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CONTACT PERSONS:

NAMES: Josh Bemis
Lisa Raker
PHONE: 850-245-0405
850-245-0400

MEMORANDUM

TO: School District Superintendents

FROM: Suzanne Pridgeon

DATE: January 29, 2026

SUBJECT: February 2025-26 Full-Time Equivalent (FTE) Student Survey Information

[Section \(s.\) 1011.62\(1\)\(a\)](#), Florida Statutes (F.S.), requires Florida school districts to report FTE student membership by conducting periodic surveys throughout the school year. The February FTE student survey for the 2025-26 Florida Education Finance Program (FEFP) will be conducted during the week of February 2-6, 2026, and the data from this survey will be used in the fourth calculation of the 2025-26 FEFP. **“Date Certain” for all schools in all school districts is Friday of survey week.** “Date Certain” is the specific time for setting student schedules on the local student course record and is used for reporting the FTE Reported, Course data element.

Please see the attached list of cost factors and program numbers for the 2025-26 fiscal year and the schedule of reporting deadlines for 2025-26 through 2028-29. The *2025-26 FTE General Instructions*, which provide detailed instructions for reporting FTE, will be sent in a separate memorandum later in the year once approved by the State Board of Education.

General Information

The system cut-off date for reporting February survey data to be used in the 2025-26 FEFP Fourth Calculation is April 15, 2026. All database entries must be complete as of this date to be included in the calculation. **It is important that validation reports be requested prior to this date and all FTE student data in error be corrected before submitting a certification letter to the Florida Department of Education (department).**

The attached form letter, which certifies February 2026 **reported** FTE student data, must be signed by the superintendent or designee and submitted to the Bureau of School Business Services no later than **April 30, 2026**. The unweighted reported FTE student totals provided in this letter must match

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations

the totals reported in the database as of the system cut-off date. **Once notified of the availability of certification reports, districts should use FTE Report 05.108 to verify FTE student data recorded in the database for the certification letter.** The information in this letter will be compared to the department's report to ensure that accurate information is used to recalibrate FTE student data. Please note that only reported FTE student data should be provided in the FTE student data certification letter.

Family Empowerment Scholarship (FES) Program

Beginning in 2023-24, school districts were no longer responsible for reporting FTE students enrolled in the FES program. The department reports these students for each school district based on the number of students enrolled in and receiving payments through the FES program. Certification letters submitted should certify district-reported FTE only and exclude FTE for any FES students. Each calculation of the FEFP will include a summary of the FTE for FES students associated with each school district.

FTE Student Data to be Reported

The Florida Virtual School (FLVS) part-time instruction program, credit recovery in virtual instruction programs, and virtual charter schools may operate for more than the 180-day school year and may report the associated FTE for funding. Instructional programs operating within Florida Department of Juvenile Justice (DJJ) programs and Incompetent to Proceed programs are required to provide 250 days of instruction over 12 months. Nonresidential DJJ facilities are funded for a 230- to 250-day school year or the hourly equivalent. Other prekindergarten through grade 12 courses offered beyond the regular school year are funded through the Educational Enrichment Allocation. Although funding for such courses does not depend on reported FTE student data, districts are still required to report summer non-funded FTE student data in the Automated Student Information System so associated statistical reports can be generated.

In addition to the FTE student data for programs that operate for more than 180 days or the hourly equivalent, the FTE student data for credit completions or the prescribed level of content that counts toward promotion to the next grade in programs listed in s. 1011.62(1)(c), F.S., should be reported in the June survey for the following programs: school district virtual instruction programs ([s. 1002.45, F.S.](#)); school district virtual course offerings ([s. 1003.498, F.S.](#)); virtual charter school programs ([s. 1002.33, F.S.](#)); FLVS full-time programs ([s. 1002.37\(9\), F.S.](#)); franchises of FLVS ([s. 1002.37\(4\), F.S.](#)); and FLVS courses delivered on a public school campus (s. 1002.37(3)(d), F.S.). Students who successfully complete a virtual instruction course should be reported in the June survey. A virtual instruction course that is not successfully completed should be reported in the June survey with "FTE Reported, Course" equal to 0.0000.

Exceptional Student Education (ESE) Student Record

The FTE student records of students receiving ESE services (FEFP program numbers 111, 112, 113, 254, and 255) must have a matching ESE student record to generate funding under the FEFP.

Classroom Identification, Florida Inventory of School Houses (FISH) Number

To generate funding under the FEFP, each teacher course record for courses taught in a school district classroom in surveys 2 and 3 must contain a valid classroom identification FISH number that matches a number in the FISH file.

Reports 60.021 (Supplemental FTE Data File List) and 71.411 (Supplemental Bonus FTE) are available upon request. Report 60.021 provides data regarding the Florida Department of Children and Families programs, and report 71.411 provides data regarding the Florida Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Early High School Graduation and Dual Enrollment programs. School districts can use these reports to verify the FTE in these programs. For additional information, consult the [2025-26 Student Information System Database Manual](#).

Please contact Josh Bemis, School Business Services, at Josh.Bemis@fldoe.org or 850-245-0405, or Lisa Raker, PreK-12 Education Information Services, at Lisa.Raker1@fldoe.org or 850-245-0400, if assistance is needed. The signed certification letter should be emailed to James.Andrews@fldoe.org.

SP/ja

Attachments: February 2025-26 FTE Student Certification Letter
Cost Factors and Program Numbers for the 2025-26 Fiscal Year
FTE Reporting Deadlines 2025-26 through 2028-29

cc: District FTE Administrators
District Finance Officers
District Management Information System Directors
District Management Information System Contacts
Li Liu, Bureau Chief, School Business Services
Lisa Raker, Bureau Chief, PK-12 Education Information Services
Josh Bemis, Educational Policy Director, Office of Funding and Financial Reporting
James Andrews, Educational Policy Consultant, Office of Funding and Financial Reporting

ATTENTION: James Andrews
James.andrews@fldoe.org
Due Date: April 30, 2026

Date: _____

Li Liu, Bureau Chief
Florida Department of Education
Bureau of School Business Services
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

Dear Ms. Liu:

This letter certifies the reported PK-12 FTE student totals in the Florida Department of Education Information Database, as indicated by the final FTE report, **File 05.108**, for the July 2025, October 2025 and February 2026 surveys for the _____ County School District. All district schools are represented.

Total FEFP Reported PK-12 FTE
Florida Education Finance Program

July 2025 survey totals _____

October 2025 survey totals _____

February 2026 survey totals _____

Contact Name: _____

Phone Number: _____

Email Address: _____

Note: The following programs are reported with FTE student data in surveys 1-4: Florida Virtual School (FLVS) serving students receiving part-time instruction, Department of Juvenile Justice programs, and Juveniles Incompetent to Proceed programs. District virtual programs and charter virtual schools are reported with zero FTE in surveys 2 and 3, and actual FTE is reported in survey 4. All other programs are reported only in surveys 2 and 3. FLVS, district virtual programs, and virtual charter schools are reported for FTE based on successful completions.

Sincerely,

Signature of School District Superintendent or Designee

Cost Factors and Program Numbers for the 2025-26 Fiscal Year

| Program/Category | <u>Cost Factors</u> | <u>Program Numbers</u> |
|--|--------------------------------|-----------------------------------|
| <u>BASIC PROGRAMS</u> | | |
| PreK-3 Basic | 1.108 | 101 |
| 4-8 Basic | 1.000 | 102 |
| 9-12 Basic | 0.972 | 103 |
| PreK-3 Basic with ESE Services* | 1.108 | 111 |
| 4-8 Basic with ESE Services | 1.000 | 112 |
| 9-12 Basic with ESE Services | 0.972 | 113 |
| <u>EXCEPTIONAL STUDENT EDUCATION</u> | | |
| Support Level 4 | 3.609 | 254 |
| Support Level 5 | 6.064 | 255 |
| <u>ENGLISH FOR SPEAKERS OF OTHER LANGUAGES</u> | | |
| ESOL | 1.165 | 130 |
| <u>CAREER EDUCATION</u> | | |
| Career Education 9-12 | 1.081 | 300 |

* Includes Prekindergarten ESE students, if not Level 4 or Level 5.

APPENDIX A

Schedule of State Processing Dates for 2025-2026 thru 2028-2029

| 2025-2026 | 2026-2027 |
|--|---|
| <p><u>Survey 1</u> Survey Week: July 14 – 18, 2025 Due Date: August 1, 2025 State Processing: July 28 – September 12, 2025 Final Update/Amendment Date: September 30, 2025</p> <p><u>Survey 2</u> Survey Week: October 6 – 10, 2025 Due Date: October 17, 2025 State Processing: October 13 – 31, 2025 Final Update/Amendment Date: December 15, 2025</p> <p><u>Survey 3</u> Survey Week: February 2 – 6, 2026 Due Date: February 13, 2026 State Processing: February 9 – 27, 2026 Final Update/Amendment Date: April 15, 2026</p> <p><u>Survey 4</u> Survey Week: June 15 – 19, 2026 Due Date: July 3, 2026 State Processing: June 22 – July 10, 2026 Final Update/Amendment Date: August 15, 2026</p> <p><u>Survey 5</u> Due Date: July 24, 2026 State Processing: July 20 – August 7, 2026 Final Update/Amendment Date: October 31, 2026</p> | <p><u>Survey 1</u> Survey Week: July 13 – 17, 2026 Due Date: July 31, 2026 State Processing: July 27 – September 11, 2026 Final Update/Amendment Date: September 30, 2026</p> <p><u>Survey 2</u> Survey Week: October 5 – 9, 2026 Due Date: October 16, 2026 State Processing: October 12 – November 6, 2026 Final Update/Amendment Date: December 15, 2026</p> <p><u>Survey 3</u> Survey Week: February 8 – 12, 2027 Due Date: February 19, 2027 State Processing: February 15 – March 5, 2027 Final Update/Amendment Date: April 15, 2027</p> <p><u>Survey 4</u> Survey Week: June 14 – 18, 2027 Due Date: July 2, 2027 State Processing: June 21 – July 9, 2027 Final Update/Amendment Date: August 15, 2027</p> <p><u>Survey 5</u> Due Date: July 23, 2027 State Processing: July 19 – August 6, 2027 Final Update/Amendment Date: October 31, 2027</p> |
| 2027-2028 | 2028-2029 |
| <p><u>Survey 1</u> Survey Week: July 12 – 16, 2027 Due Date: July 30, 2027 State Processing: July 26 – September 10, 2027 Final Update/Amendment Date: September 30, 2027</p> <p><u>Survey 2</u> Survey Week: October 4 – 8, 2027 Due Date: October 15, 2027 State Processing: October 11 – November 5, 2027 Final Update/Amendment Date: December 15, 2027</p> <p><u>Survey 3</u> Survey Week: February 7 – 11, 2028 Due Date: February 18, 2028 State Processing: February 14 – March 3, 2028 Final Update/Amendment Date: April 15, 2028</p> <p><u>Survey 4</u> Survey Week: June 12 – 16, 2028 Due Date: June 30, 2028 State Processing: June 19 – July 7, 2028 Final Update/Amendment Date: August 15, 2028</p> <p><u>Survey 5</u> Due Date: July 21, 2028 State Processing: July 17 – August 4, 2028 Final Update/Amendment Date: October 31, 2028</p> | <p><u>Survey 1</u> Survey Week: July 10 – 14, 2028 Due Date: July 28, 2028 State Processing: July 24 – September 8, 2028 Final Update/Amendment Date: September 30, 2028</p> <p><u>Survey 2</u> Survey Week: October 2 – 6, 2028 Due Date: October 13, 2028 State Processing: October 9 – November 3, 2028 Final Update/Amendment Date: December 15, 2028</p> <p><u>Survey 3</u> Survey Week: February 5 – 9, 2029 Due Date: February 16, 2029 State Processing: February 12 – March 2, 2029 Final Update/Amendment Date: April 15, 2029</p> <p><u>Survey 4</u> Survey Week: June 11 – 15, 2029 Due Date: June 29, 2029 State Processing: June 18 – July 6, 2029 Final Update/Amendment Date: August 15, 2029</p> <p><u>Survey 5</u> Due Date: July 20, 2029 State Processing: July 16 – August 3, 2029 Final Update/Amendment Date: October 31, 2029</p> |