

**Agenda Item Details**

|                    |                                                                                                                                                          |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Meeting            | Feb 24, 2025 - Regular Meeting                                                                                                                           |
| Category           | 7. Consent Agenda                                                                                                                                        |
| Subject            | 7.7 Monthly Financial Statement for January 2025, 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 January 2025                                                                                           |

**Public Content**

The financial statement for the month ending January 31, 2025, is being submitted for use and consideration of the School Board as required by S.B.E. Rule 6A-1.008.

Financial Statement 2025-01.pdf (820 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 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**

**January 2025**

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**MONTHLY FINANCIAL STATEMENT**  
**JANUARY 2025**

**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 | \$ 2,017,449.00    | \$ 189,916.00       | 8.60                |
| 3122        | PL 81-874 FED IMPACT, HANDICAP     | 100,000.00      | 152,985.00         | (52,985.00)         | -                   |
| 3191        | ROTC                               | 350,000.00      | 210,537.05         | 139,462.95          | 39.85               |
| 3192        | DEPT OF DEFENSE SECTION 386        | 750,000.00      | -                  | 750,000.00          | 100.00              |
| 3193        | DOD SECTION PL 106-398             | -               | -                  | -                   | -                   |
| 3199        | MISCELLANEOUS FEDERAL DIRECT       | 245.00          | 245.00             | -                   | -                   |
| 3203        | MEDICAID REIMBURSEMENT             | 650,000.00      | 92,427.09          | 557,572.91          | 85.78               |
| 3299        | MISCELLANEOUS FED THRU STATE       | -               | -                  | -                   | -                   |
| 3301        | CLASS SIZE REDUCTION               | 30,454,576.00   | 17,765,167.00      | 12,689,409.00       | 41.67               |
| 3310        | FLA EDUCATIONAL FINANCE PROG       | 107,631,853.00  | 55,131,821.00      | 52,500,032.00       | 48.78               |
| 3311        | SAFE SCHOOLS-FEFP                  | 2,998,669.00    | 1,588,789.00       | 1,409,880.00        | 47.02               |
| 3312        | SUPPLEMENTAL ED                    | 9,003,736.00    | 4,774,047.00       | 4,229,689.00        | 46.98               |
| 3313        | ESE GUARANTEED ALLOCATION          | 14,980,674.00   | 7,936,279.00       | 7,044,395.00        | 47.02               |
| 3314        | READING PROGRAM                    | -               | -                  | -                   | -                   |
| 3315        | WORKFORCE DEVELOPMENT              | 2,893,150.00    | 1,687,672.00       | 1,205,478.00        | 41.67               |
| 3317        | WORKFORCE ED PERFORMANCE INCEN     | 159,352.00      | 159,352.00         | -                   | -                   |
| 3318        | DJJ SUPPLEMENTAL                   | 32,419.00       | 15,351.00          | 17,068.00           | 52.65               |
| 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       | 39,995.46          | 4.54                | 0.01                |
| 3354        | STUDENT TRANSPORTATION PROG        | 8,288,618.00    | 4,528,438.00       | 3,760,180.00        | 45.37               |
| 3357        | MENTAL HEALTH ASSISTANCE ALLOC     | 2,005,356.00    | 1,066,870.00       | 938,486.00          | 46.80               |
| 3359        | FED CONNECTED STUDENT SUPPLMNT     | 2,558,708.00    | 1,711,597.00       | 847,111.00          | 33.11               |
| 3362        | FLORIDA SCHOOL RECOGNITION PROGRAM | 1,879,635.00    | 1,879,635.00       | -                   | -                   |
| 3370        | SUMMER VPK                         | -               | -                  | -                   | -                   |
| 3371        | VOLUNTARY PREKINDERGARTEN PRG      | 536,400.00      | 281,912.84         | 254,487.16          | 47.44               |
| 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              |
| 3399        | OTHER MISC. STATE REVENUE          | 5,643,947.00    | 1,857,861.38       | 3,786,085.62        | 67.08               |

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**MONTHLY FINANCIAL STATEMENT**  
**JANUARY 2025**

**REVENUE - FUND 1XXX (GENERAL FUND)**

| REVENUE NO. | REVENUE DESCRIPTION                      | BUDGETED       | ACTUAL COLLECTIONS | UNCOLLECTED BALANCE | PERCENT UNCOLLECTED |
|-------------|------------------------------------------|----------------|--------------------|---------------------|---------------------|
| 3401        | PRINT SHOP - POSTAGE - BAO               | 15,000.00      | 9,613.95           | 5,386.05            | 35.91               |
| 3402        | PRINT SHOP - PRINTING - BAO              | 275,000.00     | 217,418.53         | 57,581.47           | 20.94               |
| 3407        | EDUCATIONAL BROADBAND LEASE              | 35,000.00      | 16,262.96          | 18,737.04           | 53.53               |
| 3411        | DISTRICT SCHOOL TAXES                    | 117,889,822.00 | 93,173,498.09      | 24,716,323.91       | 20.97               |
| 3421        | TAX REDEMPTIONS                          | 50,000.00      | 10,969.63          | 39,030.37           | 78.06               |
| 3424        | CONTINUING WORKFORCE EDUCATION COURSE FE | 3,250.00       | 3,250.00           | -                   | -                   |
| 3425        | RENT/USE OF FACILITY                     | 13,904.15      | 13,904.15          | -                   | -                   |
| 3426        | COURSE FEES - ADULT EDUCATION            | 650,000.00     | 474,424.41         | 175,575.59          | 27.01               |
| 3427        | CAPITAL IMPROV FEES-ADULT ED             | 31,967.21      | 23,333.86          | 8,633.35            | 27.01               |
| 3429        | TECHNOLOGY FEES-ADULT EDUCATIO           | 31,967.21      | 23,333.87          | 8,633.34            | 27.01               |
| 3431        | INTEREST ON INVESTMENT                   | 500,000.00     | 1,394,277.17       | (894,277.17)        | -                   |
| 3434        | COMMUNITY EDUC ENRICHMENT PROG           | -              | -                  | -                   | -                   |
| 3448        | DONATIONS                                | 116,074.73     | 116,074.73         | -                   | -                   |
| 3462        | PURCHASED CUSTODIAL SERVICES             | 2,482.15       | 2,482.15           | -                   | -                   |
| 3463        | BOB SIKES CHILD CARE                     | 160,000.00     | 84,252.00          | 75,748.00           | 47.34               |
| 3465        | PURCHASED - OTHER POSITIONS              | 320,844.83     | 320,844.83         | -                   | -                   |
| 3466        | PURCH POSITIONS/OTHER-EXTERNAL           | 129,841.78     | 30,771.54          | 99,070.24           | 76.30               |
| 3467        | PURCHASED - SCHOOLS - OTHER              | 168,927.81     | 168,927.81         | -                   | -                   |
| 3469        | ANTIOCH CHILD CARE PROGRAM               | 208,500.00     | 139,651.00         | 68,849.00           | 33.02               |
| 3470        | NORTHWOOD CHILD CARE                     | 225,000.00     | 117,957.00         | 107,043.00          | 47.57               |
| 3474        | PROF. DEVELOP. CERTIFICATION PROG. FEES  | 33,000.00      | 24,655.69          | 8,344.31            | 25.29               |
| 3475        | BLUEWATER CHILD CARE                     | 620,500.00     | 342,529.50         | 277,970.50          | 44.80               |
| 3477        | PLEW CHILD CARE                          | 450,000.00     | 255,655.35         | 194,344.65          | 43.19               |
| 3478        | WRIGHT CHILD CARE                        | 235,500.00     | 144,509.10         | 90,990.90           | 38.64               |
| 3479        | OTHER COURSE FEES - FES                  | 13,601.00      | 13,601.00          | -                   | -                   |
| 3480        | PUBLIC INFORMATION REQUESTS              | 216.54         | 216.54             | -                   | -                   |
| 3482        | FUEL MAINTENANCE FEE                     | 37,577.08      | 37,577.08          | -                   | -                   |
| 3483        | SOUTHSIDE CHILD CARE                     | 169,785.00     | -                  | 169,785.00          | 100.00              |
| 3484        | FINANCIAL AID FEES                       | 63,934.43      | 46,669.83          | 17,264.60           | 27.00               |
| 3485        | RESTITUTION PAYMENTS - OTHER             | 800.00         | 800.00             | -                   | -                   |
| 3487        | CERTIFICATION FEES-SUBSTITUTES           | 2,760.00       | 2,760.00           | -                   | -                   |
| 3488        | FINGERPRINT PROGRAM                      | 18,494.00      | 18,494.00          | -                   | -                   |

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**MONTHLY FINANCIAL STATEMENT**  
**JANUARY 2025**

**REVENUE - FUND 1XXX (GENERAL FUND)**

| REVENUE NO.                   | REVENUE DESCRIPTION            | BUDGETED                 | ACTUAL COLLECTIONS       | UNCOLLECTED BALANCE      | PERCENT UNCOLLECTED |
|-------------------------------|--------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| 3489                          | CERTIFICATE FEES               | 30,000.00                | 11,120.00                | 18,880.00                | 62.93               |
| 3490                          | MISCELLANEOUS REVENUE          | 338,286.36               | 271,590.40               | 66,695.96                | 19.72               |
| 3492                          | TRANSPORTATION SERV-SCH ACTIV  | 350,000.00               | 124,081.89               | 225,918.11               | 64.55               |
| 3493                          | SALE OF JUNK                   | 77,708.32                | 77,708.32                | -                        | -                   |
| 3494                          | FEDERAL INDIRECT COST REIMBURS | 400,000.00               | 179,581.60               | 220,418.40               | 55.10               |
| 3495                          | TRANSP.-REPAIRS DEPT./OTHER    | 8,805.83                 | 8,805.83                 | -                        | -                   |
| 3497                          | REFUND-PRIOR YEAR EXPENDITURES | 383,920.29               | 383,920.29               | -                        | -                   |
| 3498                          | FUEL TAX REFUND                | 40,000.00                | 40,681.12                | (681.12)                 | -                   |
| 3499                          | SFS - INDIRECT COST            | 200,000.00               | 125,798.09               | 74,201.91                | 37.10               |
| 3630                          | TRANSFER FR CAPITAL IMP FUNDS  | 21,135,686.23            | 1,389,415.23             | 19,746,271.00            | 93.43               |
| 3731                          | SALE OF LAND                   | -                        | -                        | -                        | -                   |
| 3740                          | PRIOR YR INSUR LOSS RECOVERY   | 87,866.25                | 87,866.25                | -                        | -                   |
| 3741                          | INSURANCE LOSS RECOVERY        | 7,568.86                 | 7,568.86                 | -                        | -                   |
| 3746                          | HEALTH REIMBURSEMENT ARRANGEMT | 36,535.99                | 36,535.99                | -                        | -                   |
| ESTIMATED REVENUE & TRANSFERS |                                | 344,913,672.86           | 202,901,820.46           | 142,011,852.40           |                     |
| 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            |                     |
| <b>FUND TOTAL</b>             |                                | <b>\$ 417,038,920.12</b> | <b>\$ 202,901,820.46</b> | <b>\$ 214,137,099.66</b> |                     |

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**MONTHLY FINANCIAL STATEMENT**  
**JANUARY 2025**

**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        | 15,003.52               | 15,003.52              | -                       | -                   |
| 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 |                               | 27,538,138.30           | 1,221,121.44           | 26,317,016.86           |                     |
| 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              |                     |
| <b>FUND TOTAL</b>             |                               | <b>\$ 27,683,573.60</b> | <b>\$ 1,221,121.44</b> | <b>\$ 26,462,452.16</b> |                     |

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**MONTHLY FINANCIAL STATEMENT**  
**JANUARY 2025**

**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        | 1,389,415.23             | 768,686.00               | 620,729.23              | 44.68               |
| 3399                          | OTHER MISC. STATE REVENUE             | 435,237.08               | -                        | 435,237.08              | 100.00              |
| 3413                          | DISTRICT LOCAL CAPITAL IMPROVE        | 45,587,712.00            | 36,038,612.25            | 9,549,099.75            | 20.95               |
| 3419                          | DISTRICT LOCAL SALES TAX              | 29,000,000.00            | 17,365,200.07            | 11,634,799.93           | 40.12               |
| 3421                          | TAX REDEMPTIONS                       | 11,499.12                | 4,137.96                 | 7,361.16                | 64.01               |
| 3431                          | INTEREST ON INVESTMENT                | 2,129,209.45             | 2,129,209.45             | -                       | -                   |
| 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 |                                       | 258,750,959.87           | 235,443,481.72           | 23,307,478.15           |                     |
| 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           |                     |
| <b>FUND TOTAL</b>             |                                       | <b>\$ 333,981,485.23</b> | <b>\$ 235,443,481.72</b> | <b>\$ 98,538,003.51</b> |                     |

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
MONTHLY FINANCIAL STATEMENT  
JANUARY 2025**

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

| REVENUE NO.                   | REVENUE DESCRIPTION          | BUDGETED                | ACTUAL COLLECTIONS      | UNCOLLECTED BALANCE     | PERCENT UNCOLLECTED |
|-------------------------------|------------------------------|-------------------------|-------------------------|-------------------------|---------------------|
| 3199                          | MISCELLANEOUS FEDERAL DIRECT | \$ 1,974,884.88         | \$ 715,061.31           | \$ 1,259,823.57         | 63.79               |
| 3201                          | VOCATIONAL EDUCATIONAL ARTS  | 364,113.00              | 222,326.95              | 141,786.05              | 38.94               |
| 3221                          | ADULT GENERAL ED             | 423,313.00              | 189,643.34              | 233,669.66              | 55.20               |
| 3231                          | IDEA                         | 9,449,452.00            | 3,737,045.80            | 5,712,406.20            | 60.45               |
| 3241                          | TITLE I                      | 8,265,495.13            | 4,065,408.56            | 4,200,086.57            | 50.81               |
| 3242                          | TITLE IV                     | 607,638.00              | 350,350.04              | 257,287.96              | 42.34               |
| 3271                          | ESF - K-12                   | 1,269,328.32            | 1,254,234.44            | 15,093.88               | 1.19                |
| 3272                          | ESF - WORKFORCE              | -                       | -                       | -                       | -                   |
| 3273                          | ESF - VPK                    | -                       | -                       | -                       | -                   |
| 3274                          | TITLE III                    | 469,266.00              | 162,513.52              | 306,752.48              | 65.37               |
| 3277                          | TITLE II - PART A            | 1,308,479.00            | 621,880.30              | 686,598.70              | 52.47               |
| 3299                          | MISCELLANEOUS FED THRU STATE | 142,134.35              | 69,390.01               | 72,744.34               | 51.18               |
| ESTIMATED REVENUE & TRANSFERS |                              | 24,274,103.68           | 11,387,854.27           | 12,886,249.41           |                     |
| <b>FUND TOTAL</b>             |                              | <b>\$ 24,274,103.68</b> | <b>\$ 11,387,854.27</b> | <b>\$ 12,886,249.41</b> |                     |

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
MONTHLY FINANCIAL STATEMENT  
JANUARY 2025**

**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        | \$ 9,717,597.60        | \$ 4,282,402.40         | 0.31                |
| ESTIMATED REVENUE & TRANSFERS |                                | 14,000,000.00           | 9,717,597.60           | 4,282,402.40            |                     |
| 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            |                     |
| <b>FUND TOTAL</b>             |                                | <b>\$ 20,308,905.09</b> | <b>\$ 9,717,597.60</b> | <b>\$ 10,591,307.49</b> |                     |

Note: Actual Collections were listed incorrectly in November due to software error.

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**MONTHLY FINANCIAL STATEMENT**  
**JANUARY 2025**

**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         | \$ 3,732,900.02        | \$ 3,331,899.98         | 47.16               |
| 3262                          | SCHOOL BREAKFAST REIMBURSEMENT | 1,729,600.00            | 983,365.85             | 746,234.15              | 43.14               |
| 3263                          | FS AFTER SCHOOL SNACK REIMBUR  | 118,700.00              | 55,897.16              | 62,802.84               | 52.91               |
| 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         | -                       | 289,954.09             | (289,954.09)            | -                   |
| 3448                          | DONATIONS                      | 4,040.38                | 4,040.38               | -                       | -                   |
| 3451                          | STUDENT MEALS                  | 4,341,100.00            | 2,294,269.01           | 2,046,830.99            | 47.15               |
| 3457                          | CATERING                       | 2,801.50                | 2,801.50               | -                       | -                   |
| 3460                          | ONLINE CREDIT CARD FEES        | 73,947.41               | 73,947.41              | -                       | -                   |
| 3485                          | RESTITUTION PAYMENTS - OTHER   | -                       | -                      | -                       | -                   |
| 3490                          | MISCELLANEOUS REVENUE          | 3,596.13                | 3,596.13               | -                       | -                   |
| 3496                          | SOFT DRINK COMMISSIONS         | 9,296.00                | 5,994.68               | 3,301.32                | 35.51               |
| 3497                          | REFUND-PRIOR YEAR EXPENDITURES | -                       | -                      | -                       | -                   |
| ESTIMATED REVENUE & TRANSFERS |                                | 14,328,072.82           | 7,580,294.63           | 6,747,778.19            |                     |
| 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           |                     |
| <b>FUND TOTAL</b>             |                                | <b>\$ 25,574,112.08</b> | <b>\$ 7,580,294.63</b> | <b>\$ 17,993,817.45</b> |                     |

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
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**REVENUE - FUND 7XXX (INTERNAL SERVICE FUNDS - SELF-INSURED MEDICAL)**

| REVENUE NO.                   | REVENUE DESCRIPTION                | BUDGETED                | ACTUAL COLLECTIONS      | UNCOLLECTED BALANCE     | PERCENT UNCOLLECTED |
|-------------------------------|------------------------------------|-------------------------|-------------------------|-------------------------|---------------------|
| 3431                          | INTEREST ON INVESTMENT             | \$ 341,762.48           | \$ 341,762.48           | \$ -                    | \$ -                |
| 3481                          | PREMIUM REVENUE - HEALTH INSURANCE | 34,000,000.00           | 21,430,893.54           | 12,569,106.46           | 36.97               |
| ESTIMATED REVENUE & TRANSFERS |                                    | 34,341,762.48           | 21,772,656.02           | 12,569,106.46           |                     |
| 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           |                     |
| <b>FUND TOTAL</b>             |                                    | <b>\$ 52,383,379.14</b> | <b>\$ 21,772,656.02</b> | <b>\$ 30,610,723.12</b> |                     |

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
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**APPROPRIATIONS - FUND 1XXX (GENERAL FUND)**

| <b>FUNC.<br/>NO.</b>                                  | <b>FUNCTION DESCRIPTION</b>          | <b>BUDGET</b>            | <b>ENCUMBRANCES</b>      | <b>EXPENDITURES</b>      | <b>AVAILABLE</b>         | <b>PERCENT</b> |
|-------------------------------------------------------|--------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------|
| 51XX                                                  | BASIC EDUCATION (K-12)               | \$ 185,403,405.22        | \$ 58,405,267.89         | \$ 82,234,317.39         | \$ 44,527,822.12         | 24.02          |
| 52XX                                                  | EXCEPTIONAL CHILD                    | 38,173,891.23            | 18,307,583.89            | 18,258,956.97            | 1,607,269.62             | 4.21           |
| 53XX                                                  | VOCATIONAL & TECHNICAL EDUCATION     | 9,230,999.78             | 2,744,208.77             | 3,670,202.68             | 2,808,011.35             | 30.42          |
| 54XX                                                  | ADULT GENERAL EDUCATION              | 2,099.19                 | -                        | 2,098.67                 | 0.52                     | 0.02           |
| 55XX                                                  | PREKINDERGARTEN                      | 534,925.55               | 214,465.22               | 270,790.34               | 49,669.99                | 9.29           |
| 59XX                                                  | OTHER INSTRUCTION                    | 4,406,700.96             | 1,334,284.92             | 1,311,476.65             | 1,760,939.39             | 39.96          |
| <b>TOTAL INSTRUCTIONAL SERVICES</b>                   |                                      | <b>237,752,021.93</b>    | <b>81,005,810.69</b>     | <b>105,747,842.70</b>    | <b>50,753,712.99</b>     |                |
| 61XX                                                  | PUPIL PERSONNEL SERVICES             | 16,513,448.92            | 6,485,534.53             | 8,489,145.38             | 1,538,769.01             | 9.32           |
| 62XX                                                  | INSTRUCTIONAL MEDIA SERVICE          | 2,224,664.33             | 862,586.27               | 1,059,658.56             | 300,489.86               | 13.51          |
| 63XX                                                  | INSTR. & CURR. DEVELOP. SVC. (SUPER) | 4,454,499.09             | 1,239,572.57             | 2,621,536.28             | 592,720.73               | 13.31          |
| 64XX                                                  | INSTR. STAFF TRAINING SERVICES       | 2,983,511.59             | 964,744.94               | 1,395,594.27             | 623,172.38               | 20.89          |
| 65XX                                                  | INSTRUCTION RELATED TECHNOLOGY       | 530,261.08               | 101,452.45               | 255,620.10               | 172,994.69               | 32.62          |
| 71XX                                                  | SCHOOL BOARD                         | 1,219,297.42             | 277,664.71               | 668,355.15               | 263,777.56               | 21.63          |
| 72XX                                                  | GENERAL ADMINISTRATION (SUPT)        | 605,812.56               | 191,522.13               | 353,139.98               | 61,150.45                | 10.09          |
| 73XX                                                  | SCHOOL ADMIN - PRINCIPAL'S OFFICE    | 24,367,564.19            | 9,458,612.90             | 13,434,177.55            | 1,393,038.11             | 5.72           |
| 74XX                                                  | FACILITIES ACQUISITION & CONSTR.     | 10,308,488.87            | 409,606.53               | 1,336,634.28             | 8,537,777.06             | 82.82          |
| 75XX                                                  | FISCAL SERVICES (FINANCE DEPT)       | 2,517,193.33             | 966,362.87               | 1,414,628.92             | 134,847.23               | 5.36           |
| 76XX                                                  | SCHOOL FOOD SERVICES                 | 27,845.72                | -                        | 25,013.42                | 2,832.30                 | 10.17          |
| 77XX                                                  | CENTRAL SVC (PURCHASING)             | 9,087,669.46             | 1,572,315.15             | 2,613,383.08             | 4,901,971.23             | 53.94          |
| 78XX                                                  | PUPIL TRANSPORTATION SVCS - SCHOOL   | 17,489,007.72            | 7,200,249.81             | 8,214,599.32             | 2,062,569.34             | 11.79          |
| 79XX                                                  | OPERATION OF PLANT                   | 32,960,494.75            | 3,498,530.08             | 18,567,653.33            | 10,888,437.71            | 33.03          |
| 81XX                                                  | MAINTENANCE ADMINISTRATION           | 9,196,891.38             | 2,587,711.92             | 4,753,630.72             | 1,855,548.74             | 20.18          |
| 82XX                                                  | ADMINISTRATIVE TECHNOLOGY SVC        | 5,568,315.94             | 1,241,694.67             | 3,111,383.44             | 1,196,227.13             | 21.48          |
| 91XX                                                  | COMMUNITY SERVICES                   | 3,985,154.70             | 470,624.82               | 1,135,710.84             | 2,378,819.04             | 59.69          |
| <b>TOTAL SUPPORT SERVICES</b>                         |                                      | <b>144,040,121.05</b>    | <b>37,528,786.35</b>     | <b>69,449,864.62</b>     | <b>36,905,142.57</b>     |                |
| 97XX                                                  | TRANSFER FUNDS                       | 16,204.38                | -                        | 16,204.38                | -                        | -              |
| 98XX                                                  | RESERVES                             | 35,230,572.76            | -                        | -                        | 35,230,572.76            | 100.00         |
| <b>TOTAL TRANSFERS &amp; RESERVES</b>                 |                                      | <b>35,246,777.14</b>     | <b>-</b>                 | <b>16,204.38</b>         | <b>35,230,572.76</b>     |                |
| <b>TOTAL APPROPRIATIONS, TRANSFERS &amp; RESERVES</b> |                                      | <b>\$ 417,038,920.12</b> | <b>\$ 118,534,597.04</b> | <b>\$ 175,213,911.70</b> | <b>\$ 122,889,428.32</b> |                |

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
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**APPROPRIATIONS - FUND 2XXX (DEBT SERVICE FUNDS)**

| <b>FUND NO.</b>                            | <b>FUND DESCRIPTION</b>       | <b>BUDGET</b>           | <b>ENCUMBRANCES</b> | <b>EXPENDITURES</b>     | <b>AVAILABLE</b>       | <b>PERCENT</b> |
|--------------------------------------------|-------------------------------|-------------------------|---------------------|-------------------------|------------------------|----------------|
| 2110                                       | SBE BOND ISSUE                | \$ 86,070.00            | \$ -                | \$ -                    | \$ 86,070.00           | 100.00         |
| 2211                                       | REFUNDING & REVENUE BOND 2011 | 190,750.00              | -                   | 52,562.50               | 138,187.50             | 72.44          |
| 2915                                       | COPS - SERIES 2016 REFUNDING  | -                       | -                   | -                       | -                      | -              |
| 2922                                       | COPS SERIES 2022A             | 21,176,200.66           | 3,000.00            | 19,546,665.25           | 1,626,535.41           | 7.68           |
| 2924                                       | COPS SERIES 2024              | 6,074,189.78            | -                   | 1,984,672.89            | 4,089,516.89           | 67.33          |
| <b>TOTAL APPROPRIATIONS</b>                |                               | <b>27,527,210.44</b>    | <b>3,000.00</b>     | <b>21,583,900.64</b>    | <b>5,940,309.80</b>    |                |
| <b>TOTAL RESERVES</b>                      |                               | <b>156,363.16</b>       | <b>-</b>            | <b>-</b>                | <b>156,363.16</b>      | <b>100.00</b>  |
| <b>TOTAL APPROPRIATIONS &amp; RESERVES</b> |                               | <b>\$ 27,683,573.60</b> | <b>\$ 3,000.00</b>  | <b>\$ 21,583,900.64</b> | <b>\$ 6,096,672.96</b> |                |

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
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**APPROPRIATIONS - FUND 3XXX (CAPITAL PROJECT FUNDS)**

| FUND NO.                        | FUND DESCRIPTION                   | BUDGET            | ENCUMBRANCES     | EXPENDITURES     | AVAILABLE         | PERCENT |
|---------------------------------|------------------------------------|-------------------|------------------|------------------|-------------------|---------|
| 3423                            | PECO-SAFETY & SECURITY GRANT FY 23 | \$ 2,492.31       | \$ -             | \$ 2,492.31      | \$ -              | -       |
| 3610                            | CAPITAL OUTLAY & DEBT SERVICE      | 1,824,185.31      | 32,942.00        | 496,253.00       | 1,294,990.31      | -       |
| 3711                            | CAPITAL IMPROV. TAX FY 2020-2021   | 330,045.94        | 2,720.00         | 98,749.13        | 228,576.81        | -       |
| 3719                            | CAPITAL IMPROV. TAX FY 2018-2019   | 248.00            | 248.00           | -                | -                 | -       |
| 3720                            | CAPITAL IMPROV. TAX FY 2019-2020   | 926,883.84        | 4,597.52         | 666,801.74       | 255,484.58        | -       |
| 3722                            | CAPITAL IMPROV. TAX FY 2021-2022   | 510,879.17        | 13,220.12        | 366,899.05       | 130,760.00        | -       |
| 3723                            | CAPITAL IMPROV. TAX FY 2022-2023   | 9,010,105.68      | 667,541.84       | 3,530,276.30     | 4,812,287.54      | -       |
| 3724                            | CAPITAL IMPROV. TAX FY 2023-2024   | 17,797,657.77     | 741,403.88       | 7,514,532.57     | 9,541,721.32      | -       |
| 3725                            | CAPITAL IMPROV. TAX FY 2024-2025   | 45,587,712.00     | 4,394,487.77     | 3,925,588.92     | 37,267,635.31     | -       |
| 3911                            | OTHER CAPITAL-CAPITAL SALES TX     | 53,293,649.23     | 3,055,878.29     | 7,967,966.63     | 42,269,804.31     | -       |
| 3922                            | COPS SERIES 2022A                  | 20,276,622.34     | 851,727.80       | 9,981,389.20     | 9,443,505.34      | -       |
| 3924                            | COPS SERIES 2024                   | 174,990,205.18    | -                | 6,468,634.85     | 168,521,570.33    | -       |
| 3940                            | LOCAL CAPITAL IMPROVEMENT FUND     | 923,958.24        | -                | 427,156.31       | 496,801.93        | -       |
| 3960                            | CHARTER SCHOOL CAPITAL OUTLAY      | 1,386,922.92      | -                | 1,386,922.92     | -                 | -       |
| 3980                            | OTHER CAPITAL OUTLAY PROJECTS      | 435,237.08        | 435,237.08       | -                | -                 | -       |
| TOTAL APPROPRIATIONS            |                                    | 327,296,805.01    | 10,200,004.30    | 42,833,662.93    | 274,263,137.78    |         |
| TOTAL RESERVES                  |                                    | 6,684,680.22      | -                | -                | 6,684,680.22      | 100.00  |
| TOTAL APPROPRIATIONS & RESERVES |                                    | \$ 333,981,485.23 | \$ 10,200,004.30 | \$ 42,833,662.93 | \$ 280,947,818.00 |         |

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
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**APPROPRIATIONS - FUND 42XX & 44XX (OTHER SPECIAL REVENUE FUNDS - FEDERAL)**

| <b>FUNC.<br/>NO.</b>                | <b>FUNCTION DESCRIPTION</b>          | <b>BUDGET</b>           | <b>ENCUMBRANCES</b>    | <b>EXPENDITURES</b>     | <b>AVAILABLE</b>       | <b>PERCENT</b> |
|-------------------------------------|--------------------------------------|-------------------------|------------------------|-------------------------|------------------------|----------------|
| 51XX                                | BASIC EDUCATION (K-12)               | \$ 9,309,337.83         | \$ 2,231,912.16        | \$ 4,534,377.54         | \$ 2,526,310.65        | 27.14          |
| 52XX                                | EXCEPTIONAL CHILD                    | 7,154,322.46            | 2,644,205.68           | 2,848,923.76            | 1,661,222.97           | 23.22          |
| 53XX                                | VOCATIONAL & TECHNICAL EDUCATION     | 391,767.16              | 39,588.03              | 254,507.27              | 97,671.86              | 24.93          |
| 54XX                                | ADULT GENERAL EDUCATION              | 313,814.00              | 107,351.64             | 156,327.39              | 50,134.97              | 15.98          |
| 55XX                                | PREKINDERGARTEN                      | 378,293.40              | 170,170.59             | 203,246.31              | 4,876.50               | 1.29           |
| 59XX                                | OTHER INSTRUCTION                    | -                       | -                      | -                       | -                      | -              |
| <b>TOTAL INSTRUCTIONAL SERVICES</b> |                                      | <b>17,547,534.85</b>    | <b>5,193,228.10</b>    | <b>7,997,382.27</b>     | <b>4,340,216.95</b>    |                |
| 61XX                                | PUPIL PERSONNEL SERVICES             | 508,475.96              | 172,646.49             | 258,474.30              | 76,408.73              | 15.03          |
| 62XX                                | INSTRUCTIONAL MEDIA SERVICE          | 1,500.00                | 1,500.00               | -                       | -                      | -              |
| 63XX                                | INSTR. & CURR. DEVELOP. SVC. (SUPER) | 2,611,214.63            | 1,195,937.27           | 1,328,741.11            | 85,919.76              | 3.29           |
| 64XX                                | INSTR. STAFF TRAINING SERVICES       | 2,343,960.96            | 781,089.13             | 1,175,236.88            | 387,634.95             | 16.54          |
| 65XX                                | INSTRUCTION RELATED TECHNOLOGY       | -                       | -                      | -                       | -                      | -              |
| 71XX                                | SCHOOL BOARD                         | -                       | -                      | -                       | -                      | -              |
| 72XX                                | GENERAL ADMINISTRATION (SUPT)        | 622,361.13              | -                      | 179,581.60              | 442,779.53             | 71.15          |
| 73XX                                | SCHOOL ADMIN - PRINCIPAL'S OFFICE    | -                       | -                      | -                       | -                      | -              |
| 74XX                                | FACILITIES ACQUISITION & CONSTR.     | -                       | -                      | -                       | -                      | -              |
| 75XX                                | FISCAL SERVICES (FINANCE DEPT)       | -                       | -                      | -                       | -                      | -              |
| 76XX                                | FOOD SERVICE (SCHOOLS)               | -                       | -                      | -                       | -                      | -              |
| 77XX                                | CENTRAL SVC (PURCHASING)             | 27,114.57               | -                      | 5,019.34                | 22,095.23              | 81.49          |
| 78XX                                | PUPIL TRANSPORTATION SVCS - SCHOOL   | 94,118.58               | -                      | 85,118.58               | 9,000.00               | 9.56           |
| 79XX                                | OPERATION OF PLANT                   | -                       | -                      | -                       | -                      | -              |
| 81XX                                | MAINTENANCE ADMINISTRATION           | -                       | -                      | -                       | -                      | -              |
| 82XX                                | ADMINISTRATIVE TECHNOLOGY SVC        | -                       | -                      | -                       | -                      | -              |
| 91XX                                | COMMUNITY SERVICES                   | 517,823.00              | -                      | 517,823.00              | -                      | -              |
| <b>TOTAL SUPPORT SERVICES</b>       |                                      | <b>6,726,568.83</b>     | <b>2,151,172.89</b>    | <b>3,549,994.81</b>     | <b>1,023,838.20</b>    |                |
| <b>TOTAL APPROPRIATIONS</b>         |                                      | <b>\$ 24,274,103.68</b> | <b>\$ 7,344,400.99</b> | <b>\$ 11,547,377.08</b> | <b>\$ 5,364,055.15</b> |                |

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
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**APPROPRIATIONS - FUND 49XX (SPECIAL REVENUE FUNDS - MISCELLANEOUS - INTERNAL FUNDS)**

| <b>OBJECT NO.</b>           | <b>OBJECT DESCRIPTION</b> | <b>BUDGET</b>           | <b>ENCUMBRANCES</b> | <b>EXPENDITURES</b>    | <b>AVAILABLE</b>        | <b>PERCENT</b> |
|-----------------------------|---------------------------|-------------------------|---------------------|------------------------|-------------------------|----------------|
| 0790                        | MISCELLANEOUS EXPENSE     | \$ 20,308,905.09        | \$ -                | \$ 8,472,732.10        | \$ 11,836,172.99        | 0.58           |
| <b>TOTAL APPROPRIATIONS</b> |                           | <b>\$ 20,308,905.09</b> | <b>\$ -</b>         | <b>\$ 8,472,732.10</b> | <b>\$ 11,836,172.99</b> |                |

Note: Actual Collections were listed incorrectly in November due to software error.

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**APPROPRIATIONS - FUND 5XXX**

| <b>OBJECT NO.</b> | <b>OBJECT DESCRIPTION</b>      | <b>BUDGET</b> | <b>ENCUMBRANCES</b> | <b>EXPENDITURES</b> | <b>AVAILABLE</b> | <b>PERCENT</b> |
|-------------------|--------------------------------|---------------|---------------------|---------------------|------------------|----------------|
| 0100              | SALARY - NON INSTRUCTIONAL     | \$ 584,135.11 | \$ 274,491.23       | \$ 309,643.88       | \$ -             | -              |
| 0102              | SALARY - OTHER COMPENSATION    | 4,277.11      | -                   | 4,277.11            | -                | -              |
| 0103              | SALARY - SUPPLEMENTS           | 900.00        | 375.00              | 525.00              | -                | -              |
| 0111              | SALARY - ADMINISTRATIVE/MGR    | 465,429.36    | 203,229.22          | 262,200.14          | -                | -              |
| 0117              | WORKSHOPS                      | 3,755.00      | -                   | 3,755.00            | -                | -              |
| 0121              | SALARY - RETIREMENT BONUS      | 2,554.05      | -                   | 2,554.05            | -                | -              |
| 0122              | SALARY - SICK LEAVE PAYOFF     | 12,785.51     | -                   | 12,785.51           | -                | -              |
| 0130              | SALARY - OVERTIME              | 7,371.23      | -                   | 7,371.23            | -                | -              |
| 0161              | SALARY-PROFESSIONAL/TECHNICAL  | 193,475.00    | 80,614.61           | 112,860.39          | -                | -              |
| 0210              | FLORIDA RETIREMENT SYSTEM      | 186,544.68    | 80,908.57           | 105,636.11          | -                | -              |
| 0220              | FICA (SOCIAL SECURITY)         | 96,773.66     | 42,478.88           | 54,336.34           | (41.56)          | -              |
| 0231              | GROUP INS. - HEALTH & HOSPITAL | 310,429.10    | 142,310.86          | 163,396.76          | 4,721.48         | 1.52           |
| 0232              | GROUP INS. - LIFE              | 848.60        | 373.34              | 475.26              | -                | -              |
| 0233              | GROUP INSURANCE - DENTAL       | 11,944.20     | 5,572.80            | 6,371.40            | -                | -              |
| 0234              | GROUP INSURANCE - OTHER        | 614.15        | 276.90              | 337.25              | -                | -              |
| 0310              | PROFESSIONAL & TECHNICAL SERV  | 10,161,556.56 | 2,765.00            | 5,381,205.82        | 4,777,585.74     | 47.02          |
| 0330              | IN-COUNTY TRAVEL               | 4,397.35      | -                   | 1,019.65            | 3,377.70         | 76.81          |
| 0331              | OUT-OF-COUNTY TRAVEL           | 5,740.37      | -                   | -                   | 5,740.37         | 100.00         |
| 0350              | REPAIR AND MAINTENANCE         | 105,034.41    | 2,441.18            | 57,953.71           | 44,639.52        | 42.50          |
| 0354              | VEHICLE REPAIRS/MAINTENANCE    | 9,320.81      | -                   | 7,030.75            | 2,290.06         | 24.57          |
| 0355              | TECHNOLOGY REPAIRS & MAINTENAN | -             | -                   | -                   | -                | -              |
| 0360              | LEASE AND RENTAL AGREEMENTS    | 6,432.75      | 1,039.93            | 1,176.98            | 4,215.84         | 65.54          |
| 0363              | SEAT MANAGED - COMPUTERS       | 80,000.00     | -                   | 40,801.66           | 39,198.34        | 49.00          |
| 0365              | SOFTWARE SUBSCRIPTIONS         | 7,852.24      | -                   | 4,374.60            | 3,477.64         | 44.29          |
| 0370              | POSTAGE/SHIPPING/TELEGRAM      | 2,000.00      | 146.00              | 707.17              | 1,146.83         | 57.34          |
| 0371              | TELEPHONE- LOCAL SERVICE       | 5,000.00      | -                   | 2,001.32            | 2,998.68         | 59.97          |
| 0372              | TELEPHONE MAINTENANCE/REPAIR   | -             | -                   | -                   | -                | -              |
| 0373              | TELEPHONE LONG DISTANCE        | 250.00        | -                   | 0.07                | 249.93           | 99.97          |
| 0375              | CELLULAR TELEPHONE             | 3,136.05      | 1,293.75            | 1,811.25            | 31.05            | 0.99           |
| 0381              | WATER AND SEWAGE               | 1,500.00      | -                   | 633.63              | 866.37           | 57.76          |
| 0382              | GARBAGE                        | 13,400.00     | -                   | 7,052.66            | 6,347.34         | 47.37          |

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
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**APPROPRIATIONS - FUND 5XXX**

| OBJECT NO.                      | OBJECT DESCRIPTION              | BUDGET           | ENCUMBRANCES    | EXPENDITURES    | AVAILABLE        | PERCENT |
|---------------------------------|---------------------------------|------------------|-----------------|-----------------|------------------|---------|
| 0390                            | OTHER PURCHASED SVC-PRINT/COPY  | 17,733.00        | -               | 16,438.55       | 1,294.45         | 7.30    |
| 0392                            | SHIPPING CHARGES                | 4,010.00         | 4,010.00        | -               | -                | -       |
| 0393                            | CONTRACTS-NONPROFESSIONAL SVC   | 43,167.87        | 17,102.76       | 26,065.11       | -                | -       |
| 0399                            | OTHER TECHNOLOGY PURCH SERVICE  | -                | -               | -               | -                | -       |
| 0410                            | NATURAL GAS                     | 3,700.00         | -               | 1,819.71        | 1,880.29         | 50.82   |
| 0420                            | BOTTLED GAS                     | -                | -               | -               | -                | -       |
| 0430                            | ELECTRICITY                     | 72,000.00        | -               | 26,805.36       | 45,194.64        | 62.77   |
| 0450                            | GASOLINE                        | 12,000.00        | -               | 4,154.19        | 7,845.81         | 65.38   |
| 0460                            | DIESEL FUEL                     | 10,000.00        | -               | 3,499.19        | 6,500.81         | 65.01   |
| 0510                            | SUPPLIES                        | 49,051.31        | 5,757.02        | 35,773.16       | 6,516.52         | 13.29   |
| 0519                            | TECHNOLOGY SUPPLIES             | 12,475.84        | 1,826.27        | 8,839.40        | 1,810.17         | 14.51   |
| 0550                            | REPAIR PARTS                    | -                | -               | -               | -                | -       |
| 0580                            | COMMODITIES                     | 793,221.00       | -               | -               | 793,221.00       | 100.00  |
| 0641                            | EQUIP/FIXED ASSET (OVER \$1000) | 1,042,038.90     | 488,008.35      | 475,098.32      | 78,932.23        | 7.57    |
| 0642                            | EQUIPMENT (UNDER \$1000)        | 336,416.30       | 92,716.66       | 243,699.64      | -                | -       |
| 0644                            | COMPUTER HARDWARE(UNDER \$1000) | -                | -               | -               | -                | -       |
| 0676                            | OTHER PERMANENT IMPROVEMENTS    | -                | -               | -               | -                | -       |
| 0684                            | REPLACEMENT ROOFING & SYSTEMS   | -                | -               | -               | -                | -       |
| 0730                            | DUES AND FEES                   | 18,000.00        | 200.00          | 8,488.14        | 9,311.86         | 51.73   |
| 0731                            | ONLINE CREDIT CARD FEES         | 73,947.41        | -               | 65,087.12       | 8,860.29         | 11.98   |
| 0750                            | OTHER PERSONNEL SERVICES(TEMP)  | 18,449.20        | -               | 15,449.20       | 3,000.00         | 16.26   |
| 0790                            | MISCELLANEOUS EXPENSE           | -                | -               | -               | -                | -       |
| 0791                            | INDIRECT COST                   | 350,000.00       | -               | 125,798.09      | 224,201.91       | 64.06   |
| TOTAL APPROPRIATIONS            |                                 | 15,143,668.13    | 1,447,938.33    | 7,609,309.88    | 6,085,415.31     |         |
| TOTAL RESERVES                  |                                 | 10,430,443.95    | -               | -               | 10,430,443.95    | 100.00  |
| TOTAL APPROPRIATIONS & RESERVES |                                 | \$ 25,574,112.08 | \$ 1,447,938.33 | \$ 7,609,309.88 | \$ 16,515,859.26 |         |

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
MONTHLY FINANCIAL STATEMENT  
JANUARY 2025**

**APPROPRIATIONS - FUND 7XXX**

| <b>OBJECT NO.</b>                          | <b>OBJECT DESCRIPTION</b>         | <b>BUDGET</b>           | <b>ENCUMBRANCES</b> | <b>EXPENDITURES</b>     | <b>AVAILABLE</b>        | <b>PERCENT</b> |
|--------------------------------------------|-----------------------------------|-------------------------|---------------------|-------------------------|-------------------------|----------------|
| 0310                                       | PROFESSIONAL & TECHNICAL SERV     | \$ 625,000.00           | \$ -                | \$ 374,900.72           | \$ 250,099.28           | 40.02          |
| 0320                                       | INSURANCE AND BOND PREMIUMS       | 1,420,000.00            | -                   | 915,005.72              | 504,994.28              | 35.56          |
| 0365                                       | SOFTWARE SUBSCRIPTIONS            | 107,000.00              | 53,496.56           | 53,503.44               | -                       | -              |
| 0730                                       | DUES & FEES                       | 152,232.30              | -                   | 152,232.30              | -                       | -              |
| 0739                                       | HEALTH CARE REFORM FEES           | -                       | -                   | -                       | -                       | -              |
| 0770                                       | CLAIMS EXPENSE - HEALTH INSURANCE | 32,189,762.48           | -                   | 17,627,369.87           | 14,562,392.61           | 45.24          |
| 0771                                       | CLAIMS STOP/LOSS REIMBURSEMENTS   | -                       | -                   | (498,690.50)            | 498,690.50              | -              |
| 0772                                       | PHARMACY REBATES                  | -                       | -                   | (578,553.39)            | 578,553.39              | -              |
| 0773                                       | REBATES - OTHER                   | -                       | -                   | -                       | -                       | -              |
| <b>TOTAL APPROPRIATIONS</b>                |                                   | <b>34,493,994.78</b>    | <b>53,496.56</b>    | <b>18,045,768.16</b>    | <b>16,394,730.06</b>    |                |
| <b>TOTAL RESERVES</b>                      |                                   | <b>17,889,384.36</b>    | <b>-</b>            | <b>-</b>                | <b>17,889,384.36</b>    | <b>-</b>       |
| <b>TOTAL APPROPRIATIONS &amp; RESERVES</b> |                                   | <b>\$ 52,383,379.14</b> | <b>\$ 53,496.56</b> | <b>\$ 18,045,768.16</b> | <b>\$ 34,284,114.42</b> |                |