

**Agenda Item Details**

Meeting	Dec 09, 2024 - Regular Meeting
Category	7. Consent Agenda
Subject	7.5 Monthly Financial Statement for October 2024, presented by Julie Perry, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Fiscal Impact	No
Recommended Action	Motion to approve Monthly Financial Statement for October 2024

Public Content

The financial statement for the month ending October 31, 2024, is being submitted for use and consideration of the School Board as required by S.B.E. Rule 6A-1.008.

Financial Statement 2024-10.pdf (836 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 as amended and all of the Consent Agenda items as recommended by the Superintendent.

Motion by Linda Evanchyk, second by Tim Bryant.

Final Resolution: Motion Carries

Yes: Tim Bryant, Parker Destin, Linda Evanchyk, Brett Hinely, Lamar White



School District of Okaloosa County

MONTHLY FINANCIAL STATEMENT

October 2024

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024

REVENUE - FUND 1XXX (GENERAL FUND)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3121	PL 81-874 FED IMPACT, CUR OPER	\$ 2,207,365.00	\$ -	\$ 2,207,365.00	100.00
3122	PL 81-874 FED IMPACT, HANDICAP	100,000.00	-	100,000.00	100.00
3191	ROTC	350,000.00	83,791.61	266,208.39	76.06
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	11,915.45	638,084.55	98.17
3299	MISCELLANEOUS FED THRU STATE	-	-	-	-
3301	CLASS SIZE REDUCTION	30,454,576.00	10,151,524.00	20,303,052.00	66.67
3310	FLA EDUCATIONAL FINANCE PROG	107,631,853.00	31,466,320.00	76,165,533.00	70.76
3311	SAFE SCHOOLS-FEFP	2,998,669.00	906,797.00	2,091,872.00	69.76
3312	SUPPLEMENTAL ED	9,003,736.00	2,724,775.00	6,278,961.00	69.74
3313	ESE GUARANTEED ALLOCATION	14,980,674.00	4,529,609.00	10,451,065.00	69.76
3314	READING PROGRAM	-	-	-	-
3315	WORKFORCE DEVELOPMENT	2,893,150.00	964,384.00	1,928,766.00	66.67
3317	WORKFORCE ED PERFORMANCE INCEN	18,062.00	18,062.00	-	-
3318	DJJ SUPPLEMENTAL	32,419.00	8,761.00	23,658.00	72.98
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	20,101.38	19,898.62	49.75
3354	STUDENT TRANSPORTATION PROG	8,288,618.00	2,584,595.00	5,704,023.00	68.82
3357	MENTAL HEALTH ASSISTANCE ALLOC	2,005,356.00	608,912.00	1,396,444.00	69.64
3359	FED CONNECTED STUDENT SUPPLMNT	2,558,708.00	976,889.00	1,581,819.00	61.82
3362	FLORIDA SCHOOL RECOGNITION PROGRAM	1,879,635.00	1,879,635.00	-	-
3370	SUMMER VPK	-	-	-	-
3371	VOLUNTARY PREKINDERGARTEN PRG	536,400.00	114,655.87	421,744.13	78.62
3378	FULL SERVICE SCHOOLS PROGRAM	120,000.00	30,000.00	90,000.00	75.00
3397	TRIUMPH GRANTS	6,042,841.81	-	6,042,841.81	100.00

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024

REVENUE - FUND 1XXX (GENERAL FUND)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3399	OTHER MISC. STATE REVENUE	5,498,451.91	684,081.09	4,814,370.82	87.56
3401	PRINT SHOP - POSTAGE - BAO	15,000.00	6,200.47	8,799.53	58.66
3402	PRINT SHOP - PRINTING - BAO	275,000.00	179,490.83	95,509.17	34.73
3407	EDUCATIONAL BROADBAND LEASE	35,000.00	6,969.84	28,030.16	80.09
3411	DISTRICT SCHOOL TAXES	117,889,822.00	-	117,889,822.00	100.00
3421	TAX REDEMPTIONS	50,000.00	5,917.08	44,082.92	88.17
3424	CONTINUING WORKFORCE EDUCATION COURSE FE	750.00	750.00	-	-
3425	RENT/USE OF FACILITY	3,396.31	3,396.31	-	-
3426	COURSE FEES - ADULT EDUCATION	650,000.00	242,160.37	407,839.63	62.74
3427	CAPITAL IMPROV FEES-ADULT ED	31,967.21	11,909.55	20,057.66	62.74
3429	TECHNOLOGY FEES-ADULT EDUCATIO	31,967.21	11,909.55	20,057.66	62.74
3431	INTEREST ON INVESTMENT	500,000.00	962,344.16	(462,344.16)	-
3434	COMMUNITY EDUC ENRICHMENT PROG	-	-	-	-
3448	DONATIONS	59,554.73	59,554.73	-	-
3462	PURCHASED CUSTODIAL SERVICES	803.69	803.69	-	-
3463	BOB SIKES CHILD CARE	165,000.00	54,360.00	110,640.00	67.05
3465	PURCHASED - OTHER POSITIONS	292,935.67	292,935.67	-	-
3466	PURCH POSITIONS/OTHER-EXTERNAL	129,701.81	12,167.81	117,534.00	90.62
3467	PURCHASED - SCHOOLS - OTHER	90,350.49	90,350.49	-	-
3469	ANTIOCH CHILD CARE PROGRAM	165,000.00	85,515.50	79,484.50	48.17
3470	NORTHWOOD CHILD CARE	218,000.00	81,034.50	136,965.50	62.83
3474	PROF. DEVELOP. CERTIFICATION PROG. FEES	33,000.00	7,480.00	25,520.00	77.33
3475	BLUEWATER CHILD CARE	557,000.00	246,301.00	310,699.00	55.78
3477	PLEW CHILD CARE	431,000.00	173,545.85	257,454.15	59.73
3478	WRIGHT CHILD CARE	206,000.00	84,720.85	121,279.15	58.87
3479	OTHER COURSE FEES - FES	13,601.00	13,601.00	-	-
3480	PUBLIC INFORMATION REQUESTS	216.54	216.54	-	-
3482	FUEL MAINTENANCE FEE	22,721.55	22,721.55	-	-
3484	FINANCIAL AID FEES	63,934.43	23,818.98	40,115.45	62.74
3485	RESTITUTION PAYMENTS - OTHER	700.00	700.00	-	-
3487	CERTIFICATION FEES-SUBSTITUTES	2,460.00	2,460.00	-	-

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024

REVENUE - FUND 1XXX (GENERAL FUND)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3488	FINGERPRINT PROGRAM	14,248.00	14,248.00	-	-
3489	CERTIFICATE FEES	30,000.00	6,620.00	23,380.00	77.93
3490	MISCELLANEOUS REVENUE	231,768.15	231,912.80	(144.65)	-
3492	TRANSPORTATION SERV-SCH ACTIV	350,000.00	91,673.96	258,326.04	73.81
3493	SALE OF JUNK	52,705.33	52,705.33	-	-
3494	FEDERAL INDIRECT COST REIMBURS	400,000.00	177,034.87	222,965.13	55.74
3495	TRANSP.-REPAIRS DEPT./OTHER	6,533.56	6,533.56	-	-
3497	REFUND-PRIOR YEAR EXPENDITURES	376,730.78	376,730.78	-	-
3498	FUEL TAX REFUND	40,000.00	8,324.71	31,675.29	79.19
3499	SFS - INDIRECT COST	200,000.00	56,357.60	143,642.40	71.82
3630	TRANSFER FR CAPITAL IMP FUNDS	20,987,516.00	1,354,395.00	19,633,121.00	93.55
3731	SALE OF LAND	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	80,526.25	80,526.25	-	-
3741	INSURANCE LOSS RECOVERY	439.96	439.96	-	-
3746	HEALTH REIMBURSEMENT ARRANGEMT	13,839.88	13,839.88	-	-
ESTIMATED REVENUE & TRANSFERS		343,775,705.27	62,919,487.42	280,856,217.85	
3901	RESERVE FOR ENCUMBRANCE	2,583,832.16	-	2,583,832.16	100.00
3902	RESERVE FOR INVENTORY	128,913.09	-	128,913.09	100.00
3903	RESERVES-CARRY OVER SCH BUDGET	603,402.02	-	603,402.02	100.00
3904	RESRV-CATEGORICAL PROJ CRRYOVR	10,088,184.83	-	10,088,184.83	100.00
3905	RESERVES-NON-CAT PROJ CARRYOVR	38,987,832.14	-	38,987,832.14	100.00
3907	RESERVE FOR RETIREMENT	200,000.00	-	200,000.00	100.00
3910	RESERVE-CLAIMS LIABILITY	1,762,000.00	-	1,762,000.00	100.00
3911	RESERVE-FTE	2,950,027.46	-	2,950,027.46	100.00
3913	RESERVE - CONTINGENCY	1,511,792.00	-	1,511,792.00	100.00
3925	FUND BALANCE - UNDESIGNATED	13,309,263.56	-	13,309,263.56	100.00
TOTAL FUND BALANCE		72,125,247.26	-	72,125,247.26	
FUND TOTAL		\$ 415,900,952.53	\$ 62,919,487.42	\$ 352,981,465.11	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024**

REVENUE - FUND 2XXX (DEBT SERVICE FUNDS)

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 86,070.00	\$ -	\$ 86,070.00	100.00
3326	SBE/COBI BOND INTEREST	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	-	190,750.00	100.00
3431	INTEREST ON INVESTMENT	884.96	971.96	(87.00)	-
3630	TRANSFER FR CAPITAL IMP FUNDS	26,040,196.86	-	26,040,196.86	100.00
3793	PREMIUM ON CERT OF PART (COP)	1,206,117.92	1,206,117.92	-	-
ESTIMATED REVENUE & TRANSFERS		27,524,019.74	1,207,089.88	26,316,929.86	
3901	RESERVE FOR ENCUMBRANCE	3,000.00	-	3,000.00	100.00
3920	RESERVE FOR DEBT SERVICE	142,435.30	-	142,435.30	100.00
TOTAL FUND BALANCE		145,435.30	-	145,435.30	
FUND TOTAL		\$ 27,669,455.04	\$ 1,207,089.88	\$ 26,462,365.16	

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024

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	1,060,251.00	-	1,060,251.00	100.00
3325	INTEREST ON UNDIST CO & DS	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	1,354,395.00	446,122.00	908,273.00	67.06
3399	OTHER MISC. STATE REVENUE	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVE	45,587,712.00	1,878.62	45,585,833.38	100.00
3419	DISTRICT LOCAL SALES TAX	29,000,000.00	9,925,383.63	19,074,616.37	65.77
3421	TAX REDEMPTIONS	11,499.12	2,232.03	9,267.09	80.59
3431	INTEREST ON INVESTMENT	678,842.83	866,077.01	(187,234.18)	-
3448	DONATIONS	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-
3610	TRANSFERS FROM GEN OPER FUNDS	16,204.38	16,204.38	-	-
3620	TRANSFERS FROM DEBT SERVICE FUNDS	-	-	-	-
3630	TRANSFERS FROM COPS 2024 TO SALES TAX	4,131,126.43	4,131,126.43	-	-
3731	SALE OF LAND	100.00	100.00	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-
3750	PROCEEDS OF LEASE-PURCHASE AGR	156,715,000.00	156,715,000.00	-	-
3793	PREMIUM ON CERT OF PART (COP)	18,275,205.18	18,275,205.18	-	-
ESTIMATED REVENUE & TRANSFERS		256,830,335.94	190,379,329.28	66,451,006.66	
3901	RESERVE FOR ENCUMBRANCE	9,594,389.36	-	9,594,389.36	100.00
3909	RESERVE-CAPITAL PROJECTS	63,192,049.37	-	63,192,049.37	100.00
3925	FUND BALANCE - UNDESIGNATED	2,444,086.63	-	2,444,086.63	100.00
TOTAL FUND BALANCE		75,230,525.36	-	75,230,525.36	
FUND TOTAL		\$ 332,060,861.30	\$ 190,379,329.28	\$ 141,681,532.02	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024**

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

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,457,061.88	\$ 114,428.50	\$ 1,342,633.38	92.15
3201	VOCATIONAL EDUCATIONAL ARTS	420,508.01	100,979.10	319,528.91	75.99
3221	ADULT GENERAL ED	412,272.34	102,009.24	310,263.10	75.26
3231	IDEA	11,622,332.26	1,875,528.23	9,746,804.03	83.86
3241	TITLE I	9,244,035.58	2,437,882.92	6,806,152.66	73.63
3242	TITLE IV	753,095.55	243,735.51	509,360.04	67.64
3271	ESF - K-12	1,596,460.80	1,254,234.44	342,226.36	21.44
3272	ESF - WORKFORCE	-	-	-	-
3273	ESF - VPK	-	-	-	-
3274	TITLE III	704,309.20	140,407.73	563,901.47	80.06
3277	TITLE II - PART A	1,724,951.58	373,618.41	1,351,333.17	78.34
3299	MISCELLANEOUS FED THRU STATE	147,584.07	69,079.69	78,504.38	53.19
ESTIMATED REVENUE & TRANSFERS		28,082,611.27	6,711,903.77	21,370,707.50	
FUND TOTAL		\$ 28,082,611.27	\$ 6,711,903.77	\$ 21,370,707.50	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024**

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

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3490	MISCELLANEOUS LOCAL REVENUE	\$ 14,000,000.00	\$ 6,212,764.01	\$ 7,787,235.99	0.56
ESTIMATED REVENUE & TRANSFERS		14,000,000.00	6,212,764.01	7,787,235.99	
3905	RESERVES-NON-CAT PROJ CARRYOVR	6,308,905.09	-	6,308,905.09	100.00
TOTAL FUND BALANCE		6,308,905.09	-	6,308,905.09	
FUND TOTAL		\$ 20,308,905.09	\$ 6,212,764.01	\$ 14,096,141.08	

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024

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

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 7,064,800.00	\$ 1,420,600.62	\$ 5,644,199.38	79.89
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,729,600.00	364,182.12	1,365,417.88	78.94
3263	FS AFTER SCHOOL SNACK REIMBUR	118,700.00	22,986.37	95,713.63	80.63
3265	USDA DONATED COMMODITIES	793,200.00	-	793,200.00	100.00
3267	SUMMER FOOD SERVICE PROGRAM	81,191.40	81,191.40	-	-
3299	MISC. FEDERAL THRU STATE	-	-	-	-
3338	STATE LUNCH SUPPLEMENT-FS	62,300.00	32,417.00	29,883.00	47.97
3339	STATE BREAKFAST SUPPLEMENT-FS	43,500.00	19,920.00	23,580.00	54.21
3431	INTEREST ON INVESTMENT	-	183,248.52	(183,248.52)	-
3448	DONATIONS	263.00	263.00	-	-
3451	STUDENT MEALS	4,341,100.00	1,283,373.92	3,057,726.08	70.44
3457	CATERING	1,644.00	1,644.00	-	-
3460	ONLINE CREDIT CARD FEES	41,753.64	41,753.64	-	-
3485	RESTITUTION PAYMENTS - OTHER	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-
3496	SOFT DRINK COMMISSIONS	9,296.00	2,205.67	7,090.33	76.27
3497	REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-
ESTIMATED REVENUE & TRANSFERS		14,287,348.04	3,453,786.26	10,833,561.78	
3901	RESERVE FOR ENCUMBRANCE	397,741.13	-	397,741.13	100.00
3902	RESERVE FOR INVENTORY	435,151.63	-	435,151.63	100.00
3905	RESERVES-NON-CAT PROJ CARRYOVR	123,359.62	-	123,359.62	100.00
3925	FUND BALANCE - UNDESIGNATED	10,289,786.88	-	10,289,786.88	100.00
TOTAL FUND BALANCE		11,246,039.26	-	11,246,039.26	
FUND TOTAL		\$ 25,533,387.30	\$ 3,453,786.26	\$ 22,079,601.04	

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024

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

REVENUE NO.	REVENUE DESCRIPTION	BUDGETED	ACTUAL COLLECTIONS	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED
3431	INTEREST ON INVESTMENT	\$ -	\$ 203,912.96	\$ (203,912.96)	\$ -
3481	PREMIUM REVENUE - HEALTH INSURANCE	34,000,000.00	10,129,645.16	23,870,354.84	70.21
ESTIMATED REVENUE & TRANSFERS		34,000,000.00	10,333,558.12	23,666,441.88	
3901	RESERVE FOR ENCUMBRANCE	-	-	-	-
3930	RESERVE-SELF-FUNDED INSURANCE	18,041,616.66	-	18,041,616.66	100.00
TOTAL FUND BALANCE		18,041,616.66	-	18,041,616.66	
FUND TOTAL		\$ 52,041,616.66	\$ 10,333,558.12	\$ 41,708,058.54	

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024

APPROPRIATIONS - FUND 1XXX (GENERAL FUND)

FUNC. NO.	FUNCTION DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
51XX	BASIC EDUCATION (K-12)	\$ 184,532,785.90	\$ 76,710,670.23	\$ 41,758,192.31	\$ 66,056,778.34	35.80
52XX	EXCEPTIONAL CHILD	38,104,568.01	23,768,703.50	8,334,725.11	6,000,063.32	15.75
53XX	VOCATIONAL & TECHNICAL EDUCATION	8,919,146.11	3,554,541.07	2,074,795.37	3,287,911.23	36.86
54XX	ADULT GENERAL EDUCATION	-	-	-	-	-
55XX	PREKINDERGARTEN	523,917.61	285,714.26	125,120.39	113,082.96	21.58
59XX	OTHER INSTRUCTION	4,214,504.18	1,714,108.71	620,167.81	1,880,227.66	44.61
TOTAL INSTRUCTIONAL SERVICES		236,294,921.81	106,033,737.77	52,913,000.99	77,338,063.51	
61XX	PUPIL PERSONNEL SERVICES	15,732,334.77	8,582,865.94	4,286,775.46	2,862,611.37	18.20
62XX	INSTRUCTIONAL MEDIA SERVICE	2,170,346.74	1,152,881.78	484,457.41	533,002.34	24.56
63XX	INSTR. & CURR. DEVELOP. SVC. (SUPER)	4,519,175.77	1,819,677.51	1,843,748.95	855,749.31	18.94
64XX	INSTR. STAFF TRAINING SERVICES	2,821,348.25	1,228,421.17	758,851.38	834,075.70	29.56
65XX	INSTRUCTION RELATED TECHNOLOGY	525,075.32	149,596.64	189,563.47	185,915.21	35.41
71XX	SCHOOL BOARD	1,269,049.10	392,244.31	391,640.27	485,164.52	38.23
72XX	GENERAL ADMINISTRATION (SUPT)	515,985.11	281,319.27	205,823.19	28,842.65	5.59
73XX	SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,288,514.47	12,947,382.04	7,152,538.32	3,116,099.91	13.38
74XX	FACILITIES ACQUISITION & CONSTR.	10,166,426.54	424,650.58	741,776.56	8,999,999.40	88.53
75XX	FISCAL SERVICES (FINANCE DEPT)	2,509,310.71	1,313,521.33	799,944.75	395,844.63	15.78
76XX	SCHOOL FOOD SERVICES	-	-	-	-	-
77XX	CENTRAL SVC (PURCHASING)	8,850,129.77	2,125,796.29	1,409,194.32	5,314,633.94	60.05
78XX	PUPIL TRANSPORTATION SVCS - SCHOOL	17,657,505.27	8,835,602.60	3,993,146.63	4,783,359.08	27.09
79XX	OPERATION OF PLANT	32,509,311.93	4,666,601.48	12,353,424.17	15,466,016.62	47.57
81XX	MAINTENANCE ADMINISTRATION	9,092,998.31	3,626,798.95	2,754,819.61	2,707,284.76	29.77
82XX	ADMINISTRATIVE TECHNOLOGY SVC	5,541,205.05	1,763,392.15	1,988,311.10	1,789,051.80	32.29
91XX	COMMUNITY SERVICES	3,502,840.40	573,310.25	613,934.07	2,315,308.29	66.10
TOTAL SUPPORT SERVICES		140,671,557.51	49,884,062.29	39,967,949.66	50,672,959.53	
97XX	TRANSFER FUNDS	16,204.38	-	16,204.38	-	-
98XX	RESERVES	38,918,268.83	-	-	38,918,268.83	100.00
TOTAL TRANSFERS & RESERVES		38,934,473.21	-	16,204.38	38,918,268.83	
TOTAL APPROPRIATIONS, TRANSFERS & RESERVES		\$ 415,900,952.53	\$ 155,917,800.06	\$ 92,897,155.03	\$ 166,929,291.87	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024**

APPROPRIATIONS - FUND 2XXX (DEBT SERVICE FUNDS)

FUND NO.	FUND DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
2110	SBE BOND ISSUE	\$ 86,070.00	\$ -	\$ -	\$ 86,070.00	100.00
2211	REFUNDING & REVENUE BOND 2011	190,750.00	-	-	190,750.00	100.00
2915	COPS - SERIES 2016 REFUNDING	-	-	-	-	-
2922	COPS SERIES 2022A	21,176,200.66	3,000.00	19,546,665.25	734,130.54	3.47
2924	COPS SERIES 2024	6,074,189.78	-	1,092,268.02	4,981,921.76	82.02
TOTAL APPROPRIATIONS		27,527,210.44	3,000.00	20,638,933.27	5,992,872.30	
TOTAL RESERVES		142,244.60	-	-	142,244.60	100.00
TOTAL APPROPRIATIONS & RESERVES		\$ 27,669,455.04	\$ 3,000.00	\$ 20,638,933.27	\$ 6,135,116.90	

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024

APPROPRIATIONS - FUND 3XXX (CAPITAL PROJECT FUNDS)

FUND NO.	FUND DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
3423	PECO-SAFETY & SECURITY GRANT FY 23	\$ -	\$ -	\$ -	\$ -	-
3610	CAPITAL OUTLAY & DEBT SERVICE	1,824,185.31	33,742.00	429,232.32	1,361,210.99	-
3711	CAPITAL IMPROV. TAX FY 2020-2021	330,045.94	2,720.00	1,596.08	325,729.86	-
3719	CAPITAL IMPROV. TAX FY 2018-2019	248.00	248.00	-	-	-
3720	CAPITAL IMPROV. TAX FY 2019-2020	926,883.84	17,072.43	266,916.33	642,895.08	-
3722	CAPITAL IMPROV. TAX FY 2021-2022	510,879.17	19,220.12	20,355.80	471,303.25	-
3723	CAPITAL IMPROV. TAX FY 2022-2023	9,010,105.68	741,016.04	2,321,515.80	5,947,321.65	-
3724	CAPITAL IMPROV. TAX FY 2023-2024	17,797,657.77	1,628,143.37	5,675,510.35	10,482,050.01	-
3725	CAPITAL IMPROV. TAX FY 2024-2025	45,587,712.00	1,819,738.28	1,058,962.61	41,378,108.96	-
3911	OTHER CAPITAL-CAPITAL SALES TX	53,293,649.23	5,598,284.11	2,262,089.79	44,890,318.43	-
3922	COPS SERIES 2022A	19,950,112.13	1,219,874.51	3,291,875.36	15,438,362.26	-
3924	COPS SERIES 2024	174,990,205.18	-	5,278,900.52	169,711,304.66	-
3940	LOCAL CAPITAL IMPROVEMENT FUND	923,958.24	-	400,525.51	523,432.73	-
3960	CHARTER SCHOOL CAPITAL OUTLAY	1,354,395.00	-	1,354,395.00	-	-
3980	OTHER CAPITAL OUTLAY PROJECTS	-	-	-	-	-
TOTAL APPROPRIATIONS		326,500,037.49	11,080,058.86	22,361,875.47	291,172,037.88	
TOTAL RESERVES		5,560,823.81	-	-	5,560,823.81	100.00
TOTAL APPROPRIATIONS & RESERVES		\$ 332,060,861.30	\$ 11,080,058.86	\$ 22,361,875.47	\$ 296,732,861.69	

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024

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

FUNC. NO.	FUNCTION DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
51XX	BASIC EDUCATION (K-12)	\$ 10,612,199.63	\$ 2,805,750.57	\$ 3,204,163.60	\$ 4,598,114.83	43.33
52XX	EXCEPTIONAL CHILD	9,147,075.47	3,602,783.98	1,473,854.53	4,070,436.96	44.50
53XX	VOCATIONAL & TECHNICAL EDUCATION	429,378.03	91,977.18	98,380.68	223,853.18	52.13
54XX	ADULT GENERAL EDUCATION	317,355.89	147,180.28	83,666.29	86,509.32	27.26
55XX	PREKINDERGARTEN	408,628.57	226,811.39	98,447.67	83,369.51	20.40
59XX	OTHER INSTRUCTION	-	-	-	-	-
TOTAL INSTRUCTIONAL SERVICES		20,914,637.59	6,874,503.40	4,958,512.77	9,062,283.80	
61XX	PUPIL PERSONNEL SERVICES	583,227.02	251,278.72	145,266.90	186,681.40	32.01
62XX	INSTRUCTIONAL MEDIA SERVICE	1,500.00	-	-	1,500.00	100.00
63XX	INSTR. & CURR. DEVELOP. SVC. (SUPER)	2,846,155.66	1,752,620.67	702,258.09	391,276.90	13.75
64XX	INSTR. STAFF TRAINING SERVICES	2,862,865.27	1,066,325.93	688,627.23	1,095,712.11	38.27
65XX	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
71XX	SCHOOL BOARD	-	-	-	-	-
72XX	GENERAL ADMINISTRATION (SUPT)	720,003.07	-	177,034.87	542,968.20	75.41
73XX	SCHOOL ADMIN - PRINCIPAL'S OFFICE	-	-	-	-	-
74XX	FACILITIES ACQUISITION & CONSTR.	-	-	-	-	-
75XX	FISCAL SERVICES (FINANCE DEPT)	-	-	-	-	-
76XX	FOOD SERVICE (SCHOOLS)	-	-	-	-	-
77XX	CENTRAL SVC (PURCHASING)	40,844.04	-	3,563.46	37,280.58	91.28
78XX	PUPIL TRANSPORTATION SVCS - SCHOOL	113,378.62	-	85,118.58	28,260.04	24.93
79XX	OPERATION OF PLANT	-	-	-	-	-
81XX	MAINTENANCE ADMINISTRATION	-	-	-	-	-
82XX	ADMINISTRATIVE TECHNOLOGY SVC	-	-	-	-	-
91XX	COMMUNITY SERVICES	-	-	-	-	-
TOTAL SUPPORT SERVICES		7,167,973.68	3,070,225.32	1,801,869.13	2,283,679.23	
TOTAL APPROPRIATIONS		\$ 28,082,611.27	\$ 9,944,728.72	\$ 6,760,381.90	\$ 11,345,963.03	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024**

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

OBJECT NO.	OBJECT DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
0790	MISCELLANEOUS EXPENSE	\$ 20,308,905.09	\$ -	\$ 5,134,900.03	\$ 15,174,005.06	0.75
TOTAL APPROPRIATIONS		\$ 20,308,905.09	\$ -	\$ 5,134,900.03	\$ 15,174,005.06	

SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024

APPROPRIATIONS - FUND 5XXX

OBJECT NO.	OBJECT DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
0100	SALARY - NON INSTRUCTIONAL	\$ 654,467.03	\$ 449,277.61	\$ 150,113.57	\$ 55,075.85	8.42
0102	SALARY - OTHER COMPENSATION	3,316.75	-	3,316.75	-	-
0103	SALARY - SUPPLEMENTS	-	-	-	-	-
0111	SALARY - ADMINISTRATIVE/MGR	487,925.00	323,952.80	138,077.97	25,894.23	5.31
0117	WORKSHOPS	2,917.50	-	2,917.50	-	-
0121	SALARY - RETIREMENT BONUS	-	-	-	-	-
0122	SALARY - SICK LEAVE PAYOFF	-	-	-	-	-
0130	SALARY - OVERTIME	3,466.29	-	3,389.60	76.69	2.21
0161	SALARY-PROFESSIONAL/TECHNICAL	201,828.44	125,655.12	62,827.56	13,345.76	6.61
0210	FLORIDA RETIREMENT SYSTEM	190,111.79	133,976.34	55,129.97	1,005.48	0.53
0220	FICA (SOCIAL SECURITY)	104,544.30	68,074.78	28,417.47	8,052.05	7.70
0231	GROUP INS. - HEALTH & HOSPITAL	338,296.61	-	79,006.66	259,289.95	76.65
0232	GROUP INS. - LIFE	922.01	-	216.40	705.61	76.53
0233	GROUP INSURANCE - DENTAL	3,630.04	-	3,030.30	599.74	16.52
0234	GROUP INSURANCE - OTHER	128.46	-	156.20	(27.74)	-
0310	PROFESSIONAL & TECHNICAL SERV	10,157,515.57	-	2,220,894.28	7,936,621.29	78.14
0330	IN-COUNTY TRAVEL	4,148.47	-	527.55	3,620.92	87.28
0331	OUT-OF-COUNTY TRAVEL	5,037.80	-	-	5,037.80	100.00
0350	REPAIR AND MAINTENANCE	113,310.84	-	45,317.11	67,993.73	60.01
0354	VEHICLE REPAIRS/MAINTENANCE	9,320.81	3,346.38	3,519.64	2,454.79	26.34
0355	TECHNOLOGY REPAIRS & MAINTENAN	-	-	-	-	-
0360	LEASE AND RENTAL AGREEMENTS	6,432.75	1,504.51	712.40	4,215.84	65.54
0363	SEAT MANAGED - COMPUTERS	80,000.00	-	20,239.32	59,760.68	74.70
0365	SOFTWARE SUBSCRIPTIONS	4,374.60	-	-	-	-
0370	POSTAGE/SHIPPING/TELEGRAM	2,000.00	-	707.17	1,292.83	64.64
0371	TELEPHONE- LOCAL SERVICE	5,000.00	-	828.06	4,171.94	83.44
0372	TELEPHONE MAINTENANCE/REPAIR	-	-	-	-	-
0373	TELEPHONE LONG DISTANCE	250.00	-	0.03	249.97	99.99
0375	CELLULAR TELEPHONE	3,136.05	2,070.00	1,035.00	31.05	0.99
0381	WATER AND SEWAGE	1,500.00	-	442.11	1,057.89	70.53
0382	GARBAGE	13,400.00	-	4,005.84	9,394.16	70.11

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024**

APPROPRIATIONS - FUND 5XXX

OBJECT NO.	OBJECT DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
0390	OTHER PURCHASED SVC-PRINT/COPY	17,733.00	-	15,941.70	1,791.30	10.10
0392	SHIPPING CHARGES	5,510.00	5,510.00	-	-	-
0393	CONTRACTS-NONPROFESSIONAL SVC	29,635.11	5,355.00	24,280.11	-	-
0399	OTHER TECHNOLOGY PURCH SERVICE	-	-	-	-	-
0410	NATURAL GAS	3,700.00	-	829.26	2,870.74	77.59
0420	BOTTLED GAS	-	-	-	-	-
0430	ELECTRICITY	72,000.00	-	15,001.91	56,998.09	79.16
0450	GASOLINE	12,000.00	-	2,439.40	9,560.60	79.67
0460	DIESEL FUEL	10,000.00	-	2,152.63	7,847.37	78.47
0510	SUPPLIES	42,788.20	6,182.72	20,773.19	15,832.29	37.00
0519	TECHNOLOGY SUPPLIES	7,475.84	623.07	4,907.03	1,945.74	26.03
0550	REPAIR PARTS	-	-	-	-	-
0580	COMMODITIES	793,221.00	-	-	793,221.00	100.00
0641	EQUIP/FIXED ASSET (OVER \$1000)	1,126,121.83	612,605.02	45,960.37	467,556.44	41.52
0642	EQUIPMENT (UNDER \$1000)	248,025.25	125,239.52	122,745.77	39.96	0.02
0644	COMPUTER HARDWARE(UNDER \$1000)	-	-	-	-	-
0676	OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-
0684	REPLACEMENT ROOFING & SYSTEMS	-	-	-	-	-
0730	DUES AND FEES	18,000.00	-	7,737.78	10,262.22	57.01
0731	ONLINE CREDIT CARD FEES	41,753.64	-	27,320.54	14,433.10	34.57
0750	OTHER PERSONNEL SERVICES(TEMP)	23,449.20	-	15,449.20	8,000.00	34.12
0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
0791	INDIRECT COST	350,000.00	-	56,357.60	293,642.40	83.90
TOTAL APPROPRIATIONS		15,198,394.18	1,863,372.87	3,186,724.95	10,143,921.76	
TOTAL RESERVES		10,334,993.12	-	-	10,334,993.12	100.00
TOTAL APPROPRIATIONS & RESERVES		\$ 25,533,387.30	\$ 1,863,372.87	\$ 3,186,724.95	\$ 20,478,914.88	

**SCHOOL DISTRICT OF OKALOOSA COUNTY
MONTHLY FINANCIAL STATEMENT
OCTOBER 2024**

APPROPRIATIONS - FUND 7XXX

OBJECT NO.	OBJECT DESCRIPTION	BUDGET	ENCUMBRANCES	EXPENDITURES	AVAILABLE	PERCENT
0310	PROFESSIONAL & TECHNICAL SERV	\$ 625,000.00	\$ -	\$ 220,211.25	\$ 404,788.75	64.77
0320	INSURANCE AND BOND PREMIUMS	1,420,000.00	-	529,220.40	890,779.60	62.73
0365	SOFTWARE SUBSCRIPTIONS	107,000.00	71,328.76	35,671.24	-	-
0730	DUES & FEES	64,084.55	-	64,084.55	-	-
0739	HEALTH CARE REFORM FEES	-	-	-	-	-
0770	CLAIMS EXPENSE - HEALTH INSURANCE	31,848,000.00	-	9,109,526.61	22,738,473.39	71.40
0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	-	(35,013.54)	35,013.54	-
0772	PHARMACY REBATES	-	-	(578,553.39)	578,553.39	-
0773	REBATES - OTHER	-	-	-	-	-
TOTAL APPROPRIATIONS		34,064,084.55	71,328.76	9,345,147.12	24,647,608.67	
TOTAL RESERVES		17,977,532.11	-	-	17,977,532.11	-
TOTAL APPROPRIATIONS & RESERVES		\$ 52,041,616.66	\$ 71,328.76	\$ 9,345,147.12	\$ 42,625,140.78	