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

**TO:** District Finance Officers  
**FROM:** Mark Eggers, Assistant Deputy Commissioner  
**DATE:** April 9, 2024 *Mark Eggers*  
**SUBJECT:** 2022-23 School Financial Report

[Section 1010.215\(5\), Florida Statutes \(F.S.\)](#), requires school districts to report certain financial information in the form of a school financial report as part of the annual school public accountability report required pursuant to ss. [1001.42\(18\)](#) and [1008.345](#), F.S. The purpose of the school financial report is to inform parents and the public of how funds were spent to operate the school during the prior fiscal year.

The law specifies the contents of the report and requires comparative data at the school, district and state levels. Financial data collected by the Florida Department of Education is available for download by school districts to use in their school financial reports. The school financial report should be distributed to parents by districts as soon as possible.

**Accessing Data Available from State Databases for School Financial Report**

Two data sets have been catalogued at Northwest Regional Data Center, one containing raw data and the other in report format. The data set names are as follows:

	Record Length	Block Size
DPS##.EC.F63329.DATA	735	7350
DPS##.EC.F63329.REPORT	133	13300

(## = district number)

A file format describing field locations and contents of the raw data file will be placed in the DPS.DISTRICT.FORMAT.Y2223 library as member F63329. Please provide this information to the appropriate Management Information Systems personnel in your office.

Suzanne Pridgeon  
Deputy Commissioner, Finance and Operations

Attached is an example of a school financial report. You are encouraged to use this format. Please note that the Operating Costs and the Additional Detailed Information sections present data for kindergarten through grade 12 (K-12) programs only. All cost data for adult programs have been excluded. The following is a reminder of the data districts must provide for the school financial report:

1. **Revenue Section** – The database transmission will provide the revenue distribution by source for the state and district. Each school’s revenue (allocations from the district) data must be provided by the district.

Total school expenditures constitute total revenue for the school. Federally funded expenditures are available from the Special Revenue Funds (410, 420) and Federal Relief Funds (44x) Program Cost Reports (including Food Service). Districts should determine the amounts of Educational Enhancement Fund (Lottery) expenditures and privately funded expenditures. State and local shares of the remaining expenditures can be calculated by applying the appropriate district-wide state and local percentages.

2. **Operating Costs Section – K-12 (Adult costs excluded)** – These amounts will be included in the database transmission and will be based on the district’s General Fund, Special Revenue Funds and Federal Relief Funds Program Cost Reports, except that substitute teachers’ salaries and benefits will be included in teachers’ salaries and benefits (or in the “Other School-Level Support Services” category), rather than being listed as separate items. Districts are asked to add a footnote to this section indicating substitute teachers’ salaries and benefits.

3. **Breakdown of Specific Costs – (Adult costs excluded)**

- a. Teacher costs – Will be furnished in database transmission.
- b. Other objects – Not available on database. Districts must provide school and district amounts.

Please call Li Liu at 850-245-0405 if you have any questions or would like assistance.

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Attachment

cc: District School Superintendents  
Li Liu, Bureau Chief, School of Business Services