



TRANSPARENCY FLORIDA

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Joint Legislative Auditing Committee
May 2010

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Committee website: www.leg.state.fl.us/committees/jlac

Joint Legislative Auditing Committee (JLAC)

- 5 Senate Members; 5 House Members
 - Chairman: Rep. Evers
 - Vice Chairman: Sen. Diaz de la Portilla
 - Senators: Gardiner, Justice, Ring, Wise
 - Representatives: Taylor, Tobia, Reed, Van Zant
- Oversees the Auditor General and OPPAGA
- Conducts hearings of critical audits
- Enforces local government financial reporting requirements
- Monitors local government financial emergencies
- Oversees and manages Transparency Florida

Transparency Florida Act

- Ch. 2009-74, *Laws of Florida*
- Joint Legislative Auditing Committee responsibilities:
 - Oversee and manage the Transparency Florida website
 - Propose additional state agency information
 - Recommend format for collecting and displaying information from universities, colleges, public schools, local governmental units and other governmental entities receiving state appropriations
 - Develop a schedule by March 1, 2010, for adding other information to website
 - Prepare annual report on progress; first report due November 1, 2011

Financial Transparency

- Effort in other states
 - Over half have state financial information available
 - Few have information for local governments and school districts
- Lessons learned
 - Separate phases for implementing components
 - Usage peaks when first launched and when new components added
 - Once systems become operational, resources required to maintain relatively low
- Transparency in Florida
 - “Florida’s Checkbook” by CFO
 - Amount of financial information available on state agency, local government, and educational entity websites varies

Financial Transparency in Florida

(Example: City of Palm Bay website)



Open.palmbayflorida.org
Financial Transparency in Government

Offering you an open, honest, & accountable government.
- Mayor and City Council

Home Contact Us Glossary FAQ Terms & Use Policy City of Palm Bay

Ways to Use

For citizens:
Find information on how your tax dollars are being put to work in Palm Bay.

For businesses:
See the types of goods and services Palm Bay is buying to discover new business opportunities.

For government:
Study government buying patterns to identify new opportunities to leverage the city's buying power. See what the City is buying and from whom.

Open.palmbayflorida.org is a gateway for obtaining information and key documents about how the City of Palm Bay spends tax dollars and other revenues to provide services to the residents of Palm Bay. The information maintained on this site comes from a variety of resources and is updated quarterly. **Last Update: December 31, 2009**

Expenditures **Salaries** **Revenue** **CAFR** **Monthly Financial Reports**

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Financial Transparency in Florida

(Example: City of Palm Bay website)

- Home
- Expenditures
- Salaries
- Revenue
- CAFR
- FAQ
- Glossary
- City of Palm Bay

CURRENT FISCAL YEAR EXPENDITURES

Search for a Payee: Go

Fund: All
 Department: All
 Division: All
 Activity: All
 SubActivity: All
 Element: All
 Object: AUDIT COSTS
 Project: All

1 of 1 6 Items 10 /Page Go

Payee Name	Payment Date	Payment Amount	Description	Fund	Department	Division	Activity	SubActivity	Element	Object	Project
MCGLADREY & PULLEN LLP	11/27/2009	\$8,277.50		GENERAL FUND	FINANCE DEPT	ACCOUNTING	GENERAL GOVERNMENT	FINANCIAL/ADMINISTRATIVE	ACCOUNTING & AUDITING	AUDIT COSTS	
MCGLADREY & PULLEN LLP	11/27/2009	\$4,606.25		UTILITIES OPERATING FUND	UTILITIES DEPARTMENT	BUSINESS OPERATIONS	PHYSICAL ENVIRONMENT	WATER-SEWER COMBINED SVCS	ACCOUNTING & AUDITING	AUDIT COSTS	
MCGLADREY & PULLEN LLP	11/27/2009	\$550.00		COMM DEV BLOCK GRANT FUND	GROWTH MANAGEMENT DEPT	GENERAL ADMINISTRATION	ECONOMIC ENVIRONMENT	HOUSING/URBAN DEVELOPMENT	ACCOUNTING & AUDITING	AUDIT COSTS	
MCGLADREY & PULLEN LLP	11/27/2009	\$206.25		BUILDING FUND	GROWTH MANAGEMENT DEPT	PERMITTING & INSPECTIONS	UNIFORM SERVICES	PROTECTIVE INSPECTIONS	ACCOUNTING & AUDITING	AUDIT COSTS	
MCGLADREY & PULLEN LLP	11/27/2009	\$82.50		BAYFRONT COMM REDEV FUND	OTHER GOVERNMENTAL UNITS	BAYFRONT COMM REDEV DISTR	ECONOMIC ENVIRONMENT	OTHER ECON ENVIRONMENT	ACCOUNTING & AUDITING	AUDIT COSTS	
MCGLADREY & PULLEN LLP	11/27/2009	\$27.50		HOME INVEST GRANT FUND	GROWTH MANAGEMENT DEPT	GENERAL ADMINISTRATION	ECONOMIC ENVIRONMENT	HOUSING/URBAN DEVELOPMENT	ACCOUNTING & AUDITING	AUDIT COSTS	
Page Total:		\$13,750.00									
Grand Total:		\$13,750.00									

Financial Transparency in Florida

(Example: St. Johns County School District website)

Financial Transparency

On May 27, 2009, Governor Crist signed the Transparency Florida Act into law. This legislation requires the Governor's Office to develop a website to provide information on every appropriation found in the General Appropriation Act for each branch of state government and state agency. The data must include at a minimum: expenditures, appropriations adjustments, the status of spending authority for each appropriation, and position and rate information on state employees.

The website will be overseen by the Joint Legislative Auditing Committee, which will also propose additional phases of information to be made available. The committee will submit a proposal to the Speaker of the House and the President of the Senate by March 1, 2010 which will include a schedule of additional phases of information by the type of information to be provided for specific governmental entities, including local government units, community colleges, state universities and other government entities that receive state appropriations.

While the Transparency Florida website is still in development, the St. Johns County School District currently provides past and present budget documents, annual financial reports, and BID information online.

St. Johns County School District Financial Data	
Property Tax Information <ul style="list-style-type: none"> • Property Taxes and Millage 	Auditor General Reports <ul style="list-style-type: none"> • 2005 - 2006 Fiscal Year • 2006 - 2007 Fiscal Year • 2007 - 2008 Fiscal Year • 2008 - 2009 Fiscal Year
School District Budget <ul style="list-style-type: none"> • 2008 - 2009 Fiscal Year • 2009 - 2010 Fiscal Year 	Superintendent's Annual Financial Reports <ul style="list-style-type: none"> • 2006 - 2007 Fiscal Year • 2007 - 2008 Fiscal Year • 2008 - 2009 Fiscal Year
BIDs / RFPs / Quotes <ul style="list-style-type: none"> • Current BIDs • BIDs Under Evaluation • BIDs Pending Approval • Awarded BIDs 	Internal Accounts Audits <ul style="list-style-type: none"> • 2004-2005 Fiscal Year • 2005-2006 Fiscal Year • 2006-2007 Fiscal Year • 2007-2008 Fiscal Year • 2008-2009 Fiscal Year
Monthly Budget Amendments <ul style="list-style-type: none"> • Amendment G-01 - General • Amendment G-02 - General • Amendment G-03 - General • Amendment G-04 - General • Amendment G-05 - General • Amendment G-06 - General • Amendment G-07 - General 	Monthly Financial Statements <ul style="list-style-type: none"> • Financial Statement - Aug 2009 • Financial Statement - Sep 2009 • Financial Statement - Oct 2009 • Financial Statement - Nov 2009 • Financial Statement - Dec 2009 • Financial Statement - Jan 2010 • Financial Statement - Feb 2010
Monthly Bills Paid Year-To-Date <ul style="list-style-type: none"> • Monthly Bills - May 2009 • Monthly Bills - Jun 2009 • Monthly Bills - Jul 2009 • Monthly Bills - Aug 2009 • Monthly Bills - Sep 2009 • Monthly Bills - Oct 2009 • Monthly Bills - Nov 2009 • Monthly Bills - Dec 2009 • Monthly Bills - Jan 2010 • Monthly Bills - Feb 2010 	Long Term Debt <ul style="list-style-type: none"> • Debt Service Payment Schedules Financial & Program Cost Accounting & Reporting for Florida Schools (Red Book) <ul style="list-style-type: none"> • FL DOE

Transparency Florida Website

- www.transparencyflorida.gov
- Became available to the public in January 2010
- Cost: Approximately \$640,000 for software & contract for programming; used in-house staff



Welcome to the Transparency Florida Website

The Florida Legislature created Transparency Florida to provide the public with unprecedented access to state government spending information by posting Florida's operating budget and associated expenditure records online.

Transparency Florida is designed to provide a current, continually updated picture of the state's operating budget as well as daily expenditures made by state agencies. The numbers are updated nightly as funds are released to agencies, transferred between budget categories, and payments are written for goods and services.

This site is a work in progress; in the coming months our goal is to add more information regarding individual expenditures, vendor payments, and other levels of government spending. Our desire is to increase fiscal accountability in state spending by providing citizens with a useful tool for understanding how their tax dollars are being appropriated and spent.

Getting Started

Please take a few moments to explore the site. First time users, please review the [Training Overview](#) for general information about the data and tips on how to navigate this site. A [glossary](#) of terms and definitions is also provided under Site Information.

By taking a moment to explore these documents, you will be better equipped to realize the full potential of this site. To navigate, use the tabs or "breadcrumb" links that appear at the top of the screen. Within the Operating Budget tab you can browse by agency, which enables you to view individual expenditures within specific program areas, or by bill format to review proviso or bill text.

Additional information associated with data on this site is maintained by each state agency. We have included a list of [agency contacts](#) should you have additional questions, need more information, or wish to make a public records request.





Disbursements by Summary Object

Statewide > Disbursements by Summary Object

Fiscal Year: 2009-10

Object Title	Operational Amount	Fixed Capital Outlay Amount
AID TO COUNTIES - OTHER	640,339,985.33	5,507,994.07
AID TO COUNTIES-EDUCATIONL	10,641,892,274.60	114,022,360.51
AID TO MUNICIPALITIES	95,730,133.00	156,005.53
BEDDING & OTHER TEXTILES	5,499,644.93	15,805.71
BLDG MAINT & HEATING SUPP	26,523,348.33	1,361,008.39
BUILDING & CONSTR MATERIAL	9,679,418.65	-47,643,924.67
CARE & SUBSISTENCE	15,106,649,824.73	
COMMUNICATION & FREIGHT	208,886,850.47	145,470.45
CURR CHARGES & OBLIG CONT	3,113,438.83	1,625.00
DISTRIBUTION & TRANSFERS	2,151,669,150.38	44,633,023.27
ED, MED, & AGRI SUPPLIES	280,423,987.08	118,769.59
EDUCATIONAL AIDS	638,546,422.08	
EMPLOYEE MOVING EXPENSES	143,832.75	
EMPLOYER CONTRIBUTIONS	849,672,210.45	72,747.00
FISCAL AGENTS & OTHER FEES	157,183.00	380,028.55
FIXED CAPITAL OUTLAY	1,120,060.94	615,289,283.16
FOOD PRODUCTS	253,467,881.63	3,586.31
INSURANCE & SURETY BONDS	155,707,914.53	5,431.54
INSURANCE CONTRIBUTIONS	831,062,645.68	
INTEREST	9,661,069.55	228,181,281.53
LOANS	1,795.00	-46,267,290.00
MODULAR BLDG STRUCTURES	355,279.63	2,290.00
MOTOR FUELS & LUBRICANTS	35,231,904.51	11,447.09
OFFICE SUPP - CONSUMABLE	39,032,570.52	104,361.87
OPER DIST/TRANS REQ BY LAW	426,996,975.41	
OTHER CUR CHRG/OBLIGATION	98,696,402.29	3,783,627.99
OTHER DEBT SERVICE	414,589.28	-31,864,004.90
OTHER DISTRIBUTIONS	132,056.73	654,656,467.15



Disbursements By Vendor - Operational

Statewide > [Disbursements by Summary Object](#) > [Disbursements by Detail Object](#) > Disbursements by Vendor

Month:

Fiscal Year:

AID TO COUNTIES - OTHER

Vendor	Operational Amount
AGRICULTURAL AND LABOR PROGRAM	202,779.00
ALACHUA CO SHERIFF'S DEPARTMENT	3,500.00
ALACHUA COUNTY	78,586.20
ALACHUA COUNTY BOARD OF COUNTY	19,529.47
ALACHUA COUNTY BOARD OF PUBLIC	1,732.03
ALACHUA COUNTY CLERK OF CIRCUIT	4,145,631.90
ALACHUA COUNTY CLERK OF COURT	1,219,303.50
ALACHUA COUNTY LHATE	565,603.93
ALACHUA COUNTY LIBRARY DISTRICT	271.31
AVALON BEACH-MULAT FIRE PROTECT	2,664.00
BAKER COUNTY	4,958.96
BAKER COUNTY BOARD OF COMMISSI	57,184.22
BAKER COUNTY BOARD OF PUBLIC	24,753.53
BAKER COUNTY BOCC	1,541,726.10
BAKER COUNTY CLERK OF COURT	124,697.67
BAKER COUNTY CLERK OF COURTS	423,972.10
BAKER COUNTY CLERK OF THE	47,356.00
BAKER COUNTY SHERIFF'S OFC	27,516.00
BAKER COUNTY SHERIFF'S OFFICE	29,750.00
BAY COUNTY	1,729,957.99
BAY COUNTY BOARD OF COUNTY COMM	462,482.33
BAY COUNTY BOARD OF PUBLIC INST	25,179.32
BAY COUNTY BOCC	51,173.00
BAY COUNTY CLERK OF COURT	3,116,223.33
BAY COUNTY SHERIFF'S OFFICE	12,956.60
BAY COUNTY SUPERVISOR OF	19,691.07
BAYSHORE FIRE&RESCUE DISTRICT	5,795.00
BIG CORKSCREW ISLAND FIRE	447.07



Payments by Vendor - Operational

Statewide > [Disbursements By Summary Object](#) > [Disbursements By Detail Object](#) > [Disbursements By Vendor](#) > Payments by Vendor

Month: Year to Date

Fiscal Year: 2009-10

AID TO COUNTIES - OTHER
ALACHUA COUNTY

Date	Statewide Document Number	Amount
9/06/09	D0000131700 COMMUNITY AFFAIRS, DEPARTMENT OF	6,495.00
12/04/09	D0000304043 COMMUNITY AFFAIRS, DEPARTMENT OF	26,461.65
2/02/10	D0000423893 COMMUNITY AFFAIRS, DEPARTMENT OF	45,629.55
Total		78,586.20

Staff Support

- House and Senate
- Auditor General's Office
- OPPAGA
- OLITS
- Governor's Office
- Department of Financial Services
- Department of Education
- Florida Association of Counties
- Florida League of Cities
- Florida Association of Special Districts
- Florida Government Finance Officers Association
- Board of Governors
- Florida College System
- Florida Association of District School Superintendents
- Florida School Finance Council
- Individuals in financial and IT-related positions at a number of the entities
- Representatives of school districts

School Districts

- Decision to focus on school districts; most similarities
- Use standard chart of accounts - the *Red Book*
- Submit numerous annual reports and financial data to DOE
- DOE website includes numerous financial reports with school district and school-level information
- All school district audits are posted on the Auditor General's website
- All school districts have a website; content varies

School Districts

- Accounting systems vary
- Three consortiums provide services to 32 small school districts; two of which also provide IT services
- School district officials expressed staffing & technology concerns
 - If required to transmit data to the state
 - If required to post information on their websites
- Financial challenges due to declining property taxes and full implementation of class size amendment

Recommendations

- Developed with the assistance of advisory group
- Begin with information that is readily available with minimal effort and cost to provide to the public
- Three phases suggested to full Committee; Committee approved first two phases. Due to cost concerns, third phase deferred.
- Access to all information provided from Transparency Florida website
- Access to Transparency Florida website provided from all school district websites; use logo
- Include FAQs, glossary, disclaimer
- School districts responsible for redacting confidential information
- Suggest considering assistance for school districts that would struggle to comply with requirements

Phases 1 & 2: Recommendations

- Provide access from Transparency Florida website to the following school district information:
 - Each school district's website
 - Audit report of each school district
 - Numerous reports with financial information that are now on DOE's website (contains information for all school districts, some school-level information, and some statewide summaries) added during Phase 1
 - Additional reports received and/or compiled by DOE added during Phase 2
- All school districts required to provide link to Transparency Florida website & use Transparency Florida logo

Sample Report – DOE Website

Return on Investment/School Efficiency Measures

Total Program Costs Per Student Operating Funds 2007-2008

LEON COUNTY LEON HIGH SCHOOL

Program Name	Program Number	School Costs Per Student	District Costs Per Student	State Costs Per Student
Basic				
Grades Kindergarten - 3	101	-	\$6,631	\$7,424
Grades 4 - 8	102	-	\$6,414	\$6,671
Grades 9 - 12	103	\$6,406	\$6,853	\$6,648
Basic Program Costs		\$6,406	\$6,611	\$6,906
Exceptional Student Education (ESE)				
Grades Pre-Kindergarten - 3	111	-	\$13,440	\$13,071
Grades 4 - 8 ESE Basic	112	-	\$10,955	\$10,755
Grades 9 - 12 ESE Basic	113	\$8,840	\$9,248	\$10,073
Exceptional Student Level 4	254	\$13,413	\$24,463	\$25,007
Exceptional Student Level 5	255	\$12,637	\$63,410	\$35,968
ESE Program Costs		\$8,895	\$12,731	\$12,014
English for Speakers of Other Languages	130	\$5,786	\$10,859	\$7,745
Vocational Grades 9 - 12	300	\$6,745	\$7,015	\$6,990
Total Educational Program Costs		\$6,766	\$7,934	\$7,954

Sample Report – DOE Website

Financial Profiles of School Districts

Broward
Profiles of Florida School Districts
2007-2008

REVENUE - ALL GOVERNMENTAL FUNDS (SOURCE: SCHOOL DISTRICT ANNUAL FINANCIAL REPORT)		GENERAL FUND EXPENDITURES BY PROGRAM (SOURCE: SCHOOL DISTRICT COST REPORT)	
TOTAL FEDERAL REVENUE	236,469,713	TOTAL EXPENDITURES	1,850,626,362
PERCENT OF TOTAL REVENUE	8.41%		
TOTAL STATE REVENUE	1,132,545,163	BASIC (K-12) AND ESOL TOTAL	1,248,949,445
PERCENT OF TOTAL REVENUE	40.28%	EXPENDITURES PER FTE	6,462
TOTAL LOCAL REVENUE	1,442,413,429	BASIC K-3	338,445,500
PERCENT OF TOTAL REVENUE	51.31%	BASIC 4-8	415,295,409
		BASIC 9-12	356,739,998
TOTAL REVENUE	2,811,428,305	ESOL	138,468,538
		EXCEPTIONAL STUDENTS	467,702,426
		EXPENDITURES PER FTE	12,020
EXPENDITURES - ALL GOVERNMENTAL FUNDS (SOURCE: SCHOOL DISTRICT ANNUAL FINANCIAL REPORT)		CAREER 9 - 12	37,419,229
TOTAL CURRENT EXPENDITURES	2,344,351,361	EXPENDITURES PER FTE	6,109
TOTAL CAPITAL OUTLAY	469,181,100	ADULT*	
TOTAL DEBT SERVICE	214,157,243	CONTINUING WORKFORCE ED.	5,944,402
TOTAL	3,027,689,704	CAREER CERTIFICATE	35,733,126
		APPLIED TECHNOLOGY DIPLOMA	922,232
		APPRENTICESHIP	3,878,410
		ADULT GENERAL EDUCATION	50,077,092

Phase 3: Recommendations

(Deferred indefinitely)

- School districts required to:
 - Post certain documents on their websites (budget amendments, monthly financial statements)
 - Transmit monthly expenditure data to state; will exclude salary data
- State would need to build a system

Rough cost estimate: \$ 9 million

Additional Recommendations

- OLITS should be responsible for designing, building, and hosting the system required or for procuring these services
- Governance board for day-to-day decisions
- Rulemaking authority for DOE/ Guidelines for JLAC
- Provide contact information on website for questions about school district information, technical assistance, website suggestions
- Auditors to report noncompliance
- Penalty for noncompliance

Other Entities: Recommendations

- Charter schools: 410; 72 more approved
- Universities: 11
- Colleges: 28
- Water Management Districts: 5
- Counties: 67; estimated 300 reporting entities
- Municipalities: 410 active; 163 under current law
- Special Districts: 1625; unknown under current law
- Statutory changes suggested:
 - Delete requirement that an entity must receive state appropriations to be included
 - Exemption threshold for smaller municipalities and special districts based on total revenue rather than population

Other Entities: Recommendations

- Follow same overall approach as recommended for school districts:
 - Maximize use of existing information that is user-friendly
 - Phase in information added; begin with easiest and least costly
 - Access from entity website and Transparency Florida website
 - Pilot entity for transactional data
 - Entity responsible for redacting confidential information
 - FAQs, glossary, disclaimer
 - Auditors determine noncompliance
 - Same penalty for noncompliance as for failure to file financial reports
 - Consideration for assistance for entities that would struggle

State Agency Information: Recommendations

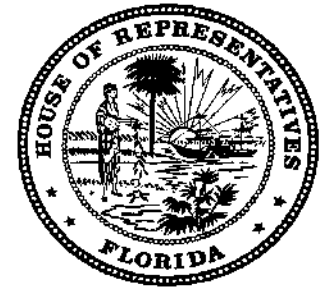
- Senate Ways and Means continuing to enhance website
- Suggest additional information include items specified in the law
- Website for costs-savings suggestions; allow anonymous posting; include sharing of available inventory and supplies

2010 Transparency Legislation

- Proviso language in conference report on HB 5001 (General Appropriations Act) implemented the Committee's recommendations for school districts
 - DOE responsible for posting currently available reports related to school district finances on its website
 - Link to this information to be provided on Transparency Florida website
 - DOE required to establish a working group to provide a framework to provide school-level data in greater detail and frequency; report due December 1, 2010

Other Transparency-Related Bills Considered in 2010

- **SB 2408:** by Senate Ways and Means and Sen. Alexander; exemption for smaller municipalities and special districts based on revenues
- **SB 690:** by Senate Finance and Tax and Sen. Dean; post budget online; AFR & audit due 9 months after FYE
- **SB 2206:** by Senate Ways and Means and Sen. Alexander; uniform chart of accounts
- All of these bills passed the Senate. These may be back next year.



Transparency Florida

Questions?