



**Okaloosa County School District
Quarterly Report on Expenditures of Lottery Funds
Fiscal Year 2003-2004**

Total FY 2003-2004 Allocation from State of Florida	\$1,424,919.00
Teacher Lead Funds Returned and Reallocated to SAC	676.73
Carryover Funds from FY 2002-2003	398,632.37
Total Available - Discretionary Lottery Funds	<u><u>\$1,824,228.10</u></u>

Source and Statutory Requirements of District Discretionary Lottery Funds

Funds are appropriated by the State from the Educational Enhancement Trust Fund (Lottery) to be expended in accordance with school district policies and procedures that define enhancement and the types of expenditures consistent with that definition.

School Boards must allocate at least \$10 per Unweighted FTE student to be used at the discretion of the School Advisory Council or, in the absence of such a committee, at the discretion of the staff and parents of the school. A portion of the money should be used for implementing the school improvement plan as described in Section 230.23(16), F.S. The improvement plan shall be based on the needs of the statewide and district-wide school improvement plan. Also, see Section 24.121(5)(c) relative to school advisory councils and expenditures of these funds.

The Okaloosa District School Board Policy for use of enhancement funds is provided on the last page of the report.

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Fiscal Year 2003-2004



Object Code	Object Name	Budget as of 6/30/2004	Expenditures by Quarter				Total Expenditures	Encumbrances at 6/30/2004	Total Expenditures & Encumbrances
			7/1/2003 thru 9/30/2003	10/1/2003 thru 12/31/2003	1/1/2004 thru 3/31/2004	4/1/2004 thru 6/30/2004			
School Improvement Activities									
\$10 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.									
0102	Salary - Other Compensation	\$6,541.35	\$1,646.49	\$779.10	\$2,287.26	\$1,828.50	\$6,541.35	\$0.00	\$6,541.35
0131	Salary - Instructional	8,918.19	3,320.37	1,668.19	1,980.07	1,949.56	8,918.19	0.00	8,918.19
0210	Florida Retirement System	1,787.74	552.02	319.09	474.68	441.95	1,787.74	0.00	1,787.74
0220	FICA (Social Security)	2,633.76	624.92	624.35	724.89	659.60	2,633.76	0.00	2,633.76
0310	Professional & Technical Services	29,826.12	0.00	13,137.60	9,632.00	4,124.52	26,894.12	0.00	26,894.12
0331	Out of County Travel	16,366.36	2,616.76	552.13	3,715.74	6,083.98	12,968.61	339.00	13,307.61
0350	Repair and Maintenance	270.00	0.00	0.00	2,770.00	(2,500.00)	270.00	0.00	270.00
0370	Postage and Telegram	16,215.01	145.29	1,844.56	5,529.24	7,361.39	14,880.48	0.00	14,880.48
0390	Other Purchased Svc. - Print/Copy	31,797.97	4,060.05	4,965.85	17,279.37	(2,696.55)	23,608.72	0.00	23,608.72
0393	Contracts-Non-Professional Services	11,070.50	0.00	5,330.00	2,809.50	2,903.60	11,043.10	0.00	11,043.10
0398	Field Trips	1,961.75	0.00	0.00	268.00	690.00	958.00	0.00	958.00
0510	Supplies	163,964.39	9,619.03	27,585.68	21,206.86	36,043.75	94,455.32	12,035.02	106,490.34
0520	Textbooks	7,535.80	0.00	0.00	0.00	3,504.98	3,504.98	0.00	3,504.98
0570	Food	547.00	0.00	0.00	47.00	0.00	47.00	0.00	47.00
0575	Food - Central Purchases Schools	1,607.52	0.00	0.00	1,607.52	0.00	1,607.52	0.00	1,607.52
0610	Library Books	1,533.42	0.00	0.00	0.00	0.00	0.00	996.16	996.16
0622	Audio - Visual (Under \$750)	1,844.30	0.00	0.00	274.30	0.00	274.30	1,068.11	1,342.41
0641	Equipment/Fixed Assets (Over \$750)	1.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0642	Equipment (Under \$750)	5,583.76	1,517.87	441.58	2,624.70	351.58	4,935.73	176.92	5,112.65
0643	Computer Hardware - (Over \$750)	1,043.60	0.00	899.00	0.00	0.00	899.00	0.00	899.00
0644	Computer Hardware - (Under \$750)	2,507.85	0.00	0.00	696.55	0.00	696.55	1,680.38	2,376.93
0676	Other Permanent Improvements	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
0691	Capitalized Software	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0692	Software (Under \$750)	5,351.19	273.90	1,327.95	2,531.58	498.50	4,631.93	679.25	5,311.18
0693	Software Subscriptions	3,654.00	2,000.00	1,654.00	0.00	0.00	3,654.00	0.00	3,654.00
0730	Dues and Fees	5,429.62	0.00	135.00	1,103.00	125.00	1,363.00	0.00	1,363.00
0750	Other Personnel Services (Temp)	85,438.57	6,255.73	24,016.04	22,717.03	23,899.71	76,888.51	0.00	76,888.51
0795	Scholarships, Awards, and Grants	77.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0997	Reserve - Projects	75,858.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal - School Improvement Activities		494,366.93	32,632.43	85,280.12	100,279.29	90,270.07	308,461.91	16,974.84	325,436.75

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			7/1/2003 thru 9/30/2003	10/1/2003 thru 12/31/2003	1/1/2004 thru 3/31/2004	4/1/2004 thru 6/30/2004			
Media Services									
0100	Salaries	68,583.96	24,120.00	25,324.56	10,871.40	8,268.00	68,583.96	0.00	68,583.96
0117	Workshops	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0210	Florida Retirement System	5,809.04	2,059.05	2,160.94	903.95	685.10	5,809.04	0.00	5,809.04
0220	FICA (Social Security)	5,217.98	1,816.83	1,909.98	804.63	686.54	5,217.98	0.00	5,217.98
0231	Group Insurance - Health and Hospital	6,612.00	2,380.32	2,380.32	1,057.92	793.44	6,612.00	0.00	6,612.00
0232	Group Insurance - Life	50.00	18.00	18.00	8.00	6.00	50.00	0.00	50.00
0233	Group Insurance - Dental	525.85	183.87	188.40	87.76	65.82	525.85	0.00	525.85
0310	Professional & Technical Services	800.00	0.00	0.00	800.00	0.00	800.00	0.00	800.00
0330	In County Travel	515.64	171.68	205.90	132.82	0.00	510.40	0.00	510.40
0510	Supplies	4,863.58	0.00	0.00	0.00	618.89	618.89	0.00	618.89
0621	Capitalized A-V Materials	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0622	Audio Visual (Under \$750)	3,389.98	0.00	0.00	1,698.98	97.00	1,795.98	0.00	1,795.98
0642	Equipment (Under \$750)	114.70	0.00	0.00	0.00	41.96	41.96	0.00	41.96
0693	Software Subscriptions	1,670.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0750	Other Personnel Services (Temp)	1,784.60	0.00	0.00	754.60	1,002.54	1,757.14	0.00	1,757.14
0997	Reserves - Project	30,302.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal - Media Services		132,239.50	30,749.75	32,188.10	17,120.06	12,265.29	92,323.20	0.00	92,323.20

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			7/1/2003 thru 9/30/2003	10/1/2003 thru 12/31/2003	1/1/2004 thru 3/31/2004	4/1/2004 thru 6/30/2004			
0100	Salaries-Non-Instructional	64,948.58	11,485.39	27,025.56	15,021.15	11,416.48	64,948.58	0.00	64,948.58
0102	Salary - Other Compensation	1,267.55	496.25	771.30	0.00	0.00	1,267.55	0.00	1,267.55
0104	Salary - Performance Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0131	Salary - Instructional	712,167.46	121,053.28	184,001.09	170,482.34	236,630.75	712,167.46	0.00	712,167.46
0210	Florida Retirement System	98,649.56	16,822.25	26,245.93	23,667.69	31,913.69	98,649.56	0.00	98,649.56
0220	FICA (Social Security)	94,256.67	16,062.93	25,363.77	22,474.10	30,355.87	94,256.67	0.00	94,256.67
0231	Group Insurance - Health and Hospital	64,884.03	10,885.54	17,767.66	15,386.55	20,844.28	64,884.03	0.00	64,884.03
0232	Group Insurance - Life	669.94	112.50	181.56	161.18	214.70	669.94	0.00	669.94
0233	Group Insurance - Dental	6,625.15	1,056.39	1,808.38	1,636.67	2,123.71	6,625.15	0.00	6,625.15
0234	Group Insurance -Other	480.06	84.56	154.09	107.07	134.34	480.06	0.00	480.06
0310	Professional & Technical Services	53,512.82	14,711.17	12,484.65	12,930.40	13,386.60	53,512.82	0.00	53,512.82
0331	Out of County Travel	4,532.60	2,232.60	0.00	0.00	0.00	2,232.60	2,300.00	4,532.60
0350	Repairs and Maintenance	4,660.00	0.00	4,660.00	0.00	0.00	4,660.00	0.00	4,660.00
0390	Other Purchased Svc. - Print/Copy	369.55	0.00	42.00	171.65	155.90	369.55	0.00	369.55
0393	Contracts - Non-Professional SVC	522.57	122.57	0.00	400.00	0.00	522.57	0.00	522.57
0510	Supplies	42,955.60	18,955.51	4,270.95	7,931.42	7,214.87	38,372.75	4,582.85	42,955.60
0520	Textbooks	1,838.21	0.00	134.42	1,078.88	173.83	1,387.13	451.08	1,838.21
0641	Equipment/Fixed Assets (Over \$750)	1,995.00	0.00	1,995.00	0.00	0.00	1,995.00	0.00	1,995.00
0642	Equipment (Under \$750)	4,495.50	1,073.06	2,567.84	454.61	399.99	4,495.50	0.00	4,495.50
0643	Computer Hardware (Over \$750)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0691	Capitalized Software	0.00	0.00	4,000.00	0.00	(4,000.00)	0.00	0.00	0.00
0692	Software (Under \$750)	4,000.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00
0730	Dues and Fees	933.64	589.64	(50.00)	394.00	0.00	933.64	0.00	933.64
0750	Other Personnel Services (Temp.)	1,857.18	0.00	1,771.80	(489.27)	574.65	1,857.18	0.00	1,857.18
0997	Reserves - Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal - District Discretionary Lottery		1,165,621.67	215,743.64	315,196.00	271,808.44	355,539.66	1,158,287.74	7,333.93	1,165,621.67

Innovative Program - Academic Team

0102	Salary - Other Compensation	5,243.20	0.00	2,141.16	1,861.77	1,240.27	5,243.20	0.00	5,243.20
0210	Florida Retirement System	553.91	0.00	226.47	195.84	131.60	553.91	0.00	553.91
0220	FICA (Social Security)	555.19	0.00	227.29	195.35	132.55	555.19	0.00	555.19
0331	Out of County Travel	3,550.50	0.00	0.00	3,413.00	137.50	3,550.50	0.00	3,550.50
0510	Supplies	97.20	0.00	0.00	0.00	97.20	97.20	0.00	97.20
Subtotal - Innovative Program - Academic Team		10,000.00	0.00	2,594.92	5,665.96	1,739.12	10,000.00	0.00	10,000.00

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<u>Innovative Program - Science Fair</u>									
0102	Salary - Other Compensation	2,502.22	0.00	0.00	0.00	2,502.22	2,502.22	0.00	2,502.22
0131	Salary - Instructional	2,866.68	0.00	0.00	2,001.03	865.65	2,866.68	0.00	2,866.68
0220	FICA (Social Security)	153.96	0.00	6.01	55.89	92.06	153.96	0.00	153.96
0331	Out of County Travel	1,745.32	438.20	395.66	330.95	580.51	1,745.32	0.00	1,745.32
0370	Postage and Telegram	133.85	0.00	74.00	59.85	0.00	133.85	0.00	133.85
0390	Other Purchased Svc. - Print/Copy	412.00	0.00	0.00	412.00	0.00	412.00	0.00	412.00
0398	Field Trip/Student Transport	380.00	0.00	0.00	0.00	380.00	380.00	0.00	380.00
0510	Supplies	804.59	0.00	753.02	51.57	0.00	804.59	0.00	804.59
0730	Dues and Fees	2,120.00	0.00	2,120.00	0.00	0.00	2,120.00	0.00	2,120.00
0750	Other Personnel Services (Temp.)	881.38	168.00	414.00	354.00	(54.62)	881.38	0.00	881.38
Subtotal - Innovative Program - Science Fair		12,000.00	606.20	3,762.69	3,265.29	4,365.82	12,000.00	0.00	12,000.00
<u>Innovative Program - Odyssey of the Mind</u>									
0102	Salary - Other Compensation	2,739.66	0.00	0.00	0.00	2,739.66	2,739.66	0.00	2,739.66
0210	Florida Retirement System	219.07	0.00	0.00	0.00	219.07	219.07	0.00	219.07
0220	FICA (Social Security)	222.32	0.00	0.00	0.00	222.32	222.32	0.00	222.32
0310	Professional & Technical Services	1,062.50	0.00	0.00	0.00	1,062.50	1,062.50	0.00	1,062.50
0331	Out of County Travel	298.40	0.00	0.00	0.00	298.40	298.40	0.00	298.40
0390	Other Purchased Svc. - Print/Copy	47.00	0.00	0.00	0.00	47.00	47.00	0.00	47.00
0510	Supplies	324.25	0.00	0.00	0.00	324.25	324.25	0.00	324.25
0642	Equipment (Under \$750)	86.80	0.00	0.00	0.00	86.80	86.80	0.00	86.80
0750	Other Personnel Services (Temp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0997	Reserves - Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal - Innovative Program - Odyssey of the Mind		5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
<u>Innovative Program - National Board Certification</u>									
0331	Out of County Travel	984.18	0.00	984.18	0.00	0.00	984.18	0.00	984.18
0510	Supplies	3,718.82	0.00	17.10	57.25	67.57	141.92	0.00	141.92
0997	Reserves - Project	297.00	0.00	297.00	0.00	0.00	297.00	0.00	297.00
Subtotal - Innovative Program - National Board Cert.		5,000.00	0.00	1,298.28	57.25	67.57	1,423.10	0.00	1,423.10
TOTAL DISCRETIONARY LOTTERY EXPENDITURES		\$1,824,228.10	\$279,732.02	\$440,320.11	\$398,196.29	\$469,247.53	\$1,587,495.95	\$24,308.77	\$1,611,804.72

Okaloosa District School Board Policy 2-5 *Use of Enhancement Funds*

- (A) The Superintendent shall recommend and the School Board shall annually approve the use of funds for educational enhancement which are derived from the Educational Enhancement Trust Fund and based on annual allocation by the Legislature. The funds should be expended to best serve the educational needs of the students in Okaloosa County.
- (1) The term "enhancement" is defined for the purpose of appropriating District the following:
- (a) To fully fund programs which were previously funded through state categorical means;
 - (b) To supplement partially funded categorical programs;
 - (c) To maintain employee salaries and benefits;
 - (d) To develop and implement school improvement plans as required by the "Accountability Law";
 - (e) To enhance existing programs by providing personnel and supply needs.
- (2) The Superintendent or designee shall annually transmit to the Florida Department of Education any School Board rule(s) and District procedure(s) relating to educational enhancement expenditures and an account of actual expenditures from the Educational Enhancement Trust Fund.

School Improvement Activities

\$10 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.