

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

District School Board of Baker County

District No. 02

	Function	General Fund	Special Revenue Funds (Funds 410 & 420)	Federal Education Stabilization Funds (Funds 441 - 446)	Total
Instructional Support:					
Instruction	5000	\$23,804,435	\$1,926,903	\$2,122,313	\$27,853,651
Instructional Support Delivered at Schools:					
Student Support Services	6100	2,217,403	261,394	122,207	2,601,004
Instructional Media	6200	517,926	570	31,170	549,666
Curriculum Development	6300	286,164	47,062	1,298	334,524
Facilities Acquisition	7400	8,484	0	0	8,484
Central Services	7700	169,478	116	0	169,594
Administrative Technology Services	8200	679,080	0	0	679,080
School Administration (Support Expenditures)	7300	672,343	1,412	857	674,612
Operation of Plant	7900	4,937,853	0	39,720	4,977,573
Maintenance of Plant	8100	1,110,890	0	0	1,110,890
Instructional Staff Training	6400	192,805	285,469	31,873	510,147
Instruction-Related Technology	6500	296,089	14,163	0	310,252
Subtotal		34,892,950	2,537,089	2,349,438	39,779,477
Less Adult Program Costs		(127,443)	(228,039)	(8,806)	(364,288)
Student Transportation	7800	2,722,385	58,427	95,578	2,876,390
Food Services	7600	37,211	3,409,792	21,669	3,468,672
Total K-12 Costs of Instructional Support		\$37,525,103	\$5,777,269	\$2,457,879	\$45,760,251

	Function	General Fund	Special Revenue Fund (Fund 420)	Federal Education Stabilization Funds (Funds 441 - 446)	Total
Administration:					
Board	7100	\$469,175	\$0	\$0	\$469,175
General Administration	7200	354,601	0	9,723	364,324
School Administration (Excluding Support Expenditures)	7300	1,607,558	3,376	2,049	1,612,983
Fiscal Services	7500	796,038	0	64,840	860,878
District Administration of Support Functions:					
Student Support Services	6100	383,362	6,404	13,076	402,842
Instructional Media	6200	0	0	0	0
Curriculum Development	6300	423,209	362,898	95,710	881,817
Facilities Acquisition	7400	0	0	0	0
Central Services	7700	361,671	22,013	0	383,684
Administrative Technology Services	8200	228,378	0	0	228,378
Subtotal		4,623,992	394,691	185,398	5,204,081
Less Adult Program Costs		(16,646)	(35,483)	(686)	(52,815)
Total K-12 Costs of Administration		\$4,607,346	\$359,208	\$184,712	\$5,151,266

EDUCATIONAL FUNDING ACCOUNTABILITY ACT
Reporting Requirements
FY 2022-23

District School Board of Baker County

District No. 02

District Employees By Job Classification*

	Regular Full-Time	Regular Part-Time	Totals	%
A Instructional Personnel	301	1	302	46.18%
B Instructional Specialists	39	0	39	5.96%
C Instructional Support Personnel	101	0	101	15.44%
D Administrative Personnel	26	0	26	3.98%
E Managers	4	0	4	0.61%
F Educational Support Personnel	172	10	182	27.83%
Totals	643	11	654	100.00%

Costs of Administration per K-12 UFTE

K-12 Unweighted Full-time Equivalent (UFTE) Students	<u>4,797.02</u> **
Total K-12 Costs of Administration - General Fund	<u>\$ 4,607,346</u>
Costs of Administration per K-12 UFTE - General Fund	<u>\$ 960.46</u>
Total K-12 Costs of Administration - Special Revenue Fund	<u>\$ 359,208</u>
Costs of Administration per K-12 UFTE - Special Revenue Fund	<u>\$ 74.88</u>
Total K-12 Costs of Administration - Federal Education Stabilization Funds (Funds 441 - 446)	<u>\$184,712</u>
Costs of Administration per K-12 UFTE - Federal Education Stabilization Funds (Funds 441 - 446)	<u>\$ 38.51</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.