

## Definitions and Calculation Methodology

Fiscal Data	Description
FTE/Instructional Personnel	The instructional personnel include full-time instructional personnel, instructional specialists and instructional support personnel, as defined by section 1010.215(2), Florida Statutes (F.S.), including but not limited to, classroom teachers, substitute teachers, librarians and instructional aides, The number of full-time equivalent (FTE) students reflects the final unweighted FTE students in prekindergarten exceptional education programs through grade 12 (PreK-12), including charter schools, and excluding the John M. McKay Scholarships for Students with Disabilities Program. This FTE is also used in the calculation of other fiscal data as applicable.
FTE/Administrative Personnel	The administrative personnel include full-time administrative personnel, managers, and educational support personnel, as defined by s. 1010.215(2), F.S., including but not limited to, principals, assistant principals, administrators, professional staff, secretarial workers and service workers.
Total Operating Expenditures per FTE	Total operating expenditures are the total PreK-12 program costs for the general and special revenue funds combined, exclusive of food service and student transportation costs.
Total Instructional Expenditures per FTE	Total instructional expenditures include the program costs for instruction, instructional support services, school administration, facilities acquisition and construction at the school level, central services at the school level, and operation and maintenance of plant, as defined by s. 1010.215(4)(b), F.S., and as reported in the general fund and special revenue funds combined.
General Administrative Expenditures/Total Operating Expenditures	General administrative expenditures include program costs for district school board, general administration, school administration, facilities acquisition and construction, fiscal services, and central services at the district level, as defined by s. 1010.215(4)(a), F.S., and as reported in the general fund and special revenue funds combined. The sum of general administrative expenditures and instructional expenditures equals total operating expenditures.
General Fund Ending Balance Classified as Assigned or Unassigned	The assigned and unassigned balance of the general fund, as reported on the audited financial statements, is used to calculate the districts' financial condition ratio pursuant to s. 1011.051 F.S., which is only available at the district level.