Academic and Fiscal Transparency
House Early Learning & Elementary Education Subcommittee

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As directed by the Legislature, OPPAGA collected information on whether school districts provide parents and the public access to certain required fiscal and academic information.

OPPAGA’s analysis focused on three areas:

- **Fiscal information**
  - An annual report of the school district’s administrative and instructional expenditures
  - The school district’s proposed, tentative, and official budgets

- **Instructional materials information**
  - How to participate in the evaluation and selection of instructional materials and how to raise objections
  - How parents are notified of their rights and the process to request an exemption from the teaching of reproductive health and disease education

- **Information on required instruction**
  - Implementation plans for required health education topics, including mental and emotional health education, substance use and abuse health education, and child trafficking prevention education.
Methodology
Research Plan

OPPAGA gathered information using three steps

**Statute and Rule Review**
Reviewed the applicable state statutes and State Board of Education rules related to requirements for school districts to provide information on spending and budgets, review and adoption of instructional materials, and implementation plans for required instruction on specific health education topics.

**School District Survey**
Surveyed all Florida school districts to determine whether districts have implemented statutorily required parental and public notices.

**Website Review**
To measure whether parents could find certain required information within a reasonable amount of time, OPPAGA attempted to locate the information below on each district’s website for a total of five minutes:

- A link to parental notification of their rights and the process for parents to request exemption from teaching reproductive health and disease education;
- A link to instructional materials on reproductive health and disease education curriculum; and
- Information on the website providing implementation plans for required instruction on mental and emotional health education, substance use and abuse health education, and child trafficking prevention education.
OPPAGA Surveyed 73 School Districts

School Districts Surveyed

School Districts That Responded to OPPAGA’s Survey (70)

- Florida School for the Deaf and the Blind
- Florida Virtual School
- FAMU Developmental Research School
- FAU Developmental Research School
- FSU Developmental Research School
- P.K. Yonge Developmental Research School
Fiscal Transparency
Fiscal Transparency Requirements in Statute

Annual Accountability Report
s. 1010.215, Florida Statutes

Florida statutes state that the purpose of this report is to inform parents and the public regarding how school operating funds were spent during the prior fiscal year. This report must include total revenue at the school, district, and state levels, including revenue from lottery funds, federal funds, and private donations. The statute requires expenditures to be reported as total expenditures per unweighted FTE student and disaggregated by teachers, substitute teachers, other instructional personnel, contracted instructional services, school administration, instructional materials, food services, other support services, and operation and maintenance of the school plant. Finally, the report must identify the types of district-level expenditures that support school operations and report total district expenditures on a per FTE student basis.

School District Budgets
s. 1011.035, Florida Statutes

Florida statutes require that each school district post on the district website the proposed, tentative, and official budget. The posting should include graphical representations for each public school within the school district that includes the ratio of FTE student to FTE instructional personnel and the ratio of FTE student to FTE administrative personnel. The district is also encouraged to post information on budget hearing schedules, contracts with the teachers’ union, contracts exceeding $35,000, recommendations of the citizen’s budget advisory committee, and current and archived video recordings of district board meetings and workshops.
Most Districts Reported Meeting Fiscal Transparency Requirements

83% of districts responding to all fiscal transparency questions reported providing all required notifications.

Annual School Public Accountability Report

- Notify Parents: 93%
- Notify the Public: 89%

Most frequent method used: District website

School District Budgets

- Notify the Public: 95%

Most frequent methods used:
- District website
- Newspapers
Instructional Materials
Transparency
Instructional Materials Transparency Requirements in Statute

List of Instructional Materials and Process to Handle Objections
s. 1006.28, Florida Statutes

Florida statutes require districts to maintain on district websites a current list of instructional materials, by grade level, purchased by the district. Each district is responsible for the content of all instructional materials used in a classroom, made available in a school library, or included on a reading list. The law also requires the district to adopt a policy and clearly describe a process for objections to the use of specific instructional materials, including publishing a form on the district’s website for parents or the public to contest the district’s adoption of a specific instructional material.

District Process of Adopting Instructional Materials
s. 1006.283, Florida Statutes

Florida statutes require that, if a district school board chooses to implement a district instructional materials program, the district must have a process in place to allow public viewing of the recommended instructional materials at least 20 days prior to the school board hearing and a public notification stating which instructional materials will be reviewed at the hearing and how parents or the public may offer evidence that the instructional materials do not meet statutory criteria.

Notifying Parents of Their Right to Exempt Their Students
s. 1002.20, Florida Statutes

Florida statutes require that districts notify parents on district websites of their right and the process to request that their student be exempted from the teaching of reproductive health or any disease.
Sixty-three Percent of Districts Reported Notifying Parents and the Public of Their Ability to Review Materials

<table>
<thead>
<tr>
<th>Adopted Instructional Materials</th>
<th>Materials in School Libraries</th>
<th>Materials on Reading Lists</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notify Parents</td>
<td>Notify Parents</td>
<td>Notify Parents</td>
</tr>
<tr>
<td>94%</td>
<td>82%</td>
<td>70%</td>
</tr>
<tr>
<td>Notify the Public</td>
<td>Notify the Public</td>
<td>Notify the Public</td>
</tr>
<tr>
<td>94%</td>
<td>80%</td>
<td>70%</td>
</tr>
</tbody>
</table>

Most frequent methods used:
- District website
- Newspapers
- District website

65% of districts responding to all instructional materials review questions reported providing all required notifications.
Most Districts Reported Complying With Instructional Materials Meetings-Notification Requirements

92% of districts responding to all instructional materials meeting notification requirement questions reported providing all required notifications.

Notify Parents

- 95%

Notify the Public

- 93%

Most frequent methods used:
- District website
- Newspapers
- School board meetings/workshops
Districts Generally Reported Meeting Reproductive Health and Disease Education Transparency Requirements

87% of districts reported that the district notified parents of how to request exemptions from reproductive health and disease education

Most frequent methods used
- District website
- Email list
- Letters sent home

OPPAGA Could Not Find the Information on Many District Websites Within a Five-Minute Search

These requirements went into effect on July 1, 2021

- Link to instructional materials on reproductive health and disease education curriculum
- Link to parental rights and process to request exemption from teaching reproductive health and disease education

8% found
19% found
Instruction Transparency
Florida Statutes provide a list of various topics that school districts are required to provide as part of classroom Instruction, such as the history and content of the Declaration of Independence and of the Constitution of the United States.

State Board of Education Rule, which implements this statute, also requires that school districts post an implementation plan on the district website that includes (1) methods of instruction for each grade level; (2) the professional qualifications of each person delivering instruction; and (3) a description of the materials and resources used to deliver instruction for three health education topics.

1. Mental and Emotional Health Education
2. Substance Use and Abuse Health Education
3. Child Trafficking Prevention Education
Most Districts Reported Compliance With Instruction Transparency Requirements

91% of districts responding to all required instruction questions reported providing all required notifications.

Mental and Emotional Health Education
- Post Plans
  - 95%
  - Most frequent method used: District website

Substance Use and Abuse
- Post Plans
  - 95%
  - Most frequent method used: District website

Child Trafficking Prevention
- Post Plans
  - 91%
  - Most frequent method used: District website

OPPAGA Could Not Find the Information on Some District Websites Within a Five-Minute Search

- Mental Health Education: 70% found
- Substance Use and Abuse: 70% found
- Child Trafficking Prevention: 63% found
Contact Information

**Project Team:** Todd Clark, James McAllister, and Jenny Wilhelm

**David Summers**  
Education Staff Director  
(850) 717-0555  
summers.david@oppga.fl.gov
Summary

Survey Responses
OPPAGA surveyed 73 Florida school districts to determine how the districts notify parents and the public of required information; 70 districts either fully or partially completed the survey for an overall response rate of 96%. OPPAGA summarized all responses for each question.

Of the 58 school districts that provided responses to survey questions in this area, 44 reported that the district met statutory requirements for notifying parents and the public of both annual school public accountability reports and school district budgets.

Of the 54 school districts that provided responses to survey questions in this area, 52 reported that the district has at least one process to address objections to instructional materials recommended for adoption.

Of the 55 school districts that provided responses to survey questions in this area, 52 posted implementation plans for required instruction on mental and emotional health education, 52 posted instruction implementation plans for substance use and abuse education, and 50 posted instruction implementation plans for child trafficking prevention education.

OPPAGA was unable to locate some required curriculum information on district websites within a reasonable amount of time. Most often, OPPAGA was unable to locate required links to information on reproductive health and disease education. These requirements went into effect on July 1, 2021.

Fiscal Transparency

Instructional Materials Transparency

Instruction Transparency

District Websites