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CONTACT PERSON:

NAME: Li Liu

PHONE: 850-245-0405

MEMORANDUM

TO: District School Superintendents
District Finance Officers

FROM: Suzanne Pridgeon

A handwritten signature in blue ink that reads "Suzanne Pridgeon".

DATE: December 15, 2022

SUBJECT: 2021-22 Expenditures Per Full-Time Equivalent (FTE) Student

Proviso language preceding specific appropriation 129 of [chapter 2022-156, Laws of Florida](#), requires that, by December 31, 2022, the Florida Department of Education (FDOE) and school districts publish on their respective websites expenditure data on a per FTE basis that is derived from the school district's Annual Financial Report. This data must include per FTE student expenditures for the general fund, special revenue funds, debt service funds, and capital project funds, but not include fiduciary funds, enterprise funds, or internal service funds. The data must also include a total per FTE student expenditure amount. The proviso language requires school district data to be published in the same format as that used by FDOE.

The report on expenditures per FTE student compiled by FDOE from the 2021-22 school district annual financial reports is attached and is also available [here](#) by selecting "2021-22 Expenditures Per Full-Time Equivalent (FTE) Student (PDF)" under the "Financial Reporting" section. School districts should use this data to satisfy the proviso language requirement for publishing data related to expenditures per FTE student.

If you have questions regarding this memorandum, please call Li Liu at 850-245-0405.

SP/lh

Attachment

cc: Mark Eggers, Assistant Deputy Commissioner, Division of Finance and Operations
Li Liu, Bureau Chief, School Business Services

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations