

EDUCATIONAL FUNDING ACCOUNTABILITY ACT
Expenditure Reporting Requirements (Section 1010.215, Florida Statutes)
FY 2022-23

District School Board of Nassau County

District No. 45

	Function	General Fund	Special Revenue Funds (Funds 410 & 420)	Federal Education Stabilization Funds (Funds 441 - 446)	Total
Instructional Support:					
Instruction	5000	\$67,266,569	\$3,435,748	\$3,856,316	\$74,558,633
Instructional Support Delivered at Schools:					
Student Support Services	6100	5,058,874	287,732	58,126	5,404,732
Instructional Media	6200	790,410	0	0	790,410
Curriculum Development	6300	1,184,080	704,928	159,722	2,048,730
Facilities Acquisition	7400	689,992	0	0	689,992
Central Services	7700	183,698	441	3,334	187,473
Administrative Technology Services	8200	0	0	0	0
School Administration (Support Expenditures)	7300	2,366,931	0	6,527	2,373,458
Operation of Plant	7900	11,305,723	294	489,365	11,795,382
Maintenance of Plant	8100	3,323,196	0	0	3,323,196
Instructional Staff Training	6400	1,352,348	340,313	303,431	1,996,092
Instruction-Related Technology	6500	2,057,893	0	69,161	2,127,054
Subtotal		95,579,714	4,769,456	4,945,982	105,295,152
Less Adult Program Costs		(407,749)	(122,981)	(127,619)	(658,349)
Student Transportation	7800	5,385,561	9,200	107,198	5,501,959
Food Services	7600	84,782	6,370,116	42,015	6,496,913
Total K-12 Costs of Instructional Support		\$100,642,308	\$11,025,791	\$4,967,576	\$116,635,675

	Function	General Fund	Special Revenue Fund (Fund 420)	Federal Education Stabilization Funds (Funds 441 - 446)	Total
Administration:					
Board	7100	\$741,081	\$0	\$0	\$741,081
General Administration	7200	744,921	0	0	744,921
School Administration (Excluding Support Expenditures)	7300	4,359,216	0	12,021	4,371,237
Fiscal Services	7500	640,634	0	0	640,634
District Administration of Support Functions:					
Student Support Services	6100	54,359	0	0	54,359
Instructional Media	6200	0	0	0	0
Curriculum Development	6300	1,095,367	253,738	8,421	1,357,526
Facilities Acquisition	7400	222,201	0	0	222,201
Central Services	7700	739,444	0	0	739,444
Administrative Technology Services	8200	1,110,671	0	2,663	1,113,334
Subtotal		9,707,894	253,738	23,105	9,984,737
Less Adult Program Costs		(41,744)	(6,546)	(596)	(48,886)
Total K-12 Costs of Administration		\$9,666,150	\$247,192	\$22,509	\$9,935,851

EDUCATIONAL FUNDING ACCOUNTABILITY ACT
Reporting Requirements
FY 2022-23

District School Board of Nassau County

District No. 45

District Employees By Job Classification*

	Regular Full-Time	Regular Part-Time	Totals	%
A Instructional Personnel	795	5	800	48.37%
B Instructional Specialists	121	3	124	7.50%
C Instructional Support Personnel	236	4	240	14.51%
D Administrative Personnel	57	0	57	3.45%
E Managers	10	0	10	0.60%
F Educational Support Personnel	400	23	423	25.57%
Totals	1,619	35	1,654	100.00%

Costs of Administration per K-12 UFTE

K-12 Unweighted Full-time Equivalent (UFTE) Students	12,557.65 **
Total K-12 Costs of Administration - General Fund	<u>\$ 9,666,150</u>
Costs of Administration per K-12 UFTE - General Fund	<u>\$ 769.74</u>
Total K-12 Costs of Administration - Special Revenue Fund	<u>\$ 247,192</u>
Costs of Administration per K-12 UFTE - Special Revenue Fund	<u>\$ 19.68</u>
Total K-12 Costs of Administration - Federal Education Stabilization Funds (Funds 441 - 446)	<u>\$ 22,509</u>
Costs of Administration per K-12 UFTE - Federal Education Stabilization Funds (Funds 441 - 446)	<u>\$ 1.79</u>

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

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