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MEMORANDUM

DATE: December 19, 2014

TO: District School Superintendents
District Finance Officers

FROM: Linda Champion 

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

Proviso language preceding specific appropriation 129 of chapter 2014-051, Laws of Florida, requires that the Florida Department of Education publish data regarding expenditures per FTE student on its website by December 31, 2014. **School districts must also publish their data in the same format on their respective websites by December 31, 2014.**

Published 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 report on expenditures per FTE student compiled by the department from the 2013-2014 school district annual financial reports is available at <http://www.fldoe.org/finance/fl-edu-finance-program-fefp/>. Under "Financial Reporting," please select "Expenditures Per Full-Time Equivalent (FTE) Student."

If you have any questions regarding this memorandum, please call Janice Hutchison or Becky Pruett at 850-245-0405.

LC/kh

Linda Champion
Deputy Commissioner, Finance and Operations