

# FLORIDA DEPARTMENT OF EDUCATION



**CHARLIE CRIST**  
Commissioner

SHAN GOFF, CHIEF  
BUREAU OF INSTRUCTIONAL  
SUPPORT AND COMMUNITY  
SERVICES

July 17, 2002

## MEMORANDUM # 02-69

**TO:** District Administrators of Exceptional Education  
**FROM:** Shan Goff  
**SUBJECT:** Corrected District Expenditure Reports

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Enclosed, for your information, are **corrected** 2000-2001 program cost reports for your district and for the state. These reports should replace those sent to you in March of 2002, under Memorandum #02-27. In the earlier reports, there was a programming error in the allocation of the indirect costs for allowable food service and transportation which affected ESOL, ESE and vocational data. The three corrected reports are:

- General Fund Expenditures (with and without allowable food service and transportation indirect costs included)
- Special Revenue Funds Expenditures
- General and Special Revenue Funds Expenditures

Unlike last year's reports, which included all exceptional education expenditure data under one program number (250), this year's data report includes data for each program (111, 112, 113, 254, and 255).

Please note that Section 237.34(3)(a), Florida Statutes, requires at least 90 percent of the funds generated by programs for exceptional students, on an aggregate program basis, shall be expended on the aggregate total school costs for these programs. You can find the percent expended in your district by looking on page 4 of Report No. 01, General Fund Expenditures. The percent is indicated in the row, "Subtotal for Exceptional Programs," in the column labeled "Cost as a Percent of FEFP Adjusted Revenue" for "Total School."

We hope you will find this information useful. If you have questions about the reports, please contact Marie Lacap at (850) 488-1379, Suncom 278-1379, or e-mail [lacapm@mail.doe.state.fl.us](mailto:lacapm@mail.doe.state.fl.us).

SG/ML/pd

Enclosures

cc: District Finance Officers (memo only)