



**Okaloosa County School District
Quarterly Report on Expenditures of Lottery Funds
Fiscal Year 2006-2007**

Total FY 2006-2007 Allocation from State of Florida	\$ 1,157,431.00
Teacher Lead Funds Returned and Reallocated to SAC	-
Carryover Funds from FY 2005-2006	436,719.97
Total Available - Discretionary Lottery Funds	<u>\$ 1,594,150.97</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.

Okaloosa County School District
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Fiscal Year 2006-2007



Object Code	Object Name	Budget as of 6/30/2007	Expenditures by Quarter				Total Expenditures	Encumbrances at 6/30/2007	Total Expenditures & Encumbrances
			7/1/2006 thru 9/30/2006	10/1/2006 thru 12/31/2006	1/1/2007 thru 3/31/2007	4/1/2007 thru 6/30/2007			
<u>Innovative Program - National Board Certification - Project 3060</u>									
0510	Supplies	\$ 3,764.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal - Innovative Program - Nat'l Bd. Cert.		3,764.10	-	-	-	-	-	-	-
<u>Educational Enhancements for Schools - Project 3101</u>									
Based on the individual needs determined by each school, schools use lottery funds to pay salaries and benefits for various enhancements such as guidance counselors, remediation teachers, teachers for intervention or a library assistant. In accordance with Florida statutes, the District made payments to charter schools and contracted programs for their proportionate share of lottery funds in the amount of \$45,860.00.									
0100	Salaries - Non-Instructional	72,637.45	8,890.03	17,716.12	23,227.85	22,803.45	72,637.45	-	72,637.45
0102	Salary - Other Compensation	11,818.09	1,745.37	1,999.04	5,354.14	1,032.90	10,131.45	-	10,131.45
0104	Salary - Performance Pay	-	-	-	-	-	-	-	-
0107	Salary - Extended Substitute	1,852.41	-	-	759.96	1,092.45	1,852.41	-	1,852.41
0131	Salary - Instructional	539,201.73	65,308.22	119,838.06	150,767.33	203,288.12	539,201.73	-	539,201.73
0132	Salary - Hourly Teachers	13,156.75	1,893.12	3,720.96	4,310.09	3,232.58	13,156.75	-	13,156.75
0210	Florida Retirement System	63,353.21	7,871.10	14,422.09	18,294.94	22,598.92	63,187.05	-	63,187.05
0220	Social Security	46,681.75	5,689.88	10,557.24	13,593.37	16,710.41	46,550.90	-	46,550.90
0231	Group Insurance - Health	67,942.57	7,910.36	15,129.77	19,792.23	25,110.21	67,942.57	-	67,942.57
0232	Group Insurance - Life	456.56	62.87	107.66	132.76	153.27	456.56	-	456.56
0233	Group Insurance - Dental	4,899.85	613.62	1,153.36	1,466.11	1,666.76	4,899.85	-	4,899.85
0234	Group Insurance - Other	369.36	45.96	115.74	115.74	91.92	369.36	-	369.36
0310	Professional & Technical Service	57,773.04	12,877.04	13,548.00	20,445.00	9,603.00	56,473.04	-	56,473.04
0331	Out of County Travel	64.00	-	-	35.00	-	35.00	-	35.00
0350	Repair and Maintenance	3,474.12	-	-	860.00	2,323.02	3,183.02	-	3,183.02
0370	Postage	2,000.00	-	-	2,000.00	-	2,000.00	-	2,000.00
0390	Other Purchased Service	-	-	-	-	-	-	-	-
0393	Contracts - Nonprofessional	-	-	-	-	-	-	-	-
0398	Field Trips	763.55	-	-	109.65	653.90	763.55	-	763.55
0510	Supplies	160,927.79	34,717.15	14,016.55	14,077.78	24,017.44	86,828.92	4,548.01	91,376.93
0520	Textbooks	1,924.60	1,524.02	150.21	238.45	-	1,912.68	-	1,912.68
0530	Periodicals	565.81	-	-	-	-	-	-	-
0541	Grease & Lubricants	-	-	-	-	-	-	-	-
0610	Library Books	1,347.32	-	639.16	708.16	-	1,347.32	-	1,347.32
0622	Audio Visual (Under \$1,000)	1,813.97	-	-	-	1,747.54	1,747.54	-	1,747.54
0631	Architectural Design/Engineering	-	-	-	-	-	-	-	-
0641	Equipment (Over \$1,000)	-	-	-	-	-	-	-	-
0642	Equipment (Under \$1,000)	3,732.63	356.97	-	-	1,527.76	1,884.73	-	1,884.73
0644	Computer Hardware (Under \$1,000)	100.00	-	-	-	-	-	-	-
0681	Fire/Sprinkler/Elect.	233.53	-	-	-	-	-	-	-
0684	Replacement Roofing & Systems	0.77	-	-	-	-	-	-	-
0691	Software (Over \$1,000)	-	-	-	-	-	-	-	-
0692	Software (Under \$1,000)	360.05	-	-	-	-	-	-	-
0693	Software Subscriptions	12,866.31	815.00	3,851.31	298.00	-	4,964.31	5,000.00	9,964.31
0730	Dues and Fees	3,318.25	2,870.00	-	200.00	15.00	3,085.00	-	3,085.00
0750	Other Personnel Services	22,564.67	3,303.22	4,148.97	4,367.07	6,901.07	18,720.33	-	18,720.33
0997	Reserve - Projects	75,664.02	-	-	-	-	-	-	-
Subtotal - District Discretionary Lottery		1,171,864.16	156,493.93	221,114.24	281,153.63	344,569.72	1,003,331.52	9,548.01	1,012,879.53

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			7/1/2006 thru 9/30/2006	10/1/2006 thru 12/31/2006	1/1/2007 thru 3/31/2007	4/1/2007 thru 6/30/2007			
Media Services - Project 3111									
0100	Salaries - Non-Instructional	19,248.00	9,624.00	9,624.00	-	-	19,248.00	-	19,248.00
0102	Salary - Other Compensation	599.00	447.42	151.58	-	-	599.00	-	599.00
0210	Florida Retirement System	1,954.95	992.05	962.90	-	-	1,954.95	-	1,954.95
0220	Social Security	1,489.48	756.61	732.87	-	-	1,489.48	-	1,489.48
0231	Group Insurance - Health	2,061.72	998.58	1,063.14	-	-	2,061.72	-	2,061.72
0232	Group Insurance - Life	12.60	6.30	6.30	-	-	12.60	-	12.60
0233	Group Insurance - Dental	145.08	72.54	72.54	-	-	145.08	-	145.08
0510	Supplies	272.70	272.70	-	-	-	272.70	-	272.70
0750	Other Personnel Services	-	78.75	(78.75)	-	-	-	-	-
0997	Reserve - Projects	-	-	-	-	-	-	-	-
	Subtotal - Media Services	25,783.53	13,248.95	12,534.58	-	-	25,783.53	-	25,783.53
School Advisory Council - Project 5002									
\$10 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.									
0102	Salary - Other Compensation	510.64	-	-	-	510.64	510.64	-	510.64
0210	Florida Retirement System	50.30	-	-	-	50.30	50.30	-	50.30
0220	Social Security	48.65	-	4.90	2.76	40.99	48.65	-	48.65
0331	Out of County Travel	1,783.15	1,783.15	-	-	-	1,783.15	-	1,783.15
0370	Postage	225.00	-	225.00	-	-	225.00	-	225.00
0510	Supplies	14,859.02	5,673.56	7,867.50	527.96	33.70	14,102.72	756.30	14,859.02
0610	Library Books	802.27	-	792.72	-	9.55	802.27	-	802.27
0622	Audio Visual (Under \$1,000)	117.25	-	-	-	117.25	117.25	-	117.25
0750	Other Personnel Services	1,686.25	-	337.80	243.14	1,105.31	1,686.25	-	1,686.25
	Subtotal - School Advisory Council	20,082.53	7,456.71	9,227.92	773.86	1,867.74	19,326.23	756.30	20,082.53
School Advisory Council - Project 6002									
\$10 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.									
0102	Salary - Other Compensation	6,934.43	4,527.33	-	2,407.10	-	6,934.43	-	6,934.43
0210	Florida Retirement System	691.48	454.36	-	237.10	0.02	691.48	-	691.48
0220	Social Security	887.27	365.83	168.99	334.80	17.65	887.27	-	887.27
0310	Professional & Technical Service	1,945.00	-	1,195.00	300.00	450.00	1,945.00	-	1,945.00
0331	Out of County Travel	2,227.05	1,112.79	-	-	1,114.26	2,227.05	-	2,227.05
0350	Repair and Maintenance	1,007.64	-	1,007.64	-	-	1,007.64	-	1,007.64
0370	Postage	2,067.32	1,767.40	92.79	-	207.13	2,067.32	-	2,067.32
0390	Other Purchased Service	6,117.14	639.00	1,448.00	1,714.54	904.60	4,706.14	1,411.00	6,117.14
0510	Supplies	29,196.97	14,037.57	3,181.57	3,625.15	6,892.68	27,736.97	-	27,736.97
0520	Textbooks	35.41	-	-	-	35.41	35.41	-	35.41
0610	Library Books	5,271.18	-	-	3,891.59	1,319.10	5,210.69	60.49	5,271.18
0622	Audio Visual (Under \$1,000)	26.65	-	-	-	26.65	26.65	-	26.65
0641	Equipment (Over \$1,000)	-	-	-	-	-	-	-	-
0642	Equipment (Under \$1,000)	2,023.99	-	1,034.10	-	989.89	2,023.99	-	2,023.99
0644	Computer Hardware (Under \$1,000)	-	-	-	-	-	-	-	-
0691	Software (Over \$1,000)	-	-	-	-	-	-	-	-
0692	Software (Under \$1,000)	2,480.20	-	2,480.20	-	-	2,480.20	-	2,480.20
0730	Dues and Fees	-	-	-	-	-	-	-	-
0750	Other Personnel Services	22,865.92	1,197.36	13,107.33	4,247.21	4,314.02	22,865.92	-	22,865.92
0997	Reserve - Projects	-	-	-	-	-	-	-	-
	Subtotal - School Advisory Council	83,777.65	24,101.64	23,715.62	16,757.49	16,271.41	80,846.16	1,471.49	82,317.65

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School Advisory Council - Project 7002									
\$10 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.									
0102	Salary - Other Compensation	16,878.42	120.00	6,734.02	5,144.68	2,971.09	14,969.79	-	14,969.79
0117	Workshops	1,180.00	-	-	-	1,180.00	1,180.00	-	1,180.00
0132	Salary - Hourly Teachers	6,250.95	195.84	1,909.44	2,007.36	1,615.68	5,728.32	-	5,728.32
0210	Florida Retirement System	2,459.82	32.15	864.56	726.26	519.10	2,142.07	-	2,142.07
0220	Social Security	3,030.14	31.36	800.12	1,047.80	636.68	2,515.96	-	2,515.96
0310	Professional & Technical Service	13,812.20	-	4,600.00	180.00	9,032.20	13,812.20	-	13,812.20
0331	Out of County Travel	10,959.11	-	6,144.42	2,103.05	2,053.73	10,301.20	-	10,301.20
0370	Postage	13,389.58	-	1,000.00	1,152.79	11,152.04	13,304.83	-	13,304.83
0390	Other Purchased Service	9,452.78	-	-	488.11	4,387.13	4,875.24	4,370.00	9,245.24
0398	Field Trips	227.50	-	-	-	227.50	227.50	-	227.50
0510	Supplies	106,336.63	2,122.24	10,754.72	12,508.87	31,955.88	57,341.71	11,783.76	69,125.47
0530	Periodicals	180.00	-	-	-	-	180.00	-	180.00
0610	Library Books	5,074.41	-	-	-	2,658.90	2,658.90	2,211.42	4,870.32
0622	Audio Visual (Under \$1,000)	144.95	-	-	-	-	-	-	-
0641	Equipment (Over \$1,000)	-	-	-	-	-	-	-	-
0642	Equipment (Under \$1,000)	13,496.23	-	817.24	2,473.73	9,792.37	13,083.34	-	13,083.34
0644	Computer Hardware (Under \$1,000)	3,948.96	-	-	-	3,948.96	3,948.96	-	3,948.96
0681	Fire/Sprinkler/Elect.	643.80	-	-	-	-	-	-	-
0692	Software (Under \$1,000)	1,027.50	-	-	-	1,027.50	1,027.50	-	1,027.50
0693	Software Subscriptions	1,561.95	1,522.95	-	-	-	1,522.95	39.00	1,561.95
0730	Dues and Fees	415.00	-	-	215.00	200.00	415.00	-	415.00
0750	Other Personnel Services	78,409.07	496.80	11,222.20	42,799.19	18,742.41	73,260.60	-	73,260.60
0997	Reserve - Projects	-	-	-	-	-	-	-	-
Subtotal - School Advisory Council		288,879.00	4,521.34	44,846.72	70,846.84	102,101.17	222,316.07	18,584.18	240,900.25
TOTAL DISCRETIONARY LOTTERY EXPENDITURES		\$ 1,594,150.97	\$ 205,822.57	\$ 311,439.08	\$ 369,531.82	\$ 464,810.04	\$ 1,351,603.51	\$ 30,359.98	\$ 1,381,963.49

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 Discretionary Lottery Funds allocated by the Legislature as expenditures for 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.