




State Board of Education

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CONTACT PERSON:
NAME: Li Liu
PHONE: 850-245-0405

MEMORANDUM

TO: District School Superintendents
FROM: Suzanne Pridgeon 
DATE: April 19, 2021
SUBJECT: **Educational Funding Accountability Act Reports**

Pursuant to section 1010.215(6), Florida Statutes, also known as the Educational Funding Accountability Act, the 2019-20 financial reports for Florida school districts are available at <http://www.fldoe.org/finance/fl-edu-finance-program-fefp/>. Under "Financial Reporting," please select "Educational Funding Accountability Act Report – Summary of Administrative Expenditures." To access your district's report, please use the drop-down menu. For a statewide summary, select "2019-20 Educational Funding Accountability Act – Summary of Administrative Expenditures."

This financial information comes from the data transmitted by the districts in their 2019-20 program cost reports. The number of employees reported by job classification is based on information provided by districts in the October 2020 staff survey.

If you have any questions regarding this information, please call the Office of Funding and Financial Reporting at 850-245-0405.

SP/gc

cc: District Finance Officers
Mark Eggers, Assistant Deputy Commissioner
Li Liu, Senior Educational Program Director

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations

EDUCATIONAL FUNDING ACCOUNTABILITY ACT
Expenditure Reporting Requirements (Section 1010.215, Florida Statutes)
FY 2019-20

District School Board of Baker County

District No. 02

	Function	General Fund	Special Revenue Funds (Funds 410 & 420)	Total
Instructional Support:				
Instruction	5000	\$22,063,047	\$1,706,464	\$23,769,511
Instructional Support Delivered at Schools:				
Student Support Services	6100	1,957,751	251,299	2,209,050
Instructional Media	6200	539,568	0	539,568
Curriculum Development	6300	305,709	95,004	400,713
Facilities Acquisition	7400	87,109	0	87,109
Central Services	7700	154,122	858	154,980
Administrative Technology Services	8200	293,150	0	293,150
School Administration (Support Expenditures)	7300	574,691	0	574,691
Operation of Plant	7900	4,077,766	265	4,078,031
Maintenance of Plant	8100	1,003,187	6,272	1,009,459
Instructional Staff Training	6400	176,607	397,313	573,920
Instruction-Related Technology	6500	293,883	12,984	306,867
Subtotal		31,526,590	2,470,459	33,997,049
Less Adult Program Costs		(159,994)	(113,555)	(273,549)
Student Transportation	7800	2,693,183	44,444	2,737,627
Food Services	7600	17,491	2,785,746	2,803,237
Total K-12 Costs of Instructional Support		<u>\$34,077,270</u>	<u>\$5,187,094</u>	<u>\$39,264,364</u>

	Function	General Fund	Special Revenue Fund (Fund 420)	Total
Administration:				
Board	7100	\$363,052	\$0	\$363,052
General Administration	7200	292,573	0	292,573
School Administration (Excluding Support Expenditures)	7300	1,630,570	0	1,630,570
Fiscal Services	7500	783,373	0	783,373
District Administration of Support Functions:				
Student Support Services	6100	306,845	7,838	314,683
Instructional Media	6200	0	0	0
Curriculum Development	6300	428,680	269,703	698,383
Facilities Acquisition	7400	0	0	0
Central Services	7700	302,190	25,871	328,061
Administrative Technology Services	8200	326,824	0	326,824
Subtotal		4,434,107	303,412	4,737,519
Less Adult Program Costs		(22,614)	(13,957)	(36,571)
Total K-12 Costs of Administration		<u>\$4,411,493</u>	<u>\$289,455</u>	<u>\$4,700,948</u>

EDUCATIONAL FUNDING ACCOUNTABILITY ACT

Reporting Requirements

FY 2019-20

District School Board of Baker County

District No. 02

District Employees By Job Classification*

	Regular Full-Time	Regular Part-Time	Totals	%
A Instructional Personnel	302	0	302	46.46%
B Instructional Specialists	37	0	37	5.69%
C Instructional Support Personnel	84	0	84	12.92%
D Administrative Personnel	27	0	27	4.16%
E Managers	4	0	4	0.62%
F Educational Support Personnel	180	16	196	30.15%
Totals	634	16	650	100.00%

Costs of Administration per K-12 UFTE

K-12 Unweighted Full-time Equivalent (UFTE) Students	<u>4,850.02</u> **
Total K-12 Costs of Administration - General Fund	<u>\$ 4,411,493</u>
Costs of Administration per K-12 UFTE - General Fund	<u>\$ 909.58</u>
Total K-12 Costs of Administration - Special Revenue Fund	<u>\$ 289,455</u>
Costs of Administration per K-12 UFTE - Special Revenue Fund	<u>\$ 59.68</u>

* District employee data does not include charter school staff data.

**UFTE student data does not include charter school, McKay and Family Empowerment Scholarship full-time equivalent (FTE) students.