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**CONTACT PERSON:**  
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**MEMORANDUM**

**TO:** District Finance Officers

**FROM:** Suzanne Pridgeon

**DATE:** April 17, 2023

**SUBJECT: 2021-22 Graphics for School District Fiscal Transparency and Web-based Tool**

[Section \(s.\) 1011.035\(2\)\(a\), Florida Statutes](#) (F.S.), requires each school district to present certain fiscal data as graphical representations on its website for the previous three years, for the school district and each of its public schools. This requirement became effective July 1, 2019, when the statute was amended by [Chapter 2018-5, Laws of Florida](#).

The Florida Department of Education calculated the required fiscal data elements using staff data, full-time equivalent (FTE) student data, expenditure data reported by school districts, and the districts' audited financial statements. Except for the assigned and unassigned ending fund balance in the general fund, all data elements include data for prekindergarten exceptional education through grade 12 (PreK-12) programs, available for both the district and school levels. Attached are the data element definitions and calculation methodologies.

The fiscal data is comprehensive for all PreK-12 schools and programs and is available for download by school districts. School district staff should use discretion in determining the school population to be used to meet this statutory requirement, in compliance with applicable laws and regulations.

**Accessing Data Available from State Databases**

For 2021-22, two data sets have been catalogued at Northwest Regional Data Center, one containing district data and the other containing school data. The data set names are as follows:

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Deputy Commissioner, Finance and Operations

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	Record Length	Block Size
DPS##.EC.F72001.Yxyyy	160	27840
DPS##.EC.F72002.Yxyyy	240	27840

(##=district number xxyy=fiscal year)

A file format describing field locations and contents of the raw data file is located in the DPS.DISTRICT.FORMAT.Y2022 library as members F72001 and F72002. Please provide this information to the appropriate Management Information Systems (MIS) personnel in your office.

### **Web-based Fiscal Transparency Tool**

In addition, s. 1011.035(2)(b), F.S., requires school districts to post a link to the [Florida Value Added Model \(VAM\)](#) on their websites. This web-based fiscal transparency tool enables taxpayers to evaluate the financial efficiency of a school district as compared to other similarly situated school districts.

Pursuant to s. 1011.035(2)(a), F.S., school districts are also required to post on their websites, for each of their public schools and for the school district as a whole, graphical representations of the summary financial efficiency data from the VAM tool. To meet this requirement, school districts may provide the summary financial efficiency data for their districts and each of their public schools in a four-quadrant graph as shown in the VAM tool, created with the percentile rank of the ratio of classroom to total expenditures on one axis, and the percentile rank of the ratio of highly effective and effective VAM teachers on the other axis. The financial efficiency data can be viewed or downloaded by selecting "2021-22 Financial Transparency" from either the landing page or the help section located in the upper right-hand corner of the VAM tool. The web-based tool is best viewed with the latest version of Mozilla Firefox or Google Chrome; not all browsers are supported.

Please contact Li Liu, at [Li.Liu@fldoe.org](mailto:Li.Liu@fldoe.org) or 850-245-0405 if you have questions or would like assistance.

SP/kp

Attachment

cc: District MIS Directors

Mark Eggers, Assistant Deputy Commissioner, Division of Finance and Operations  
Li Liu, Bureau Chief, School Business Services, Division of Finance and Operations  
Kathryn Parker, Educational Policy Director, School Business Services