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MEMORANDUM

TO: District School Superintendents
District Finance Officers

FROM: Linda Champion

DATE: December 12, 2016

SUBJECT: 2015-16 Expenditures Per Full-Time Equivalent (FTE) Student

Proviso language preceding specific appropriation 128 of chapter 2016-66, Laws of Florida, requires that, by December 31, 2016, the Florida Department of Education (FDOE) and school districts publish data regarding expenditures per FTE student on their respective websites. This data must include per-FTE-student expenditures for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds, but not for 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 the FDOE.

The report on expenditures per FTE student compiled by the FDOE from the 2015-16 school district annual financial reports is available from our website at <http://www.fldoe.org/finance/fl-edu-finance-program-fefp> by selecting "2015-16 Expenditures Per Full-Time Equivalent (FTE) Student (PDF)" under the "Financial Reporting" section. This data can be used by school districts to satisfy the publication requirement of chapter 2016-66, Laws of Florida.

If you have any questions regarding this memorandum, please call Mark Eggers at 850-245-0351.

LC/bp

Linda Champion
Deputy Commissioner, Finance and Operations