

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

District School Board of Hernando County

District No. 27

	Function	General Fund	Special Revenue Funds (Funds 410 & 420)	Federal Education Stabilization Funds (Funds 441 - 446)	Total
Instructional Support:					
Instruction	5000	\$121,726,535	\$6,760,419	\$18,219,917	\$146,706,871
Instructional Support Delivered at Schools:					
Student Support Services	6100	9,017,428	2,163,102	474,695	11,655,225
Instructional Media	6200	1,865,109	6,205	15,105	1,886,419
Curriculum Development	6300	3,128,809	2,644,616	1,744,346	7,517,771
Facilities Acquisition	7400	589,298	0	30,147	619,445
Central Services	7700	3,797,758	0	0	3,797,758
Administrative Technology Services	8200	1,184,643	0	0	1,184,643
School Administration (Support Expenditures)	7300	7,623,101	24,767	54,520	7,702,388
Operation of Plant	7900	21,420,813	0	137,507	21,558,320
Maintenance of Plant	8100	6,586,728	337	1,798,330	8,385,395
Instructional Staff Training	6400	688,784	1,316,351	36,660	2,041,795
Instruction-Related Technology	6500	718,140	139,113	0	857,253
Subtotal		178,347,146	13,054,910	22,511,227	213,913,283
Less Adult Program Costs		(1,075,727)	(288,991)	(176,973)	(1,541,691)
Student Transportation	7800	14,148,888	31,029	375,233	14,555,150
Food Services	7600	314,682	14,693,551	0	15,008,233
Total K-12 Costs of Instructional Support		\$191,734,989	\$27,490,499	\$22,709,487	\$241,934,975

	Function	General Fund	Special Revenue Fund (Fund 420)	Federal Education Stabilization Funds (Funds 441 - 446)	Total
Administration:					
Board	7100	\$726,624	\$0	\$0	\$726,624
General Administration	7200	2,393,899	0	0	2,393,899
School Administration (Excluding Support Expenditures)	7300	6,997,346	22,734	50,044	7,070,124
Fiscal Services	7500	939,118	0	0	939,118
District Administration of Support Functions:					
Student Support Services	6100	737,397	259,001	63,437	1,059,835
Instructional Media	6200	96,832	1,271	3,094	101,197
Curriculum Development	6300	311,493	360,920	174,141	846,554
Facilities Acquisition	7400	222,618	0	0	222,618
Central Services	7700	824,643	0	0	824,643
Administrative Technology Services	8200	2,757,243	0	20,127	2,777,370
Subtotal		16,007,213	643,926	310,843	16,961,982
Less Adult Program Costs		(96,043)	(14,231)	(2,456)	(112,730)
Total K-12 Costs of Administration		\$15,911,170	\$629,695	\$308,387	\$16,849,252

EDUCATIONAL FUNDING ACCOUNTABILITY ACT
Reporting Requirements
FY 2022-23

District School Board of Hernando County

District No. 27

District Employees By Job Classification*

	Regular Full-Time	Regular Part-Time	Totals	%
A Instructional Personnel	1,431	0	1,431	47.03%
B Instructional Specialists	233	1	234	7.69%
C Instructional Support Personnel	364	3	367	12.06%
D Administrative Personnel	89	0	89	2.92%
E Managers	26	0	26	0.85%
F Educational Support Personnel	881	15	896	29.45%
Totals	3,024	19	3,043	100.00%

Costs of Administration per K-12 UFTE

K-12 Unweighted Full-time Equivalent (UFTE) Students	<u>23,309.42</u> **
Total K-12 Costs of Administration - General Fund	<u>\$ 15,911,170</u>
Costs of Administration per K-12 UFTE - General Fund	<u>\$ 682.61</u>
Total K-12 Costs of Administration - Special Revenue Fund	<u>\$ 629,695</u>
Costs of Administration per K-12 UFTE - Special Revenue Fund	<u>\$ 27.01</u>
Total K-12 Costs of Administration - Federal Education Stabilization Funds (Funds 441 - 446)	<u>\$ 308,387</u>
Costs of Administration per K-12 UFTE - Federal Education Stabilization Funds (Funds 441 - 446)	<u>\$ 13.23</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.