

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 expended 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, Vocational 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 \$200,967,528 or \$828.87 per FTE. This is the district indirect cost coded to district locations to facilitate the 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 expended 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 and the data was derived from these records, i.e., Textbooks are coded to Object 521, Computer Software is coded to 691 and 692, Other Instructional Materials includes all 500 series objects except 521, and Other Materials and Supplies includes 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 Object 611, Audio visual Materials are coded to 621-622 and Computer Software is coded to 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.

Foot Notes:

Includes Substitutes in the amount of \$xxx,xxx for school xxxx and **\$20,059,550** for the District, indicates total expenditure in functions 5701-5719 in Funds 100, 101-429.

** and *** See the attached 2006-2007 School Financial Report.

EXHIBIT A, Page 2 School Financial Report – 2006-07

The Program Cost Reports follow the requirements for expenditures in Chapter 5 of the DOE Redbook. Allotment, Encumbrance and Commitment information is excluded. Expenditures coded to Functions 5501-5504, 5951-5953 and 9101-9110 are excluded. Headstart expenditures are excluded. Listed below are the reasons you will not find a dollar-for-dollar match to your 2006-07 budgets:

- Expenditures are reported in total for the General Fund (Fund 100) and Special Revenue Funds (101, 422-429).
- Salaries are reported as actual, instead of standard.
- All expenditures are reported by Fund, Function, Object and Location.
- All reference to the Type code is dropped. Therefore, expenditures at schools with both a day school and evening school are combined.
- All reference to the Use code is dropped. Therefore, school totals include all expenditures coded to the school location for these: Use 5 (Prior Year Encumbrance), i.e., Encumbered in 2005-06 but expensed in 2006-07; Use 3 (Summer Program-July 2007); and, Use 1 (Summer Program-June 2006).
- All reference to Activity 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 FEEP Programs on an FTE, Staff or Space basis, depending on the function to which they are coded.
- General Functions 5621, 5651 and 5652 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 Functions 5701-5719 and 5801 are spread on a Staff basis to all programs at the school to which the expenditure is coded.
- Certain District Indirect expenditures are transferred to School indirect via Special Handling per SBE Rule 6A-1.014. These are spread on an FTE, Staff, or Space basis to programs at all schools who receive benefit of the departmental service. In 2006-07, for example 100% of the expenditures at the Learning Resources Department and 80% of the expenditures at SIU were spread as school expenditures.

EXHIBIT B

FLORIDA DEPARTMENT OF EDUCATION

EDUCATIONAL FUNDING ACCOUNTABILITY ACT, SECTION 1010.215 F.S.
 2006-2007 SCHOOL FINANCIAL REPORT
 SCHOOL: 3781 PARK TRAILS ELEMENTARY
 REVENUES SCHOOL* % DISTRICT % STATE %

 FEDERAL 1,178,167 12.54 215,197,996 9.81 2,511,440,638 11.25
 STATE/LOCAL (EXCLUDES LOTTERY) 8,171,284 86.83 1,967,130,768 89.69 19,686,397,748
 88.18
 LOTTERY 59,309 0.63 10,833,082 0.49 105,376,953 0.47
 PRIVATE 840 0.00 153,543 0.01 21,682,547 0.10
 TOTAL 9,409,600 100.00 2,193,315,388 100.00 22,324,897,886 100.00
 * SCHOOL REVENUES BASED ON COSTS

-----PER FULL-TIME EQUIVALENT STUDENT----- TOTAL
 OPERATING COSTS** SCHOOL DISTRICT*** STATE*** SCHOOL COSTS

TEACHERS/TEACHER AIDES (SALARIES/BENEFITS) (1) 4,556 4,479 4,345 6,067,050
 OTHER INSTRUCTIONAL PERSONNEL**** 767 983 908 1,021,502
 CONTRACTED INSTRUCTIONAL SERVICES 64 121 180 85,602
 SCHOOL ADMINISTRATION 424 525 511 564,987
 MATERIALS/SUPPLIES/OPERATING CAPITAL OUTLAY 123 194 263 163,237
 FOOD SERVICE 325 325 379 432,307
 OPERATION AND MAINTENANCE OF PLANT 655 916 898 871,636
 OTHER SCHOOL LEVEL SUPPORT SERVICES 153 156 164 203,279
 TOTAL SCHOOL COSTS 7,067 7,699 7,648 9,409,600
 ** 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 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 SUCH AS TRANSPORTATION AND ADMINISTRATION FOR BROWARD SCHOOL DISTRICT
 TOTALED \$200,967,528 OR \$828 PER FTE

-----ADDITIONAL DETAIL INFORMATION -----PER FULL-TIME EQUIVALENT STUDENT----- TOTAL
 TEACHERS/TEACHER AIDES (SALARIES/BENEFITS) SCHOOL DISTRICT STATE SCHOOL COSTS

BASIC PROGRAMS 3,603 3,828 3,774 3,526,978
 ESOL 3,878 4,241 4,049 188,060
 EXCEPTIONAL PROGRAMS 7,731 7,719 6,634 2,352,012
 VOCATIONAL PROGRAMS 3,436 3,608
 ADULT PROGRAMS (2) (2) (2) (2)

-----MATERIALS, SUPPLIES, OPERATING CAPITAL OUTLAY SCHOOL COST DISTRICT COST

TEXTBOOKS 72,478 24,760,954
 COMPUTER HARDWARE AND SOFTWARE 3,799 4,691,006
 OTHER INSTRUCTIONAL MATERIALS 74,445 15,994,867
 OTHER MATERIALS AND SUPPLIES 12,515 1,562,564

LIBRARY MEDIA MATERIALS 11,309 2,194,122
 (1) INCLUDES SUBSTITUTE TEACHERS IN THE AMOUNT OF \$70,540 FOR SCHOOL 3781 AND
 \$20,059,550 FOR THE DISTRICT
 (2) NOT FEFP FUNDED