



Agenda Item Details

Meeting	Oct 23, 2023 - Regular Meeting
Category	7. Consent Agenda
Subject	7.9 Monthly Financial Statement for September 2023, presented by Julie Perry, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Preferred Date	Oct 23, 2023
Absolute Date	Oct 23, 2023
Fiscal Impact	No
Recommended Action	Motion to approve Monthly Financial Statement for September 2023.

Public Content

The financial statement for the month ending September 30, 2023, is being submitted for use and consideration of the School Board as required by S.B.E. Rule 6A-1.008.

 Financial Statement 2023-09.pdf (830 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 Tim Bryant, second by Marti Gardner.
 Final Resolution: Motion Carries
 Yes: Tim Bryant, Marti Gardner, Diane Kelley, Lamar White



School District of Okaloosa County
MONTHLY FINANCIAL STATEMENT
September 2023

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023

REVENUE - FUND 1XXX (GENERAL FUND)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3121	PL 81-874 FED IMPACT, CUR OPER	\$ 2,248,000.00	\$ 522,091.00	\$ 1,725,909.00	76.78
3122	PL 81-874 FED IMPACT, HANDICAP	100,000.00	45,849.00	54,151.00	54.15
3191	ROTC	300,000.00	36,407.10	263,592.90	87.86
3192	DEPT OF DEFENSE SECTION 386	750,000.00	-	750,000.00	100.00
3193	DOD SECTION PL 106-398	-	-	-	-
3199	MISCELLANEOUS FEDERAL DIRECT	-	-	-	-
3203	MEDICAID REIMBURSEMENT	650,000.00	-	650,000.00	100.00
3299	MISCELLANEOUS FED THRU STATE	-	-	-	-
3301	CLASS SIZE REDUCTION	30,945,658.00	7,736,415.00	23,209,243.00	75.00
3310	FLA EDUCATIONAL FINANCE PROG	102,123,000.00	22,750,739.00	79,372,261.00	77.72
3311	SAFE SCHOOLS-FEFP	2,618,176.00	564,094.00	2,054,082.00	78.45
3312	SUPPLEMENTAL ED	9,107,062.00	1,960,306.00	7,146,756.00	78.47
3313	ESE GUARANTEED ALLOCATION	14,209,118.00	3,057,328.00	11,151,790.00	78.48
3314	READING PROGRAM	-	-	-	-
3315	WORKFORCE DEVELOPMENT	2,538,518.00	634,632.00	1,903,886.00	75.00
3317	WORKFORCE ED PERFORMANCE INCEN	-	-	-	-
3318	DJJ SUPPLEMENTAL	109,291.00	24,932.00	84,359.00	77.19
3320	TEACHER SALARY INCREASE ALLOC	-	-	-	-
3323	CO & DS WITHHELD FOR ADM EXP	16,000.00	-	16,000.00	100.00
3334	DIGITAL CLASSROOMS	-	-	-	-
3335	FL TCHRS CLSSRM SUPPLY ASSIST	-	-	-	-
3336	INSTRUCTIONAL MATERIAL	-	-	-	-
3343	STATE LICENSE TAX	40,000.00	10,346.54	29,653.46	74.13
3354	STUDENT TRANSPORTATION PROG	8,137,076.00	1,751,497.00	6,385,579.00	78.48
3357	MENTAL HEALTH ASSISTANCE ALLOC	1,806,833.00	389,568.00	1,417,265.00	78.44
3359	FED CONNECTED STUDENT SUPPLMNT	3,101,842.00	666,937.00	2,434,905.00	78.50
3362	FLORIDA SCHOOL RECOGNITION PROGRAM	-	-	-	-
3370	SUMMER VPK	-	-	-	-
3371	VOLUNTARY PREKINDERGARTEN PRG	486,800.00	42,071.90	444,728.10	91.36
3399	OTHER MISC. STATE REVENUE	4,567,723.86	424,731.95	4,142,991.91	90.70
3401	PRINT SHOP - POSTAGE - BAO	10,000.00	1,236.47	8,763.53	87.64

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023

REVENUE - FUND 1XXX (GENERAL FUND)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3402	PRINT SHOP - PRINTING - BAO	250,000.00	155,732.59	94,267.41	37.71
3407	EDUCATIONAL BROADBAND LEASE	26,000.00	2,300.28	23,699.72	91.15
3411	DISTRICT SCHOOL TAXES	116,029,389.00	-	116,029,389.00	100.00
3421	TAX REDEMPTIONS	100,000.00	39,260.90	60,739.10	60.74
3424	CONTINUING WORKFORCE EDUCATION COURSE FE	750.00	750.00	-	-
3425	RENT/USE OF FACILITY	7,065.49	7,065.49	-	-
3426	COURSE FEES - ADULT EDUCATION	700,000.00	251,113.09	448,886.91	64.13
3427	CAPITAL IMPROV FEES-ADULT ED	34,426.23	12,349.83	22,076.40	64.13
3429	TECHNOLOGY FEES-ADULT EDUCATIO	34,426.23	12,349.83	22,076.40	64.13
3431	INTEREST ON INVESTMENT	500,000.00	868,431.19	(368,431.19)	-
3434	COMMUNITY EDUC ENRICHMENT PROG	-	-	-	-
3448	DONATIONS	25,057.87	25,057.87	-	-
3462	PURCHASED CUSTODIAL SERVICES	684.51	684.51	-	-
3463	BOB SIKES CHILD CARE	196,000.00	40,749.00	155,251.00	79.21
3465	PURCHASED - OTHER POSITIONS	203,034.76	203,034.76	-	-
3466	PURCH POSITIONS/OTHER-EXTERNAL	243,153.95	42,227.95	200,926.00	82.63
3467	PURCHASED - SCHOOLS - OTHER	75,372.58	75,372.58	-	-
3469	ANTIOCH CHILD CARE PROGRAM	210,000.00	40,063.53	169,936.47	80.92
3470	NORTHWOOD CHILD CARE	183,000.00	54,779.00	128,221.00	70.07
3474	PROF. DEVELOP. CERTIFICATION PROG. FEES	2,640.00	2,640.00	-	-
3475	BLUEWATER CHILD CARE	485,000.00	161,688.31	323,311.69	66.66
3477	PLEW CHILD CARE	388,000.00	110,465.90	277,534.10	71.53
3478	WRIGHT CHILD CARE	174,000.00	50,188.20	123,811.80	71.16
3480	PUBLIC INFORMATION REQUESTS	-	-	-	-
3482	FUEL MAINTENANCE FEE	17,554.97	17,554.97	-	-
3484	FINANCIAL AID FEES	68,852.46	24,699.64	44,152.82	64.13
3485	RESTITUTION PAYMENTS - OTHER	305.77	305.77	-	-
3487	CERTIFICATION FEES-SUBSTITUTES	1,440.00	1,440.00	-	-
3488	FINGERPRINT PROGRAM	13,142.00	13,142.00	-	-
3489	CERTIFICATE FEES	40,000.00	7,125.00	32,875.00	82.19
3490	MISCELLANEOUS REVENUE	25,779.36	25,779.36	-	-

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

REVENUE - FUND 1XXX (GENERAL FUND)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3492	TRANSPORTATION SERV-SCH ACTIV	350,000.00	60,814.75	289,185.25	82.62
3493	SALE OF JUNK	8,285.07	8,285.07	-	-
3494	FEDERAL INDIRECT COST REIMBURS	400,000.00	424.22	399,575.78	99.89
3495	TRANSP.-REPAIRS DEPT./OTHER	4,143.70	4,143.70	-	-
3497	REFUND-PRIOR YEAR EXPENDITURES	398.73	398.73	-	-
3498	FUEL TAX REFUND	40,000.00	1,218.65	38,781.35	96.95
3499	SFS - INDIRECT COST	200,000.00	25,644.06	174,355.94	87.18
3630	TRANSFER FR CAPITAL IMP FUNDS	15,668,144.00	-	15,668,144.00	100.00
3731	SALE OF LAND	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	13,291.85	13,291.85	-	-
3741	INSURANCE LOSS RECOVERY	4,453.60	4,453.60	-	-
3746	HEALTH REIMBURSEMENT ARRANGEMT	7,272.85	7,272.85	-	-
ESTIMATED REVENUE & TRANSFERS		320,596,162.84	42,991,480.99	277,604,681.85	
3901	RESERVE FOR ENCUMBRANCE	2,741,422.79	-	2,741,422.79	100.00
3902	RESERVE FOR INVENTORY	126,235.96	-	126,235.96	100.00
3903	RESERVES-CARRY OVER SCH BUDGET	1,017,686.08	-	1,017,686.08	100.00
3904	RESRV-CATEGORICAL PROJ CRRYOVR	11,681,776.64	-	11,681,776.64	100.00
3905	RESERVES-NON-CAT PROJ CARRYOVR	50,563,614.94	-	50,563,614.94	100.00
3907	RESERVE FOR RETIREMENT	200,000.00	-	200,000.00	100.00
3910	RESERVE-CLAIMS LIABILITY	2,560,000.00	-	2,560,000.00	100.00
3911	RESERVE-FTE	1,863,148.99	-	1,863,148.99	100.00
3913	RESERVE - CONTINGENCY	1,511,792.00	-	1,511,792.00	100.00
3925	FUND BALANCE - UNDESIGNATED	12,947,136.14	-	12,947,136.14	100.00
TOTAL FUND BALANCE		85,212,813.54	-	85,212,813.54	
FUND TOTAL		\$ 405,808,976.38	\$ 42,991,480.99	\$ 362,817,495.39	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

REVENUE - FUND 2XXX (DEBT SERVICE FUNDS)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 84,570.00	\$ -	\$ 84,570.00	100.00
3326	SBE/COBI BOND INTEREST	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	-	190,750.00	100.00
3431	INTEREST ON INVESTMENT	611.01	611.01	-	-
3630	TRANSFER FR CAPITAL IMP FUNDS	21,174,500.00	-	21,174,500.00	100.00
3793	PREMIUM ON CERT OF PART (COP)	-	-	-	-
ESTIMATED REVENUE & TRANSFERS		21,450,431.01	611.01	21,449,820.00	
3901	RESERVE FOR ENCUMBRANCE	3,000.00	-	3,000.00	100.00
3920	RESERVE FOR DEBT SERVICE	110,573.19	-	110,573.19	100.00
TOTAL FUND BALANCE		113,573.19	-	113,573.19	
FUND TOTAL		\$ 21,564,004.20	\$ 611.01	\$ 21,563,393.19	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

REVENUE - FUND 3XXX (CAPITAL PROJECT FUNDS)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3199	MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	-
3321	CO & DS DISTRIBUTED	1,131,016.00	-	1,131,016.00	100.00
3325	INTEREST ON UNDIST CO & DS	7,463.00	-	7,463.00	100.00
3394	CAPITAL OUTLAY CHARTER SCHOOLS	1,168,541.00	291,591.00	876,950.00	75.05
3399	OTHER MISC. STATE REVENUE	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVE	43,762,656.00	-	43,762,656.00	100.00
3419	DISTRICT LOCAL SALES TAX	29,000,000.00	7,314,505.68	21,685,494.32	74.78
3421	TAX REDEMPTIONS	14,440.24	14,440.24	-	-
3431	INTEREST ON INVESTMENT	664,373.33	664,373.33	-	-
3448	DONATIONS	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-
3610	TRANSFERS FROM GEN OPER FUNDS	-	-	-	-
3620	TRANSFERS FROM DEBT SERVICE FUNDS	-	-	-	-
3731	SALE OF LAND	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-
3750	PROCEEDS OF LEASE-PURCHASE AGR	-	-	-	-
3793	PREMIUM ON CERT OF PART (COP)	-	-	-	-
ESTIMATED REVENUE & TRANSFERS		75,748,489.57	8,284,910.25	67,463,579.32	
3901	RESERVE FOR ENCUMBRANCE	9,943,297.09	-	9,943,297.09	100.00
3909	RESERVE-CAPITAL PROJECTS	114,548,604.53	-	114,548,604.53	100.00
3925	FUND BALANCE - UNDESIGNATED	2,045,410.99	-	2,045,410.99	100.00
TOTAL FUND BALANCE		126,537,312.61	-	126,537,312.61	
FUND TOTAL		\$ 202,285,802.18	\$ 8,284,910.25	\$ 194,000,891.93	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

REVENUE - FUND 42XX & 44XX (OTHER SPECIAL REVENUE FUNDS - FEDERAL)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 2,578,944.86	\$ 20,751.60	\$ 2,558,193.26	99.20
3201	VOCATIONAL EDUCATIONAL ARTS	317,303.54	35,381.27	281,922.27	88.85
3221	ADULT GENERAL ED	118,179.42	45,056.28	73,123.14	61.87
3231	IDEA	11,807,184.91	1,148,205.93	10,658,978.98	90.28
3241	TITLE I	9,362,723.38	1,108,812.08	8,253,911.30	88.16
3242	TITLE IV	718,000.75	175,754.37	542,246.38	75.52
3271	ESF - K-12	4,944,627.24	1,157,495.29	3,787,131.95	76.59
3272	ESF - WORKFORCE	75,342.26	34,648.38	40,693.88	54.01
3273	ESF - VPK	-	-	-	-
3274	TITLE III	517,363.37	97,374.05	419,989.32	81.18
3277	TITLE II - PART A	1,521,071.54	348,265.71	1,172,805.83	77.10
3299	MISCELLANEOUS FED THRU STATE	217,407.22	19,664.98	197,742.24	90.95
ESTIMATED REVENUE & TRANSFERS		32,178,148.49	4,191,409.94	27,986,738.55	
FUND TOTAL		\$ 32,178,148.49	\$ 4,191,409.94	\$ 27,986,738.55	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

REVENUE - FUND 49XX (SPECIAL REVENUE FUNDS - MISCELLANEOUS - INTERNAL FUNDS)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3490	MISCELLANEOUS LOCAL REVENUE	\$ 12,000,000.00	\$ 4,702,137.96	\$ 7,297,862.04	0.61
ESTIMATED REVENUE & TRANSFERS		12,000,000.00	4,702,137.96	7,297,862.04	
3905	RESERVES-NON-CAT PROJ CARRYOVR	6,606,064.73	-	6,606,064.73	100.00
TOTAL FUND BALANCE		6,606,064.73	-	6,606,064.73	
FUND TOTAL		\$ 18,606,064.73	\$ 4,702,137.96	\$ 13,903,926.77	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

REVENUE - FUND 5XXX (OTHER SPECIAL REVENUE FUNDS - FOOD SERVICE)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 6,578,300.00	\$ 583,933.50	\$ 5,994,366.50	91.12
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,579,100.00	137,546.78	1,441,553.22	91.29
3263	FS AFTER SCHOOL SNACK REIMBUR	117,600.00	10,711.35	106,888.65	90.89
3265	USDA DONATED COMMODITIES	1,287,300.00	-	1,287,300.00	100.00
3267	SUMMER FOOD SERVICE PROGRAM	61,657.40	61,657.40	-	-
3299	MISC. FEDERAL THRU STATE	52,348.24	-	52,348.24	100.00
3338	STATE LUNCH SUPPLEMENT-FS	62,400.00	-	62,400.00	100.00
3339	STATE BREAKFAST SUPPLEMENT-FS	40,500.00	-	40,500.00	100.00
3431	INTEREST ON INVESTMENT	-	146,844.21	(146,844.21)	-
3448	DONATIONS	2,676.20	2,676.20	-	-
3451	STUDENT MEALS	4,069,700.00	856,313.28	3,213,386.72	78.96
3457	CATERING	4,311.95	4,311.95	-	-
3460	ONLINE CREDIT CARD FEES	27,367.36	27,367.36	-	-
3485	RESTITUTION PAYMENTS - OTHER	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-
3496	SOFT DRINK COMMISSIONS	8,266.00	1,101.70	7,164.30	86.67
3497	REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-
ESTIMATED REVENUE & TRANSFERS		13,891,527.15	1,832,463.73	12,059,063.42	
3901	RESERVE FOR ENCUMBRANCE	660,270.91	-	660,270.91	100.00
3902	RESERVE FOR INVENTORY	439,540.19	-	439,540.19	100.00
3905	RESERVES-NON-CAT PROJ CARRYOVR	124,301.96	-	124,301.96	100.00
3925	FUND BALANCE - UNDESIGNATED	9,928,901.56	-	9,928,901.56	100.00
TOTAL FUND BALANCE		11,153,014.62	-	11,153,014.62	
FUND TOTAL		\$ 25,044,541.77	\$ 1,832,463.73	\$ 23,212,078.04	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

REVENUE - FUND 7XXX (INTERNAL SERVICE FUNDS - SELF-INSURED MEDICAL)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3431	INTEREST ON INVESTMENT	\$ -	\$ 82,023.99	\$ (82,023.99)	\$ -
3481	PREMIUM REVENUE - HEALTH INSURANCE	36,931,943.00	7,493,796.06	29,438,146.94	79.71
ESTIMATED REVENUE & TRANSFERS		36,931,943.00	7,575,820.05	29,356,122.95	
3901	RESERVE FOR ENCUMBRANCE	-	-	-	-
3930	RESERVE-SELF-FUNDED INSURANCE	6,958,766.97	-	6,958,766.97	100.00
TOTAL FUND BALANCE		6,958,766.97	-	6,958,766.97	
FUND TOTAL		\$ 43,890,709.97	\$ 7,575,820.05	\$ 36,314,889.92	

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023

APPROPRIATIONS - FUND 1XXX (GENERAL FUND)

FUNC. NO.	FUNCTION DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
51XX	BASIC EDUCATION (K-12)	\$ 192,368,157.61	\$ 103,279,890.13	\$ 31,884,293.45	\$ 57,398,465.50	29.84
52XX	EXCEPTIONAL CHILD	37,314,842.35	28,955,724.54	5,186,382.19	3,172,031.24	8.50
53XX	VOCATIONAL & TECHNICAL EDUCATION	6,764,486.94	4,302,720.04	1,327,735.06	1,134,031.84	16.76
54XX	ADULT GENERAL EDUCATION	-	-	-	-	-
55XX	PREKINDERGARTEN	494,941.00	343,774.35	64,868.30	86,298.35	17.44
59XX	OTHER INSTRUCTION	4,629,752.80	1,831,367.87	379,251.47	2,418,896.57	52.25
TOTAL INSTRUCTIONAL SERVICES		241,572,180.70	138,713,476.93	38,842,530.47	64,209,723.50	
61XX	PUPIL PERSONNEL SERVICES	15,881,066.07	11,560,469.03	2,975,667.24	1,344,929.80	8.47
62XX	INSTRUCTIONAL MEDIA SERVICE	2,192,048.72	1,629,747.73	286,618.76	274,402.87	12.52
63XX	INSTR. & CURR. DEVELOP. SVC. (SUPER)	5,136,660.94	2,864,411.33	1,473,873.90	798,375.71	15.54
64XX	INSTR. STAFF TRAINING SERVICES	3,609,622.82	1,912,124.63	564,523.56	1,132,974.63	31.39
65XX	INSTRUCTION RELATED TECHNOLOGY	723,747.83	273,604.67	220,124.73	230,018.43	31.78
71XX	SCHOOL BOARD	1,423,939.39	489,294.66	283,748.16	650,896.57	45.71
72XX	GENERAL ADMINISTRATION (SUPT)	464,402.22	302,158.07	136,437.46	25,806.69	5.56
73XX	SCHOOL ADMIN - PRINCIPAL'S OFFICE	22,642,973.56	17,528,969.13	5,464,491.06	(361,853.29)	-
74XX	FACILITIES ACQUISITION & CONSTR.	2,370,283.69	597,202.52	812,042.99	961,038.18	40.55
75XX	FISCAL SERVICES (FINANCE DEPT)	2,365,905.28	1,759,861.07	606,616.70	(572.49)	-
76XX	SCHOOL FOOD SERVICES	-	-	-	-	-
77XX	CENTRAL SVC (PURCHASING)	7,185,931.77	2,665,161.01	1,007,647.37	3,513,123.39	48.89
78XX	PUPIL TRANSPORTATION SVCS - SCHOOL	17,302,960.67	12,493,265.38	2,502,996.29	2,271,293.37	13.13
79XX	OPERATION OF PLANT	31,493,205.67	6,560,009.15	9,696,176.91	15,528,593.61	49.31
81XX	MAINTENANCE ADMINISTRATION	8,467,419.38	4,345,617.74	2,062,701.36	2,061,670.47	24.35
82XX	ADMINISTRATIVE TECHNOLOGY SVC	4,022,760.13	2,001,029.56	1,016,299.93	1,005,430.64	24.99
91XX	COMMUNITY SERVICES	3,487,280.61	691,390.27	468,744.30	2,327,146.04	66.73
TOTAL SUPPORT SERVICES		128,770,208.75	67,674,315.95	29,578,710.72	31,763,274.62	
97XX	TRANSFER FUNDS	-	-	-	-	-
98XX	RESERVES	35,466,586.93	-	-	35,466,586.93	100.00
TOTAL TRANSFERS & RESERVES		35,466,586.93	-	-	35,466,586.93	
TOTAL APPROPRIATIONS, TRANSFERS & RESERVES		\$ 405,808,976.38	\$ 206,387,792.88	\$ 68,421,241.19	\$ 131,439,585.05	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

APPROPRIATIONS - FUND 2XXX (DEBT SERVICE FUNDS)

FUND NO.	FUND DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
2110	SBE BOND ISSUE	\$ 84,570.00	\$ -	\$ -	\$ 84,570.00	100.00
2211	REFUNDING & REVENUE BOND 2011	189,575.00	-	-	189,575.00	100.00
2915	COPS - SERIES 2016 REFUNDING	-	-	-	-	-
2922	COPS SERIES 2022A	21,178,575.66	3,000.00	19,154,750.00	2,020,825.66	9.54
TOTAL APPROPRIATIONS		21,452,720.66	3,000.00	19,154,750.00	2,294,970.66	
TOTAL RESERVES		111,283.54	-	-	111,283.54	100.00
TOTAL APPROPRIATIONS & RESERVES		\$ 21,564,004.20	\$ 3,000.00	\$ 19,154,750.00	\$ 2,406,254.20	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

APPROPRIATIONS - FUND 3XXX (CAPITAL PROJECT FUNDS)

FUND NO.	FUND DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
3610	CAPITAL OUTLAY & DEBT SERVICE	\$ 2,547,429.45	\$ -	\$ 107,469.81	\$ 2,439,959.64	95.78
3711	CAPITAL IMPROV. TAX FY 2020-2021	692,825.45	30,771.89	87,706.31	574,347.25	82.90
3718	CAPITAL IMPROV. TAX FY 2017-2018	-	-	-	-	-
3719	CAPITAL IMPROV. TAX FY 2018-2019	654,964.39	128,320.26	92,356.28	434,287.85	66.31
3720	CAPITAL IMPROV. TAX FY 2019-2020	2,320,630.48	183,273.54	288,779.02	1,848,577.92	79.66
3722	CAPITAL IMPROV. TAX FY 2021-2022	1,719,841.82	413,896.66	237,553.81	1,068,391.35	62.12
3723	CAPITAL IMPROV. TAX FY 2022-2023	16,382,587.57	2,601,840.01	2,536,377.63	11,244,505.92	68.64
3724	CAPITAL IMPROV. TAX FY 2023-2024	43,762,656.00	2,833,094.13	575,494.52	40,350,073.22	92.20
3911	OTHER CAPITAL-CAPITAL SALES TX	51,619,803.29	4,363,978.75	735,217.62	46,520,606.92	90.12
3922	COPS SERIES 2022A	75,264,458.91	3,686,677.59	9,774,376.86	61,803,404.46	82.12
3940	LOCAL CAPITAL IMPROVEMENT FUND	4,022,577.70	-	(399.79)	4,022,977.49	100.01
3960	CHARTER SCHOOL CAPITAL OUTLAY	1,168,541.00	-	148,796.00	1,019,745.00	87.27
3980	OTHER CAPITAL OUTLAY PROJECTS	1,440.84	-	-	1,440.84	100.00
TOTAL APPROPRIATIONS		200,157,756.90	14,241,852.83	14,583,728.07	171,328,317.86	
TOTAL RESERVES		2,128,045.28	-	-	2,128,045.28	100.00
TOTAL APPROPRIATIONS & RESERVES		\$ 202,285,802.18	\$ 14,241,852.83	\$ 14,583,728.07	\$ 173,456,363.14	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

APPROPRIATIONS - FUND 42XX & 44XX (OTHER SPECIAL REVENUE FUNDS - FEDERAL)

FUNC. NO.	FUNCTION DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
51XX	BASIC EDUCATION (K-12)	\$ 13,999,669.48	\$ 3,970,929.48	\$ 2,047,027.82	\$ 7,973,084.28	56.95
52XX	EXCEPTIONAL CHILD	9,303,235.26	5,030,378.56	714,641.75	3,540,705.95	38.06
53XX	VOCATIONAL & TECHNICAL EDUCATION	312,735.81	38,506.20	32,965.69	241,263.92	77.15
54XX	ADULT GENERAL EDUCATION	102,772.15	144,352.32	34,869.72	(76,449.89)	-
55XX	PREKINDERGARTEN	432,221.14	277,657.88	54,007.33	100,555.93	23.26
59XX	OTHER INSTRUCTION	-	-	-	-	-
TOTAL INSTRUCTIONAL SERVICES		24,150,633.84	9,461,824.44	2,883,512.31	11,779,160.19	
61XX	PUPIL PERSONNEL SERVICES	1,600,719.30	981,090.74	235,241.20	384,387.36	24.01
62XX	INSTRUCTIONAL MEDIA SERVICE	983.85	-	-	983.85	100.00
63XX	INSTR. & CURR. DEVELOP. SVC. (SUPER)	2,345,495.34	1,853,724.21	455,887.20	35,883.93	1.53
64XX	INSTR. STAFF TRAINING SERVICES	2,784,695.07	1,259,796.21	567,755.60	956,043.26	34.33
65XX	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
71XX	SCHOOL BOARD	-	-	-	-	-
72XX	GENERAL ADMINISTRATION (SUPT)	813,212.71	-	424.22	812,788.49	99.95
73XX	SCHOOL ADMIN - PRINCIPAL'S OFFICE	1,666.67	-	-	1,666.67	100.00
74XX	FACILITIES ACQUISITION & CONSTR.	358,909.00	-	-	358,909.00	100.00
75XX	FISCAL SERVICES (FINANCE DEPT)	-	-	-	-	-
76XX	FOOD SERVICE (SCHOOLS)	-	-	-	-	-
77XX	CENTRAL SVC (PURCHASING)	28,085.71	369.66	-	27,171.05	96.74
78XX	PUPIL TRANSPORTATION SVCS - SCHOOL	51,087.50	-	120,038.94	(68,951.44)	-
79XX	OPERATION OF PLANT	33,059.25	-	-	33,059.25	100.00
81XX	MAINTENANCE ADMINISTRATION	-	-	-	-	-
82XX	ADMINISTRATIVE TECHNOLOGY SVC	-	-	-	-	-
91XX	COMMUNITY SERVICES	9,600.25	-	-	9,600.25	100.00
TOTAL SUPPORT SERVICES		8,027,514.65	4,094,980.82	1,379,347.16	2,551,541.67	
TOTAL APPROPRIATIONS		\$ 32,178,148.49	\$ 13,556,805.26	\$ 4,262,859.47	\$ 14,330,701.86	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

APPROPRIATIONS - FUND 49XX (SPECIAL REVENUE FUNDS - MISCELLANEOUS - INTERNAL FUNDS)

OBJECT NO.	OBJECT DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
0790	MISCELLANEOUS EXPENSE	\$ 18,606,064.73	\$ -	\$ 4,445,514.45	\$ 14,160,550.28	0.76
TOTAL APPROPRIATIONS		\$ 18,606,064.73	\$ -	\$ 4,445,514.45	\$ 14,160,550.28	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

APPROPRIATIONS - FUND 5XXX

OBJECT NO.	OBJECT DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
0100	SALARY - NON INSTRUCTIONAL	\$ 954,378.54	\$ 528,996.82	\$ 108,236.26	\$ 317,145.46	33.23
0102	SALARY - OTHER COMPENSATION	1,038.93	-	1,038.93	-	-
0103	SALARY - SUPPLEMENTS	-	-	-	-	-
0111	SALARY - ADMINISTRATIVE/MGR	625,989.00	357,298.04	95,669.58	173,021.38	27.64
0117	WORKSHOPS	2,921.25	-	2,921.25	-	-
0121	SALARY - RETIREMENT BONUS	-	-	-	-	-
0122	SALARY - SICK LEAVE PAYOFF	-	-	-	-	-
0130	SALARY - OVERTIME	1,221.32	-	1,221.32	-	-
0161	SALARY-PROFESSIONAL/TECHNICAL	193,505.41	138,747.62	33,824.43	20,933.36	10.82
0210	FLORIDA RETIREMENT SYSTEM	81,316.81	152,035.50	36,629.12	(107,347.81)	-
0220	FICA (SOCIAL SECURITY)	46,790.77	77,180.93	19,013.26	(49,403.42)	-
0231	GROUP INS. - HEALTH & HOSPITAL	107,510.35	352,686.69	58,234.70	(303,411.04)	-
0232	GROUP INS. - LIFE	246.00	869.76	136.46	(760.22)	-
0233	GROUP INSURANCE - DENTAL	3,631.32	12,218.13	1,989.30	(10,576.11)	-
0234	GROUP INSURANCE - OTHER	128.00	734.85	102.95	(709.80)	-
0310	PROFESSIONAL & TECHNICAL SERV	9,168,922.64	990.00	1,041,443.95	8,126,488.69	88.63
0330	IN-COUNTY TRAVEL	2,134.14	-	134.14	2,000.00	93.71
0331	OUT-OF-COUNTY TRAVEL	3,974.82	-	431.78	3,543.04	89.14
0350	REPAIR AND MAINTENANCE	132,818.06	-	-	132,818.06	100.00
0354	VEHICLE REPAIRS/MAINTENANCE	8,399.92	1,828.62	6,571.30	-	-
0355	TECHNOLOGY REPAIRS & MAINTENAN	-	-	-	-	-
0360	LEASE AND RENTAL AGREEMENTS	6,393.41	1,645.96	563.55	4,183.90	65.44
0363	SEAT MANAGED - COMPUTERS	80,000.00	-	13,030.96	66,969.04	83.71
0365	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-
0370	POSTAGE/SHIPPING/TELEGRAM	2,000.00	-	180.00	1,820.00	91.00
0371	TELEPHONE- LOCAL SERVICE	5,000.00	-	783.34	4,216.66	84.33
0373	TELEPHONE LONG DISTANCE	250.00	-	-	250.00	100.00
0375	CELLULAR TELEPHONE	3,645.00	2,126.25	768.75	750.00	20.58
0381	WATER AND SEWAGE	1,500.00	-	204.15	1,295.85	86.39
0382	GARBAGE	10,700.00	-	2,846.05	7,853.95	73.40
0390	OTHER PURCHASED SVC-PRINT/COPY	12,629.25	-	12,629.25	-	-

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

APPROPRIATIONS - FUND 5XXX

OBJECT NO.	OBJECT DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
0393	CONTRACTS-NONPROFESSIONAL SVC	27,111.20	15,864.70	11,008.50	238.00	0.88
0399	OTHER TECHNOLOGY PURCH SERVICE	-	-	-	-	-
0410	NATURAL GAS	3,000.00	-	513.53	2,486.47	82.88
0430	ELECTRICITY	72,000.00	-	11,809.26	60,190.74	83.60
0450	GASOLINE	12,780.51	-	3,092.60	9,687.91	75.80
0460	DIESEL FUEL	10,000.00	-	1,776.98	8,223.02	82.23
0510	SUPPLIES	46,160.00	2,797.40	22,731.52	20,496.91	44.40
0519	TECHNOLOGY SUPPLIES	5,628.00	1,216.80	3,211.20	1,200.00	21.32
0550	REPAIR PARTS	435.00	-	435.00	-	-
0580	COMMODITIES	1,287,333.00	-	-	1,287,333.00	100.00
0641	EQUIP/FIXED ASSET (OVER \$1000)	1,115,071.88	458,172.40	120,436.66	536,462.82	48.11
0642	EQUIPMENT (UNDER \$1000)	69,798.77	43,184.97	24,751.39	1,862.41	2.67
0644	COMPUTER HARDWARE(UNDER \$1000)	1,085.14	-	1,085.14	-	-
0676	OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-
0684	REPLACEMENT ROOFING & SYSTEMS	34.00	-	-	34.00	100.00
0730	DUES AND FEES	18,000.00	9.46	7,826.09	10,164.45	56.47
0731	ONLINE CREDIT CARD FEES	27,367.36	-	14,407.13	12,960.23	47.36
0750	OTHER PERSONNEL SERVICES(TEMP)	17,760.17	-	8,889.42	8,870.75	49.95
0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
0791	INDIRECT COST	350,000.00	-	25,644.06	324,355.94	92.67
TOTAL APPROPRIATIONS		14,520,609.97	2,148,604.90	1,696,223.26	10,675,647.64	
TOTAL RESERVES		10,523,931.80	-	-	10,523,931.80	100.00
TOTAL APPROPRIATIONS & RESERVES		\$ 25,044,541.77	\$ 2,148,604.90	\$ 1,696,223.26	\$ 21,199,579.44	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
SEPTEMBER 2023**

APPROPRIATIONS - FUND 7XXX

OBJECT NO.	OBJECT DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
0310	PROFESSIONAL & TECHNICAL SERV	\$ 350,000.00	\$ -	\$ 164,061.72	\$ 185,938.28	53.13
0320	INSURANCE AND BOND PREMIUMS	773,760.00	-	332,113.93	441,646.07	57.08
0365	SOFTWARE SUBSCRIPTIONS	11,880.00	5,940.00	5,940.00	-	-
0730	DUES & FEES	40.02	-	4.77	35.25	88.08
0770	CLAIMS EXPENSE - HEALTH INSURANCE	35,327,766.68	-	3,514,295.92	31,813,470.76	90.05
0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	-	(73,361.64)	73,361.64	-
0772	PHARMACY REBATES	504,176.27	-	-	504,176.27	100.00
TOTAL APPROPRIATIONS		36,967,622.97	5,940.00	3,943,054.70	33,018,628.27	
TOTAL RESERVES		6,923,087.00	-	-	6,923,087.00	-
TOTAL APPROPRIATIONS & RESERVES		\$ 43,890,709.97	\$ 5,940.00	\$ 3,943,054.70	\$ 39,941,715.27	