

Explanation of the Financial Data

The report is broken down into 5 main sections.

Revenues – The columnar headings are: (1) REVENUES, which lists four categories of revenue received by the District, (2) SCHOOL revenue and % to total revenue, which lists the school's revenue in each of the categories, (3) DISTRICT revenue and % to total revenue which lists the District's total revenue in each of the categories, and (4) STATE revenue and % to total revenue, which lists all of the revenue recorded at the State level for each of the categories. The Total School Revenue is the same as the Total School Cost in the Operating Costs section below, i.e., *School revenue based on costs.

Operating Costs - The columnar headings are: (1) OPERATING COSTS, which lists the eight categories of expenditures required for this report, (2) SCHOOL, which lists the amount spent at the school per FTE in each of the categories, (3) DISTRICT, which lists the amount spent district-wide per FTE in each of the categories, and (4) STATE, which indicates the amount spent state-wide per FTE. Column 5 is TOTAL SCHOOL COST and indicates the actual dollar amount expensed at the specific location in each of the categories.

Operating Costs Notes:

- **** 'Capital expenditures for new schools are not included'** means that building costs that we coded to Funds 3000-3999 are not included in this report.
- ***** 'Amounts reported for District and State reflect costs for all levels of students'** means that the expenditures listed include K-12, Career Education and Adult students, not just the student types at the specific school report you have received.
- **District Costs:** The amounts above represent only school-level costs. No District-level costs have been included. This means that only expenditures classified as direct and school indirect are included and expenditures classified as district indirect are excluded.
- **District Costs such as Transportation and Administration for Broward School District Totaled \$151,220,643 or \$683 per FTE.** This is the district's indirect cost coded to district locations to facilitate operating of the schools.

Additional Detail Information - The columnar headings are: (1) TEACHERS/TEACHER AIDES (Salaries/Benefits), which lists the five main FTE Program expenditure categories, (2) SCHOOL, which lists the amount spent at the school per FTE in each of the categories, (3) DISTRICT, which lists the amount spent district-wide per FTE in each of the categories, and (4) STATE, which indicates the amount spent state-wide per FTE. Column 5 is TOTAL SCHOOL COST and indicates the actual dollar amount expensed at the specific location in each of the categories.

Materials, Supplies, Operating Capital Outlay - The columnar headings are: (1) MATERIALS, SUPPLIES, OPERATING CAPITAL OUTLAY, which lists specific types of expenditures for materials used to educate children. Expenditures are coded to specific object codes within our GL account numbers and the data was derived from these records, i.e., Textbooks are coded to GL 55210000 (Object 521), Computer Software is coded to GL 5691000 and 56920000 (Objects 691 and 692), Other Instructional Materials includes all GL 55XXXXXX series objects except GL 55210000 (Object 521), and Other Materials and Supplies includes GL 56410000–56420000 (Objects 641-642),

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(2) SCHOOL COST, which lists the expenditures at the specific school location, and (3) DISTRICT COST, which lists the expenditures in total for all schools in the district.

Library Media Materials - The columnar headings are: (1) LIBRARY MEDIA MATERIALS, which lists specific types of expenditures for Library Media Materials. Expenditures are coded to Function 6200 and specific object codes. Library Books are coded to GL 56110000 (Object 611), Audio Visual Materials are coded to GL 56210000–56220000 (Objects 621-622) and Computer Software is coded to GL 56910000–56920000 (Objects 691-692), Other (2) SCHOOL COST, which lists the expenditures at the specific school location, and (3) DISTRICT COST, which lists the expenditures in total for all schools in the district.

Footnotes:

Includes Substitutes in the amount of \$xxx,xxx for school xxxx and **\$16,760,651** for the District, indicates total expenditure in functional areas 5701X~X – 5719X~X (functions 5701-5719).

All revenue and Operating Costs include: Funds 1000, 1005, 1010, 1040, and 4210-4290.

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The Program Cost Reports follow the requirements for expenditures in Chapter 5 of the DOE Red Book. Allotment, Encumbrance and Commitment information is excluded. Expenditures coded to Functional Areas 5501X~X - 5504X~X, 5951X~X - 5953X~X and 9101X~X - 9110X~X are excluded. Headstart expenditures are excluded. Listed below are the reasons you will not find a dollar-for-dollar match to your 2017-18 budgets:

- Expenditures are reported in total for the General Fund (Fund 1000, 1005, 1040), Special Revenue Funds (1010, 4210-4290).
- Salaries are reported as actual, instead of standard.
- All expenditures are reported by Fund, Function, Object and Location.
- All school totals include all expenditures coded to the school location for Prior Year Encumbrance. (Encumbered in 2016-17 but expensed in 2017-18).
- All reference to Activity within the Functional Area code is dropped. Therefore, school totals include all expenditures coded to the school location even if the school was not responsible for maintaining the Activity budget and did not enter the actual coding. Districtwide Activities (70000-79999) are reported as expenditures at the coded location, i.e., Speech Zone, Utilities, Lost and Stolen Property, etc.
- All expenditures are spread back to FEFP Programs on an FTE, Staff or Space basis, depending on the Functional Area to which they are coded.
- General Functional areas 5621X~X, 5651X~X and 5652X~X are spread on an FTE basis to all programs at the school to which the expenditure is coded.
- Residual salary amounts paid for Substitutes and Supplements in Functional Areas 5701X~X - 5719X~X and 5801X~X are spread on a Staff basis to all programs at the school to which the expenditure is coded.
- Certain district-level indirect expenditures are transferred to school-level indirect expenditures via Special Handling per SBE Rule 6A-1.014. These expenditures are spread on an FTE, Staff, or Space basis to programs at all schools who receive benefit of the departmental service. For example, in 2017-18 100% of the expenditures at the Learning Resources Department and 80% of the expenditures at SIU were spread as school expenditures.