

EDUCATIONAL FUNDING ACCOUNTABILITY ACT
Section 1010.215, F.S.

SCHOOL DISTRICT OF OKALOOSA COUNTY

2023-2024 SCHOOL FINANCIAL REPORT

DESTIN ELEMENTARY (#0131)

REVENUES	School ¹	%	Okaloosa County School District	%	K-12 Education State of Florida	%
Federal	\$ 786,573	8.47%	\$ 43,503,741	12.69%	\$ 6,878,339,611	19.19%
State/Local (excludes Lottery)	8,325,655	89.66%	299,028,452	87.24%	28,940,818,077	80.73%
Lottery	173,811	1.87%	-	0.00%	-	0.00%
Private	-	0.00%	216,602	0.06%	29,521,897	0.08%
Total	\$ 9,286,039	100.00%	\$ 342,748,795	100.00%	\$ 35,848,679,585	100.00%

¹Total school revenues should agree with the total school costs in the subsequent section.

K-12 OPERATING COSTS ²	Per Full-Time Equivalent Student			TOTAL COSTS
	SCHOOL AVERAGE	DISTRICT AVERAGE ³	STATE AVERAGE ³	
Teachers/Teacher Assistants (Salaries/Benefits)	\$ 6,520	\$ 6,030	\$ 6,109	\$ 6,096,191
Substitute Teachers (Salaries/Benefits) ⁴				
Other Instructional Personnel ⁵	712	883	1,531	665,933
Contracted Instructional Services	291	554	456	272,261
School Administration	563	795	761	526,463
Materials/Supplies/Operating Capital Outlay	130	349	372	121,607
Food Service	565	508	718	528,436
Operation and Maintenance of Plant	866	1,076	1,368	809,914
Other School-Level Support Services	284	294	327	265,234
TOTAL SCHOOL COSTS²	\$ 9,931	\$ 10,489	\$ 11,642	\$ 9,286,039

²Capital expenditures for new schools are not included.

³Amounts reported for district and state reflect total school costs (direct and school-level indirect costs) for all levels of students, not costs by school type.

District-level costs, such as costs for transportation and administration for the School District of Okaloosa County, totaled \$12,573,254.00 or \$439 per FTE.

⁴The cost of substitute teachers included in teachers' salaries and benefits and/or school-level support services as below

\$ 77	\$ 102	\$ 72,215
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⁵Includes some non-personal costs, such as costs for teacher training materials.

K-12 ADDITIONAL DETAILED INFORMATION	Per Full-Time Equivalent Student			TOTAL COSTS ⁶
Teachers/Teachers Aides (Salaries/Benefits):	SCHOOL AVERAGE	DISTRICT AVERAGE	STATE AVERAGE	
Basic Programs	\$ 5,433	\$ 5,113	\$ 5,030	\$ 3,925,475
English for Speakers of Other Languages (ESOL)	\$ 5,932	\$ 5,302	\$ 5,989	\$ 497,424
Exceptional Programs	\$ 13,005	\$ 9,572	\$ 9,618	\$ 1,673,292
Career Education Programs	\$ -	\$ 5,092	\$ 4,944	\$ -
Adult Programs ⁷	Not FEFP Funded	Not FEFP Funded	Not FEFP Funded	Not FEFP Funded
Materials, Supplies, Operating Capital Outlay⁸:				
Textbooks	\$ 60	\$ 108	Not Available from State Data Base	\$ 56,296
Computer Hardware & Software	\$ 5	\$ 61	Not Available from State Data Base	\$ 5,055
Other Instructional Materials	\$ 53	\$ 135	Not Available from State Data Base	\$ 49,792
Other Materials and Supplies	\$ 11	\$ 54	Not Available from State Data Base	\$ 10,464
Library Media Materials	\$ 3	\$ 3	Not Available from State Data Base	\$ 3,009

⁶The total cost of teachers/teacher assistants by program should agree to teachers/teacher assistants reported in the previous section.

⁷FTE is unavailable.

⁸The total cost of materials, supplies, and operating capital outlay should agree to materials, supplies and operating capital outlay reported in the previous section.

Note: This information became available on April 11, 2025, from the Florida Department of Education.