

WILTON SIMPSON
President of the Senate



CHRIS SPROWLS
Speaker of the House



Joint Legislative Auditing Committee

Representative Ardian Zika, Chair
Senator Dennis Baxley, Vice Chair

Revised

Meeting Packet
Thursday, October 14, 2021
404 House Office Building
(Sumner Hall)

2:00 p.m. – 4:00 p.m.

The Florida Legislature
COMMITTEE MEETING AGENDA
JOINT LEGISLATIVE AUDITING COMMITTEE

Representative Ardian Zika, Chair
Senator Dennis Baxley, Vice Chair

MEETING DATE: Thursday, October 14, 2021

TIME: 2:00 p.m. to 4:00 p.m.

PLACE: Sumner Hall (404 House Office Building)

MEMBERS:

Senator Jim Boyd

Senator Jennifer Bradley

Senator Janet Cruz

Senator Victor M. Torres, Jr.

Representative Webster Barnaby

Representative Tracie Davis

Representative Anna Eskamani

Representative Jenna Persons-Mulicka

Representative Keith L. Truenow

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1. Consideration of a request for an Auditor General operational audit of the Use of Tourist Development Tax Revenue in Escambia County submitted by the Escambia County Legislative Delegation and Chair of the Escambia County Tourist Development Council
 2. Presentations and discussion related to the Transparency Florida Act, s. 215.985, F.S.
 3. Consideration of the Department of the Lottery's audit for the 2021-22 fiscal year
 4. The Committee is expected to consider taking action against local governmental entities that have met a condition of a financial emergency and have failed to respond to the Governor's Office, pursuant to s. 218.503(3), F.S.

1 Audit Request: Use of
Tourist Development Tax
Revenue in Escambia
County

September 24, 2021

VIA EMAIL CERTIFIED MAIL

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Re: Escambia County Tourist Development Council Request for Investigation of
Usage of Tourist Development Tax Revenue in Escambia County s

Dear Representative Zika and Senator Baxley,

On April 4, 2021, pursuant to section 125.0104(4), Florida Statutes, and section 90-51(c), Escambia County Ordinance, the Escambia County Tourist Development Council (the "TDC") submitted a report to the Florida Department of Revenue ("DOR") and the Escambia County Board of County Commissioners (the "Board") (1) detailing expenditures of revenues from the tourist development tax revenue trust fund that the TDC believed may fall outside of the allowable uses of these funds, enumerated in the Local Option Tourist Development Act, section 125.0104, Florida Statutes; and (2) requesting the appointment of a neutral, third-party auditor, such as the Florida Auditor General, to confirm that the Board's use of these funds were authorized. The Joint Legislative Auditing Committee (the "Committee") was copied on that report.

At a May 20, 2021, meeting, the Board moved to have the April 4, 2021, report forwarded to the Auditor General and to request a review or an answer in response to the report. However, to date, an audit has not been initiated. As such, pursuant to Rule 4.5(2) of the Joint Rules of the Florida Legislature, Senator Doug Broxson, Representative Michelle Salzman, and Representative Alex Andrade, in conjunction with David Bear, as Chair of the TDC, hereby request that the Committee instruct the Auditor General to conduct a review of the usage of tourist development tax in Escambia County.

Background

The Local Option Tourist Development Act authorizes counties to impose a tax on short-term rentals of living quarters or accommodations within the county (the “TDT”) and to use the funds collected for tourist development. Section 90-31, et seq, Escambia County Ordinance, was enacted pursuant to section 125.0104, Florida Statutes, and governs the TDT in Escambia County.

Section 90-56, Escambia County Ordinance, provides that TDT revenues may only be used in accordance with the Local Option Tourist Development Act, and to cover the costs of administration of the TDT by the clerk of the circuit court (the “Clerk”). As is relevant here, authorized expenditures under section 125.0104(5), Florida Statutes, are limited to:

- Acquiring, constructing, extending, enlarging, remodeling, repairing, improving, maintaining, operating, or promoting publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums; auditoriums that are publicly owned but are operated by organizations that are exempt from federal taxation and open to the public; aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;
- Promoting zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;
- Promoting and advertising tourism in this state and nationally and internationally;
- Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency;
- Financing beach park facilities, or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river;
- Acquiring, constructing, extending, enlarging, remodeling, repairing, improving, maintaining, operating, or financing public facilities, subject to certain limitations;
- Acquiring, constructing, extending, enlarging, remodeling, repairing, improving, maintaining, operating, or promoting one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.

It is well-established that any use of TDT revenues for a purpose not expressly authorized by the Local Option Tourist Development Act is expressly prohibited. *See* § 125.0104(5)(e), Fla. Stat.; *see also Fla. Att’y Gen. Op.* 2016-18 (December 5, 2016) (noting “[w]hen there is doubt as

to whether the Legislature has expressly authorized a particular exercise of taxation power, such doubt must be resolved against the local government imposing the tax”).

The TDC is the advisory council to the Board regarding the TDT. The TDC was created in accordance with the Local Option Tourist Development Act, through Escambia County Ordinance 77-34 (later revised by County Ordinance 89-7), and is responsible for, among other things, reviewing all expenditures of TDT revenue and reporting unauthorized expenditures to DOR and the Board.

Findings

On April 4, 2021, the TDC submitted a report pursuant to its obligations under the Local Option Tourist Development Act and Escambia County Ordinance. The relevant findings are summarized below.

I. The 3% Administration Fee Retained by the Clerk

Section 125.0104(10)(b)5, provides “[a] portion of the [TDT] tax collected may be retained by the county for costs of administration, but such portion shall not exceed 3 percent of collections.” That the plain language of the statute permits a county to retain *up to* three percent of TDT collections is significant. It is intuitive that the statute requires that any amount retained by the county correspond to actual costs; otherwise the statute would simply read: “the county may retain 3 percent of TDT collections for costs of administration.”

Section 90-56(b), Escambia County Ordinance, provides: “[a] total of three percent of such tax collected in this division shall be retained for costs of administration.” This flat administration fee is contrary to the plain language of the statute. Section 125.0104, Florida Statutes, permits a maximum of three percent for administrative costs, rather than a flat-fee arrangement equaling three percent of TDT revenues collected. For comparison, if the Board had elected to delegate collection and administration of the TDT to DOR, DOR would be limited to retaining only those costs of administration that are “solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes authorized in this [section 125.0104].” § 125.0104(10)(c), Fla. Stat.

In light of the foregoing, the TDC requested that the Board demonstrate a reasonable connection between the three percent retained by the Clerk and the actual costs incurred in administering the tax. Absent support for the amount being assessed, the TDC was concerned that the Clerk may be retaining TDT collections for administrative costs in excess of the actual costs, as any amount of TDT revenues retained for administration of the TDT that exceeds actual administrative costs would violate section 125.0104.

II. Turtle Nest and Marine Resource Expenditures

Section 125.0104(5), in relevant part, permits counties to use TDT funds to:

[F]inance beach park facilities, or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river . . .

[A]cquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.

The plain language of the statute necessarily limits what can be included as authorized expenditures under these provisions. For example, expenditures related to beach maintenance or restoration must “relate to the physical preservation of the beach.” § 125.0104(5)(a)5, Fla. Stat. Applying this language the Florida Attorney General’s office (“AGO”) has concluded that TDT funds may be used to purchase all-terrain vehicles only if the primary purpose is to prevent erosion damage or to provide protection to the beach dune system, as opposed to general law enforcement or citizen and tourist safety. *See Op. Att’y Gen. Fla. 92-66* (September 11, 1992). Similarly, the AGO found it was “highly questionable” to use TDT funds to stock publicly accessible freshwater county lakes with native freshwater game fish because it did not relate to the alteration or enhancement of the physical aspects of inland lakes and river. *Op. Att’y Gen. Fla. 2010-09* (March 3, 2010).

Moreover, expenditures related to a nature center must, in fact, relate to a nature center that is publicly owned and operated. § 125.0104(5)(b), Fla. Stat. The AGO has opined that “[u]se of the word ‘center’ connotes a point around which things revolve: a focal point for attraction, concentration, or activity.” *See Op. Att’y Gen. Fla. 2019-02* (March 12, 2019). Applying this definition, the AGO concluded that a scenic highway is not a nature center. *Id.*

In its report, the TDC was concerned about the Board’s expenditures for turtle nest monitoring and certain purchases for the Marine Resources Department because they appeared to fall outside of the enumerated uses authorized under section 125.0104(5). More specifically, it appeared that the Board made unauthorized expenditures for:

- Vibrio testing (\$60k/year);
- Landscape maintenance costs at Pensacola Beach (\$125k/year);
- Purchasing “Gator” ATVs for turtle nest monitoring (Smith Tractor) (\$74k);
- Paying temporary staff for turtle nest monitoring (Blue Arbor) (\$22k);
- Paying the salary and benefits of the Marine Resource Department Director and other staff (\$185k);
- Purchasing a truck for the Marine Resources Department (Duval Ford) (\$28k);

- Purchasing other items for the Marine Resources Department including, but not limited to travel, boat storage and fuel, electronic equipment and other miscellaneous supplies and parts for boats, soap, sunscreen, batteries, phone cases, office supplies, construction and maintenance supplies;
- Paying an artist for a memorial reef in honor of a deceased county employee;¹

The TDC did not dispute that at least some of these expenditures, such as reasonable costs of turtle nest monitoring, may have a salutary public purpose. However, these purchases did not appear to relate to the physical preservation of a beach, shoreline, channel, estuary, lagoon, or inland lake or river, nor did they relate to a nature "center," or any other authorized expenditure outlined in section 125.0104(5).

Conclusion

In light of the above findings, Senator Broxson, Representative Salzman, and Representative Andrade, in conjunction with Mr. Bear, as Chair of the TDC, respectfully request that the Committee order an investigation of this important matter.

Sincerely,

Senator Doug Broxson
District 1 Senator
Florida Senate

Representative Michelle Salzman
District 1 Representative
Florida House of Representatives

Representative Alex Andrade
District 2 Representative
Florida House of Representatives

David M. Bear
Chairman
Escambia County Tourist Development Council

¹ A copy of the Clerk's three-year desk audit, detailing some of these expenditures is attached. Additional supporting detail can be provided upon request.

CC:

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Fund 108 - Tourism Promotion Fund
Analytical Review - Past Three Years
December 31, 2020
Expenditure Summary

1-3 Cent - Cost Centers 360101 and 360102				BOCC Minutes - Approval				Explanation			
Account	Project	Budget 2020	Amount 2020	Budget 2019	Amount 2019	Budget 2018	Amount 2018	Statute	Ordinance		
Cost Center 360101 - Tourist Promotion											
	Pensacola Beach Mowing	125,500	90,988	-	-	-	-	125.0104(5)(a)5.	Sec 90-57 (4)b.	February 20th, 2020	Mowing
	Indirect Costs (8% Admin)	236,250	236,250	225,000	225,000	256,500	256,500	125.0104(10)(b)5.	Sec 90-56.(b)	2nd Public Hearing - Annual Budget	
	Bob Siles Bridge	681,416	196,333	-	-	-	-	125.0104(5)(a)6.	Sec 90-57 (4)a.	November 7th, 2019	Rehabilitation Project
	Visit Pensacola	7,253,119	5,574,682	6,720,026	6,720,026	5,832,095	5,782,220	125.0104(5)(a)6.	Sec 90-57 (4)c.	2nd Public Hearing - Annual Budget	
	Total	8,296,285	6,098,252	6,945,026	6,945,026	6,088,595	6,038,720				
Cost Center 360102 - Tourist Prom Transfer											
	Bay Center Transfer	1,500,000	1,500,000	1,700,000	1,700,000	1,300,000	1,300,000	125.0104(5)(a)1.a.	Sec 90-57 (4)a.	2nd Public Hearing - Annual Budget	O&M, R&R
	Bay Center Incentive Transfer	213,190	213,190	-	-	985,296	985,296	125.0104(5)(a)1.a.	Sec 90-57 (4)a.	2nd Public Hearing - Annual Budget	Management Contract Incentive
	Debt Service	-	-	-	-	-	-	125.0104(5)(a)1.a.	Sec 90-57 (4)a.	2nd Public Hearing - Annual Budget	
	Total	1,713,190	1,713,190	1,700,000	1,700,000	2,285,296	2,285,296				
4th Cent - Cost Centers 220805 and 360105											
Account	Project	Budget 2020	Amount 2020	Budget 2019	Amount 2019	Budget 2018	Amount 2018	Statute	Ordinance	Explanation	
Cost Center 220805 - 4th Cent Marine Recreation											
	Personnel Services	186,450	193,456	181,636	150,202	111,353	121,167	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	Robert Turpin and 1 staff
	Operating Expenses	69,799	56,405	64,363	30,611	61,436	33,074	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	Fuel, supplies, small equipment
	Capital Outlay	39,517	9,725	8,355	8,355	1,120	1,115	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	Trailer/laptop
	Total	295,766	259,586	254,354	189,168	174,109	155,356				
Cost Center 360105 - Fourth Cent Projects											
	Water Quality	60,000	30,000	-	-	-	-	125.0104(3)(j)4.	Sec 90-57 (6)	January 23rd, 2020	Water Parasite
	Perdido Beach Access	228,208	7,032	-	-	-	-	125.0104(3)(j)4.	Sec 90-57 (6)	February 20th, 2020	Beach Quality Sand
	Gators	73,936	73,936	-	-	-	-	125.0104(3)(j)4.	Sec 90-57 (6)	August 15th, 2019	Turtles Preservation
	Indirect Costs (8% Admin)	78,750	78,750	75,000	75,000	85,500	85,500	125.0104(10)(b)5.	Sec 90-56.(b)	2nd Public Hearing - Annual Budget	
	Future Sports Facility	-	-	15,000	1,950	-	-	125.0104(3)(j)4.	Sec 90-57 (6)	December 14th, 2018	Study for old sewer plant
	Naval Aviation	3,231,717	100,000	2,981,658	100,000	3,018,648	100,000	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	St. Michaels Cemetery	-	-	-	-	-	62,500	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	West Florida Historic	-	199,997	-	189,996	-	120,000	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	African American	-	30,000	-	26,801	-	29,111	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	Pensacola Futbol	-	-	-	-	-	3,500	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	Tate Baseball	-	-	-	-	-	2,500	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	Barrineau Park	-	-	-	-	-	705	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	Northview FFA	-	-	-	-	-	2,500	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	Cantonment	-	3,557	-	3,557	-	2,500	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	Visit Pensacola, ACE, PS	-	744,653	-	2,040,069	-	2,287,730	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	East Coast	-	-	-	-	-	35,000	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	City Streets	-	-	-	-	-	300	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	Five Flags	-	-	-	-	-	40,000	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	Lampighter	-	-	-	-	-	3,000	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	Gulf Coast Veteran	-	5,000	-	5,000	-	-	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	General Daniel	-	-	-	-	-	5,000	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	William Banks	-	-	-	-	-	150,000	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	Pro Show	-	-	-	-	-	35,000	125.0104(3)(j)4.	Sec 90-57 (6)	2nd Public Hearing - Annual Budget	
	Total	3,672,611	1,269,368	3,071,658	2,668,816	3,104,148	2,775,904				

Fund 108 - Tourism Promotion Fund
Analytical Review
December 3, 2020
Statute 125.0104



Statute	Language
125.0104(5)(a)5.	To finance beach park facilities, or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities; or
125.0104(10)(b)5.	A portion of the tax collected may be retained by the county for costs of administration, but such portion shall not exceed 3 percent of collections.
125.0104(5)(a)6.	<p>To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to paragraph (4)(e). Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if the following conditions are satisfied:</p> <ol style="list-style-type: none"> a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received; b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership; c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board; d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism as provided by this subsection; and e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.
125.0104(5)(a)1.a.	<p>(a) All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:</p> <ol style="list-style-type: none"> 1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more <ol style="list-style-type: none"> a. Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied;
125.0104(3)(l)4.	Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

Fund 108 - Tourism Promotion Fund
Analytical Review
December 3, 2020
Ordinance - Article II. Tourist Development Tax



Ordinance	Language
Sec.90-57.(4)b.	The financing of beach improvement, maintenance, renourishment, restoration and erosion control, including shoreline protection, enhancement, cleanup or restoration of tourist facilities at Pensacola Beach and Perdido Key.
Sec.90-56.(b)	A total of three percent of such tax collected in this division shall be retained for costs of administration. Such three percent total shall be allocated to the comptroller. The remainder of the tax collected shall be submitted to the county on a monthly basis.
Sec.90-57.(4)a.	<p>The acquisition, construction, extension enlargement, remodeling, repair, improvement, maintenance, operation, and promotion directly through county ownership or management or indirectly through service contracts and leases with public or private owners or managers, civic arenas-sports/cultural/convention complexes within the boundaries of the county, including any payments required in respect of debt service on obligations incurred for such purposes. Except to the extent required to make up any deficiencies in the payment of the costs of operation or maintenance of the civic arena from the tourist development tax, any operating revenues from the civic center shall be remitted to the county and used for any lawful purpose.</p> <p>1. Pursuant to Laws of Fla., ch. 91-310, which redefined the boundaries between the county and Santa Rosa County and provided for the continued collection of the tourist development tax in the county as it existed prior to the enactment until existing bond obligations have been satisfied, and pursuant to a final order upon stipulation in as much as the county refinanced the original bond obligations, 32 percent of the taxes generated in that portion of Santa Rosa County known as Navarre Beach, which lay in the county prior to Laws of Fla., ch. 91-310, but not to exceed \$60,000.00, will be allocated and applied to pay debt service on the tourist development tax revenue bonds. Subject to subsection (4)a.2 of this section, all revenues collected from Navarre Beach remaining thereafter will be distributed to Santa Rosa County based on net receipts after payment of the cost of collection.</p> <p>2. Notwithstanding subsection (4)a.1 of this section, in the event the tourist development tax revenues generated within the county are insufficient to pay debt service on the tourist development tax revenue bonds, the tourist development tax revenues generated from Navarre Beach shall be applied to the extent necessary to pay debt service on the tourist development tax revenue bonds.</p>
Sec.90-57.(4)c.	For the promotion, development, and advertisement of county tourism in the state and nationally and internationally, a minimum of 30 percent net of the collected tourist development tax remaining after payments in respect of any debt service and other authorized allocations under subsection (4)a of this section and after distributions to Santa Rosa County pursuant to subsection (4)a.1 and subsection (4)a.2 of this section and after any allocations under subsection (4)b of this section.
Sec.90-57.(6)	Use of fourth cent tax revenues. Notwithstanding the foregoing list of priorities, any unspent and unencumbered funds from the fourth cent tax may be used for any purpose expressly set forth in F.S. § 125.0104(3)(l) or (5)(a), (b) and (c) and include in the tourist development plan.

Fund 108 - Tourism Promotion Fund
Analytical Review
December 3, 2020
Expenditure Detail



FUND	Cost Center	DETAIL	SUBTOTAL	ACCOUNT	TITLE	2020 Expenditures	2019 Expenditures	2018 Expenditures
108	220805	4th Cent Marine Rec.	51000	51201	REGULAR SALARIES &	143,419	108,615	86,806.80
108	220805	4th Cent Marine Rec.	51000	52101	FICA TAXES	10,348	7,791	6,072.83
108	220805	4th Cent Marine Rec.	51000	52102	FICA PRETAX SAVING	647	565	567.53
108	220805	4th Cent Marine Rec.	51000	52201	RETIREMENT CONTRIB	12,787	9,047	6,957.14
108	220805	4th Cent Marine Rec.	51000	52301	LIFE & HEALTH INSU	23,637	21,795	19,332.04
108	220805	4th Cent Marine Rec.	51000	52401	WORKER'S COMPENSAT	2,618	2,389	1,431.00
108	220805	4th Cent Marine Rec.	53000	53101	PROFESSIONAL SERVI	-	1,725	-
108	220805	4th Cent Marine Rec.	53000	53401	OTHER CONTRACTUAL	6,301	7,741	5,764.91
108	220805	4th Cent Marine Rec.	53000	54001	TRAVEL & PER DIEM	200	1,114	269.75
108	220805	4th Cent Marine Rec.	53000	54101	COMMUNICATIONS	1,673	1,202	1,017.75
108	220805	4th Cent Marine Rec.	53000	54201	POSTAGE & FREIGHT	789	143	701.13
108	220805	4th Cent Marine Rec.	53000	54401	RENTALS & LEASES	4,124	3,741	3,741.00
108	220805	4th Cent Marine Rec.	53000	54501	INSURANCE/SURETY B	1,198	13,941	1,360.00
108	220805	4th Cent Marine Rec.	53000	54601	REPAIR & MAINTENAN	16,225	3,796	7,060.64
108	220805	4th Cent Marine Rec.	53000	54701	PRINTING & BINDING	-	402	-
108	220805	4th Cent Marine Rec.	53000	54801	PROMOTIONAL ACTIVI	-	-	-
108	220805	4th Cent Marine Rec.	53000	54901	OTHER CURRENT CHGS	4	505	84.25
108	220805	4th Cent Marine Rec.	53000	54931	HOST ORDINANCE ITE	48	-	-
108	220805	4th Cent Marine Rec.	53000	55101	OFFICE SUPPLIES	448	542	643.19
108	220805	4th Cent Marine Rec.	53000	55201	OPERATING SUPPLIES	10,765	5,138	10,157.10
108	220805	4th Cent Marine Rec.	53000	55204	FUEL	14,195	2,883	2,004.01
108	220805	4th Cent Marine Rec.	53000	55401	BOOK/PUBL/SUBSCRIP	130	277	109.95
108	220805	4th Cent Marine Rec.	53000	55501	TRAINING/REGISTRAT	305	300	160.00
108	220805	4th Cent Marine Rec.	56000	56401	MACHINERY & EQUIPM	9,725	8,355	1,314.96
SUBTOTAL 4TH CENT MARINE RECREATION						259,586	202,005	155,556
PROGRAM DESCRIPTION:		<p>LARGE AREA ARTIFICIAL REEF SITE (LAARS) Management of the Large Area Artificial Reef Sites (LAARS) was assigned to the Marine Resources division. I Reef Sites" (LAARS). It is the intent of the County to deploy reef material along the shoreline of Santa Rosa Island and Perdido Key to increase near shore fishing, boating, snorkeling and diving opportunities, such as open water training classes. Artificial reefs create habitat for various species of marine life which is a vital part of commercial and recreational activities. These activities are also a vital part of Escambia County's tourism industry and have a significant impact the local economy.</p>						
108	360101	Tourist Promotion	53000	53401	OTHER CONTRACTUAL	90,988	-	-
108	360101	Tourist Promotion	54901	54901	OTHER CURRENT CHGS	236,250	225,000	256,500.00
108	360101	Tourist Promotion	56301	56301	IMPROV OTHER THAN	196,333	-	-
108	360101	Tourist Promotion	58201	58201	AIDS TO PRIVATE OR	5,574,682	6,720,026	5,782,220.00
108	360101	Tourist Promotion	59801	59801	RESERVES	-	-	-
108	360101	Tourist Promotion	59818	59818	RESERVES-1-3 CENT	-	-	-
SUBTOTAL TOURIST PROMOTION 1-3 CENTS:						6,098,252	6,945,026	6,038,720

OTHER INFORMATION:

Reserve Accounts - are Budgetary only, and may be appropriated to other line items.

108	360102	Tourist Promotion-TRF	Bay Center	59000	59101	TRANSFERS	1,713,190	1,700,000	1,300,000.00
108	360102	Tourist Promotion-TRF	Debt Service	59000	59123	TRANSFER TO 203	-	-	985,296.00
SUBTOTAL TOURIST PROMOTION-BAY CENTER & DEBT SERVICE							1,713,190	1,700,000	2,285,296
108	360105	4th cent Projects	Operating	53000	53101	PROFESSIONAL SERVI	-	1,950	
108	360105	4th cent Projects	AdminCost/Water	53000	54901	OTHER CURRENT CHGS	108,750	75,000	85,500.00
108	360105	4th cent Projects	Capital	56000	56301	IMPROV OTHER THAN	7,032	-	
108	360105	4th cent Projects	Capital	56000	56401	MACHINERY & EQUIPM	73,936	-	
108	360105	4th cent Projects	Tourist Promotion	58000	58201	AIDS TO PRIVATE OR	1,079,650	2,591,866	2,690,403.66
108	360105	4th cent Projects	Other use	59000	59801	RESERVES	-	-	
SUBTOTAL 4TH CENT PROJECTS							1,269,368	2,668,816	2,775,904
FUND TOTAL							9,340,396	11,515,847	11,255,476



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

October 13, 2021

The Honorable Ardian Zika
Chair, Joint Legislative Auditing Committee
876 Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1400

Dear Chair Zika,

As the Clerk & Comptroller for Escambia County and the administrator of the Tourist Development Tax for the County, I agree that an operational audit would be beneficial to assuage the political interests. As provided in my previous communication, I am confident that Escambia County has properly spent TDT funds on tourism projects and that I, as the administrator, can demonstrate the appropriateness of the 3% administrative fee. Such administrative fee continues to be used to offset the costs to audit, assess, collect, enforce, and perform all other duties as required by the Florida Statutes and County Ordinance.

Should the Committee proceed with directing the Auditor General to perform and audit, the staff member to be assigned to the audit will be Michael Davis, CPA, Treasury Manager, (850) 595-4835, mdavis@escambiaclerk.com.

Sincerely,

A handwritten signature in cursive script that reads "Pam Childers".

Pam Childers
Escambia Clerk and Comptroller
TDT Administrator

Request for an Investigation/Review of the Use of Tourist Development Tax Revenues by Escambia County

The Escambia County Legislative Delegation, Senator Doug Broxson, Representative Michelle Salzman, and Representative Alex Andrade, and the Chairman of the Escambia County Tourist Development Council, David Bear, have requested an investigation/review of Escambia County's use of tourist development tax revenues in the following areas:¹

- The 3% Administrative Fee retained by the Clerk of the Circuit Court; and
- Certain expenditures related to turtle nest monitoring and the Marine Resources Department.

Background

Pursuant to Section 125.0104, *Florida Statutes*, Florida counties are authorized to levy tourist development taxes on short-term rental accommodations if certain conditions are met. The taxes are paid by the tenants, collected by the landlord or other individual who receives the rent or lease payment, and are remitted to the Department of Revenue. A county may, however, qualify for an exemption, in which case the taxes are remitted to the county. These funds may only be spent on authorized expenditures related to tourist development. Each county that levies tourist development taxes is required to establish a tourist development council to serve as an advisory board. The tourist development council makes recommendations to the county commission regarding the use of tourist development taxes, the county commission makes the decision as to how funds are to be spent, and the tourist development council reviews these expenditures. If the tourist development council believes that expenditures have been made for unauthorized purposes, it is required to report these expenditures to the county and the Department of Revenue.

Escambia County

Per Escambia County (County)'s annual financial audit report, the County is "located in the northwestern part of the state, was established July 21, 1821 as a non-charter government when the Provisional Governor Andrew Jackson signed an ordinance making the County one of the first two counties in Florida."² The County has an estimated population of 323,714 and includes two municipalities, the City of Pensacola and the Town of Century.³ It is bordered on the west and north by Alabama, on the east by Santa Rosa County, and on the south by the Gulf of Mexico.⁴ The County is approximately 661 square miles and includes 64,000 acres of water area.⁵ A summary prepared by the Department of Environmental Protection references the County's sugary white quartz-sand beaches and states that the County has 39 miles of sandy beaches.⁶ The County includes two major barrier islands,

¹ Letter from the Escambia County Legislative Delegation (Senator Doug Broxson, Representative Michelle Salzman, and Representative Alex Andrade) and Escambia County Tourist Development Council Chairman (David M. Bear) to Committee Chairs (Representative Ardian Zika and Senator Dennis Baxley) (September 24, 2021) (on file in Committee Office).

² *Letter of Transmittal; Escambia County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2020*, page viii.

³ University of Florida, College of Liberal Arts and Sciences, Bureau of Economic and Business Research, *Florida Estimates of Population by County and City 2020 (Table 1 only)* available at https://www.bebr.ufl.edu/sites/default/files/Research%20Reports/estimates_2020_0.pdf (last visited October 12, 2021).

⁴ See supra note 2.

⁵ *Id.*

⁶ <https://floridadep.gov/rcp/coastal-access-guide/content/escambia-county> (last visited October 12, 2021).

16-mile Perdido Key and 50-mile Santa Rosa Island.⁷ Perdido Key hosts certain endangered species, including the loggerhead sea turtle.⁸

Board of County Commissioners

The County is governed by the Escambia County Board of County Commissioners (BCC). Its five members are each elected from a single district to serve a four-year term as the legislative and policy-setting body of the County as established under Chapter 125, *Florida Statutes*. The BCC's duties include, but are not limited to:⁹

- Adopting, reviewing, and adjusting the annual county budget and authorizing expenditures.
- Setting and authorizing the levy and collection of county-wide property taxes.
- Establishing policies and procedures for county departments to meet county goals.
- Appointing the county administrator, county attorney, and county representatives to other governmental boards or committees.
- Adopting and ratifying ordinances and resolutions as needed for the enforcement of county-wide actions.
- Reviewing the effectiveness of county services and programs as performed by the departments under the BCC.
- Representing the county on a local, regional, state, and federal level.
- Other duties and responsibilities that may be enacted by the federal government, state legislature, and governor.

Clerk of the Circuit Court and Comptroller

The Clerk of the Circuit Court and Comptroller of Escambia County (Clerk) is a separately elected county officer pursuant to the *Constitution of the State of Florida (Constitution)*.¹⁰ Section 1(d) of Article VIII of the *Constitution* states, in part, that “[u]nless otherwise provided by special law approved by vote of the electors or pursuant to Article V, section 16, the clerk of the circuit court shall be ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds.”

The Clerk's website lists her duties and responsibilities as:¹¹

- Clerk of the Circuit and County Court;
- County Auditor;
- Accountant and Custodian of County Funds;
- Recorder of Deeds;
- Clerk to the Board of County Commissioners; and
- Other Duties.

Tourist Development Taxes

Section 125.0104, *Florida Statutes*, states that it is the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less is exercising a privilege which is subject to taxation under this section [Tourist development tax; procedure for levying;

⁷ *Id.*

⁸ *Id.*

⁹ <https://myescambia.com/elected-officials/commissioners> (last visited October 12, 2021).

¹⁰ FLA. CONST. art. VIII, s. 1.

¹¹ <https://www.escambiaclerk.com/238/About-the-Clerk-Comptroller> (last visited October 12, 2021).

authorized uses; referendum; enforcement], unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of Chapter 212, *Florida Statutes* [Tax on Sales, Use, and Other Transactions].

The Local Option Tourist Development Act, Section 125.0104, *Florida Statutes*, authorizes five separate tourist development taxes that county governments may levy. These taxes are:

- 1 or 2% Tax
- Additional 1% Tax
- High Tourism Impact Tax
- Professional Sports Franchise Facility Tax
- Additional Professional Sports Franchise Facility Tax

All counties are not eligible to levy all of these taxes or, in certain circumstances, the full amount authorized.¹² This is based, in part, on other similar taxes levied by counties or whether they have been designated as a high tourism impact county.¹³ The levies must be approved by a majority or extraordinary vote of the county's governing board, a referendum, or both based on the type of levy.¹⁴ Prior to the enactment of the ordinance levying and imposing the tourist development tax, the county tourist development council is required to prepare a plan for tourist development. The plan must be submitted to the governing body of the county and approved.¹⁵

The tourist development tax is charged by the person receiving consideration for the lease or rental (landlord) and collected from the lessee, tenant, or customer at the time of the lease or rental payment.¹⁶ The landlord receives, accounts for, and remits the tourist development tax to the Department of Revenue.¹⁷ Section 125.0104(10), *Florida Statutes*, authorizes counties an exemption from the requirement that tourist development taxes be remitted to the Department of Revenue, providing that they adopt an ordinance that includes specified provisions. Counties that adopt such an ordinance have an option to assume all responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent taxes, or they may delegate such authority to the Department of Revenue.¹⁸ Each county must establish a county tourist development trust fund before receiving any of these levies, and funds returned from the Department of Revenue, if applicable, must be placed in this trust fund.¹⁹

Tourist Development Council

Section 125.0104(4)(e), *Florida Statutes*, requires the governing board of each county which levies and imposes a tourist development tax under the provisions of Section 125.0104, *Florida Statutes*, to appoint an advisory council to be known as the “(name of county) Tourist Development Council.” The council shall be established by ordinance and composed of nine members who shall be appointed by the governing board.²⁰ All members of the council shall be electors of the county and serve for staggered terms of 4

¹² Section 125.0104, *Florida Statutes*.

¹³ *Id.*

¹⁴ Sections 125.0104(3)(c), (d), (l), and (n), and (4)(a), *Florida Statutes*.

¹⁵ Sections 125.0104(4)(c) and (d), *Florida Statutes*.

¹⁶ Section 125.0104(3)(f), *Florida Statutes*.

¹⁷ Section 125.0104(3)(g), *Florida Statutes*.

¹⁸ Section 125.0104(10)(c), *Florida Statutes*.

¹⁹ Section 125.0104(3)(i), *Florida Statutes*.

²⁰ Section 125.0104(4)(e), *Florida Statutes*.

years.²¹ The law requires two members of the council to be elected municipal officials and six members to be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development.²² The county has the authority to designate a chair or it may allow the council to elect a chair.²³ Any member may serve as the chair.²⁴

In accordance with Section 125.0104(4)(e), *Florida Statutes*, the council shall:

- Meet at least once each quarter;
- From time to time, make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution;
- Continuously review expenditures of revenues from the tourist development trust fund;
- Receive, at least quarterly, expenditure reports from the county governing board or its designee; and
- Report to the county governing board and the Department of Revenue expenditures which the council believes to be unauthorized.

Section 125.0104(4)(e), *Florida Statutes*, further states that the county governing board and the Department of Revenue shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with Section 125.0104, *Florida Statutes*.

Authorized Uses of Tourist Development Tax Revenues

Section 125.0104(5)(a), *Florida Statutes*, states that all tax revenues received pursuant to Section 125.0104, *Florida Statutes*, by a county imposing the tourist development tax shall be used by that county only for the purposes specified. These include:

- To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied;
 - Auditoriums that are publicly owned but are operated by organizations that are exempt from federal taxation and open to the public within the boundaries of the county or subcounty special taxing district in which the tax is levied; or
 - Aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied;
- To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;
- To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;

²¹ *Id.*

²² *Id.* Not less than three nor more than four of the six members with an interest in tourist development shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county subject to the tax.

²³ See supra note 20.

²⁴ *Id.*

- To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency;
- To finance beach park facilities, or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river (certain restrictions listed); or
- To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service (certain requirements listed).

In addition, Sections 125.0104(5)(b)-(d), *Florida Statutes*, provide additional qualifying uses of tourist development tax revenues, some based on factors such as the county's population, location, and number of municipalities. Sections 125.0104(3)(l) and (n), *Florida Statutes*, provide uses of the Professional Sports Franchise Facility Tax that include, but are not limited to, paying the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, a retained spring training franchise facility, or a convention center.

In accordance with Section 125.0104(5)(e), *Florida Statutes*, any use of the local option tourist development tax revenues collected pursuant to Section 125.0104, *Florida Statutes*, for a purpose not expressly authorized by Sections 125.0104(3)(l) or (n), or (5)(a)-(d) *Florida Statutes*, is expressly prohibited.

Implementation of Tourist Development Taxes in Escambia County

Over the past several decades the County has adopted a number of ordinances to implement the provisions of the Local Option Tourist Development Act, Section 125.0104, *Florida Statutes*.²⁵

²⁵ Article II. – Tourist Development Tax, *Escambia County Ordinances*.

The following table lists the tourist development taxes that are currently in effect in the County:²⁶

Tourist Development Tax Levies	Rate	Effective Date	County Ordinance
1 or 2% Tax	2%	December 1, 1980	Section 80-16 ²⁷
Additional 1% Tax	1%	March 1, 1988	Section 89-7 ²⁸
Professional Sports Franchise Facility Tax (Referred to by County as 4 th Cent Tax)	1%	August 1, 2000 ²⁹	Section 90-52
Additional Professional Sports Franchise Facility Tax (Referred to by County as 5 th Cent Tax)	1%	April 1, 2021	Section 90-65
Total	5%		

The County is not eligible to levy the High Tourism Impact Tax.³⁰

The County's Tourist Development Advisory Council (TDC) was established by Section 90-51, *Escambia County Ordinances*. The TDC is required to "prepare and submit to the board of county commissioners for its approval a plan for tourist development for the county."³¹ In addition, the ordinance lists the requirements of Section 125.0104(4)(e), *Florida Statutes*, as listed on a previous page of this staff analysis.

Section 90-55, *Escambia County Ordinances*, exempts the county from the requirement to remit tourist development taxes to the Department of Revenue. Rather, the Clerk is responsible for the collection and administration of the tax.³² In addition, the Clerk performs the enforcement and audit functions associated with the collection and remission of the tax.³³ The Clerk provides the TDC with financial information related to tourist development tax revenues, expenditures, cash and fund balances, and other related documents at its regular meetings.³⁴

Section 90-56, *Escambia County Ordinances*, which addresses the County's use of the tourist development tax revenues, states:

- Tax revenues may be used only in accordance with the provision of the Local Option Tourist Development Act, Section 125.0104, *Florida Statutes*; and

²⁶ <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm> Select: Local Option Tourist Taxes / Summary of Impositions, Expirations, and Rate Changes (8/9/21) (last visited October 12, 2021).

²⁷ As referenced in Section 90-52, *Escambia County Ordinances*.

²⁸ *Id.*

²⁹ The County previously levied a 1% tax in this category that was in effect from May 1, 1996 through April 30, 1999.

³⁰ <http://edr.state.fl.us/Content/local-government/reports/lgh20.pdf> Page 265 (last visited October 12, 2021).

³¹ Section 90-51(c), *Escambia County Ordinances*.

³² Section 90-55(a) and (c), *Escambia County Ordinances*.

³³ Section 90-55(e), *Escambia County Ordinances*.

³⁴ For example, see PDF pages 8-27 of the TDC's meeting agenda packet for the February 2021 meeting: https://myescambia.com/docs/default-source/default-document-library/open-government/past-tdc-meeting-minutes/2-9-2021-tdc-meeting.pdf?sfvrsn=36a3b86c_4 (last visited on October 12, 2021).

- A total of three percent of such tax collected in this division shall be retained for costs of administration.

The two most recent tourist development taxes imposed are referred to in the County as the 4th and 5th Cent Taxes. These levies have more restrictions in their use as listed in Sections 90-52 and 90-69, *Escambia County Ordinances*. Some of the authorized uses of these levies include, but are not limited to, the construction or renovation of a sports facility and to promote and advertise County tourism.

The County's TDC generally holds a budget workshop in July to discuss recommendations that it intends to submit to the BCC for the annual budget.³⁵ For example, on July 6, 2021, the TDC held its budget workshop for the 2021-22 fiscal year budget.³⁶ During the meeting, the Manager of the City's Treasury provided the TDC with the status of tourist development tax collections. In addition, the County's Budget Director presented a draft budget to the TDC that had been prepared for its consideration based on historical funding and requests from outside groups that had been received by the BCC. The TDC was also presented with additional requests from outside groups that were not included in the draft budget. During the discussion, TDC members questioned some requests as to whether the expenditures: (1) would lead to "heads in beds" (i.e. hotel and other short-term accommodations stays, which is the focus of the use of the tourist development tax revenue), and (2) complied with the *Florida Statutes* regarding authorized uses of tourist development tax revenues. The TDC was not authorized to take any action because the meeting was noticed as a workshop.

On July 15, 2021, the TDC held a meeting to approve its budget recommendation to the BCC, based on its workshop that was held the previous week.³⁷ On September 21, 2021, the BCC adopted the County's budget for the 2021-22 fiscal year, and largely followed the TDC's recommendations related to the use of the tourist development tax. The following information is from the County's Draft Adopted Budget for the 2021-22 fiscal year:³⁸

Tourist Development Budget -	Budgeted Revenues
Tourist Development Tax 1 st -2 nd Cents	\$6,150,000
Tourist Development Tax 3 rd Cent	\$3,075,000
Tourist Development Tax 4 th Cent	\$3,075,000
Tourist Development Tax 5 th Cent	\$3,075,000
Total 1st-5th Cents	<u>\$15,375,000</u>
Reserves/Fund Balance	\$1,635,452
Statutory Budget Holdback – 5%	(\$768,750)
Total Budgeted Revenues	<u>\$16,241,702</u>

³⁵ Phone call with Clerk's Office on October 11, 2021.

³⁶ Video available at:

https://www.youtube.com/watch?v=l4fa51wSqt8&list=PLYP6oPuWyBaeCelGWJJ_0wI_5Hu3mqcBI&index=5
(last visited on October 12, 2021).

³⁷ Video available at:

https://www.youtube.com/watch?v=pwqpHXGmWVs&list=PLYP6oPuWyBaeCelGWJJ_0wI_5Hu3mqcBI&index=6
(last visited on October 12, 2021).

³⁸ This information was assembled and provided by the Clerk's Office and is subject to verification by the County Budget Office.

Tourist Development Budget -	Budgeted Expenditures
<i>BCC/County Administration</i>	
1 st -2 nd Cents – Bay Center Operations	\$1,500,000
1 st -2 nd Cents – Beach Mowing	\$125,000
1 st -2 nd Cents – Beach Related Projects	\$1,344,947
1 st -3 rd Cents – Reserves for Projects	\$1,388,578
3 rd Cent – Marine Resources (Reefs)	\$325,000
4 th Cent – Reserves	\$46,874
Administration – 3% (Clerk’s Office) ³⁹	\$461,250
<i>BCC/County Administration Total of Tourist Development Tax</i>	<u><i>\$5,191,649</i></u>
<i>BCC/Outside Agencies Allocations</i>	
4 th Cent – African American Heritage	\$50,000
4 th Cent – Naval Aviation Museum/Marketing	\$200,000
4 th Cent – Historic Preservation	\$200,000
4 th Cent – Fireworks/Other – Visit Pensacola	\$80,000
Chappie James Memorial	\$100,000
<i>Total BCC/Outside Agencies Allocations</i>	<u><i>\$630,000</i></u>
<i>Visit Pensacola (Unified Budget)⁴⁰</i>	
ACE – Cultural Marketing	\$1,641,158
PS – Sports Marketing	\$963,855
Visit Pensacola	\$7,815,039
<i>Total Visit Pensacola (Unified Budget)</i>	<u><i>\$10,420,053</i></u>
<i>Total Budgeted Expenditures</i>	<u><i>\$16,241,702</i></u>

In addition to the budget-related meetings, the TDC routinely holds quarterly meetings in which it receives updates regarding the tourist development tax collections and requests for funding. Any funding requests that are approved by the TDC are provided to the BCC for its consideration.

Concerns

The request letter references questionable expenditures related to the 3% administrative fee retained by the Clerk, turtle nest monitoring, and the Marine Resources Department.

³⁹ This is for the Clerk’s administration of tourist development tax revenues. Per the Clerk’s Office, they track their employees based on function; therefore, a true-up of the 3% cost is calculated annually.

⁴⁰ Visit Pensacola is a 501(c)(6) not-for-profit organization that supports the community vision of tourism by serving as the central body responsible for building tourism as an economic engine through leadership, connection, collaboration, and communication. The County adopts a unified budget for Visit Pensacola that is primarily funded by tourist development tax revenues. In addition, the unified budget includes grants and private funds raised through partnerships and sponsorships.

3% Administrative Fee

Section 125.0104(10)(b)5., *Florida Statutes*, states that a portion of the tourist development tax collected may be retained by the county for costs of administration, but such portion shall not exceed 3 percent of collections. Section 90-56, *Escambia County Ordinances*, states that a total of three percent of tourist development taxes collected shall be retained for costs of administration, and it shall be allocated to the comptroller. A statement in the request letter alleges that “[t]his flat administration fee is contrary to the plain language of the statute.”⁴¹ In addition, the letter stated that “the TDC requested that the Board demonstrate a reasonable connection between the three percent retained by the Clerk and the actual costs incurred in administering the tax. Absent support for the amount being assessed, the TDC was concerned that the Clerk may be retaining TDT [tourist development tax] collections for administrative costs in excess of the actual costs, as any amount of TDT revenues retained for administration of the TDT that exceeds actual administrative costs would violate section 125.0104.”

Prior to sending the request letter to the Committee, the Chair of the TDC sent a letter to the Department of Revenue and the BCC to request their assistance in referring his concerns to the Auditor General so that they could be reviewed by a neutral third-party auditor.⁴² In response to that letter, the Clerk stated in a letter that “[b]oth the statute and the ordinance tie retention of the three percent of collections to the cost of administration of the program. I, as the Comptroller, do not interpret section 90-56(b), Escambia County Ordinances, as a right to three percent of TDT revenues completely unconnected with costs of administration. Documentation for the last 3 years reflects that the Clerk’s office has earned, in actual administration costs based on time and duties, at least 3% of TDT collections. Each year during the budget process, County OMB [Office of Management and Budget] allocates 3% of projected TDT revenues. A true up of actual costs of administration occurs post-annual financial audit.”⁴³

Turtle Nest Monitoring and Marine Resources Department

In part, as referenced in the request letter⁴⁴ and listed in Section 125.0104(5), *Florida Statutes*, tourist development tax revenues may be used to:

- Finance beach park facilities, or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river; and
- Acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.

The request letter states, the “TDC was concerned about the Board’s expenditures for turtle nest monitoring and certain purchases for the Marine Resources Department because they appeared to fall outside of the enumerated uses authorized under section 125.0104(5). More specifically, it appeared that the Board made unauthorized expenditures for:⁴⁵

⁴¹ See supra note 1.

⁴² Letter from Escambia County Tourist Development Council Chairman, David M. Bear, to Department of Revenue Executive Director, Jim Zingale, and Escambia Board of County Commissioners County Administrator, Janice P. Gilley (April 9, 2021) (on file in Committee Office).

⁴³ Letter from Pam Childers to Florida Auditor General, Sherrill Norman, and Department of Revenue Executive Director, Jim Zingale (April 30, 2021) (on file in Committee Office).

⁴⁴ See supra note 1.

⁴⁵ The total of the costs provided is \$494,000.

- Vibrio testing (\$60k/year);
- Landscape maintenance costs at Pensacola Beach (\$125k/year);
- Purchasing ‘Gator’ ATVs for turtle nest monitoring (Smith Tractor) (\$74k);
- Paying temporary staff for turtle nest monitoring (Blue Arbor) (\$22k);
- Paying the salary and benefits of the Marine Resource Department Director and other staff (\$185k);
- Purchasing a truck for the Marine Resources Department (Duval Ford) (\$28k);
- Purchasing other items for the Marine Resources Department including, but not limited to travel, boat storage and fuel, electronic equipment and other miscellaneous supplies and parts for boats, soap, sunscreen, batteries, phone cases, office supplies, construction and maintenance supplies;
- Paying an artist for a memorial reef in honor of a deceased county employee.”

The Clerk also provided comments related to these concerns in her letter.⁴⁶ She stated that “[t]urtle nesting is a huge tourism draw all over Florida’s coast. The Escambia County Board of County Commissioners (BOCC) has deemed turtle nesting and reef creation/maintenance to be a tourism activity here in Escambia County and therefore approved a Marine Resource department with related expenditures for salaries, ATVs, equipment, supplies, travel, storage, fuel and for the artistry to name the reef. Other expenditures for Vibrio testing (flesh eating bacteria) and landscape cost at Pensacola Beach, one of our largest tourist attractions, has been approved by the BOCC based on tourist interaction as well.”⁴⁷

Comment

The scope of the audit will focus on the County’s expenditures of TDT revenue, not the use of the TDT revenues recommended to the BCC by the TDC.

Financial Audit

The County has obtained annual financial audits of its accounts and records by an independent certified public accountant (CPA). As required by Section 218.39(2), *Florida Statutes*,⁴⁸ they have been submitted to the Auditor General’s Office in accordance with Section 218.39(1), *Florida Statutes*.⁴⁹ The most recent financial audit report submitted to the Auditor General is for the 2019-20 fiscal year and did not include any audit findings for the BCC or the Clerk of the Circuit Court and Comptroller. In addition, the audit report stated that there were no audit findings or recommendations in the prior year that required corrective action by either of these offices.

⁴⁶ See supra note 37.

⁴⁷ *Id.*

⁴⁸ Section 218.39(2), *Florida Statutes*, states “The county audit report must be a single document that includes a financial audit of the county as a whole and, for each county agency other than a board of county commissioners, an audit of its financial accounts and records, including reports on compliance and internal control, management letters, and financial statements as required by rules adopted by the Auditor General. In addition, if a board of county commissioners elects to have a separate audit of its financial accounts and records in the manner required by rules adopted by the Auditor General for other county agencies, the separate audit must be included in the county audit report.”

⁴⁹ Pursuant to Section 218.39(7), *Florida Statutes*, these audits are required to be conducted in accordance with rules of the Auditor General adopted pursuant to Section 11.45, *Florida Statutes*. The Auditor General has issued *Rules of the Auditor General, Chapter 10.550 - Local Governmental Entity Audits* and has adopted the auditing standards set forth in the publication entitled *Government Auditing Standards* (2018 Revision) as standards for auditing local governmental entities pursuant to Florida law.

Selected Financial Information Included in the County's Audit Reports:

Recent tourist development tax revenues received and used by the County:

Fiscal Year	Tax Revenues ⁵⁰	Expenditures ⁵¹	Transfers Out to Bay Center Fund ^{52 53}
2017 (Oct. 2016-Sept. 2017)	\$10,598,123	\$8,449,554	\$1,300,000
2018 (Oct. 2017-Sept. 2018)	\$11,361,080	\$8,970,179	\$1,300,000
2019 (Oct. 2018-Sept. 2019)	\$12,333,147	\$9,803,009	\$1,700,000
2020 (Oct. 2019-Sept. 2020)	\$9,758,958 ⁵⁴	\$7,627,206	\$1,713,190

Other Considerations

Although the Escambia County Legislative Delegation has requested an investigation/review of the use of Escambia County Tourist Development Tax Revenues by Escambia County, an investigation/review is not included within the authority of the Auditor General. Her office is authorized to conduct financial, operational, and performance audits. An operational audit appears to be the appropriate engagement in order to address the audit-related questions that the Escambia County Legislative Delegation has included in their request. The focus of an operational audit is to evaluate management's performance in establishing and maintaining internal controls and administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.

The Auditor General, if directed by the Committee, will conduct an operational audit as defined in Section 11.45(1)(i), *Florida Statutes*, and take steps to avoid duplicating the work efforts of other audits being performed of the County's operations, such as the annual financial audit. The primary focus of a financial audit is to examine the financial statements in order to provide reasonable assurance about whether they are fairly presented in all material respects. Also, in accordance with Section 11.45 (2)(j), *Florida Statutes*, the Auditor General will be required to conduct an 18-month follow-up audit to determine the County's progress in addressing the findings and recommendations contained within the previous audit report.

The Auditor General has no enforcement authority. If fraud is suspected, the Auditor General may be required by professional standards to report it to the County and also to appropriate law enforcement authorities. Audit reports released by the Auditor General are routinely filed with law enforcement authorities. Implementation of corrective action to address any audit findings is the responsibility of the County and its management team, as well as the citizens of Escambia County. Alternately, any audit

⁵⁰ *Management's Discussion and Analysis; Escambia County, Florida Comprehensive Annual Financial Reports, Fiscal Years Ended September 30, 2017-2020*, page 12.

⁵¹ *Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Special Revenue Funds; Escambia County, Florida Comprehensive Annual Financial Reports, Fiscal Years Ended September 30, 2017-2020*, pages 121, 130, 131, and 127, respectively.

⁵² The Bay Center Fund is used to account for the operation, maintenance, and improvements of the Pensacola Bay Center, a 10,000-seat arena with exhibition space and meeting rooms owned by Escambia County.

⁵³ *Combining Statement of Revenues, Expenses, and Changes in Net Position - Nonmajor Proprietary Funds; Escambia County, Florida Comprehensive Annual Financial Reports, Fiscal Years Ended September 30, 2017-2020*, pages 167 (2017) and 171 (2018-2020).

⁵⁴ Committee staff comment: This fiscal year's collections include approximately six months during the COVID-19 pandemic.

findings that are not corrected after three successive audits are required to be reported to the Committee by the Auditor General, and a process is provided in Section 218.39(8), *Florida Statutes*, for the Committee's involvement. First, the County may be required to provide a written statement explaining why corrective action has not been taken and to provide details of any corrective action that is anticipated. If the statement is not determined to be sufficient, the Committee may request the BCC's chair or his designee to appear before the Committee. Ultimately, if it is determined that there is no justifiable reason for not taking corrective action, the Committee may direct the Department of Revenue and the Department of Financial Services to withhold any funds not pledged for bond debt service satisfaction which are payable to the County until the County complies with the law.

III. Effect of Proposed Request and Committee Staff Recommendation

If the Committee directs the Auditor General to perform an operational audit of the use of Tourist Development Tax Revenues by Escambia County, the Auditor General, pursuant to the authority provided in Section 11.45(3), *Florida Statutes*, shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of the Escambia County Legislative Delegation as included in their request letter are considered.

IV. Economic Impact and Fiscal Note:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

If the Committee directs the audit, the Auditor General will absorb the audit costs within her approved operating budget.

V. Related Issues:

None.

This staff analysis does not reflect the intent or official position of the requestor.
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Transparency Florida

Shining the Light on Florida's Budget

Transparency Florida Act (F.S. 215.985)

- 215.985(2)(a) - “Committee” means the Legislative Auditing Committee.
- 215.985(4) - The Executive Office of the Governor, in consultation with the appropriations committees of the Senate and the House of Representatives, shall establish and maintain a website that provides information relating to the approved operating budget for each branch of state government and state agency.

The 2021 Florida Statutes

Title XIV	Chapter 215	View Entire Chapter
TAXATION AND FINANCE	FINANCIAL MATTERS: GENERAL PROVISIONS	
215.985	Transparency in government spending.—	
(1)	This section may be cited as the “Transparency Florida Act.”	
(2)	As used in this section, the term:	
(a)	“Committee” means the Legislative Auditing Committee.	
(b)	“Contract” means a written agreement or purchase order issued for the purchase of goods or services or a written agreement for the receipt of state or federal financial assistance.	
(c)	“Governmental entity” means a state, regional, county, municipal, special district, or other political subdivision whether executive, judicial, or legislative, including, but not limited to, a department, division, bureau, commission, authority, district, or agency thereof, or public school, Florida College System institution, state university, or associated board.	
(d)	“Website” means a site on the Internet which is easily accessible to the public at no cost and does not require the user to provide information.	
(3)	The Executive Office of the Governor, in consultation with the appropriations committees of the Senate and the House of Representatives, shall establish and maintain a single website that provides access to all other websites required by this section. Such single website and other websites must:	
(a)	Be constructed for usability that, to the extent possible, provides an intuitive user experience.	
(b)	Provide a consistent visual design, interaction or navigation design, and information or data presentation.	
(c)	Be deployed in compliance with the Americans with Disabilities Act.	
(d)	Be compatible with all major web browsers.	
(4)	The Executive Office of the Governor, in consultation with the appropriations committees of the Senate and the House of Representatives, shall establish and maintain a website that provides information relating to the approved operating budget for each branch of state government and state agency.	
(a)	At a minimum, the information must include:	
1.	Disbursement data for each appropriation by the object code associated with each expenditure established within the Florida Accounting Information Resource Subsystem. Expenditure data must include the name of the payee, the date of the expenditure, the amount of the expenditure, and the statewide document number. Such data must be searchable by the name of the payee, the paying agency, and fiscal year, and must be downloadable in a format that allows	

215.985(4)(a) - At a minimum, the information must include:

- Disbursements
- Adjustments
- Spending Authority
- Position Information
- Allotments
- Trust Fund Balance Reports
- General Revenue Reports
- Fixed Capital Outlay Projects
- 10 year history of Appropriations

Overview



Launched in 2010 the site now contains data from FY 2008-09 through FY 2021-22

Budgeting and accounting data is updated nightly from FLAIR and LAS/PBS



State personnel information is updated weekly from PeopleFirst

Legislative personnel information is updated monthly from the Legislature's MyHR system



Layout



General Public

Summary view of Budget and Spending by Agency



Budget Analyst

In-depth breakdown of Budget and Spending



Interactive Bill

View of Budget and Spending in Appropriations Bill format



State Positions

List of positions with corresponding Salaries and Benefits

Layout



Reports

Chart, compare, filter specific Budget and Spending data



Quick Facts

Summarized list of similar Budget items



Search

Quickly find information on Budget and Spending items



Site Information

Information and help with this website

General Public

- Displays Budget and Expense data for the selected Fiscal Year
- Fiscal Year can be changed to review historical data
- Data categorized by Agency
- Agency data can be expanded to display programs and services
- Links provided to OPPAGA's Program Summary website.

Agency: STATEWIDE

Export

Agency Descriptions	Agency	Fiscal Year 2021-22	
		Operating Budget	Amount Spent
ADMINISTERED FUNDS		1,573,350,941	41,741
AGENCY FOR HEALTH CARE ADMINISTRATION		38,145,785,297	6,314,415,997
AGENCY FOR PERSONS WITH DISABILITIES		1,658,819,397	109,553,855
AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF, AND COMMISSIONER OF AGRICULTURE		1,781,124,974	217,368,524
BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF		167,362,808	29,332,632
CHILDREN AND FAMILIES, DEPARTMENT OF		4,755,314,778	830,775,039
CITRUS, DEPARTMENT OF		38,626,426	1,146,245
CORRECTIONS, DEPARTMENT OF		2,918,432,139	459,175,194
ECONOMIC OPPORTUNITY, DEPARTMENT OF		2,199,695,650	373,504,976
EDUCATION, DEPARTMENT OF		41,328,771,569	5,751,525,536
ELDER AFFAIRS, DEPARTMENT OF		446,066,177	49,654,013
ENVIRONMENTAL PROTECTION, DEPARTMENT OF		2,296,689,889	109,656,690
FINANCIAL SERVICES, DEPARTMENT OF		420,761,020	54,072,136
FISH AND WILDLIFE CONSERVATION COMMISSION		466,361,761	53,023,732
FLORIDA COMMISSION ON OFFENDER REVIEW		12,469,759	1,792,656
GOVERNOR, EXECUTIVE OFFICE OF THE		2,879,497,156	570,944,506
HEALTH, DEPARTMENT OF		4,571,151,977	770,634,069
HIGHWAY SAFETY AND MOTOR VEHICLES, DEPARTMENT OF		511,121,593	93,568,880
JUSTICE ADMINISTRATION		1,075,740,058	159,368,554
JUVENILE JUSTICE, DEPARTMENT OF		629,073,579	111,696,890
LAW ENFORCEMENT, DEPARTMENT OF		350,454,258	52,090,796
LEGAL AFFAIRS, DEPARTMENT OF, AND ATTORNEY GENERAL		378,916,126	38,750,355
LEGISLATIVE BRANCH		652,505,065	32,260,464
LOTTERY, DEPARTMENT OF THE		198,350,629	32,835,146
MANAGEMENT SERVICES, DEPARTMENT OF		956,943,994	106,310,736
MILITARY AFFAIRS, DEPARTMENT OF		76,567,341	13,200,737
PUBLIC SERVICE COMMISSION		28,010,774	3,860,721
REVENUE, DEPARTMENT OF		614,675,309	95,618,550
STATE COURT SYSTEM		694,929,475	97,307,209
STATE, DEPARTMENT OF		161,759,013	7,687,574
TRANSPORTATION, DEPARTMENT OF		12,335,232,932	393,791,766
VETERANS' AFFAIRS, DEPARTMENT OF		157,443,071	21,471,097
	Total	124,482,004,934	16,956,437,016

Budget Analyst

- Provides Agency or Ledger view of Appropriations
- Displays Appropriations, Reserves, Releases and Disbursements
- Displays all actions impacting an appropriation
- Allows Disbursements to be viewed by Object
- Information displayed by State, Agency or Program

		Agency Format		Ledger Format			
		Appropriations	Unbudgeted Reserve	Approved Budget	Releases	Approved Budget Unreleased	Disbursements
General Revenue		39,778,984,166	1,682,893,457	38,096,090,709	20,539,002,035	17,557,088,674	8,249,391,725.23
Trust Funds		84,703,020,768	17,080,725,547	67,622,295,221	65,722,956,771	1,899,338,450	8,707,045,290.95
Total		124,482,004,934	18,763,619,004	105,718,385,930	86,261,958,806	19,456,427,124	16,956,437,016.18

Appropriations, Approved Budget, and Releases		Export					
07/01/2021	Appropriations Bill (GAA) - Laws of Florida, Chapter 2021-36 (Senate Bill 2500)	101,544,893,693	4,902,579,998	96,642,313,695	67,822,549,157		
07/01/2021	Supplemental Appropriations	6,137,516	0	6,137,516	0		
07/01/2021	Contingents	-380,937	0	-380,937	0		
07/01/2021	Vetoes	-61,194,756	0	-61,194,756	-83,651		
07/01/2021	Lottery Debt Service	164,255,285	0	164,255,285	32,851,057		
07/01/2021	Budget Amendment B0026 - Department of Elder Affairs	38,075,190	0	38,075,190	38,075,190		
07/01/2021	Budget Amendment B0028 - Division of Emergency Management	3,536,541	0	3,536,541	3,536,541		
07/01/2021	Budget Amendment B0029 - Department of Children and Families	7,560,115	0	7,560,115	7,560,115		
07/01/2021	Budget Amendment B0030 - Department of Children and Families	28,231,026	0	28,231,026	28,231,026		
07/01/2021	Budget Amendment B0031 - Division of Emergency Management	708,212,561	0	708,212,561	708,212,561		
	Total - All Funds	124,482,004,934	18,763,619,004	105,718,385,930	86,261,958,806		

Disbursements	
View Disbursements by Object	
Operational	16,553,787,780.83
Fixed Capital Outlay	402,649,235.35
Total - All Funds	16,956,437,016.18

Interactive Bill

- Data organized to appear as the Appropriations Bill
- Values are updated to reflect all actions taken
- Allows user to jump to a specific Line Item
- Links provided to allow ledger view of each appropriation
- Position link allows personnel data to be displayed

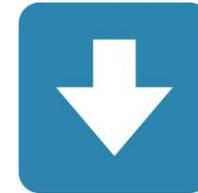
HEALTH, DEPARTMENT OF
PROGRAM: COMMUNITY PUBLIC HEALTH
STATEWIDE PUBLIC HEALTH SUPPORT SERVICES

	SALARY RATE	21,810,073	
	POSITIONS	450.00	
489	SALARIES AND BENEFITS		
	FROM GENERAL REVENUE FUND	2,287,769	
	FROM ADMINISTRATIVE TRUST FUND		1,688,906
	FROM EMERGENCY MEDICAL SERVICES TRUST FUND		2,711,530
	FROM FEDERAL GRANTS TRUST FUND		8,026,020
	FROM GRANTS AND DONATIONS TRUST FUND		787,822
	FROM BRAIN AND SPINAL CORD INJURY REHABILITATION TRUST FUND		2,800,685
	FROM PLANNING AND EVALUATION TRUST FUND		6,788,251
	FROM RADIATION PROTECTION TRUST FUND		6,828,363
490	OTHER PERSONAL SERVICES		
	FROM GENERAL REVENUE FUND	2,062	
	FROM ADMINISTRATIVE TRUST FUND		191,560
	FROM EMERGENCY MEDICAL SERVICES TRUST FUND		630,593
	FROM FEDERAL GRANTS TRUST FUND		657,137
	FROM GRANTS AND DONATIONS TRUST FUND		66,789
	FROM BRAIN AND SPINAL CORD INJURY REHABILITATION TRUST FUND		122,935
	FROM PLANNING AND EVALUATION TRUST FUND		744,810
	FROM RADIATION PROTECTION TRUST FUND		45,632

State Positions

- View of positions by Agency, Program or Service
- Information displayed includes Total Positions, Filled, Vacant, etc.
- Allows user to select position details at the Agency or Program level
- Detail information includes Title, Salary Range, Benefits Range and Total Salaries and Benefits

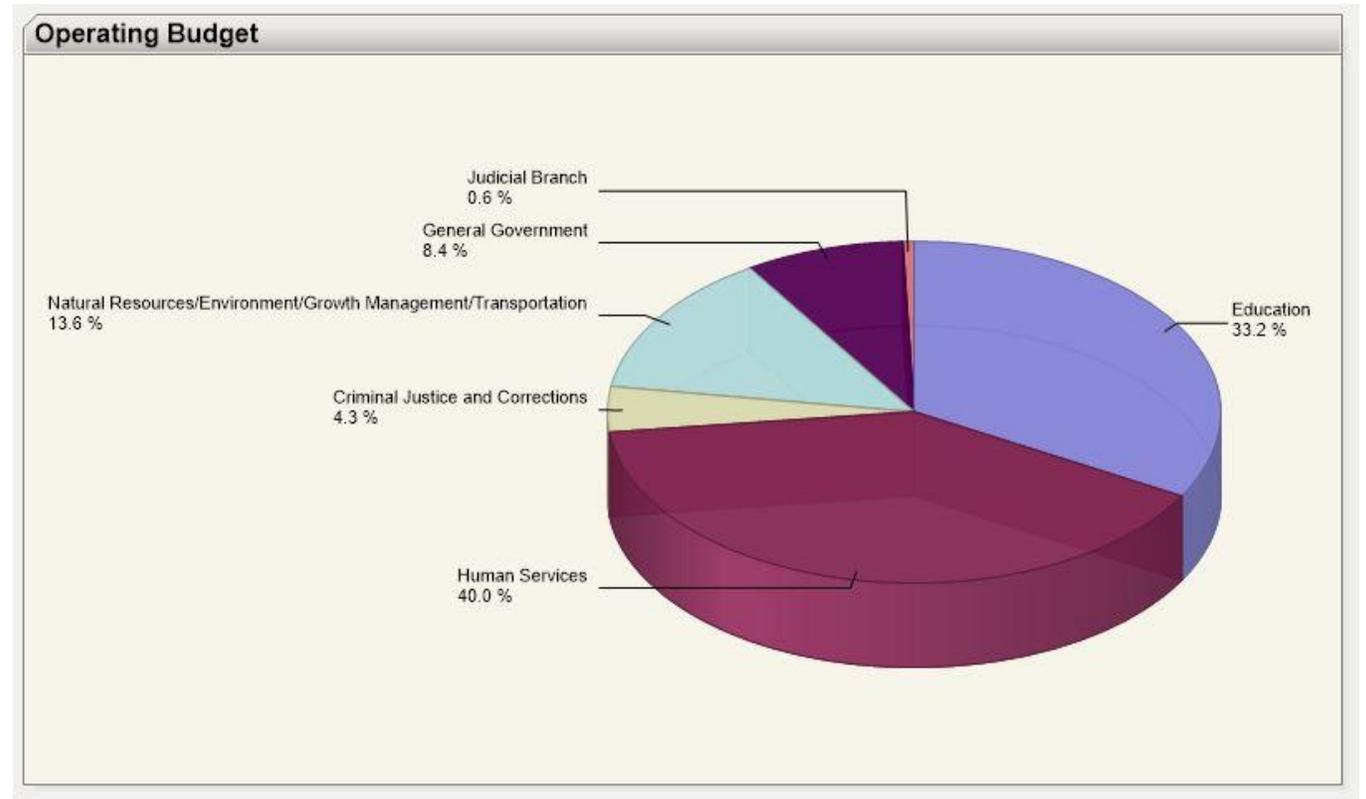
Agency	Fixed	Excess	Total	Reserve	Authorized	Established	Filled	Vacant
AGENCY FOR HEALTH CARE ADMINISTRATION	1,529.50	0.00	1,529.50	0.00	1,529.50	1,529.50	1,247.50	282.00
AGENCY FOR PERSONS WITH DISABILITIES	2,700.50	0.00	2,700.50	0.00	2,700.50	2,700.50	1,953.50	747.00
AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF, AND COMMISSIONER OF AGRICULTURE	3,726.25	0.00	3,726.25	0.00	3,726.25	3,726.25	3,253.50	472.75
BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF	1,653.25	0.00	1,653.25	0.00	1,653.25	1,653.25	1,402.50	250.75
CHILDREN AND FAMILIES, DEPARTMENT OF	12,230.75	0.00	12,230.75	0.00	12,230.75	12,144.25	10,350.00	1,794.25



Established Positions	Title	Total Filled	FLAIR Organization	Pay Plan	Salary Range	Benefits Range	Total Salaries & Benefits
1.00	ACCOUNTANT III	1.00	OFFICE OF DIRECTOR OF ANIMAL INDUSTRY	CAREER SERVICE	38,921 - 38,921	14,416 - 14,416	53,337
1.00	ADMINISTRATIVE ASSISTANT I	1.00	ANIMAL DISEASE CONTROL	CAREER SERVICE	29,152 - 29,152	5,427 - 5,427	34,579
1.00	ADMINISTRATIVE ASSISTANT I	1.00	BRONSON ANIMAL DISEASE DIAGNOSTIC LABORATORY	CAREER SERVICE	35,293 - 35,293	15,724 - 15,724	51,017
1.00	ADMINISTRATIVE ASSISTANT I	1.00	OFFICE OF DIRECTOR OF ANIMAL INDUSTRY	CAREER SERVICE	32,525 - 32,525	15,212 - 15,212	47,737
1.00	ADMINISTRATIVE ASSISTANT II - SES	1.00	ANIMAL DISEASE CONTROL	SELECTED EXEMPT SERVICES	39,705 - 39,705	29,005 - 29,005	68,710

Reports

- 3 Operating Budget Reports
- 6 Appropriation/ Disbursement Reports
- 4 Reversion Reports
- 6 Fund Balance Reports (includes reports on Trust Funds)
- Ten Year History of Appropriations



Quick Facts

- Approved amendments are listed by Budget Amendment Number
- Back of Bill Appropriations are listed by Section Number
- Budget Issues are listed for each item in the General Appropriations Act
- Supplemental Appropriations GAA are listed with the Bill Number
- A list of all Governor's Vetoes

Laws of Florida	Bill Number	Section	Title	FTE	Appropriation Amount
2021-36	SB 2500	SECTION 021	Provides that the unexpended balance of funds appropriated to the Executive Office of the Governor, Division of Emergency Management, for the Federal Emergency Management Performance Grant in Specific Appropriations 2620 and 2629 of chapter 2020-111...		4,280,093.00
2021-36	SB 2500	SECTION 26	Provides for the reversion and reappropriation of funds appropriated in Fiscal Year 2020-21 to the Office of Early Learning for the Enhanced Field System (EFS) Modernization project for purposes of correcting identified project deficiencies.		1,370,967.00
2021-36	SB 2500	SECTION 27	Provides for the reversion and reappropriation of funds provided to the Office of Early to competitively procure a private sector provider with experience in conducting independent verification and validation services of public sector information ...		141,048.00
2021-36	SB 2500	SECTION 28	Provides for the reversion and reappropriation of funds appropriated in Fiscal Year 2020-21 to the Office of Early Learning for the Preschool Development Birth to Five Grant Program for the same purpose.		7,822,439.00
2021-36	SB 2500	SECTION 29	Provides for the reversion of unexpended funds from those provided to the Department of Education for the Preschool Emergency Alert Response Learning System (PEARLS) in section 13 of chapter 2020-111, Laws of Florida, and reappropriates the funds ...		263,000.00
2021-36	SB 2500	SECTION 030	Provides to the Office of Early Learning for the Supplemental Disaster Relief Funds for Child Care program in section 14 of chapter 2020-111, Laws of Florida, and subsequently distributed to the office pursuant to budget amendment EOG #B2021-0004 ...		2,834,143.00
2021-36	SB 2500	SECTION 32	Provides for the reversion of the unexpended balance of funds provided to the Department of Education for the Community School Grant Program in Specific Appropriation 113 of chapter 2020-111, Laws of Florida, and for the remaining funds to be ...		2,118,268.00

Search

- Text of the Appropriations Bill can be searched by word or phrase
- Budget Issues can be searched by word or phrase
- Summary and detail object titles can be searched providing a list of matching items
- Vendor names can be searched providing all payments made to a vendor

Vendor Name	Vendor ID	Payment Amount
AT &T	xxxxx4710	455,160.03
AT YOUR SERVICE CLEANING GROUP,	xxxxx7990	700.00
AT&T	xxxxx4710	4,750,948.01
AT&T	xxxxx3433	98,418.82
AT&T	xxxxx9052	1,013.89
AT&T CAPITAL SERVICES, INC.	xxxxx4986	1,799.40
AT&T CORPORATION	xxxxx4710	12,431.25
AT&T MOBILITY	xxxxx4710	4,834.61
AT&T MOBILITY	xxxxx9970	172,791.86
AT&T MOBILITY II LLC	xxxxx9970	364,409.15
AT-RISK INTERNATIONAL, LLC	xxxxx0612	68,898.90
ATA FISHVILLE FL LLC	xxxxx4089	8,687.33
ATANASOFF, JESSINYA		968.00
ATC TOWER SERVICES, INC.	xxxxx3707	2,161.44
ATHEA ANTOINE		1,199.00
ATHENA CONSULTING LLC	xxxxx6169	265,054.16
ATHERTON B.A.		126.38
ATHLETIC TRAINING CONSULTANTS I	xxxxx3338	120.00

Site Information

- Training overview provides basic features of the website
- Instructional videos navigating users through the Transparency Florida website
- A contact list for each agency's budget office
- Glossary of terms used throughout the site
- Frequently Asked Questions

Transparency Florida Glossary

Agency

An agency includes any official, officer, commission, board, authority, council, committee, or department of the executive branch of state government. For purposes of this website the judicial and legislative branches are also included as agencies.

Agency Format

The operating budget displayed by programs and services within an agency as appropriated in the General Appropriations Act and other substantive legislation.

Aid to Local Governments

Appropriations made to local units of government having responsibility for services to the public, for which the unit receives either a state warrant or commodities purchased directly by the state.

Allotment

A further breakdown of an appropriation. Allotments are created and maintained by agencies to manage their budget and spending at an organizational level.

Appropriation

A legal authorization to make expenditures for specific purposes within the amounts authorized by law through the General Appropriations Act or other subsequent legislation.

Need Help

- Web based training can be provided for up to 75 participants
- Classroom instruction is available for 6 to 12 participants
- One-on-One training is also available upon request



Contact your House or Senate Appropriations staff to schedule a training session.



Transparency Florida

www.TransparencyFlorida.gov

CFO's Transparency Website

Joint Legislative Auditing Committee

October 14, 2021

OUR TRANSPARENCY MISSION

Transparency promotes accountability. Our goal is to provide a website that allows Floridians to scrutinize state budgets, payments, and contracts, and hold their government accountable for how every dollar is spent.

DFS Government Transparency Resources



Foreign Gift
or Donation

Report Gift or
Donation



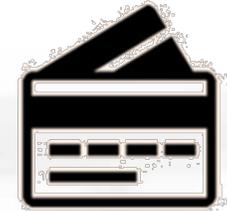
Florida Accountability
Contract Tracking System

Contracts



Local Government
Reporting

Financial Reports



State Payment by
Type

Payments



State Appropriate Budget and
Remaining Unspent Budget

Budget



State Employee's Salaries
and Regulations

Employee Data



Competitive State Incentives
for Job Creation and Retention

Economic
Incentives



Elected Officials and
Florida Law

General
Information

HB 7017: Gifts & Grants Disclosure

https://app.smartsheet.com/b/form/58dc4cd01f9c4e21bc43e5181315ecb4



HB 7017: Gifts & Grants Disclosure Form

In accordance with s. 286.101, F.S., any state agency or political subdivision that receives any gift or grant of \$50,000 or more from any foreign source is required to disclose such gift or grant to the Department of Financial Services within 30 days after receiving such gift or grant, unless such gift or grant is disclosed under s. 1010.25, F.S.

Any entity that applies to a state agency or political subdivision for a grant or proposes a contract having a value of \$100,000 or more shall disclose to the state agency or political subdivision any current or prior interest of, any contract with, or any grant or gift received from a foreign country of concern if such interest, contract, or grant or gift has a value of \$50,000 or more and such interest existed at any time or such contract or grant or gift was received or in force at any time during the previous 5 years.

Within 1 year before applying for any grant or proposing any contract, such entity must provide a copy of such disclosure to the Department of Financial Services.

Type *
Select

Recipient Name *

Recipient Mailing Address *

Date Received *

Amount Received *

Donor *

Donor's Country of Origin *
Select

Contract/Interest Termination Date (if Applicable)

Signature *

Send me a copy of my responses

Submit

[Privacy Notice](#) | [Report Abuse](#)

This site is protected by reCAPTCHA and the Google Privacy Policy and Terms of Service apply.

The screenshot shows a web browser window with the URL <https://facts.fdfs.com/Search/ContractSearch.aspx>. The page header includes the logo for Jimmy Patronis, Florida's Chief Financial Officer, and navigation links for Home, News, About the Agency, and Meet the CFO. The main navigation bar features 'FACTS Florida Accountability Contract Tracking System' and links for Main Search, FAQ, Contact Us, Charts, and Transparency. The search interface includes a 'Main Search' section with a 'Search' button and a 'Quick Tips' link. Below this is a 'Search' section with a descriptive paragraph: 'To search for contract, grant award or purchase order information please enter at least one search criteria in the fields below. If you would like to see details for all agencies or all commodity groups, please provide additional criteria in any of the remaining fields.' The search form contains several fields: 'Agency Name' (dropdown menu set to 'ALL AGENCIES'), 'Vendor/Grantor Name' (text input), 'Dollar Value' (From and To text inputs), 'Beginning and/or Ending Dates (mm/dd/yyyy)' (Begin and End text inputs), 'Commodity/Service Type' (dropdown menu set to 'ALL COMMODITY GROUPS'), 'Agency Assigned Contract ID (if known)' (text input), 'Grant Award ID (if known)' (text input), and 'MFMP PO Number (if known)' (text input). There are also radio button options for 'Show All', 'Show Grant Awards Only', 'Show Contracts Only', and 'Show Purchase Orders Only'. A disclaimer states: 'Please refine the search by providing following details if known.' and 'By using this Search you agree to [terms and conditions](#) of the Search.' At the bottom of the search form are 'Reset' and 'Search' buttons. The footer of the page reads '2011 © FLORIDA DEPARTMENT OF FINANCIAL SERVICES'.

All Agreements in FACTS

Contracts	81,067
Grant Awards\Revenue Agreements	8,312
Grant Disbursement Agreements	56,812
Contracts Total	146,191
Purchase Orders	1,423,961
Grand Total	1,570,152

All Images in FACTS

Total Number of Agreements (excluding Purchase Orders)	146,191
Total Number of Agreements with Images	116,781
% of Agreements with Images	79.88%

All Users in FACTS

Number of Active Agency Users - All Agreements	200
Number of Active Agency Users - Contract/Grant Disb. Only	733
Number of Active Agency Users - Grant Award Only	42
Users Total	975

Local Government Application - x +
https://apps.fidfs.com/LocalGov/Reports/AdHoc.aspx

 **JIMMY PATRONIS**
FLORIDA'S CHIEF FINANCIAL OFFICER

LOCAL GOVERNMENT FINANCIAL REPORTING

[Reports](#) [Login](#)

Create Reports

The financial information is posted as submitted by each local government. If you have any questions, please contact that local government.

 Local Budgets

Step 1:
Select the Fiscal Year(s) you would like to search:

2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020

Step 2:
Select Local Government(s):

Counties

Cities

Special Districts

Special District Types

Other Entities

Selected Entities
No Entities Selected.

Step 3:
Select the desired information or account codes you would like to search:

[Basic](#) [Advanced](#)

Revenue Categories <input type="checkbox"/> Select All Revenues <input type="checkbox"/> Ad Valorem Taxes	Expenditure Categories <input type="checkbox"/> Select All Expenditures <input type="checkbox"/> Circuit Court Civil	Supplemental Information <input type="checkbox"/> Long-Term Debt <input type="checkbox"/> Financial Emergency
--	---	--



JIMMY PATRONIS
FLORIDA'S CHIEF FINANCIAL OFFICER

[CFO Home](#) [Agency](#) [Services](#) [Search](#)



State Contract Search: FACTS

Downloads

To download payments for a fiscal year, click [here](#).

Contact Us

General questions regarding how this website operates should be directed to the Bureau of Vendor Relations at the Department of Financial Services at (850) 413-5516.

Public Records Request

Under Florida law e-mail addresses are public records. If you do not want your e-mail address released in response to a public request, do not send electronic mail. Instead, contact this office by phone or in writing. Public records from the Department of Financial Services are available by request.

>> [Public Records Request Information](#) >> [More Legal Notices](#)

Florida's Payments by Type

The State of Florida collects and maintains the data below for you to understand and participate in your state's government. Please review the information to learn about the state's payment data and to determine how suitable it is for your intended purpose. In addition, guidance on how to navigate this website, and others please refer to the [Follow the Money Roadmap](#).

Payments Not Disclosed

Some state payments are not available on this website. They include:

- Retirement payments
- Unemployment compensation payments
- Public assistance payments

In addition, under Florida law certain payments are considered confidential and not disclosed publically. These expenditures include payments an agency identifies as confidential because of Florida Sunshine Law ([Chapter 119.07, Florida Statutes](#)).

How to Get Started

Please click on the *Vendor/Payee Payments* and *State Employees* links below to review payment details. If you have any questions about Florida's payment data, please contact us at (850) 413-5516.



Where Do You Want To Go?



Disclaimer

Information presented on this website is collected, maintained, and provided for the citizens of Florida to monitor, understand, and participate in our state's government. While every effort is made to keep such information accurate and up-to-date, the information presented is unaudited. [See more.](#)

Contact Us

Documentation (e.g., invoices, contracts, etc.) for an individual payment is maintained by the state agency issuing the payment.

Questions related to detailed agency payments should be directed to the Agency Contact Number provided on the individual payment line displayed.

General questions regarding how this website operates should be directed to the Bureau of Vendor Relations at the Department of Financial Services at (850) 413-5516.

Public Records Request

Under Florida law e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail. Instead, contact this office by phone or in writing. Public records from the Department of Financial Services are available by request.

>> [Public Records Request Information](#) >>

Vendor/Payee Payments

Welcome to the State of Florida's state payments. This site provides information about state disbursements to vendors/payees. The information is based on the State's fiscal cycle, which runs July 1st through June 30th. Fiscal years are referenced by the year in which the fiscal year ends, e.g., fiscal year 2015 begins on July 1, 2014, and ends on June 30, 2015. Information for prior fiscal years will not change after the close of the fiscal year. This site contains 10 fiscal years worth of data. If you have the need to download all of the data for a full fiscal year without specifying search criteria, use the bulk download link displayed on Vendor Payment Search homepage.

For additional information on how to search this site, [see more.](#)

Downloads

To download payments for a fiscal year, click [here.](#)

Output will open in a new window to allow for the changing of the criteria. If your browser is set to block pop-ups, you may need to turn this feature off in order to use this web page.

Vendor Input

All Vendors

Vendor Number

Vendor Name

Time Period

Fiscal Year (July 1 - June 30)

Date Range

More than one option from Paying Agency(s) and Object Code Classification(s) may be selected by holding down the CTRL key.

Paying Agency(s)

ALL

Agency For Health Care Administration

Agency For Persons With Disabilities

Agency For State Technology (Formerly SSRC/NSRC)

Department Of Agriculture And Consumer Services

Object Code Classification(s)

ALL

Contracted Services

Postage & Freight

Communication

Printing & Reproduction

* Required Input

State Financial Reports

FLORIDA ANNUAL COMPREHENSIVE FINANCIAL REPORTS

RISK MANAGEMENT ANNUAL REPORTS

TREASURY ANNUAL REPORTS

FLORIDA TAX HANDBOOK

TAX REVENUE REPORTS

Florida Fiscal Portal

The [Florida Fiscal Portal](#) website contains a collection of documents detailing the fiscal status of the State of Florida.

Florida Department of Financial Services [Long-Range Program Plan](#) provides financial goals and objectives in a five-year plan.

Component Units - Public-Private Partnerships

Component units are legally separate organizations for which the elected officials of the state are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the state are such that exclusion would cause the state's financial statements to be misleading or incomplete.

State of Florida Component Units Schedule of Assets, Liabilities, Revenues and Expenses Reports

2019

2018

2017

2016

2015

2014

2013

2012

State and Federal Grant Expenditures

The Catalog of State Financial Assistance (CSFA) is a listing of state projects that provide financial assistance to nonstate entities. The Catalog of Federal Domestic Assistance (CFDA) is a listing of federal assistance programs available to State and Local governments. Below are the annual reports on the State's disbursements for state and federal projects.

[Search the State of Florida CSFA Disbursements Catalog](#)

[CSFA Disbursements FY 2011 - 2012](#)

[CSFA Disbursements FY 2010 - 2011](#)

[CSFA Disbursements FY 2009 - 2010](#)

[CSFA Disbursements FY 2008 - 2009](#)

[Schedule of Expenditures of Federal Awards FY Ended June 30, 2020](#)

[Schedule of Expenditures of Federal Awards FY Ended June 30, 2019](#)

Other Resources

The screenshot shows a web browser window with the URL <https://www.myfloridacfo.com/transparency/state-financial-reports/FL-ACFR>. The page header includes the MyFloridaCFO logo, the Chief Financial Officer's name (Jimmy Patronis), and navigation links for About, Divisions & Offices, and Contact. The main content area features a breadcrumb trail: Home / Transparency / State Financial Reports / Florida Annual Comprehensive Financial Reports. The primary heading is "Florida Annual Comprehensive Financial Reports", followed by a paragraph explaining that Section 216.102(3) of the Florida Statutes requires the Chief Financial Officer to publish a CAFR. A list of links for CAFR reports from 2013 to 2020 is provided on the right, with a pagination control showing page 1 of 4. The footer contains contact information for the Florida Department of Financial Services, a "Most Popular" section with links like Consumer Helpline and Fraud Free Florida, an "Employee Resources" section, and a "Tweets by FLDFS" section. It also includes a footer with links to Long-Range Program Plan, Rulemaking Regulatory Plans, Legal Notices/Accessibility, and Privacy Policy, along with a copyright notice for 2019 and social media icons for Facebook, Twitter, YouTube, and Email.

Home | Florida Has a Right to Know x +
https://www.floridahasarighttoknow.myflorida.com

 **FLORIDA HAS A RIGHT TO KNOW**
Holding Government Accountable

Search

[Governor's Website](#) | [MyFlorida.com](#) | [Site Map](#)

[Regulation & Rulemaking](#) | [Search State Payroll](#) | [Search State Pensions](#) | [Resource Center](#) | [Contact Us](#)



Florida Has a Right to Know

Helpful Links

- [Biennial Rule Review](#)
Cost and Impact Estimates
- [Project Sunburst](#)
- [Employ Florida](#)
Help Finding A Job
- [Report Waste, Fraud, and Abuse](#)
Governor's Chief Inspector General

[Terms and Conditions](#) | [Privacy Statement](#) | [Accessibility Statement](#)

The screenshot shows a web browser window with the URL <https://www.myfloridacfo.com/transparency/economic-incentives>. The page features a dark blue header with the MyFloridaCFO logo and a navigation menu including 'About', 'Divisions & Offices', and 'Contact'. A circular seal for 'Chief Financial Officer Jimmy Patronis' is also present. The main content area has a breadcrumb trail 'Home / Transparency / Economic Incentives' and a title 'Economic Incentives'. The text explains that Florida competes globally for jobs and uses economic incentives to address business needs. A section titled 'Economic Incentive Programs Resources' includes a list of links: 'Enterprise Florida website', 'Film in Florida - Florida Entertainment Industry Sales Tax Exemption', and 'Types of Incentive Awards'. A blue button labeled 'ECONOMIC DEVELOPMENT INCENTIVES PORTAL' is positioned to the right. Below this, a paragraph describes the 'Economic Development Incentives Portal' launched in 2013. A search bar is provided for the portal. The footer contains three columns: 'FLORIDA DEPARTMENT OF FINANCIAL SERVICES' with a description, 'MOST POPULAR' with a 'Consumer Helpline' link, and 'EMPLOYEE RESOURCES' with a 'Search Career Opportunities' link. A 'Tweets by FLDFS' section is also visible.

DEPARTMENT OF FINANCIAL SERVICES

The screenshot shows a web browser window with the URL <https://www.myfloridacfo.com/transparency/state-government-info>. The page features the MyFloridaCFO logo and the Department of Financial Services seal, which includes the name Jimmy Patronis. A navigation menu at the top right contains links for 'About', 'Divisions & Offices', and 'Contact'. A breadcrumb trail indicates the current location: 'Home / Transparency / State Government Info'. The main content area is titled 'State Government Information' and is organized into two columns. The left column includes links for 'STATEWIDE ELECTED OFFICIALS' (The Florida Cabinet, The Florida Senate, The Florida House of Representative) and 'FLORIDA LOBBYIST INFORMATION' (Online Sunshine Website). The right column includes links for 'FLORIDA LAW' (Constitution of the State of Florida, Florida Statutes, Laws of Florida) and 'FLORIDA ATTORNEY GENERAL PUBLIC RECORDS' (My Florida Sunshine). A 'Transparency Glossary' link is located at the bottom of the main content area. The footer is divided into four sections: 'FLORIDA DEPARTMENT OF FINANCIAL SERVICES' with contact information, 'MOST POPULAR' with links to Consumer Helpline, Fraud Free Florida, and Prepare Florida, 'EMPLOYEE RESOURCES' with links to Search Career Opportunities, Employees' Information Center, and Florida Deferred Compensation, and 'Tweets by FLDFS'.

MyFloridaCFO

Transparency

Home / Transparency / State Government Info

State Government Information

STATEWIDE ELECTED OFFICIALS

- [The Florida Cabinet](#)
- [The Florida Senate](#)
- [The Florida House of Representative](#)

FLORIDA LOBBYIST INFORMATION

- [Online Sunshine Website](#)

FLORIDA LAW

- [Constitution of the State of Florida](#)
- [Florida Statutes](#)
- [Laws of Florida](#)

FLORIDA ATTORNEY GENERAL PUBLIC RECORDS

- [My Florida Sunshine](#)

Transparency Glossary

FLORIDA DEPARTMENT OF FINANCIAL SERVICES
Our department manages the financial responsibilities for the State of Florida.
200 East Gaines Street, Tallahassee, FL 32399
Monday - Friday, 8am - 5pm (EST)

MOST POPULAR

- [Consumer Helpline](#)
- [Fraud Free Florida](#)
- [Prepare Florida](#)

EMPLOYEE RESOURCES

- [Search Career Opportunities](#)
- [Employees' Information Center](#)
- [Florida Deferred Compensation](#)

Tweets by FLDFS

CFO JIMMY PATRONIS



MAKING STATE GOVERNMENT RUN MORE EFFICIENTLY

Tell us where we can Get Lean!

As your state Chief Financial Officer, I am committed to making state government run more efficiently and effectively for you.

One of the many ways I hope to accomplish this is by getting your input on how state government can better serve, including ideas for eliminating fraud, waste and abuse or for improving how state government operates.

Get Lean Florida is a 24-hour anonymous web site and phone system that gives you the opportunity to make government more accountable to you.

Please share with us your comments and suggestions for improving state government and tell us where we can Get Lean.

Telephone Hotline: 1-800-GET-LEAN (438-5326)
Department of Financial Services, Division of Consumer Services
Copyright 2012

***Improve
Operations***

- Contracts
- Purchasing

***Eliminate
Waste***

- Resources
- Behaviors

***Increase
Efficiency***

- Other Ideas
- Commendation

DEPARTMENT OF FINANCIAL SERVICES

Florida Open Financial Statement System

CFO JIMMY PATRONIS

Florida Open Financial Statement System

CFO responsible to design and implement:

- Florida Open Financial Statement System
- eXtensible Business Reporting Language (XBRL) taxonomy/ies suitable for state, county, municipal, and special district financial filings
- Software tool that enables local governments to create XBRL documents consistent with the Department's taxonomy/ies
- Draft must be completed by December 31, 2021

Florida Open Financial Statement System

Local Governments shall:

- File financial statements in XBRL format that meet the validation requirements of the Department's XBRL UAS Taxonomy
- For fiscal years ending on or after September 1, 2022
- The reporting period will commence in December 2022/January 2023

Florida Open Financial Statement System

What are the benefits?

- A complete trial balance by fund
- XBRL includes data validation routines to ensure accuracy and completeness
- The technology provides for robust statewide reporting.
- Reports can include comparisons among local governments, financial trends and statement analytics

Current

The screenshot displays a web application interface for managing Annual Financial Report (AFR) data. The main heading is "AFR data for Collier (100011), 2020". The interface is divided into several sections:

- Entity Selector:** A dropdown menu showing "100011 - Collier".
- Choose Afr:** Radio buttons for "2019, Verified, Audit" and "2020, Verified, Audit" (selected).
- AFR Section:** A list of sections with radio buttons: Summary, Import Afr Data (selected), Balance Sheet, Revenues, Expenditures, Long Term Debt, Other Afr Data, Affiliated Entities, Audit, Certification, Reports, and Errors.
- Excel:** Actions include "Download a custom Afr Data template", "Upload Afr Data to create an Afr version", and "Download Afr Data as a spreadsheet". A "Start Workflow" button is present.
- XBRL:** Actions include "Download Afr data as XBRL instance" and "Upload Afr Instance Data to create an Afr version". A "Start Workflow" button is present.
- Current entity:** A summary box showing:
 - Name: Collier
 - Type: COUNTY
 - Code: 100011
- Current AFR:** A summary box showing:
 - Year: 2020
 - Status: VERIFIED
 - Audit: NONE
 - Version: 0
 - Balance Sheet: 0
 - Revenues: 30
 - Expenditures: 221

The top right corner shows a user profile for "Chris Worsley" with a "Set NO Admin" button. The breadcrumb trail at the top reads: "Home / Admin Menu / Entity Menu / Annual Financial Report / Data Import".

Updated

Entity Selector

100011 - Collier

Choose Afr

2019, Verified, Audit

2020, Verified, Audit

AFR Section

Summary

Import Afr Data

Balance Sheet

Revenues

Expenditures

Long Term Debt

Other Afr Data

Affiliated Entities

Audit

Certification

Reports

Errors

Home / Admin Menu / Entity Menu / Annual Financial Report / Data Import

AFR data for Collier (100011), 2020

Excel

Instructions **Upload**

Download a custom Afr Data template

Upload Afr Data to create an Afr version

Download Afr Data as a spreadsheet

Start Workflow

XBRL

Instructions **Upload**

Download Afr data as XBRL instance

Upload Afr Instance Data to create an Afr version

Start Workflow

Set NO Admin Chris Worsley

Current entity

- Name: Collier
- Type: COUNTY
- Code: 100011

Current AFR

- Year: 2020
- Status: VERIFIED
- Audit: NONE
- Version: 0
- Balance Sheet: 0
- Revenues: 30
- Expenditures: 221

Updated

Entity Selector

100011 - Collier

Choose Afr

2019, Verified, Audit

2020, Verified, Audit

AFR Section

- Summary
- Import Afr Data
- Balance Sheet
- Revenues
- Expenditures
- Long Term Debt
- Other Afr Data
- Affiliated Entities
- Audit
- Certification
- Reports
- Errors

Home / Admin Menu / Entity Menu / Annual Financial Report / Data Import

Set NO Admin Chris Worsley

AFR data for Collier (100011), 2020

Excel

XBRL

Instructions

Upload

Instructions

Upload

The template has 10 tabs: "Balance Sheet", "Revenues", "Impact Fees", "Expenditures", "Debt", and five additional tabs with examples of how the data should be formatted when entered. After downloading your template, save it to your own system and begin inputting the financial data.

structions on uploading an XBRL instance to be input re.]

Please ensure:

- Tabs must be titled "Balance Sheet", "Revenues", "Impact Fees", "Expenditures", or "Debt"
- Column names match those found in the template.
- No decimals are used in the account codes. Ex. 311000 not 311.000
- Balances are posted as whole numbers only. No decimals.
- Impact Fees (324.xxx.xx.xx account codes) should only be reported on the Impact Fee Tab; they should not be duplicated on the Revenues tab
- Impact Fees must be accompanied by a Dwelling Code **and** a Schedule Policy Code
 - For more information about Dwelling Codes and

Current entity

- Name: Collier
- Type: COUNTY
- Code: 100011

Current AFR

- Year: 2020
- Status: VERIFIED
- Audit: NONE
- Version: 0
- Balance Sheet: 0
- Revenues: 30
- Expenditures: 221

Current

Entity Selector

100011 - Collier

Choose Afr

2019, Verified, Audit

2020, Verified, Audit

AFR Section

- Summary
- Import Afr Data
- Balance Sheet
- Revenues
- Expenditures
- Long Term Debt
- Other Afr Data
- Affiliated Entities
- Audit
- Certification
- Reports
- Errors

Home / Admin Menu / Entity Menu / Annual Financial Report / Audit

Audit details for Collier (100011), 2020

Reviewed

Pursuant to Section 218.32(1)(d), Florida Statutes, governments that meet a revenue and expenditure balance threshold are required to submit an independently audited financial statement with their AFR. The completion date of the financial audit would be the date that the CPA firm signs off on the audited financial statements. If an audit is completed, you will be prompted to supply firm and completion information. If an audit is not required, you will be prompted with the Auditor General's Data Element Worksheet which is required pursuant to Section 218.32(1)(e), Florida Statutes.

The Florida Department of Financial Services requires an audit to be submitted and encourages the audit to be submitted electronically and in PDF format. You can upload the audit directly into LOGER by selecting "Upload Audit" below where it can be accessed on the Documents Tab on the AFR Summary Screen, or you can supply the PDF of the audit or a web link to the audit by emailing us at localgov@myfloridacfo.com.

To successfully submit the AFR, either the audit information or the Data Element Worksheet must be completed.

Audit Data Element Worksheet

Auditor information

History of events regarding the status of the Afr.

[Go somewhere](#)

Audit

Uploaded Audit PDF

[Upload](#)

Set NO Admin Chris Worsley

Current entity

- Name: Collier
- Type: COUNTY
- Code: 100011

Current AFR

- Year: 2020
- Status: VERIFIED
- Audit: NONE
- Version: 0
- Balance Sheet: 0
- Revenues: 30
- Expenditures: 221

Updated

Home / Admin Menu / Entity Menu / Annual Financial Report / Audit

Set NO Admin Chris Worsley

Audit details for Collier (100011), 2020

Reviewed

Pursuant to Section 218.32(1)(d), Florida Statutes, governments that meet a revenue and expenditure balance threshold are required to submit an independently audited financial statement with their AFR. The completion date of the financial audit would be the date that the CPA firm signs off on the audited financial statements. If an audit is completed, you will be prompted to supply firm and completion information. If an audit is not required, you will be prompted with the Auditor General's Data Element Worksheet which is required pursuant to Section 218.32(1)(e), Florida Statutes.

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To successfully submit the AFR, either the audit information or the Data Element Worksheet must be completed.

Audit Data Element Worksheet

Audit

Auditor information

History of events regarding the status of the Afr.

Go somewhere

Data Element Worksheet

Audit

Uploaded Audit PDF

Upload

Current entity

- Name: Collier
- Type: COUNTY
- Code: 100011

Current AFR

- Year: 2020
- Status: VERIFIED
- Audit: NONE
- Version: 0
- Balance Sheet: 0
- Revenues: 30
- Expenditures: 221

Data Element Worksheet is not available when an entity must have an audit:

- All counties must have an audit
- If the Revenues or Expenditures for a city is \$250,000+
- If the Revenues of Expenditures for a city is between \$100,000 & \$250,000 and they have not had an audit the last 2 fiscal years
- If the Revenues or Expenditures for a special district is \$100,000+
- If the Revenues of Expenditures for a special district is between \$50,000 & \$100,000 and they have not had an audit the last 2 fiscal years

If the entity is not required to have an audit, both options are available. If the entity inputs audit information, then the DEW button greys out. If the entity inputs DEW information, then the audit button greys out. If the entity attempts to submit without inputting either, they will receive an error message and the ! error section icon will appear next to the audit page.

Updated

Entity Selector

100011 - Collier

Choose Afr

2019, Verified, Audit

2020, Verified, Audit

AFR Section

- Summary
- Import Afr Data
- Balance Sheet
- Revenues
- Expenditures
- Long Term Debt
- Other Afr Data
- Affiliated Entities
- Audit
- Certification
- Reports
- Errors

Home / Admin Menu / Entity Menu / Annual Financial Report / Certification

Certification for Collier (100011), 2020

Reviewed

Pursuant to Section 218.32(1)(a), Florida Statutes, to successfully complete and submit the Annual Financial Report (AFR), "The chair of the governing body and the chief financial officer of each local governmental entity shall sign the annual financial report submitted ... attesting to the accuracy of the information included in the report."

To complete the Certification requirement, identify and respond to the three legal clauses on this page, input the names and titles of the applicable officers, have the officers identify the terms and conditions that certify the entire AFR and sign off on the package by checking the agreement box.

When complete, and the "Submit AFR" button is clicked, you will not be able to update any of the AFR information without contacting DFS.

Use this screen to enter expenditure balances by account code and fund group. Use the box to the right to add, delete, and import lines of expenditure data. To update an existing line of expenditure data, select the icon in the edit column beside the appropriate row. Fields will only allow whole numbers (no decimals).

Before the system will allow you to submit your AFR, you must check the "Done Entering Revenues" checkbox. This is still true if you have checked the "No Revenues" checkbox. If the "Done Entering Revenues" checkbox is not checked at the time you submit the AFR, you will receive an error message and the AFR will not submit.

Certifier One

Certifier one info

Certifier Two

Certifier two info

Set NO Admin Chris Worsley

Current entity

- Name: Collier
- Type: COUNTY
- Code: 100011

Current AFR

- Year: 2020
- Status: VERIFIED
- Audit: NONE
- Version: 0
- Balance Sheet: 0
- Revenues: 30
- Expenditures: 221

Updated

Home / Admin Menu / Entity Menu / Annual Financial Report / Certification

Set NO Admin Chris Worsley

Entity Selector
100011 - Collier

Choose Afr
 2019, Verified, Audit
 2020, Verified, Audit

AFR Section
 Summary
 Import Afr Data
 Balance Sheet
 Revenues
 Expenditures
 Long Term Debt
 Other Afr Data
 Affiliated Entities
 Audit
 Certification
 Reports
 Errors

Reviewed

Certification for Collier (100011), 2020

Pursuant to Section 218.32(1)(a), Florida Statutes, to successfully complete and submit the Annual Financial Report (AFR), "The chair of the governing body and the chief financial officer of each local governmental entity shall sign the annual financial report submitted ... attesting to the accuracy of the information included in the report."

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Before the system will allow you to submit your AFR, you must check the "Done Entering Revenues" checkbox. This is still true if you have checked the "No Revenues" checkbox. If the "Done Entering Revenues" checkbox is not checked at the time you submit the AFR, you will receive an error message and the AFR will not submit.

Current entity

- Name: Collier
- Type: COUNTY
- Code: 100011

Current AFR

- Year: 2020
- Status: VERIFIED
- Audit: NONE
- Version: 0
- Balance Sheet: 0
- Revenues: 30
- Expenditures: 221

Have you been experienced financial conditions pursuant to [218.39\(5\), F.S.](#) in this year? Yes No

Have you experienced a financial emergency pursuant to [218.503, F.S.](#) in this year? Yes No

If yes, have you complied with section [218.503\(2\), F.S.](#)? Yes No

Certifier One
Certifier one info

Certifier Two
Certifier two info



DEPARTMENT OF FINANCIAL SERVICES

Florida Open Financial Statement System

Stakeholders Enter Here to View Local Government Financial Data

 [SEARCH FINANCIAL DATA](#)

Users Log-in Here to Submit/Review Local Government Financial Data

[USER LOGIN](#)

Contact Info

850-413-5571

LocalGov@MyFloridaCFO.com

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County Reports



JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

Florida Department of Financial Services

ANNUAL FINANCIAL REPORT

FISCAL YEAR 2018-2019

SUBMITTING ENTITY:Hillsborough

SUBMITTING ENTITY TYPE:COUNTY

ENTITY DEPENDENCY:Independent

AFR RECEIVED DATE: 6/29/2020

AUDIT RECEIVED DATE: 6/29/2020

Location Information
P.O. Box 1110
Tampa,FL 33601-1110

Phone Number: (813) 307-7026

Contact Information
Ajay Gajjar
P.O. Box 1110
Tampa,FL 33601-1110

Phone Number:(813) 307-7026

AUDIT INFORMATION
RSM US LLP
Firm Location Information
100 South Ashley Drive,Suite 1770
Tampa,FL 33602

Phone number:(813) 316-2227

LONG TERM DEBT
\$1,189,638,000

CERTIFICATION

Chief Financial Officer

Title: Clerk of Circuit Court
Name: Pat Frank

Chairman/Elected Official

Title: Chairman, Hillsborough County Board of County Commissioners
Name: Lesley "Les" Miller, Jr.

Have you experienced a Financial Emergency in this year?

YES NO

If yes, have you complied with Section 218.503(2), F.S.?

YES NO

Fact Properties



No Fact Selected

County Reports

Revenue	Total Fund Groups												Total	
	Governmental					Proprietary		Fiduciary			Private Purpose	Component Units		
	General Fund	Permanent Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Trust Funds	Trust Funds				
311.000 - Ad valorem taxes	\$765,147,732		\$49,123,839	\$6,970,996										\$821,242,567
312.300 - County ninth-cent voted fuel tax			\$7,537,125											\$7,537,125
312.410 - (1 to 6 cents Local Option Fuel Tax)			\$28,594,935											\$28,594,935
316.000 - Local business tax (Formerly Local Occupational License Tax - 321.000)	\$1,479,502		\$195,783											\$1,675,285
322.000 - Building permits (Building permit fees)			\$17,181,234											\$17,181,234
323.300 - Franchise fee - water	\$3,079													\$3,079
323.600 - Franchise fee - sewer	\$7,298													\$7,298
324.120 - Impact fees - commercial - public safety			\$481,556											\$481,556
324.210 - Impact fees - residential - physical environment			\$38,200,416											\$38,200,416
324.310 - Impact fees - residential - transportation			\$14,188,933											\$14,188,933
324.320 - Impact fees - commercial - transportation			\$529,422											\$529,422
324.610 - Impact fees - residential - culture/recreation			\$2,648,871											\$2,648,871
325.100 - Special assessments - capital improvement			\$22,608,711			\$91,826								\$22,700,537
325.200 - Special assessments - charges for public services			\$9,707,883											\$9,707,883
331.100 - Federal grant - general government			\$152,500											\$152,500
331.200 - Federal grant - public safety	\$1,291,391		\$7,833,131											\$9,124,522
331.390 - Federal grant - other physical environment			\$873,197		\$470,770									\$1,343,967
331.490 - Federal grant - other transportation			\$3,868,716											\$3,868,716
331.500 - Federal grant - economic environment	\$1,871,397		\$7,004,070											\$8,875,467
331.610 - Federal grant - health or hospitals			\$3,657,206											\$3,657,206
331.650 - Federal grant - child support reimbursement	\$1,937,616													\$1,937,616
331.690 - Federal grant - other human services			\$56,854,529											\$56,854,529
333.000 - Federal payments in lieu of taxes	\$1,002													\$1,002
334.100 - State grant - general government			\$1			\$2,934,378								\$2,934,379
334.200 - State grant - public safety	\$303,666		\$2,683,050											\$2,986,716
334.390 - State grant - other physical environment	\$67,250		\$2,171,613											\$2,238,863
334.490 - State grant - other transportation			\$383,667											\$383,667
334.500 - State grant - economic environment	\$496,828		\$61,776											\$558,604
334.610 - State grant - health or hospitals			\$130,707											\$130,707
334.690 - State grant - other human services			\$6,450,956											\$6,450,956
334.700 - State grant - culture/recreation			\$1,016,636											\$1,016,636
334.820 - Article v clerk of court trust fund			\$777,960											\$777,960
334.890 - State grant - other court-related			\$473,376											\$473,376
335.130 - State revenue sharing - insurance license tax (AKA Insurance agents county licenses)	\$394,376													\$394,376
335.140 - State revenue sharing - mobile home	\$397,008													\$397,008

Concept

- (uas-i) 316.000 - Local business tax (Formerly Local Occupational License Tax - 321.000)

The local business tax represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection. This account code was added in 2008 (FY07-08) when a Prior Session reclassified Occupational Licenses (321.000) as Local Business Taxes. Eligible entities include: county and municipal governments.*

Dimensions

- (uas-dim) Fund groups
 - (uas-dm) 001 - General Fund
 - Date: 1 Oct 2018 to 29 Sep 2019
 - Fact Value: US \$ 1479502
 - Accuracy: Infinite precision
 - Change: No prior fact
 - Entity: e1:100029
 - Concept: uas-i:Rev_316000_LocalBusinessTaxFormerlyLocalOccupati...

< 1 of 1 >

No issues

> References

County Reports

Expenditures	Total Fund Groups												Component Units	Total
	Governmental					Proprietary		Fiduciary						
	General Fund	Permanent Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Pension Trust Funds	Investment Trust Funds	Private Purpose Trust Funds			
11.00 - Legislative														
10 - Personnel Services	\$2,767,166													\$2,767,166
30 - Operating Expenditures/Expenses	\$239,795													\$239,795
12.00 - Executive														
10 - Personnel Services	\$2,799,652													\$2,799,652
30 - Operating Expenditures/Expenses	\$665,866													\$665,866
13.00 - Financial And Administrative														
10 - Personnel Services	\$63,464,322		\$1,919,667			\$760,798	\$2,544,828							\$68,689,615
30 - Operating Expenditures/Expenses	\$18,429,758		\$540,641	\$1,003,345	\$129,427	\$151,428	\$6,521							\$20,261,120
60 - Capital Outlay	\$2,459,776		\$11,601											\$2,471,377
80 - Grants and Aids			\$65,532,169											\$65,532,169
90 - Other Uses														\$2,051,164
14.00 - Legal Counsel														
10 - Personnel Services	\$8,351,066													\$8,351,066
30 - Operating Expenditures/Expenses	\$456,348													\$456,348
15.00 - Comprehensive Planning														
10 - Personnel Services	\$6,151,261		\$2,658,953										\$4,551,798	\$13,362,012
30 - Operating Expenditures/Expenses	\$6,724,886		\$1,837,957			\$210						\$527,005	\$9,090,088	
60 - Capital Outlay	\$1,213		\$12,323									\$15,490	\$29,026	
80 - Grants and Aids	\$443,377													\$443,377
16.00 - Non-Court Information Systems														
10 - Personnel Services	\$15,618,242		\$557,561											\$16,175,803
30 - Operating Expenditures/Expenses	\$11,437,443		\$4,096,403											\$15,533,846
60 - Capital Outlay	\$1,873,625		\$1,455,369											\$3,328,994
17.00 - Debt Service Payments														
30 - Operating Expenditures/Expenses	\$48		\$19,904											\$19,952
70 - Debt Service			\$1,387,032	\$124,552,489	\$1,176,762									\$127,116,283
18.00 - Pension Benefits														
30 - Operating Expenditures/Expenses	\$459,565													\$459,565
19.00 - Other General Government Services														
10 - Personnel Services	\$26,629,277		\$3,879,430			\$245,958	\$5,413,990							\$36,168,655
30 - Operating Expenditures/Expenses	\$18,481,979		\$4,474,453			\$17,827	\$187,011,470					\$20,500		\$212,884,707
60 - Capital Outlay	\$217,010		\$30,222				\$8,180,052							\$8,427,284
80 - Grants and Aids	\$815,747		\$17,915,616				\$1,906,038							\$20,637,401
21.00 - Law Enforcement														
10 - Personnel Services	\$303,971,619		\$12,095,983											\$316,067,602
30 - Operating Expenditures/Expenses	\$69,150,157		\$4,138,246											\$73,288,403
60 - Capital Outlay	\$31,304,659		\$1,911,412											\$33,216,071

514.00 - Legal Counsel

Fact Properties

Concept

- (uas-i) 514.00 - Legal Counsel

Cost of providing legal services for a local government entity.

Dimensions

- (uas-dim) Fund groups
 - (uas-dm) 001 - General Fund
 - (uas-dim) Object codes
 - (uas-dm) 10 - Personnel Services

Date: 1 Oct 2018 to 29 Sep 2019

Fact Value: US \$ 8351066

Accuracy: Infinite precision

Change: No prior fact

Entity: e1:100029

Concept: uas-i:Exp_51400_LegalCounsel

< 1 of 1 >

Validation

No issues

City Reports



JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

Florida Department of Financial Services

ANNUAL FINANCIAL REPORT

SUBMITTING ENTITY:Hilliard

SUBMITTING ENTITY TYPE:CITY

FISCAL YEAR 2019-2020

ENTITY DEPENDENCY:Independent

AFR RECEIVED DATE: 4/12/2021

AUDIT RECEIVED DATE: 4/12/2021

Location Information
 P.O. Box 249
 Hilliard,FL 32046-0249

 Phone Number: (904) 845-3555

Contact Information
 Lisa Purvis
 P.O. Box 249
 Hilliard,FL 32046-0249

 Phone Number:(904) 845-3555

AUDIT INFORMATION
 Powell & Jones CPA
 Firm Location Information
 1359 SW Main Blvd
 Lake City,FL 32025

 Phone number:(386) 755-4200

LONG TERM DEBT
 \$4,103,000

CERTIFICATION

Chief Financial Officer
 Title: Town Clerk
 Name: Lisa Purvis

Chairman/Elected Official
 Title: Mayor
 Name: Floyd L. Vanzant

Have you experienced a Financial Emergency in this year?

YES NO

If yes, have you complied with Section 218.503(2), F.S.?

YES NO

Fact Properties



No Fact Selected

City Reports

Revenue	Total Fund Groups												Component Units	Total
	Governmental					Proprietary		Fiduciary				Private Purpose Trust Funds		
	General Fund	Permanent Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Pension Trust Funds	Investment Trust Funds				
311.000 - Ad valorem taxes	\$212,553													\$212,553
312.410 - (1 to 6 cents Local Option Fuel Tax)			\$175,085											\$175,085
314.100 - Utility service tax - electricity	\$72,207													\$72,207
314.300 - Utility service tax - water	\$21,048													\$21,048
314.800 - Utility service tax - propane	\$6,856													\$6,856
316.000 - Local business tax (Formerly Local Occupational License Tax - 321.000)	\$26,874													\$26,874
322.000 - Building permits (Building permit fees)	\$35,722													\$35,722
323.100 - Franchise fee - electricity	\$179,005													\$179,005
324.720 - Impact fees - commercial - other Educational Buildings Other	\$16,293													\$16,293
331.410 - Federal grant - airport development	\$17,348													\$17,348
331.500 - Federal grant - economic environment	\$981,711													\$981,711
334.100 - State grant - general government	\$40,000													\$40,000
334.350 - State grant - sewer/wastewater						\$66,645								\$66,645
334.410 - State grant - airport development	\$17,946													\$17,946
335.140 - State revenue sharing - mobile home licenses	\$1,675													\$1,675
335.150 - State revenue sharing - alcoholic beverage licenses	\$545													\$545
335.180 - State revenue sharing - local government half-cent sales tax program	\$196,509													\$196,509
335.420 - State revenue sharing - mass transit	\$855													\$855
341.300 - Administrative service fees	\$2,607													\$2,607
341.900 - Other general government charges and fees	\$67													\$67
342.500 - Service charge - protective inspection fees	\$4,417													\$4,417
343.300 - Service charge - water utility						\$484,956								\$484,956
343.500 - Service charge - sewer/wastewater utility						\$529,933								\$529,933
344.100 - Service charge - airports	\$15,000													\$15,000
347.200 - Service charge - parks and recreation	\$156,462													\$156,462
347.400 - Service charge - special events	\$154													\$154
347.900 - Service charge - other culture/recreation charges	\$1,351													\$1,351
349.000 - Other charges for services	\$5,262					\$31,338								\$36,600
351.500 - Judgments and fines - as decided by traffic court	\$3,050													\$3,050
354.000 - Fines - local ordinance violation	\$13,105													\$13,105
361.100 - Interest	\$14,097		\$6,225			\$14,097								\$34,419
362.000 - Rents and royalties	\$13,855					\$16,425								\$30,280
365.000 - Sale of surplus materials and scrap	\$2,785					\$1,713								\$4,498
366.000 - Contributions and donations from private sources	\$1,200													\$1,200
369.900 - Other miscellaneous revenues	\$14,790					\$3,219								\$18,009
381.000 - Inter-fund group transfers in	\$907,729					\$171,744								\$1,079,473

Concept

- (uas-i) 316.000 - Local business tax (Formerly Local Occupational License Tax - 321.000)

The local business tax represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection*. This account code was added in 2008 (FY07-08) when a Prior Session reclassified Occupational Licenses (321.000) as Local Business Taxes. Eligible entities include: county and municipal governments.

Dimensions

- (uas-dim) Fund groups
 - (uas-dm) 001 - General Fund

Date: 1 Oct 2019 to 29 Sep 2020

Fact Value: US \$ 26874

Accuracy: Infinite precision

Change: No prior fact

Entity: e1:200150

Concept: uas-i:Rev_316000_Local...

< 1 of 1 >

Validation

City Reports

Expenditures	Total Fund Groups												Total	
	Governmental					Proprietary		Fiduciary				Component Units		
	General Fund	Permanent Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Pension Trust Funds	Investment Trust Funds	Private Purpose Trust Funds			
511.00 - Legislative														
10 - Personnel Services	\$57,834													\$57,834
512.00 - Executive														
10 - Personnel Services	\$116,571													\$116,571
513.00 - Financial And Administrative														
10 - Personnel Services	\$138,009													\$138,009
30 - Operating Expenditures Expenses	\$151,018													\$151,018
60 - Capital Outlay	\$71,090													\$71,090
515.00 - Comprehensive Planning														
30 - Operating Expenditures Expenses	\$42,000													\$42,000
522.00 - Fire Control														
30 - Operating Expenditures Expenses	\$40,927													\$40,927
524.00 - Protective Inspections														
30 - Operating Expenditures Expenses	\$32,600													\$32,600
529.00 - Other Public Safety														
30 - Operating Expenditures Expenses	\$13,200													\$13,200
536.00 - Water/Sewer Combination Services														
10 - Personnel Services						\$507,144								\$507,144
30 - Operating Expenditures Expenses						\$1,044,188								\$1,044,188
80 - Grants and Aids						\$10,000								\$10,000
541.00 - Road/Street Facilities														
10 - Personnel Services	\$204,279													\$204,279
30 - Operating Expenditures Expenses	\$185,848													\$185,848
60 - Capital Outlay	\$1,249,565													\$1,249,565
542.00 - Airports														
60 - Capital Outlay	\$35,293													\$35,293
562.00 - Health Services														
30 - Operating Expenditures Expenses	\$15,940													\$15,940
564.00 - Public Assistance Services														
30 - Operating Expenditures Expenses	\$10,110													\$10,110
572.00 - Parks and Recreation														
10 - Personnel Services	\$198,103													\$198,103
30 - Operating Expenditures Expenses	\$114,844													\$114,844
60 - Capital Outlay	\$19,516													\$19,516
574.00 - Special Events														
30 - Operating Expenditures Expenses	\$16,923													\$16,923
581.00 - Interfund Group Transfers Out														
90 - Other Uses	\$606,856		\$472,617											\$1,079,473

Concept

- (uas-i) 536.00 - Water/Sewer Combination Services
Costs associated with providing water and sewer services as a combined unit operation.

Dimensions

- (uas-dim) Fund groups
 - (uas-dm) 400 - Enterprise Funds
- (uas-dim) Object codes
 - (uas-dm) 10 - Personnel Services

Date: 1 Oct 2019 to 29 Sep 2020

Fact Value: US \$ 507144

Accuracy: Infinite precision

Change: No prior fact

Entity: e1:200150

Concept: uas-i:Exp_53600_WaterS...

< 1 of 1 >

Validation

No issues

References

Special District



JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA
 Florida Department of Financial Services

ANNUAL FINANCIAL REPORT

FISCAL YEAR 2019-2020

SUBMITTING ENTITY:Hilliard

SUBMITTING ENTITY TYPE:CITY

ENTITY DEPENDENCY:Independent

AFR RECEIVED DATE: 4/12/2021

AUDIT RECEIVED DATE: 4/12/2021

Location Information

P.O. Box 249
 Hilliard,FL 32046-0249

Phone Number: (904) 845-3555

Contact Information

Lisa Purvis
 P.O. Box 249
 Hilliard,FL 32046-0249

Phone Number:(904) 845-3555

AUDIT INFORMATION

Powell & Jones CPA
 Firm Location Information
 1359 SW Main Blvd
 Lake City,FL 32025

Phone number:(386) 755-4200

LONG TERM DEBT

\$4,103,000

CERTIFICATION

Chief Financial Officer

Title: Town Clerk
 Name: Lisa Purvis

Chairman/Elected Official

Title: Mayor
 Name: Floyd L. Vanzant

Have you experienced a Financial Emergency in this year?

YES NO

If yes, have you complied with Section 218.503(2), F.S.?

YES NO

Fact Properties



No Fact Selected

Special District

Phone Number: (561) 571-0010

Phone Number:(561) 571-0010

AUDIT INFORMATION
Firm Location Information

LONG TERM DEBT
\$

Phone number:

CERTIFICATION

Chief Financial Officer
Title: Treasurer
Name: Craig Wrathell

Have you experienced a Financial Emergency in this year?
 YES NO

Chairman/Elected Official
Title: Chair
Name: Jan Malcolm Jones, Jr.

If yes, have you complied with Section 218.503(2), F.S.?
 YES NO

Fact Properties



Concept

- (uas-i) 366.000 - Contributions and donations from private sources
This account should be used by governmental funds only and includes gifts, pledges, grants, or bequests from private sources. Proprietary funds should use the grants and donation account series under non-operating sources.

Dimensions

- (uas-dim) Fund groups
 - (uas-dm) 001 - General Fund
 - Date 1 Oct 2018 to 29 Sep 2019

Fact Value US \$ 2223

Accuracy Infinite precision

Change No prior fact

Entity e1:302201

Concept uas-i:Rev_366000_ContributionsandDonationsFromPrivateS...

< 1 of 1 >

~ Validation

No issues

Revenue	Total Fund Groups												Component Units	Total
	Governmental					Proprietary		Fiduciary						
	General Fund	Permanent Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Pension Trust Funds	Investment Trust Funds	Private Purpose Trust Funds			
366.000 - Contributions and donations from private sources	\$2,223													\$2,223
Total	\$2,223													\$2,223

Expenditures	Total Fund Groups												Component Units	Total
	Governmental					Proprietary		Fiduciary						
	General Fund	Permanent Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Pension Trust Funds	Investment Trust Funds	Private Purpose Trust Funds			
513.00 - Financial And Administrative 30 - Operating Expenditures/Expenses	\$5,166													\$5,166
Total	\$5,166													\$5,166

DEPARTMENT OF FINANCIAL SERVICES



CFO JIMMY PATRONIS

WILTON SIMPSON
President of the Senate



CHRIS SPROWLS
Speaker of the House



TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

**Joint Legislative Auditing Committee
October 2021**

DRAFT

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Joint Legislative Auditing Committee

Representative Ardian Zika, Chair
Senator Dennis Baxley, Vice Chair

Senator Jim Boyd
Senator Jennifer Bradley
Senator Janet Cruz
Senator Victor M. Torres, Jr.

Representative Webster Barnaby
Representative Tracie Davis
Representative Anna V. Eskamani
Representative Jenna Persons-Mulicka
Representative Keith L. Truenow

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TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

SCOPE

As required by s. 215.985(7), F.S., this report from the Joint Legislative Auditing Committee (Committee) provides recommendations related the possible expansion of the Transparency Florida website,¹ including whether to expand the scope to include educational, local governmental, and other non-state governmental entities. Also, as required by s. 215.985(13), F.S., this report provides the progress made in establishing the single website required by the Transparency Florida Act and recommendations for enhancing the content and format of the website and related policies and procedures.

BACKGROUND

Overview of the Transparency Florida Act

The “Transparency Florida Act (Act),”² an act relating to transparency in government spending, requires several websites for public access to government entity financial information.

The Act, as originally approved in 2009,³ required a single website to be established by the Executive Office of the Governor (EOG), in consultation with the appropriations committees of the Senate and the House of Representatives. Specified information relating to state expenditures, appropriations, spending authority, and employee positions and pay rates was required to be provided on the website.

Responsibilities assigned by law to the Committee included:

- provide oversight and management of the website;⁴
- propose additional state fiscal information to be included on the website;
- develop a schedule for adding information from other governmental entities to the website;⁵
- coordinate with the Financial Management Information Board in developing any recommendations for including information on the website which is necessary to meet the requirements of s. 215.91(8); and
- prepare an annual report detailing progress in establishing the website and providing recommendations for enhancement of the content and format of the website and related policies and procedures.

In 2011, the Act was revised to require the Chief Financial Officer (CFO) to provide public access to a state contract management system that provides information and documentation relating to the contracting agency.⁶ Other revisions included: (1) requiring the State’s five water management districts to provide monthly financial statements to their board members and to make such statements available for public access on their website, (2) exempting municipalities and special districts with total annual revenues of less than \$10 million from the Act’s requirements, and (3) several technical and clarifying changes.⁷ Also, a

¹ Refers to the website established by the Executive Office of the Governor, in consultation with the appropriations committees of the Senate and the House of Representatives, which provides information related to the approved operating budget for the State of Florida.

² Chapter 2013-54, L.O.F.

³ Chapter 2009-74, L.O.F.

⁴ Section 11.40(4)(b), F.S. (2009)

⁵ These entities included any state, county, municipal, special district, or other political subdivision whether executive, judicial or legislative, including, but not limited, to any department, division, bureau, commission, authority, district, or agency thereof, or any public school district, community college, state university, or associated board.

⁶ Chapter 2011-49, L.O.F.

⁷ *Id.*

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

revision to s. 11.40, F.S., removed the Committee's responsibility to manage and oversee the Transparency Florida website.⁸

Further revisions to the Act were adopted in 2013.⁹ In addition to the two websites previously required, the Act now also requires the following websites:

- The EOG, in consultation with the appropriations committees of the Senate and the House of Representatives, is required to establish and maintain a website that provides information relating to fiscal planning for the State. Minimum requirements include the Legislative Budget Commission's long-range financial outlook; instructions provided to state agencies relating to legislative budget requests; capital improvements plans, long-range program plans and legislative budget requests (LBR) submitted by each state agency or branch of state government; any amendments to LBRs; and, the Governor's budget recommendation submitted pursuant to s. 216.163, F.S.
- The Department of Management Services is required to establish and maintain a website that provides current information relating to each employee or officer of a state agency, a state university, or the State Board of Administration. Minimum requirements include providing the names of employees and their salary or hourly rate of pay; position number, class code, and class title; and employing agency and budget entity.
- The EOG, in consultation with the appropriations committees of the Senate and the House of Representatives, is required to establish and maintain a single website that provides access to all other websites (four) required by the Act.

Additional revisions include:

- The minimum requirements for the Act's original website (information relating to state expenditures, appropriations, spending authority, and employee positions) were expanded to include balance reports for trust funds and general revenue; fixed capital outlay project data; a 10-year history of appropriations by agency; links to state audits or reports related to the expenditure and dispersal of state funds; and links to program or activity descriptions for which funds may be expended.
- The Committee is no longer required to recommend a format for collecting and displaying information from governmental entities, including local governmental and educational entities. Rather, the Committee is required to recommend: (1) whether additional information from these entities should be included on the website, and (2) a schedule and a format for collecting and displaying the additional information.
- Language related to the contract tracking system required to be posted by the CFO is expanded to: (1) provide timelines, (2) require each state entity to post information to the contract tracking system, (3) address confidentiality and other legal issues, (4) provide definitions, and (5) authorize Cabinet members to post the required contract tracking information to their own agency-managed websites in lieu of posting on the CFO's tracking system.

No substantive revisions to the Act have been made since 2013. Additional details relating to the Act in its current form may be found in Appendix A.

⁸ Chapter 2011-34, L.O.F.

⁹ Chapter 2013-54, L.O.F.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Previous Committee Effort

The Committee has issued six previous reports related to the Act. A brief summary of the recommendations of each report follows.

2010 Committee Report

The act, as originally written, required the Committee to develop a plan to add fiscal information for other governmental entities, such as municipalities and school districts, to the website. Although the Committee was authorized to also make recommendations related to state agency information, much of that information was specified in statute and was being implemented by the EOG, in consultation with the appropriations committees of the Senate and the House of Representatives. The Committee's initial focus was on school districts due to the consistency of financial information required of the State's 67 school districts. Specific recommendations and timeframes for adding school district fiscal information to *Transparency Florida*¹⁰ were provided. Also, general recommendations were provided for adding fiscal information for other governmental entities, including state agencies, universities, colleges, counties, municipalities, special districts, and charter schools/charter technical career centers.

The Committee recommended the use of three phases for the addition of school district financial information to *Transparency Florida*. The Committee wanted citizens who visit either the home page of a school district's website or *Transparency Florida* to have the ability to easily access the school district's financial information that was located on the school district's website, the Department of Education's (DOE) website, and *Transparency Florida*.

The overall approach was to recommend that information which was readily available, with minimal effort and cost, to be included for school districts during the first phases of implementation. Most of the information should be located on the DOE's website with links to access it on *Transparency Florida*. This information included numerous reports prepared by the school districts, the DOE, and the Auditor General. The Committee expected that the first two phases could be accomplished without the need for additional resources.

Ultimately, once all phases were implemented, the goal was to provide transaction-level details of expenditures. Stakeholders expressed concern about the school districts' ability to provide this level of detail. School districts' accounting systems have the ability to capture expenditures at the sub-function and the sub-object levels.¹¹ These systems do not usually capture details of the amount spent on specific supplies, such as pencils or paper, or on a roofing project. Stakeholders also had concerns about the school districts' ability to provide this information on their websites, primarily due to cost and staffing issues. Their preference was for the State to build a data-system and require the school districts to upload via FTP (File Transfer Protocol) a monthly summary of expenditures at the sub-function and sub-object levels to *Transparency Florida*. Although Committee members were interested in more detailed information, this approach was agreed to with the idea that it was a starting point. In addition, the Committee recommended that the school districts provide vendor histories, to include details of expenditures for each vendor.

Although both the State and the school districts would incur costs, the main financial burden of the project would fall on the State. Rough estimates of the State's cost ran into the millions of dollars. Due to the

¹⁰ For the purpose of this report, *Transparency Florida* refers to www.transparencyflorida.gov/, the original website created pursuant to the Transparency Florida Act.

¹¹ For example, sub-function categories include costs associated with K-12, food services, and pupil transportation services; sub-object categories include costs associated with classroom teachers, travel, and textbooks.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

uncertainty of the cost estimates, the Committee members voted to recommend to delay this phase until further information is available.

2011 Committee Report

The initial Committee report, discussed above, recommended deferring implementation related to detailed school district financial transactions until the Committee had additional information and could further discuss the issues and potential costs involved. The premise was that the school districts would transmit monthly data to the State for display on *Transparency Florida*. As explained, the cost was expected to be in the millions of dollars, but only a rough estimate was available.

In light of the continued financial difficulties being faced by the State, the Committee decided to abandon this approach and recommend an alternative. The new focus was to keep local information at the local level and for the State to provide access to it on *Transparency Florida*.

Although the Committee understood that the goal of the project was to provide more financial transparency at all levels of government, it recognized that local governments¹² know best what information their citizens want available for review. The Committee did not believe that it was the State's responsibility to design and build a system to collect and display local governments' information. Rather, the Committee recommended that the State work in partnership with local governments, as they increase transparency on their websites, so that the full financial burden did not fall on the local governments.

The Committee recommended that representatives for each type of entity develop suggested guidelines for the type of financial information and the level of detail that should be included. Each local government should be responsible for providing its financial information on its own website. A link should be included on *Transparency Florida* for each entity that implements the suggested guidelines in order to provide a central access point.

The Committee suggested that the guidelines include a uniform framework to display the information in a well-organized fashion so as to provide easy, consistent access to all online financial information for all local governments. When developing the suggested guidelines, some of the financial information that the Committee recommended for consideration included a searchable electronic checkbook, plus various documents that are prepared during the normal course of business, such as budget documents, monthly financial statements, audit reports, and contracts and related information. The Committee's intent was to provide an opportunity for increased financial transparency for Florida's citizens, by providing guidance and flexibility to local governments, without causing a financial burden in the process.

2014 Committee Report

The Committee was presented with a draft of the report which included an update for the status of *Transparency Florida* and the related websites, but did not include any recommendations. Rather, the section of the report titled "Recommendations" included only the wording "To Be Determined." A separate handout was provided in the meeting packet which included: (1) recommendations that had been suggested by Committee members, (2) a series of questions intended to guide the members during their discussion of possible recommendations, and (3) a chart which listed various types of financial-related information that could potentially be considered in an expansion of the Transparency Florida website. Specifically, this information was related to non-State entities, such as school districts, municipalities and other local entities, and included items such as budget documents, monthly financial statements, and contract information.

¹² Local government in this context referred to all non-state entities subject to the requirements of the Transparency Florida Act at the time of the Committee's recommendation.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

The Committee approved a motion to adopt the draft report “as is” by a vote of 10-1. This meant that the recommendations remained “To Be Determined” and no new information would be recommended for addition to *Transparency Florida* or the related websites. The member who voted against the motion did so because he had submitted a recommendation related to the online posting of college employee salaries that he had not had an opportunity to discuss prior to the time the motion was offered. At a subsequent meeting, the Committee adopted a related recommendation; however, because the report had already been approved, it was not available to be revised. Therefore, the recommendation was included in the cover letter which accompanied the report. The cover letter stated “[o]n February 17, 2014, the Committee recommended that the Florida Has a Right to Know website include the salary of each State University and Florida College System institution employee by position number only. The name of the employee should not be attached to the salary. Currently, the website provides the name and salary of each State University employee, in compliance with s. 215.985(6), F.S. The salaries of Florida College System institution employees are neither provided on the website, nor are they required to be provided under the provisions of the Transparency Florida Act (s. 215.985, F.S.)”

2015 Committee Report

The Committee’s only recommendation was identical to the recommendation included in the cover letter for the 2014 report. The Committee recommended that the Florida Has a Right to Know website include the salary of each State University and Florida College System institution employee by position number only. The name of the employee should not be attached to the salary. As mentioned in the previous paragraph, the website provides the name and salary of each State University employee. No information is provided on the website for Florida College System institution employees.

2017 Committee Report

The Committee approved a recommendation to revise the “Transparency Florida Act,” s. 215.985(6), F.S., to add the personnel information for state college employees and officers to the required website, which is known as “Florida Has a Right to Know.”

The referenced section of law requires the Department of Management Services to establish and maintain a website that provides current information relating to each employee or officer of a state agency, a state university, or the State Board of Administration. At a minimum, the information must include each employees’:

- Name and hourly rate of pay;
- Position number, class code, and class title; and
- Employing agency and budget entity.

2019 Committee Report

The Committee was presented with a draft of the report which included an update for the status of *Transparency Florida* and the related websites, but did not include any recommendations. The section of the report titled “Recommendations” included only the wording “To Be Determined.” The Committee approved the draft report, as written, and declined to include any recommendations.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Transparency-Related Legislation

During the 2010 Legislative Session, the Legislature adopted proviso language to implement the Committee's recommendations related to school districts for the first two phases. The DOE was required to provide access to existing school district financial-related reports on its website, create a working group to develop recommendations to provide school-level data in greater detail and frequency, and publish a report of its findings by December 1, 2010. School districts were required to provide a link to *Transparency Florida* on their website. Links to the DOE and other website information were provided on *Transparency Florida*. The requirements assigned to the DOE and school districts were fulfilled.

In 2011, two bills were passed which, although not directly related to the Act, related to efforts to provide more financial transparency to Florida's citizens. Senate Bill 1292 (2011)¹³ required the Chief Financial Officer to conduct workshops with state agencies, local governments, and educational entities and develop recommendations for uniform charts of accounts. The final report was due in January 2014. An entity's charts of accounts refers to the coding structure used to identify financial transactions. Most of the non-state entities are currently authorized to adopt their own charts of accounts. The school districts are the exception; the chart of accounts that they are required to use is specified by the DOE. During discussions related to determining recommendations for its first required report required by the Act, the Committee understood that the various charts of accounts used by entities across the state was an obstacle for providing financial data that could be compared from one entity to another.

Senate Bill 224 (2011)¹⁴ required counties, municipalities, special districts, and school districts to post their tentative budgets, final budgets, and adopted budget amendments on their official websites within a specified period of time. If a municipality or special district does not have an official website, these documents are required to be posted on the official website of a county or other specified local governing authority, as applicable. Another provision required each local governmental entity to provide a link to the DFS' website to view the entity's annual financial report (AFR). The AFR presents a financial snapshot at fiscal year-end of the entity's financial condition. It includes the types of revenue received and expenditures incurred by the entity. The format and content of the AFR is prescribed by the DFS.¹⁵ See Appendix B for the specific requirements of the bill.

House Bill 1255¹⁶ (2011)¹⁷ required each district school board to post on its website a plain language version of each proposed, tentative, and official budget which describes each budget item in terms that are easily understandable to the public. The information must be prominently posted on the school district's website in a manner that is readily accessible to the public. In addition, each district school board is encouraged to post the following items on its website: (1) timely information as to when a budget hearing will be conducted; (2) each contract between the district school board and the teachers' union; (3) each contract between the district school board and noninstructional staff; (4) each contract exceeding \$35,000 between the school board and a vendor of services, supplies, or programs or for the purchase or lease of lands, facilities, or properties; (5) each contract exceeding \$35,000 that is an emergency procurement or is with a single source as authorized under s. 287.057(3), F.S.; (6) recommendations of the citizens' budget advisory committee; and (7) current and archived video recordings of each district school board meeting and workshop. Finally, the website should include links to: (1) help explain or provide background information on various budget items that are required by state or federal law, (2) allow users to navigate to related sites

¹³ Chapter 2011-44, L.O.F.

¹⁴ Chapter 2011-144, L.O.F.

¹⁵ See s. 218.32, F.S.

¹⁶ Chapter 2018-5, L.O.F.

¹⁷ Chapter 2011-175, L.O.F.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

to view supporting details, and (3) enable taxpayers, parents, and education advocates to send e-mails asking questions about the budget and enable others to view the questions and responses.

The above requirements were listed in s. 1011.035, F.S.; however, much of it was revised in House Bill 1279 (2018). The revision continues to require each district school board to post on its website a plain language version of each proposed, tentative, and official budget which describes each budget item in terms that are easily understandable to the public. The updated requirements specify that the website must include graphical representations, for each public school within the district and for the school district, of the following: (1) summary financial efficiency data, (2) fiscal trend information for the previous 3 years on: (a) the ratio of full-time equivalent students to full-time equivalent instructional personnel, (b) the ratio of full-time equivalent students to full-time equivalent administrative personnel, (c) the total operating expenditures per full-time equivalent student, (d) the total instructional expenditures per full-time equivalent student, (e) the general administrative expenditures as a percentage of total budget, and (f) the rate of change in the general fund's ending fund balance not classified as restricted. In addition, the website must include a link to the web-based fiscal transparency tool developed by the Department of Education pursuant to s. 1010.20, F.S., to enable taxpayers to evaluate the financial efficiency of the school district and compare the financial efficiency of the school district with other similarly situated school districts. As previously required, the information must be prominently posted on the school district's website in a manner that is readily accessible to the public.

In 2013, a provision in House Bill 5401,¹⁸ the bill which revised the Act, created the User Experience Task Force. Its purpose was to develop and recommend a design for consolidating existing state-managed websites that provide public access to state operational and fiscal information into a single website. The task force was comprised of four members, with one member each designated by the Governor, Chief Financial Officer, President of the Senate, and Speaker of the House. The task force's work plan was required to include a review of: (1) all relevant state-managed websites, (2) options for reducing the number of websites without losing detailed data, and (3) options for linking expenditure data with related invoices and contracts. The recommendations, due March 1, 2014, were required to include: (1) a design that provides an intuitive and cohesive user experience that allows users to move easily between varied types of related data, and (2) a cost estimate for implementation of the design.¹⁹

House Bill 7009²⁰ (2013) required charter schools to maintain a website that enables the public to obtain information regarding the school; the school's academic performance; the names of the governing board members; the programs at the school; any management companies, service providers, or education management corporations associated with the school; the school's annual budget and its annual independent fiscal audit; the school's grade pursuant to s. 1008.34, F.S.; and, on a quarterly basis, the minutes of governing board meetings.

¹⁸ Chapter 2013-54, L.O.F.

¹⁹ The Task Force focused on 11 state-managed websites, including *Transparency Florida*, that provide state-wide financial information and recommended the following: (1) the use of www.floridasunshine.gov as a portal to access the information provided on these websites; (2) three levels of support for the portal, including a Transparency Steering Committee and the current website managers (i.e., the Governor's Office, the CFO's Office, etc.); (3) a three-pronged approach to education and training that includes a PowerPoint presentation and video of Florida's budget process; (4) categorizing the financial information provided in one of four categories: revenue, budget, spend, and audit; and (5) website features to include consistency in the display of webpages, the ability to search each website, compatibility with major web browsers, and numerous other suggestions to enhance the users' experience. The estimated cost to implement these recommendations is less than \$300,000; however the Task Force acknowledged that their recommendations are very high-level. The report stated that "[d]etailed requirements should be further developed to quantify the effort, costs, implementation schedule, and the detailed design." [p. 34]

²⁰ Chapter 2013-250, L.O.F.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

In 2014, Senate Bill 1632²¹ required all independent special districts that had been created for one or more fiscal years to maintain an official website, effective October 1, 2015.²² The website is required to include information specified in s. 189.069, F.S., such as the special district's charter, contact information, description of the boundaries, budget, and audit report(s).

House Bill 479²³ (2016) required special district budget documents to remain posted on their official website for a specified period of time. The tentative budget must remain online for 45 days and the final adopted budget and adopted budget amendments must remain online for two years.

The Legislative intent of House Bill 1073²⁴ (2018) was to create the Florida Open Financial Statement System, an interactive repository for governmental financial statements. The Chief Financial Officer (CFO) is authorized to: (1) consult with various stakeholders for input on the design and implementation of the system; and (2) choose contractors to build one or more eXtensible Business Reporting Language (XBRL) taxonomies suitable for state, county, municipal, and special district financial filings and to create a software tool that enables financial statement filers to easily create XBRL documents consistent with such taxonomies. The CFO must require that all work products be completed no later than December 31, 2021. If the CFO deems the work products adequate, all local governmental financial statements for fiscal years ending on or after September 1, 2022, must be filed in XBRL format and must meet the validation requirements of the relevant taxonomy.

Senate Bill 190²⁵ (2019), an act relating to higher education, includes the only recommendation in the Committee's 2017 report. It requires payroll related information for employees of Florida College System institutions to be posted on a website maintained by the Department of Management Services. The website previously included the salary or hourly rate of pay and position information for each employee or officer of state agencies, state universities, and the State Board of Administration, but excluded Florida College System institutions.

House Bill 861²⁶ (2019), an act relating to local government financial reporting, requires the following:

- County and municipal budget officers must annually submit the following information to the Office of Economic and Demographic Research:
 - Government spending per resident, including, at a minimum the spending per resident for the previous five fiscal years;
 - Government debt per resident, including, at a minimum, the debt per resident for the previous five fiscal years;
 - Median income within the county or municipality;
 - Average county or municipal employee salary;
 - Percent of budget spent on salaries and benefits for county or municipal employees; and
 - Number of special taxing districts, wholly or partially within the county or municipality.
- County and municipality tentative budget must remain on the county's or municipality's website for at least 45 days.
- County and municipality final adopted budget must remain on the county's or municipality's website for at least two years.

²¹ Chapter 2014-22, L.O.F.

²² Dependent special districts are not required to maintain a separate website; however, their information must be accessible online from the website of the local general-purpose government that created the special district.

²³ Chapter 2016-22, L.O.F.

²⁴ Chapter 2018-102, L.O.F.

²⁵ Chapter 2019-103, L.O.F.

²⁶ Chapter 2019-56, L.O.F.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

- Adopted amendment(s) to a municipality's budget must remain on its website for at least two years.

Senate Bill 7014²⁷ (2019), an act relating to government accountability, requires the following:²⁸

- The monthly financial statement that each water management district must provide to its governing board and post on its website must now be prepared in the form and manner prescribed by the Department of Financial Services.
- Adopted amendment(s) to a county's budget must remain on its website for at least two years.

House Bill 9²⁹ (2019) increases accountability and transparency for community redevelopment agencies (CRAs) by requiring the following:

- By January 1, 2020, each CRA must publish on its website digital maps that depict the geographic boundaries and total acreage of the CRA. Subsequent changes to this information must be posted within 60 days after the date such change takes place.
- Beginning March 31, 2020, each CRA must file an annual report with the county or municipality that created it and publish the report on the CRA's website. The report must include: (1) the most recent audit report; (2) performance data for each plan authorized, administered, or overseen by the CRA (total number of projects started and completed and estimated costs, total expenditures from the redevelopment trust fund, original assessed real property values within the CRA, current assessed real property values within the CRA, and total amount expended for affordable housing for low-income and middle-income residents); and (3) a summary indicating the extent to which the CRA has achieved the goals set out in its CRA plan.

House Bill 1339³⁰ (2020), an act relating to community affairs, requires county and municipal budget officer to annually submit the following information to the Office of Economic and Demographic Research, in addition to the information previously required by October 15:

- Annual expenditures providing for the financing, acquisition, construction, reconstruction, or rehabilitation of housing that is affordable, as that term is defined in s. 420.0004, F.S. The reported expenditures must indicate the source of such funds as "federal," "state," "local," or "other," as applicable.

Senate Bill 1466³¹ (2020), an act relating to government accountability, revises the list of items that special districts must post on their website, as follows:

- Allows link to the special district's audit report that is posted on the Auditor General's website to be used to satisfy the requirement for the special district to post its audit report;
- Removes the requirement for the special district to post the public facilities report online; and
- Removes the requirement for the special district to post available meeting materials on the special district's website seven days before a meeting or workshop.

²⁷ Chapter 2019-15, L.O.F.

²⁸ This bill includes some requirements related to the period of time certain county and municipal budget documents must remain posted online that are identical to the previous bill and are not repeated in this list.

²⁹ Chapter 2019-163, L.O.F.

³⁰ Chapter 2020-27, L.O.F.

³¹ Chapter 2020-77, L.O.F.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

PRESENT SITUATION

Status of Single Website

The requirements of s. 215.985(3), F.S., have been met. The single website titled “Florida Sunshine: Guiding you to the right financial source” provides external links to all other websites required by the Act and is available at <http://floridasunshine.gov/>. It provides access to: (1) Transparency Florida (State Finances), (2) Transparency Florida (State Budget), (3) Florida Has a Right to Know, (4) Florida Accountability Contract Tracking System (FACTS), (5) Florida Fiscal Portal, (6) Florida Government Program Summaries, and (7) Transparency Florida Act User Experience Task Force.

Status of the Website Related to the Approved Operating Budget for State Government

The requirements of s. 215.985(4), F.S., have been met. The website titled “[Transparency Florida](#)” includes detailed financial-related information for state agencies and other units of state government for the fiscal years 2008-09 through the current fiscal year, 2021-22. School district information is also available.

Summary of State Information Available on *Transparency Florida*

The main focus of *Transparency Florida* has been to provide current financial data related to the State’s operating budget and daily expenditures made by the state agencies. Such financial data is updated nightly as funds are released to the state agencies, transferred between budget categories, and used for goods and services.

In September 2015, an updated version of *Transparency Florida* was released. Effort was made to provide a simpler interface for users who may not be familiar with the state appropriations process and terminology, yet retain the depth of information for the more knowledgeable users.

The Home Page provides the following nine options for users to navigate through the website:

- General Public: Summary View of Budget and Spending by Agency;
- Budget Analyst: In-depth breakdown of Budget and Spending;
- Interactive Bill: View of Budget and Spending in Appropriations Bill format;
- State Positions: List of positions with corresponding Salaries and Benefits;
- Reports: Chart, compare, filter specific Budget and Spending data;
- Quick Facts: Summarized lists of similar Budget items;
- Search: Quickly find information on Budget and Spending items;
- Site Information: Information and help with this website; and
- Other Budget Links: Links to School Districts and other Government Budget information.

The first four options all relate to the State’s Operating Budget. By selecting the General Public option, some details of the operating budget are available in agency format. This format allows users to select a specific state agency, including the legislative branch and the state courts system, to view the fiscal year budget and the amount spent to date. The current fiscal year, 2021-22, is the default; however, users may view information for any fiscal year from 2008-09 through the current year by selecting from a drop-down menu. By clicking on the hyperlinks, users may drill down to view the operating budget and amount spent broken down by program.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

The Budget Analyst option allows users to select either the agency format or the ledger format. The agency format displays the appropriation amount and number of positions for the fiscal year selected, listed by agency. Users may drill down to the program or service area by selecting an agency's hyperlink. Additional details, including disbursements by object and an organizational schedule of allotment balances, are provided by continuing to select hyperlinks. The ledger format displays appropriations-related information over the course of the fiscal year. It begins with the General Appropriations Act (GAA) and includes additional entries for Supplemental Appropriations, Vetoes, Budget Amendments approved by the Legislative Budget Commission, and other actions that effect the GAA. Users can select hyperlinks to obtain additional information for each item.

The Interactive Bill format displays the initial information as it appears in the General Appropriations Act. Again, users may drill down to view more detailed information by clicking on the hyperlinks. As the user drills down, the screen displays the information described above for the Budget Analyst option. By continuing to drill down, the name of each vendor associated with an expenditure is provided. Since the State does not have electronic invoicing, images of invoices are not provided; however, the statewide document number is provided, and users may contact the specified agency contact to request further information or a copy of an invoice.

The State Positions option provides position information by agency and by program. At the agency level, the number of fixed, excess, total, reserve, authorized, established, filled, and vacant positions may be viewed. By drilling down, which may be done by selecting the hyperlink for the program area, users may view salary for the positions by selecting the Details tab. Salaries are provided by position level only and do not include employee names.

The Budget Analyst, Interactive Bill, and State Positions options allow the user to indicate whether or not he or she wishes to display the codes associated with each entry. The General Public, Budget Analyst, and State Position options provide users with the ability to export the information into an Excel spreadsheet.

Various reports relating to the operating budget, appropriations/disbursements, fixed capital outlay, reversions, general revenue, and trust funds may be generated from *Transparency Florida* by selecting the Reports option. These reports include:

- Operating budget by expenditure type, fund source, or program area;
- Comparison of operational appropriations for two fiscal years by state agency and/or category;
- Comparison of operational appropriations to disbursements made within one fiscal year by state agency and/or category;
- Comparison of operational disbursements for two fiscal years by state agency, category, and/or object;
- Disbursements by line item;
- Fixed capital outlay appropriations and disbursements by category and/or state agency;
- Schedule of Allotment Balances;
- Annual operational reversions by fiscal year;
- Comparison of operational reversions by fiscal year;
- Fixed capital outlay appropriations, reversions, and outstanding disbursements by fiscal year;
- Five-year history of operational reversions;
- General Revenue Fund cash balance, cash receipts, and cash disbursements, by month and by year;
- Trust fund cash and investment balance in the State Treasury for current fiscal year, for all operating trust funds and their corresponding state agency;
- Trust fund cash balance and daily cash balance, for all operating trust funds and their corresponding state agency;

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

- Trust Fund Revenues Report;
- Revenues by Month Report; and
- Ten-Year History of Appropriation Reports.

The Quick Facts option provides information related to budget amendments, back of bill appropriations, budget issues, supplemental appropriations, and vetoes. A description of each of these items, the dollar amount (if applicable), and other details are provided.

By selecting the Search option, users may search the appropriations bill, budget issues, objects, and vendors by entering a key word or phrase or similar information and continue to drill down to obtain more detailed information.

The Site Information option provides a training overview, training videos, the agency contact list, glossary, and frequently asked questions.

Finally, by selecting the Other Budget Links option, *Transparency Florida* provides links to various reports, websites, and other documents related to the state budget and other financial information as follows:

- Fiscal Analysis in Brief: an annual report prepared and published by the Legislature that summarizes fiscal and budgetary information for a given fiscal year;³²
- Long-Range Financial Outlook 3 Year Plan: an annual report prepared and published by the Legislature that provides a longer-range picture of the State's financial position by integrating projections of the major programs driving annual budget requirements with revenue estimates;
- The Chief Financial Officer's [DFS Government Transparency Resources](#): a webpage which includes links to:
 - Florida Accountability Contract Tracking System;
 - Local government reporting;³³
 - State payments by type;
 - State appropriated budget and remaining unspent budget; and
 - State employees' salaries and regulations.³⁴
- Reports on State Properties and Occupancy Rates: information from the Department of Management Services' Division of Real Estate Development and Management on state-owned buildings and occupancy rates;
- Government Program Summaries: encyclopedia of descriptive information on over 200 major state programs compiled by the Office of Program Policy Analysis and Government Accountability; and
- Reports on Public School Districts: these reports will be described in the next section of this report.

Transparency Florida includes all information required by the Act.

³² By selecting the **Fiscal Analysis in Brief** link on *Transparency Florida*, users will view the page titled **Florida Fiscal Portal**. From this webpage, select Documents, and then **Fiscal Analysis in Brief** from the Document Type List.

³³ This link opens to a page titled **Local Budgets**. The information displayed relates to actual revenues and expenditures of local government, not budget amounts. Most local governmental entities are required to post their budgets on their own website.

³⁴ This link opens to the **Florida Has a Right to Know** website, which includes salary information for most state employees and will be discussed in some detail later in this report.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Background and Summary of School District Information Accessible from *Transparency Florida*

To date, the only non-state financial-related information that is accessible from *Transparency Florida* relates to school districts. As previously discussed, the Committee's focus for its original report, issued in 2010, was on the addition of school district information to the website. Proviso language in the 2010 General Appropriations Act³⁵ was based on the Committee's 2010 recommendations and required the DOE to:

- Coordinate, organize, and publish online all currently available reports relating to school district finances, including information generated from the DOE's school district finance database;
- Coordinate with the EOG to create links on *Transparency Florida* to school district reports by August 1, 2010;
- Publish additional finance data relating to school districts not currently available online, including school-level expenditure data, by December 31, 2010;
- Work with the school districts to ensure that each district website provides a link to *Transparency Florida*; and
- Establish a working group to study issues related to the future expansion of school finance data available to the public through *Transparency Florida*, develop recommendations regarding the establishment of a framework to provide school-level data in greater detail and frequency, and publish a report of its findings by December 1, 2010.

The DOE met the proviso language requirements and the EOG, working in consultation with the appropriations committees of the Senate and the House of Representatives, provided access to the related school district information on *Transparency Florida*. As a result, the following reports and other information are now accessible by selecting the Links option from the *Transparency Florida* Home Page:

- School District Summary Budget
- School District Annual Financial Report³⁶
- School District Audit Reports Prepared by the Auditor General³⁷
- School District Audit Reports Prepared by Private CPA Firms³⁸
- School District Program Cost Reports
- Financial Profiles of School Districts
- Florida Education Finance Program (FEFP) Calculations
- Five-Year Facilities Work Plan
- Public School District Websites³⁹

A description of these reports is provided in Appendix C.

³⁵ Proviso language for Specific Appropriations 116 through 130 of Chapter 2010-152, L.O.F.

³⁶ The link from *Transparency Florida* opens up to a page with access to a significant number of documents. From the left column, select **School District Annual Financial Reports (AFR)** to access this information.

³⁷ The link opens the Auditor General's main webpage. Select Reports and then **Reports Issued by the Auditor General** from the dropdown list.

³⁸ The link opens the Auditor General's main webpage. Select Reports and then **Reports Submitted to the Auditor General** from the dropdown list.

³⁹ The link opens the School District Data webpage on the DOE website. From the left column, select **List of Schools by District** for this information.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

In addition, the websites of some school districts include a link to *Transparency Florida*. The proviso language that required school districts to post the link to *Transparency Florida* on their home page was in effect for the 2010-11 fiscal year. Currently, there is no such requirement.

The DOE established the workgroup required by the proviso language to address the expansion of school district information available on *Transparency Florida*. The School District Working Group's report, published in December 2010, recommended:

- Providing school-level data at the sub-function (i.e., K-12, food services, and pupil transportation services) and sub-object (i.e., classroom teachers, travel, and textbooks) levels;⁴⁰ and,
- Uploading school district data to *Transparency Florida* via file transfer protocol (FTP) on a monthly basis.

The sub-function and sub-object levels were recommended as the most cost effective method due to the variety of accounting packages used by the school districts. These report recommendations align with the Committee's 2010 recommendations for phase three of school district implementation. The goal of this phase was to provide more frequent and detailed information than had been recommended in the two earlier phases. The Committee's 2011 recommendation, however, was to require local entities, including school districts, to post their financial information on their own website. The Committee reversed the earlier recommendation which required entities to submit data to the State and the State bearing the responsibility to design and build a system to receive and display the information on *Transparency Florida*. The Committee's recommendation in 2014 and in all later years was to not require the inclusion of any additional information on *Transparency Florida* from school districts or any other entity.

Status of the Website Related to Fiscal Planning for the State

The requirements of s. 215.985(5), F.S., have been met. The website titled "[Florida Fiscal Portal](#)" includes budget-related information for the fiscal years 2000-2001 through 2022-2023. Publications available include: (1) planning and budgeting instructions provided to state agencies, (2) agency legislative budget requests, (3) the Governor's recommended budget, (4) appropriations bills, (5) the approved budget, (6) the final budget report (prepared after year-end), (7) agency long-range program plans, (8) agency capital improvement plans, (9) fiscal analysis in brief, (10) long-range financial outlook 3 year plan, and (11) other documents for selected years.

Status of the Website Related to Employee Positions and Salary

The requirements of s. 215.985(6), F.S., have been met. The website titled "[Florida Has A Right To Know](#)," allows users to search payroll data from the State of Florida People First personnel information system. The database includes information from all state agencies, the Public Service Commission, the Justice Administrative Commission (including state attorneys and public defenders), and the State Courts System (including judges). In addition, a spreadsheet provides information related to employees of the State Board of Administration, and separate databases provide information for the Florida College System institutions and the 12 institutions within the State University System.

Information available for state employees includes: (1) name of employee, (2) salary or other rate of pay, (3) employing agency or entity, (4) budget entity, (5) position number, (6) class code, and (7) class title.

⁴⁰ The level of detail required by *Financial and Program Cost Accounting and Reporting for Florida Schools*. Known as the Red Book, this is the uniform chart of accounts required to be used by all Florida school districts for budgeting and financial reporting (see ss. 1010.01 and 1010.20, F.S., and Rule 6A-1.001, F.A.C.).

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Similar information is provided for employees of the other entities. The People First information is updated weekly, the State University System and Florida College System institutions information is updated twice per year, and the State Board of Administration information is updated quarterly.

Status of the Contract Management System

The requirements of s. 215.985(14), F.S., have been met. The CFO established the [Florida Accountability Contract Tracking System \(FACTS\)](#), which provides online public access to information related to contracts, grant awards, and purchase orders executed by most state agencies. According to staff of the Department of Financial Services, the Legislature, the Department of Agriculture and Consumer Services, and the Department of Legal Affairs do not use FACTS.⁴¹ Information available includes: (1) agency name, (2) vendor/grantor name, (3) type (contract, grant, purchase order, settlement agreement, etc.), (4) agency assigned contract ID, (5) grant award ID (if known), (6) purchase order (PO) number (if applicable), (7) total dollar amount, (8) commodity/service type, and (9) DFS contract audits (if applicable). Users may search for contract, grant, or purchase information by agency name, dollar value, commodity/service type (for contract and purchase orders), contract ID, MyFloridaMarketPlace (MFMP) purchase order number, vendor/grantor name, beginning and/or ending dates, and/or grant award ID. By selecting a specific contract, grant, or purchase order and drilling down, users may access detailed information such as statutory authority, deliverables, a record of payments made, and an image of the contract or grant agreement. State agencies are required to redact confidential information prior to posting the contract document image online. Due, in part, to the length of time necessary to review contracts to ensure that all confidential information has been redacted, there may be a delay in posting images. For contracts in which the Department of Financial Services has conducted an audit, either summary or more detailed information is available, depending on the date of the audit.⁴²

Status of Water Management District Information

The requirements of s. 215.985(11), F.S., have been met. All five of the state's water management districts provide online public access to monthly financial statements dating back to August 2020 or earlier. In addition, four of the five water management districts provide monthly financial statements to their governing board members in the meeting packet.⁴³

Potential Entities Subject to Transparency Florida Act Requirements

A governmental entity, as defined in the Act, means any state, regional, county, municipal, special district, or other political subdivision whether executive, judicial, or legislative, including, but not limited to, any

⁴¹ An exemption for the two Cabinet agencies, provided in s. 215.985(14)(i), F.S., authorizes each to create its own agency-managed website for posting contracts in lieu of posting such information on the CFO's contract management system. Both agencies, the Senate, and the House of Representatives provide contract information and documents on their respective websites. In addition, information related to Department of Agriculture and Consumer Services' contracts is on FACTS.

⁴² In addition, summary information is available on the CFO's [State Contract Audits webpage](#), which can be accessed from the [CFO's Transparency webpage](#). Users may access, a comprehensive list of contracts that have been audited from 2010-11 through 2021-22 fiscal years, including the evaluation criteria used during the audit and the number of contacts with deficiencies; a list of settlement agreements by agency from 2010-11 through 2020-21; and agency contract management reviews.

⁴³ Although the Southwest Florida Water Management District did not include a monthly financial statement in a recent meeting packet, it did include a report on its investments and a monthly dashboard document that includes a financial summary.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

department, division, bureau, commission, authority, district, or agency thereof, or any public school, Florida College System institution, state university, or associated board. As originally passed, the Act required the Committee to recommend a format for displaying information from these entities on *Transparency Florida*. Smaller municipalities and special districts, defined as those with a population of 10,000 or less, were exempt from the Act. Entities that did not receive state appropriations were also exempt. Later, the Act was revised to provide an exemption based on revenues rather than population. Municipalities and special districts with total annual revenues of less than \$10 million were then exempt from the Act's requirements. In addition, the exemption for entities that did not receive state appropriations was removed.

Subsequent to a major revision in 2013, current law does not require specific non-state entities to be included in the Committee's recommendations or provide an exemption to any of these entities. The Committee is required to recommend "additional information to be added to a website, such as whether to expand the scope of the information provided to include state universities, Florida College System institutions, school districts, charter schools, charter technical career centers, local government units, and other governmental entities."⁴⁴ The following table shows the number of non-state entities of each type that could potentially be recommended for inclusion:

Type of Entity (Non-State)	Total Number
School Districts	67
Charter Schools and Charter Technical Career Centers	687 ⁴⁵
State Universities	12
Florida College System Institutions	28
Counties	67 ⁴⁶
Municipalities	411
Special Districts	1,818 active ⁴⁷
Regional Planning Councils	11
Metropolitan Planning Organizations	27
Entities affiliated with Universities and Colleges, such as the Moffitt Cancer Center	Unknown

To date, only school districts have been assigned responsibility related to the Transparency Florida Act. As previously discussed, the DOE was directed to work with the school districts to ensure that each district's website provided a link to *Transparency Florida*. This requirement was based on proviso language and was applicable for the 2010-11 fiscal year.

⁴⁴ Section 215.985(7)(a), F.S.

⁴⁵ Reported by the Department of Education for the 2020-21 school year on its website <https://www.fldoe.org/schools/school-choice/charter-schools/> (last visited October 1, 2021).

⁴⁶ While there are 67 counties within the State, there are many more independent reporting entities since many of the constitutional officers operate their own financial management/accounting systems. The 38 counties that responded to a 2009 survey by the Florida Association of Counties reported 193 independent reporting entities.

⁴⁷ From the Department of Economic Opportunity's website <http://specialdistrictreports.floridajobs.org/webreports/StateTotals.aspx> (last visited October 1, 2021).

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

RECOMMENDATION

To be determined.

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TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Appendix A

Requirements of the Transparency Florida Act		
Entity	Section of Law	Requirement
Joint Legislative Auditing Committee	215.985(7)	By November 1, 2013, and annually thereafter, the Committee shall recommend to the President of the Senate and the Speaker of the House of Representatives: <ul style="list-style-type: none"> • Additional information to be added to a website, such as whether to expand the scope of the information provided to include state universities, Florida College System institutions, school districts, charter schools, charter technical career centers, local government units, and other governmental entities. • A schedule for adding information to the website by type of information and governmental entity, including timeframes and development entity. • A format for collecting and displaying the additional information.
Joint Legislative Auditing Committee	215.985(13)	Prepare an annual report detailing progress in establishing the single website and providing recommendations for enhancement of the content and format of the website and related policies and procedures. Report shall be submitted to the Governor, the President of the Senate, and the Speaker of the House of Representatives by November 1.
Joint Legislative Auditing Committee	215.985(9)	Coordinate with the Financial Management Information Board in developing recommendations for including information on the website which is necessary to meet the requirements of s. 215.91(8) . ⁴⁸
Executive Office of the Governor (EOG), in consultation with the appropriations committees of the Senate and the House of Representatives	215.985(3)	Establish and maintain a single website that provides access to all other websites required by the Transparency Florida Act. These websites include information relating to: <ul style="list-style-type: none"> • The approved operating budget for each branch of state government and state agency; • Fiscal planning for the state; • Each employee or officer of a state agency, a state university, Florida College System or the State Board of Administration; and, • A contract tracking system. Specific requirements include compliance with the American Disabilities Act, compatible with all major web browsers, provide an intuitive user experience to the extent possible, and provide a consistent visual design, interaction or navigation design and information or data presentation.
EOG, in consultation with the appropriations committees of the Senate and the House of Representatives	215.985(4)	Establish and maintain a website that provides information relating to the approved operating budget for each branch of state government and state agency. Information must include: <ul style="list-style-type: none"> • Disbursement data and details of expenditure data, must be searchable; • Appropriations, including adjustments, vetoes, approved supplemental appropriations included in legislation other than the General Appropriations Act (GAA), budget amendments, and other actions and adjustments; • Status of spending authority for each appropriation in the approved operating budget, including released, unreleased, reserved, and disbursed balances. • Position and rate information for employees; • Allotments for planned expenditures and the current balance for such allotments; • Trust fund balance reports; • General revenue fund balance reports; • Fixed capital outlay project data;

⁴⁸ The Financial Management Information Board, comprised of the Governor and Cabinet, has not met in a number of years.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Requirements of the Transparency Florida Act		
Entity	Section of Law	Requirement
EOG, in consultation with the appropriations committees of the Senate and the House of Representatives (Continued)		<ul style="list-style-type: none"> • A 10-year history of appropriations by agency; and • Links to state audits or reports related to the expenditure and dispersal of state funds.
EOG, in consultation with the appropriations committees of the Senate and the House of Representatives	215.985(5)	<p>Establish and maintain a website that provides information relating to fiscal planning for the state:</p> <ul style="list-style-type: none"> • The long-range fiscal outlook adopted by the Legislative Budget Commission; • Instructions to agencies relating to the legislative budget requests, capital improvement plans, and long-range program plans; • The legislative budget requests submitted by each state agency or branch of state government, including any amendments; • The capital improvement plans submitted by each state agency or branch of state government; • The long-range program plans submitted by each state agency or branch of state government; and • The Governor's budget recommendation submitted pursuant to s. 216.163. <p>The data must be searchable by the fiscal year, agency, appropriation category, and keywords. The Office of Policy and Budget in the EOG shall ensure that all data added to the website remains accessible to the public for 10 years.</p>
Department of Management Services (DMS)	215.985(6)	<p>Establish and maintain a website that provides current information relating to each employee or officer of a state agency, a state university, a Florida College System institution, or the State Board of Administration. Information to include:</p> <ul style="list-style-type: none"> • Name and salary or hourly rate of pay of each employee; • Position number, class code, and class title; • Employing agency and budget entity. <p>Information must be searchable by state agency, state university, Florida College System institution, and the State Board of Administration, and by employee name, salary range, or class code and must be downloadable in a format that allows offline analysis.</p>
Manager of each website described in 215.985(4), (5), and (6). This refers to the three preceding websites and to staff of the EOG and DMS.	215.985(8)	Submit to the Joint Legislative Auditing Committee information relating to the cost of creating and maintaining such website, and the number of times the website has been accessed.
Chief Financial Officer (CFO)	215.985(14)	Establish and maintain a secure contract tracking system available for viewing and downloading by the public through a secure website. Appropriate Internet security measures must be used to ensure that no person has the ability to alter or modify records available on the website.
Each State Entity	215.985(14)(a) and (b)	Post contract related information on the CFO's contract tracking system within 30 days after executing a contract. Information to include names of contracting entities, procurement method, contract beginning and ending dates, nature or type of commodities or services purchased, applicable contract unit prices and deliverables, total compensation to be paid or received, all payments made to the contractor to date, applicable contract performance measures, and electronic copies of the contract and procurement documents that have been redacted to exclude confidential or exempt information. If competitive solicitation was not used, justification must be provided. Information must be updated within 30 days of any contract amendments.
Water Management Districts	215.985(11)	Provide a monthly financial statement in the form and manner prescribed by the Department of Financial Services to the district's governing board and make such statement available for public access on its website.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Appendix B

Summary of Local Government Budget Requirements Related to Financial Transparency <i>Documents that entities are required to post on their official websites</i>				
Type of Entity <i>(Statutory Reference)</i>	Tentative Budget <i>(must be posted online)</i>	Final Budget <i>(must be posted online)</i>	Adopted Budget Amendments <i>(must be posted online)</i>	If No Official Website
Board of County Commissioners <i>ss. 129.03(3)(c) and 129.06(2)(f)2., F.S.</i>	2 days before public hearing and must remain on the website for at least 45 days	Within 30 days after adoption and must remain on the website for at least 2 years	Within 5 days after adoption and must remain on the website for at least 2 years	N/A
Municipality <i>(s. 166.241(3) and (6), F.S.)</i>	2 days before public hearing and must remain on the website for at least 45 days	Within 30 days after adoption and must remain on the website for at least 2 years	Within 5 days after adoption and must remain on the website for at least 2 years	If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative and final budgets and any adopted amendment to the manager or administrator of such county or counties who shall post such documents on the county's website.
Special District (excludes Water Management Districts) <i>(s. 189.016(4) and (7), F.S.)</i>	2 days before public hearing and must remain on the website for at least 45 days	Within 30 days after adoption and must remain on the website for at least 2 years	Within 5 days after adoption and must remain on the website for at least 2 years	Each independent special district must maintain a separate website. Each dependent special district shall be prominently displayed on the home page of the local general-purpose government upon which it is dependent with a hyperlink to required information [s. 189.069(1), F.S.].
Property Appraiser <i>(s. 195.087(6), F.S.)</i>	N/A	Within 30 days after adoption	N/A	If the Property Appraiser does not have an official website, the final approved budget must be posted on the county's official website
Tax Collector <i>(s. 195.087(6), F.S.)</i>	N/A	Within 30 days after adoption	N/A	If the Tax Collector does not have an official website, the final approved budget must be posted on the county's official website
Clerk of Circuit Court <i>(budget may be included in county budget)</i> <i>(s. 218.35, F.S.)</i>	N/A	Within 30 days after adoption	N/A	Must be posted on the county's official website
Water Management District <i>(s. 373.536(5)(d) and (6)(d), F.S.)</i>	2 days before public hearing and must remain on the website for at least 45 days	Within 30 days after adoption and must remain on the website for at least 2 years	Within 5 days after adoption and must remain on the website for at least 2 years [s. 189.016(7), F.S.]	Each independent special district must maintain a separate website. [s. 189.069(1), F.S.].
District School Board <i>(s. 1011.03(3) and (4), F.S.)</i>	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	N/A
Additional Requirement				
Each local governmental entity (county agency, municipality, and special district) website must provide a link to the Department of Financial Services' (DFS) website to view the entity's annual financial report (AFR) submitted; if an entity does not have an official website, the county government website must provide the link. [s. 218.32(1)g, F.S.]				

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TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Appendix C

Transparency Florida Links: Reports and Other Information Available for School Districts (As recommended in the Committee's 2010 report)	
Title of Report / Other Information	Summary Description of Report / Other Information
School District Summary Budget http://www.fldoe.org/finance/fl-edu-finance-program-fefp/school-dis-summary-budget.shtml	<i>At the beginning of each fiscal year, each district school board formally adopts a budget. The District Summary Budget is the adopted budget that is submitted to the Department of Education (DOE) by school districts. The budget document provides millage levies; estimated revenues detailed by federal, state, and local sources; and estimated expenditures.</i>
School District Annual Financial Report http://www.fldoe.org/finance/fl-edu-finance-program-fefp/school-dis-annual-financial-reports-af.shtml	<i>The Annual Financial Report is the unaudited data submitted to the DOE by school districts after the close of each fiscal year. It includes revenues detailed by federal, state, and local sources, and actual expenditures detailed by function and object.</i>
School District Audit Reports Prepared by the Auditor General https://flauditor.gov/pages/Reports.aspx	<i>The Auditor General provides periodic financial, federal, and operational audits of district school boards. The Auditor General also provides periodic audits of district school boards to determine whether the district: 1) complied with state requirements governing the determination and reporting of the number of full-time equivalent students under the Florida Education Finance Program and 2) complied with state requirements governing the determination and reporting of the number of students transported.</i>
School District Audit Reports Prepared by Private CPA Firms https://flauditor.gov/pages/dsb_efiles.html	<i>The Auditor General maintains copies of district school board financial and federal audit reports, which are prepared on a rotational basis by private certified public accounting firms.</i>
School District Program Cost Reports https://web08.fldoe.org/TransparencyReports/CostReportSelectionPage.aspx	<i>The Program Cost Report data is submitted to the DOE by school districts after the close of each fiscal year. Actual expenditures by fund type are presented as either direct costs or indirect costs, and are attributed to each program at each school. A total of nine separate reports are produced from the cost reporting system.</i>
Financial Profiles of School Districts http://www.fldoe.org/finance/fl-edu-finance-program-fefp/profiles-of-fl-school-diss.shtml	<i>The Financial Profiles of School Districts reports provide detailed summary information about revenues and expenditures of the school districts – revenues by source and expenditures by function and object.</i>
Florida Education Finance Program (FEFP) Calculations http://www.fldoe.org/finance/fl-edu-finance-program-fefp/fl-edu-finance-program-fefp-calculatio.shtml	<i>The FEFP is the primary mechanism for funding the operating costs of the school districts, and calculations are made five times throughout each school year to arrive at each year's final appropriation. The amount allocated to each of the components of the FEFP funding formula is shown for each school district.</i>
Five-Year Facilities Work Plan http://www.fldoe.org/finance/edual-facilities/wkplans/	<i>The Five-Year District Facilities Work Plan is the authoritative source for educational facilities information, including planning and funding. Governmental entities that use this information include the DOE, Legislature, Governor's Office, Division of Community Planning (growth management), and local governments.</i>
Public School District Websites https://web03.fldoe.org/Schools/schoolmap_text.asp	<i>Provides a link to the homepage of each school district.</i>

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Florida Statutes (2021) related to State Lotteries

24.123 Annual audit of financial records and reports.—

(1) The Legislative Auditing Committee shall contract with a certified public accountant licensed pursuant to chapter 473 for an annual financial audit of the department. The certified public accountant shall have no financial interest in any vendor with whom the department is under contract. The certified public accountant shall present an audit report no later than 7 months after the end of the fiscal year and shall make recommendations to enhance the earning capability of the state lottery and to improve the efficiency of department operations. The certified public accountant shall also perform a study and evaluation of internal accounting controls and shall express an opinion on those controls in effect during the audit period. The cost of the annual financial audit shall be paid by the department.

(2) The Auditor General may at any time conduct an audit of any phase of the operations of the state lottery and shall receive a copy of the yearly independent financial audit and any security report prepared pursuant to s. 24.108.

(3) A copy of any audit performed pursuant to this section shall be submitted to the secretary, the Governor, the President of the Senate, the Speaker of the House of Representatives, and members of the Legislative Auditing Committee.

4 Local Governmental
Entities (Financial
Emergency Conditions)

Local Governmental Entities that Met One or More Condition of a Financial Emergency and Failed to Respond to the Governor's Office Request for Further Information in a Timely Manner

	Entity (County)	Date Governor's Office Notified Committee	Financial Emergency Condition(s) Identified in the 2019-20 Fiscal Year Audit Report	Staff Recommendation
SPECIAL DISTRICTS				
1	Buckeye Park Community Development District (Manatee)	8/18/2021	1. The District failed to make required debt service payments when due because of the continued lack of funding.	Take action if Governor's office does not receive a response by December 6, 2021
2	Concorde Estates Community Development District (Osceola)	7/19/2021	1. The District failed to make required debt service payments when due, as a result of a lack of funds.	
3	Southern Hills Plantation II Community Development District (Hernando)	6/16/2021	1. The District failed to make required debt service payments when due, as a result of a lack of funds.	
4	SWI Community Development District (Volusia)	10/8/2021	1. The District failed to make required debt service payments when due, as a result of a lack of funds.	

	Entity (County)	Date Governor's Office Notified Committee	Comments	Staff Recommendation
SPECIAL DISTRICT				
1	CBL / BM Port Orange West Community Development District (Volusia)	8/18/2021	As part of its 2019-20 Annual Financial Report (AFR) to the Department of Financial Services required by Section 218.32, <i>Florida Statutes</i> , the District indicated that it had experienced a financial emergency during the 2019-20 fiscal year. The AFR does not include a section to include a further explanation of the financial emergency. [Note: The District's revenue and expenditure amounts included in that AFR were below the thresholds requiring an audit, as established in Section 218.39(1), <i>Florida Statutes</i> .]	Take action if Governor's office does not receive a response by December 6, 2021

Excerpt of Florida Statutes (2021) related to Financial Emergencies

218.503 Determination of financial emergency.—

(1) Local governmental entities, charter schools, charter technical career centers, and district school boards shall be subject to review and oversight by the Governor, the charter school sponsor, the charter technical career center sponsor, or the Commissioner of Education, as appropriate, when any one of the following conditions occurs:

(a) Failure within the same fiscal year in which due to pay short-term loans or failure to make bond debt service or other long-term debt payments when due, as a result of a lack of funds.

(b) Failure to pay uncontested claims from creditors within 90 days after the claim is presented, as a result of a lack of funds.

(c) Failure to transfer at the appropriate time, due to lack of funds:

1. Taxes withheld on the income of employees; or
2. Employer and employee contributions for:
 - a. Federal social security; or
 - b. Any pension, retirement, or benefit plan of an employee.

(d) Failure for one pay period to pay, due to lack of funds:

1. Wages and salaries owed to employees; or
2. Retirement benefits owed to former employees.

(2) A local governmental entity shall notify the Governor and the Legislative Auditing Committee; a charter school shall notify the charter school sponsor, the Commissioner of Education, and the Legislative Auditing Committee; a charter technical career center shall notify the charter technical career center sponsor, the Commissioner of Education, and the Legislative Auditing Committee; and a district school board shall notify the Commissioner of Education and the Legislative Auditing Committee, when one or more of the conditions specified in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity, charter school, charter technical career center, or district school board. In addition, any state agency must, within 30 days after a determination that one or more of the conditions specified in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity, charter school, charter technical career center, or district school board, notify the Governor, charter school sponsor, charter technical career center sponsor, or the Commissioner of Education, as appropriate, and the Legislative Auditing Committee.

(3) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity or district school board, the Governor or his or her designee shall contact the local governmental entity or the Commissioner of Education or his or her designee shall contact the district school board, as appropriate, to determine what actions have been taken by the local governmental entity or the district school board to resolve or prevent the condition. The information requested must be provided within 45 days after the date of the request. If the local governmental entity or the district school board does not comply with the request, the Governor or his or her designee or the Commissioner of Education or his or her designee shall notify the Legislative Auditing Committee, which may take action pursuant to s. 11.40(2). The Governor or the Commissioner of Education, as appropriate, shall determine whether the local governmental entity or the district school board needs state assistance to resolve or prevent the condition. If state assistance is needed, the local governmental entity or district school board is considered to be in a state of financial emergency. The Governor or the Commissioner of Education, as appropriate, has the authority to implement measures as set forth in ss. 218.50-218.504 to assist the local governmental entity or district school board in resolving the financial emergency. Such measures may include, but are not limited to:

- (a) Requiring approval of the local governmental entity's budget by the Governor or approval of the district school board's budget by the Commissioner of Education.
- (b) Authorizing a state loan to a local governmental entity and providing for repayment of same.
- (c) Prohibiting a local governmental entity or district school board from issuing bonds, notes, certificates of indebtedness, or any other form of debt until such time as it is no longer subject to this section.
- (d) Making such inspections and reviews of records, information, reports, and assets of the local governmental entity or district school board as are needed. The appropriate local officials shall cooperate in such inspections and reviews.
- (e) Consulting with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements.
- (f) Providing technical assistance to the local governmental entity or the district school board.
- (g)1. Establishing a financial emergency board to oversee the activities of the local governmental entity or the district school board. If a financial emergency board is established for a local governmental entity, the Governor shall appoint board members and select a chair. If a financial emergency board is established for a district school board, the State Board of Education shall appoint board members and select a chair. The financial emergency board shall adopt such rules as are necessary for conducting board business. The board may:
 - a. Make such reviews of records, reports, and assets of the local governmental entity or the district school board as are needed.
 - b. Consult with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports of the local governmental entity or the district school board into compliance with state requirements.
 - c. Review the operations, management, efficiency, productivity, and financing of functions and operations of the local governmental entity or the district school board.
 - d. Consult with other governmental entities for the consolidation of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.
- 2. The recommendations and reports made by the financial emergency board must be submitted to the Governor for local governmental entities or to the Commissioner of Education and the State Board of Education for district school boards for appropriate action.
- (h) Requiring and approving a plan, to be prepared by officials of the local governmental entity or the district school board in consultation with the appropriate state officials, prescribing actions that will cause the local governmental entity or district school board to no longer be subject to this section. The plan must include, but need not be limited to:
 - 1. Provision for payment in full of obligations outlined in subsection (1), designated as priority items, which are currently due or will come due.
 - 2. Establishment of priority budgeting or zero-based budgeting in order to eliminate items that are not affordable.
 - 3. The prohibition of a level of operations which can be sustained only with nonrecurring revenues.
 - 4. Provisions implementing the consolidation, sourcing, or discontinuance of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.