,477.61	438,359.34	8
0361	IMMOKALEE MIDDLE	12,394,423.90	3,176.15	308,855.13	1,820,196.92	11,006,605.83	1,075,786.79	9
0371	VINEYARDS ELEMENTARY	8,566,039.19	2,066.99	100,098.43	1,470,620.50	7,696,071.04	767,802.73	9
0381	LELY ELEMENTARY	6,133,730.91	615.07	91,935.60	880,243.71	5,491,290.85	549,889.39	9
0391	LAUREL OAK ELEMENTARY	11,127,187.18	1,112.86	141,957.65	1,673,061.27	10,165,004.52	819,112.15	7
0392	GULF COAST HIGH	15,754,454.80	11,647.00	522,597.14	2,321,430.08	13,813,366.72	1,406,843.94	9
0401	OAKRIDGE MIDDLE	10,188,485.57	1,859.65	240,112.69	1,642,359.07	9,172,667.26	773,845.97	8
0421	MANATEE ELEMENTARY	6,532,678.16	2,235.83	95,780.12	1,033,558.32	5,935,531.23	499,130.98	8
0422	MANATEE MIDDLE	6,956,027.66	6,066.37	174,405.81	856,968.38	6,019,413.85	756,141.63	11
0431	PELICAN MARSH ELEMENTA	7,832,925.79	944.68	96,389.85	1,217,795.13	7,109,461.74	626,129.52	8
0441	CORKSCREW ELEMENTARY	8,820,376.25	5,439.77	169,946.50	1,276,955.98	7,838,967.69	806,022.29	9
0442	CORKSCREW MIDDLE	7,712,830.23	2,926.35	200,070.89	1,024,512.05	6,739,662.74	770,170.25	10
0451	OSCEOLA ELEMENTARY	6,122,058.89	122.85	93,747.46	931,477.32	5,538,250.80	489,937.78	8
0452	NORTH NAPLES MIDDLE	8,441,830.13	3,925.38	141,569.43	1,254,987.51	7,536,953.95	759,381.37	9

Operating Fund Budget Status Summary
Monthly Financial Statements
May 31, 2024

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
0461	CALUSA PARK ELEMENTARY	7,974,882.93	2,057.70	132,422.24	1,345,010.40	7,148,474.32	691,928.67	9
0471	SABAL PALM ELEMENTARY	7,610,903.78	1,511.83	184,408.26	1,023,544.36	6,776,354.60	648,629.09	9
0472	CYPRESS PALM MIDDLE	7,228,298.44	3,370.82	191,225.96	1,064,115.99	6,424,312.58	609,389.08	8
0481	LAVERN GAYNOR ELEMENTA	4,721,575.31	1,505.74	103,253.93	723,998.79	4,237,060.37	379,755.27	8
0491	HERBERT CAMBRIDGE ELEM	3,830,707.46	652.86	63,022.17	528,193.33	3,403,926.70	363,105.73	9
0493	PALMETTO RIDGE HIGH	16,236,245.13	5,056.73	609,326.71	2,322,650.44	14,359,203.67	1,262,658.02	8
0501	GOLDEN GATE HIGH	16,053,791.55	5,949.88	470,422.19	2,250,689.74	14,094,619.02	1,482,800.46	9
0511	ESTATES ELEMENTARY	8,244,605.82	3,034.32	190,959.21	1,122,189.56	7,286,516.12	764,096.17	9
0521	VETERANS MEMORIAL ELEM	7,584,475.54	1,093.81	125,188.57	1,194,155.91	6,856,516.70	601,676.46	8
0531	MIKE DAVIS ELEMENTARY	6,655,960.17	122.04	95,365.67	954,569.47	5,960,749.25	599,723.21	9
0541	PALMETTO ELEMENTARY	6,773,411.21	2,961.89	103,203.39	1,066,018.16	6,126,594.05	540,651.88	8
0551	PARKSIDE ELEMENTARY	6,019,399.32	4,912.38	92,438.88	833,262.72	5,218,368.17	703,679.89	12
0581	IMMOKALEE TECHNICAL CO	5,681,911.79	12,667.99	217,712.99	664,795.41	4,943,044.28	508,486.53	9
0631	EDEN PARK ELEMENTARY	7,323,123.98	-	179,753.76	1,149,209.09	6,467,254.53	676,115.69	9
0641	AUBREY ROGERS HIGH SCH	10,666,413.93	18,044.76	397,726.59	1,508,855.75	9,409,444.09	841,198.49	8
7006	COLLIER DISTRICT VIRTU	42,877.26	-	1,420.30	4,098.09	34,453.96	7,003.00	16
9004	T.A.P.P. - IMMOKALEE	917,205.52	429.00	818.09	119,175.57	840,119.55	75,838.88	8
9007	NEW BEGINNINGS IMMOKAL	1,093,569.81	3,835.00	7,529.79	175,123.41	988,898.44	93,306.58	9
9008	T.A.P.P. - NAPLES	863,607.01	330.00	141.43	100,864.93	774,438.12	88,697.46	10
9010	NEW BEGINNINGS NAPLES	1,378,974.84	-	2,383.92	260,053.14	1,243,441.41	133,149.51	10
9013	DETENTION CENTER	602,011.43	-	94.46	66,630.12	484,404.78	117,512.19	20
9015	PHOENIX NAPLES	2,594,921.31	-	1,047.61	431,247.97	2,396,675.41	197,198.29	8
9017	PACE PROGRAM	619,308.80	-	73,954.00	-	410,641.80	134,713.00	22
9018	MARCO ISLAND CHARTER M	3,508,209.56	-	-	203,195.62	2,834,062.66	674,146.90	19
9019	HOSPITAL/HOMEBOUND	1,183,676.89	-	5,000.00	254,801.47	1,034,593.83	144,083.06	12
9021	IMMOKALEE COMMUNITY SC	3,825,633.57	-	-	328,945.47	3,546,215.07	279,418.50	7
9026	PHOENIX IMMOKALEE	985,682.18	-	510.00	141,519.71	885,078.93	100,093.25	10
9027	BEACON HIGH SCHOOL	3,010,342.72	444.90	1,855.87	510,271.02	2,725,206.37	282,835.58	9
9032	MARCO ISLAND ACADEMY	4,395,170.02	-	-	224,837.25	3,059,986.30	1,335,183.72	30
9034	GULF COAST CHARTER ACA	8,001,136.95	-	-	548,728.36	7,174,441.98	826,694.97	10
9035	MASON CLASSICAL ACADEM	18,806,410.60	-	-	1,262,316.05	15,045,697.97	3,760,712.63	20
9036	COLLIER CHARTER ACADEM	7,196,854.47	-	-	465,882.97	6,090,120.81	1,106,733.66	15
9037	BRIDGEPREP ACADEMY COL	3,101,559.31	-	-	300,305.57	2,852,944.62	248,614.69	8
9039	NAPLES CLASSICAL ACADE	11,154,304.99	-	-	694,408.54	9,300,552.50	1,853,752.49	17
9040	OPTIMA CLASSICAL ACADE	3,022,188.00	-	-	186,239.82	2,179,803.83	842,384.17	28
9110	SCHOOL BOARD	970,240.92	-	208,123.07	66,001.99	663,115.56	99,002.29	10
9120	LEGAL SERVICES	1,438,106.09	600.55	101,607.82	71,658.56	777,394.84	558,502.88	39
9210	SUPERINTENDENT'S OFFIC	873,922.25	819.68	-	119,566.51	789,531.89	83,570.68	10

**Operating Fund Budget Status Summary
Monthly Financial Statements
May 31, 2024**

Center	Center Description	Budget	Committed	YTD Encumbered	MTD Expended	YTD Expended	Balance	% Rem
9211	TEACHING AND LEARNING	2,034,557.68	-	-	89,319.43	1,556,167.55	478,390.13	24
9212	DISTRICT/SCHOOL OPERAT	1,684,665.22	559.60	94.00	60,454.32	535,025.62	1,148,986.00	68
9213	PRINCIPAL OF ALT SCHOO	505,561.33	-	19,803.87	25,166.18	294,676.14	191,081.32	38
9214	DEPUTY SUPERINTENDENT	362,321.95	1,847.45	-	38,034.12	319,074.91	41,399.59	11
9215	STUDENT RELATIONS	622,532.21	556.24	-	91,603.63	540,630.70	81,345.27	13
9217	SCHOOL LEADERSHIP	1,646,032.50	8,633.11	10,515.50	192,886.95	1,348,743.47	278,140.42	17
9224	K12 ACADEMIC PROGRAMS	17,651,850.75	14,570.84	293,053.25	744,276.16	6,793,838.48	10,550,388.18	60
9230	HUMAN RESOURCES	2,005,908.05	3,211.21	87,719.17	215,921.52	1,726,342.19	188,635.48	9
9231	TALENT MANAGEMENT	1,505,119.63	-	-	172,994.24	1,363,961.00	141,158.63	9
9238	BENEFITS & WELLNESS	218,958.73	-	-	11,887.79	109,313.82	109,644.91	50
9239	COMPENSATION	832,266.84	-	-	102,715.78	743,260.06	89,006.78	11
9240	PROF LEARNING	1,814,313.41	8,461.47	110,713.83	175,445.73	1,433,177.17	261,960.94	14
9260	ACCOUNTABILITY & DATA	1,354,749.62	606.54	9,515.94	150,686.59	1,170,270.53	174,356.61	13
9270	COMMUNICATIONS & COMMU	1,523,664.75	420.25	4,565.44	162,686.69	1,340,523.70	178,155.36	12
9281	ADULT & COMMUNITY EDUC	3,027,631.02	563.00	-	351,042.65	2,533,180.35	493,887.67	16
9413	DISTRICT-WIDE INSURANC	11,728,871.06	28,000.00	41,803.87	55,400.49	11,075,726.11	583,341.08	5
9420	TECHNOLOGY	33,128,994.40	138,639.34	4,514,103.36	3,143,127.75	23,255,765.68	5,220,486.02	16
9427	SSPAR - ALLOCATIONS AN	1,414,902.04	233.78	14,187.00	147,275.28	1,181,907.59	218,573.67	15
9430	MAINTENANCE	18,406,341.16	3,778.33	1,316,826.53	2,075,478.88	16,067,045.35	1,018,690.95	6
9434	UTIL/COMM/OTHR COUNTY-	8,592,553.99	94.90	382,241.81	422,012.94	3,234,806.19	4,975,411.09	58
9440	TRANSPORTATION	28,259,362.83	17,718.37	748,765.27	3,593,502.01	27,024,891.20	467,987.99	2
9450	FACILITIES MANAGEMENT	726,883.30	-	56,715.76	40,891.76	402,540.26	267,627.28	37
9451	SAFETY AND SECURITY	1,741,568.63	48,114.49	206,804.01	60,576.59	889,770.90	596,879.23	34
9460	ACCOUNTING	2,569,057.31	-	293,962.16	251,234.54	2,023,926.50	251,168.65	10
9462	FINANCIAL SERVICES	1,064,775.16	2,153.87	-	117,802.98	894,725.18	167,896.11	16
9470	BUDGET	610,876.14	-	-	62,559.99	541,942.15	68,933.99	11
9475	PAYROLL SERVICES	855,854.48	-	-	89,986.65	767,821.16	88,033.32	10
9480	PURCHASING	635,502.04	-	22,808.11	61,811.80	565,620.69	47,073.24	7
9525	SCHOOL CHOICE	438,980.08	354.23	-	54,887.47	390,948.16	47,677.69	11
9530	EXCEPT ED & STDT SUPPO	2,913,464.25	14,003.23	253,408.54	309,005.27	2,039,370.10	606,682.38	21
9543	FEDERAL, STATE & COMP	466,377.69	1,266.40	-	62,350.45	358,720.22	106,391.07	23
	Total	669,908,903.75	479,658.35	18,452,417.87	84,029,585.00	569,109,144.38	81,867,683.15	14