

**FLAGLER COUNTY SCHOOL DISTRICT
MONTHLY FINANCIAL STATEMENTS - GENERAL FUND REVENUE
FOR THE PERIOD ENDED APRIL 2023**

<u>Rev Code</u>	<u>Description</u>	<u>Budget</u>	<u>Received YTD</u>	<u>% Collected</u>
3191	OTHER FEDERAL DIRECT R.O.T.C	140,000.00	122,970.58	87.8%
	FEDERAL DIRECT	<u>140,000.00</u>	<u>122,970.58</u>	
3202	MEDICAID	700,000.00	205,908.11	29.4%
	FEDERAL THROUGH STATE	<u>700,000.00</u>	<u>205,908.11</u>	
	□			
3310	FLA EDUCATION FINANCE PROGRAM	34,496,390.00	28,078,143.00	81.4%
3315	WORKFORCE DEVELOPMENT	988,787.00	849,520.00	85.9%
3317	WKFORCE EDU PERFORMANCE INCENT	11,000.00	12,314.00	111.9%
3318	ADULTS WITH DISABILITIES	535,892.00	341,631.05	63.7%
3323	CO&DS WITHHELD FOR ADM EXP	8,000.00	-	0.0%
3343	STATE LICENSE TAX-MOBILE HOME	45,000.00	35,999.40	80.0%
3344	DIST DISCRETION. LOTTERY FUNDS	-	-	0.0%
3355	CLASS SIZE REDUCT OPERATING FU	12,712,788.00	10,767,754.00	84.7%
3361	SCHOOL RECOGNITION/MERIT SCHOO	632,822.00	632,822.00	0.0%
3371	VOLUNTARY PREKINDERGARTEN PROG	655,000.00	602,838.18	92.0%
3399	OTHER MISC STATE REVENUE	591,500.00	373,890.37	63.2%
	REVENUE FROM STATE SOURCES	<u>50,677,179.00</u>	<u>41,694,912.00</u>	
3411	DISTRICT LOCAL TAXES	58,647,520.00	55,812,894.16	95.2%
3414	PRIOR YEARS TAXES	35,000.00	10,779.00	30.8%
3425	LEASE REVENUE	5,000.00	60.45	1.2%
3431	INTEREST ON INVESTMENTS	1,150,000.00	938,115.83	81.6%
3432	INTEREST ON TAXES	4,200.00	4,163.78	99.1%
3461	ADULT GENERAL ED COURSE FEES	35,000.00	22,145.50	63.3%
3462	POSTSEC CAREER CERT & ATD FEES	120,000.00	117,847.03	98.2%
3464	CAPITAL IMPROVEMENT FEES	7,500.00	2,080.74	27.7%
3465	POSTSECONDARY LAB FEES	100,000.00	50,926.52	50.9%
3468	FINANCIAL AID FEES	12,000.00	4,236.13	35.3%
3473	SCHOOL AGE CHILD CARE FEES	1,175,000.00	839,376.00	71.4%
3474	0-5 CHILD CARE FEES	320,000.00	252,757.99	79.0%
3476	BTS&RC MEMBERSHIP FEES	165,000.00	97,830.24	59.3%
3479	OTHER SCHOOLS, COURSES, CLASS	75,000.00	18,721.00	25.0%
3491	BUS FEES-NOT FOR SCH ACTIVITY	20,000.00	1,310.88	6.6%
3493	SALE OF JUNK	7,500.00	1,222.30	16.3%
3494	RECEIPT,FED.INDIRECT COST RATE	350,000.00	32.16	0.0%
3495	OTHER MISC LOCAL SOURCES	860,187.30	653,161.00	75.9%
3499	FOOD SERVICE INDIRECT COSTS	2,500.00	-	0.0%
	REVENUE FROM LOCAL SOURCES	<u>63,091,407.30</u>	<u>58,827,660.71</u>	
3630	TRNFRS FROM CAP PROJ FUND	3,630,000.00	-	0.0%
	TRANSFERS	<u>3,630,000.00</u>	<u>-</u>	
3733	SALE OF EQUIPMENT	15,000.00	-	0.0%
3741	INSURANCE LOSS RECOVERY	15,000.00	45.00	0.3%
	OTHER FINANCING SOURCES	<u>30,000.00</u>	<u>45.00</u>	
	GENERAL SCHOOL FUND	<u>118,268,586.30</u>	<u>100,851,496.40</u>	85.3%

**FLAGLER COUNTY SCHOOL DISTRICT
MONTHLY FINANCIAL STATEMENTS - CAPITAL FUNDS REVENUE
2022-23 FISCAL YEAR**

<u>Month</u>	<u>Fund 34x PECO</u>	<u>Fund 37x 1.5 Mill</u>	<u>Fund 395 Local Mitigation</u>	<u>Fund 396 Half-Cent Sales Tax</u>	<u>Fund 396 Half-Cent Sales Tax - Charter School Portion</u>	<u>Fund 398 Impact Fees</u>
July	-	-	534,600	-	-	-
August	80,278	-	302,480	-	-	-
September	40,271	-	-	635,088	-	1,309,500
October	40,346	-	32,700	573,769	-	3,492
November	40,685	4,181,361	-	1,167,009	-	751,860
December	40,529	14,262,624	-	610,502	-	274,320
January	40,216	448,838	-	605,225	-	-
February	40,114	1,237,239	-	1,345,416	-	1,688,959
March	40,564	-	-	603,878	(38,286)	409,546
April	40,541	561,814	-	647,214	(41,034)	1,988,574
May						
June						
	<u>403,544</u>	<u>20,691,876</u>	<u>869,780</u>	<u>6,188,101</u>	<u>(79,320)</u>	<u>6,426,251</u>

**FLAGLER COUNTY SCHOOL DISTRICT
FUND BALANCE SUMMARY REPORT - ALL FUNDS
FOR PERIOD ENDED APRIL 2023**

	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Change in Operations</u>	<u>Ending Balance</u>
General Fund	8,408,599	100,851,496	96,622,746	4,228,750	12,637,349
Debt Service	1,021,057	5,455,115	5,418,727	36,388	1,057,445
Capital	58,549,339	36,163,171	18,425,172	17,737,999	76,287,338
School Food Service	1,645,457	4,862,667	5,394,392	(531,725)	1,113,732
Self-Insurance	5,035,428	11,599,714	10,448,600	1,151,114	6,186,542

**FLAGLER COUNTY SCHOOL DISTRICT
MONTHLY CHANGE IN OPERATIONS COMPARISON - GENERAL FUND
FOR PERIOD ENDED APRIL 2023
(amounts in thousands)**

<u>Month</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
July	596	1,614	1,108	937	1,190
August	(4,076)	(3,453)	(2,761)	(3,985)	(4,380)
September	(8,475)	(6,386)	(7,380)	(8,878)	(10,733)
October	(12,524)	(10,733)	(11,611)	(13,694)	(15,640)
November	(7,027)	(5,201)	(5,445)	(6,769)	(10,370)
December	12,256	16,379	19,397	18,638	22,129
January	12,959	13,867	17,089	15,039	18,082
February	10,680	10,724	14,099	13,040	16,403
March	9,126	9,912	10,716	7,172	8,911
April	6,653	7,653	8,708	4,747	4,289
May	2,088	4,505	5,507	(516)	
June	576	1,460	615	(1,523)	

**FLAGLER COUNTY SCHOOL DISTRICT
MONTHLY FINANCIAL STATEMENTS - ALL FUNDS EXPENSES
FOR THE PERIOD ENDED APRIL 2023**

<u>Fund</u>	<u>Center</u>	<u>Description</u>	<u>Budget</u>	<u>Encumbered</u>	<u>FYTD Activity</u>	<u>Available Funds</u>	<u>Percent Remaining</u>
0100	---	GENERAL FUND					
	0001	COUNTY OFFICE	6,725,382.64	158,143.27	5,111,702.70	1,455,536.67	21.6%
	0002	MAINTENANCE	3,693,822.02	45,055.19	3,314,507.18	334,259.65	9.0%
	0003	TRANSPORTATION	3,438,462.75	17,549.94	3,020,426.89	400,485.92	11.6%
	0004	TEACHING & LEARNING	1,027,909.38	13,734.64	732,413.76	281,760.98	27.4%
	0005	FLEET SERVICES/MECHANICS	1,823,825.91	188,135.67	1,392,632.13	243,058.11	13.3%
	0011	BUDDY TAYLOR MIDDLE SCHOOL	9,223,359.84	134,705.16	7,081,665.73	2,006,988.95	21.8%
	0022	BUNNELL ELEMENTARY SCHOOL	9,362,030.04	173,188.66	7,494,088.16	1,694,753.22	18.1%
	0051	RYMFIRE ELEMENTARY	8,620,282.81	129,886.91	6,418,820.87	2,071,575.03	24.0%
	0061	IMAGINE SCHOOLS AT TOWN CENTER	6,781,953.90	-	5,749,950.88	1,032,003.02	15.2%
	0090	MATANZAS HIGH SCHOOL	13,820,671.67	433,017.99	10,847,721.62	2,539,932.06	18.4%
	0091	FLAGLER PALM COAST HIGH SCHOOL	18,777,489.02	576,968.08	14,618,360.09	3,582,160.85	19.1%
	0092	ADULT & COMMUNITY EDUCATION	4,417,041.91	56,977.38	3,066,560.50	1,293,504.03	29.3%
	0093	BELLE TERRE SWIM & RACQUET	358,382.57	22,594.95	240,351.67	95,435.95	26.6%
	0131	WADSWORTH ELEMENTARY SCHOOL	6,676,788.99	65,953.93	5,069,320.09	1,541,514.97	23.1%
	0201	OLD KINGS ELEMENTARY SCHOOL	7,835,283.98	92,294.12	6,481,051.67	1,261,938.19	16.1%
	0301	BELLE TERRE ELEMENTARY SCHOOL	9,656,277.53	99,270.00	7,605,077.87	1,951,929.66	20.2%
	0401	INDIAN TRAILS MIDDLE SCHOOL	8,963,005.28	82,924.77	7,324,345.52	1,555,734.99	17.4%
	7004	I-FLAGLER VIRTUAL SCHOOL	1,672,289.94	6,436.05	1,053,622.84	612,231.05	36.6%
		TOTAL GENERAL FUND	<u>122,874,260.18</u>	<u>2,296,836.71</u>	<u>96,622,620.17</u>	<u>23,954,803.30</u>	
0210	---	CERTIF. OF INDEBT-SBE BONDS					
	0001	COUNTY OFFICE	95,000.00	-	-	95,000.00	100.0%
0223	---	CERTIF. OF INDEBT - 1998					
	0001	COUNTY OFFICE	187,192.82	-	187,192.82	-	0.0%
0296	---	COPS 2014 REFUNDING					
	0001	COUNTY OFFICE	4,031,742.50	-	4,031,742.50	-	0.0%
0297	---	COPS 2015 REFUNDING					
	0001	COUNTY OFFICE	1,199,792.00	-	1,199,792.00	-	0.0%
0360	---	CAPITAL OUTLAY & DEBT SERVICE					
	0091	FLAGLER PALM COAST HIGH SCHOOL	404,000.00	43,854.00	356,012.00	4,134.00	1.0%
0371	---	1.5 MILL 2019-20					
	0001	COUNTY OFFICE	14,963.64	2,475.90	12,487.74	-	0.0%
	0002	MAINTENANCE	-	-	-	-	#DIV/0!
	0003	TRANSPORTATION	-	-	-	-	#DIV/0!
	0005	FLEET SERVICES/MECHANICS	1,198,215.00	1,194,620.00	-	3,595.00	0.3%
	0011	BUDDY TAYLOR MIDDLE SCHOOL	51,127.98	-	51,127.98	-	0.0%
	0022	BUNNELL ELEMENTARY SCHOOL	-	-	-	-	#DIV/0!
	0051	RYMFIRE ELEMENTARY	39,678.38	-	39,678.38	-	0.0%
	0090	MATANZAS HIGH SCHOOL	45,002.37	-	45,002.37	-	0.0%
	0091	FLAGLER PALM COAST HIGH SCHOOL	18,681.04	14,551.68	4,129.36	-	0.0%
	0092	ADULT & COMMUNITY EDUCATION	-	-	-	-	#DIV/0!
	0131	WADSWORTH ELEMENTARY SCHOOL	-	-	-	-	#DIV/0!
	0201	OLD KINGS ELEMENTARY SCHOOL	-	-	-	-	#DIV/0!
	0301	BELLE TERRE ELEMENTARY SCHOOL	-	-	-	-	#DIV/0!
	0401	INDIAN TRAILS MIDDLE SCHOOL	18,465.20	-	18,465.20	-	0.0%
	7004	IFLAGLER	-	-	-	-	#DIV/0!
		TOTAL 1.5 MILL	<u>1,386,133.61</u>	<u>1,211,647.58</u>	<u>170,891.03</u>	<u>3,595.00</u>	
0372	---	1.5 MILL 2019-20					
	0001	COUNTY OFFICE	7,445,493.64	159,062.87	3,556,944.42	3,729,486.35	50.1%
	0002	MAINTENANCE	660,035.71	154,881.72	169,125.05	336,028.94	50.9%
	0003	TRANSPORTATION	7,853.16	-	7,853.16	-	0.0%
	0005	FLEET SERVICES/MECHANICS	1,840,480.68	1,280,220.75	505,350.71	54,909.22	3.0%
	0011	BUDDY TAYLOR MIDDLE SCHOOL	703,073.42	315,115.53	377,164.75	10,793.14	1.5%
	0022	BUNNELL ELEMENTARY SCHOOL	555,263.40	190,979.83	349,590.42	14,693.15	2.6%
	0051	RYMFIRE ELEMENTARY	762,422.19	745,654.00	16,415.00	353.19	0.0%
	0090	MATANZAS HIGH SCHOOL	1,630,972.92	745,131.34	801,439.13	84,402.45	5.2%
	0091	FLAGLER PALM COAST HIGH SCHOOL	1,884,574.20	599,980.00	1,117,784.64	166,809.56	8.9%
	0092	ADULT & COMMUNITY EDUCATION	9,500.00	-	9,500.00	-	0.0%
	0093	BELLE TERRE SWIM & RACQUET CLUB	16,016.23	-	62,616.23	(46,600.00)	-291.0%
	0131	WADSWORTH ELEMENTARY SCHOOL	238,243.59	54,835.12	170,912.42	12,496.05	5.2%
	0201	OLD KINGS ELEMENTARY SCHOOL	236,312.77	97,188.57	139,124.20	-	0.0%
	0301	BELLE TERRE ELEMENTARY SCHOOL	268,975.95	45,659.99	220,608.38	2,707.58	1.0%
	0401	INDIAN TRAILS MIDDLE SCHOOL	320,891.25	174,919.55	127,464.12	18,507.58	5.8%
	7004	IFLAGLER	42,696.64	-	7,532.01	35,164.63	82.4%
		TOTAL 1.5 MILL	<u>16,622,805.75</u>	<u>4,563,629.27</u>	<u>7,639,424.64</u>	<u>4,419,751.84</u>	

**FLAGLER COUNTY SCHOOL DISTRICT
MONTHLY FINANCIAL STATEMENTS - ALL FUNDS EXPENSES
FOR THE PERIOD ENDED APRIL 2023**

<u>Fund</u>	<u>Center</u>	<u>Description</u>	<u>Budget</u>	<u>Encumbered</u>	<u>FYTD Activity</u>	<u>Available Funds</u>	<u>Percent Remaining</u>
0373	---	1.5 MILL 2018-19					
	0001	COUNTY OFFICE	24,855.83	-	20,437.83	4,418.00	17.8%
	0002	MAINTENANCE	1,133,211.40	257,618.81	688,001.49	187,591.10	16.6%
	0003	TRANSPORTATION	425,549.60	424,622.00	927.60	(0.00)	0.0%
	0005	FLEET SERVICES/MECHANICS	408,067.95	208,387.00	199,680.95	-	0.0%
	0011	BUDDY TAYLOR MIDDLE SCHOOL	573,476.73	14,060.38	502,432.21	56,984.14	9.9%
	0022	BUNNELL ELEMENTARY SCHOOL	197,143.96	6,537.51	180,852.70	9,753.75	4.9%
	0051	RYMFIRES ELEMENTARY	104,015.31	3,246.90	59,335.17	41,433.24	39.8%
	0090	MATANZAS HIGH SCHOOL	538,015.83	28,109.27	211,446.78	298,459.78	55.5%
	0091	FLAGLER PALM COAST HIGH SCHOOL	2,701,073.25	545,568.64	1,747,021.75	408,482.86	15.1%
	0092	ADULT & COMMUNITY EDUCATION	18,257.36	1,021.51	16,803.19	432.66	2.4%
	0093	BELLE TERRE SWIM & RACQUET	9,204.77	-	9,204.77	-	0.0%
	0131	WADSWORTH ELEMENTARY SCHOOL	72,414.17	-	71,305.00	1,109.17	1.5%
	0201	OLD KINGS ELEMENTARY SCHOOL	89,088.79	4,614.03	47,502.05	36,972.71	41.5%
	0301	BELLE TERRE ELEMENTARY SCHOOL	325,522.00	18,438.50	65,455.10	241,628.40	74.2%
	0401	INDIAN TRAILS MIDDLE SCHOOL	212,250.05	1,115.51	156,594.68	54,539.86	25.7%
	7004	iFLAGLER	10,757.00	-	9,115.81	1,641.19	15.3%
		TOTAL 1.5 MILL	<u>6,842,904.00</u>	<u>1,513,340.06</u>	<u>3,986,117.08</u>	<u>1,343,446.86</u>	
0396		LOCAL 1/2 CENT SALES TAX	<u>8,005,670.00</u>	<u>306,420.68</u>	<u>4,162,086.74</u>	<u>3,537,162.58</u>	44.2%
0397		OTHER LOCAL CAPITAL IMPR	<u>181,481.20</u>	<u>-</u>	<u>78,736.68</u>	<u>102,744.52</u>	56.6%
0398		LOCAL IMPACT FEES	<u>5,232,000.00</u>	<u>-</u>	<u>2,031,904.00</u>	<u>3,200,096.00</u>	61.2%
0410		SCHOOL FOOD SERVICE	<u>7,262,023.56</u>	<u>567,746.79</u>	<u>5,394,391.57</u>	<u>1,299,885.20</u>	17.9%
0420		FEDERAL PROGRAMS	<u>8,601,650.77</u>	<u>483,507.36</u>	<u>4,857,656.71</u>	<u>3,260,486.70</u>	37.9%
0421		FED THRU STATE-PELL	<u>80,000.00</u>	<u>-</u>	<u>56,776.97</u>	<u>23,223.03</u>	29.0%
0423		FEDERAL THROUGH OTHER AGENCIES	<u>880,505.32</u>	<u>6,627.90</u>	<u>319,987.58</u>	<u>553,889.84</u>	62.9%
0441		ESSER I GRANT FUNDS	<u>36,539.49</u>	<u>-</u>	<u>842.16</u>	<u>35,697.33</u>	97.7%
0442		OTHER CARES ACT RELIEF GRANT FUNDS	<u>110,096.29</u>	<u>6,974.14</u>	<u>39,998.70</u>	<u>63,123.45</u>	57.3%
0443		ESSER II GRANT FUNDS	<u>5,735,959.89</u>	<u>249,903.24</u>	<u>623,885.15</u>	<u>4,862,171.50</u>	84.8%
0444		OTHER CRRSA ACT RELIEF GRANT FUNDS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
0445		ESSER III ARP / LEARNING LOSS	<u>23,757,888.71</u>	<u>1,190,738.13</u>	<u>3,675,596.63</u>	<u>18,891,553.95</u>	79.5%
0446		ARP HOMELESS CHILD / YOUTH	<u>925,084.70</u>	<u>130,197.75</u>	<u>233,955.82</u>	<u>560,931.13</u>	60.6%
0711		SELF-INSURANCE FUND	<u>10,953,679.00</u>	<u>244,082.49</u>	<u>10,448,599.80</u>	<u>260,996.71</u>	2.4%
0861		SCHOLARSHIP TRUST FUND	<u>500.00</u>	<u>-</u>	<u>500.00</u>	<u>-</u>	0.0%
		TOTAL DISTRICT EXPENDITURES	<u>193,455,207.10</u>	<u>10,026,045.26</u>	<u>141,373,541.26</u>	<u>42,055,620.58</u>	21.7%