

(5) The annual school public accountability report required by ss. [1001.42\(18\)](#) and [1008.345](#) must include a school financial report. The purpose of the school financial report is to better inform parents and the public concerning how funds were spent to operate the school during the prior fiscal year. Each school's financial report must follow a uniform, districtwide format that is easy to read and understand.

(a) Total revenue must be reported at the school, district, and state levels. The revenue sources that must be addressed are state and local funds, other than lottery funds; lottery funds; federal funds; and private donations.

(b) Expenditures must be reported as the total expenditures per unweighted full-time equivalent student at the school level and the average expenditures per full-time equivalent student at the district and state levels in each of the following categories and subcategories:

1. Teachers, excluding substitute teachers, and education paraprofessionals who provide direct classroom instruction to students enrolled in programs classified by s. [1011.62](#) as:

- a. Basic programs;
- b. Students-at-risk programs;
- c. Special programs for exceptional students;
- d. Career education programs; and
- e. Adult programs.

2. Substitute teachers.

3. Other instructional personnel, including school-based instructional specialists and their assistants.

4. Contracted instructional services, including training for instructional staff and other contracted instructional services.

5. School administration, including school-based administrative personnel and school-based education support personnel.

6. The following materials, supplies, and operating capital outlay:

- a. Textbooks;
- b. Computer hardware and software;
- c. Other instructional materials;
- d. Other materials and supplies; and
- e. Library media materials.

7. Food services.

8. Other support services.

9. Operation and maintenance of the school plant.

(c) The school financial report must also identify the types of district-level expenditures that support the school's operations. The total amount of these district-level expenditures must be reported and expressed as total expenditures per full-time equivalent student.