



**Okaloosa County School District
Quarterly Report on Expenditures of Lottery Funds
Fiscal Year 2019-2020**

| | |
|--|----------------------|
| Total FY 2019-2020 Allocation from State of Florida | \$ 32,513.00 |
| Teacher Lead Funds Returned and Reallocated to SAC | - |
| Carryover Funds from FY 2018-2019 | 432,877.27 |
| Total Available - Discretionary Lottery Funds | <u>\$ 465,390.27</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.

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Quarterly Report on Expenditures of Lottery Funds
Fiscal Year 2019-2020**



| Object Code | Object Name | Budget as of 6/30/2020 | Expenditures by Quarter | | | | Total Expenditures | Encumbrances at 6/30/2020 | Total Expenditures & Encumbrances |
|---|-----------------------------------|------------------------|-------------------------|---------------------------|-------------------------|-------------------------|----------------------|---------------------------|-----------------------------------|
| | | | 7/1/2019 thru 9/30/2019 | 10/1/2019 thru 12/31/2019 | 1/1/2020 thru 3/31/2020 | 4/1/2020 thru 6/30/2020 | | | |
| School Advisory Council - Project 0002 | | | | | | | | | |
| Up to \$5 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan. | | | | | | | | | |
| 0220 | Social Security | \$ 16.07 | \$ - | \$ - | \$ 2.07 | \$ 14.00 | \$ 16.07 | \$ - | \$ 16.07 |
| 0360 | Lease and Rental Agreements | 130.67 | - | - | - | 130.67 | 130.67 | - | 130.67 |
| 0365 | Software Subscriptions | 602.00 | - | - | 602.00 | - | 602.00 | - | 602.00 |
| 0390 | Other Purchased Service | 500.00 | - | - | 500.00 | - | 500.00 | - | 500.00 |
| 0510 | Supplies | 27,758.33 | - | - | 823.00 | 3,628.18 | 4,451.18 | - | 4,451.18 |
| 0519 | Technology Supplies | 606.00 | - | - | - | 606.00 | 606.00 | - | 606.00 |
| 0750 | Other Personnel Services | 1,107.93 | - | - | 142.93 | 965.00 | 1,107.93 | - | 1,107.93 |
| Subtotal - School Advisory Council | | 30,721.00 | - | - | 2,070.00 | 5,343.85 | 7,413.85 | - | 7,413.85 |
| 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. | | | | | | | | | |
| 0131 | Salary - Instructional | 231,200.36 | - | - | - | 231,200.36 | 231,200.36 | - | 231,200.36 |
| 0210 | Florida Retirement System | 21,180.04 | - | - | - | 21,180.04 | 21,180.04 | - | 21,180.04 |
| 0220 | Social Security | 17,672.53 | - | - | - | 17,672.53 | 17,672.53 | - | 17,672.53 |
| 0231 | Group Insurance - Health | 35,668.20 | - | - | - | 35,668.20 | 35,668.20 | - | 35,668.20 |
| 0232 | Group Insurance - Life | 102.72 | - | - | - | 102.72 | 102.72 | - | 102.72 |
| 0233 | Group Insurance - Dental | 1,198.80 | - | - | - | 1,198.80 | 1,198.80 | - | 1,198.80 |
| 0234 | Group Insurance - Other | 159.72 | - | - | - | 159.72 | 159.72 | - | 159.72 |
| 0394 | FEFP Distributions - Charters | 1,259.00 | 880.00 | 1,346.00 | (163.00) | (804.00) | 1,259.00 | - | 1,259.00 |
| 0396 | Distributions - Contract Schools | 153.00 | 147.00 | 147.00 | (25.00) | (116.00) | 153.00 | - | 153.00 |
| 0997 | Reserve - Projects | 51,639.48 | - | - | - | - | - | - | - |
| Subtotal - District Discretionary Lottery | | 360,233.85 | 1,027.00 | 1,493.00 | (188.00) | 306,262.37 | 308,594.37 | - | 308,594.37 |
| School Advisory Council - Project 7002 | | | | | | | | | |
| Up to \$5 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan. | | | | | | | | | |
| 0310 | Professional & Technical Service | 415.74 | - | - | - | - | - | - | - |
| 0510 | Supplies | 5,417.63 | - | - | 147.46 | 19.96 | 167.42 | - | 167.42 |
| 0519 | Technology Supplies | 1,189.51 | 1,189.51 | - | - | - | 1,189.51 | - | 1,189.51 |
| 0642 | Equipment (Under \$1,000) | 1,189.51 | 1,189.51 | - | - | - | 1,189.51 | - | 1,189.51 |
| Subtotal - School Advisory Council | | 8,212.39 | 2,379.02 | - | 147.46 | 19.96 | 2,546.44 | - | 2,546.44 |
| School Advisory Council - Project 8002 | | | | | | | | | |
| Up to \$5 per UFTE allocated to each school for School Advisory Council to utilize for implementation of School Improvement Plan. | | | | | | | | | |
| 0310 | Professional & Technical Service | 541.76 | - | - | - | - | - | - | - |
| 0390 | Other Purchased Service | 1,535.00 | 1,535.00 | - | - | - | 1,535.00 | - | 1,535.00 |
| 0510 | Supplies | 2,504.36 | - | 377.88 | 757.90 | 898.71 | 2,034.49 | - | 2,034.49 |
| 0519 | Technology Supplies | 351.77 | 351.77 | - | - | - | 351.77 | - | 351.77 |
| 0641 | Equipment (Over \$1,000) | 1,448.00 | 1,448.00 | - | - | - | 1,448.00 | - | 1,448.00 |
| 0642 | Equipment (Under \$1,000) | 1,062.46 | 1,062.46 | - | - | - | 1,062.46 | - | 1,062.46 |
| Subtotal - School Advisory Council | | 7,443.35 | 4,397.23 | 377.88 | 757.90 | 898.71 | 6,431.72 | - | 6,431.72 |
| School Advisory Council - Project 9002 | | | | | | | | | |
| 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 | 1,526.26 | 1,526.26 | - | - | - | 1,526.26 | - | 1,526.26 |
| 0210 | Florida Retirement System | 129.27 | 129.27 | - | - | - | 129.27 | - | 129.27 |
| 0220 | Social Security | 115.21 | 115.21 | - | - | - | 115.21 | - | 115.21 |
| 0390 | Other Purchased Service | 2,026.00 | 2,026.00 | - | - | - | 2,026.00 | - | 2,026.00 |
| 0510 | Supplies | 40,547.56 | 765.00 | 458.55 | 6,583.78 | 3,100.41 | 10,907.74 | 3,228.00 | 14,135.74 |
| 0519 | Technology Supplies | 3,335.68 | - | 442.00 | 332.89 | 2,560.79 | 3,335.68 | - | 3,335.68 |
| 0610 | Library Books | 2,138.00 | - | - | - | 2,138.00 | 2,138.00 | - | 2,138.00 |
| 0641 | Equipment (Over \$1,000) | 3,275.00 | 2,775.00 | - | - | 500.00 | 3,275.00 | - | 3,275.00 |
| 0642 | Equipment (Under \$1,000) | 1,198.77 | 139.37 | 509.97 | - | 549.43 | 1,198.77 | - | 1,198.77 |
| 0644 | Computer Hardware (Under \$1,000) | 3,816.93 | - | 3,446.94 | 369.99 | - | 3,816.93 | - | 3,816.93 |
| 0750 | Other Personnel Services | 662.70 | 90.23 | - | - | - | 90.23 | - | 90.23 |
| Subtotal - School Advisory Council | | 58,779.68 | 7,566.34 | 4,857.46 | 7,286.66 | 8,848.63 | 28,559.09 | 3,228.00 | 31,787.09 |
| Total Discretionary Lottery Expenditures | | \$ 465,390.27 | \$ 15,369.59 | \$ 6,728.34 | \$ 10,074.02 | \$ 321,373.52 | \$ 353,545.47 | \$ 3,228.00 | \$ 356,773.47 |

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.