

**FLORIDA DEPARTMENT OF EDUCATION
EDUCATIONAL FUNDING ACCOUNTABILITY ACT, Section 1010.215, F.S.
2022-23 SCHOOL FINANCIAL REPORT**

DISTRICT: 64 VOLUSIA

SCHOOL: **7871** UFTE: **650.29**

SAMPLE SCHOOL

REVENUES	(1)		(2)		(3)	
	SCHOOL*[1]	%	DISTRICT	%	STATE	%
Federal	1,660,760	23.96%	172,327,107	25.00%	7,124,187,157	21.28%
State/Local (Excludes Lottery)	5,271,053	76.04%	516,617,664	74.94%	26,323,191,909	78.64%
Educational Enhancement (Lottery) Trust Fund	-	0.00%	-	0.00%	-	0.00%
Private	-	0.00%	417,981	0.06%	25,487,248	0.08%
Total	6,931,813	100%	689,362,752	100%	33,472,866,314	100%

* School revenues based on costs.

[1] Total school revenues should agree with the total school costs in the subsequent section.

K-12 OPERATING COSTS **	PER FULL-TIME EQUIVALENT STUDENT			TOTAL COST [1]	
	SCHOOL (13)	DISTRICT *** (14)	STATE *** (15)		
Teachers/Teacher Aides (Salaries/Benefits)	6,158	5,327	5,740	4,004,796	(4)
Substitute Teachers (Salaries/Benefits)	<i>Footnote [2]</i>				
Other Instructional Personnel ****	1,382	1,441	1,421	898,943	(5)
Contracted Instructional Services	184	221	372	119,977	(6)
School Administration	635	703	714	413,071	(7)
Materials/Supplies/Operating Capital Outlay	305	306	479	198,470	(8)
Food Service	733	569	662	476,831	(9)
Operation And Maintenance Of Plant	1,006	919	1,288	654,366	(10)
Other School-Level Support Services	254	278	329	165,359	(11)
TOTAL SCHOOL COSTS **	10,657	9,764	11,005	6,931,813	(12)

** Capital expenditures for new schools are not included.

*** Amounts reported for District and State reflect costs for all student levels, and it is not broken down by school type.

**** Includes some non-personnel costs, such as teacher training materials.

District costs: The amounts above represent only school-level costs. No district-level costs have been included.

District costs for transportation and administration totaled \$18,385,370 or \$316 per FTE.

[2] Salaries and benefits of substitute teachers that are included in Teachers/Teachers Aides above:

Totalled \$48,698 or \$6 per FTE. The District totalled \$4,514,193 or \$78 per FTE

K-12 ADDITIONAL DETAIL INFORMATION	PER FULL-TIME EQUIVALENT STUDENT			TOTAL COST	
	SCHOOL	DISTRICT	STATE		
Teachers/Teacher Aides (Salaries/Benefits): [3]					
Basic Programs	4,320	4,329	4,755	1,698,353	
ESOL Program	7,139	6,518	5,740	669,284	
Exceptional Programs	10,019	8,285	9,033	1,637,159	
Vocational Programs	-	3,702	4,665	-	
Adult Programs	-	[4]	[4]	[4]	
Materials, Supplies, Operating Capital Outlay: [5]					
Textbooks	113	97		73,388	(18)
Computer Hardware And Software	3	15		1,845	(19)
Other Instructional Materials	6	13		3,728	(20)
Other Materials And Supplies	184	181		119,509	(21)
Additional Reporting Requirements:					
Library Media Materials	2	2		1,487	(22)

[3] The total of "Teachers/Teachers Aides" by program should agree to "Teachers/Teachers Aides" reported in the previous section.

[4] Not FEFP Funded.

[5] The total of "Materials, Supplies, Operating Capital Outlay" should agreed to "Materials, Supplies, Operating Capital Outlay" reported in the previous section.

**SCHOOL DISTRICT OF VOLUSIA COUNTY
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DETAILED EXPLANATION**

ITEM #	DESCRIPTION
(1) School Revenues:	Revenues are based on costs, therefore, for each revenue type (federal, state, lottery) and for each fund type (General, Federal Programs, Food Service) expenditures were broken down by organization to calculate the percentage of total expenditures. This percentage was applied to the total school costs (#12).
(2) District Revenues:	Actual total revenues reported on the 2022-2023 Comprehensive Annual Financial Report pages 22 and 76, Statement of Revenues, Expenditures & Changes in Fund Balances - for the General and Special Revenue Funds.
(3) State Revenues:	Total state revenues for the General and Special Revenue Funds - data supplied by the Department of Education.
(4) Teachers/Paraprofessionals (Salaries/Benefits):	From the district's cost report – salaries and benefits charged to direct instruction. This amount is further defined by specific programs such as basic, ESOL, exceptional, and vocational (#17).
(5) Other Instructional Personnel:	From the district's cost report - expenditures charged to instructional support services (functions 6XXX), which are considered school indirect costs.
(6) Contracted Instructional Services:	From the district's cost report - expenditures charged to purchased services (objects 3XX) under direct instruction.
(7) School Administration:	From the district's cost report - expenditures charged to school administration (function 7300), which is considered a school indirect cost.
(8) Materials/Supplies/Operating Capital Outlay:	From the district's costs report - expenditures charged to materials and supplies (objects 5XX) under direct instruction.
(9) Food Service:	From the district's cost report - expenditures charged to the food service fund.
(10) Operation and Maintenance of Plant:	From the district's cost report - expenditures charged to functions 7900 and 8100, which are considered school indirect costs.
(11) Other School Level Support Services:	From the district's cost report - expenditures charged to central services (functions 77XX), which are considered school indirect costs.
(12) Total School Costs:	From the district's cost report - total expenditures reported in the General Operating, Federal Programs, and Food Service funds attributed to the school. This amount is also allocated as total revenue (#1).
(13) School Costs per Full-time Equivalent Student:	From the district's cost report – total school costs are divided by the school's FTE count to give a cost per FTE.
(14) District Costs per Full-time Equivalent Student:	From the district's cost report - the district's total expenditures are divided by the total district FTE count to give a cost per FTE.

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ITEM #	DESCRIPTION
(15) State Costs per Full-time Equivalent Student:	From the district's cost report - the state's total expenditures are divided by the total state FTE count to give a cost per FTE.
(16) Substitute Teachers:	Expenditures for substitute teachers are reported in total for the school and district, as well as per full-time equivalent student (FTE). The state data is unavailable.
(17) Additional Detail Information - Teachers/Paraprofessionals:	From the district's cost report - same information as reported under operating costs (#4), but further defined under the program in which the teacher provides direct classroom instruction to the students.
(18) Textbooks:	Expenditures charged to object 52X under direct instruction (function 5XXX).
(19) Computer Hardware and Software:	Expenditures charged to objects 691, 692, 643 or 644 under direct instruction (function 5XXX).
(20) Other Instructional Materials:	Expenditures charged to objects 511, 512, 513, 519, 531 or 539 under direct instruction (function 5XXX).
(21) Other Materials and Supplies:	All other materials and supplies charged to direct instruction (function 5XXX). The total of #18 through #21 must equal the total cost of materials/supplies/operating capital outlay reported in #8.
(22) Library Media Materials:	Expenditures charged to objects 611, 621, 622, 691, or 692 under instructional media services (function 6200).