

EDUCATIONAL FUNDING ACCOUNTABILITY ACT
Expenditure Reporting Requirements (Section 1010.215, Florida Statutes)
FY 2023-24

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	\$79,356,353	\$3,754,994	\$2,495,825	\$85,607,172
Instructional Support Delivered at Schools:					
Student Support Services	6100	6,273,616	319,065	77,941	6,670,622
Instructional Media	6200	962,813	0	0	962,813
Curriculum Development	6300	1,537,342	755,263	310,777	2,603,382
Facilities Acquisition	7400	828,364	0	0	828,364
Central Services	7700	265,087	14,339	1,499	280,925
Administrative Technology Services	8200	0	0	0	0
School Administration (Support Expenditures)	7300	2,711,331	0	4,366	2,715,697
Operation of Plant	7900	13,974,996	546	87,901	14,063,443
Maintenance of Plant	8100	3,561,972	0	0	3,561,972
Instructional Staff Training	6400	1,792,536	369,702	244,228	2,406,466
Instruction-Related Technology	6500	2,452,038	0	293,152	2,745,190
Subtotal		113,716,448	5,213,909	3,515,689	122,446,046
Less Adult Program Costs		(255,772)	(104,523)	0	(360,295)
Student Transportation	7800	6,214,985	60,329	166,134	6,441,448
Food Services	7600	530,177	7,018,160	41,165	7,589,502
Total K-12 Costs of Instructional Support		\$120,205,838	\$12,187,875	\$3,722,988	\$136,116,701

	Function	General Fund	Special Revenue Fund (Fund 420)	Federal Education Stabilization Funds (Funds 441 - 446)	Total
Administration:					
Board	7100	\$808,739	\$0	\$0	\$808,739
General Administration	7200	703,936	10,225	0	714,161
School Administration (Excluding Support Expenditures)	7300	5,084,330	0	8,187	5,092,517
Fiscal Services	7500	831,657	0	12,994	844,651
District Administration of Support Functions:					
Student Support Services	6100	0	0	0	0
Instructional Media	6200	0	0	0	0
Curriculum Development	6300	1,058,844	218,749	0	1,277,593
Facilities Acquisition	7400	245,487	0	0	245,487
Central Services	7700	859,382	0	0	859,382
Administrative Technology Services	8200	1,253,990	0	10,106	1,264,096
Subtotal		10,846,365	228,974	31,287	11,106,626
Less Adult Program Costs		(24,947)	(4,579)	0	(29,526)
Total K-12 Costs of Administration		\$10,821,418	\$224,395	\$31,287	\$11,077,100

EDUCATIONAL FUNDING ACCOUNTABILITY ACT**Reporting Requirements****FY 2023-24**

District School Board of Nassau County

District No. 45

District Employees By Job Classification*

	Regular Full-Time	Regular Part-Time	Totals	%
A Instructional Personnel	829	13	842	48.17%
B Instructional Specialists	133	2	135	7.72%
C Instructional Support Personnel	243	5	248	14.19%
D Administrative Personnel	59	0	59	3.38%
E Managers	10	0	10	0.57%
F Educational Support Personnel	432	22	454	25.97%
Totals	1,706	42	1,748	100.00%

Costs of Administration per K-12 UFTE

K-12 Unweighted Full-time Equivalent (UFTE) Students	<u>12,587.20</u> **
Total K-12 Costs of Administration - General Fund	<u>\$ 10,821,418</u>
Costs of Administration per K-12 UFTE - General Fund	<u>\$ 859.72</u>
Total K-12 Costs of Administration - Special Revenue Fund	<u>\$ 224,395</u>
Costs of Administration per K-12 UFTE - Special Revenue Fund	<u>\$ 17.83</u>
Total K-12 Costs of Administration - Federal Education Stabilization Funds (Funds 441 - 446)	<u>\$ 31,287</u>
Costs of Administration per K-12 UFTE - Federal Education Stabilization Funds (Funds 441 - 446)	<u>\$ 2.49</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.*