

**Florida Department of Education  
Division of Finance and Operations  
Office of Funding and Financial Reporting**

**Program Cost Report with Selected Costs as Percentage of Revenue  
General Fund Expenditures**

**Broward School District**

**June Actual FTE**

Program Name	Program Number	Salaries	Employee Benefits	Purchased Services	Materials Supplies	Other Expenditures	Capital Outlay	Total Direct Costs
K-3 BASIC	101	120,064,915	41,827,353	5,017,192	4,238,008	53,350	297,544	171,498,362
4-8 BASIC	102	154,065,351	53,659,434	5,854,773	5,353,561	211,466	744,147	219,888,732
9-12 BASIC	103	147,184,152	51,263,710	6,032,809	8,335,717	1,967,164	2,843,708	217,627,260
<b>SUBTOTAL FOR BASIC PROGRAMS</b>		<b>421,314,418</b>	<b>146,750,497</b>	<b>16,904,774</b>	<b>17,927,286</b>	<b>2,231,980</b>	<b>3,885,399</b>	<b>609,014,354</b>
ESOL	130	57,360,329	18,207,168	2,086,724	2,025,658	101,898	319,737	80,101,514
<b>SUBTOTAL FOR ESOL</b>		<b>57,360,329</b>	<b>18,207,168</b>	<b>2,086,724</b>	<b>2,025,658</b>	<b>101,898</b>	<b>319,737</b>	<b>80,101,514</b>
PK-3 ESE BASIC	111	85,208,546	26,733,758	6,839,223	3,514,663	28,897	646,353	122,971,440
4-8 ESE BASIC	112	83,376,421	27,154,573	6,457,185	3,032,434	79,534	525,899	120,626,046
9-12 ESE BASIC	113	62,245,913	19,922,943	5,130,684	3,334,488	749,096	1,105,292	92,488,416
EXCEPTIONAL STUDENT LEVEL 4	254	19,143,017	5,905,737	3,784,458	799,927	25,458	250,713	29,909,310
EXCEPTIONAL STUDENT LEVEL 5	255	7,217,541	2,224,149	3,715,498	209,818	4,031	47,134	13,418,171
<b>SUBTOTAL FOR EXCEPTIONAL PROGRAMS</b>		<b>257,191,438</b>	<b>81,941,160</b>	<b>25,927,048</b>	<b>10,891,330</b>	<b>887,016</b>	<b>2,575,391</b>	<b>379,413,383</b>
CAREER EDUCATION GRADES 9-12	300	15,859,345	5,519,296	703,573	1,325,133	155,594	624,400	24,187,341
<b>SUBTOTAL FOR CAREER EDUCATION</b>		<b>15,859,345</b>	<b>5,519,296</b>	<b>703,573</b>	<b>1,325,133</b>	<b>155,594</b>	<b>624,400</b>	<b>24,187,341</b>
<b>SUBTOTAL FOR ALL FEFP PROGRAMS</b>		<b>751,725,530</b>	<b>252,418,121</b>	<b>45,622,119</b>	<b>32,169,407</b>	<b>3,376,488</b>	<b>7,404,927</b>	<b>1,092,716,592</b>
CONTINUING WORKFORCE EDUCATION	341	123,281	34,706	9,359	2,296	175	3,915	173,732
<b>SUBTOTAL FOR CONTINUING WORKFORCE EDUCATION</b>		<b>123,281</b>	<b>34,706</b>	<b>9,359</b>	<b>2,296</b>	<b>175</b>	<b>3,915</b>	<b>173,732</b>
BUSINESS EDUCATION	352	2,961,126	842,420	829,090	80,301	10,682	183,360	4,906,979
FAMILY AND CONSUMER SERVICE	353	1,664,523	473,657	494,943	45,845	6,320	106,784	2,792,072
HEALTH SCIENCE	354	5,268,143	1,495,927	1,378,626	136,785	18,687	312,578	8,610,746
INDUSTRIAL	355	7,353,104	2,082,814	1,497,175	174,821	21,041	373,109	11,502,064
PUBLIC SERVICE	357	513,504	150,206	166,030	21,284	3,488	48,455	902,967
<b>SUBTOTAL FOR ADULT VOCATIONAL CERTIFICATION</b>		<b>17,760,400</b>	<b>5,045,024</b>	<b>4,365,864</b>	<b>459,036</b>	<b>60,218</b>	<b>1,024,286</b>	<b>28,714,828</b>
APPLIED TECHNOLOGY DIPLOMA	364	967,042	275,960	276,985	27,831	4,101	64,667	1,616,586
<b>SUBTOTAL FOR APPLIED TECHNOLOGY DIPLOMA</b>		<b>967,042</b>	<b>275,960</b>	<b>276,985</b>	<b>27,831</b>	<b>4,101</b>	<b>64,667</b>	<b>1,616,586</b>
CLASSROOM INSTRUCTION (RTI)	371	131,818	38,275	116,006	6,203	1,139	18,299	311,740

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Program Name	Program Number	Salaries	Employee Benefits	Purchased Services	Materials Supplies	Other Expenditures	Capital Outlay	Total Direct Costs
ON-THE-JOB (OJT)	372	120,550	34,561	86,174	4,608	846	13,594	260,333
<b>SUBTOTAL FOR APPRENTICESHIP</b>		<b>252,368</b>	<b>72,836</b>	<b>202,180</b>	<b>10,811</b>	<b>1,985</b>	<b>31,893</b>	<b>572,073</b>
LITERACY/ADULT BASIC EDUCATION	401	2,759,377	778,071	654,249	77,284	7,807	188,462	4,465,250
ADULT HIGH SCHOOL	402	244,913	67,738	8,318	7,398	89	13,116	341,572
GED PREPARATORY	403	1,040,827	291,850	161,180	25,933	2,081	67,784	1,589,655
ESOL	404	6,636,885	1,868,278	1,582,184	201,129	19,204	535,066	10,842,746
VOCATIONAL PREPARATORY INSTRUCTION	405	414,672	118,497	83,718	11,587	1,496	24,320	654,290
<b>SUBTOTAL FOR ADULT GENERAL EDUCATION</b>		<b>11,096,674</b>	<b>3,124,434</b>	<b>2,489,649</b>	<b>323,331</b>	<b>30,677</b>	<b>828,748</b>	<b>17,893,513</b>
<b>SUBTOTAL FOR WDIS PROGRAMS</b>		<b>30,199,765</b>	<b>8,552,960</b>	<b>7,344,037</b>	<b>823,305</b>	<b>97,156</b>	<b>1,953,509</b>	<b>48,970,732</b>
<b>TOTAL FOR ALL PROGRAMS</b>		<b>781,925,295</b>	<b>260,971,081</b>	<b>52,966,156</b>	<b>32,992,712</b>	<b>3,473,644</b>	<b>9,358,436</b>	<b>1,141,687,324</b>

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**Program Cost Report with Selected Costs as Percentage of Revenue  
General Fund Expenditures**

**Broward School District**

**June Actual FTE**

Program Name	Program Number	School Indirect Costs	Total School Costs	District Indirect Costs	Total Program Costs	Cost as a Percent of FEFP Adjusted Revenue			
						Total Direct	Total School	Total Program	FEFP Adjusted Revenue
K-3 BASIC	101	130,733,499	302,231,861	12,586,852	314,818,713	64	113	118	266,509,085
4-8 BASIC	102	162,072,648	381,961,380	15,554,636	397,516,016	69	119	124	319,773,771
9-12 BASIC	103	135,147,948	352,775,208	12,798,828	365,574,036	65	106	110	332,520,374
<b>SUBTOTAL FOR BASIC PROGRAMS</b>		<b>427,954,095</b>	<b>1,036,968,449</b>	<b>40,940,316</b>	<b>1,077,908,765</b>	<b>66</b>	<b>113</b>	<b>117</b>	<b>918,803,230</b>
ESOL	130	56,212,390	136,313,904	5,783,398	142,097,302	63	108	112	126,422,139
<b>SUBTOTAL FOR ESOL</b>		<b>56,212,390</b>	<b>136,313,904</b>	<b>5,783,398</b>	<b>142,097,302</b>	<b>63</b>	<b>108</b>	<b>112</b>	<b>126,422,139</b>
PK-3 ESE BASIC	111	73,611,192	196,582,632	7,380,712	203,963,344	117	187	194	105,253,110
4-8 ESE BASIC	112	74,510,166	195,136,212	7,466,779	202,602,991	96	155	161	126,156,727
9-12 ESE BASIC	113	51,987,747	144,476,163	4,996,845	149,473,008	94	147	152	98,154,052
EXCEPTIONAL STUDENT LEVEL 4	254	20,380,847	50,290,157	1,599,030	51,889,187	84	141	145	35,677,866
EXCEPTIONAL STUDENT LEVEL 5	255	8,277,417	21,695,588	513,498	22,209,086	82	133	136	16,289,565
<b>SUBTOTAL FOR EXCEPTIONAL PROGRAMS</b>		<b>228,767,369</b>	<b>608,180,752</b>	<b>21,956,864</b>	<b>630,137,616</b>	<b>99</b>	<b>159</b>	<b>165</b>	<b>381,531,320</b>
CAREER EDUCATION GRADES 9-12	300	16,900,777	41,088,118	1,451,366	42,539,484	58	99	102	41,665,105
<b>SUBTOTAL FOR CAREER EDUCATION</b>		<b>16,900,777</b>	<b>41,088,118</b>	<b>1,451,366</b>	<b>42,539,484</b>	<b>58</b>	<b>99</b>	<b>102</b>	<b>41,665,105</b>
<b>SUBTOTAL FOR ALL FEFP PROGRAMS</b>		<b>729,834,631</b>	<b>1,822,551,223</b>	<b>70,131,944</b>	<b>1,892,683,167</b>	<b>74</b>	<b>124</b>	<b>129</b>	<b>1,468,421,794</b>
CONTINUING WORKFORCE EDUCATION	341	109,302	283,034	6,147	289,181	*	*	*	*
<b>SUBTOTAL FOR CONTINUING WORKFORCE EDUCATION</b>		<b>109,302</b>	<b>283,034</b>	<b>6,147</b>	<b>289,181</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>
BUSINESS EDUCATION	352	3,674,354	8,581,333	220,141	8,801,474	*	*	*	*
FAMILY AND CONSUMER SERVICE	353	2,084,929	4,877,001	124,578	5,001,579	*	*	*	*
HEALTH SCIENCE	354	6,220,164	14,830,910	376,732	15,207,642	*	*	*	*
INDUSTRIAL	355	8,120,745	19,622,809	494,930	20,117,739	*	*	*	*
PUBLIC SERVICE	357	921,356	1,824,323	61,146	1,885,469	*	*	*	*
<b>SUBTOTAL FOR ADULT VOCATIONAL CERTIFICATION</b>		<b>21,021,548</b>	<b>49,736,376</b>	<b>1,277,527</b>	<b>51,013,903</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>

\* No FEFP Adjusted Revenue for Workforce Development (WDIS) Programs

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Broward School District

June Actual FTE

Program Name	Program Number	School Indirect Costs	Total School Costs	District Indirect Costs	Total Program Costs	Cost as a Percent of FEFP Adjusted Revenue			
						Total Direct	Total School	Total Program	FEFP Adjusted Revenue
APPLIED TECHNOLOGY DIPLOMA	364	1,244,188	2,860,774	76,843	2,937,617	*	*	*	*
<b>SUBTOTAL FOR APPLIED TECHNOLOGY DIPLOMA</b>		<b>1,244,188</b>	<b>2,860,774</b>	<b>76,843</b>	<b>2,937,617</b>	*	*	*	*
CLASSROOM INSTRUCTION (RTI)	371	268,284	580,024	14,342	594,366	*	*	*	*
ON-THE-JOB (OJT)	372	199,359	459,692	10,655	470,347	*	*	*	*
<b>SUBTOTAL FOR APPRENTICESHIP</b>		<b>467,643</b>	<b>1,039,716</b>	<b>24,997</b>	<b>1,064,713</b>	*	*	*	*
LITERACY/ADULT BASIC EDUCATION	401	5,289,924	9,755,174	268,079	10,023,253	*	*	*	*
ADULT HIGH SCHOOL	402	864,827	1,206,399	33,196	1,239,595	*	*	*	*
GED PREPARATORY	403	2,051,427	3,641,082	98,903	3,739,985	*	*	*	*
ESOL	404	12,941,916	23,784,662	741,537	24,526,199	*	*	*	*
VOCATIONAL PREPARATORY INSTRUCTION	405	469,230	1,123,520	31,581	1,155,101	*	*	*	*
<b>SUBTOTAL FOR ADULT GENERAL EDUCATION</b>		<b>21,617,324</b>	<b>39,510,837</b>	<b>1,173,296</b>	<b>40,684,133</b>	*	*	*	*
<b>SUBTOTAL FOR WDIS PROGRAMS</b>		<b>44,460,005</b>	<b>93,430,737</b>	<b>2,558,810</b>	<b>95,989,547</b>	*	*	*	*
<b>TOTAL FOR ALL PROGRAMS</b>		<b>774,294,636</b>	<b>1,915,981,960</b>	<b>72,690,754</b>	<b>1,988,672,714</b>				

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FOOD SERVICE	0	0
TRANSPORTATION	91,888,424	3,128,816

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INDIRECT COSTS					
	School	District		School	District
6100 STUDENT SUPPORT SERVICES	149,898,770	0	7400 FACILITIES ACQUISITION AND CONSTRUCTION	27,106	0
6200 INSTRUCTIONAL MEDIA SERVICES	22,572,889	0	7500 FISCAL SERVICES	0	13,675,841
6300 INSTRUCTION & CURRICULUM DEV. SERVICES	21,380,154	8,186,253	7600 FOOD SERVICES	0	0
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	6,984,693	0	7700 CENTRAL SERVICES	83,220,182	10,348,545
6500 INSTRUCTION RELATED TECHNOLOGY	31,946,789	0	7800 STUDENT TRANSPORTATION SERVICES	0	0
7100 BOARD OF EDUCATION	0	13,629,728	7900 OPERATION OF PLANT	223,485,965	8,310,556
7200 GENERAL ADMINISTRATION	0	12,083,346	8100 MAINTENANCE OF PLANT	81,266,344	3,924,513
7300 SCHOOL ADMINISTRATION	150,979,785	0	8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,531,978	2,531,976