

**EDUCATIONAL FUNDING ACCOUNTABILITY ACT**  
**Expenditure Reporting Requirements (Section 1010.215, Florida Statutes)**  
**FY 2020-21**

District School Board of Hernando County

District No. 27

|  | Function | General Fund  | Special Revenue Funds (Funds 410 & 420) | Federal Education Stabilization Funds (Funds 441 - 444) | Total         |
|--|----------|---------------|---|---|---------------|
| <b>Instructional Support:</b>                    |          |               |   |   |               |
| Instruction                                      | 5000     | \$108,972,184 | \$5,893,039                             | \$2,058,724   | \$116,923,947 |
| Instructional Support Delivered at Schools:      |          |               |   |   |               |
| Student Support Services                         | 6100     | 7,424,029     | 1,685,396                               | 2,970   | 9,112,395     |
| Instructional Media                              | 6200     | 1,189,138     | 0                                       | 0   | 1,189,138     |
| Curriculum Development                           | 6300     | 2,540,813     | 2,146,591                               | 27,702  | 4,715,106     |
| Facilities Acquisition                           | 7400     | 402,015       | 0                                       | 0   | 402,015       |
| Central Services                                 | 7700     | 2,096,345     | 0                                       | 0   | 2,096,345     |
| Administrative Technology Services               | 8200     | 21,346        | 0                                       | 0   | 21,346        |
| School Administration (Support Expenditures)     | 7300     | 5,842,490     | 0                                       | 0   | 5,842,490     |
| Operation of Plant                               | 7900     | 17,549,774    | 0                                       | 143,296   | 17,693,070    |
| Maintenance of Plant                             | 8100     | 5,504,826     | 0                                       | 1,049,801   | 6,554,627     |
| Instructional Staff Training                     | 6400     | 723,648       | 1,897,449                               | 1,162,583   | 3,783,680     |
| Instruction-Related Technology                   | 6500     | 370,460       | 159,834                                 | 0   | 530,294       |
| <b>Subtotal</b>                                  |          | 152,637,068   | 11,782,309                              | 4,445,076   | 168,864,453   |
| <b>Less Adult Program Costs</b>                  |          | (857,896)     | (191,414)                               | (37,861)  | (1,087,171)   |
| Student Transportation                           | 7800     | 7,307,703     | 46,813                                  | 34,853  | 7,389,369     |
| Food Services                                    | 7600     | 0             | 13,633,489                              | 0   | 13,633,489    |
| <b>Total K-12 Costs of Instructional Support</b> |          | \$159,086,875 | \$25,271,197                            | \$4,442,068   | \$188,800,140 |

|  | Function | General Fund | Special Revenue Fund (Fund 420) | Federal Education Stabilization Funds (Funds 441 - 444) | Total        |
|--|----------|--------------|---------------------------------|---|--------------|
| <b>Administration:</b>                                 |          |              |                                 |   |              |
| Board  | 7100     | \$519,598    | \$0                             | \$0   | \$519,598    |
| General Administration                                 | 7200     | 1,577,317    | 0                               | 0   | 1,577,317    |
| School Administration (Excluding Support Expenditures) | 7300     | 6,256,267    | 0                               | 0   | 6,256,267    |
| Fiscal Services  | 7500     | 933,857      | 0                               | 0   | 933,857      |
| District Administration of Support Functions:          |          |              |                                 |   |              |
| Student Support Services                               | 6100     | 536,726      | 403,196                         | 769   | 940,691      |
| Instructional Media                                    | 6200     | 82,036       | 0                               | 0   | 82,036       |
| Curriculum Development                                 | 6300     | 154,784      | 575,514                         | 23,538  | 753,836      |
| Facilities Acquisition                                 | 7400     | 151,826      | 0                               | 0   | 151,826      |
| Central Services                                       | 7700     | 455,664      | 0                               | 0   | 455,664      |
| Administrative Technology Services                     | 8200     | 2,924,305    | 0                               | 0   | 2,924,305    |
| <b>Subtotal</b>  |          | 13,592,380   | 978,710                         | 24,307  | 14,595,397   |
| <b>Less Adult Program Costs</b>                        |          | (76,117)     | (15,855)                        | (207)   | (92,179)     |
| <b>Total K-12 Costs of Administration</b>              |          | \$13,516,263 | \$962,855                       | \$24,100  | \$14,503,218 |

**EDUCATIONAL FUNDING ACCOUNTABILITY ACT**

**Reporting Requirements**

**FY 2020-21**

District School Board of Hernando County

District No. 27

**District Employees By Job Classification\***

|                                   | Regular<br>Full-Time | Regular<br>Part-Time | Totals       | %              |
|-----------------------------------|----------------------|----------------------|--------------|----------------|
| A Instructional Personnel         | 1,482                | 0                    | 1,482        | 50.22%         |
| B Instructional Specialists       | 191                  | 0                    | 191          | 6.47%          |
| C Instructional Support Personnel | 333                  | 0                    | 333          | 11.28%         |
| D Administrative Personnel        | 82                   | 0                    | 82           | 2.78%          |
| E Managers                        | 17                   | 0                    | 17           | 0.58%          |
| F Educational Support Personnel   | 843                  | 3                    | 846          | 28.67%         |
| <b>Totals</b>                     | <b>2,948</b>         | <b>3</b>             | <b>2,951</b> | <b>100.00%</b> |

**Costs of Administration per K-12 UFTE**

|  |                      |
|--|----------------------|
| <b>K-12 Unweighted Full-time Equivalent (UFTE) Students</b>  | <u>21,514.27</u> **  |
| <b>Total K-12 Costs of Administration - General Fund</b>   | <u>\$ 13,516,263</u> |
| <b>Costs of Administration per K-12 UFTE - General Fund</b>  | <u>\$ 628.25</u>     |
| <b>Total K-12 Costs of Administration - Special Revenue Fund</b>                                       | <u>\$ 962,855</u>    |
| <b>Costs of Administration per K-12 UFTE - Special Revenue Fund</b>                                    | <u>\$ 44.75</u>      |
| <b>Total K-12 Costs of Administration - Federal Education Stabilization Funds (Funds 441 - 444)</b>    | <u>\$ 24,100</u>     |
| <b>Costs of Administration per K-12 UFTE - Federal Education Stabilization Funds (Funds 441 - 444)</b> | <u>\$ 1.12</u>       |

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

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