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MEMORANDUM

TO: District Finance Officers

FROM: Suzanne Pridgeon

DATE: April 20, 2022

SUBJECT: 2020-21 Graphics for School District Fiscal Transparency and Web-based Fiscal Transparency Tool

[Section 1011.035\(2\)\(a\), Florida Statutes](#), 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. With the exception of assigned and unassigned ending fund balance in the general fund, all data elements include data for only 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 2020-21, two data sets have been catalogued at Northwest Regional Data Center, one with district data and the other with school data. The data set names are as follows:

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations

	Record Length	Block Size
DPS##.EC.F72001.Yxxyy	160	27840
DPS##.EC.F72002.Yxxyy (##=district number; xxyy=fiscal year)	240	27840

A file format describing field locations and contents of the raw data file is located in the DPS.DISTRICT.FORMAT.Y2021 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 with 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 “2020-21 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 or 850-245-0405 if you have questions or would like assistance.

SP/lh

Attachment

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