



Agenda Item Details

| | |
|--------------------|---|
| Meeting | Feb 13, 2023 - Regular Meeting |
| Category | 7. Consent Agenda |
| Subject | 7.14 Monthly Financial Statement for December 2022 presented by Julie Perry, Chief Financial Officer, and recommended by the Superintendent for approval. |
| Access | Public |
| Type | Action (Consent) |
| Preferred Date | Feb 13, 2023 |
| Absolute Date | Feb 13, 2023 |
| Fiscal Impact | No |
| Recommended Action | Motion to approve Monthly Financial Statement for December 2022. |

Public Content

The financial statement for the month ending December 31, 2022, is being submitted for use and consideration of the School Board as required by S.B.E. Rule 6A-1.008.

[Financial Statement 2022-12.pdf \(808 KB\)](#)

Administrative Content

Our adopted rules of Parliamentary Procedure, Robert's Rules, provide for a consent agenda listing several items for approval of the Board by a single motion. Documentation concerning these items have been provided to all Board members and the public in advance to assure an extensive and thorough review. Items may be removed from the consent agenda at the request of any board member.

Motion & Voting

Motion to approve the Consent Agenda and all of the Consent Agenda items as recommended by the Superintendent.

Motion by Lamar White, second by Tim Bryant.

Final Resolution: Motion Carries

Yes: Tim Bryant, Linda Evanchyk, Marti Gardner, Diane Kelley, Lamar White



School District of Okaloosa County
MONTHLY FINANCIAL STATEMENT
December 2022

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022

REVENUE - FUND 1XXX

| REVENUE NO. | REVENUE DESCRIPTION | BUDGETED | ACTUAL COLLECTIONS | UNCOLLECTED BALANCE | PERCENT UNCOLLECTED |
|-------------|------------------------------------|-----------------|--------------------|---------------------|---------------------|
| 3121 | PL 81-874 FED IMPACT, CUR OPER | \$ 2,387,077.00 | \$ - | \$ 2,387,077.00 | 100.00 |
| 3122 | PL 81-874 FED IMPACT, HANDICAP | 100,000.00 | - | 100,000.00 | 100.00 |
| 3191 | ROTC | 300,000.00 | 156,351.37 | 143,648.63 | 47.88 |
| 3192 | DEPT OF DEFENSE SECTION 386 | 750,000.00 | - | 750,000.00 | 100.00 |
| 3193 | DOD SECTION PL 106-398 | 108,124.05 | 108,124.05 | - | - |
| 3199 | MISCELLANEOUS FEDERAL DIRECT | 255.00 | 255.00 | - | - |
| 3203 | MEDICAID REIMBURSEMENT | 550,000.00 | 38,918.39 | 511,081.61 | 92.92 |
| 3299 | MISCELLANEOUS FED THRU STATE | - | - | - | - |
| 3301 | CLASS SIZE REDUCTION | 32,447,396.00 | 16,223,700.00 | 16,223,696.00 | 50.00 |
| 3310 | FLA EDUCATIONAL FINANCE PROG | 83,749,635.00 | 38,191,964.00 | 45,557,671.00 | 54.40 |
| 3311 | SAFE SCHOOLS-FEFP | 2,214,997.00 | 1,012,642.00 | 1,202,355.00 | 54.28 |
| 3312 | SUPPLEMENTAL ED | 8,894,124.00 | 4,056,710.00 | 4,837,414.00 | 54.39 |
| 3313 | ESE GUARANTEED ALLOCATION | 13,944,560.00 | 6,358,165.00 | 7,586,395.00 | 54.40 |
| 3314 | READING PROGRAM | 1,892,085.00 | 865,348.00 | 1,026,737.00 | 54.26 |
| 3315 | WORKFORCE DEVELOPMENT | 2,275,815.00 | 1,137,912.00 | 1,137,903.00 | 50.00 |
| 3317 | WORKFORCE ED PERFORMANCE INCEN | 80,860.00 | 80,860.00 | - | - |
| 3318 | DJJ SUPPLEMENTAL | 103,287.00 | 49,099.00 | 54,188.00 | 52.46 |
| 3320 | TEACHER SALARY INCREASE ALLOC | 8,803,441.00 | 4,013,746.00 | 4,789,695.00 | 54.41 |
| 3323 | CO & DS WITHHELD FOR ADM EXP | 16,000.00 | - | 16,000.00 | 100.00 |
| 3334 | DIGITAL CLASSROOMS | - | - | - | - |
| 3335 | FL TCHRS CLSSRM SUPPLY ASSIST | 614,524.00 | 614,524.00 | - | - |
| 3336 | INSTRUCTIONAL MATERIAL | 2,763,244.00 | 1,258,130.00 | 1,505,114.00 | 54.47 |
| 3343 | STATE LICENSE TAX | 40,000.00 | 28,513.88 | 11,486.12 | 28.72 |
| 3354 | STUDENT TRANSPORTATION PROG | 7,732,963.00 | 3,528,905.00 | 4,204,058.00 | 54.37 |
| 3357 | MENTAL HEALTH ASSISTANCE ALLOC | 1,583,619.00 | 724,193.00 | 859,426.00 | 54.27 |
| 3359 | FED CONNECTED STUDENT SUPPLMNT | 2,879,665.00 | 1,313,368.00 | 1,566,297.00 | 54.39 |
| 3362 | FLORIDA SCHOOL RECOGNITION PROGRAM | 2,064,664.00 | 2,064,664.00 | - | - |
| 3370 | SUMMER VPK | - | - | - | - |
| 3371 | VOLUNTARY PREKINDERGARTEN PRG | 535,700.00 | 262,062.50 | 273,637.50 | 51.08 |
| 3399 | OTHER MISC. STATE REVENUE | 1,837,537.18 | 400,299.01 | 1,437,238.17 | 78.22 |
| 3401 | PRINT SHOP - POSTAGE - BAO | 10,000.00 | 4,581.21 | 5,418.79 | 54.19 |

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022**

REVENUE - FUND 1XXX

| REVENUE NO. | REVENUE DESCRIPTION | BUDGETED | ACTUAL COLLECTIONS | UNCOLLECTED BALANCE | PERCENT UNCOLLECTED |
|-------------|---|----------------|--------------------|---------------------|---------------------|
| 3402 | PRINT SHOP - PRINTING - BAO | 250,000.00 | 139,461.28 | 110,538.72 | 44.22 |
| 3407 | EDUCATIONAL BROADBAND LEASE | 26,000.00 | 11,387.55 | 14,612.45 | 56.20 |
| 3411 | DISTRICT SCHOOL TAXES | 105,633,581.00 | 16,513,240.38 | 89,120,340.62 | 84.37 |
| 3421 | TAX REDEMPTIONS | 110,000.00 | 49,452.73 | 60,547.27 | 55.04 |
| 3425 | RENT/USE OF FACILITY | 22,944.75 | 22,944.75 | - | - |
| 3426 | COURSE FEES - ADULT EDUCATION | 700,000.00 | 398,352.46 | 301,647.54 | 43.09 |
| 3427 | CAPITAL IMPROV FEES-ADULT ED | 34,426.23 | 20,641.50 | 13,784.73 | 40.04 |
| 3429 | TECHNOLOGY FEES-ADULT EDUCATIO | 34,426.23 | 20,641.50 | 13,784.73 | 40.04 |
| 3431 | INTEREST ON INVESTMENT | 49,103.00 | 509,674.87 | (460,571.87) | - |
| 3434 | COMMUNITY EDUC ENRICHMENT PROG | - | - | - | - |
| 3448 | DONATIONS | 52,400.50 | 52,400.50 | - | - |
| 3462 | PURCHASED CUSTODIAL SERVICES | 1,305.25 | 1,305.25 | - | - |
| 3463 | BOB SIKES CHILD CARE | 177,000.00 | 103,025.00 | 73,975.00 | 41.79 |
| 3465 | PURCHASED - OTHER POSITIONS | 330,098.82 | 330,098.82 | - | - |
| 3466 | PURCH POSITIONS/OTHER-EXTERNAL | 273,586.42 | 62,036.47 | 211,549.95 | 77.32 |
| 3467 | PURCHASED - SCHOOLS - OTHER | 120,021.09 | 120,021.09 | - | - |
| 3469 | ANTIOCH CHILD CARE PROGRAM | 221,500.00 | 117,829.00 | 103,671.00 | 46.80 |
| 3470 | NORTHWOOD CHILD CARE | 202,000.00 | 96,953.48 | 105,046.52 | 52.00 |
| 3474 | PROF. DEVELOP. CERTIFICATION PROG. FEES | 99,000.00 | 40,544.00 | 58,456.00 | 59.05 |
| 3475 | BLUEWATER CHILD CARE | 507,000.00 | 278,181.41 | 228,818.59 | 45.13 |
| 3477 | PLEW CHILD CARE | 425,500.00 | 215,566.50 | 209,933.50 | 49.34 |
| 3478 | WRIGHT CHILD CARE | 166,000.00 | 89,767.74 | 76,232.26 | 45.92 |
| 3480 | PUBLIC INFORMATION REQUESTS | 62.58 | 62.58 | - | - |
| 3482 | FUEL MAINTENANCE FEE | 37,128.32 | 37,128.32 | - | - |
| 3484 | FINANCIAL AID FEES | 68,852.46 | 62,630.54 | 6,221.92 | 9.04 |
| 3485 | RESTITUTION PAYMENTS - OTHER | 100.00 | 100.00 | - | - |
| 3487 | CERTIFICATION FEES-SUBSTITUTES | 1,935.00 | 1,935.00 | - | - |
| 3488 | FINGERPRINT PROGRAM | 24,706.00 | 24,706.00 | - | - |
| 3489 | CERTIFICATE FEES | 30,000.00 | 10,950.00 | 19,050.00 | 63.50 |
| 3490 | MISCELLANEOUS REVENUE | 231,235.70 | 231,235.70 | - | - |
| 3492 | TRANSPORTATION SERV-SCH ACTIV | 150,000.00 | 152,299.56 | (2,299.56) | - |

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022**

REVENUE - FUND 1XXX

| REVENUE NO. | REVENUE DESCRIPTION | BUDGETED | ACTUAL COLLECTIONS | UNCOLLECTED BALANCE | PERCENT UNCOLLECTED |
|--|--------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| 3493 | SALE OF JUNK | 6,209.81 | 6,209.81 | - | - |
| 3494 | FEDERAL INDIRECT COST REIMBURS | 375,000.00 | 661,935.95 | (286,935.95) | - |
| 3495 | TRANSP.-REPAIRS DEPT./OTHER | - | - | - | - |
| 3497 | REFUND-PRIOR YEAR EXPENDITURES | 15,323.80 | 15,323.80 | - | - |
| 3498 | FUEL TAX REFUND | 40,000.00 | 23,906.80 | 16,093.20 | 40.23 |
| 3499 | SFS - INDIRECT COST | 125,000.00 | 133,120.66 | (8,120.66) | - |
| 3630 | TRANSFER FR CAPITAL IMP FUNDS | 14,876,220.00 | 1,168,608.00 | 13,707,612.00 | 92.14 |
| 3731 | SALE OF LAND | - | - | - | - |
| 3740 | PRIOR YR INSUR LOSS RECOVERY | 42,774.02 | 42,774.02 | - | - |
| 3741 | INSURANCE LOSS RECOVERY | 11,785.83 | 11,785.83 | - | - |
| 3746 | HEALTH REIMBURSEMENT ARRANGEMT | 37,603.03 | 37,603.03 | - | - |
| ESTIMATED REVENUE & TRANSFERS | | 304,189,402.07 | 104,308,877.29 | 199,880,524.78 | |
| 3901 | RESERVE FOR ENCUMBRANCE | 2,621,939.03 | - | 2,621,939.03 | 100.00 |
| 3902 | RESERVE FOR INVENTORY | 133,999.41 | - | 133,999.41 | 100.00 |
| 3903 | RESERVES-CARRY OVER SCH BUDGET | 917,366.73 | - | 917,366.73 | 100.00 |
| 3904 | RESRV-CATEGORICAL PROJ CRRYOVR | 10,783,589.62 | - | 10,783,589.62 | 100.00 |
| 3905 | RESERVES-NON-CAT PROJ CARRYOVR | 40,371,904.08 | - | 40,371,904.08 | 100.00 |
| 3907 | RESERVE FOR RETIREMENT | 200,000.00 | - | 200,000.00 | 100.00 |
| 3910 | RESERVE-CLAIMS LIABILITY | 2,914,000.00 | - | 2,914,000.00 | 100.00 |
| 3911 | RESERVE-FTE | 1,919,928.50 | - | 1,919,928.50 | 100.00 |
| 3913 | RESERVE - CONTINGENCY | 1,511,792.00 | - | 1,511,792.00 | 100.00 |
| 3925 | FUND BALANCE - UNDESIGNATED | 12,714,191.48 | - | 12,714,191.48 | 100.00 |
| TOTAL FUND BALANCE | | 74,088,710.85 | - | 74,088,710.85 | |
| FUND TOTAL | | \$ 378,278,112.92 | \$ 104,308,877.29 | \$ 273,969,235.63 | |

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022**

REVENUE - FUND 2XXX

| REVENUE NO. | REVENUE DESCRIPTION | BUDGETED | ACTUAL COLLECTIONS | UNCOLLECTED BALANCE | PERCENT UNCOLLECTED |
|--|-------------------------------|-------------------------|---------------------------|----------------------------|----------------------------|
| 3322 | CO & DS WITHHELD FOR SBE/COBI | \$ 81,360.00 | \$ - | \$ 81,360.00 | 100.00 |
| 3326 | SBE/COBI BOND INTEREST | - | - | - | - |
| 3341 | RACING COMMISSION FUNDS | 190,750.00 | - | 190,750.00 | 100.00 |
| 3431 | INTEREST ON INVESTMENT | 37,757.86 | 37,757.86 | - | - |
| 3630 | TRANSFER FR CAPITAL IMP FUNDS | 21,173,625.00 | 18,737,375.00 | 2,436,250.00 | 11.51 |
| 3793 | PREMIUM ON CERT OF PART (COP) | - | - | - | - |
| ESTIMATED REVENUE & TRANSFERS | | 21,483,492.86 | 18,775,132.86 | 2,708,360.00 | |
| 3920 | RESERVE FOR DEBT SERVICE | 86,012.65 | - | 86,012.65 | 100.00 |
| TOTAL FUND BALANCE | | 86,012.65 | - | 86,012.65 | |
| FUND TOTAL | | \$ 21,569,505.51 | \$ 18,775,132.86 | \$ 2,794,372.65 | |

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022**

REVENUE - FUND 3XXX

| REVENUE NO. | REVENUE DESCRIPTION | BUDGETED | ACTUAL COLLECTIONS | UNCOLLECTED BALANCE | PERCENT UNCOLLECTED |
|--|--------------------------------|--------------------------|---------------------------|----------------------------|----------------------------|
| 3321 | CO & DS DISTRIBUTED | \$ 1,021,148.00 | \$ - | \$ 1,021,148.00 | 100.00 |
| 3325 | INTEREST ON UNDIST CO & DS | 20,840.00 | - | 20,840.00 | 100.00 |
| 3394 | CAPITAL OUTLAY CHARTER SCHOOLS | 795,550.00 | 375,184.00 | 420,366.00 | 52.84 |
| 3399 | OTHER MISC. STATE REVENUE | - | - | - | - |
| 3413 | DISTRICT LOCAL CAPITAL IMPROVE | 38,845,397.00 | 6,073,601.89 | 32,771,795.11 | 84.36 |
| 3419 | DISTRICT LOCAL SALES TAX | 29,150,000.00 | 15,488,189.49 | 13,661,810.51 | 46.87 |
| 3421 | TAX REDEMPTIONS | 14,252.54 | 16,695.91 | (2,443.37) | - |
| 3431 | INTEREST ON INVESTMENT | 1,273,111.85 | 1,273,111.85 | - | - |
| 3448 | DONATIONS | - | - | - | - |
| 3490 | MISCELLANEOUS REVENUE | - | - | - | - |
| 3610 | TRANSFERS FROM GEN OPER FUNDS | - | - | - | - |
| 3731 | SALE OF LAND | 253,217.00 | 253,217.00 | - | - |
| 3740 | PRIOR YR INSUR LOSS RECOVERY | - | - | - | - |
| 3750 | PROCEEDS OF LEASE-PURCHASE AGR | - | - | - | - |
| 3793 | PREMIUM ON CERT OF PART (COP) | - | - | - | - |
| ESTIMATED REVENUE & TRANSFERS | | 71,373,516.39 | 23,480,000.14 | 47,893,516.25 | |
| 3901 | RESERVE FOR ENCUMBRANCE | 6,125,053.43 | - | 6,125,053.43 | 100.00 |
| 3909 | RESERVE-CAPITAL PROJECTS | 151,290,768.47 | - | 151,290,768.47 | 100.00 |
| 3925 | FUND BALANCE - UNDESIGNATED | 1,129,119.70 | - | 1,129,119.70 | 100.00 |
| TOTAL FUND BALANCE | | 158,544,941.60 | - | 158,544,941.60 | |
| FUND TOTAL | | \$ 229,918,457.99 | \$ 23,480,000.14 | \$ 206,438,457.85 | |

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022**

REVENUE - FUND 4XXX

| REVENUE NO. | REVENUE DESCRIPTION | BUDGETED | ACTUAL COLLECTIONS | UNCOLLECTED BALANCE | PERCENT UNCOLLECTED |
|--|------------------------------|-------------------------|---------------------------|----------------------------|----------------------------|
| 3199 | MISCELLANEOUS FEDERAL DIRECT | \$ 3,932,686.06 | \$ 718,722.19 | \$ 3,213,963.87 | 81.72 |
| 3201 | VOCATIONAL EDUCATIONAL ARTS | 306,579.33 | 148,211.77 | 158,367.56 | 51.66 |
| 3221 | ADULT GENERAL ED | 591,993.49 | 149,569.25 | 442,424.24 | 74.73 |
| 3231 | IDEA | 11,596,827.97 | 3,864,911.63 | 7,731,916.34 | 66.67 |
| 3241 | TITLE I | 8,326,116.87 | 2,761,804.99 | 5,564,311.88 | 66.83 |
| 3242 | TITLE IV | 583,017.48 | 291,602.60 | 291,414.88 | 49.98 |
| 3271 | ESF - K-12 | 38,750,835.10 | 8,976,446.93 | 29,774,388.17 | 76.84 |
| 3272 | ESF - WORKFORCE | 333,430.00 | 52,890.73 | 280,539.27 | 84.14 |
| 3273 | ESF - VPK | 10,094.47 | 10,094.47 | - | - |
| 3274 | TITLE III | 432,193.00 | 211,646.57 | 220,546.43 | 51.03 |
| 3277 | TITLE II - PART A | 861,360.15 | 374,470.41 | 486,889.74 | 56.53 |
| 3299 | MISCELLANEOUS FED THRU STATE | 428,398.92 | 204,764.71 | 223,634.21 | 52.20 |
| ESTIMATED REVENUE & TRANSFERS | | 66,153,532.84 | 17,765,136.25 | 48,388,396.59 | |
| FUND TOTAL | | \$ 66,153,532.84 | \$ 17,765,136.25 | \$ 48,388,396.59 | |

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022**

REVENUE - FUND 5XXX

| REVENUE NO. | REVENUE DESCRIPTION | BUDGETED | ACTUAL COLLECTIONS | UNCOLLECTED BALANCE | PERCENT UNCOLLECTED |
|--|--------------------------------|-------------------------|------------------------|-------------------------|---------------------|
| 3261 | SCHOOL LUNCH REIMBURSEMENT | \$ 6,397,600.00 | \$ 3,026,171.42 | \$ 3,371,428.58 | 52.70 |
| 3262 | SCHOOL BREAKFAST REIMBURSEMENT | 1,487,700.00 | 694,025.50 | 793,674.50 | 53.35 |
| 3263 | FS AFTER SCHOOL SNACK REIMBUR | 106,900.00 | 47,412.00 | 59,488.00 | 55.65 |
| 3265 | USDA DONATED COMMODITIES | 1,009,700.00 | - | 1,009,700.00 | 100.00 |
| 3267 | SUMMER FOOD SERVICE PROGRAM | 58,062.61 | 58,062.61 | - | - |
| 3299 | MISC. FEDERAL THRU STATE | 495,332.32 | 442,984.08 | 52,348.24 | 10.57 |
| 3338 | STATE LUNCH SUPPLEMENT-FS | 59,700.00 | 31,234.00 | 28,466.00 | 47.68 |
| 3339 | STATE BREAKFAST SUPPLEMENT-FS | 40,500.00 | 20,264.00 | 20,236.00 | 49.97 |
| 3431 | INTEREST ON INVESTMENT | - | 80,387.18 | (80,387.18) | - |
| 3448 | DONATIONS | 7,496.00 | 7,496.00 | - | - |
| 3451 | STUDENT MEALS | 3,207,700.00 | 1,938,318.03 | 1,269,381.97 | 39.57 |
| 3457 | CATERING | 1,838.36 | 1,838.36 | - | - |
| 3460 | ONLINE CREDIT CARD FEES | 60,109.67 | 60,109.67 | - | - |
| 3485 | RESTITUTION PAYMENTS - OTHER | 5,677.98 | 5,677.98 | - | - |
| 3490 | MISCELLANEOUS REVENUE | 177.05 | 177.05 | - | - |
| 3496 | SOFT DRINK COMMISSIONS | 5,000.00 | 5,053.03 | (53.03) | - |
| 3497 | REFUND-PRIOR YEAR EXPENDITURES | - | - | - | - |
| ESTIMATED REVENUE & TRANSFERS | | 12,943,493.99 | 6,419,210.91 | 6,524,283.08 | |
| 3901 | RESERVE FOR ENCUMBRANCE | 253,841.34 | - | 253,841.34 | 100.00 |
| 3902 | RESERVE FOR INVENTORY | 372,868.78 | - | 372,868.78 | 100.00 |
| 3905 | RESERVES-NON-CAT PROJ CARRYOVR | 1,916,418.21 | - | 1,916,418.21 | 100.00 |
| 3925 | FUND BALANCE - UNDESIGNATED | 8,763,484.79 | - | 8,763,484.79 | 100.00 |
| TOTAL FUND BALANCE | | 11,306,613.12 | - | 11,306,613.12 | |
| FUND TOTAL | | \$ 24,250,107.11 | \$ 6,419,210.91 | \$ 17,830,896.20 | |

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022**

APPROPRIATIONS - FUND 1XXX

| FUNC. NO. | FUNCTION DESCRIPTION | BUDGET | ENCUMBRANCES | EXPENDITURES | AVAILABLE | PERCENT |
|---|--------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------|
| 51XX | BASIC EDUCATION (K-12) | \$ 173,632,458.55 | \$ 65,623,344.55 | \$ 64,593,490.73 | \$ 43,402,372.77 | 25.00 |
| 52XX | EXCEPTIONAL CHILD | 32,911,382.76 | 17,569,666.73 | 12,533,101.21 | 2,808,614.82 | 8.53 |
| 53XX | VOCATIONAL & TECHNICAL EDUCATION | 6,385,449.43 | 2,910,371.16 | 2,500,231.90 | 974,318.37 | 15.26 |
| 55XX | PREKINDERGARTEN | 525,513.00 | 262,296.64 | 198,842.90 | 64,373.46 | 12.25 |
| 59XX | OTHER INSTRUCTION | 3,984,993.95 | 1,044,826.30 | 904,716.77 | 2,035,450.88 | 51.08 |
| TOTAL INSTRUCTIONAL SERVICES | | 217,439,797.69 | 87,410,505.38 | 80,730,383.51 | 49,285,130.30 | |
| 61XX | PUPIL PERSONNEL SERVICES | 13,656,103.68 | 6,204,141.21 | 6,002,532.30 | 1,449,430.17 | 10.61 |
| 62XX | INSTRUCTIONAL MEDIA SERVICE | 2,055,646.24 | 954,810.84 | 806,622.78 | 294,212.62 | 14.31 |
| 63XX | INSTR. & CURR. DEVELOP. SVC. (SUPER) | 4,973,495.37 | 1,999,118.99 | 2,217,724.68 | 756,306.24 | 15.21 |
| 64XX | INSTR. STAFF TRAINING SERVICES | 3,526,609.65 | 1,434,191.39 | 1,339,533.44 | 752,884.82 | 21.35 |
| 65XX | INSTRUCTION RELATED TECHNOLOGY | 633,048.65 | 171,318.27 | 256,108.50 | 205,621.88 | 32.48 |
| 71XX | SCHOOL BOARD | 1,962,271.58 | 344,607.12 | 586,185.74 | 1,031,478.72 | 52.57 |
| 72XX | GENERAL ADMINISTRATION (SUPT) | 444,231.05 | 197,158.00 | 235,463.45 | 11,609.60 | 2.61 |
| 73XX | SCHOOL ADMIN - PRINCIPAL'S OFFICE | 23,201,320.29 | 11,317,633.44 | 11,303,023.86 | 578,970.51 | 2.50 |
| 74XX | FACILITIES ACQUISITION & CONSTR. | 2,954,975.55 | 367,831.93 | 1,032,586.27 | 1,554,557.35 | 52.61 |
| 75XX | FISCAL SERVICES (FINANCE DEPT) | 2,506,862.31 | 1,077,053.41 | 1,154,646.98 | 275,161.92 | 10.98 |
| 76XX | SCHOOL FOOD SERVICES | 3,243.62 | - | 3,197.42 | 46.20 | 1.42 |
| 77XX | CENTRAL SVC (PURCHASING) | 8,404,979.20 | 1,846,590.64 | 2,136,800.30 | 4,418,846.98 | 52.57 |
| 78XX | PUPIL TRANSPORTATION SVCS - SCHOOL | 16,419,509.58 | 5,651,051.86 | 6,672,898.42 | 4,077,531.30 | 24.83 |
| 79XX | OPERATION OF PLANT | 31,808,823.87 | 4,011,486.78 | 15,032,522.11 | 12,785,400.14 | 40.19 |
| 81XX | MAINTENANCE ADMINISTRATION | 8,314,962.05 | 2,889,888.35 | 3,507,877.37 | 1,917,196.33 | 23.06 |
| 82XX | ADMINISTRATIVE TECHNOLOGY SVC | 3,400,582.94 | 1,195,786.78 | 1,793,579.30 | 411,216.86 | 12.09 |
| 91XX | COMMUNITY SERVICES | 2,961,836.94 | 434,873.20 | 602,872.15 | 1,924,091.59 | 64.96 |
| TOTAL SUPPORT SERVICES | | 127,228,502.57 | 40,097,542.21 | 54,684,175.07 | 32,444,563.23 | |
| 97XX | TRANSFER FUNDS | - | - | - | - | - |
| 98XX | RESERVES | 33,609,812.66 | - | - | 33,609,812.66 | 100.00 |
| TOTAL TRANSFERS & RESERVES | | 33,609,812.66 | - | - | 33,609,812.66 | |
| TOTAL APPROPRIATIONS, TRANSFERS & RESERVES | | \$ 378,278,112.92 | \$ 127,508,047.59 | \$ 135,414,558.58 | \$ 115,339,506.19 | |

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022**

APPROPRIATIONS - FUND 2XXX

| FUND NO. | FUND DESCRIPTION | BUDGET | ENCUMBRANCES | EXPENDITURES | AVAILABLE | PERCENT |
|--|-------------------------------|-------------------------|---------------------|-------------------------|------------------------|----------------|
| 2110 | SBE BOND ISSUE | \$ 81,360.00 | \$ - | \$ - | \$ 81,360.00 | 100.00 |
| 2211 | REFUNDING & REVENUE BOND 2011 | 188,033.50 | - | 56,243.75 | 131,789.75 | 100.00 |
| 2915 | COPS - SERIES 2016 REFUNDING | - | - | - | - | - |
| 2922 | COPS SERIES 2022A | 21,185,615.38 | - | 18,742,371.87 | 2,443,243.51 | - |
| TOTAL APPROPRIATIONS | | 21,455,008.88 | - | 18,798,615.62 | 2,656,393.26 | |
| TOTAL RESERVES | | 114,496.63 | - | - | 114,496.63 | 100.00 |
| TOTAL APPROPRIATIONS & RESERVES | | \$ 21,569,505.51 | \$ - | \$ 18,798,615.62 | \$ 2,770,889.89 | |

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022**

APPROPRIATIONS - FUND 3XXX

| FUND NO. | FUND DESCRIPTION | BUDGET | ENCUMBRANCES | EXPENDITURES | AVAILABLE | PERCENT |
|--|----------------------------------|--------------------------|-------------------------|-------------------------|--------------------------|----------------|
| 3610 | CAPITAL OUTLAY & DEBT SERVICE | \$ 2,512,157.00 | \$ 147,927.50 | \$ 491,786.62 | \$ 1,872,442.88 | - |
| 3711 | CAPITAL IMPROV. TAX FY 2020-2021 | 2,062,522.26 | 270,004.26 | 1,151,183.58 | 641,334.42 | - |
| 3718 | CAPITAL IMPROV. TAX FY 2017-2018 | 602,000.48 | 347,705.82 | 139,105.26 | 115,189.40 | - |
| 3719 | CAPITAL IMPROV. TAX FY 2018-2019 | 1,408,052.40 | 147,978.19 | 312,187.92 | 947,886.29 | - |
| 3720 | CAPITAL IMPROV. TAX FY 2019-2020 | 3,071,495.71 | 103,718.71 | 807,711.13 | 2,160,065.87 | - |
| 3722 | CAPITAL IMPROV. TAX FY 2021-2022 | 8,509,902.43 | 1,632,323.71 | 3,518,487.65 | 3,359,091.07 | - |
| 3723 | CAPITAL IMPROV. TAX FY 2022-2023 | 38,839,359.28 | 8,166,032.75 | 1,692,394.20 | 28,961,702.33 | - |
| 3911 | OTHER CAPITAL-CAPITAL SALES TX | 47,464,139.21 | 1,785,135.36 | 23,757,799.31 | 21,921,204.54 | - |
| 3922 | COPS SERIES 2022A | 122,130,104.29 | 95,246.37 | 9,298,702.95 | 112,736,154.97 | - |
| 3940 | LOCAL CAPITAL IMPROVEMENT FUND | 465,762.75 | 7,014.00 | 69,796.67 | 388,952.08 | - |
| 3960 | CHARTER SCHOOL CAPITAL OUTLAY | 795,550.00 | - | 795,550.00 | - | - |
| 3980 | OTHER CAPITAL OUTLAY PROJECTS | 91.84 | - | - | 91.84 | - |
| TOTAL APPROPRIATIONS | | 227,861,137.65 | 12,703,086.67 | 42,034,705.29 | 173,104,115.69 | |
| TOTAL RESERVES | | 2,057,320.34 | - | - | 2,057,320.34 | 100.00 |
| TOTAL APPROPRIATIONS & RESERVES | | \$ 229,918,457.99 | \$ 12,703,086.67 | \$ 42,034,705.29 | \$ 175,161,436.03 | |

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022**

APPROPRIATIONS - FUND 4XXX

| FUNC. NO. | FUNCTION DESCRIPTION | BUDGET | ENCUMBRANCES | EXPENDITURES | AVAILABLE | PERCENT |
|-------------------------------------|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------|
| 51XX | BASIC EDUCATION (K-12) | \$ 38,714,112.43 | \$ 8,589,809.29 | \$ 9,715,828.13 | \$ 20,408,475.01 | 52.72 |
| 52XX | EXCEPTIONAL CHILD | 7,946,856.01 | 3,076,082.62 | 2,416,755.24 | 2,454,018.15 | 30.88 |
| 53XX | VOCATIONAL & TECHNICAL EDUCATION | 1,317,953.78 | 54,766.54 | 230,391.71 | 1,032,795.53 | 78.36 |
| 54XX | ADULT GENERAL EDUCATION | 456,902.41 | 77,415.05 | 117,961.23 | 261,526.13 | 57.24 |
| 55XX | PREKINDERGARTEN | 534,442.47 | 206,418.21 | 157,433.39 | 170,590.87 | 31.92 |
| 59XX | OTHER INSTRUCTION | 210,783.18 | 15,088.63 | 133,725.47 | 61,969.08 | 29.40 |
| TOTAL INSTRUCTIONAL SERVICES | | 49,181,050.28 | 12,019,580.34 | 12,772,095.17 | 24,389,374.77 | |
| 61XX | PUPIL PERSONNEL SERVICES | 4,818,323.97 | 1,750,617.43 | 1,361,468.34 | 1,706,238.20 | 35.41 |
| 62XX | INSTRUCTIONAL MEDIA SERVICE | 13,210.00 | 2,295.82 | 4,989.38 | 5,924.80 | 44.85 |
| 63XX | INSTR. & CURR. DEVELOP. SVC. (SUPER) | 3,249,959.84 | 1,336,639.23 | 1,099,782.22 | 812,812.27 | 25.01 |
| 64XX | INSTR. STAFF TRAINING SERVICES | 4,846,871.50 | 901,827.77 | 1,262,875.86 | 2,682,167.87 | 55.34 |
| 65XX | INSTRUCTION RELATED TECHNOLOGY | - | - | - | - | - |
| 71XX | SCHOOL BOARD | 47,052.96 | - | 35,252.96 | 11,800.00 | 25.08 |
| 72XX | GENERAL ADMINISTRATION (SUPT) | 1,824,002.47 | - | 661,935.95 | 1,162,066.52 | 63.71 |
| 73XX | SCHOOL ADMIN - PRINCIPAL'S OFFICE | 139,245.55 | - | 32,596.29 | 106,649.26 | 76.59 |
| 74XX | FACILITIES ACQUISITION & CONSTR. | 338,909.00 | - | - | 338,909.00 | 100.00 |
| 75XX | FISCAL SERVICES (FINANCE DEPT) | - | - | - | - | - |
| 76XX | FOOD SERVICE (SCHOOLS) | - | - | 1,000.00 | (1,000.00) | - |
| 77XX | CENTRAL SVC (PURCHASING) | 11,633.00 | - | 707.72 | 10,925.28 | 93.92 |
| 78XX | PUPIL TRANSPORTATION SVCS - SCHOOL | 877,851.00 | 250.00 | 2,784.00 | 874,817.00 | 99.65 |
| 79XX | OPERATION OF PLANT | 76,296.29 | - | 20,176.46 | 56,119.83 | 73.56 |
| 81XX | MAINTENANCE ADMINISTRATION | 217,858.60 | 208,108.60 | - | 9,750.00 | 4.48 |
| 82XX | ADMINISTRATIVE TECHNOLOGY SVC | - | - | - | - | - |
| 91XX | COMMUNITY SERVICES | 511,268.38 | - | 504,980.48 | 64,887.90 | 12.69 |
| TOTAL SUPPORT SERVICES | | 16,972,482.56 | 4,199,738.85 | 4,988,549.66 | 7,842,067.93 | |
| TOTAL APPROPRIATIONS | | \$ 66,153,532.84 | \$ 16,219,319.19 | \$ 17,760,644.83 | \$ 32,231,442.70 | |

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022**

APPROPRIATIONS - FUND 5XXX

| OBJECT NO. | OBJECT DESCRIPTION | BUDGET | ENCUMBRANCES | EXPENDITURES | AVAILABLE | PERCENT |
|------------|--------------------------------|---------------|---------------|---------------|--------------|---------|
| 0100 | SALARY - NON INSTRUCTIONAL | \$ 687,746.00 | \$ 347,149.49 | \$ 305,325.41 | \$ 35,271.10 | 5.13 |
| 0102 | SALARY - OTHER COMPENSATION | 1,365.73 | - | 1,365.73 | - | - |
| 0103 | SALARY - SUPPLEMENTS | 5,160.82 | 3,132.00 | 3,132.00 | (1,103.18) | - |
| 0111 | SALARY - ADMINISTRATIVE/MGR | 460,285.63 | 238,044.51 | 215,232.12 | 7,009.00 | 1.52 |
| 0117 | WORKSHOPS | 3,837.25 | - | 3,837.25 | - | - |
| 0121 | SALARY - RETIREMENT BONUS | - | - | - | - | - |
| 0122 | SALARY - SICK LEAVE PAYOFF | 20,354.15 | - | 20,354.15 | - | - |
| 0130 | SALARY - OVERTIME | 7,574.73 | - | 7,574.73 | - | - |
| 0161 | SALARY-PROFESSIONAL/TECHNICAL | 104,318.82 | 51,952.29 | 52,231.71 | 134.82 | 0.13 |
| 0210 | FLORIDA RETIREMENT SYSTEM | 150,155.45 | 81,868.15 | 76,537.50 | (8,250.20) | - |
| 0220 | FICA (SOCIAL SECURITY) | 99,061.02 | 48,210.07 | 45,625.57 | 5,225.38 | 5.27 |
| 0231 | GROUP INS. - HEALTH & HOSPITAL | 382,697.94 | 243,927.24 | 178,611.63 | (39,840.93) | - |
| 0232 | GROUP INS. - LIFE | 972.43 | 580.20 | 428.12 | (35.89) | - |
| 0233 | GROUP INSURANCE - DENTAL | 12,698.74 | 8,125.20 | 6,216.00 | (1,642.46) | - |
| 0234 | GROUP INSURANCE - OTHER | 800.00 | 489.90 | 361.20 | (51.10) | - |
| 0310 | PROFESSIONAL & TECHNICAL SERV | 8,117,552.46 | 400.00 | 3,957,981.67 | 4,159,170.79 | 51.24 |
| 0330 | IN-COUNTY TRAVEL | 4,000.00 | - | 848.33 | 3,151.67 | 78.79 |
| 0331 | OUT-OF-COUNTY TRAVEL | 5,723.73 | - | 4,282.13 | 1,441.60 | 25.19 |
| 0350 | REPAIR AND MAINTENANCE | 119,611.45 | 11,493.78 | 50,402.67 | 57,715.00 | 48.25 |
| 0354 | VEHICLE REPAIRS/MAINTENANCE | 5,300.00 | - | 2,347.56 | 2,952.44 | 55.71 |
| 0355 | TECHNOLOGY REPAIRS & MAINTENAN | 402.14 | - | 402.14 | - | - |
| 0360 | LEASE AND RENTAL AGREEMENTS | 4,831.45 | 2,172.43 | 724.86 | 1,934.16 | 40.03 |
| 0363 | SEAT MANAGED - COMPUTERS | 80,000.00 | - | 26,259.00 | 53,741.00 | 67.18 |
| 0365 | SOFTWARE SUBSCRIPTIONS | 4,127.04 | - | 4,127.04 | - | - |
| 0370 | POSTAGE/SHIPPING/TELEGRAM | 4,000.00 | - | 480.00 | 3,520.00 | 88.00 |
| 0371 | TELEPHONE- LOCAL SERVICE | 6,161.65 | - | 1,676.32 | 4,485.33 | 72.79 |
| 0373 | TELEPHONE LONG DISTANCE | 250.00 | - | 0.50 | 249.50 | 99.80 |
| 0375 | CELLULAR TELEPHONE | 3,487.50 | 1,552.50 | 1,485.00 | 450.00 | 12.90 |
| 0381 | WATER AND SEWAGE | 1,500.00 | - | 480.34 | 1,019.66 | 67.98 |
| 0382 | GARBAGE | 10,700.00 | - | 4,572.77 | 6,127.23 | 57.26 |
| 0390 | OTHER PURCHASED SVC-PRINT/COPY | 9,030.54 | - | 9,030.54 | - | - |

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
DECEMBER 2022**

APPROPRIATIONS - FUND 5XXX

| OBJECT NO. | OBJECT DESCRIPTION | BUDGET | ENCUMBRANCES | EXPENDITURES | AVAILABLE | PERCENT |
|--|---------------------------------|-------------------------|------------------------|------------------------|-------------------------|----------------|
| 0393 | CONTRACTS-NONPROFESSIONAL SVC | 43,240.21 | 17,316.04 | 25,235.22 | 688.95 | 1.59 |
| 0399 | OTHER TECHNOLOGY PURCH SERVICE | 889.28 | - | 889.28 | - | - |
| 0410 | NATURAL GAS | 3,000.00 | - | 1,212.21 | 1,787.79 | 59.59 |
| 0430 | ELECTRICITY | 72,000.00 | - | 30,277.58 | 41,722.42 | 57.95 |
| 0450 | GASOLINE | 6,733.24 | - | 6,731.38 | 1.86 | 0.03 |
| 0460 | DIESEL FUEL | 6,000.00 | - | 4,639.75 | 1,360.25 | 22.67 |
| 0510 | SUPPLIES | 30,216.90 | 4,893.81 | 20,810.27 | 4,512.82 | 14.93 |
| 0519 | TECHNOLOGY SUPPLIES | 12,759.19 | 1,532.22 | 5,265.46 | 5,961.51 | 46.72 |
| 0550 | REPAIR PARTS | 2,784.81 | - | 2,423.14 | 361.67 | 12.99 |
| 0580 | COMMODITIES | 1,040,355.00 | - | - | 1,040,355.00 | 100.00 |
| 0641 | EQUIP/FIXED ASSET (OVER \$1000) | 1,021,972.73 | 620,109.23 | 226,547.98 | 175,315.52 | 17.15 |
| 0642 | EQUIPMENT (UNDER \$1000) | 67,431.76 | 19,213.29 | 48,218.47 | - | - |
| 0644 | COMPUTER HARDWARE(UNDER \$1000) | 11,784.78 | - | 11,784.78 | - | - |
| 0676 | OTHER PERMANENT IMPROVEMENTS | - | - | - | - | - |
| 0684 | REPLACEMENT ROOFING & SYSTEMS | 1,502,101.13 | - | 1,019,076.84 | 483,024.29 | 32.16 |
| 0730 | DUES AND FEES | 18,000.00 | 200.00 | 8,438.53 | 9,361.47 | 52.01 |
| 0731 | ONLINE CREDIT CARD FEES | 60,109.67 | - | 50,296.28 | 9,813.39 | 16.33 |
| 0750 | OTHER PERSONNEL SERVICES(TEMP) | 47,566.64 | - | 15,566.64 | 32,000.00 | 67.27 |
| 0791 | INDIRECT COST | 271,400.00 | - | 133,120.66 | 138,279.34 | 50.95 |
| TOTAL APPROPRIATIONS | | 14,532,052.01 | 1,702,362.35 | 6,592,468.46 | 6,237,221.20 | |
| TOTAL RESERVES | | 9,718,055.10 | - | - | 9,718,055.10 | 100.00 |
| TOTAL APPROPRIATIONS & RESERVES | | \$ 24,250,107.11 | \$ 1,702,362.35 | \$ 6,592,468.46 | \$ 15,955,276.30 | |