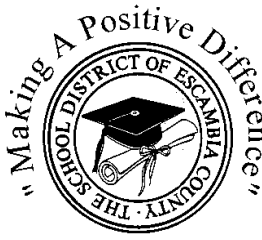


Memorandum



Contact Person: Shanee Ducker

Phone Number: 469-6173

FBS No.: 2025-15

To: All Principals

From: Shanee Ducker
Coordinator
Budgeting Department

Date: May 13, 2025

Subject: 2023-2024 School Financial Report

Section 1010.215(5), F.S. requires school districts to report certain financial information in the form of a school financial report. The report for your school is attached. You may give notice to parents that the report is available through your school newsletter. It will also be helpful to post it on your school's website, and hard copies should be provided to parents if requested.

The information presented was obtained from the 2023-2024 cost report, full-time equivalent student (FTE) reports, and school district expenditure data. The report is presented in three sections.

1. In the **Revenues** section, revenue is shown by school, district, and state. The school revenue is based on the total operating costs calculated for each school.
2. In the **Expenditures** section, K-12 operating costs are shown on a per FTE basis by school, district and state. The total cost for each school is also shown. Operating costs are general operations, food service and special revenue. Note: District level costs, transportation costs, and major capital outlay costs are not included in this section.
3. In the **Additional Detailed Information** section, a breakdown of specific costs is provided:
 - a. In the **Teacher/Teacher Aides (Salaries and Benefits)** section, the **Teacher/Teacher Aide** line from the **Operating Costs** section is presented in additional detail showing the per FTE expenditures by school, district and state as well as the total for the school by program group—Basic, ESOL, Exceptional, and Career Education.
 - b. In the **Library Media Materials** section, the amount of Library Media Materials is shown per FTE for the school and district as well as the total cost for the school.
 - c. In the **Materials, Supplies, Operating Capital Outlay** section, the **Materials/Supplies/Operating Capital Outlay** line from the **Operating Costs** section is presented in additional detail showing the per FTE expenditures by school and district as well as the total for the school by major object category—Textbooks, Computer Hardware and Software, Other Instructional Materials, And Other Materials and Supplies.

A footnote showing District level costs and transportation costs has been included. These costs are presented in total and per full-time equivalent student.

Attach.

c: Board Members
Keith Leonard
Shenna Payne
Terry St. Cyr
Denny Wilson
Lesa Morgan
Sabrena Cunningham
Connie Farish
Michael Roberts