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TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

**Joint Legislative Auditing Committee
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Joint Legislative Auditing Committee

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EXECUTIVE SUMMARY

As required by s. 215.985(15), F.S., this report from the Joint Legislative Auditing Committee (Committee) provides the progress made in establishing *Transparency Florida*¹ and recommendations for enhancing the content and format of the website and related policies and procedures.

Presently, *Transparency Florida* consists primarily of state agency financial information. The public has access to state spending like never before. Users can search by vendor, view state purchases at the transaction-level,² and compare appropriations amounts for a line item in the General Appropriations Act between two years. Much of this has been accomplished using existing resources. The site has been enhanced by also providing links to websites, including the CFO's Transparency Florida and the Office of Program Policy Analysis and Government Accountability's (OPPAGA) Government Program Summaries.

The Committee's focus has been to make recommendations to include financial information from other types of entities, such as school districts and municipalities. In a previous report, the Committee recommended some revisions to the Transparency Florida Act and initial steps to provide greater access to school district financial information. Bills passed during the 2010 and 2011 Legislative Sessions adopted these recommendations. The requirements assigned to the DOE and school districts have been fulfilled.

For the next phase of *Transparency Florida*, the Committee recommends that the state work in partnership with local governments to provide additional financial transparency at the local level. Representatives for each type of entity should develop suggested guidelines for the type of financial information and the level of detail that should be included. The state should not, as originally contemplated, be responsible for designing and building a database to collect and display local government financial information. 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 suggests 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 should be considered includes 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 is 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.

¹ For the purpose of this report, *Transparency Florida* refers to www.transparencyflorida.gov, the website created pursuant to the Transparency Florida Act, s. 215.985, F.S.

² Although warrant (check) amounts can be viewed, users will need to contact agency staff for details about the goods or services purchased.

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SCOPE

As required by s. 215.985(15), F.S., this report from the Committee provides the progress made in establishing *Transparency Florida* 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,”³ an act relating to governmental financial information, required a website for public access to government entity financial information. The initial phase included appropriations and expenditure data for all branches of state government, established by the Executive Office of the Governor in consultation with the legislative appropriations committees.

In addition, the act assigned several responsibilities to the Committee. One of these responsibilities was to recommend “a format for collecting and displaying information from state universities, public schools, community colleges, local governmental units, and other governmental entities receiving state appropriations.” The law states that the information may include expenditures, revenues, bond indebtedness, and links to entity websites. The Committee was required to develop a schedule for adding information for these entities to *Transparency Florida* by March 1, 2010.

Previous Committee Effort

Committee staff gathered information needed to develop recommendations with the assistance of other legislative staff and representatives from the Governor’s Office, the Department of Financial Services (DFS), the Department of Education (DOE), the Florida Association of Counties, the Florida League of Cities, the Florida Association of Special Districts, the Florida Government Finance Officers Association, the Board of Governors, the Florida College System, the Florida Association of District School Superintendents, representatives of school districts, and individuals in financial and IT-related positions at some of the entities.

Of all of the types of entities included within the scope of this project, the state’s school districts have the most similarities in their financial data and reporting requirements. Each district uses the same chart of accounts and currently submits financial information to the DOE on a periodic basis and to the Auditor General’s Office as requested. For these reasons, the bill’s sponsors agreed that the initial effort should be focused on implementing transparency requirements for the state’s school districts. In February 2010, the Committee approved the following recommendations related to school districts:

- Provide access on *Transparency Florida* to numerous financial-related reports that are prepared on the state, school district, and school level; and
- Require each school district to provide a link to *Transparency Florida* on the homepage of its website.

The goal was to provide citizens who visit either the homepage of a school district’s website or *Transparency Florida* with easier access to the school district’s financial information that is located on

³ Ch. 2009-74, *Laws of Florida*.

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the websites of a school district, the DOE, the Auditor General, and *Transparency Florida*. Although the Committee discussed including transaction-level detail for school districts on *Transparency Florida*, the members decided to defer that decision until a later date due to uncertainty about the cost.

The Committee also discussed a general framework to provide citizens with access to financial information from other educational and local governmental entities once the process of including school district information has been completed. Existing information that is user-friendly should be included early on. Transactional data for entities should gradually be included, working with one entity at a time. The remaining governmental entities should be added in the following order: charter schools and charter technical career centers, universities, colleges, water management districts, counties, municipalities, remaining special districts, and any other governmental entities, including metropolitan planning organizations and regional planning councils. The Committee recommended the revision of the Transparency Florida Act to include a financial threshold in lieu of a population threshold for municipalities and special districts required to comply with reporting requirements. Also, the Committee recommended that all special districts that meet this financial threshold should be required to comply, regardless of whether they receive state appropriations.

Result of 2010 Legislative Session

During the 2010 Legislative Session, the Legislature adopted proviso language to implement the Committee's recommendations related to school districts. 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.

Result of 2011 Legislative Session

Two bills, which revise various provisions of the Transparency Florida Act, were passed during the 2011 Legislative Session and approved by the Governor.

Senate Bill 1204⁴ deletes the Committee's responsibility to oversee and manage *Transparency Florida*.

Senate Bill 2096:⁵

- Requires the Auditor General to annually notify the President of the Senate, the Speaker of the House of Representatives, and the DFS of all educational entities and water management districts that have failed to comply with transparency requirements as identified in audit reports. The first notification is due by July 2012;
- Deletes the requirement that entities must receive state appropriations to be included in the Committee's recommendations;
- Requires the Committee to develop a schedule for adding additional information to *Transparency Florida* by November 1, 2012, and annually thereafter;
- Exempts municipalities and special districts with total annual revenues of less than \$10 million from the requirements of the Transparency Florida Act. Deletes reference to the population threshold;
- Requires each water management district to provide monthly financial statements to its board members and post such on its website by September 1, 2011; and
- Requires the Chief Financial Officer to provide public access to a state contract management system.

⁴ Chapter 2011-34, *Laws of Florida*.

⁵ Chapter 2011-49, *Laws of Florida*.

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In addition, two bills were passed which, although not directly related to the Transparency Florida Act, relate to efforts to provide more financial transparency to Florida's citizens. Senate Bill 1292⁶ requires 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 is due in January 2014. If uniform charts of accounts are adopted, the effort and cost to include transaction-level data for all levels of government on *Transparency Florida* should be greatly reduced.

Senate Bill 224⁷ requires 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 requires 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.⁸ See Appendix A for the specific requirements of the bill.

PRESENT SITUATION

Summary of State Information Available

The main focus of *Transparency Florida* is 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. The website includes a training overview which provides general information about the financial data, as well as tips on how to navigate the website, a glossary of terms and definitions, and frequently asked questions.

Various reports can be generated from *Transparency Florida*, including:

- 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 code;
- Fixed capital outlay appropriations and disbursements by category and/or state agency;
- Operating budgets by expenditure type, fund source, or program area;
- Schedule of Allotment Balances, which provides allotments, expenditures, and encumbrances maintained by state agencies to manage their budget and spending at the organizational level; and
- Cash and investment balances in the State Treasury for a specific trust fund within a state agency.

In addition, *Transparency Florida* provides links to various reports, websites, and other documents related to the state budget as follows:

⁶ Chapter 2011-44, *Laws of Florida*.

⁷ Chapter 2011-144, *Laws of Florida*.

⁸ See s. 218.32, F.S.

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- Fiscal Analysis in Brief: an annual report prepared and published by the Legislature that summarizes fiscal and budgetary information for a given fiscal year;
- Long-Range Financial Outlook 3 Year Plan: an annual report prepared and published by the Legislature that provides a long-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 Transparency Florida: a webpage which includes links to:
 - State Budget Information;
 - Contracts;
 - State Receipts, Transfers and Disbursement;
 - Vendor Payments;
 - State Treasury;
 - Local Budget Information; and
 - State Reports.
- 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; and
- Government Program Summaries: encyclopedia of descriptive information on over 200 major state programs compiled by the OPPAGA.

Summary of School District Information Available

Proviso language in the 2010 General Appropriations Act⁹ 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 Executive Office of the Governor 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 first four of these requirements were recommended by the Committee in its initial report in 2010. The proviso language requirements have been met.

Appendix B describes the various school district reports and other information available on the DOE's website and other locations.¹⁰ The reports include school district summary budgets, annual financial reports, audit reports, and program cost reports.

⁹ Proviso language for Specific Appropriations 116 through 130 of Chapter 2010-152, *Laws of Florida*.

¹⁰ Links to school district reports on *Transparency Florida* are located at <http://transparencyflorida.gov/LinkInfo.aspx>.

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In addition, the websites of all school districts include a link to *Transparency Florida*, although in some cases the links are not working properly. Generally, the link is located on the homepage of the school district's website; however, some school districts have included the link only on the webpage for their finance or business services department. This may make it more difficult for the public to easily locate.

The DOE published the required report in December 2010.¹¹ The School District Working Group's recommendations included:

- 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;¹² 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.

House Bill 5101 (2010)¹³ required school districts to post online a summary of their tentative budgets, including the proposed millage levies. Senate Bill 224 (2011), effective October 1, 2011, requires school districts to post their tentative budgets, adopted budgets, and budget amendments on their official websites within a specified period of time. To date, a majority of the 67 school districts have included either a summary or the entire budget document on their websites, although links to some budget documents are not working properly. Budget documents for several school districts could not be located on their websites.

On their own initiative, a few school districts have designed a financial transparency website containing links to financial-related information, including budget documents, annual audit reports, annual financial reports submitted to the DOE, and monthly financial statements presented to their school board. These school districts have made it much easier for their citizens to see how their tax dollars are being used by providing a central location to access a variety of financial documents. Other school districts, mostly the mid-size to large ones, have posted some of these financial-related documents on their websites.

Entities Subject to Transparency Florida Requirements

A governmental entity, as defined in the Transparency Florida Act, means any state, regional, 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. As originally passed, the act provided an exemption for any municipality or special district with a population of 10,000 or less. In 2011, the population threshold was replaced with a financial threshold. Currently, a municipality or special district is exempt if it has total annual revenues of less than \$10 million. Also, governmental entities that did not receive state appropriations originally were not required to be included in the Committee's recommendations; this has also been revised. All governmental entities excluding those that qualify for an exemption based on revenues are now included. The following table shows the

¹¹ The report can be viewed at <http://www.fldoe.org/feftp/pdf/TransparencyFloridaWorkingGroup.pdf>.

¹² 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 Sections 1010.01 and 1010.20, F.S., and Rule 6A-1.001, F.A.C.).

¹³ Chapter 2010-154, *Laws of Florida*.

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number of non-state entities of each type expected to comply with the requirements of the Transparency Florida Act based on recent figures:

Type of Entity (Non-State)	Total Number	Number Subject to the Requirements of the Transparency Florida Act
School Districts	67	67
Charter Schools and Charter Technical Career Centers	520 ¹⁴	520
Universities	11	11
Colleges	28	28
Counties	67	67 ¹⁵
Municipalities	410 active	206 ¹⁶
Special Districts	1618 active ¹⁷	179 ¹⁶
Regional Planning Councils	11	11
Metropolitan Planning Organizations	26	26
Entities affiliated with Universities and Colleges, such as the Moffitt Cancer Center	Unknown	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*.

Financial Transparency Effort by Other Entities

Chief Financial Officer

Senate Bill 2096 (2011) amended the Transparency Florida Act to require the Chief Financial Officer (CFO) to provide public access to a state contract management system that provides specified information and documentation relating to contracts procured by governmental entities. The DFS staff are currently in the process of developing the system which includes the following three phases:

- Phase 1 (*Statewide Contract Reporting System*): A web-based system for submitting, maintaining, editing, querying, and presenting contract information will be developed. Contract information will be loaded from existing databases. State agencies will be responsible for adding any missing information and maintaining the contract information on a daily basis. The target completion date for this phase is March 2012;

¹⁴ Estimate as of September 29, 2011.

¹⁵ 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.

¹⁶ These numbers are approximate and are based on annual financial reports (AFR) submitted to the DFS for FY 2008-09 by municipalities and special districts, as applicable. The totals capture only those AFRs that have been certified by the DFS. If an audit is required it must be received before the DFS will certify the AFR. Note: Audit reports for this fiscal year were due to the Auditor General and the DFS by September 30, 2010. AFRs were due to the DFS by April 30, 2010 (if an audit was not required) or by September 30, 2010 (if an audit was required).

¹⁷ Current as of October 14, 2011.

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- Phase 2 (*Enhanced Statewide Contract Reporting System*): The system will be enhanced to tie contract information to Florida Accounting Information Resource (FLAIR) disbursements and general appropriations information and designed to store current and up to ten prior fiscal years' appropriations and disbursements data, starting with current fiscal year data. The target completion date for this phase is July 2012; and
- Phase 3 (*Statewide Contract Reporting System with Contract Images*): The System will be enhanced to store scanned procurement and contract documents for any contract that has been active during a ten-year period. State agencies will be responsible for providing redacted scanned images of contracts and any amendments. The target completion date for this phase is also July 2012.

Additionally, Senate Bill 1292 (2011) requires the CFO to conduct workshops with state agencies, local governments, and educational entities and develop recommendations for uniform charts of accounts. The following timelines established by law specify that the CFO shall:

- Conduct the required workshops beginning October 1, 2011;
- Provide a draft of the proposed charts of accounts to the stakeholder entities by July 1, 2013;
- Accept comments from the stakeholder entities and other interested parties regarding the proposed charts of accounts until November 1, 2013; and
- Submit a final report with recommendations to the Governor, the President of the Senate, and the Speaker of the House of Representatives by January 15, 2014.

The DFS staff are currently in the process of scheduling and conducting the workshops with the various stakeholder entities. Some issues identified by the DFS staff that will need to be considered and addressed as recommendations are developed include impacts relating to the coding structure in the various accounting systems used by the entities (i.e., six-digit expenditure object codes used in the state system versus three-digit expenditure account codes used by local governments) and the potential costs of implementing any required changes to the chart of accounts.

Water Management Districts (WMD)

Senate Bill 2142¹⁸ (2011) required the five¹⁹ WMDs to begin providing monthly financial statements to their boards and posting such on their websites effective September 1, 2011. Senate Bill 224 (2011) requires the WMDs to post their tentative and adopted budget on their official websites effective October 1, 2011. See Appendix A for further details. A review of the WMD websites by Committee staff disclosed that all WMDs have posted one or more monthly financial statements on their websites. Also, all WMDs have posted their tentative proposed budgets and final adopted budgets for the 2011-12 fiscal year on their websites.

¹⁸ Chapter 2011-67, *Laws of Florida*.

¹⁹ Northwest Florida WMD, St. Johns River WMD, South Florida WMD, Southwest Florida WMD, and Suwannee River WMD.

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RECOMMENDATION

Educational and Local Governmental Entities Information

In 2010, the focus of the Committee's recommendations was to provide access to non-state entity financial information on *Transparency Florida*. The members recommended adding these entities to *Transparency Florida* in the following order:

- School Districts
- Charter Schools
- Universities
- Colleges
- Water Management Districts
- Counties
- Municipalities
- Special Districts (other than Water Management Districts)
- Other Governmental Entities

The initial report primarily addressed recommendations related to school districts. The overall approach was to recommend that information which was readily available, with minimal effort and cost, should 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.

Ultimately, the goal was to provide transaction-level details of expenditures once all phases are implemented. Stakeholders expressed concern about the school districts' ability to provide this level of detail. School districts' accounting systems currently have the ability to capture expenditures at the sub-function and the sub-object levels. 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 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 uncertainty of the cost estimates, the Committee members voted to recommend to delay this phase until further information is available.

In light of the continued financial difficulties being faced by the state, the Committee has chosen to abandon this approach and recommend an alternative.

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Recommendation: Keep Local Information at the Local Level, Provide Access on *Transparency Florida*

Although the goal of this project is to provide more financial transparency at all levels of government, the Committee recognizes that local governments²⁰ know best what information their citizens want. The Committee does not believe that it is the state's responsibility to design and build a system to collect and display local governments' information. Rather, the Committee recommends that the state work in partnership with local governments, as they increase transparency on their websites, so that the full financial burden does not fall on the local governments.

The Committee recommends that organizations representing the various types of entities, such as the Florida League of Cities, the Florida Association of Counties, the Florida Association of Special Districts, and similar groups, develop guidelines for the types of financial information and the level of detail that each type of entity should provide on its website. As the entities implement these guidelines, a link to each entity's financial information should be added to *Transparency Florida*. Ideally, this will provide a central access point for all local government financial information and allow users to view the number of entities that have taken the initiative to increase financial transparency.

The Committee suggests that an effort should be made to develop an agreed-upon framework in order to provide some uniformity between entities. Currently, a number of entities provide online access to various documents that provide users with financial-related information; however, it is often difficult to locate these documents. While suggested guidelines may provide for varying types of financial information and financial reports, it would be useful if the information that is provided online can be easily accessed in a consistent manner. For example, each entity could provide a link on its homepage to a single webpage which would be a central point of access for various financial-related documents.²¹ Although users will not be able to make detailed comparisons between entities' spending patterns due to differences in most entities' charts of accounts, an effort to make general comparisons will be enhanced by providing easier access to the information across the board.

As some citizens are interested in transaction-level detail, this could be met by suggesting that entities post an electronic checkbook on their websites. The City of Palm Bay²² provides an excellent example of a well-organized website with this level of detail. Its website²³ provides a searchable database of expenditures, salaries, and revenues. Access is also provided to the City's Comprehensive Annual Financial Report (CAFR) and monthly financial reports. According to the City Manager who was serving when this website was developed, the City paid approximately \$6,000 for the software license.²⁴ He stated that the staff added the City's information to the database "a couple of hours here and there over a nine-month period."

One of the major hurdles the Committee faced when considering recommendations for its original report was that, with the exception of school districts, similar entities do not generally use the same charts of accounts. This creates a challenge in the design and implementation of a state system; however, if each

²⁰ Local government refers to all non-state entities subject to the requirements of the Transparency Florida Act.

²¹ St. Johns County School District provides an excellent example. Its homepage includes a link for "Financial Transparency." Users can then access a variety of financial-related reports that are well organized. This webpage also includes a link to *Transparency Florida*.

²² The City of Palm Bay has a population of approximately 103,000, per the online Municipal Directory of the Florida League of Cities.

²³ <http://open.palmbayflorida.org/>

²⁴ The City purchased a license for Iron Speed Designer, a database and reporting application.

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entity is responsible for its own financial transparency, this would not be an issue. Although an explanation of the data captured in the specific account codes should be provided to assist the users in understanding the data.

By using software similar to what was used by the City of Palm Bay, the software cost for many entities should be fairly minimal. The type and cost of database software may vary depending on the size of the entity and the number of financial transactions recorded in its accounting system throughout the fiscal year. If numerous entities intend to use the same software, an effort could be made to leverage their buying power and purchase it at a reduced rate. This would also be an opportunity for the state to provide some financial assistance. The main cost of implementation would likely be in staff time.

Other financial information that should be considered for suggested guidelines includes reports that are prepared during the normal course of business, such as budget documents,²⁵ monthly financial statements, audit reports, and contracts and related information.

Additional Recommendations

Regardless of whether the recommendation above is implemented, the following step can be taken to increase access to financial information on *Transparency Florida* with no additional cost:

- Link transparency information required by Senate Bill 224 (2011) [budget documents and annual financial reports] to *Transparency Florida*.

State Agency Information

The Committee recommends that a link to the Governor's *Florida Has a Right to Know - Holding Government Accountable* website be included on *Transparency Florida*. This site provides a searchable payroll database for state and university employees, some pension data, and contract information.

SUMMARY

Since the Committee's initial report, additional state agency information has been made available on *Transparency Florida*, and the Legislature has adopted the Committee's recommendations related to policy changes and school district information. The DOE and school districts have met the requirements of the related proviso language. Going forward, the Committee recommends that the state work in partnership with local governments to increase financial transparency on their websites. Representatives of each type of entity should develop suggested guidelines to include the types of information and the level of detail that the entities may want to provide to their citizens. As entities implement these guidelines, links to this information should be added to *Transparency Florida* in order to provide central access to a wealth of local government financial data.

²⁵ Senate Bill 224 (2011) requires many local governmental entities to provide budget documents on their websites.

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APPENDICES

Appendix A

Summary of Senate Bill 224 (2011) Requirements Related to Financial Transparency <i>Documents That Entities Are Required to Post on Their Official Websites</i>				
Type of Entity	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	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	N/A
Municipality	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	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 budget to the manager or administrator of such county or counties who shall post the budget on the county's website
Special District (excludes Water Management Districts)	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	The special district must, within a reasonable period of time as established by the local general-purpose government or governments in which the special district is located or the local governing authority to which the district is dependent, transmit the tentative budget or final budget to the manager or administrator of the local general-purpose government or the local governing authority. The manager or administrator shall post the tentative budget or final budget on the website of the local general-purpose government or local governing authority.
Property Appraiser	N/A	Within 30 days after adoption	N/A	Must be posted on the county's official website
Tax Collector	N/A	Within 30 days after adoption	N/A	Must be posted on the county's official website
Clerk of Circuit Court <i>(budget may be included in county budget)</i>	N/A	Within 30 days after adoption	N/A	Must be posted on the county's official website
Water Management District	2 days before public hearing	Within 30 days after adoption	N/A	N/A
District School Board	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	N/A
Additional Requirement				
Each local governmental entity website must provide a link to the DFS website to view the entity's AFR submitted; if an entity does not have an official website, the county government website must provide the link.				

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Appendix B

<p style="text-align: center;">Transparency Florida Links: Reports and Other Information Available for School Districts <i>(including reports recommended in the Committee's February 2010 report)</i></p>		
Title of Report / Other Information	Summary Description of Report / Other Information	Link Included on Transparency Florida?
School District Summary Budget	<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 DOE by school districts. The budget document provides millage levies; estimated revenues detailed by federal, state, and local sources; and estimated expenditures.</i>	Yes
School District Annual Financial Report	<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 actual revenues detailed by federal, state, and local sources, and actual expenditures.</i>	Yes
School District Audit Reports Prepared by the Auditor General	<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>	Yes
School District Audit Reports Prepared by Private CPA Firms	<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>	Yes
Public School Websites	<i>Provides a link to the homepage of each school district. Each homepage also includes a link to the homepage of Transparency Florida.</i>	Yes
School District Program Cost Reports	<i>The Program Cost Report data is submitted to the DOE by public 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>	Yes

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

<p style="text-align: center;">Transparency Florida Links: Reports and Other Information Available for School Districts <i>(including reports recommended in the Committee's February 2010 report)</i></p>		
Title of Report / Other Information	Summary Description of Report / Other Information	Link Included on Transparency Florida?
<p>Return on Investment (ROI)/ School Efficiency Measures</p> <p>http://roi.fldoe.org/index.cfm</p>	<p><i>Two major categories of information are provided at the state and school district-level. Much of the information is also provided on an individual school level.</i></p> <p><i>Student/Staff Indicators include: School and District Demographics, School and District Staff, School and District Student Performance, School Students in Special Programs/School Discipline, School and District Graduation Follow-up, District School Readiness, and District Community Information. Financial Indicators include: School Return on Investment Index, School Total Costs Per Students, District Revenues, District Expenditures, District Financial Margins and Reserves, District Taxes, and District Debt.</i></p> <p><i>The ROI website allows users to evaluate measures of performance in light of the resources allocated to the individual schools and school districts.</i></p>	Yes
<p>Financial Profiles of School Districts</p> <p>http://www.fldoe.org/fefp/profile.asp</p>	<p><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></p>	Yes
<p>Florida School Indicators Report (FSIR)</p> <p>http://www.fldoe.org/eias/eiaspubs/0809fsir.asp</p>	<p><i>The Florida School Indicators Report provides various indicators of school status and performance of public elementary, middle, and high schools for each school district. “Per Pupil Expenditures” is the only school indicator included in this report that relates to financial information. Some of the other school indicators reported are Graduation Rates, Dropout Rates, and Classes Taught by Out-of-Field Teachers.</i></p>	No ²⁶

²⁶ This report is no longer prepared.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Transparency Florida Links: Reports and Other Information Available for School Districts <i>(including reports recommended in the Committee's February 2010 report)</i>		
Title of Report / Other Information	Summary Description of Report / Other Information	Link Included on Transparency Florida?
Florida Education Finance Program (FEFP) Calculations http://www.fl DOE.org/fe fp/offrfefp.asp	<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>	Yes
Five-Year Facilities Work Plan http://www.fl DOE.org/edfacil/workplanlibrary.asp	<i>Each school district must annually prepare a Five-Year Facilities Work Plan that includes long-range planning for its facilities needs over 5-, 10-, and 20-year periods.</i>	Yes