

# 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](http://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 |         |
| <b>Page Total:</b>     |              | \$13,750.00    |             |                           |                          |                           |                      |                           |                       |             |         |
| <b>Grand Total:</b>    |              | \$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   |  |
|---|--|
| <b>Property Tax Information</b> <ul style="list-style-type: none"> <li>• <a href="#">Property Taxes and Millage</a></li> </ul>  | <b>Auditor General Reports</b> <ul style="list-style-type: none"> <li>• <a href="#">2005 - 2006 Fiscal Year</a></li> <li>• <a href="#">2006 - 2007 Fiscal Year</a></li> <li>• <a href="#">2007 - 2008 Fiscal Year</a></li> <li>• <a href="#">2008 - 2009 Fiscal Year</a></li> </ul>  |
| <b>School District Budget</b> <ul style="list-style-type: none"> <li>• <a href="#">2008 - 2009 Fiscal Year</a></li> <li>• <a href="#">2009 - 2010 Fiscal Year</a></li> </ul>  | <b>Superintendent's Annual Financial Reports</b> <ul style="list-style-type: none"> <li>• <a href="#">2006 - 2007 Fiscal Year</a></li> <li>• <a href="#">2007 - 2008 Fiscal Year</a></li> <li>• <a href="#">2008 - 2009 Fiscal Year</a></li> </ul>   |
| <b>BIDs / RFPs / Quotes</b> <ul style="list-style-type: none"> <li>• <a href="#">Current BIDs</a></li> <li>• <a href="#">BIDs Under Evaluation</a></li> <li>• <a href="#">BIDs Pending Approval</a></li> <li>• <a href="#">Awarded BIDs</a></li> </ul>  | <b>Internal Accounts Audits</b> <ul style="list-style-type: none"> <li>• <a href="#">2004-2005 Fiscal Year</a></li> <li>• <a href="#">2005-2006 Fiscal Year</a></li> <li>• <a href="#">2006-2007 Fiscal Year</a></li> <li>• <a href="#">2007-2008 Fiscal Year</a></li> <li>• <a href="#">2008-2009 Fiscal Year</a></li> </ul>  |
| <b>Monthly Budget Amendments</b> <ul style="list-style-type: none"> <li>• <a href="#">Amendment G-01 - General</a></li> <li>• <a href="#">Amendment G-02 - General</a></li> <li>• <a href="#">Amendment G-03 - General</a></li> <li>• <a href="#">Amendment G-04 - General</a></li> <li>• <a href="#">Amendment G-05 - General</a></li> <li>• <a href="#">Amendment G-06 - General</a></li> <li>• <a href="#">Amendment G-07 - General</a></li> </ul>   | <b>Monthly Financial Statements</b> <ul style="list-style-type: none"> <li>• <a href="#">Financial Statement - Aug 2009</a></li> <li>• <a href="#">Financial Statement - Sep 2009</a></li> <li>• <a href="#">Financial Statement - Oct 2009</a></li> <li>• <a href="#">Financial Statement - Nov 2009</a></li> <li>• <a href="#">Financial Statement - Dec 2009</a></li> <li>• <a href="#">Financial Statement - Jan 2010</a></li> <li>• <a href="#">Financial Statement - Feb 2010</a></li> </ul> |
| <b>Monthly Bills Paid Year-To-Date</b> <ul style="list-style-type: none"> <li>• <a href="#">Monthly Bills - May 2009</a></li> <li>• <a href="#">Monthly Bills - Jun 2009</a></li> <li>• <a href="#">Monthly Bills - Jul 2009</a></li> <li>• <a href="#">Monthly Bills - Aug 2009</a></li> <li>• <a href="#">Monthly Bills - Sep 2009</a></li> <li>• <a href="#">Monthly Bills - Oct 2009</a></li> <li>• <a href="#">Monthly Bills - Nov 2009</a></li> <li>• <a href="#">Monthly Bills - Dec 2009</a></li> <li>• <a href="#">Monthly Bills - Jan 2010</a></li> <li>• <a href="#">Monthly Bills - Feb 2010</a></li> </ul> | <b>Long Term Debt</b> <ul style="list-style-type: none"> <li>• <a href="#">Debt Service Payment Schedules</a></li> </ul><br><b>Financial &amp; Program Cost Accounting &amp; Reporting for Florida Schools (Red Book)</b> <ul style="list-style-type: none"> <li>• <a href="#">FL DOE</a></li> </ul>   |

# Transparency Florida Website

- [www.transparencyflorida.gov](http://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 "breadorumb" 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.



Welcome Message  
from  
Senate President  
Jeff Atwater



Take the  
Transparency Florida  
Tour



Operating Budget  
by Program Area





## Disbursements by Summary Object

Statewide > Disbursements by Summary Object

Fiscal Year: 2009-10

| Object Title                                   | Operational Amount | Fixed Capital Outlay Amount |
|--|--------------------|-----------------------------|
| <a href="#">AID TO COUNTIES - OTHER</a>        | 640,339,985.33     | 5,507,994.07                |
| <a href="#">AID TO COUNTIES-EDUCATIONL</a>     | 10,641,892,274.60  | 114,022,360.51              |
| <a href="#">AID TO MUNICIPALITIES</a>          | 95,730,133.00      | 156,005.53                  |
| <a href="#">BEDDING &amp; OTHER TEXTILES</a>   | 5,499,644.93       | 15,805.71                   |
| <a href="#">BLDG MAINT &amp; HEATING SUPP</a>  | 26,523,348.33      | 1,361,008.39                |
| <a href="#">BUILDING &amp; CONSTR MATERIAL</a> | 9,679,418.65       | -47,643,924.67              |
| <a href="#">CARE &amp; SUBSISTENCE</a>         | 15,106,649,824.73  |                             |
| <a href="#">COMMUNICATION &amp; FREIGHT</a>    | 208,886,850.47     | 145,470.45                  |
| <a href="#">CURR CHARGES &amp; OBLIG CONT</a>  | 3,113,438.83       | 1,625.00                    |
| <a href="#">DISTRIBUTION &amp; TRANSFERS</a>   | 2,151,669,190.38   | 44,633,023.27               |
| <a href="#">ED, MED, &amp; AGRI SUPPLIES</a>   | 260,423,987.08     | 118,769.59                  |
| <a href="#">EDUCATIONAL AIDS</a>               | 638,546,422.08     |                             |
| <a href="#">EMPLOYEE MOVING EXPENSES</a>       | 143,832.75         |                             |
| <a href="#">EMPLOYER CONTRIBUTIONS</a>         | 849,672,210.45     | 72,747.00                   |
| <a href="#">FISCAL AGENTS &amp; OTHER FEES</a> | 157,183.00         | 380,028.55                  |
| <a href="#">FIXED CAPITAL OUTLAY</a>           | 1,120,060.94       | 615,289,283.16              |
| <a href="#">FOOD PRODUCTS</a>                  | 253,467,881.63     | 3,586.31                    |
| <a href="#">INSURANCE &amp; SURETY BONDS</a>   | 155,707,914.53     | 5,431.54                    |
| <a href="#">INSURANCE CONTRIBUTIONS</a>        | 831,062,645.68     |                             |
| <a href="#">INTEREST</a>                       | 9,661,069.55       | 228,181,281.53              |
| <a href="#">LOANS</a>                          | 1,795.00           | 46,267,290.00               |
| <a href="#">MODULAR BLDG. STRUCTURES</a>       | 355,279.63         | 2,290.00                    |
| <a href="#">MOTOR FUELS &amp; LUBRICANTS</a>   | 35,231,904.51      | 11,447.09                   |
| <a href="#">OFFICE SUPP - CONSUMABLE</a>       | 39,032,570.52      | 104,361.87                  |
| <a href="#">OPER. DIST/TRANS REQ BY LAW</a>    | 426,996,975.41     |                             |
| <a href="#">OTHER CUR. CHRGS/OBLIGATION</a>    | 98,696,402.29      | 3,783,627.99                |
| <a href="#">OTHER DEBT SERVICE</a>             | 414,589.28         | -31,864,004.90              |
| <a href="#">OTHER DISTRIBUTIONS</a>            | 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 |
|---|--------------------|
| <a href="#">AGRICULTURAL AND LABOR PROGRAM</a>    | 202,779.00         |
| <a href="#">ALACHUA CO SHERIFF'S DEPARTMENT</a>   | 3,500.00           |
| <a href="#">ALACHUA COUNTY</a>                    | 78,586.20          |
| <a href="#">ALACHUA COUNTY BOARD OF COUNTY</a>    | 19,529.47          |
| <a href="#">ALACHUA COUNTY BOARD OF PUBLIC</a>    | 1,732.03           |
| <a href="#">ALACHUA COUNTY CLERK OF CIRCUIT</a>   | 4,145,631.90       |
| <a href="#">ALACHUA COUNTY CLERK OF COURT</a>     | 1,219,303.50       |
| <a href="#">ALACHUA COUNTY LHATE</a>              | 565,603.93         |
| <a href="#">ALACHUA COUNTY LIBRARY DISTRICT</a>   | 271.31             |
| <a href="#">AVALON BEACH-MULAT FIRE PROTECT</a>   | 2,664.00           |
| <a href="#">BAKER COUNTY</a>                      | 4,958.96           |
| <a href="#">BAKER COUNTY BOARD OF COMMISSI</a>    | 57,184.22          |
| <a href="#">BAKER COUNTY BOARD OF PUBLIC</a>      | 24,753.53          |
| <a href="#">BAKER COUNTY BOCC</a>                 | 1,541,726.10       |
| <a href="#">BAKER COUNTY CLERK OF COURT</a>       | 124,697.67         |
| <a href="#">BAKER COUNTY CLERK OF COURTS</a>      | 423,972.10         |
| <a href="#">BAKER COUNTY CLERK OF THE</a>         | 47,355.00          |
| <a href="#">BAKER COUNTY SHERIFF'S OFC</a>        | 27,516.00          |
| <a href="#">BAKER COUNTY SHERIFF'S OFFICE</a>     | 29,750.00          |
| <a href="#">BAY COUNTY</a>                        | 1,729,957.99       |
| <a href="#">BAY COUNTY BOARD OF COUNTY COMM</a>   | 452,482.33         |
| <a href="#">BAY COUNTY BOARD OF PUBLIC INST</a>   | 25,179.32          |
| <a href="#">BAY COUNTY BOCC</a>                   | 51,173.00          |
| <a href="#">BAY COUNTY CLERK OF COURT</a>         | 3,116,223.33       |
| <a href="#">BAY COUNTY SHERIFF'S OFFICE</a>       | 12,958.60          |
| <a href="#">BAY COUNTY SUPERVISOR OF</a>          | 19,691.07          |
| <a href="#">BAYSHORE FIRE&amp;RESCUE DISTRICT</a> | 5,795.00           |
| <a href="#">BIG CORKSCREW ISLAND FIRE</a>         | 447.07             |

# TRANSPARENCY FLORIDA



Shining the Light on Florida's Budget



## 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,<br>DEPARTMENT OF | 6,495.00         |
| 12/04/09 | D0000304043 COMMUNITY AFFAIRS,<br>DEPARTMENT OF | 26,461.65        |
| 2/02/10  | D0000423893 COMMUNITY AFFAIRS,<br>DEPARTMENT OF | 45,629.55        |
|          | <b>Total</b>                                    | <b>78,586.20</b> |

# 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            | District          | State             |
|--|----------------|-------------------|-------------------|-------------------|
|  |                | Costs Per Student | Costs Per Student | Costs Per Student |
| <b>Basic</b>                               |                |                   |                   |                   |
| 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           |
| <b>Exceptional Student Education (ESE)</b> |                |                   |                   |                   |
| 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**

| <b>REVENUE - ALL GOVERNMENTAL FUNDS</b><br>(SOURCE: SCHOOL DISTRICT ANNUAL FINANCIAL REPORT)      |               | <b>GENERAL FUND EXPENDITURES BY PROGRAM</b><br>(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        |
|   |               | CAREER 9 - 12  | 37,419,229    |
|   |               | EXPENDITURES PER FTE   | 6,109         |
|   |               | ADULT*   |               |
|   |               | CONTINUING WORKFORCE ED.   | 5,944,402     |
|   |               | CAREER CERTIFICATE   | 35,733,126    |
|   |               | APPLIED TECHNOLOGY DIPLOMA   | 922,232       |
|   |               | APPRENTICESHIP   | 3,878,410     |
|   |               | ADULT GENERAL EDUCATION  | 50,077,092    |
| <b>EXPENDITURES - ALL GOVERNMENTAL FUNDS</b><br>(SOURCE: SCHOOL DISTRICT ANNUAL FINANCIAL REPORT) |               |  |               |
| TOTAL CURRENT EXPENDITURES  | 2,344,351,361 |  |               |
| TOTAL CAPITAL OUTLAY  | 469,181,100   |  |               |
| TOTAL DEBT SERVICE  | 214,157,243   |  |               |
| TOTAL   | 3,027,689,704 |  |               |

# 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

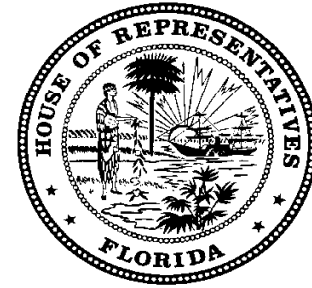
- Senate Ways and Means continuing to enhance website
- Suggest additional information include items specified in the law
- Website for costs-savings suggestions; allow anonymous posting; include sharing of available inventory and supplies

# 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?