Established 1915
BROWARD
County Public Schools

Sawgrass Elementary School
Stephen DeCotis, Principal
12655 NW 8th Street
Sunrise, FL 33325
phone: 754-322-8500 • fax: 754-322-8540
stephen.decotis@browardschools.com
https://www.browardschools.com/sawgrass

The School Board of Broward County, Florida

Debra Hixon, Chair
Sarah Leonardi, Vice Chair

Lori Alhadeff
Maura McCarthy Bulman
Adam Cervera, Esq.
Dr. Jeff Holness
Nora Rupert
Rebecca Thompson
Dr. Allen Zeman

Dr. Howard Hepburn
Superintendent of Schools

Dear Parent or Guardian:

In accordance with Florida law, we are providing you with your child's school financial report. The figures in this report represent the revenues and the expenditures allocated to the school, both in total and per FTE (full-time equivalent) student. This data is compared to the rest of the schools in the district and the state. The purpose of this report is to inform parents of the resources that were available to the school during the 2023-24 school year.

Estimado(a) padre/madre o tutor(a):
De acuerdo con la ley del estado de la Florida, le proporcionamos este informe del estado financiero de la escuela a la que asiste su hijo(a). Las cifras aquí presentadas reflejan la actividad de ingresos y gastos de la escuela, calculados en su totalidad y por el equivalente de un(a) estudiante que asiste a la escuela a tiempo completo. El propósito de este reporte es informarle de los recursos disponibles en su escuela durante el curso escolar 2023-24.

Chè Paran oubyen Gadyen:
Daprè lwa Florid la, n ap ofri ou rapò finans lekòl pitit ou a. Chif yo nan rapò sa a reprezante revni e depans yo pèmèt lekòl la toude nan total FTE (egal ekivalans pou elèv an plen tan). Dokiman sa a konpare ak rès lekòl nan distri a e eta a. Rezon pou rapò sa a se pou enfòme paran yo resous ki te disponib pandan ane e

FLORIDA DEPARTMENT OF EDUCATION
EDUCATIONAL FUNDING ACCOUNTABILITY ACT, SECTION 1010.215.215 F.S.
2023-2024 SCHOOL FINANCIAL REPORT
SCHOOL* 3401 SAWGRASS ELEMENTARY SCHOOL

REVENUES	SCHOOL*	%	DISTRICT	%	STATE	%
FEDERAL	2,550,613	22.41	566,570,973	17.59	6,878,339,611	19.19
STATE/LOCAL (EXCLUDES LOTTERY)	8,833,418	77.59	2,654,818,280	82.41	28,940,818,077	80.73
LOTTERY	0	0.00	0	0.00	0	0.00
PRIVATE	30	0.00	6,678	0.00	29,521,897	0.08
TOTAL	11,384,061	100.00	3,221,395,931	100.00	35,848,679,585	100.00

* SCHOOL REVENUES BASED ON COST

	PER FULL-TIME EQUIVALENT STUDENT			TOTAL
OPERATING COST**	SCHOOL	DISTRICT***	STATE***	SCHOOL COST
TEACHERS/TEACHER AIDS(SALARIES/BENEFITS) (1)	7,509	6,209	6,109	6,591,384
OTHER INSTRUCTIONAL PERSONNEL****	1,522	1,753	1,531	1,335,672
CONTRACTED INSTRUCTIONAL SERVICES	366	358	456	321,192
SCHOOL ADMINISTRATION	646	839	761	566,656
MATERIALS/SUPPLIES/OPERATING CAPITAL OUTLAY	417	436	372	365,863
FOOD SERVICE	647	620	718	567,835
OPERATION AND MAINTENANCE OF PLANT	1,318	1,606	1,368	1,156,605
OTHER SCHOOL LEVEL SUPPORT SERVICES	546	527	327	478,854
TOTAL SCHOOL COST	12,971	12,348	11,642	11,384,061

** CAPITAL EXPENDITURES FOR NEW SCHOOLS ARE NOT INCLUDED
*** AMOUNTS REPORTED FOR DISTRICT AND STATE REFLECT COSTS FOR ALL LEVELS OF STUDENTS
**** INCLUDES SOME NON-PERSONNEL COST, SUCH AS TEACHER TRAINING MATERIALS
DISTRICT COST: THE AMOUNTS ABOVE REPRESENT ONLY SCHOOL-LEVEL COST. NO DISTRICT COST HAVE BEEN INCLUDED.
DISTRICT COST SUCH AS TRANSPORTATION AND ADMINISTRATION FOR BROWARD SCHOOL DISTRICT TOTALED $ 201,786,648 OR 1,026 PER FTE

	PER FULL-TIME EQUIVALENT STUDENT			TOTAL
ADDITIONAL DETAIL INFORMATION TEACHERS/TEACHER AIDS (SALARIES/BENEFITS)	SCHOOL	DISTRICT***	STATE***	SCHOOL COST
BASIC PROGRAMS	5,773	5,105	5,030	3,068,390
ESOL	6,034	5,687	5,989	717,273
EXCEPTIONAL PROGRAMS	12,337	9,825	9,618	2,805,721
CAREER EDUCATION PROGRAMS	0	4,067	4,944	0
ADULT PROGRAMS	(2)	(2)	(2)	(2)

MATERIALS, SUPPLIES, OPERATING CAPITAL OUTLAY	SCHOOL	DISTRICT COST
TEXTBOOKS	58,516	18,710,416
COMPUTERS HARDWARE AND SOFTWARE	0	3,953,479
OTHER INSTRUCTIONAL MATERIALS	88,382	34,274,073
OTHER MATERIALS AND SUPPLIES	218,965	28,827,842
LIBRARY MEDIA MATERIALS	12,317	1,830,806

(1) INCLUDES SUBSTITUTE TEACHERS IN THE AMOUNT OF 4,596 FOR SCHOOL 3401 AND 5,410,203 FOR THE DISTRICT
(2) NO FEFP FUNDED

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 % of total revenue, which lists the school's revenue in each of the categories, (3) DISTRICT revenue and % of total revenue which lists the District's total revenue in each of the categories, and (4) STATE revenue and % of 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 **$201,786,648** or **$1,026** 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 55210000-55290000 (Objects 521-529), Computer Hardware and Software is coded to GL 5643000 and 56440000 (Objects 643 and 644) and GL 5691000 and 56920000 (Objects 691 and 692) respectively, Other Instructional Materials includes all GL 55XXXXXX series objects except GL 55210000-55290000 (Objects 521-529), and Other Materials and Supplies includes GL 56410000–

56420000 (Objects 641-642), (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 56110000–56190000 (Objects 611-619), 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 **$5,410,203** 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, 1015, 1040, 1080, 4210-4250 and 4410-4460.

Explanation of the Financial Data

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 (Prekindergarten), 5951X~X - 5953X~X (Other Instruction) and 9101X~X - 9110X~X (Community Services) are excluded. HeadStart expenditures are excluded. Listed below are the reasons you will not find a dollar-for-dollar match to your 2023-24 budgets:

- Expenditures are reported in total for the General Fund (Fund 1000, 1005, 1010, 1015, 1040, 1090), Special Revenue Funds (4210-4250) and Federal Relief Funds (4410-4460).

- 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 2022-23 but expensed in 2023-24).

- 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 5651X~X (Instructional Materials) and 5652X~X (General K-12 Classroom) 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 2023-24, 87% of the expenditures at SIU were spread as school expenditures.