

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

District School Board of Walton County

District No. 66

|  | Function | General<br>Fund | Special<br>Revenue Funds<br>(Funds 410 & 420) | Federal Education<br>Stabilization Funds<br>(Funds 441 - 446) | Total         |
|--|----------|-----------------|---|---|---------------|
| <b>Instructional Support:</b>                    |          |                 |   |   |               |
| Instruction                                      | 5000     | \$76,225,045    | \$2,897,520                                   | \$9,312,128   | \$88,434,693  |
| Instructional Support Delivered at Schools:      |          |                 |   |   |               |
| Student Support Services                         | 6100     | 3,417,741       | 83,783  | 331,365   | 3,832,889     |
| Instructional Media                              | 6200     | 1,179,171       | 0   | 36,753  | 1,215,924     |
| Curriculum Development                           | 6300     | 806,753         | 1,403,183                                     | 386,498   | 2,596,434     |
| Facilities Acquisition                           | 7400     | 785,712         | 0   | 0   | 785,712       |
| Central Services                                 | 7700     | 354,317         | 0   | 29,068  | 383,385       |
| Administrative Technology Services               | 8200     | 922,009         | 0   | 58,977  | 980,986       |
| School Administration (Support Expenditures)     | 7300     | 3,759,302       | 0   | 133,997   | 3,893,299     |
| Operation of Plant                               | 7900     | 12,646,629      | 0   | 1,176,469   | 13,823,098    |
| Maintenance of Plant                             | 8100     | 3,313,830       | 0   | 104,960   | 3,418,790     |
| Instructional Staff Training                     | 6400     | 1,142,991       | 609,148                                       | 605,110   | 2,357,249     |
| Instruction-Related Technology                   | 6500     | 1,182,421       | 0   | 138,895   | 1,321,316     |
| <b>Subtotal</b>                                  |          | 105,735,921     | 4,993,634                                     | 12,314,220  | 123,043,775   |
| <b>Less Adult Program Costs</b>                  |          | (3,113,819)     | (319,785)                                     | (984,688)   | (4,418,292)   |
| Student Transportation                           | 7800     | 5,979,037       | 0   | 342,607   | 6,321,644     |
| Food Services                                    | 7600     | 71,707          | 6,560,393                                     | 224,642   | 6,856,742     |
| <b>Total K-12 Costs of Instructional Support</b> |          | \$108,672,846   | \$11,234,242                                  | \$11,896,781  | \$131,803,869 |

|  | Function | General<br>Fund | Special<br>Revenue Fund<br>(Fund 420) | Federal Education<br>Stabilization Funds<br>(Funds 441 - 446) | Total        |
|--|----------|-----------------|---------------------------------------|---|--------------|
| <b>Administration:</b>                                 |          |                 |                                       |   |              |
| Board  | 7100     | \$807,055       | \$0                                   | \$3,230   | \$810,285    |
| General Administration                                 | 7200     | 952,852         | 0                                     | 16,148  | 969,000      |
| School Administration (Excluding Support Expenditures) | 7300     | 4,757,467       | 0                                     | 169,576   | 4,927,043    |
| Fiscal Services  | 7500     | 975,396         | 0                                     | 28,581  | 1,003,977    |
| District Administration of Support Functions:          |          |                 |                                       |   |              |
| Student Support Services                               | 6100     | 1,671,625       | 18,613                                | 162,270   | 1,852,508    |
| Instructional Media                                    | 6200     | 0               | 0                                     | 0   | 0            |
| Curriculum Development                                 | 6300     | 685,937         | 230,696                               | 118,442   | 1,035,075    |
| Facilities Acquisition                                 | 7400     | 0               | 0                                     | 0   | 0            |
| Central Services                                       | 7700     | 669,720         | 0                                     | 0   | 669,720      |
| Administrative Technology Services                     | 8200     | 102,099         | 0                                     | 0   | 102,099      |
| <b>Subtotal</b>  |          | 10,622,151      | 249,309                               | 498,247   | 11,369,707   |
| <b>Less Adult Program Costs</b>                        |          | (312,291)       | (15,956)                              | (39,860)  | (368,107)    |
| <b>Total K-12 Costs of Administration</b>              |          | \$10,309,860    | \$233,353                             | \$458,387   | \$11,001,600 |

**EDUCATIONAL FUNDING ACCOUNTABILITY ACT**  
**Reporting Requirements**  
**FY 2022-23**

District School Board of Walton County

District No. 66

**District Employees By Job Classification\***

|                                   | Regular<br>Full-Time | Regular<br>Part-Time | Totals       | %              |
|-----------------------------------|----------------------|----------------------|--------------|----------------|
| A Instructional Personnel         | 823                  | 2                    | 825          | 49.81%         |
| B Instructional Specialists       | 126                  | 0                    | 126          | 7.61%          |
| C Instructional Support Personnel | 238                  | 1                    | 239          | 14.43%         |
| D Administrative Personnel        | 41                   | 0                    | 41           | 2.48%          |
| E Managers                        | 21                   | 0                    | 21           | 1.27%          |
| F Educational Support Personnel   | 403                  | 1                    | 404          | 24.40%         |
| <b>Totals</b>                     | <b>1,652</b>         | <b>4</b>             | <b>1,656</b> | <b>100.00%</b> |

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

|  |                      |
|--|----------------------|
| <b>K-12 Unweighted Full-time Equivalent (UFTE) Students</b>  | <u>10,598.67</u> **  |
| <b>Total K-12 Costs of Administration - General Fund</b>   | <u>\$ 10,309,860</u> |
| <b>Costs of Administration per K-12 UFTE - General Fund</b>  | <u>\$ 972.75</u>     |
| <b>Total K-12 Costs of Administration - Special Revenue Fund</b>                                       | <u>\$ 233,353</u>    |
| <b>Costs of Administration per K-12 UFTE - Special Revenue Fund</b>                                    | <u>\$ 22.02</u>      |
| <b>Total K-12 Costs of Administration - Federal Education Stabilization Funds (Funds 441 - 446)</b>    | <u>\$ 458,387</u>    |
| <b>Costs of Administration per K-12 UFTE - Federal Education Stabilization Funds (Funds 441 - 446)</b> | <u>\$ 43.25</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.