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**CONTACT PERSON:**  
NAME: Li Liu  
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**MEMORANDUM**

**TO:** District School Superintendents  
District Finance Officers

**FROM:** Suzanne Pridgeon

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

**DATE:** December 17, 2021

**SUBJECT: 2020-21 Expenditures Per Full-Time Equivalent (FTE) Student**

Proviso language preceding specific appropriation 131 of Chapter 2021-36, Laws of Florida (L.O.F.), requires that, by December 31, 2021, 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 on each school district's website in the same format as that used by the FDOE.

The report on expenditures per FTE student compiled by the FDOE from the 2020-21 school district annual financial reports is available [here](#) by selecting "2020-21 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 2021-36, L.O.F.

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

SP/gc

cc: Mark Eggers, Assistant Deputy Commissioner  
Li Liu, Senior Educational Program Director

Suzanne Pridgeon  
Deputy Commissioner, Finance and Operations