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**CONTACT PERSON:**  
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**MEMORANDUM**

**TO:** School District Finance Officers  
**FROM:** Mark Eggers, Assistant Deputy Commissioner  
**DATE:** April 5, 2023  
**SUBJECT:** 2021-22 School Financial Report

Section (s.) 1010.215(5), Florida Statutes (F.S.), requires school districts to report certain financial information in the form of a school financial report as part of the annual school public accountability report required pursuant to ss. 1001.42(18) and 1008.345, F.S. The law specifies the contents of the report and requires comparative data at the school, district, and state levels. The intent of the school financial report is to inform parents and the public of how funds were spent to operate the school during the prior fiscal year, and school districts should distribute the report to parents as soon as possible.

**Accessing Data Available from State Databases for School Financial Report**

The financial data collected by the Florida Department of Education that school districts need to prepare their school financial reports is now available for download. Two data sets have been catalogued at the Northwest Regional Data Center, one containing raw data and the other in a report format. The data set names are as follows:

	Record Length	Block Size
DPS##.EC.F63329.DATA	735	7350
DPS##.EC.F63329.REPORT	133	13300

(## = district number)

A file format describing field locations and contents of the raw data file will be placed in the DPS.DISTRICT.FORMAT.Y2122 library as member F63329. Please provide this information to the appropriate Management Information Systems personnel in your office.

Suzanne Pridgeon  
Deputy Commissioner, Finance and Operations

Attached is an example of a school financial report. You are encouraged to use this format. Please note that the Operating Costs and the Additional Detailed Information sections present data for kindergarten through grade 12 (K-12) programs only. All cost data for adult programs have been excluded. The following is a reminder of the data school districts must provide for the school financial report:

1. **Revenue Section** – The database transmission will provide the revenue distribution by source for the state and district. Each school’s revenue (allocations from the district) data must be provided by the district.

Total school expenditures constitute total revenue for the school. Federally funded expenditures are available from the Special Revenue Funds (410, 420) and federal relief funds (44x) Program Cost Reports (including Food Service). Districts should determine the amounts of Educational Enhancement Trust Fund (Lottery) expenditures and privately funded expenditures. State and local shares of the remaining expenditures can be calculated by applying the appropriate district-wide state and local percentages.

2. **K-12 Operating Costs Section (Adult costs excluded)** – These amounts will be included in the database transmission and will be based on the district’s General Fund, Special Revenue Funds, and Federal Relief Funds Program Cost Reports, except that substitute teachers’ salaries and benefits will be included in teachers’ salaries and benefits (or in the “Other School-Level Support Services” category), rather than being listed as separate items. School districts are asked to add a footnote to this section indicating substitute teachers’ salaries and benefits.

3. **Breakdown of Specific Costs – (Adult costs excluded)**

- a. Teacher costs – Will be furnished in database transmission.
- b. Other objects – Not available within the database. School districts must provide school and district amounts.

Please call Li Liu, Bureau Chief, Division of Finance and Operations, at 850-245-0405 if you have any questions or would like assistance.

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Attachment

cc: School District Superintendents  
Li Liu, Bureau Chief, Division of Finance and Operations  
Jessica Ivey, Educational Policy Consultant, Office of Funding

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

2021-22 SCHOOL FINANCIAL REPORT

School Name

REVENUES	Footnote [1]	SCHOOL*	%	DISTRICT	%	STATE	%
Federal							
State/Local (excludes Lottery)				3100s & 3200s Acts			
Ed/Optional Enhancement (Lottery) Trust Fund				3100ts and 3400ts less 3344 and 3440			
Private				3344			
<b>TOTAL</b>				<b>3440</b>			

\* School revenues based on costs.

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

	Per Full-Time Equivalent Student			TOTAL COSTS
	SCHOOL	DISTRICT ***	STATE ***	
<b>K-12 OPERATING COSTS **</b>				
Teachers/Teacher Assistants (Salaries/Benefits)	Cost Report - General/Optional Revenues/Acta Federal/Relief Funds (GF, SR & FRF) - Salaries & Benefits			Cost Report
Substitute Teachers (Salaries/Benefits)	Footnote [2]		Not Available from State Database	District Records
Other Instructional Personnel ****	Cost Report - (GF, SR & FRF) - School Instructors - Functions 0100-0500			Cost Report
Contracted Instructional Services	Cost Report - (GF, SR & FRF) - Purchased Services			Cost Report
School Administration	Cost Report - (GF, SR & FRF) - School Instructors - Function 2100			Cost Report
Materials/Supplies/Operating Capital Outlay	Cost Report - (GF, SR & FRF) - Materials, Supplies & Capital Outlay - Function 5000 (-1500 & 1000)			Cost Report
Food Services	Cost Report - (GF, SR & FRF) - Total Food Services/FFTS			Cost Report
Operation and Maintenance of Plant	Cost Report - (GF, SR & FRF) - School Instructors - Functions 7900 & 8100			Cost Report
Other School-Level Support Services	Cost Report - (GF, SR & FRF) - School Instructors/Functions 7400, 7100, 6200 & Other Expenses			Cost Report
<b>TOTAL SCHOOL COSTS **</b>	Cost Report - (GF, SR & FRF) - Total School Costs & Food Services			Cost Report

\*\* Capital expenditures for new schools are not included.

\*\*\* Amounts reported for district and state reflect costs for all levels of students, not costs by school type.

\*\*\*\* Includes some non-personnel costs, such as costs for teacher training materials.

District Costs: The amounts above represent only school-level costs. No district-level costs have been included.

District costs, such as costs for transportation and administration, for sample school district tented XXXXX or \$X per FTE.

[2] By footnote, provide the costs of substitute teachers included in "Other School-Level Support Services."

	Per Full-Time Equivalent Student			TOTAL COSTS
	SCHOOL	DISTRICT	STATE	
<b>K-12 ADDITIONAL DETAILED INFORMATION</b>				
Teachers/Teacher Assistants (Salaries/Benefits):				
Footnote [3]				
Basic Programs	Cost Report - (GF, SR & FRF) - Salaries & Benefits			Cost Report
ESOL	Cost Report - (GF, SR & FRF) - Salaries & Benefits			Cost Report
Exceptional Programs	Cost Report - (GF, SR & FRF) - Salaries & Benefits			Cost Report
Career Education Programs	Cost Report - (GF, SR & FRF) - Salaries & Benefits			Cost Report
Adult Programs	Footnote [4]	[5]	[6]	[4]
Materials, Supplies, Operating Capital Outlay:				
Footnote [3]				
Textbooks	(GF, SR & FRF) - Function 5000 (-1500 & 1000), Object 150		Not Available from State Database	Object 120
Computer Hardware & Software	(GF, SR & FRF) - Function 5000 (-1500 & 1000), Object 601, 602, 603, 604		Not Available from State Database	Object 601, 604, 601, 602
Other Instructional Materials	(GF, SR & FRF) - Function 5000 (-1500 & 1000), Object 500 (-1500)		Not Available from State Database	Object 500 (-1500)
Other Materials and Supplies:	Amount necessary to show agreement with totals above.		Not Available from State Database	Formed Invoic
Library Media Materials	(GF, SR & FRF) - Function 6200, Object 610, 620, 609		Not Available from State Database	Object 610, 620, 609

[3] The total of "Teachers/Teacher Assistants" by program should agree to "Teachers/Teacher Assistants" reported in the previous section.

[4] Not funded by FEFF.

[5] The total of "Materials, Supplies, Operating Capital Outlay" should agree to "Materials, Supplies, Operating Capital Outlay" reported in the previous section.