



**Okaloosa County School District  
Quarterly Report on Expenditures of Lottery Funds  
Fiscal Year 2008-2009**

Total FY 2008-2009 Allocation from State of Florida	\$ 703,573.00
Teacher Lead Funds Returned and Reallocated to SAC	225.00
Carryover Funds from FY 2007-2008	492,649.23
<b>Total Available - Discretionary Lottery Funds</b>	<b><u>\$ 1,196,447.23</u></b>

**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**  
**Quarterly Report on Expenditures of Lottery Funds**  
**Fiscal Year 2008-2009**



Object Code	Object Name	Budget as of 6/30/2009	Expenditures by Quarter				Total Expenditures	Encumbrances at 6/30/2009	Total Expenditures & Encumbrances
			7/1/2008 thru 9/30/2008	10/1/2008 thru 12/31/2008	1/1/2009 thru 3/31/2009	4/1/2009 thru 6/30/2009			
<b>Innovative Program - National Board Certification - Project 3060</b>									
0510	Supplies	\$ 3,764.10	\$ -	\$ -	\$ 486.31	\$ -	\$ 486.31	\$ -	\$ 486.31
<b>Subtotal - Innovative Program - Nat'l Bd. Cert.</b>		<b>3,764.10</b>	<b>-</b>	<b>-</b>	<b>486.31</b>	<b>-</b>	<b>486.31</b>	<b>-</b>	<b>486.31</b>
<b>Educational Enhancements for Schools - Project 3101</b>									
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 \$28,918.00.									
0100	Salaries - Non-Instructional	58,718.04	5,869.48	17,227.46	17,731.09	17,890.01	58,718.04	-	58,718.04
0102	Salary - Other Compensation	19,186.00	-	-	1,720.37	421.65	2,142.02	-	2,142.02
0131	Salary - Instructional	526,454.26	89,003.64	133,690.47	130,221.97	173,538.18	526,454.26	-	526,454.26
0132	Salary - Hourly Teachers	27,867.10	6,712.10	19,016.00	2,139.00	-	27,867.10	-	27,867.10
0210	Florida Retirement System	63,424.49	10,262.35	17,044.22	15,327.13	19,111.96	61,745.66	-	61,745.66
0220	Social Security	46,658.83	7,493.90	12,553.18	11,227.61	14,080.27	45,354.96	-	45,354.96
0231	Group Insurance - Health	53,178.60	7,833.70	13,351.58	14,737.80	17,255.52	53,178.60	-	53,178.60
0232	Group Insurance - Life	290.16	45.75	74.65	76.65	93.11	290.16	-	290.16
0233	Group Insurance - Dental	3,447.18	563.29	932.32	890.26	1,061.31	3,447.18	-	3,447.18
0234	Group Insurance - Other	329.91	46.42	89.75	87.07	106.67	329.91	-	329.91
0310	Professional & Technical Service	32,568.00	10,506.00	11,445.00	15,483.00	(6,166.00)	31,268.00	-	31,268.00
0331	Out of County Travel	815.85	-	786.85	-	-	786.85	-	786.85
0350	Repair and Maintenance	277.45	277.43	-	-	-	277.43	-	277.43
0390	Other Purchased Service	100.00	-	-	-	-	-	-	-
0393	Contracts - Nonprofessional	1,094.75	-	-	-	600.00	600.00	-	600.00
0510	Supplies	96,227.86	11,372.26	5,623.01	3,150.13	11,995.12	32,140.52	846.41	32,986.93
0520	Textbooks	84.64	-	-	-	72.72	72.72	-	72.72
0530	Periodicals	706.70	140.89	127.86	-	-	268.75	-	268.75
0622	Audio Visual (Under \$1,000)	52.46	-	-	-	-	-	-	-
0642	Equipment (Under \$1,000)	1,334.10	1,223.87	56.23	-	-	1,280.10	-	1,280.10
0644	Computer Hardware (Under \$1,000)	231.40	-	-	-	-	-	-	-
0681	Fire/Sprinkler/Elect.	33.53	-	-	-	-	-	-	-
0684	Replacement Roofing & Systems	0.77	-	-	-	-	-	-	-
0691	Software (Over \$1,000)	4,414.00	-	-	-	-	-	-	-
0692	Software (Under \$1,000)	1,370.22	-	-	-	-	-	630.00	630.00
0693	Software Subscriptions	2,527.00	-	-	-	-	-	-	-
0730	Dues and Fees	50.00	-	-	-	-	-	-	-
0750	Other Personnel Services	14,359.42	167.52	1,014.84	1,155.67	(15.55)	2,322.48	-	2,322.48
0997	Reserve - Projects	39,684.78	-	102.57	-	(102.57)	-	-	-
<b>Subtotal - District Discretionary Lottery</b>		<b>995,487.50</b>	<b>151,518.60</b>	<b>233,135.99</b>	<b>213,947.75</b>	<b>249,942.40</b>	<b>848,544.74</b>	<b>1,476.41</b>	<b>850,021.15</b>
<b>School Advisory Council - Project 7002</b>									
\$10 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.									
0510	Supplies	2,614.96	2,614.96	-	-	-	2,614.96	-	2,614.96
0642	Equipment (Under \$1,000)	906.32	-	906.32	-	-	906.32	-	906.32
<b>Subtotal - School Advisory Council</b>		<b>3,521.28</b>	<b>2,614.96</b>	<b>906.32</b>	<b>-</b>	<b>-</b>	<b>3,521.28</b>	<b>-</b>	<b>3,521.28</b>

**Okaloosa County School District**  
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**Fiscal Year 2008-2009**



Object Code	Object Name	Budget as of 6/30/2009	Expenditures by Quarter				Total Expenditures	Encumbrances at 6/30/2009	Total Expenditures & Encumbrances
			7/1/2008 thru 9/30/2008	10/1/2008 thru 12/31/2008	1/1/2009 thru 3/31/2009	4/1/2009 thru 6/30/2009			
<b>School Advisory Council - Project 8002</b>									
\$10 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.									
0102	Salary - Other Compensation	5,401.92	4,392.27	-	765.21	244.44	5,401.92	-	5,401.92
0210	Florida Retirement System	434.64	432.64	-	2.39	(0.39)	434.64	-	434.64
0220	Social Security	406.26	341.11	3.24	67.19	(5.28)	406.26	-	406.26
0310	Professional & Technical Service	5,384.40	2,963.12	512.46	1,908.82	-	5,384.40	-	5,384.40
0331	Out of County Travel	83.00	-	83.00	-	-	83.00	-	83.00
0360	Lease and Rental Agreements	1,543.27	-	-	-	1,543.27	1,543.27	-	1,543.27
0370	Postage	3,535.71	517.59	-	-	3,018.12	3,535.71	-	3,535.71
0390	Other Purchased Service	2,148.13	385.04	1,743.75	-	19.34	2,148.13	-	2,148.13
0393	Contracts - Nonprofessional	277.65	-	277.65	-	-	277.65	-	277.65
0510	Supplies	22,876.12	13,140.08	2,212.62	4,473.26	1,087.81	20,913.77	1,962.35	22,876.12
0520	Textbooks	2,199.81	-	300.00	-	1,899.81	2,199.81	-	2,199.81
0641	Equipment (Over \$1,000)	488.99	-	-	-	488.99	488.99	-	488.99
0642	Equipment (Under \$1,000)	3,831.46	3,827.53	-	-	3.93	3,831.46	-	3,831.46
0644	Computer Hardware (Under \$1,000)	140.00	-	140.00	-	-	140.00	-	140.00
0692	Software (Under \$1,000)	734.00	734.00	-	-	-	734.00	-	734.00
0693	Software Subscriptions	1,866.14	-	95.00	1,771.14	-	1,866.14	-	1,866.14
0730	Dues and Fees	156.00	156.00	-	-	-	156.00	-	156.00
0750	Other Personnel Services	7,656.85	350.76	222.95	4,023.35	3,059.79	7,656.85	-	7,656.85
0997	Reserve - Projects	-	-	-	-	-	-	-	-
<b>Subtotal - School Advisory Council</b>		<b>59,164.35</b>	<b>27,240.14</b>	<b>5,590.67</b>	<b>13,011.36</b>	<b>11,359.83</b>	<b>57,202.00</b>	<b>1,962.35</b>	<b>59,164.35</b>
<b>School Advisory Council - Project 9002</b>									
\$10 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.									
0102	Salary - Other Compensation	8,904.75	-	5,118.97	2,839.58	928.07	8,886.62	-	8,886.62
0210	Florida Retirement System	973.15	-	428.77	203.40	110.95	743.12	-	743.12
0220	Social Security	1,150.73	60.50	500.82	187.00	200.22	948.54	-	948.54
0310	Professional & Technical Service	600.00	-	-	300.00	-	300.00	300.00	600.00
0350	Repair and Maintenance	500.00	-	-	500.00	-	500.00	-	500.00
0360	Lease and Rental Agreements	856.73	-	-	-	856.73	856.73	-	856.73
0370	Postage	3,533.60	-	-	500.00	1,609.60	2,109.60	-	2,109.60
0390	Other Purchased Service	385.27	-	-	-	385.27	385.27	-	385.27
0393	Contracts - Nonprofessional	2,356.10	-	632.35	1,723.75	-	2,356.10	-	2,356.10
0398	Field Trips	457.50	-	-	-	125.50	125.50	-	125.50
0510	Supplies	54,277.82	-	6,294.45	1,116.33	10,224.07	17,634.85	1,995.00	19,629.85
0610	Library Books	1,149.00	-	1,149.00	-	-	1,149.00	-	1,149.00
0642	Equipment (Under \$1,000)	465.00	-	-	(3,315.00)	3,776.07	461.07	-	461.07
0643	Computer Hardware (Over \$1,000)	2,545.18	-	-	-	2,545.18	2,545.18	-	2,545.18
0692	Software (Under \$1,000)	610.15	-	-	-	610.15	610.15	-	610.15
0693	Software Subscriptions	2,313.81	2,000.00	-	228.86	84.95	2,313.81	-	2,313.81
0730	Dues and Fees	243.09	-	-	114.00	119.36	233.36	-	233.36
0750	Other Personnel Services	53,091.12	4,173.36	13,980.61	14,254.50	18,688.73	51,097.20	-	51,097.20
0997	Reserve - Projects	97.00	-	-	-	-	-	-	-
<b>Subtotal - School Advisory Council</b>		<b>134,510.00</b>	<b>6,233.86</b>	<b>28,104.97</b>	<b>18,652.42</b>	<b>40,264.85</b>	<b>93,256.10</b>	<b>2,295.00</b>	<b>95,551.10</b>
<b>Tptal Discretionary Lottery Expenditures</b>		<b>\$ 1,196,447.23</b>	<b>\$ 187,607.56</b>	<b>\$ 267,737.95</b>	<b>\$ 246,097.84</b>	<b>\$ 301,567.08</b>	<b>\$ 1,003,010.43</b>	<b>\$ 5,733.76</b>	<b>\$ 1,008,744.19</b>

**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.