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# **Government Operations Appropriations Subcommittee**

**Tuesday, September 24, 2013  
9:00 AM – 11:00 AM  
Morris Hall (17 HOB)**

**MEETING PACKET**

**Will Weatherford  
Speaker**

**Clay Ingram  
Chair**



# The Florida House of Representatives

## Appropriations Committee

### Government Operations Appropriations Subcommittee

**Will Weatherford**  
Speaker

**Clay Ingram**  
Chair

September 24, 2013

AGENDA  
9:00 AM – 11:00 AM  
Morris Hall

- I. Call to Order/Roll Call
- II. Presentations
  - Charts of Account and Transparency in State Contracting  
*Christina Smith, Director of the Division of Accounting and Auditing, DFS*
  - Long-Range Financial Outlook Major Drivers FY 2014-15 through 2016-17  
*Committee Staff*
- III. Closing/Adjourn





CHIEF FINANCIAL OFFICER  
**JEFF ATWATER**  
FLORIDA DEPARTMENT OF FINANCIAL SERVICES

**Overview of the Charts of Account Project and  
CFO's Contract Reporting Website:  
Florida Accountability Contract Tracking System  
(FACTS)**

*House Government Operations Appropriations Subcommittee  
September 24, 2013*

# Charts of Account Project Section 215.89, F.S.

# What is a Chart of Account?

- It is a list of accounts that are used to define and classify financial transactions
- There are 6 classifications of accounts:
  - Assets
  - Liabilities
  - Equity
  - Revenue
  - Expenditures
  - Other Source & Uses aka “contra accounts”

# Current Situation

## State Agencies –

- Section 215.93, F.S., establishes DFS as the functional owner for the state accounting system, Florida Accounting Information Resource (FLAIR) Subsystem
- FLAIR is a component of the Florida Financial Management Information System (FFMIS).
- The agencies in the executive branch are required to use the FFMIS
- Section 215.93, F.S. authorizes the CFO to establish a uniform chart of accounts for use by FFMIS

# Current Situation

## Local Government –

- Section 218.33(2), F.S., requires each local governmental entity to follow uniform accounting practices and procedures per DFS rules. The law requires DFS to include a uniform classification of accounts
- Section 218.32 (1), F.S., requires that local governments submit to DFS an Annual Financial Report covering their operations for the preceding fiscal year
- DFS maintains the Local Government Electronic Reporting (LOGGER) system that accumulates the financial information reported on the annual financial reports and makes that information available to the public on the web



# Current Situation

## Educational Entities –

- Section 1010.01, F.S., requires the financial records and accounts of each school district, and community college to be prepared and maintained as prescribed by law and rules of the **State Board of Education**
- Each school district must account for expenditures of all state, local, and federal funds on a school-by-school and a district-aggregate basis in accordance with the manual developed by the **Department of Education (DOE)**
- The financial records and accounts of each state university must be prepared and maintained as prescribed by law and rules of the **Board of Governors**

# Statutory Requirements

SB1292 was introduced by Senator Alexander during the 2011 Legislative Session and eventually adopted into Law 2011-44. Intent of the law is:

“that a mechanism be provided for obtaining detailed, uniform reporting of government financial information to enable citizens to view compatible information on the use of public funds by governmental entities”

“that uniform reporting requirements be developed specifically to promote accountability and transparency in the use of public funds”

# Statutory Requirements

Law requires DFS to propose a Draft Uniform Charts of Account (COA) for uniform reporting by all units of government

The statutory timeline to be followed is as follows:

- **July 1, 2013** – Publish the Draft COA
- **November 1, 2013** – Comments on COA are due from reporting entities
- **January 15, 2014** – Submit recommended COA and estimated costs of adopting and implementing to Governor and Legislature

# Reporting Entities

Reporting entities effected by the provision in 215.89 F.S. are:

- **State Agencies**
- **Local Governments**
  - Cities
  - Counties
  - Water Management Districts
  - Municipalities
  - Special Districts
- **Educational Entities**
  - School Districts
  - State Universities
  - State Colleges

# Activities To Date

- Established Project website:  
<http://www.myfloridacfo.com/aadir/COA/>
- Project concept and timelines presented to Cities, Counties, Universities, and Colleges
  - Presented at 19 meetings/conferences
- Reviewed Comprehensive Annual Financial Reports (CAFR) and audit reports of reporting entities
- Met with Legislative and Auditor General staff
- Established an Advisory Workgroup. Workgroup reviewed recommended COA and provided feedback on challenges for implementation and the differences across the reporting entities

# Activities To Date

- Awarded contract to KPMG to collect, validate, and summarize cost estimates
- Developed a crosswalk of current to proposed COA to assist reporting entities
- Distributed over 2,300 emails/letters to reporting entities regarding upcoming survey
- Developed material for webinars to educate reporting entities on the cost estimate process
- Launched cost estimate survey on September 16<sup>th</sup>
- Conducting webinars that include live Q&A Sessions

# Draft Uniform Charts of Account

Reporting requirements are divided into two components

- **Assets, Liabilities, and Equity** – reported annually at a level that can be validated with Financial Statements
- **Revenue and Expenditures** – reported monthly at a lower level of detail in order to provide transparency to the public on funds received and expended by each reporting entity (aka “check book” reporting). There is no intent to reconcile monthly information with financial statements

# Draft Uniform Charts of Account

- The proposed Chart of Account lists each account with a definition that should ensure there is no overlapping of financial information reported in other accounts
- Reporting Entities may not utilize all accounts and are required to report only on the accounts applicable to their operations
- The amount reported for each account will need to be broken down to a specific level for the organization and fund
- The Department anticipates modifying the current transparency application for Local Government Reporting (LOGGER) to support COA reporting



# Charts of Account Crosswalk

Proposed Chart of Account	Chart of Accounts as reported on Financial Statements	Counties	Cities	Special Districts	Univ.	Colleges	School Districts	WM Districts	State
<b>ASSETS</b>									
Assets - Capitalized	Property Under Capital Leases	X	X	X					
Assets - Capitalized	Construction Work in Progress	X	X	X	X	X	X		X
Assets - Capitalized	Works of Art and Historical Treasures								X
Assets - Capitalized	Other Fixed Assets	X	X	X	X	X	X		X
Assets - Capitalized	Intangible Assets	X	X	X	X	X	X		
Buildings	Buildings	X	X	X	X	X	X		X
Buildings	Accumulated Depreciation - Buildings	X	X	X	X	X	X		X
Cash	Cash in State Treasury								X
Cash	Cash in Bank	X	X	X	X	X	X	X	X
Cash	Cash on Hand	X	X	X	X	X	X	X	X

# Charts of Account Crosswalk

<b>Proposed Chart of Account</b>	<b>Chart of Accounts as reported on Financial Statements</b>	<u>Counties</u>	<u>Cities</u>	<u>Special Districts</u>	<u>Univ.</u>	<u>Colleges</u>	<u>School Districts</u>	<u>WM Districts</u>	<u>State</u>
<b><u>LIABILITIES</u></b>									
Employee Benefits - Compensated Absences	Compensated Absences - Current Portion	X	X	X	X	X			X
Employee Benefits - Compensated Absences	Compensated Absences - Long-Term Portion	X	X	X	X	X			X
Payables - Bonds	Revenue Bonds Payable- Current Portion	X	X	X	X	X			
Payables - Bonds	Revenue Bonds Payable - Long-Term Portion	X	X	X	X	X			
Payables - Claims	Liability For Self-Insured Claims				X	X	X		
Payables - Claims	Accrued Insurance Claims								X
Payables - Goods and Services	Vouchers Payable	X	X	X					X
Payables - Goods and Services	Accounts Payable	X	X	X	X	X	X	X	X
Payables - Goods and Services	Contracts Payable	X	X	X	X	X	X	X	X

# Charts of Account Crosswalk

<b>Proposed Chart of Account</b>	<b>Chart of Accounts as reported on Financial Statements</b>	<u>Counties</u>	<u>Cities</u>	<u>Special Districts</u>	<u>Univ.</u>	<u>Colleges</u>	<u>School Districts</u>	<u>WM Districts</u>	<u>State</u>
<b>REVENUES</b>									
Contracts, Grants, and Other Financial Assistance - Federal	Federal Grants				X	X	X	X	
Contracts, Grants, and Other Financial Assistance - Federal	Federal Grants - General Government	X	X	X					
Gifts, Donations and Pledges	Gifts and Donations				X	X			
Gifts, Donations and Pledges	Contributions and Donations From Private Sources	X	X	X					
Contracts, Grants, and Other Financial Assistance - Local	Local Government Unit Grants - General Government	X	X	X					
Contracts, Grants, and Other Financial Assistance - Local	Local Grants				X	X		X	
Contracts, Grants, and Other Financial Assistance - State	State Grants				X	X	X	x	
Contracts, Grants, and Other Financial Assistance - State	State Grants - General Government	X	X	X					
Sale of Goods and Services	Sales of Goods and Services								X
Sale of Goods and Services	Sales and Services of Educational Departments				X	X	X		
Sale of Goods and Services	Sales and Services of Auxiliary Enterprises				X	X			
Sale of Goods and Services	Sales and Services of Component Units				X				

# Charts of Account Crosswalk

Proposed Chart of Account	Chart of Accounts as reported on Financial Statements	Counties	Cities	Special Districts	Univ.	Colleges	School Districts	WM Districts	State
<b>EXPENDITURES</b>									
Employee Salaries and Benefits - Salaries	Executive Salaries	X	X	X					
Employee Salaries and Benefits - Salaries	Regular Salaries and Wages	X	X	X	X				X
Employee Salaries and Benefits - Salaries	Other Salaries and Wages	X	X	X					
Postage, Freight, and Delivery Sv	Mailing and Delivery Services				X				X
Postage, Freight, and Delivery Sv	Freight and Postage Services	X	X	X					
Postage, Freight, and Delivery Sv	Postage, Overnight and Next-Day Delivery				X				X
Postage, Freight, and Delivery Sv	Freight				X				X
Contracted Services - Printing and Reproduction	Printing and Binding	X	X	X					
Contracted Services - Printing and Reproduction	Printing and Reproduction				X				X
Contracted Services - Repairs and Maintenance	Repairs and Maintenance Services	X	X	X					
Contracted Services - Repairs and Maintenance	Repairs and Maintenance - Commodities				X				X
Contracted Services - Repairs and Maintenance	Repairs and Maintenance - Contracted Services				X				X
Property - Buildings and Fixed Equipment	Buildings	X	X	X					
Property - Buildings and Fixed Equipment	Modular Building Structures				X				X
Property - Buildings and Fixed Equipment	Buildings and Fixed Equipment				X				X

# Reporting Challenges

- Effort required to report revenue and expenditures monthly. Today many counties accumulate financial information on an annual basis. To report monthly, each constitutional officer may need to report from their individual accounting systems
- Ability to report information at a lower level in the organization
- Reliance on direct support organizations and component units to provide their own financial reporting by the due dates

# Final Report

CFO's final report will be provided to the Speaker, President, and Governor by January 15, 2014. The report will include:

- Listing of proposed Uniform Charts of Account with definitions
- Recommendations for the reporting requirements
- Summary of the cost impacts collected from the reporting entities
- Draft legislation for the implementation of recommendations

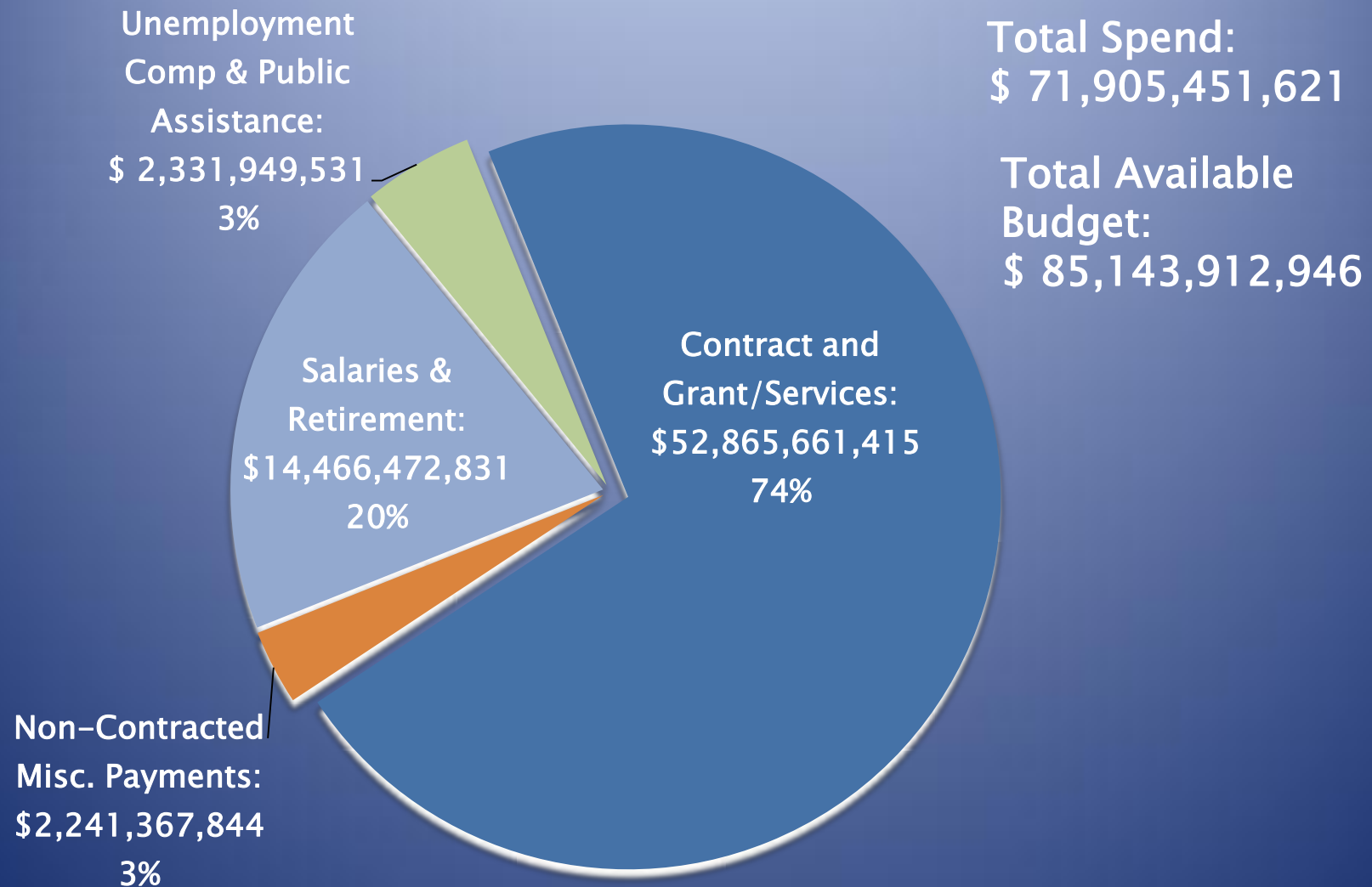


# Contract Transparency

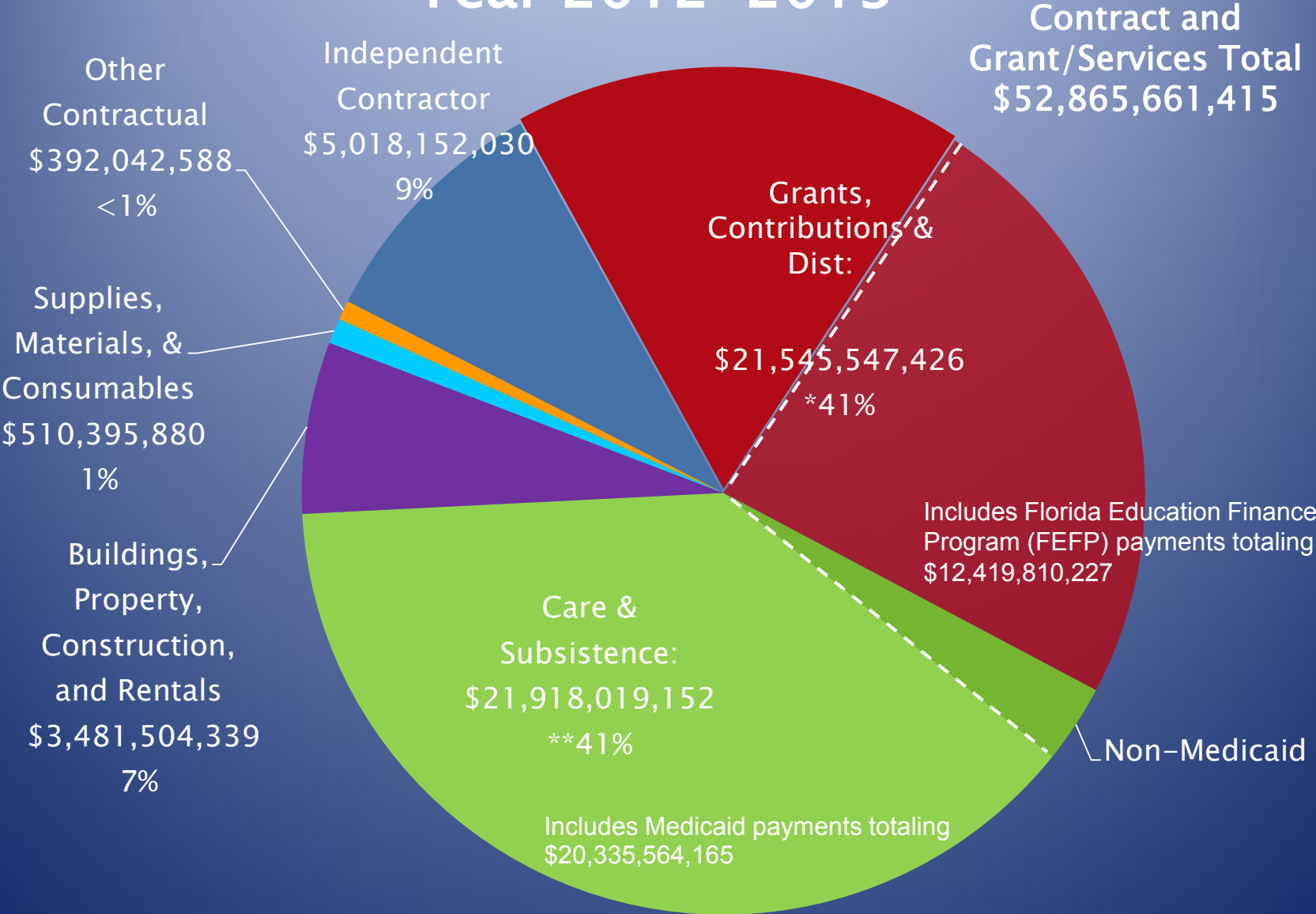
## HB 5401



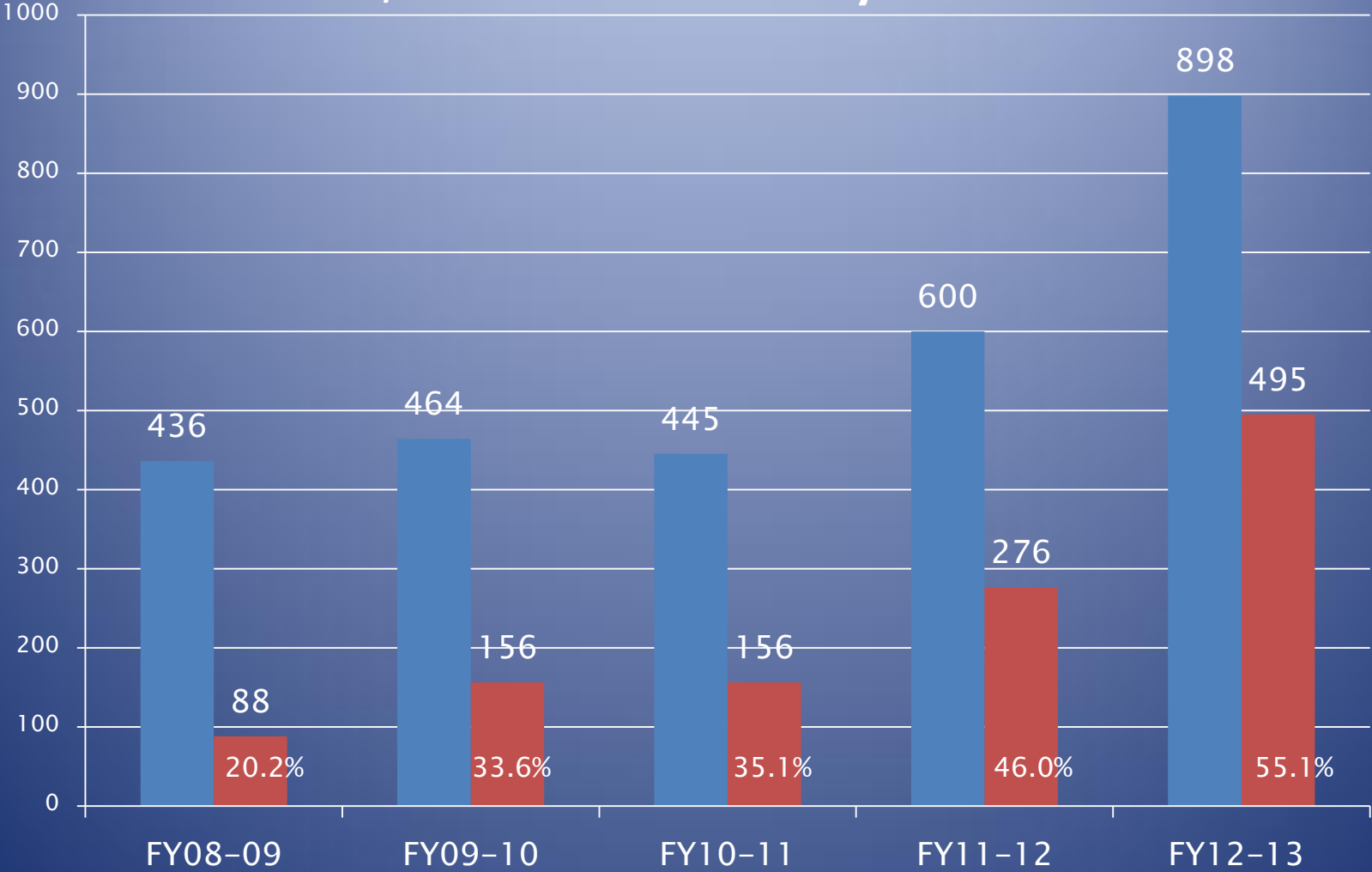
# Total State Spend for Fiscal Year 2012–2013



# Breakdown of Contracted Spending for Fiscal Year 2012-2013

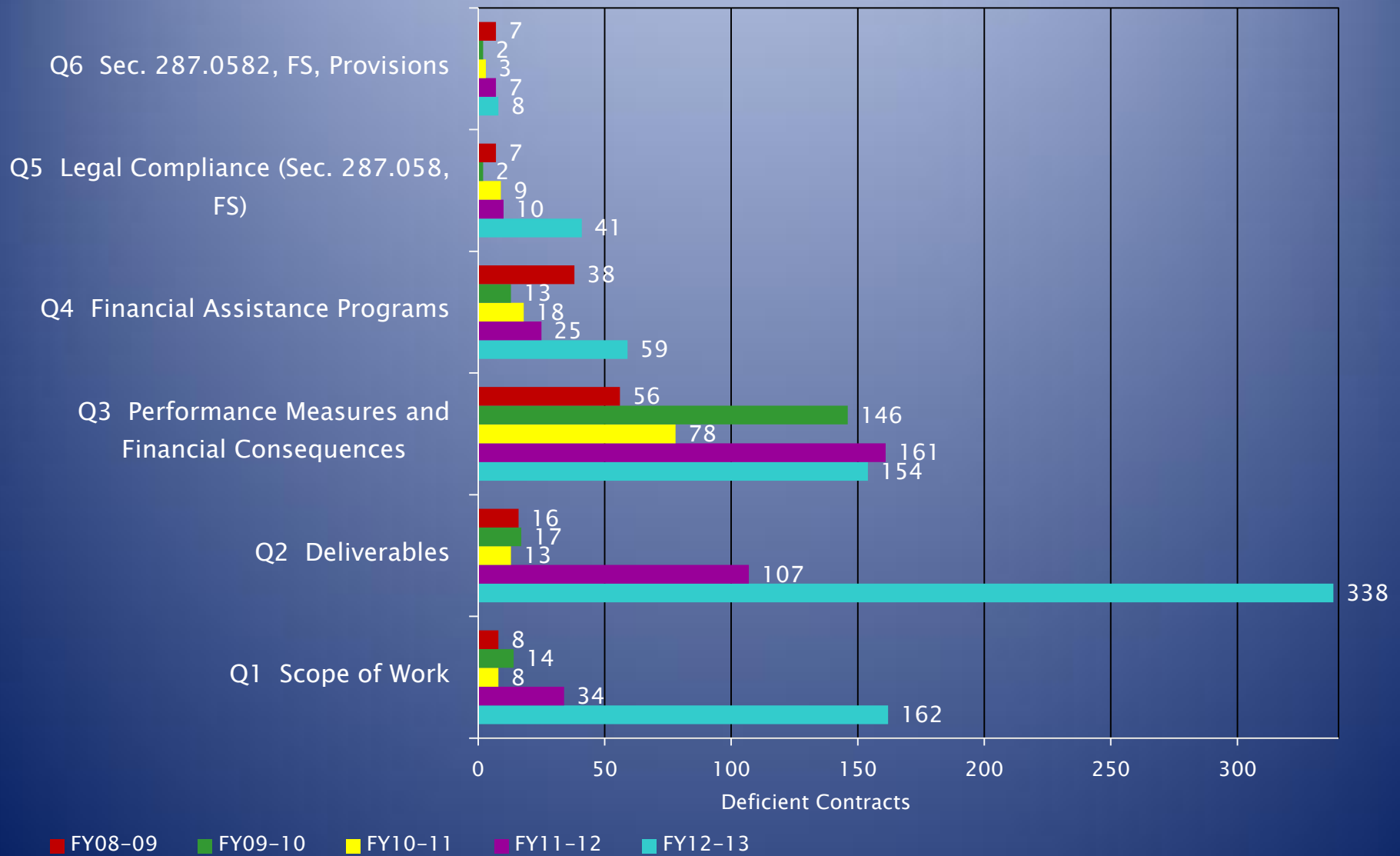


# Contract / Grant Reviews by Fiscal Year



■ Number of Contracts Reviewed ■ Number of Contracts with deficiencies

# Error Types for Contracts/Grants Reviewed FY 2008-09 through FY 2012-13



# Statutory Requirements – Transparency

- SB 2096 was adopted into Law (2011–49) during the 2011 Session.

“The Chief Financial Officer shall provide public access to a state contract management system that provides information and documentation relating to contracts procured by **governmental entities**”

- HB 5401 was adopted into Law (2013–54) during the 2013 Session and replaced reporting required for “governmental entities” with “**state entities**”

# Statutory Requirements – Transparency

HB 5401 also included the following:

- Defines a contract as “a written agreement or purchase order issued for the purchase of goods or services or a written agreement for the receipt of state or federal financial assistance”
- Defines a procurement document as “any document or material provided to the public or any vendor as part of a formal competitive solicitation of goods or services undertaken by a state entity, and a document or material submitted in response to a formal competitive solicitation by any vendor who is awarded the resulting contract”

# Statutory Requirements – Transparency

- Added electronic copies of contracts and procurement documents to the reporting requirements
- Added a requirement for use of appropriate internet security
- Added a requirement for the redaction/removal of information that is exempt from public record
- Allows the Department of Legal Affairs and Department of Agriculture and Consumer Services to post information on their own Agency–managed website
- By January 1, 2014, each state entity shall post existing contracts that were executed before July 1, 2013, with payment from state funds made after June 30, 2013

# FACTS Project Overview

- Phase 1 – Contract Information (Completed April 2012)
- Phase 2 – Payment Information (Completed July 2012)
- Phase 3 – Contract Audits (Completed October 2012)
- Phase 4 – Contract Images (Partial Completion August 2012). Piloted functionality with the Department of Transportation and the Department of Financial Services. Remaining agencies are scheduled to begin loading images in October 2013

Note: For data integrity, FACTS has been integrated with FLAIR and the DFS contract audit system



# FACTS Project Overview

- Phase 5A – Grant Disbursements (Target October 2013) Agencies will need 3 to 6 months to complete the upload of their grant disbursement information
- Phase 5B – Grant Award (Target March 2014) Agencies will need 3 to 6 months to complete the upload of their grant award information
- Phase 6 – Purchase Order Information (Target October 2013) PO data is loaded from the State's procurement system, MyFloridaMarketPlace

# FACTS is accessible from the CFO's transparency homepage

The screenshot shows the homepage of the Florida Chief Financial Officer's Transparency Florida website. At the top is a dark blue navigation bar with links for Home, News, Contact Us, About the Agency, Español, and Search. Below this is a large dark blue banner featuring the CFO's name, Jeff Atwater, the Florida State Seal, and the title "FLORIDA'S CHIEF FINANCIAL OFFICER". The main heading is "TRANSPARENCY FLORIDA" in large white letters, with the tagline "An Open Door to Florida's Finances" in a smaller, italicized font below it.

Below the banner is a light-colored section with a small portrait of Jeff Atwater on the left. To the right of the portrait is a paragraph of text: "Transparency ensures accountability, and Floridians have a right to see how every penny of the money they send to their government is spent. This website allows Floridians to scrutinize state budgets, payments and contracts and hold their government accountable for how every dollar is spent."

Below the text is a breadcrumb trail: "Home > Transparency Florida".

On the left side, there is a vertical menu under the heading "CFO'S INITIATIVES" (in a blue arrow-shaped box). The menu items are: "Transparency Florida", "Finances & Economy", and "Fraud & Consumer Protection". Below the menu is another blue arrow-shaped box labeled "FIND A SERVICE".

On the right side, there are four service tiles arranged in a 2x2 grid, each with a circular icon and a title:

- Top-left: Icon of money, titled "State Budget".
- Top-right: Icon of a dollar sign, titled "Where State Dollars Go: Your Money Matters".
- Bottom-left: Icon of hands holding a document, titled "State Contract Search: FACTS".
- Bottom-right: Icon of a person reading, titled "State Contract Audits".

# Main Search page is easy to use

## Main Search

Quick Tips

### Search Contracts

[Advanced Contract Search](#)

To search for contract information please enter at least one search criteria in the fields below. If you would like to see details for all agencies or all commodity groups, please provide additional criteria in any of the remaining fields.

Agency Name

DEPARTMENT OF FINANCIAL SERVICES

Vendor Name

Wells

Agency Assigned Contract ID (if known)

Contract Dollar Value

From  To

Beginning and/or Ending Dates of Contract (mm/dd/yyyy)

Begin  End

Commodity/Service Type

ALL COMMODITY GROUPS

Show contracts with published audits only

By using this Search you agree to [terms and conditions](#) of the Search.

Reset

Search Contracts

### Results

Displaying 1 to 4 of 4

[Download Results](#)

CONTRACT SHORT TITLE ▲	AGENCY NAME	VENDOR NAME	AGENCY ASSIGNED CONTRACT ID	TOTAL CONTRACT AMOUNT	COMMODITY/SERVICE TYPE	CONTRACT TYPE	VIEW AUDITS
<a href="#">Banking</a>	DEPARTMENT OF FINANCIAL SERVICES	WELLS FARGO BANKS	TR139	\$0.00	<a href="#">Multiple</a>	Standard Two Party A...	<a href="#">View</a>
<a href="#">DPA</a>	DEPARTMENT OF FINANCIAL SERVICES	WELLS FARGO BANKS	TR115	\$5,870,000.00	<a href="#">Multiple</a>	Standard Two Party A...	<a href="#">View</a>
<a href="#">EFT &amp; Disb</a>	DEPARTMENT OF FINANCIAL SERVICES	WELLS FARGO BANKS	TR174	\$0.00	<a href="#">Multiple</a>	Standard Two Party A...	<a href="#">View</a>

# Contract summary information is always displayed at the top of each page. **Details** page groups contract information in boxes for easy identification

[Back to Contract Search](#)

## Summary

Agency Name: DEPARTMENT OF FINANCIAL SERVICES  
Long Title: EFT and Controlled Disbursement  
Total Contract Amount: \$0.00  
Total Payments to date: \$232,230.82  
General Description: This Contract is with a financial institution to provide banking services related to the State of Florida's Electronic Funds Transfer (EFT), warrant disbursements, and their settlement.

Agency Contract ID: TR174  
Vendor Name: WELLS FARGO BANKS  
Total Budgetary Amount: \$5,881,681.92  
Date of Execution: 02/19/2013

**Details** | Deliverables | Payments | Documents | Audits

### Main Information

Agency Contract ID: TR174  
FLAIR Contract ID: D0716  
Short Title: EFT & Disb  
Long Title: EFT and Controlled Disbursement  
Contract Type: Standard Two Party Agreement by Statute  
Contract Status: Active  
Date of Execution: 02/19/2013  
Date of Beginning: 02/19/2013  
Original End Date: 02/28/2016  
Agency Service Area: TR  
Statutory Authority: 17.52  
Contract Involves State or Federal Financial Assistance: No  
Recipient Type:  
Provide for Administrative Cost: No  
Provide for Periodic Increase: No

### Procurement Information

Authorized Advanced Payment: No  
Method of Procurement: Agency Invitation to Negotiate [s. 287.057 (1) (c), FAC]  
State Contract Term ID:  
Contract's Exemption Justification:  
Agency Reference Number: DFS TR ITN 11/12-12  
Business Case Study Done: No  
Legal Challenges to Procurement: No

### Outsourcing / Capital Improvements

Was the Contracted Function Previously Performed by the State: Yes  
Was the Contracted Function Considered for Insourcing back to the State: No  
Did the Vendor Make Capital Improvements on State Property: No

# Details page also includes budget information, contract changes, and grant numbers (CFDA/CSFA) when applicable

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## Budget Information

Original Contract Amount: \$0.00

Total Contract Amount: \$0.00

Total Recurring Budgetary Amount: \$5,881,681.92

Total Non-Recurring Budgetary Amount: \$0.00

Total Budgetary Amount: \$5,881,681.92

Total Unfunded Amount: (\$5,881,681.92)

As of Date: 3/4/2013

[Download Budget Information](#) 

RECURRING BUDGETARY AMOUNT	ACCOUNT CODE	FISCAL YEAR EFFECTIVE DATE	FY	COST ACCUMULATOR	AGENCY AMENDMENT REFERENCE
\$1,899,847.71	43-20-2-725001-43100300-00-100777-00	04/01/2013	2012-2013		
\$3,981,834.21	43-10-1-000122-43200100-00-100777-00	02/19/2013	2012-2013		

No Non-Recurring Budgetary records Found for this contract.

[BACK TO TOP](#) ↑

## Contract Change

No Contract Changes Found for the contract.

[BACK TO TOP](#) ↑

## Vendor

[Download Vendor](#) 

NAME	CITY STATE ZIP	MINORITY VENDOR DESIGNATION
WELLS FARGO BANKS	MINNEAPOLIS MN 554850000	Non-Minority

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## CFDA

No CFDA Codes Found for the contract.

## CSFA

No CSFA Codes Found for the contract.

# Deliverables page provides details on the contract's pricing, performance measures, and financial consequences

Contract Information

[Back to Contract Search](#)

### Summary

Agency Name: DEPARTMENT OF FINANCIAL SERVICES	Agency Contract ID: TR174
Long Title: EFT and Controlled Disbursement	Vendor Name: WELLS FARGO BANKS
Total Contract Amount: \$0.00	Total Budgetary Amount: \$5,881,681.92
Total Payments to date: \$232,230.82	Date of Execution: 02/19/2013

General Description: This Contract is with a financial institution to provide banking services related to the State of Florida's Electronic Funds Transfer (EFT), warrant disbursements, and their settlement.

Details

Deliverables

Payments

Documents

Audits

[Expand All Deliverables](#)   [Download Deliverables](#)

MORE	DELIVERABLE NUMBER ▲	COMMODITY/SERVICE TYPE	MAJOR DELIVERABLE	METHOD OF PAYMENT
+		BANKING, FINANCIAL SERVICES	Project Plan for file interface	Fixed Fee / Unit Rate
+		BANKING, FINANCIAL SERVICES	Solution Architecture and Design	Fixed Fee / Unit Rate
+		BANKING, FINANCIAL SERVICES	Production Implementation Guide	Fixed Fee / Unit Rate
+		BANKING, FINANCIAL SERVICES	Test Plan for Services	Fixed Fee / Unit Rate
+		BANKING, FINANCIAL SERVICES	Go-Live	Fixed Fee / Unit Rate
-		BANKING, FINANCIAL SERVICES	Pay State Warrants	Fixed Fee / Unit Rate
<p><b>Major Deliverable:</b> Pay State Warrants  <b>Deliverable Price:</b> \$0.07  <b>Non Price Justification:</b>  <b>Performance Metrics:</b> Receipt of processed file.  <b>Financial Consequences:</b> The Department will be unable to fund the warrants presented for settlement.  <b>Source Documentation Page Reference:</b> 35  <b>Deliverable Number:</b></p>				
+		BANKING, FINANCIAL SERVICES	Notification of System Changes	Fixed Fee / Unit Rate
+		BANKING, FINANCIAL SERVICES	System Interface files	Fixed Fee / Unit Rate

# Payments page displays payment information that has been recorded to the contract number in the State's accounting system (FLAIR)

## Contract Information

[Back to Contract Search](#)

### Summary

Agency Name: DEPARTMENT OF FINANCIAL SERVICES

Agency Contract ID: TR174

Long Title: EFT and Controlled Disbursement

Vendor Name: WELLS FARGO BANKS

Total Contract Amount: \$0.00

Total Budgetary Amount: \$5,881,681.92

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Date of Execution: 02/19/2013

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Details

Deliverables


**Payments**

Documents

Audits

Payments are also referred to as expenditures (creating or incurring a legal obligation to disburse money) or disbursements (the payment of expenditures). Payments include disbursements and accounting adjustments made on a contract. Payments are always positive amounts while accounting adjustments may be positive or negative depending on the type of adjustment.

### Payment Details

[Expand All Payments](#) [Download Payments](#) 

"Date" in the listing below indicates the date the payment voucher was recorded in the system, not the date the payment was issued.

MORE	FISCAL YEAR	TOTAL AMOUNT																																										
<input type="checkbox"/>	2013-2014	\$35,049.09																																										
	<table border="1"> <thead> <tr> <th>STATEWIDE DOCUMENT #</th> <th>AGENCY DOCUMENT #</th> <th>VENDOR NAME</th> <th>AMOUNT</th> <th>L1</th> <th>GF</th> <th>SF</th> <th>FID</th> <th>BE</th> <th>IBI</th> <th>CAT</th> <th>YR</th> <th>CFI</th> <th>DATE</th> </tr> </thead> <tbody> <tr> <td>D4000122646</td> <td>V0028450001</td> <td>WELLS FARGO BANKS</td> <td>\$26,465.94</td> <td>43</td> <td>10</td> <td>1</td> <td>000122</td> <td>43200100</td> <td>00</td> <td>100777</td> <td>00</td> <td></td> <td>09/04/2013</td> </tr> <tr> <td>D4000122648</td> <td>V0028470001</td> <td>WELLS FARGO BANKS</td> <td>\$8,583.15</td> <td>43</td> <td>20</td> <td>2</td> <td>725001</td> <td>43100300</td> <td>00</td> <td>100777</td> <td>00</td> <td></td> <td>09/04/2013</td> </tr> </tbody> </table>	STATEWIDE DOCUMENT #	AGENCY DOCUMENT #	VENDOR NAME	AMOUNT	L1	GF	SF	FID	BE	IBI	CAT	YR	CFI	DATE	D4000122646	V0028450001	WELLS FARGO BANKS	\$26,465.94	43	10	1	000122	43200100	00	100777	00		09/04/2013	D4000122648	V0028470001	WELLS FARGO BANKS	\$8,583.15	43	20	2	725001	43100300	00	100777	00		09/04/2013	
STATEWIDE DOCUMENT #	AGENCY DOCUMENT #	VENDOR NAME	AMOUNT	L1	GF	SF	FID	BE	IBI	CAT	YR	CFI	DATE																															
D4000122646	V0028450001	WELLS FARGO BANKS	\$26,465.94	43	10	1	000122	43200100	00	100777	00		09/04/2013																															
D4000122648	V0028470001	WELLS FARGO BANKS	\$8,583.15	43	20	2	725001	43100300	00	100777	00		09/04/2013																															
<input type="checkbox"/>	2012-2013	\$197,181.73																																										

If a payment or adjustment to a contract was made before July 1, 2012, the information may not be posted in this system.

# Documents page allows the public access to scanned images of the original contract and any subsequent amendments

**Contract Information**

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### Summary

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[Details](#)   [Deliverables](#)   [Payments](#)   **[Documents](#)**   [Audits](#)

### Documents

**Contract Documents**

*Click on the pdf icon to view the document*

CONTRACT/AMENDMENT	CHANGE TYPE	EXECUTED DATE	DOCUMENT UPLOAD DATE	VIEW
Original Contract - D0716	Original Contract	02/19/2013	3/5/2013 8:41:29 AM	

**Agency Resources**

Description: There are no additional agency resources at this time.



# Audits page will display the results of contract reviews completed by the CFO's office

## Contract Information

[Back to Contract Search](#)

### Summary

Agency Name: DEPARTMENT OF FINANCIAL SERVICES

Agency Contract ID: TR174

Long Title: EFT and Controlled Disbursement

Vendor Name: WELLS FARGO BANKS

Total Contract Amount: \$0.00

Total Budgetary Amount: \$5,881,681.92

Total Payments to date: \$232,230.82

Date of Execution: 02/19/2013

**General Description:** This Contract is with a financial institution to provide banking services related to the State of Florida's Electronic Funds Transfer (EFT), warrant disbursements, and their settlement.

Details

Deliverables

Payments

Documents


**Audits**

Audit results posted prior to June 30, 2012, appear in a summarized form. As of July 1, 2012, the audit reporting process was expanded to include additional questions and comments from the Bureau of Auditing. As audits are captured in electronic format, they will be posted to this system. If you are interested in seeing audit reports by Fiscal Year and Agency Action Plans, please click [here](#) to navigate to the Transparency Florida Contract Audit page.


AUDIT TYPE	REVIEW DATE	FISCAL YEAR	VIEW
Contract Review	05/31/2013	2012-2013	<a href="#">View</a>

**FACTS** also provides interesting Charts and Reports associated with all the active contracts currently in the system.

The screenshot shows the website header for the Florida Chief Financial Officer, Jeff Atwater. The main navigation bar includes links for Contract Search, FAQ Questions?, Contact Us State Agencies, Message From CFO Atwater, Charts & Reports, and Transparency Florida. The 'Charts' menu is expanded, showing a list of five report options: Number of Active Contracts by Agency, Number of Active Contracts by Contract Type, Contract Amount by Method of Procurement, Contract Amount By Agency, and Contract Amount by Contract Type. A blue arrow points to the first two items in the list.

JEFF ATWATER  FLORIDA'S CHIEF FINANCIAL OFFICER

HOME | NEWS | ABOUT THE AGENCY | MEET THE CFO

**FACTS** FLORIDA ACCOUNTABILITY CONTRACT TRACKING SYSTEM 

Contract Search    FAQ Questions?    Contact Us State Agencies    Message From CFO Atwater    Charts & Reports    Transparency Florida

### Charts


- [Number of Active Contracts by Agency](#)
- [Number of Active Contracts by Contract Type](#)
- [Contract Amount by Method of Procurement](#)
- [Contract Amount By Agency](#)
- [Contract Amount by Contract Type](#)

**FACTS** charts allow the public to click on the pie totals and see a report that provides details associated with the chart



# FACTS – the public can use the advanced search page to pull a listing of contracts for each method of procurement identified on this report

## Exempt Method of Procurements

 METHOD OF PROCUREMENT	CONTRACT AMOUNT	NUMBER OF CONTRACTS ▼
Exempt, Legal services, including Attorney, paralegal, expert witness, appraisal and mediator services [s.287.057 (3) (f) 4, FS]	\$234,116,624.71	5077
Exempt, Services or Commodities provided by Governmental Agencies [s. 287. 057 (3) (f) 12, & s.287.057 (22), FS]	\$3,922,174,382.27	3463
DEP Exempt, Preapproved Site Rehabilitation Program 376.30711(2)(a), F.S.	\$85,370,087.30	2942
Exempt, Federal or state law prescribes with whom the agency must contract [s. 287.057 (10), FS]	\$8,002,390,768.86	2795
Exempt, Health services, including examination, diagnosis, treatment, prevention, medical consultation or administration. [s. 287.057 (3) (f) 5a, FS & Rule 60A-1002 (4) (k),FAC]	\$2,449,861,467.37	1355
Revenue Generating Procurement	\$1,541,604,654.27	957
Exempt, Regulated utilities and government franchised and public communications, except long distance telecommunications services or governmental franchise SVCCS. [Rule 60A-1.002(4) (a) & (b), FAC]	\$145,405,404.31	757
Exempt, Services to persons w/ mental/physical disabilities by non-profit corporations [s. 287.057 (3) (f) 6, FS & Rule 60A-1.002 (4) (k),FAC]	\$844,834,764.90	547
No Cost Procurement	\$43,370,109.17	390
Exempt, Transportation for the Disadvantaged [s. 427.011 (5), FS]	\$404,780,405.20	386
Single source \$2,500 or greater, not to exceed Category Two [Rule 60A-1.002 (3), FAC]]	\$28,307,499.75	250
Purchase under \$2,500 {Rule 60A-1.002(2), FAC]	\$24,053,920.40	237
Exempt, Training and education services [s. 287.057 (3) (f) 10, & s440.491 (6), FS]	\$144,704,720.10	226
Single source approval over Category Two [s. 287.057 (3) (c), FS & Rule 60A-1.045, FAC]	\$255,013,994.39	221
DOT Exemption, Funding grants for Aviation/Airport programs and projects [Section 332.007, F.S.]	\$269,018,866.84	119
Exempt, Prevention services related to mental health, substance and child abuse, shelters/runaways, by non-profits [s. 287.057 (3) (f) 9, FS & Rule 60A-1.002 (4) (k), FAC]	\$240,515,271.83	119
DOT Exemption, JPAs/LAP: Aid and contributions by governmental entities for FDOT projects; federal aid [Section 339.12, F.S.]	\$230,343,450.01	113
Non-competitively awarded grants to governmental entities, non-profits or for-profit organizations.	\$39,768,465.21	104

# Questions?

Office of Legislative Affairs  
850.413.2863  
[LegAffairs@myfloridacfo.com](mailto:LegAffairs@myfloridacfo.com)



20111292er

1  
2 An act relating to the Chief Financial Officer;  
3 creating s. 215.89, F.S.; providing legislative  
4 intent; providing definitions; requiring the Chief  
5 Financial Officer to conduct workshops with state  
6 agencies, local governments, educational entities, and  
7 entities of higher education to gather information  
8 pertaining to uniform reporting requirements;  
9 requiring the Chief Financial Officer to accept  
10 comments from state agencies, local governments,  
11 educational entities, entities of higher education,  
12 and interested parties regarding proposed charts of  
13 account by a certain date; requiring the Chief  
14 Financial Officer to submit to the Governor, the  
15 President of the Senate, and the Speaker of the House  
16 of Representatives a report recommending a uniform  
17 charts of account which meet certain requirements by a  
18 certain date; requiring the report to include the  
19 estimated cost of adopting and implementing a uniform  
20 enterprise-wide charts of account; providing a  
21 declaration of important state interest; providing an  
22 effective date.

23  
24 Be It Enacted by the Legislature of the State of Florida:

25  
26 Section 1. Section 215.89, Florida Statutes, is created to  
27 read:

28 215.89 Charts of account.—

29 (1) LEGISLATIVE INTENT.—It is the intent of the Legislature

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30 that a mechanism be provided for obtaining detailed, uniform  
31 reporting of government financial information to enable citizens  
32 to view compatible information on the use of public funds by  
33 governmental entities. The Legislature intends that uniform  
34 reporting requirements be developed specifically to promote  
35 accountability and transparency in the use of public funds. In  
36 order to accommodate the different financial management systems  
37 currently in use, separate charts of account may be used as long  
38 as the financial information is captured and reported  
39 consistently and is compatible with any reporting entity.

40 (2) DEFINITIONS.—As used in this section, the term:

41 (a) "Charts of account" means a compilation of uniform data  
42 codes that are to be used for reporting governmental assets,  
43 liabilities, equities, revenues, and expenditures to the Chief  
44 Financial Officer. Uniform data codes shall capture specific  
45 details of the assets, liabilities, equities, revenues, and  
46 expenditures that are of interest to the public.

47 (b) "State agency" means an official, officer, commission,  
48 board, authority, council, committee, or department of the  
49 executive branch; a state attorney, public defender, criminal  
50 conflict and civil regional counsel, or capital collateral  
51 regional counsel; the Florida Clerks of Court Operations  
52 Corporation; the Justice Administrative Commission; the Florida  
53 Housing Finance Corporation; the Florida Public Service  
54 Commission; the State Board of Administration; the Supreme Court  
55 or a district court of appeal, circuit court, or county court;  
56 or the Judicial Qualifications Commission.

57 (c) "Local government" means a municipality, county, water  
58 management district, special district, or any other entity



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59 created by a local government.

60 (d) "Educational entity" means a school district or an  
61 entity created by a school district.

62 (e) "Entity of higher education" means a state university,  
63 a state or Florida College System institution, or an entity  
64 created by a state university or state or Florida College System  
65 institution.

66 (f) "State and local government financial information"  
67 means the assets, liabilities, equities, revenues, and  
68 expenditure information that is recorded in financial management  
69 systems of state agencies, local governments, educational  
70 entities, and entities of higher education.

71 (3) REPORTING STRUCTURE.-

72 (a) Beginning October 1, 2011, the Chief Financial Officer  
73 shall conduct workshops with state agencies, local governments,  
74 educational entities, and entities of higher education to gather  
75 information pertaining to uniform statewide reporting  
76 requirements to be used to develop charts of account by the  
77 Chief Financial Officer. A draft proposed charts of account  
78 shall be provided by July 1, 2013, to the state agencies, local  
79 governments, educational entities, and entities of higher  
80 education.

81 (b) The Chief Financial Officer shall accept comments from  
82 state agencies, local governments, educational entities,  
83 entities of higher education, and other interested parties  
84 regarding the proposed charts of account until November 1, 2013.

85 (c) By January 15, 2014, the Chief Financial Officer, after  
86 consultation with affected state agencies, local governments,  
87 educational entities, entities of higher education, and the

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88 Auditor General, shall submit to the Governor, the President of  
89 the Senate, and the Speaker of the House of Representatives a  
90 report recommending a uniform charts of account which requires  
91 specific enterprise-wide information related to revenues and  
92 expenditures of state agencies, local governments, educational  
93 entities, and entities of higher education. The report must  
94 include the estimated cost of adopting and implementing a  
95 uniform enterprise-wide charts of account.

96 Section 2. The Legislature finds that this act fulfills an  
97 important state interest.

98 Section 3. This act shall take effect July 1, 2011.





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HB 5401, Engrossed 1

2013 Legislature

1  
 2 An act relating to transparency in government  
 3 spending; amending s. 215.985, F.S.; adding a  
 4 definition; requiring the Executive Office of the  
 5 Governor to establish a single website providing  
 6 access to other websites; revising provisions relating  
 7 to the establishment of a website relating to the  
 8 approved operating budget; requiring the office to  
 9 establish a website providing information about fiscal  
 10 planning for the state and specifying the information  
 11 to be included on the website; requiring the  
 12 Department of Management Services to maintain a  
 13 website that provides current information on state  
 14 employees and officers; revising provisions requiring  
 15 the Legislative Auditing Committee to provide  
 16 recommendations to the Legislature about adding other  
 17 information to a website; requiring website managers  
 18 to provide information about the cost of creating and  
 19 maintaining each website; revising provisions relating  
 20 to access to the state contract management system to  
 21 require that such information be accessible through a  
 22 website; requiring the Chief Financial Officer to  
 23 establish and maintain a secure contract tracking  
 24 system; requiring that such system be available for  
 25 viewing and downloading by the public through a secure  
 26 website; requiring state entities to post certain  
 27 information on the system and to update that  
 28 information; requiring that exempt and confidential



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2013 Legislature

29 information be redacted from contracts and procurement  
 30 documents posted on the system; providing procedures  
 31 for removing such information from the system;  
 32 providing applicability of public record requests for  
 33 information posted on the website; providing an  
 34 exemption; providing for service of subpoenas for  
 35 contract or procurement documents; authorizing the  
 36 Chief Financial Officer to regulate and prohibit the  
 37 posting of certain information that could facilitate  
 38 identity theft or cause harm; authorizing the Chief  
 39 Financial Officer to adopt rules; providing  
 40 definitions; authorizing certain departments to post  
 41 specified information on agency-managed websites in  
 42 lieu of posting through the contract tracking system;  
 43 creating the User Experience Task Force to develop and  
 44 recommend a design for consolidating existing state-  
 45 managed websites; providing for membership; providing  
 46 for staffing; requiring reports; providing for  
 47 expiration; providing an effective date.

48

49 Be It Enacted by the Legislature of the State of Florida:

50

51 Section 1. Section 215.985, Florida Statutes, is reordered  
 52 and amended to read:

53 215.985 Transparency in government spending.—

54 (1) This section may be cited as the "Transparency Florida  
 55 Act."

56 (2) As used in this section, the term:



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2013 Legislature

57            (a)~~(e)~~ "Committee" means the Legislative Auditing  
 58 Committee created in s. 11.40.

59            (b) "Contract" means a written agreement or purchase order  
 60 issued for the purchase of goods or services or a written  
 61 agreement for the receipt of state or federal financial  
 62 assistance.

63            (c)~~(a)~~ "Governmental entity" means a ~~any~~ state, regional,  
 64 county, municipal, special district, or other political  
 65 subdivision whether executive, judicial, or legislative,  
 66 including, but not limited to, a ~~any~~ department, division,  
 67 bureau, commission, authority, district, or agency thereof, or  
 68 ~~any~~ public school, Florida College System institution, state  
 69 university, or associated board.

70            (d)~~(b)~~ "Website" means a site on the Internet which is  
 71 easily accessible to the public at no cost and does not require  
 72 the user to provide ~~any~~ information.

73            (3) The Executive Office of the Governor, in consultation  
 74 with the appropriations committees of the Senate and the House  
 75 of Representatives, shall establish and maintain a single  
 76 website that provides access to all other websites required by  
 77 this section. Such single website and other websites must:

78            (a) Be constructed for usability that, to the extent  
 79 possible, provides an intuitive user experience.

80            (b) Provide a consistent visual design, interaction or  
 81 navigation design, and information or data presentation.

82            (c) Be deployed in compliance with the Americans with  
 83 Disabilities Act.

84            (d) Be compatible with all major web browsers.



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2013 Legislature

85           ~~(4)(3)~~ The Executive Office of the Governor, in  
 86 consultation with the appropriations committees of the Senate  
 87 and the House of Representatives, shall establish and maintain a  
 88 ~~single website that, directly accessible through the state's~~  
 89 ~~official Internet portal, which~~ provides information relating to  
 90 the approved operating budget each appropriation in the General  
 91 ~~Appropriations Act~~ for each branch of state government and state  
 92 agency.

93           (a) At a minimum, the information ~~provided~~ must include:

94           1. Disbursement data for each appropriation by the object  
 95 code associated with each expenditure established within the  
 96 Florida Accounting Information Resource Subsystem. Expenditure  
 97 data must include the name of the payee, the date of the  
 98 expenditure, the amount of the expenditure, and the statewide  
 99 document number. Such data must be searchable by the name of the  
 100 payee, the paying agency, and fiscal year, and must be  
 101 downloadable in a format that allows offline analysis.

102           2. For each appropriation, any adjustments, including  
 103 vetoes, approved supplemental appropriations included in  
 104 legislation other than the General Appropriations Act, budget  
 105 amendments, other actions approved pursuant to chapter 216, and  
 106 ~~any~~ other adjustments authorized by law.

107           3. Status of spending authority for each appropriation in  
 108 the approved operating budget, including released, unreleased,  
 109 reserved, and disbursed balances.

110           4. Position and rate information for positions provided in  
 111 the General Appropriations Act or approved through an amendment  
 112 to the approved operating budget and position information for



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113 positions established in the legislative branch.

114 5. Allotments for planned expenditures of state  
 115 appropriations established by state agencies in the Florida  
 116 Accounting Information Resource Subsystem, and the current  
 117 balances of such allotments.

118 6. Trust fund balance reports, including cash available,  
 119 investments, and receipts.

120 7. General revenue fund balance reports, including revenue  
 121 received and amounts disbursed.

122 8. Fixed capital outlay project data, including original  
 123 appropriation and disbursements throughout the life of the  
 124 project.

125 9. A 10-year history of appropriations indicated by  
 126 agency.

127 10. Links to state audits or reports related to the  
 128 expenditure and dispersal of state funds.

129 11. Links to program or activity descriptions for which  
 130 funds may be expended.

131 (b) All data provided through the website must be data  
 132 currently available in the state's financial management  
 133 information system referenced in s. 215.93. The Office of Policy  
 134 and Budget in the Executive Office of the Governor shall ensure  
 135 that all data added to the website remains accessible to the  
 136 public for 10 years.

137 ~~(4) The committee shall propose providing additional state~~  
 138 ~~fiscal information, which may include, but is not limited to,~~  
 139 ~~the following information for state agencies:~~

140 ~~(a) Details of nonoperating budget authority established~~





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141 | ~~pursuant to s. 216.181.~~

142 |       ~~(b) Trust fund balance reports, including cash available,~~  
 143 | ~~investments, and receipts.~~

144 |       ~~(c) General revenue fund balance reports, including~~  
 145 | ~~revenue received and amounts disbursed.~~

146 |       ~~(d) Fixed capital outlay project data, including original~~  
 147 | ~~appropriation and disbursements throughout the life of the~~  
 148 | ~~project.~~

149 |       ~~(e) A 10-year history of appropriations indicated by~~  
 150 | ~~agency.~~

151 |       ~~(f) Links to state audits or reports related to the~~  
 152 | ~~expenditure and dispersal of state funds.~~

153 |       ~~(g) Links to program or activity descriptions for which~~  
 154 | ~~funds may be expended.~~

155 |       (5) The Executive Office of the Governor, in consultation  
 156 | with the appropriations committees of the Senate and the House  
 157 | of Representatives, shall establish and maintain a website that  
 158 | provides information relating to fiscal planning for the state.

159 |       (a) At a minimum, the information must include:

160 |           1. The long-range financial outlook adopted by the  
 161 | Legislative Budget Commission.

162 |           2. The instructions to the agencies relating to  
 163 | legislative budget requests, capital improvement plans, and  
 164 | long-range program plans.

165 |           3. The legislative budget requests submitted by each state  
 166 | agency or branch of state government, and any amendments to such  
 167 | requests.

168 |           4. The capital improvement plans submitted by each state



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169 agency or branch of state government.

170 5. The long-range program plans submitted by each state  
 171 agency or branch of state government.

172 6. The Governor's budget recommendation submitted pursuant  
 173 to s. 216.163.

174 (b) The data must be searchable by the fiscal year,  
 175 agency, appropriation category, and keywords.

176 (c) The Office of Policy and Budget in the Executive  
 177 Office of the Governor shall ensure that all data added to the  
 178 website remains accessible to the public for 10 years.

179 ~~(5) The committee shall recommend a format for collecting~~  
 180 ~~and displaying information from state universities, Florida~~  
 181 ~~College System institutions, school districts, charter schools,~~  
 182 ~~charter technical career centers, local governmental units, and~~  
 183 ~~other governmental entities.~~

184 (6) The Department of Management Services shall establish  
 185 and maintain a website that provides current information  
 186 relating to each employee or officer of a state agency, a state  
 187 university, or the State Board of Administration, regardless of  
 188 the appropriation category from which the person is paid.

189 (a) For each employee or officer, the information must  
 190 include, at a minimum, his or her:

- 191 1. Name and salary or hourly rate of pay.
- 192 2. Position number, class code, and class title.
- 193 3. Employing agency and budget entity.

194 (b) The information must be searchable by state agency,  
 195 state university, and the State Board of Administration, and by  
 196 employee name, salary range, or class code and must be



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197 downloadable in a format that allows offline analysis.

198 ~~(7)(6)~~ By November 1, 2013 ~~2012~~, and annually thereafter,  
 199 the committee shall recommend to the President of the Senate and  
 200 the Speaker of the House of Representatives:

201 (a) Additional information to be added to a website, such  
 202 as whether to expand the scope of the information provided to  
 203 include state universities, Florida College System institutions,  
 204 school districts, charter schools, charter technical career  
 205 centers, local government units, and other governmental  
 206 entities.

207 (b) develop A schedule for adding ~~additional~~ information  
 208 to the website by type of information and governmental entity,  
 209 including timeframes and development entity.

210 (c) A format for collecting and displaying the additional  
 211 information. ~~The schedule for adding additional information~~  
 212 ~~shall be submitted to the President of the Senate and the~~  
 213 ~~Speaker of the House of Representatives. Additional information~~  
 214 ~~may include:~~

215 ~~(a) Disbursements by the governmental entity from funds~~  
 216 ~~established within the treasury of the governmental entity,~~  
 217 ~~including, for all branches of state government, allotment~~  
 218 ~~balances in the Florida Accounting Information Resource~~  
 219 ~~Subsystem.~~

220 ~~(b) Revenues received by each governmental entity,~~  
 221 ~~including receipts or deposits by the governmental entity into~~  
 222 ~~funds established within the treasury of the governmental~~  
 223 ~~entity.~~

224 ~~(c) Information relating to a governmental entity's bonded~~



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225 ~~indebtedness, including, but not limited to, the total amount of~~  
 226 ~~obligation stated in terms of principal and interest, an~~  
 227 ~~itemization of each obligation, the term of each obligation, the~~  
 228 ~~source of funding for repayment of each obligation, the amounts~~  
 229 ~~of principal and interest previously paid to reduce each~~  
 230 ~~obligation, the balance remaining of each obligation, any~~  
 231 ~~refinancing of any obligation, and the cited statutory authority~~  
 232 ~~to issue such bonds.~~

233 ~~(d) Links to available governmental entity websites.~~

234 (8)-(7) The manager of each website described in  
 235 subsections (4), (5), and (6) shall submit to the committee  
 236 information relating to the cost of creating and maintaining  
 237 such website, and A counter shall be established on the website  
 238 ~~to show~~ the number of times the website has been accessed.

239 ~~(8) By August 31 of each fiscal year, each executive~~  
 240 ~~branch agency, the state court system, and the Legislature shall~~  
 241 ~~establish allotments in the Florida Accounting Information~~  
 242 ~~Resource Subsystem for planned expenditures of state~~  
 243 ~~appropriations.~~

244 (9) The committee shall coordinate with the Financial  
 245 Management Information Board in developing ~~any~~ recommendations  
 246 for including information on the website which is necessary to  
 247 meet the requirements of s. 215.91(8).

248 (10) Functional owners as described ~~defined~~ in s. 215.94  
 249 and other governmental entities shall provide information  
 250 necessary to accomplish the purposes of this section.

251 ~~(11) A municipality or special district that has total~~  
 252 ~~annual revenues of less than \$10 million is exempt from this~~



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253 ~~section.~~

254 ~~(11)(12)~~ ~~By September 1, 2011,~~ Each water management  
 255 district shall provide a monthly financial statement to its  
 256 governing board and make such statement available for public  
 257 access on its website.

258 ~~(12)(13)~~ This section does not require or permit the  
 259 disclosure of information that is considered confidential under  
 260 ~~by~~ state or federal law.

261 ~~(14)~~ ~~The Office of Policy and Budget in the Executive~~  
 262 ~~Office of the Governor shall ensure that all data added to the~~  
 263 ~~website remains accessible to the public for 10 years.~~

264 ~~(13)(15)~~ The committee shall prepare an annual report  
 265 detailing progress in establishing the single website and  
 266 providing recommendations for enhancement of the content and  
 267 format of the website and related policies and procedures. The  
 268 ~~first~~ report shall be submitted to the Governor, the President  
 269 of the Senate, and the Speaker of the House of Representatives  
 270 by ~~November 1, 2011, and annually by~~ November 1 thereafter.

271 ~~(14)(16)~~ The Chief Financial Officer shall establish and  
 272 maintain a secure contract tracking ~~provide public access to a~~  
 273 ~~state contract management system~~ available for viewing and  
 274 downloading by the public through a secure website. The Chief  
 275 Financial Officer shall use appropriate Internet security  
 276 measures to ensure that no person has the ability to alter or  
 277 modify records available on the website ~~that provides~~  
 278 ~~information and documentation relating to contracts procured by~~  
 279 ~~governmental entities.~~

280 (a) Within 30 calendar days after executing a contract,



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281 each state entity shall post the following information relating  
 282 to the contract on the contract tracking system:

- 283 1. The names of the contracting entities.
- 284 2. The procurement method.
- 285 3. The contract beginning and ending dates.
- 286 4. The nature or type of the commodities or services  
 287 purchased.
- 288 5. Applicable contract unit prices and deliverables.
- 289 6. Total compensation to be paid or received under the  
 290 contract.
- 291 7. All payments made to the contractor to date.
- 292 8. Applicable contract performance measures.
- 293 9. If a competitive solicitation was not used to procure  
 294 the goods or services, the justification of such action,  
 295 including citation to a statutory exemption or exception from  
 296 competitive solicitation, if any.
- 297 10. Electronic copies of the contract and procurement  
 298 documents that have been redacted to exclude confidential or  
 299 exempt information ~~The data collected in the system must~~  
 300 ~~include, but need not be limited to, the contracting agency; the~~  
 301 ~~procurement method; the contract beginning and ending dates; the~~  
 302 ~~type of commodity or service; the purpose of the commodity or~~  
 303 ~~service; the compensation to be paid; compliance information,~~  
 304 ~~such as performance metrics for the service or commodity;~~  
 305 ~~contract violations; the number of extensions or renewals; and~~  
 306 ~~the statutory authority for providing the service.~~
- 307 (b) Within 30 calendar days after an amendment ~~a major~~  
 308 ~~change to an existing contract, or the execution of a new~~



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2013 Legislature

309 ~~contract, agency procurement staff of the~~ state entity that is a  
 310 party to the contract must ~~affected state governmental entity~~  
 311 ~~shall~~ update the ~~necessary~~ information described in paragraph  
 312 (a) in the state contract tracking management system. An  
 313 amendment ~~A major change~~ to a contract includes, but is not  
 314 limited to, a renewal, termination, or extension of the contract  
 315 or a modification of ~~an amendment to~~ the terms of the contract.

316 (c) By January 1, 2014, each state entity shall post to  
 317 the contract tracking system the information required in  
 318 paragraph (a) for each existing contract that was executed  
 319 before July 1, 2013, with payment from state funds made after  
 320 June 30, 2013.

321 (d)1. Records made available on the contract tracking  
 322 system may not reveal information made confidential or exempt by  
 323 law.

324 2. Each state entity that is a party to a contract must  
 325 redact confidential or exempt information from the contract and  
 326 procurement documents before posting an electronic copy on the  
 327 contract tracking system. If a state entity that is a party to  
 328 the contract becomes aware that an electronic copy of a contract  
 329 or a procurement document has been posted but has not been  
 330 properly redacted, the state entity must immediately notify the  
 331 Chief Financial Officer and must immediately remove the contract  
 332 or procurement document from the contract tracking system.  
 333 Within 7 business days, the state entity must post a properly  
 334 redacted copy of the contract or procurement document on the  
 335 contract tracking system.

336 3.a. If a party to a contract, or an authorized



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337 representative of a party to a contract, discovers that an  
 338 electronic copy of a contract or procurement document has been  
 339 posted to the contract tracking system but has not been properly  
 340 redacted, the party or representative may request the state  
 341 entity that is a party to the contract to redact the  
 342 confidential or exempt information. Upon receipt of the request,  
 343 the state entity shall redact the confidential or exempt  
 344 information.

345 b. A request to redact confidential or exempt information  
 346 must be made in writing and delivered by mail, facsimile,  
 347 electronic transmission, or in person to the state entity that  
 348 is a party to the contract. The request must identify the  
 349 specific document, the page numbers that include the  
 350 confidential or exempt information, the information that is  
 351 confidential or exempt, and the applicable statutory exemption.  
 352 A fee may not be charged for a redaction made pursuant to the  
 353 request.

354 c. A party to a contract may petition the circuit court  
 355 for an order directing compliance with this paragraph.

356 4. The contract tracking system shall display a notice of  
 357 the right of an affected party to request redaction of  
 358 confidential or exempt information contained on the system.

359 5.a. The Chief Financial Officer, the Department of  
 360 Financial Services, or an officer, employee, or contractor  
 361 thereof, is not responsible for redacting confidential or exempt  
 362 information from an electronic copy of a contract or procurement  
 363 document posted by another state entity on the system.

364 b. The Chief Financial Officer, the Department of





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365 Financial Services, or an officer, employee, or contractor  
 366 thereof, is not liable for the failure of a state entity to  
 367 redact the confidential or exempt information.

368 (e)1. The posting of information on the contract tracking  
 369 system or the provision of contract information on a website for  
 370 public viewing and downloading does not supersede the duty of a  
 371 state entity to respond to a public records request or subpoena  
 372 for the information.

373 2. A request for a copy of a contract or procurement  
 374 document or certified copy of a contract or procurement document  
 375 shall be made to the state entity that is party to the contract.  
 376 The request may not be made to the Chief Financial Officer, the  
 377 Department of Financial Services, or an officer, employee, or  
 378 contractor thereof, unless the Chief Financial Officer or the  
 379 department is a party to the contract.

380 3. A subpoena for a copy of a contract or procurement  
 381 document or certified copy of a contract or procurement document  
 382 must be served on the state entity that is a party to the  
 383 contract and that maintains the original documents. The Chief  
 384 Financial Officer, the Department of Financial Services, or an  
 385 officer, employee, or contractor thereof, may not be served a  
 386 subpoena for those records unless the Chief Financial Officer or  
 387 the department is a party to the contract.

388 (f) The Chief Financial Officer may regulate and prohibit  
 389 the posting of records that could facilitate identity theft or  
 390 fraud, such as signatures; compromise or reveal an agency  
 391 investigation; reveal the identity of undercover personnel;  
 392 reveal proprietary business information or trade secrets; reveal



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393 an individual's medical information; or reveal another record or  
 394 information that the Chief Financial Officer believes may  
 395 jeopardize the health, safety, or welfare of the public.  
 396 However, such action by the Chief Financial Officer does not  
 397 supersede the duty of a state entity to provide a copy of a  
 398 public record upon request.

399 (g) The Chief Financial Officer may adopt rules to  
 400 administer this subsection.

401 (h) For purposes of this subsection, the term:

402 1. "Procurement document" means any document or material  
 403 provided to the public or any vendor as part of a formal  
 404 competitive solicitation of goods or services undertaken by a  
 405 state entity, and a document or material submitted in response  
 406 to a formal competitive solicitation by any vendor who is  
 407 awarded the resulting contract.

408 2. "State entity" means an official, officer, commission,  
 409 board, authority, council, committee, or department of the  
 410 executive branch of state government; a state attorney, public  
 411 defender, criminal conflict and civil regional counsel, capital  
 412 collateral regional counsel, and the Justice Administrative  
 413 Commission; the Public Service Commission; and any part of the  
 414 judicial branch of state government.

415 (i) In lieu of posting in the contract tracking system  
 416 administered by the Chief Financial Officer, the Department of  
 417 Legal Affairs and the Department of Agriculture and Consumer  
 418 Services may post the information described in paragraphs (a)  
 419 through (c) to its own agency-managed website. The data posted  
 420 on the agency-managed website must be downloadable in a format



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421 that allows offline analysis.

422 (j) The requirement under paragraphs (a) through (c) that  
 423 each agency post information and documentation relating to  
 424 contracts on the tracking system does not apply to any record  
 425 that could reveal attorney work product or strategy.

426 Section 2. User Experience Task Force.-

427 (1) The User Experience Task Force is created to develop  
 428 and recommend a design for consolidating existing state-managed  
 429 websites that provide public access to state operational and  
 430 fiscal information into a single website. If necessary, the  
 431 recommendation may include a complete redesign of data  
 432 submission and inclusion.

433 (2) The task force shall be comprised of four members:

434 (a) One member designated by the Governor.

435 (b) One member designated by the Chief Financial Officer.

436 (c) One member designated by the President of the Senate.

437 (d) One member designated by the Speaker of the House of  
 438 Representatives.

439 (3) The task force shall elect a chair from among its  
 440 members.

441 (4) The Governor, the Chief Financial Officer, the  
 442 President of the Senate, and the Speaker of the House of  
 443 Representatives shall assign staff to assist the task force in  
 444 performing its duties.

445 (5) By October 1, 2013, the task force shall submit a work  
 446 plan to the Governor, the Chief Financial Officer, the President  
 447 of the Senate, and the Speaker of the House of Representatives.  
 448 The work plan must include, but is not limited to, a review of:



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- 449        (a) All relevant state-managed websites.
- 450        (b) Options for reducing the number of websites without  
 451 losing detailed data.
- 452        (c) Options for linking expenditure data with related  
 453 invoices and contracts.
- 454        (6) By March 1, 2014, the task force shall submit its  
 455 complete recommendation to the Governor, the Chief Financial  
 456 Officer, the President of the Senate, and the Speaker of the  
 457 House of Representatives. The recommended design must provide an  
 458 intuitive and cohesive user experience that allows users to move  
 459 easily between varied types of related data. The recommendation  
 460 must also include a cost estimate for implementation of the  
 461 design.
- 462        (7) This section expires June 30, 2014.
- 463        Section 3. This act shall take effect July 1, 2013.



# **Government Operations Appropriations Subcommittee**

## **Overview of Long-Range Financial Outlook Major Drivers**

**September 24, 2013**

# Long-Range Financial Outlook

Article III, Section 19(c)(1), Florida Constitution

- The Florida Constitution states that no later than September 15 of each year, the joint legislative budget commission shall issue a long-range financial outlook setting out recommended fiscal strategies for the state and its departments and agencies in order to assist the legislature in making budget decisions.
- The long-range financial outlook must include major workload and revenue estimates.
- Section 216.012(1), Florida Statutes, states that the commission shall develop a long-range three-year financial outlook.

# Long-Range Financial Outlook

## Major Drivers

(in millions)

	Fiscal Year 2014-15			
	Total GR	Recurring GR	NR GR	Trust
<b>Tier 1 - Critical Needs</b>				
--Fiscally Constrained Counties - Property Tax	23.5	0.0	23.5	0.0
--Non-Florida Retirement System (FRS) Pensions and Benefits	0.9	0.9		0.0
<b>Total Tier 1 - Critical Needs</b>	<b>24.4</b>	<b>0.9</b>	<b>23.5</b>	<b>0.0</b>
<b>Tier 2 - Other High Priority Needs</b>				
--FLAIR Overlap Positions - Funded with Nonrecurring	0.4	0.0	0.4	0.0
--Florida Interoperability Network (FIN)	1.6	0.0	1.6	0.0
--Mutual Aid Buildout (MAB)	2.0	0.0	2.0	0.0
--State Buildings - Florida Facilities Pool - Repairs & Maintenance	4.3	0.0	4.3	8.0
--One-Stop Business Registration Portal	0.8	0.8	0.0	0.0
--Florida Boxing Commission	0.2	0.0	0.1	0.0
--Aerial Photography	0.3	0.0	0.3	0.0
--Child Support Enforcement Annual Fee	0.3	0.3	0.0	1.0
<b>Total Tier 2 - Other High Priority Needs</b>	<b>9.9</b>	<b>1.1</b>	<b>8.7</b>	<b>9.0</b>
<b>Administered Funds</b>				
--Division of Administrative Hearings Assessments	0.3	0.0	0.3	0.0
--Risk Management Insurance	0.0	0.0	0.0	0.0
<b>Total Administered Funds</b>	<b>0.3</b>	<b>0.0</b>	<b>0.3</b>	<b>0.0</b>
<b>TOTAL</b>	<b>34.6</b>	<b>2.1</b>	<b>32.5</b>	<b>9.0</b>



# Major Budget/Program Issues

<p><b>Fiscally Constrained Counties</b></p> <p>Department of Revenue</p>	<p>Section 218.12, Florida Statutes, directs the Legislature to provide funds to fiscally constrained counties to offset the reductions in ad valorem tax revenue as a result of the constitutional amendment approved in January 2008. In addition, section 218.125, Florida Statutes, provides a distribution to fiscally constrained counties to offset the constitutional amendment (approved in November 2008) authorizing an ad valorem tax exemption for real property dedicated in perpetuity for conservation purposes. The Office of Tax Research in the Department of Revenue and the Office of Economic and Demographic Research estimate the need of nonrecurring General Revenue of \$23.5 million for Fiscal Year 2014-15, \$23.9 in Fiscal Year 2015-16, and \$24.0 million for Fiscal Year 2016-17. The Legislature appropriated \$24.0 million in non-recurring General Revenue for FY 2013-14 to fund fiscally constrained counties.</p>
<p><b>Non-Florida Retirement System (FRS) Pensions and Benefits</b></p> <p>Department of Management Services</p>	<p>In addition to the Florida Retirement System (FRS), the Department of Management Services is also responsible for administering non-FRS pension and benefit programs, such as the Florida National Guard, disabled justices and judges, and retired teachers. The funding increase included in the Outlook is related to the Florida National Guard and is based upon changes to the federal military pay scales, cost-of-living adjustments on federal retirement benefits, and growth in the number of participants. Based on estimates provided by the Division of Retirement, \$0.9 million in recurring General Revenue is needed for the 2014-15 and 2015-16 fiscal years and \$1.0 million for the 2016-17 fiscal year.</p>
<p><b>Florida Accounting Information Resource (FLAIR) Overlap Positions</b></p> <p>Department of Financial Services</p>	<p>The Department of Financial Services maintains the FLAIR system. FLAIR is the accounting system for the state that processes over 52 million transactions per year. The number of warrants and electronic fund transfers produced annually are over 16 million. The FLAIR system was implemented in 1980, and each year there are fewer employees within the department with the knowledge of the system's technology and infrastructure. Many of the current staff are at or close to retirement age. For Fiscal Year 2013-14, \$426,158 was provided in nonrecurring General Revenue to hire eight individuals and overlap them with current employees for training purposes. It is estimated that the same level of funding will be needed for the duration of the next three-year period.</p>

# Major Budget/Program Issues

<p><b>Florida Interoperability Network and Mutual Aid</b></p> <p>Department of Management Services</p>	<p>The state has developed and implemented the Florida Interoperability Network (FIN) and Mutual Aid (MA) channels. These systems provide local public safety emergency responders the ability to communicate on the Statewide Law Enforcement Radio Network, both in and outside of their respective jurisdictions. The network construction is complete funding is needed for continued operations. Historically, funding for the operations and maintenance of the FIN and MA systems has been provided from federal domestic security grants; however, this funding source is no longer available. The continuing operational costs for FIN are \$1.6 million in nonrecurring General Revenue for the three-year period. The DMS estimates that the nonrecurring General Revenue need for MA is \$2.0 million in FY 2014-15 and \$2.7 million in each of the 2015-16 and 2016-17 fiscal years.</p>
<p><b>Florida Facilities Pool</b></p> <p>Department of Management Services</p>	<p>The Department of Management Services is responsible for repairs and maintenance of facilities in the Florida Facilities Pool (state-owned facilities located throughout Florida). The current list of deficiencies totals \$95.6 million and includes life safety, Americans with Disabilities Act, and general building repair needs. These facilities must be maintained in order to preserve the state’s assets and for bond coverage purposes. Based on projected trust fund revenue availability, the Long-Range Financial Outlook estimated \$8.0 million in nonrecurring trust funds and \$4.3 million in nonrecurring General Revenue in the 2014-15, 2015-16, and 2016-17 fiscal years for high priority, critical life and health safety repairs.</p>
<p><b>One-Stop Business Registration Portal</b></p> <p>Department of Revenue</p>	<p>Chapter 2012-139, Laws of Florida, directs the Department of Revenue to establish a business registration portal through an internet website to provide individuals and businesses with a single point of entry for transacting business in the state. The FY 2013-14 General Appropriations Act included \$712,408 of nonrecurring General Revenue for the continued development of the Portal. The estimated recurring General Revenue cost of the One-Stop Business Registration Portal is estimated to be \$837,149.</p>

# Major Budget/Program Issues

<p style="text-align: center;"><b>Florida Boxing Commission</b></p> <p style="text-align: center;"><b>Department of Business and Professional Regulation</b></p>	<p>The Department of Business and Professional Regulation regulates professional and amateur boxing, kickboxing, and mixed martial arts events hosted in Florida. The 2012 Legislature passed House Bill 887 (Chapter 2012-72, Laws of Florida), which repeals the gross receipts tax on the sale of tickets that accounted for \$273,000 in annual revenue for operations. In order to offset this revenue reduction, the Fiscal Year 2012-13 General Appropriations Act provided \$200,000 in nonrecurring General Revenue to the boxing commission. Due to the continuing decline in commission revenues resulting from the repeal of the gross receipts tax and a decrease in professional events, the Fiscal Year 2013-2014 General Appropriations Act included General Revenue of \$515,824 (\$200,000 recurring) for operations of the boxing commission. The DBPR estimated that \$121,032 in nonrecurring and \$43,108 in recurring General Revenue will be needed for FY 2014-15.</p>
<p style="text-align: center;"><b>Aerial Photography</b></p> <p style="text-align: center;"><b>Department of Revenue</b></p>	<p>Section 195.022, F.S., requires the Department of Revenue to assist small county property appraisers by providing aerial photographs for counties with a population of 25,000 or less. The Fiscal Year 2013-14 General Appropriations Act included funding to provide aerial photographs for counties with a population of 50,000 or less. If the Legislature continues the policy of providing photographs for counties with a population of 50,000 or less, the DOR estimates that an appropriation of \$284,452 in nonrecurring General Revenue will be needed in FY 2014-15, \$1,036,641 in FY 2015-16, and \$389,785 in FY 2016-17.</p>
<p style="text-align: center;"><b>Child Support Enforcement Annual Fee</b></p> <p style="text-align: center;"><b>Department of Revenue</b></p>	<p>The federal government requires an annual \$25 fee from each non-public assistance parent utilizing the services of the Department of Revenue's Child Support Enforcement Program. Historically, the Legislature has provided General Revenue funds to cover the cost of the annual \$25 fee for parents utilizing child support enforcement services. The DOR estimates that in FY 2014-15, \$208,359 will be needed in recurring General Revenue and \$987,195 in nonrecurring trust funds. Estimated are \$1,493,530 in recurring General Revenue for FY 2015-16 and \$582,450 in recurring General Revenue for FY 2016-17.</p>

# Major Budget/Program Issues

<p style="text-align: center;"><b>Division of Administrative Hearings (DOAH) Assessments</b></p> <p style="text-align: center;"><b>Department of Management Services</b></p>	<p>The Division resolves disputes brought by individuals and groups such as state agencies and contracted entities to the Division for hearing by an administrative law judge. The Division's funding is derived by assessing state agencies and other entities for services based on the prior year's hearing hours. Based on actual hearings hours utilized by agencies in Fiscal Year 2012-13, it is estimated that an additional \$323,203 million in nonrecurring General Revenue is needed for FY 2014-15.</p>
<p style="text-align: center;"><b>Risk Management Insurance</b></p> <p style="text-align: center;"><b>Department of Financial Services</b></p>	<p>The Risk Management Insurance Program is administered by the Department of Financial Services and provides workers' compensation, general liability, federal civil rights, auto liability, off-duty law enforcement vehicle property damage, and property insurance coverage to state agencies. The state is self-insured for these types of coverage, and agencies are assessed premiums on an annual basis for the coverage. The estimate uses data available from the July 2013 Self-Insurance Estimating Conference to estimate costs and determine General Revenue and trust fund allocations to the various agencies. There are no additional funds required for Fiscal Year 2014-15; however, additional funds are needed in the amount of \$6.4 million in recurring General Revenue and \$2.8 million in trust funds for Fiscal Year 2015-16 and an additional \$7.3 million in recurring General Revenue and \$3.1 million in trust funds for Fiscal Year 2016-17.</p>