



**Okaloosa County School District
Quarterly Report on Expenditures of Lottery Funds
Fiscal Year 2007-2008**

Total FY 2007-2008 Allocation from State of Florida	\$ 1,382,223.00
Teacher Lead Funds Returned and Reallocated to SAC	-
Carryover Funds from FY 2006-2007	<u>242,547.46</u>
Total Available - Discretionary Lottery Funds	<u>\$ 1,624,770.46</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 1001.42(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 2007-2008



Object Code	Object Name	Budget as of 6/30/2008	Expenditures by Quarter				Total Expenditures	Encumbrances at 6/30/2008	Total Expenditures & Encumbrances
			7/1/2007 thru 9/30/2007	10/1/2007 thru 12/31/2007	1/1/2008 thru 3/31/2008	4/1/2008 thru 6/30/2008			

Innovative Program - National Board Certification - Project 3060

0510	Supplies	\$ 3,764.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal - Innovative Program - Nat'l Bd. Cert.		3,764.10	-	-	-	-	-	-	-

Educational Enhancements for Schools - Project 3101

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, intervention teachers and/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 \$55,605.00.

0100	Salaries - Non-Instructional	66,551.38	5,191.09	15,937.73	21,663.92	23,758.64	66,551.38	-	66,551.38
0102	Salary - Other Compensation	3,448.12	2,370.50	-	-	1,077.62	3,448.12	-	3,448.12
0131	Salary - Instructional	468,589.71	78,380.74	118,778.97	114,384.17	157,045.83	468,589.71	-	468,589.71
0132	Salary - Hourly Teachers	35,224.26	18,494.08	(1,975.43)	6,176.74	12,528.87	35,224.26	-	35,224.26
0210	Florida Retirement System	56,835.18	8,961.27	14,379.83	14,467.61	19,026.47	56,835.18	-	56,835.18
0220	Social Security	42,283.29	6,831.17	10,559.51	10,708.84	14,183.77	42,283.29	-	42,283.29
0231	Group Insurance - Health	42,270.52	6,830.29	11,057.23	11,465.54	12,917.46	42,270.52	-	42,270.52
0232	Group Insurance - Life	258.91	39.99	65.58	69.91	83.43	258.91	-	258.91
0233	Group Insurance - Dental	2,887.44	433.14	755.01	796.12	903.17	2,887.44	-	2,887.44
0234	Group Insurance - Other	325.37	31.28	79.68	101.79	112.62	325.37	-	325.37
0310	Professional & Technical Service	60,955.00	8,846.00	12,788.00	19,210.00	18,811.00	59,655.00	-	59,655.00
0331	Out of County Travel	1,578.00	-	-	-	1,549.00	1,549.00	-	1,549.00
0350	Repair and Maintenance	191.26	-	-	-	100.00	100.00	-	100.00
0363	Seat Managed - Computers	2,543.39	2,217.24	-	326.15	-	2,543.39	-	2,543.39
0393	Contracts - Nonprofessional	3,280.00	-	-	-	2,785.25	2,785.25	-	2,785.25
0510	Supplies	116,180.86	11,110.96	8,421.69	9,879.96	18,646.90	48,059.51	1,132.30	49,191.81
0520	Textbooks	11.92	-	-	-	-	-	-	-
0530	Periodicals	565.81	-	-	-	-	-	-	-
0610	Library Books	224.42	-	-	-	224.42	224.42	-	224.42
0622	Audio Visual (Under \$1,000)	66.43	-	-	-	-	-	-	-
0642	Equipment (Under \$1,000)	5,073.89	2,468.29	1,830.00	523.02	(1,847.90)	2,973.41	-	2,973.41
0644	Computer Hardware (Under \$1,000)	100.00	-	-	-	-	-	-	-
0681	Fire/Sprinkler/Elect.	233.53	-	-	-	-	-	-	-
0684	Replacement Roofing & Systems	0.77	-	-	-	-	-	-	-
0692	Software (Under \$1,000)	264.94	-	-	-	-	-	-	-
0693	Software Subscriptions	10,702.00	5,000.00	-	375.00	2,800.00	8,175.00	-	8,175.00
0730	Dues and Fees	190.26	-	135.00	-	-	135.00	-	135.00
0750	Other Personnel Services	15,267.46	5.12	554.97	705.84	2,994.55	4,260.48	-	4,260.48
0997	Reserve - Projects	327,610.52	-	-	-	-	-	-	-
Subtotal - District Discretionary Lottery		1,263,714.64	157,211.16	193,367.77	210,854.61	287,701.10	849,134.64	1,132.30	850,266.94

School Advisory Council - Project 5002

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

0510	Supplies	756.30	756.30	-	-	-	756.30	-	756.30
Subtotal - School Advisory Council		756.30	756.30	-	-	-	756.30	-	756.30

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School Advisory Council - Project 6002									
\$10 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.									
0220	Social Security	10.44	-	10.44	-	-	10.44	-	10.44
0370	Postage	310.38	-	284.56	25.82	-	310.38	-	310.38
0390	Other Purchased Service	1,411.00	834.00	577.00	-	-	1,411.00	-	1,411.00
0393	Contracts - Nonprofessional	215.25	-	-	215.25	-	215.25	-	215.25
0510	Supplies	202.28	-	193.43	8.85	-	202.28	-	202.28
0610	Library Books	60.49	40.80	19.69	-	-	60.49	-	60.49
0750	Other Personnel Services	721.65	-	721.65	-	-	721.65	-	721.65
Subtotal - School Advisory Council		2,931.49	874.80	1,806.77	249.92	-	2,931.49	-	2,931.49

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	5,518.24	1,203.72	4,102.08	212.44	-	5,518.24	-	5,518.24
0132	Salary - Hourly Teachers	522.63	-	-	522.63	-	522.63	-	522.63
0210	Florida Retirement System	568.90	120.68	407.13	41.09	-	568.90	-	568.90
0220	Social Security	543.11	89.24	374.82	58.64	20.41	543.11	-	543.11
0331	Out of County Travel	919.29	-	919.29	-	-	919.29	-	919.29
0370	Postage	871.05	123.00	41.00	3.56	703.49	871.05	-	871.05
0390	Other Purchased Service	8,360.59	4,795.00	(577.00)	4,133.65	8.94	8,360.59	-	8,360.59
0393	Contracts - Nonprofessional	4,603.27	-	819.77	3,783.50	-	4,603.27	-	4,603.27
0398	Field Trips	478.54	-	102.25	103.00	273.29	478.54	-	478.54
0510	Supplies	31,283.60	11,731.09	9,942.65	1,940.66	5,054.24	28,668.64	2,614.96	31,283.60
0530	Periodicals	180.00	180.00	-	-	-	180.00	-	180.00
0610	Library Books	2,911.90	2,155.20	256.70	-	500.00	2,911.90	-	2,911.90
0642	Equipment (Under \$1,000)	906.32	-	-	-	-	-	906.32	906.32
0681	Fire/Sprinkler/Elect.	643.80	643.80	-	-	-	643.80	-	643.80
0692	Software (Under \$1,000)	304.09	-	-	-	304.09	304.09	-	304.09
0693	Software Subscriptions	2,821.08	39.00	782.08	2,000.00	-	2,821.08	-	2,821.08
0750	Other Personnel Services	4,856.52	-	2,652.57	73.17	2,130.78	4,856.52	-	4,856.52
Subtotal - School Advisory Council		66,292.93	21,080.73	19,823.34	12,872.34	8,995.24	62,771.65	3,521.28	66,292.93

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School Advisory Council - Project 8002									
\$10 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.									
0102	Salary - Other Compensation	3,947.15	-	2,922.83	2,438.07	(1,413.75)	3,947.15	-	3,947.15
0132	Salary - Hourly Teachers	5,924.19	-	1,995.45	1,728.63	2,200.11	5,924.19	-	5,924.19
0210	Florida Retirement System	1,103.34	-	521.58	465.48	116.28	1,103.34	-	1,103.34
0220	Social Security	1,972.67	0.90	658.39	1,020.84	292.54	1,972.67	-	1,972.67
0310	Professional & Technical Service	6,200.00	-	2,550.00	-	2,850.00	5,400.00	-	5,400.00
0331	Out of County Travel	8,903.42	-	109.35	2,569.07	5,590.00	8,268.42	-	8,268.42
0350	Repair and Maintenance	25.00	-	-	25.00	-	25.00	-	25.00
0360	Lease and Rental Agreements	1,000.00	-	-	-	1,000.00	1,000.00	-	1,000.00
0370	Postage	7,901.41	912.00	2,500.00	603.32	3,486.09	7,501.41	-	7,501.41
0390	Other Purchased Service	6,453.10	2,675.25	1,921.69	(2,754.65)	1,738.66	3,580.95	1,743.75	5,324.70
0393	Contracts - Nonprofessional	5,143.23	-	3,625.23	1,503.25	-	5,128.48	-	5,128.48
0398	Field Trips	2,251.96	-	52.50	-	2,141.96	2,194.46	-	2,194.46
0510	Supplies	85,972.31	3,047.30	6,763.70	13,429.69	23,676.88	46,917.57	10,463.90	57,381.47
0610	Library Books	184.07	-	-	155.39	26.74	182.13	-	182.13
0642	Equipment (Under \$1,000)	11,394.42	-	-	2,106.66	5,455.43	7,562.09	3,832.33	11,394.42
0644	Computer Hardware (Under \$1,000)	1,981.84	-	-	1,981.84	-	1,981.84	-	1,981.84
0681	Fire/Sprinkler/Elect.	801.83	-	-	-	801.83	801.83	-	801.83
0692	Software (Under \$1,000)	3,728.94	-	1,264.78	-	1,730.16	2,994.94	734.00	3,728.94
0693	Software Subscriptions	3,224.75	-	1,362.16	978.20	863.95	3,204.31	-	3,204.31
0730	Dues and Fees	3,418.79	-	-	-	3,230.79	3,230.79	-	3,230.79
0750	Other Personnel Services	114,216.58	62.10	23,232.79	49,527.90	30,782.79	103,605.58	-	103,605.58
0997	Reserve - Projects	11,562.00	-	-	-	-	-	-	-
Subtotal - School Advisory Council		287,311.00	6,697.55	49,480.45	75,778.69	84,570.46	216,527.15	16,773.98	233,301.13
TOTAL DISCRETIONARY LOTTERY EXPENDITURES		\$ 1,624,770.46	\$ 186,620.54	\$ 264,478.33	\$ 299,755.56	\$ 381,266.80	\$ 1,132,121.23	\$ 21,427.56	\$ 1,153,548.79

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.