

**Chapel Trail Elementary**

**Susan Suarez, Principal**

19595 Taft Street

Pembroke Pines, Florida 33029

phone: 754-323-5000 • fax: 754-323-5040

[www.browardschools.com/chapeltrail](http://www.browardschools.com/chapeltrail)

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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 2022-23 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 2022-23.

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 eskolè 2022 jiska 23.

FLORIDA DEPARTMENT OF EDUCATION  
EDUCATIONAL FUNDING ACCOUNTABILITY ACT, SECTION 1010.215.215 F.S.  
2022-2023 SCHOOL FINANCIAL REPORT  
SCHOOL\* 2961 CHAPEL TRAIL ELEMENTARY SCHOOL

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REVENUES	SCHOOL*	%	DISTRICT	%	STATE	%
FEDERAL	2,465,764	27.75	599,489,103	20.13	7,124,187,157	21.28
STATE/LOCAL (EXCLUDES LOTTERY)	6,418,246	72.24	2,378,999,679	79.87	26,323,191,909	78.64
LOTTERY	0	0.00	0	0.00	0	0.00
PRIVATE	211	0.00	51,433	0.00	25,487,248	0.08
TOTAL	8,884,221	100.00	2,978,540,214	100.00	33,472,866,314	100.00

\* SCHOOL REVENUES BASED ON COST

OPERATING COST**	PER FULL-TIME EQUIVALENT STUDENT SCHOOL	DISTRICT***	STATE***	TOTAL SCHOOL COST
TEACHERS/TEACHER AIDS(SALARIES/BENEFITS) (1)	6,848	5,928	5,740	5,086,936
OTHER INSTRUCTIONAL PERSONNEL****	1,343	1,607	1,421	997,740
CONTRACTED INSTRUCTIONAL SERVICES	294	280	372	218,134
SCHOOL ADMINISTRATION	602	778	714	447,288
MATERIALS/SUPPLIES/OPERATING CAPITAL OUTLAY	337	377	479	250,625
FOOD SERVICE	623	540	662	463,081
OPERATION AND MAINTENANCE OF PLANT	1,423	1,571	1,288	1,057,185
OTHER SCHOOL LEVEL SUPPORT SERVICES	489	469	329	363,232
TOTAL SCHOOL COST	11,959	11,550	11,005	8,884,221

\*\* 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 \$ 190,056,803 OR 951 PER FTE

ADDITIONAL DETAIL INFORMATION	PER FULL-TIME EQUIVALENT STUDENT SCHOOL	DISTRICT***	STATE***	TOTAL SCHOOL COST
TEACHERS/TEACHER AIDS (SALARIES/BENEFITS)				
BASIC PROGRAMS	5,217	4,941	4,755	2,742,041
ESOL	5,766	5,592	5,740	240,656
EXCEPTIONAL PROGRAMS	11,987	9,334	9,033	2,104,239
CAREER EDUCATION PROGRAMS	0	4,017	4,665	0
ADULT PROGRAMS	(2)	(2)	(2)	(2)

MATERIALS, SUPPLIES, OPERATING CAPITAL OUTLAY	SCHOOL	DISTRICT COST
TEXTBOOKS	27,451	33,509,761
COMPUTERS HARDWARE AND SOFTWARE	1,196	6,235,224
OTHER INSTRUCTIONAL MATERIALS	53,819	27,825,940
OTHER MATERIALS AND SUPPLIES	168,159	7,753,706

LIBRARY MEDIA MATERIALS 4,217 1,312,944

(1) INCLUDES SUBSTITUTE TEACHERS IN THE AMOUNT OF 13,563 FOR SCHOOL 2961 AND 5,675,977 FOR THE DISTRICT

(2) NO FEPP FUNDED

## Explanation of the Financial Data

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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 \$190,056,803 or \$951 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 56430000 and 56440000 (Objects 643 and 644) and GL 56910000 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–

## Explanation of the Financial Data

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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 **\$5,675,977** 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

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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 2022-23 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 2021-22 but expensed in 2022-23).
- 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 2022-23, 87% of the expenditures at SIU were spread as school expenditures.