

**EDUCATIONAL FUNDING ACCOUNTABILITY ACT**  
**Section 1010.215, F.S.**

**SCHOOL DISTRICT OF OKALOOSA COUNTY**

**2023-2024 SCHOOL FINANCIAL REPORT**

**MARY ESTHER ELEMENTARY (#0561)**

REVENUES	School <sup>1</sup>	%	Okaloosa County School District	%	K-12 Education State of Florida	%
Federal	\$ 644,235	12.04%	\$ 43,503,741	12.69%	\$ 6,878,339,611	19.19%
State/Local (excludes Lottery)	4,630,343	86.52%	299,028,452	87.24%	28,940,818,077	80.73%
Lottery	77,411	1.45%	-	0.00%	-	0.00%
Private	-	0.00%	216,602	0.06%	29,521,897	0.08%
<b>Total</b>	<b>\$ 5,351,989</b>	<b>100.00%</b>	<b>\$ 342,748,795</b>	<b>100.00%</b>	<b>\$ 35,848,679,585</b>	<b>100.00%</b>

<sup>1</sup>Total school revenues should agree with the total school costs in the subsequent section.

K-12 OPERATING COSTS <sup>2</sup>	Per Full-Time Equivalent Student			TOTAL COSTS
	SCHOOL AVERAGE	DISTRICT AVERAGE <sup>3</sup>	STATE AVERAGE <sup>3</sup>	
Teachers/Teacher Assistants (Salaries/Benefits)	\$ 7,257	\$ 6,030	\$ 6,109	\$ 3,136,539
Substitute Teachers (Salaries/Benefits) <sup>4</sup>				
Other Instructional Personnel <sup>5</sup>	1,033	883	1,531	446,397
Contracted Instructional Services	326	554	456	140,812
School Administration	1,120	795	761	483,863
Materials/Supplies/Operating Capital Outlay	323	349	372	139,656
Food Service	801	508	718	346,000
Operation and Maintenance of Plant	1,283	1,076	1,368	554,330
Other School-Level Support Services	242	294	327	104,392
<b>TOTAL SCHOOL COSTS<sup>2</sup></b>	<b>\$ 12,385</b>	<b>\$ 10,489</b>	<b>\$ 11,642</b>	<b>\$ 5,351,989</b>

<sup>2</sup>Capital expenditures for new schools are not included.

<sup>3</sup>Amounts 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.

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

\$ 47	\$ 102	\$ 20,491
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<sup>5</sup>Includes some non-personal costs, such as costs for teacher training materials.

K-12 ADDITIONAL DETAILED INFORMATION	Per Full-Time Equivalent Student			TOTAL COSTS <sup>6</sup>
Teachers/Teachers Aides (Salaries/Benefits):	SCHOOL AVERAGE	DISTRICT AVERAGE	STATE AVERAGE	
Basic Programs	\$ 6,672	\$ 5,113	\$ 5,030	\$ 2,014,733
English for Speakers of Other Languages (ESOL)	\$ 5,530	\$ 5,302	\$ 5,989	\$ 277,337
Exceptional Programs	\$ 10,548	\$ 9,572	\$ 9,618	\$ 844,469
Career Education Programs	\$ -	\$ 5,092	\$ 4,944	\$ -
Adult Programs <sup>7</sup>	Not FEFP Funded	Not FEFP Funded	Not FEFP Funded	Not FEFP Funded
<b>Materials, Supplies, Operating Capital Outlay<sup>8</sup>:</b>				
Textbooks	\$ 63	\$ 108	Not Available from State Data Base	\$ 27,128
Computer Hardware & Software	\$ 72	\$ 61	Not Available from State Data Base	\$ 31,096
Other Instructional Materials	\$ 121	\$ 135	Not Available from State Data Base	\$ 52,419
Other Materials and Supplies	\$ 67	\$ 54	Not Available from State Data Base	\$ 29,013
Library Media Materials	\$ 2	\$ 3	Not Available from State Data Base	\$ 650

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

<sup>7</sup>FTE is unavailable.

<sup>8</sup>The 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.