



**Okaloosa County School District
Quarterly Report on Expenditures of Lottery Funds
Fiscal Year 2014-2015**

Total FY 2014-2015 Allocation from State of Florida	\$ 107,809.00
Carryover Funds from FY 2013-2014	325,257.01
Total Available - Discretionary Lottery Funds	<u>\$ 433,066.01</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 up to \$5 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 1001.452, 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 2014-2015



Object Code	Object Name	Budget as of 6/30/2015	Expenditures by Quarter				Total Expenditures	Encumbrances at 6/30/2015	Total Expenditures & Encumbrances
			7/1/2014 thru 9/30/2014	10/1/2014 thru 12/31/2014	1/1/2015 thru 3/31/2015	4/1/2015 thru 6/30/2015			
School Advisory Council - Project 2002									
Up to \$5 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.									
0510	Supplies	\$ 779.98	\$ 779.98	\$ -	\$ -	\$ -	\$ 779.98	\$ -	\$ 779.98
Subtotal - School Advisory Council		779.98	779.98	-	-	-	779.98	-	779.98
District Discretionary Lottery - 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, 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 \$5,189.00.									
0310	Professional & Technical Service	5,740.00	3,819.00	3,912.00	3,969.00	(5,960.00)	5,740.00	-	5,740.00
0997	Reserve - Projects	205,202.73	-	-	-	-	-	-	-
Subtotal - District Discretionary Lottery		210,942.73	3,819.00	3,912.00	3,969.00	(5,960.00)	5,740.00	-	5,740.00
School Advisory Council - Project 4002									
Up to \$5 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.									
0102	Salary - Other Compensation	3,045.48	1,739.55	-	-	1,305.93	3,045.48	-	3,045.48
0210	Florida Retirement System	224.47	128.23	-	-	96.24	224.47	-	224.47
0220	Social Security	232.16	132.71	-	-	99.45	232.16	-	232.16
0310	Professional & Technical Service	9,117.00	-	-	8,617.00	500.00	9,117.00	-	9,117.00
0331	Out of County Travel	285.70	-	285.70	-	-	285.70	-	285.70
0350	Repair and Maintenance	1,365.00	-	-	1,365.00	-	1,365.00	-	1,365.00
0360	Lease and Rental Agreements	380.00	-	-	-	380.00	380.00	-	380.00
0365	Software Subscriptions	150.00	-	-	-	150.00	150.00	-	150.00
0370	Postage	98.00	-	-	-	98.00	98.00	-	98.00
0390	Other Purchased Service	150.00	-	-	-	150.00	150.00	-	150.00
0510	Supplies	68,474.74	5,817.74	7,921.24	6,167.52	27,797.08	47,703.58	5,397.00	53,100.58
0642	Equipment (Under \$1,000)	3,013.02	209.00	-	-	58.00	267.00	2,746.02	3,013.02
0644	Computer Hardware (Under \$1,000)	28,819.73	4,935.00	8,698.83	632.50	14,553.40	28,819.73	-	28,819.73
0676	Other Permanent Improvements	3,000.00	-	-	-	-	-	3,000.00	3,000.00
0684	Replacement Roofing & Systems	2,100.00	2,100.00	-	-	-	2,100.00	-	2,100.00
Subtotal - School Advisory Council		120,455.30	15,062.23	16,905.77	16,782.02	45,188.10	93,938.12	11,143.02	105,081.14
School Advisory Council - Project 5002									
Up to \$5 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.									
0220	Social Security	23.55	-	-	-	23.55	23.55	-	23.55
0370	Postage	894.00	-	-	-	888.91	888.91	-	888.91
0510	Supplies	85,084.09	-	-	-	5,242.87	5,242.87	-	5,242.87
0641	Equipment (Over \$1,000)	1,440.05	-	-	-	1,440.05	1,440.05	-	1,440.05
0642	Equipment (Under \$1,000)	4,093.95	-	-	-	628.95	628.95	3,465.00	4,093.95
0644	Computer Hardware (Under \$1,000)	2,182.65	-	-	-	2,182.65	2,182.65	-	2,182.65
0750	Other Personnel Services	7,169.71	-	-	-	1,624.31	1,624.31	-	1,624.31
Subtotal - School Advisory Council		100,888.00	-	-	-	12,031.29	12,031.29	3,465.00	15,496.29
Total Discretionary Lottery Expenditures		\$ 433,066.01	\$ 19,661.21	\$ 20,817.77	\$ 20,751.02	\$ 51,259.39	\$ 112,489.39	\$ 14,608.02	\$ 127,097.41

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

Up to \$5 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan.