

RFP # 1819-02 RFP AC

Professional Consultant Services to Develop XBRL Taxonomies for Local Government Reporting

State of Florida  
Department of Financial Services

Request for Proposals (RFP)

Number: 1819-02 RFP AC

Professional Consultant Services to Develop XBRL  
Taxonomies for Local Government Reporting

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Failure to file a protest within the time prescribed in section 120.57(3), F.S., or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under Chapter 120, F.S.

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### Attachments

#	Name	Intentionally Omitted	Attached for Reference	To Be Completed and Returned
A	Standard Contract, including: Contract Signature Page; Attachment 1, Standard Terms and Conditions; Attachment 2, Statement of Work; Attachment 3, Price Response; Attachment 4, PUR 1000; Addendum A, Public Records Requirements; and Addendum B, Data Security Requirements		✓	
B	Mandatory Criteria Certification Form			✓
C	Price Response Form			✓
D	Business Reference Form	✓		
E	Award Preferences for Identical Evaluation of Responses Form		✓	
F	Evaluator Score Sheet		✓	
G	Chart of Accounts Final Report dated January 15, 2014		✓	
H	Sample AFR Reports		✓	

### **SECTION 1. INTRODUCTION**

#### **1.1 PURPOSE**

The Department of Financial Services (Department), an agency of the state of Florida (State), is issuing this Request for Proposals (RFP) to establish a contract for the development of one or more XBRL taxonomies suitable for state, county, municipal, and special district financial filings and an implementation plan for the taxonomy/taxonomies. The solicitation will be administered through the Vendor Bid System (VBS), the State internet-based vendor information system at [http://www.myflorida.com/apps/vbs/vbs\\_main\\_menu](http://www.myflorida.com/apps/vbs/vbs_main_menu). The submitted Response must comply with the terms and conditions stated in this RFP.

## **1.2 SOLICITATION OBJECTIVE**

The Department intends to enter into a contract for the development of one or more XBRL taxonomies suitable for state, county, municipal, and special district financial filings and an implementation plan for the taxonomy/taxonomies using the Attachment A, Standard Contract, hereby incorporated by reference. The Department intends to make a single award; however, the Department reserves the right to award to one Respondent or multiple Respondents by region, as permitted by section 287.042(13), Florida Statutes (F.S.), or to make no award, as determined to be the most advantageous to the State. If more than one contract is awarded, then the use of the terms “Contract,” “Contractor,” “Response,” and “Respondent,” includes the plural when applicable.

## **1.3 BACKGROUND**

The Legislature revised section 218.32, F.S., during the 2018 session to require the Chief Financial Officer (CFO) of the Department to create an interactive repository of financial statement information beginning July 1, 2018. The repository will become known as the Florida Open Financial Statement System, and must have standardized taxonomies for state, county, municipal, and special district financial filings. Local governments must report financial data required by section 218.32, F.S., to the CFO using eXtensible Business Reporting Language (XBRL) for fiscal years ending or after September 1, 2022.

## **1.4 TERM**

The Contract will begin upon execution. The services under this Contract are separated into two Phases (see Section 6 of Attachment 2, Statement of Work). Phase 1 will commence upon Contract execution. Phase 2 will commence on July 1, 2019, subject to appropriation and the availability of funds. The Contractor shall not begin any deliverable in Phase 2 without written authorization from the Department. Unless terminated earlier in accordance with the terms of the Contract, the Contract will end on June 30, 2019, unless funds for the Contract are appropriated and available in the fiscal year beginning July 1, 2019, at which time the Contract will end upon the completion of all deliverables not to exceed December 31, 2021.

## **1.5 DEFINITIONS**

The Form PUR 1001, General Instructions to Respondents (PUR 1001), found in Rule 60A-1.002, Florida Administrative Code (F.A.C.), is hereby incorporated by reference and can be accessed at [http://dms.myflorida.com/business\\_operations/state\\_purchasing/documents\\_forms\\_references\\_resources/purchasing\\_forms](http://dms.myflorida.com/business_operations/state_purchasing/documents_forms_references_resources/purchasing_forms). In addition to the definitions in the PUR 1001 and the definitions in the Standard Contract’s Attachment 2, Statement of Work, and Attachment 4, PUR 1000, the following definitions also apply to this RFP:

Business Days – Monday through Friday, inclusive, except for State government holidays.

Confidential Information – Any documents, data, or records that are confidential and not subject to disclosure pursuant to Chapter 119, F.S., the Florida Constitution, or any other authority.

Contract – The agreement that results from this competitive procurement, if any, between the Department and the Respondent identified as providing the Response that is determined to be the most advantageous to the State.

Contractor – The Respondent that will be awarded a Contract pursuant to this solicitation.

Respondent – An entity that submits a Response to this RFP.

Response – A formal response to this RFP.

## **1.6 SPECIAL ACCOMMODATIONS**

Any person requiring a special accommodation due to a disability should contact the Department’s Procurement Officer (Procurement Officer). Requests for accommodations for meetings must be made at least five (5) Business Days prior to the meeting.

## **1.7 PROCUREMENT OFFICER**

Pursuant to section 287.057(23), F.S., and the PUR 1001, section 21, the Procurement Officer is the sole point of contact from the date of release of this RFP until seventy-two (72) hours after the notice of intended award is posted, excluding Saturdays, Sundays, and State government holidays. Respondents to this solicitation or persons acting on their behalf may not contact, between the release of the solicitation and the end of the 72-hour period following the agency posting the notice of intended award, excluding Saturdays, Sundays, and State holidays, any employee or officer of the executive or legislative branch concerning any aspect of this solicitation, except in writing to the procurement officer or as provided in the solicitation documents. **Violation of this provision may be grounds for rejecting a Response.**

The Procurement Officer is:

Becky Hale  
Government Analyst II  
Office of Purchasing and Contractual Services  
Department of Financial Services  
Email: DFSpurchasing@myfloridacfo.com

Refer ALL inquiries in writing to the Procurement Officer by email. Responses to timely questions posed to the Procurement Officer will be posted on the VBS, at [http://myflorida.com/apps/vbs/vbs\\_main\\_menu](http://myflorida.com/apps/vbs/vbs_main_menu) in accordance with Section 2.1.1, Solicitation Phase, below.

The Department will not talk to any Respondents or their agents regarding a pending solicitation. Please note that questions will NOT be answered via telephone.

\*\*\*ALL EMAILS TO THE PROCUREMENT OFFICER MUST CONTAIN THE SOLICITATION NUMBER IN THE SUBJECT LINE OF THE EMAIL\*\*\*

## **1.8 SUPPORTING DOCUMENTATION**

Please click on the following links for information uniquely relevant to this solicitation:

<https://www.xbrl.org/>

<https://xbrl.us/>

<https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm>

[http://www.leg.state.fl.us/cgi-bin/View\\_Page.pl?File=financialreporting.cfm&Directory=committees/joint/Jcla/&Tab=committees](http://www.leg.state.fl.us/cgi-bin/View_Page.pl?File=financialreporting.cfm&Directory=committees/joint/Jcla/&Tab=committees)

<https://apps.fldfs.com/LocalGov/Reports/AdHoc.aspx>

<http://aaajournals.org/doi/10.2308/isys-51373>

See also Attachment G: Chart of Accounts Final Report dated January 15, 2014

See also Attachment H: Sample AFRs – City, County, Special District (2 of each - one large and one small)

## **SECTION 2. RFP PROCESS**

### **2.1 OVERVIEW OF THE RFP**

The RFP is a method of competitively soliciting a commodity or contractual service under chapter 287, F.S. The RFP process involves two phases: Solicitation and Evaluation.

#### **2.1.1 Solicitation Phase**

##### **2.1.1.1 Pre-Response Conference**

The Department will not hold a pre-Response conference..

##### **2.1.1.2 Question and Answer Period**

Vendors may submit written questions or requests for clarification regarding the terms, conditions, and requirements of the RFP and its attachments, and any processes described in those documents, to the Procurement Officer by email by the deadline listed in Section 2.2, Timeline, below. If terms included in Attachment A, Standard Contract, are impractical or, for legal or operational reasons, impossible, Vendors are encouraged to submit questions regarding the Department's acceptance of specified alternative terms. The Department will address all inquiries submitted by the deadline. If the Department accepts any specified alternative terms proposed or otherwise makes changes based on questions received, the Department will issue an addendum to the RFP that reflects the changes made.

Questions do not constitute a formal protest of the specifications or of the solicitation. Responses to all written inquiries, and clarifications or addenda to the RFP, will be made through the VBS. Each submission must have the RFP number in the subject line of the email. Questions must be submitted in the following format to be considered:

Question #	Respondent	RFP Section	RFP Page #	Question

##### **2.1.1.3 Submission of Responses**

Once the Department posts the answers to the questions, Respondents may begin submitting Responses as indicated in Section 3.3, How to Submit a Response; however, Respondents are encouraged to submit their Responses no earlier than five (5) days prior to the submission deadline. Respondents' Responses must be submitted by the deadline listed in Section 2.2, Timeline, below.

##### **2.1.1.4 Public Response Opening**

The Department will open the Responses in a public meeting at the date, time, and location noted in Section 2.2, Timeline. Prices will not be read aloud at the Response opening.

#### **2.1.2 Evaluation Phase**

##### **2.1.2.1 Administrative Review**

All Responses will be reviewed by the Procurement Officer to determine whether the Responses submitted meet the minimum mandatory criteria listed in Attachment B, Mandatory Criteria Certification Form. The Procurement Officer will also determine whether all documents that were identified as "MANDATORY" in this RFP have been submitted by the Respondent. (Regarding the cure process, see Section 2.8, Response Qualification and Cure Process.)

##### **2.1.2.2 Technical Response Evaluation**

All Responses reviewed by the Procurement Officer pursuant to Section 2.1.2.1, Administrative Review, and determined to be responsive will be evaluated according to the criteria in Attachment F, Evaluator

Score Sheet, and as set forth in this RFP. The Responses will be scored individually and the points for price will be added to the evaluation team scores by the Procurement Officer. After the evaluation phase, the Procurement Officer will compile the final evaluation scores and forward them as the recommendation of award to the Department's Chief Financial Officer, or designee.

## **2.2 TIMELINE**

The following schedule will be strictly adhered to in all actions relative to this solicitation. The Department reserves the right to adjust this schedule and will notify participants in the solicitation by posting an addendum on VBS. It is the responsibility of the Respondent to check VBS on a regular basis for such updates.

<b>Event</b>	<b>Event Time Eastern Time (ET)</b>	<b>Event Date</b>
RFP posted on the VBS.	N/A	April 1, 2019
Deadline to submit questions to Procurement Officer.	5:00 P.M.	April 8, 2019
<u>Anticipated</u> date to post answers to Respondents' questions on VBS.	3:00 P.M.	April 17, 2019
Deadline to submit Responses and all required documents to the Department.	3:00 P.M.	April 29, 2019
Public Response opening. Becky Hale, 200 E. Gaines Street, Tallahassee, FL, Larson Building Room 146	3:30 P.M.	April 29, 2019
<u>Anticipated</u> date to post Notice of Intent to Award on VBS.	N/A	May 28, 2019
<u>Anticipated</u> Contract start date.	N/A	June 7, 2019

## **2.3 ADDENDA/AMENDMENTS TO THE RFP**

The Department reserves the right to modify this RFP by issuing addenda and/or amendments. All changes to the RFP will be made through addenda or amendments posted on the VBS. It is the responsibility of the Respondent to check for any changes on the VBS.

## **2.4 CONTRACT FORMATION**

The Department may enter into a Contract with each Respondent awarded pursuant to Section 5, Award. The Contract will consist of the Contract Signature Page; Attachment 1, Standard Terms and Conditions; Attachment 2, Statement of Work; Attachment 3, Price Response; Attachment 4, PUR 1000; the attached Addenda; relevant portions of the Response submitted by the awarded Respondent; and the Price Response submitted by the awarded Respondent. See Attachment A, Standard Contract, and its attachments for more details on final contract formation.

The Respondent shall bring any perceived inconsistencies among any of the provisions of the RFP and its attachments to the attention of the Department prior to the submission of its Response. At any time during the solicitation, the Department may specifically identify and incorporate by reference any additional documents which are to be incorporated into the Contract. The Contract will be posted on the Internet on

the Florida Accountability Contract Tracking System (FACTS) in accordance with section 215.985, F.S., the Transparency Florida Act.

## **2.5 DISCLOSURE OF RESPONSE CONTENTS**

All documentation submitted as a Response to the RFP will become the exclusive property of the Department and will not be returned to the Respondent. Responses received by the Department may be disclosed pursuant to a public records request, subject to any confidentiality claims and the timeframes identified in section 119.071(1)(b), F.S.

## **2.6 WITHDRAWAL AND MODIFICATION OF RESPONSES**

The Respondent may modify its Response at any time prior to the submittal deadline by submitting a request to the Procurement Officer. A submitted Response may be withdrawn from consideration by the Department if the Respondent submits a signed, written request for withdrawal to the Procurement Officer within seventy-two (72) hours after the deadline for Response submittal.

## **2.7 CLARIFICATION PROCESS**

The Department may request clarification from the Respondent to resolve ambiguities or questioning information presented in its Response. Clarifications may be requested throughout the solicitation process. The Respondent's answers to requested clarifications must be in writing and must address only the information requested. The Respondent's answers to requested clarifications must be submitted to the Department within the time specified by the Department in the requested clarification.

## **2.8 RESPONSE QUALIFICATION AND CURE PROCESS**

In the interest of maximizing competition, the Response qualification and cure process seeks to minimize, if not eliminate, Respondent disqualifications resulting from nonmaterial, curable deficiencies in the Response. During the Administrative Review portion of the evaluation, if the Department determines that a nonmaterial, curable deficiency in the Response will result in the disqualification of a Respondent, the Department may notify the Respondent of the deficiency and a timeframe within which to provide the information. This process is at the sole discretion of the Department; therefore, the Respondent is advised to ensure that its Response is compliant with the RFP at the time of submittal.

## **2.9 INFORMATION FROM OTHER SOURCES**

The Department reserves the right to seek information from outside sources regarding the Respondent and the Respondent's offerings, capabilities, references, or performance, if the Department determines that such information is pertinent to the RFP. The Department may consider such information throughout the solicitation process when determining whether the award is ultimately the most advantageous to the State. This may include, but is not limited to, the Department engaging consultants, subject matter experts, and others to ensure that the Department has a complete understanding of the information provided pursuant to the solicitation.

## **2.10 DIVERSITY**

The Department is dedicated to fostering the continued development and economic growth of minority-, veteran-, and woman-owned small businesses. Participation of a diverse group of Respondents doing business with the State is central to the Department's effort. To this end, minority-, veteran-, and woman-owned small business enterprises are encouraged to participate in the State's procurement process as both prime contractors and subcontractors.

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## **SECTION 3. RESPONSE INSTRUCTIONS**

### **3.1 INSTRUCTIONS TO RESPONDENTS**

This section contains the General Instructions (PUR 1001) and Special Instructions to Respondents. The PUR 1001 can be accessed at

[http://dms.myflorida.com/business\\_operations/state\\_purchasing/documents\\_forms\\_references\\_resources/purchasing\\_forms](http://dms.myflorida.com/business_operations/state_purchasing/documents_forms_references_resources/purchasing_forms).

Sections 3, 5, and 9 of the PUR 1001 are inapplicable and are replaced with the following:

#### **Section 3. Electronic Submission of Responses**

Responses shall be submitted in accordance with Section 3.3, How to Submit a Response, below.

#### **Section 5. Questions**

Questions shall be submitted in accordance with Section 2.1.1.2, Question and Answer Period, above.

#### **Section 9. Respondent's Representation and Authorization**

(a) In submitting its Response, each Respondent understands, represents, and acknowledges the following:

- The Respondent is not currently under suspension or debarment by the state of Florida or any other governmental authority.
- The Response is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive response.
- The prices and amounts have been arrived at independently and without consultation, communication, or agreement with any other Respondent or potential Respondent; neither the prices nor amounts, actual or approximate, have been disclosed (and will not be disclosed prior to the solicitation opening) to any Respondent or potential Respondent.
- The Respondent will conform to the terms and conditions of the Contract without exception, or, where an exception is made by Respondent, will provide an alternative that is equivalent to or exceeds the Department's terms and conditions.
- If an award is made to the Respondent, the Respondent agrees that it intends to be legally bound to the Contract that is formed with the Department.
- The Respondent has made a diligent inquiry of its employees and agents responsible for preparing, approving, or submitting the Response, and has been advised by each of them that he or she has not participated in any communication, consultation, discussion, agreement, collusion, act, or other conduct inconsistent with any of the statements and representations made in the Response.
- The Respondent shall indemnify, defend, and hold harmless the Department and its employees against any cost, damage, or expense which may be incurred or be caused by any error in the Respondent's preparation of its Response.
- All information provided by, and representations made by, the Respondent are material and may be relied upon by the Department in awarding the Contract. Any misstatement may be treated as fraudulent concealment from the Department of the true facts relating to submission of the Response. A misrepresentation shall be punishable under law, including, but not limited to, chapter 817, F.S.

- (b) In submitting a Response, each Respondent understands, represents, and acknowledges the following (NOTE: If the Respondent cannot so certify to any of following, the Respondent shall submit with its Response a written explanation of why it cannot do so. The Respondent's explanations may result in the Respondent being found to not be a responsible or responsive vendor as defined in sections 287.012(25) and (27), F.S.):
- To the best of the knowledge of the person signing the Response, the Respondent, its affiliates, subsidiaries, directors, officers, and employees are not currently under investigation by any governmental authority and have not in the last ten (10) years been convicted or found liable for any act prohibited by law in any jurisdiction, involving conspiracy or collusion with respect to bidding on any public contract.
  - Respondent currently has no delinquent obligations to the state of Florida, including a claim by the state of Florida for liquidated damages under any other contract.
  - The Respondent has fully informed the Department in writing of all convictions of the firm, its affiliates (as defined in section 287.133(1)(a), F.S.), and all directors, officers, and employees of the firm and its affiliates for violation of state or federal antitrust laws with respect to a public contract for violation of any state or federal law involving fraud, bribery, collusion, conspiracy or material misrepresentation with respect to a public contract. This includes disclosure of the names of current employees who were convicted of contract crimes while in the employ of another company.
  - Neither the Respondent nor any person associated with it in the capacity of owner, partner, director, officer, principal, investigator, project director, manager, auditor, or position involving the administration of federal funds:
    - Has within the preceding three years been convicted of or had a civil judgment rendered against them or is presently indicted for or otherwise criminally or civilly charged for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; or
    - Has within a three-year period preceding this certification had one or more federal, state, or local government contracts terminated for cause or default.

The Special Instructions are in the remaining sections of this Section 3. In accordance with Rule 60A-1.002, F.A.C., in the event any conflict exists between the Special Instructions and General Instructions, the Special Instructions will prevail.

### **3.2 WHO MAY RESPOND**

The Department will evaluate Responses from responsive and responsible Respondents that meet the requirements of Attachment B, Mandatory Criteria Certification Form, and provide the mandatory documentation listed in the Mandatory Criteria Certification Form and elsewhere in this solicitation.

### **3.3 HOW TO SUBMIT A RESPONSE**

The Respondent must submit:

- One (1) original version of each volume of the Response.
  - The Respondent must include the originals of any documents required to be signed as part of the Response. The Respondent must label the cover and spine of the volumes "Original

- Volume \_\_\_\_ , Binder \_\_\_\_ of \_\_\_\_,” and include the Respondent’s name, and the RFP number.
- Three (3) copies of Volume One (Response Qualification Documents) and Volume Two (Technical Response).
  - The Respondent must include an exact copy of the original Response. The Respondent must label the cover and spine of the volumes “Copy #\_\_\_\_, Volume #\_\_\_\_, Binder\_\_\_\_ of \_\_\_\_,” and include the Respondent’s name, and the RFP number.
- One (1) copy of Volume Three (Price Response).
- One (1) scanned copy of the entire Response on a CD-ROM or flash drive, with large files scanned as separate .pdf files.
- One (1) REDACTED scanned copy of the Response, to include one (1) Confidential Information index, if applicable (see Section 3.8, Confidential Response Materials and Redacted Submissions) on a CD-ROM or flash drive. The Respondent must ensure that all metadata has been removed from the files in the redacted copy.

Note: The Respondent may use an alternate method of binding other than a binder and use tabs or other methods to separate Volumes One and Two of the Response in lieu of separate binders, but Volume Three must still be delivered as a separately sealed and labeled document.

Respondents must deliver the Responses in sealed packages to the Office of Purchasing and Contractual Services at 200 East Gaines Street, Larson Building, Room 146 – Office of Purchasing and Contractual Services, Tallahassee, Florida 32399-0347, by the deadline listed in Section 2.2, Timeline. The Respondent must clearly label the outside of the sealed packages with the RFP number and Respondent’s name.

**SECTION 2.2, TIMELINE, SPECIFIES THE DEADLINE AND LOCATION FOR RESPONSE SUBMISSION. RESPONSES SUBMITTED BEYOND THE DEADLINE OR TO A DIFFERENT LOCATION WILL NOT BE CONSIDERED.**

### **3.4 CONTENTS OF RESPONSE**

The Respondent shall organize the contents of each Response submittal as follows:

#### **Volume One: Response Qualification Documents**

- Cover Letter
- Attachment B, Mandatory Criteria Certification Form – MANDATORY
- Description of Contract Disputes
- Response to part (b) of Section 9 of the PUR 1001, as modified by Section 3.1 of this RFP document

#### **Volume Two: Respondent’s Technical Response**

- Experience and ability response
- Respondent’s proposed approach

#### **Volume Three: Price Response**

- Attachment C, Price Response Form (Separately Sealed) - MANDATORY

See Sections 3.5-3.7 for additional information.

## **3.5 VOLUME ONE: RESPONSE QUALIFICATION DOCUMENTS**

### **3.5.1 Cover Letter**

The Respondent must provide a cover letter on the Respondent's letterhead with the following information:

- Name and principle place of business of the Respondent.
- Primary location at which the work will be performed.
- Name, title, telephone number and e-mail address of the official contact and an alternate, if available.

### **3.5.2 Mandatory Criteria Certification Form (and any documentation required therein) - MANDATORY**

The Respondent must complete and submit Attachment B, Mandatory Criteria Certification Form, and provide any required supporting documentation requested in Attachment B, Mandatory Criteria Certification Form.

Respondents must complete the form by checking "Yes" or "No" next to each question, unless otherwise indicated in the question, and signing the bottom. The Respondent must meet the qualifications identified in the Mandatory Criteria Certification Form to be considered for award. If the listed criteria specifies that it must be validated with supporting documentation, the Respondent must include the required supporting documentation with the Mandatory Criteria Certification Form. The Department will not evaluate a Response from a Respondent who answers "No" to any of the criteria or fails to provide the required supporting documentation (unless the failure to provide the documentation is determined to be curable in accordance with Section 2.8, Response Qualification and Cure Process). Failure to meet mandatory requirements will cause rejection of the Response or, if material misrepresentations are discovered after award, termination of the Contract.

### **3.5.3 Description of Contract Disputes**

The Respondent must identify all contract disputes the Respondent (including its affiliates, subcontractors, agents, etc.) has had with any customer(s) within the last ten years related to contracts under which the Respondent provided(s) commodities and/or services in the United States on an organizational or enterprise level that may impact or has impacted the Respondent's ability to provide the services described in this solicitation. The term "contract disputes" means any circumstance involving the performance or non-performance of a contractual obligation that resulted in any of the following actions:

- Identification by the contract customer that the Respondent was in default or breach of a duty or performance under the contract;
- An issuance of a notice of default or breach;
- The institution of any judicial or quasi-judicial action against the Respondent as a result of the alleged default or defect in performance; or
- The assessment of any fines or direct, consequential, or liquidated damages under such contracts.

For each dispute, the Respondent shall list the following information:

- Identify the contract to which the dispute related;
- Explain what the dispute related to; and
- Explain whether and how the dispute was resolved.

If there are no such contract disputes, the Respondent shall submit a statement confirming this fact under this title in its Response.

### **3.5.4 Response to part (b) of Section 9 of the PUR 1001, as modified by Section 3.1 of this RFP document**

If any explanations are provided by Respondent in response to part (b) of Section 9 of the PUR 1001, as modified by Section 3.1 of this RFP document, the Respondent's explanations may result in the Respondent being found to not be a responsible or responsive vendor as defined in sections 287.012(25) and (27), F.S. No exceptions to part (a) of Section 9 of the PUR 1001, as modified by Section 3.1 of this RFP document, will be accepted.

## **3.6 VOLUME TWO: RESPONDENT'S TECHNICAL RESPONSE**

The Respondent must provide the following information, which, subject to Administrative Review, will be evaluated according to the methodology listed in Section 4, Selection Methodology, using Attachment F, Evaluator Score Sheet:

- **Experience and ability response**

The Respondent should fully describe its experience and ability to perform the services sought through this RFP by providing the following in its experience and ability response:

- Narrative on the Respondent's relevant experience in each of the following areas:
  - Stakeholder analysis and engagement.
  - Taxonomy development.
  - XBRL.
  - Data analysis and data mapping.
  - Standardizing business reporting methods for use in complex data systems.
  - Governmental accounting practices.
  - Providing technical consultation for development of functional, business, and technical requirements for conversions between XBRL and other standards for charts of accounts.
  - Providing technical consultation for developing test criteria and scripts to assist developers.
- Narrative on the Respondent's ability to provide the services requested in Attachment 2, Statement of Work, to include the following:
  - Description of proposed approach to develop standardized taxonomies for local governmental reporting entities, *i.e.*, state, county, municipal, and special districts.
  - Timeline for completion of statement of work.
  - Description of qualifications to consult on software development requirements and testing criteria, including:
    - Providing written functional, business, and technical requirements to assist software developers.
    - Developing testing criteria and scripts.
    - Consulting with developers on corrections to testing criteria and scripts.
    - Validating the requested taxonomy implementation in the Department's system.
- Identification of the Respondent's personnel who will perform the services, if awarded, and what makes each suitable for his/her designated role in performing the services. Include an Organizational Chart and any relevant business and professional licenses and certifications. Identification of personnel shall detail:
  - Proposed job title.
  - Specific work or role to be performed and/or services to be provided.
  - Detailed description of qualifications and relevant experience that makes proposed candidate suitable for recommended role on the project.

- Any additional information or certifications that indicate the proposed candidate's ability to aid the Respondent in successfully accomplishing the identified objectives and completing the deliverables as described, in accordance with the SOW.
  - A copy of each proposed candidate's resume (resume will not become part of the Contract).
  - Narrative on examples where Respondent has provided similar services, identifying governmental and non-governmental clients where able.
  - Examples of functional, business, and technical requirements needed to implement XBRL into an existing software while retaining compliance with the requirements of section 218.32, F.S.
  - Sample test scripts and criteria for an application similar to Florida's Local Government Electronic Reporting System.
- **Respondent's Proposed Approach**
  - The Respondent should fully describe its plan for carrying out the services in Attachment 2, Statement of Work.

### **3.7 VOLUME THREE: PRICE RESPONSE (SEPARATELY SEALED) - MANDATORY**

The Respondent must complete and return Attachment C, Price Response Form.

### **3.8 CONFIDENTIAL RESPONSE MATERIALS AND REDACTED SUBMISSIONS**

In addition to the public records requirements of the PUR 1001, section 19, if the Respondent considers any portion of its Response to be Confidential Information or exempt from disclosure under chapter 119, F.S., or other authority (Public Records Law), then the Respondent must simultaneously provide the Department with an unredacted version of the materials and a separate redacted electronic copy of the materials. If providing both a redacted and unredacted copy, the Respondent must mark the unredacted version of the document as "Unredacted Version – Contains Confidential Information" and place such information in an encrypted electronic form or a sealed separate envelope.

#### **3.8.1 Redacted Submissions**

If submitting a redacted version of its Response, the Respondent must mark the redacted electronic copy with the Respondent's name, Department's RFP name and number, and the words "Redacted Copy." The Redacted Copy should only redact those portions of material for which a Respondent can legally support a claim that the information is Confidential Information or exempt from disclosure pursuant to Public Records Law. An entire Response should not be redacted. An entire page or paragraph which contains Confidential Information or exempt material should not be redacted unless the entire page or paragraph is wholly Confidential Information or exempt from Public Records Law. In the Redacted Copy, the Respondent shall redact and maintain in confidence any materials the Department provides or seeks regarding security of a proposed technology system or information subject to sections 119.011(14), 119.071(1)(f), and 119.071(3), F.S.

In addition, the Respondent should submit a separate index listing the Confidential Information or exempt portions of its Response. The index should briefly describe in writing the grounds for claiming exemption from the Public Records Law, including the specific statutory citation for such exemption.

The Redacted Copy will be used to fulfill public records and other disclosure requests and will be posted on the FACTS website. In addition, the Department will follow the procedures identified in the Standard Contract's Addendum A, Public Records Requirements, if the Department receives a further request for Confidential Information or exempt material that has been clearly identified as such in writing by the Respondent.

By submitting a Response, the Respondent agrees to protect, defend, and indemnify the Department for any and all claims arising from or relating to the Respondent's determination that the redacted portions of its Response are Confidential Information or otherwise not subject to disclosure. If the Respondent fails to submit a Redacted Copy of its Response, the Department is authorized to produce the entire unredacted Response submitted to the Department in response to a public records request.

### **3.9 ADDITIONAL INFORMATION**

By submitting the Response, the Respondent certifies that it agrees to and satisfies all mandatory requirements specified in this RFP. At any time during the solicitation process, the Department may request, and the Respondent must provide, supporting information or documentation. Failure to supply supporting information or documentation as required and requested may result in disqualification or rejection of the Response.

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## **SECTION 4. SELECTION METHODOLOGY**

### **4.1 REVIEW OF MANDATORY CRITERIA**

In the Administrative Review Phase, the Procurement Officer will review Attachment B, Mandatory Criteria Certification Form, and make a determination of responsiveness. The Procurement Officer will also determine whether all documents that were identified as “MANDATORY” in this RFP have been submitted by the Respondent. Only those Responses that meet the mandatory criteria and contain all the mandatory documentation will be sent to the evaluation team for evaluation.

### **4.2 EVALUATION TEAM**

The Department’s evaluation team will consist of at least three (3) persons who collectively have experience and knowledge in the program area and service requirements for the commodities and/or contractual services sought.

### **4.3 EVALUATION OF RESPONSES**

Each Response will be evaluated as set forth in the remaining sections of this Section 4.3. The Procurement Officer will add the evaluator points (as described in Section 4.3.2) and the pricing points (see Section 4.3.3) together to determine the total points awarded to a Respondent.

#### **4.3.1 Response Qualification**

If Attachment F, Evaluator Score Sheet, requires the evaluators to score any portion of Volume One, Response Qualifications Document, the evaluators will independently review and evaluate those designated portions in accordance with the Evaluator Score Sheet.

#### **4.3.2 Technical Response**

Each evaluation team member will independently evaluate each Response against the evaluation criteria set forth in Attachment F, Evaluator Score Sheet. For each criterion, the Procurement Officer will average the scores received from all evaluators by a Respondent. The Procurement Officer will add these average scores together for the total points awarded to a Respondent from all evaluators (evaluator points).

#### **4.3.3 Price Response**

The Procurement Officer will score Attachment C, Price Response. Price Responses will be awarded a maximum of 50 points (25 points for each Phase). The scores for the Price Response will be determined based on the following formula:

**Phase 1:** (Lowest Respondent’s Price/Respondent’s Price) x (Maximum Number of Points available) = Points Awarded for Phase 1 Price Response

**Phase 2:** (Lowest Respondent’s Price/Respondent’s Price) x (Maximum Number of Points available) = Points Awarded for Phase 2 Price Response

## **SECTION 5. AWARD**

### **5.1 BASIS OF AWARD**

A Contract may be awarded to the responsible and responsive Respondent whose Response is deemed the most advantageous offer to the State based on points awarded, taking into consideration price and the other selection criteria set forth in this RFP. The Department reserves the right to award regional contracts for all or for part of the work contemplated by this solicitation.

The Department reserves the right to accept or reject any or all offers, or separable portions, and to waive any minor irregularity, technicality, or omission if the Department determines that doing so will serve the best interest of the State. The Department has the right to use any or all ideas or adaptations of the ideas presented in any Response. Selection or rejection of a Response will not affect this right.

Responses that do not meet all requirements, specifications, terms, and conditions of the solicitation or that fail to provide all required information, documents, or materials may be rejected as non-responsive. Respondents whose Responses, past performance, or current status do not reflect the capability, integrity, or reliability to fully and in good faith perform the requirements of a contract may be rejected. The Department may request additional information pertaining to the Respondent's ability and qualifications to accomplish all services described in this RFP as deemed necessary during the RFP or after contract award.

### **5.2 AWARD PREFERENCES FOR IDENTICAL EVALUATIONS OF RESPONSES**

In the event that the Department's evaluation results in identical evaluations of Responses, the Department will provide Attachment E, Award Preference for Identical Evaluation of Responses Form, to the Respondents whose Responses resulted in the identical evaluations. Based on those forms, the Department will give the award to a Respondent if it is a minority-owned (including woman-owned) or veteran-owned business. If more than one Respondent is entitled to this preference, the preference will be given to the Respondent that is the qualifying business of the smallest net worth, consistent with section 295.187(4)(b), F.S. If the award cannot be decided based on this preference, the Department will apply the criteria identified in sections 287.082, .087, and .092, F.S., in that order of precedence.

### **5.3 THE DEPARTMENT'S RECOMMENDATION OF AWARD**

The Department will develop a recommendation as to the award that will result in a Contract that is most advantageous to the State based on the evaluation team's scores and price response scores.

### **5.4 CHIEF FINANCIAL OFFICER'S APPROVAL**

The Department's Chief Financial Officer, or designee, will make the final decision as to which Respondent should be awarded the Contract based on the Recommendation of Award.

### **5.5 POSTING OF DECISION**

The Department will post a Notice of Intent to Award, stating its intent to enter into one (1) or more Contracts with the Respondent(s) identified therein, on the VBS website ([http://vbs.dms.state.fl.us/vbs/main\\_menu](http://vbs.dms.state.fl.us/vbs/main_menu)). If the Department decides to reject all Responses, it will post its notice on the VBS website.

### **5.6 MYFLORIDAMARKETPLACE (MFMP) REGISTRATION**

The awarded Respondent must have a current vendor registration in MFMP, at <https://vendor.myfloridamarketplace.com/>, prior to Contract execution.

The awarded Respondent will be required to pay the required transaction fees as specified in PUR 1000, section 14, unless an exemption has been requested and approved prior to the award of the contract pursuant to Rule 60A-1.031, F.A.C.

## **5.7 EXECUTION OF CONTRACT**

The awarded Respondent must sign the Contract within 30 calendar days of receipt of the Contract for execution, unless there is an automatic stay triggered by the filing of a formal protest. If a formal protest is timely filed, the time to sign the Contract will be tolled. The Department reserves the right to withdraw its Notice of Intent to Award if the Contract is not timely signed, if it determines that it is in the best interest of the State to do so. The Department also reserves the right to award to the Respondent ranked second if the Department does not receive a timely signed Contract from the awarded Respondent.

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**DEPARTMENT OF FINANCIAL SERVICES**  
**1819-02 RFP AC**  
**Attachment A**  
**Contract Signature Page**

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Contract Title Professional Consultant Services to Develop XBRL Taxonomies for Local Government Reporting	P.O. No. or Solicitation No., if any 1819-02 RFP AC	Contract Number
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1. This Contract is entered into between the Department of Financial Services and the Contractor named below:

**The Department of Financial Services, 200 East Gaines Street, Tallahassee, FL 32399** (hereinafter called the "Department")

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<b>[Contractor's Name, address]</b>	(hereinafter called the "Contractor")	
2. Contract to Begin:	Date of Completion:	Renewals:
3. Performance Bond, if any: N/A	Other Bonds, if any:	N/A
4. Total Value for Contract Term:	Total Value of Renewal(s):	Total Value of Contract Term Plus Renewal(s):

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5. Department's Contract Manager	Contractor's Contract Manager
Name: Address: Phone:	Name: Address: Phone:

---

6. The parties agree to comply with the terms and conditions of the following attachments which are hereby incorporated by reference:

Attachment 1: Standard Terms and Conditions

Attachment 2: Statement of Work

Attachment 3: Price Response

Attachment 4: PUR 1000

- 
7. The parties agree to comply with the terms and conditions of the following addenda which are hereby incorporated by reference:

Addendum A: Public Records Requirements

Addendum B: Data Security Requirements

Addendum C: Relevant Portions of Contractor's Response

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**IN WITNESS WHEREOF, this Contract is being executed by the parties and will begin on the Effective Date.**

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8.

**CONTRACTOR**

Contractor's Name (*if other than individual, state whether corporation, partnership, etc.*)

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By (*Authorized Signature*)

Date Signed

---

Printed Name and Title of Person Signing

9.

Department of Financial Services

**DEPARTMENT**

---

By (*Authorized Signature*)

Date Signed

---

Printed Name and Title of Person Signing

**DEPARTMENT OF FINANCIAL SERVICES**  
**Standard Terms and Conditions**  
**(Applicable to Competitively Procured Contracts)**

**ATTACHMENT 1**

**1. Entire Contract.**

This Contract, including any Attachments and Addenda referred to herein and attached hereto, constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements, whether written or oral, with respect to such subject matter. Any preprinted contract terms and conditions included on Contractor's forms or invoices will be null and void.

**2. Contract Administration.**

- a. **Order of Precedence.** If there are conflicting provisions among the documents that make up the Contract, the order of precedence for the documents is as follows:

- i) Attachment 2, Statement of Work
- ii) Contract Signature Page
- iii) Attachments other than Attachments 1, 2, 3, and 4, if any, in the numerical order designated in the Contract Signature Page
- iv) Attachment 1, Standard Terms and Conditions
- v) Attachment 3, Price Response
- vi) Addendum A, Public Records Requirements
- vii) Addendum B, Data Security Requirements
- viii) Attachment 4, Form PUR 1000, General Contract Conditions (PUR 1000)
- ix) Addenda other than Addenda A and B, if any, in the alphabetical order designated in the Contract Signature Page

Notwithstanding the foregoing, if there is any discrepancy between Attachment 2, Statement of Work, and any incorporated portions of the Contract that were provided by the Contractor, the terms most favorable to the Department will prevail.

- b. **Approvals.** All written and verbal approvals referenced in this Contract must be obtained from the parties' Contract Managers as designated in the Contract Signature Page, or their designees, if designated in writing.
- c. **Contract Managers.** In the event that different Contract Managers are designated by either party after execution of this Contract, notice of the name and contact information of the new Contract Manager shall be submitted in writing (by either mail or e-mail) to the other party and maintained in the respective parties' Contract records. Designation of a new Contract Manager will not require a formal amendment to the Contract.
- d. **Amendments.** This Contract may be amended only by a written agreement between both parties.

**3. Contract Duration.**

- a. **Term.** The term of the Contract will begin and end on the dates indicated on the Contract Signature Page unless terminated earlier in accordance with the applicable terms and conditions.
- b. **Renewals.** Section 287.058(1)(g), Florida Statutes (F.S.), is hereby incorporated by reference and any renewals provided under the Contract must meet the requirements of this statute. If the Contract Signature Page indicates renewals are available, the Contract may be renewed for the timeframe(s) indicated in the Contract Signature Page.

**4. Deliverables.**

The Contractor agrees to render the services or other units of deliverables, which may be comprised of tasks or activities, as set forth in Attachment 2, Statement of Work. The services or other units of deliverables specified shall be delivered in accordance with the schedule and at the pricing outlined in Attachment 2, Statement of Work, and Attachment 3, Price Response.

**RFP # 1819-02 RFP AC**

**Professional Consultant Services to Develop XBRL Taxonomies for Local Government Reporting**

**Attachment 1**

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## **5. Performance Measures.**

The Contractor warrants that: (1) the services will be performed by qualified personnel; (2) the services will be of the kind and quality described in Attachment 2, Statement of Work; (3) the services will be performed in a professional and workmanlike manner in accordance with industry standards and practices; (4) the services will not and do not infringe upon the intellectual property rights, or any other proprietary rights, of any third party; and (5) any person or entity, whether an agent or independent contractor, that performs work on the Contract for the Contractor (Contractor Representative) will comply with any security requirements and processes as provided by the Department, or provided by the Department's customer, for work done at the Department or other locations. The Department reserves the right to investigate or inspect at any time whether the services or qualifications offered by the Contractor meet the Contract requirements. Notwithstanding any provisions to the contrary, written acceptance of a particular deliverable/minimum requirement does not foreclose the Department's remedies in the event those performance standards that cannot be readily measured at the time of delivery are not met.

## **6. Acceptance of Deliverables.**

- a. Acceptance Process. All deliverables must be received and accepted in writing by the Department's Contract Manager before payment, unless advanced payment or partial payment has been authorized in accordance with section 215.422, F.S. The Department will have fifteen (15) calendar days to inspect and approve the deliverables after receipt.
- b. Rejection of Deliverables. The Department reserves the right to reject deliverables outlined in Attachment 2, Statement of Work, as incomplete, inadequate, or unacceptable due in whole or in part to the Contractor's lack of satisfactory performance under the terms of this Contract. If the Department's Contract Manager does not accept a deliverable within fifteen (15) days, the deliverable will be deemed rejected. Failure to fulfill the appropriate technical requirements or complete all tasks, duties, or activities as identified in Attachment 2, Statement of Work, will result in rejection of the deliverable and the associated invoice. The Department, at its option, may allow additional time within which the Contractor may remedy the objections noted by the Department before the Department issues a notice of default. If the Department's Contract Manager allows additional time for the Contractor to correct a rejected deliverable, the Contractor shall work diligently to correct all deficiencies in the deliverable that remain outstanding within a reasonable time or, if a time certain is specified, within the additional time allotted. All work done to correct a rejected deliverable will be done at the Contractor's expense.
- c. Status Reports. If status reports are required as part of the Contract, the Contractor shall timely submit status reports showing each task, activity, and deliverable worked on; attesting to the level of services provided; listing the hours spent on each task, activity, or deliverable; and listing any upcoming tasks, activities, or deliverables.
- d. Completion Criteria and Date. The Contract will be considered complete once all of the deliverables under the Contract have been provided and accepted. The final date for completion of the Contract must not exceed the Contract duration, including any executed renewals or extensions, or, where applicable, the expiration date of any purchase orders made from the Contract.

## **7. Financial Consequences for Nonperformance.**

Withholding Payment. In addition to the specific financial consequences explained in Attachment 2, Statement of Work, the state of Florida (State) reserves the right to withhold payment when the Contractor has failed to perform or comply with the provisions of this Contract. These consequences for nonperformance are not to be considered penalties.

## **8. Dispute Resolution.**

Any claim, counterclaim, or dispute between the Department and the Contractor relating to this Contract will be resolved as set forth herein. For all claims, the party with the dispute shall submit an affidavit executed by that party's Contract Manager, or designee, certifying that:

- i. The claim is made in good faith;
- ii. The claim accurately reflects the adjustments for performance; and

**RFP # 1819-02 RFP AC**

**Professional Consultant Services to Develop XBRL Taxonomies for Local Government Reporting**

## **Attachment 1**

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- iii. The supporting data provided with such an affidavit are current and complete to the Contract Manager's best knowledge and belief.

The Contractor is obligated to address any cost-related issues with the Department for which the Contractor believes the State is liable and address all costs of every type to which the Contractor is entitled from the occurrence of the claimed event. The Contractor cannot seek a claim under this Contract for an increase in payment.

- a. Informal Resolution Process. If the parties are unable to resolve any disputes after compliance with such processes, the parties shall meet with the Department's Chief Financial Officer (CFO), or designee, for the purpose of attempting to resolve such dispute without the need for formal legal proceedings, as follows:

- i. The representatives of the Contractor and the Department shall meet as often as the parties reasonably deem necessary in order to gather and furnish to each other all information with respect to the matter at issue which the parties believe to be appropriate and germane in connection with its resolution. The representatives shall discuss the problem and negotiate in good faith in an effort to resolve the dispute without the necessity of any formal proceeding.
- ii. During the course of negotiations, all reasonable requests made by one party to another for non-privileged information reasonably related to this Contract will be honored in order that each of the parties may be fully advised of the other's position.
- iii. The specific format for the discussions will be left to the discretion of the designated Department's and Contractor's representatives but may include the preparation of agreed upon statements of fact or written statements of position.
- iv. Following the completion of this process, the CFO, or designee, shall issue a written opinion regarding the issue(s) in dispute. The opinion regarding the dispute will be considered the Department's final action.

- b. Continued Performance. Each party agrees to continue performing its obligations under this Contract while a dispute is being resolved except to the extent the issue in dispute precludes performance (dispute with the Department over compensation will not be deemed to preclude performance) and without limiting either party's right to terminate this Contract for convenience or default.

## **9. Payment.**

- a. Payment Process. Subject to the terms and conditions established in Attachment 2, Statement of Work, the pricing per deliverable established by the Attachment 3, Price Response, or Attachment 2, Statement of Work, and the billing procedures established by the Department, the Department agrees to pay the Contractor for services rendered in accordance with section 215.422, F.S. To obtain the applicable interest rate, please refer to <http://www.myfloridacfo.com/Division/AA/Vendors/default.htm>.
- b. Vendor Rights. A Vendor Ombudsman has been established within the Department. The duties of this individual include acting as an advocate for Contractors who may be experiencing problems in obtaining timely payment(s) from a state agency. The Vendor Ombudsman may be reached at (850) 413-5516.
- c. Taxes. The Department is exempted from payment of State sales and use taxes and Federal Excise Tax. The Contractor, however, will not be exempted from paying State sales and use taxes to the appropriate governmental agencies or for payment by the Contractor to suppliers for taxes on materials used to fulfill its contractual obligations with the Department. The Contractor shall not use the Department's exemption number in securing such materials. The Contractor shall be responsible and liable for the payment of all its FICA/Social Security and other taxes resulting from this Contract. The Contractor shall provide the Department its taxpayer identification number upon request.
- d. Invoice Detail. All charges for services rendered or for reimbursement of expenses authorized by the Department pursuant to Attachment 2, Statement of Work, shall be submitted to the Department in sufficient detail for a proper pre-audit and post-audit to be performed.

**RFP # 1819-02 RFP AC**

**Professional Consultant Services to Develop XBRL Taxonomies for Local Government Reporting**

## **Attachment 1**

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- e. **Interim Payments.** Interim payments may be made by the Department at its discretion under extenuating circumstances if the completion of services and other units of deliverables to date have first been accepted in writing by the Department's Contract Manager.

## **10. Insurance.**

- a. **Required Coverage.** At all times during the duration of the Contract, the Contractor, at its sole expense, and its subcontractors, if any, shall maintain insurance coverage of such types and with such terms and limits as may be reasonably associated with the Contract. The limits of coverage under each policy maintained by the Contractor will not be interpreted as limiting the Contractor's liability and obligations under the Contract. All insurance policies must either be through insurers authorized to write policies in the State or through a self-insurance program established and operating under the laws of the State. Unless specifically exempted in Attachment 2, Statement of Work, the following are the minimum insurance requirements applicable to this Contract:

- i. Commercial General Liability Insurance.

By execution of this Contract, unless the Contractor is a state agency or subdivision as defined by section 768.28(2), F.S., the Contractor shall provide adequate commercial general liability insurance coverage and hold such liability insurance at all times during the Contract. The Department and its employees and officers must be named as an additional insured on any general liability policies.

- ii. Workers' Compensation and Employer's Liability Coverage.

The Contractor shall provide workers' compensation, in accordance with chapter 440, F.S., and employer's liability insurance with minimum limits of \$100,000 per accident, \$100,000 per person, and \$500,000 policy aggregate. Such policies must cover all employees engaged in any Contract work.

- iii. Other Insurance.

At all times during the duration of the Contract, the Contractor shall maintain any other insurance as required in Attachment 2, Statement of Work.

- b. **Deductibles.** The Department is exempt from, and in no way liable for, any sums of money representing a deductible in any insurance policy. The payment of such deductible shall be the sole responsibility of the Contractor or subcontractor providing such insurance.

- c. **Verification of Insurance.** Upon execution of the Contract, the Contractor shall provide to the Department written verification of the existence and amount for each type of applicable insurance coverage. Upon receipt of written request from the Department, the Contractor shall furnish to the Department proof of applicable insurance coverage by standard form certificates of insurance.

- d. **Failure to Maintain Coverage.** In the event that any applicable coverage is cancelled by the insurer for any reason, the Contractor shall immediately notify the Department of such cancellation and shall obtain adequate replacement coverage conforming to the requirements herein and provide proof of such replacement coverage within fifteen (15) business days after the cancellation of coverage.

## **11. Termination.**

- a. **Contractor Obligations upon Notice of Termination.** After receipt of a notice of termination or partial termination, and except as otherwise directed by the Department, the Contractor shall stop performing services on the date, and to the extent specified, in the notice. The Contractor shall accept no further work or new services related to the affected deliverables, and shall, as soon as practicable, but in no event longer than thirty (30) calendar days after termination, terminate any orders and subcontracts related to the terminated deliverables and settle all outstanding liabilities and all claims arising out of such termination of orders and/or subcontracts, with the approval or ratification of the Department to the extent required, which approval or ratification shall be final for the purpose of this section. The Contractor shall submit to the Department within ninety (90) calendar days of termination a request for payment of completed services. Requests submitted later than ninety (90) calendar days after termination will not be honored and will be returned unpaid. The Contractor shall professionally service to conclusion, in accordance with the requirements of the Contract, all services for which the

**RFP # 1819-02 RFP AC**

**Professional Consultant Services to Develop XBRL Taxonomies for Local Government Reporting**

## **Attachment 1**

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Department has paid prior to the termination date of this Contract. Should the Contractor fail to perform all services under the Contract, the Contractor shall be liable to the Department for any fees or expenses that the Department may incur in securing a substitute provider to assume completion of those services.

- b. **Contractor Obligations after Termination.** If at any time the Contract is canceled, terminated, or expires, and a contract is subsequently executed with a provider other than the Contractor, the Contractor has the affirmative obligation to assist in the smooth transition of Contract services to the subsequent contractor in accordance with Exit Transition requirements in Section 31, below, and Attachment 2, Statement of Work, if expressed therein.
- c. **Termination for Convenience.** The Department may, in its sole discretion, terminate the Contract in whole or in part at any time by giving thirty (30) days' written notice to the Contractor. The Contractor will not be entitled to recover any cancellation charges or lost profits.

#### **12. Notice of Default.**

If the Contractor defaults in the performance of any covenant or obligation contained in the Contract, including, without limitation, any of the events of default listed below, the Department shall provide notice to the Contractor and an opportunity to cure that is reasonable under the circumstances. This notice will state the nature of the failure to perform and provide a time certain for correcting the failure. The notice will also provide that the Department may terminate the Contract effective as of the date of receipt of the default notice unless the Contractor cures the default within the specified cure period.

#### **13. Events of Default.**

Provided such failure is not the fault of the Department or outside the reasonable control of the Contractor, the following non-exclusive list of events, acts, or omissions, constitutes events of default:

- a. The commitment of any material breach of this Contract by the Contractor, including failure to timely deliver a deliverable, discontinuance of the performance of the work, failure to resume work that has been discontinued within a reasonable time after notice to do so, or abandonment of the Contract;
- b. Failure to maintain adequate progress, thus endangering performance of the Contract;
- c. Failure to honor any term of the Contract,
- d. Failure to abide by any statutory, regulatory, or licensing requirement, including an entry of an order revoking the certificate of authority granted to the Contractor by the State or other licensing authority;
- e. Failure to pay any and all entities, individuals, and the like furnishing labor or materials, or failure to make payment to any other entities as required herein in connection with the Contract;
- f. Employment of an unauthorized alien in the performance of the work, in violation of section 274A of the Immigration and Nationality Act, 8 U.S.C. section 1324a;
- g. One or more of the following circumstances, uncorrected for more than thirty (30) calendar days unless the Contractor, including its receiver or trustee in bankruptcy, within the specified thirty (30) day period, provides to the Department adequate assurances, reasonably acceptable to the Department, of its continuing ability and willingness to fulfill its obligations under the Contract:
  - i) Entry of an order for relief under Title 11 of the United States Code;
  - ii) To the extent permitted by State law, the making by the Contractor of a general assignment for the benefit of creditors;
  - iii) The appointment of a general receiver or trustee in bankruptcy of the Contractor's business or property; or
  - iv) An action by the Contractor under any state insolvency or similar law for the purpose of its bankruptcy, reorganization, or liquidation;
- h. The commitment of an intentional material misrepresentation or omission in any materials provided to the Department;
- i. Failure to comply with the E-Verify requirements of this Contract; and
- j. Failure to maintain the insurance required by this Contract.

#### **14. Indemnification.**

The following provision supplements Section 19, Indemnification, of Attachment 4, PUR 1000:

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No provision in this Contract shall be construed to: 1) require the Department to hold harmless or indemnify the Contractor; 2) require the Department to insure or assume liability for the Contractor's negligence or the negligence of Contractor Representatives; 3) waive the Department's sovereign immunity under the laws of the State; or 4) otherwise impose liability on the Department for which it would not otherwise be responsible. Any provision, implication, or suggestion to the contrary is null and void.

**15. Limitation of Liability.**

The Department's liability for any claim arising from this Contract is limited to compensatory damages in an amount no greater than the sum of the unpaid balance of compensation due for goods or services rendered pursuant to and in compliance with the terms of the Contract. Such liability is further limited to a cap of \$100,000.

**16. Remedies.**

Nothing in this Contract will be construed to make the Contractor liable for force majeure events. Nothing in this Contract, including financial consequences for nonperformance, will limit the Department's right to pursue its remedies for other types of damages under the Contract, at law, or in equity. The Department may, in addition to other remedies available at law or equity, and upon notice to the Contractor, retain such monies from amounts due to the Contractor as may be necessary to satisfy any claim for damages, penalties, costs, and the like asserted by or against it. The Department may set off any liability or other obligation of the Contractor or its affiliates to the Department against any payments due the Contractor under any contract with the State.

**17. Waiver.**

The delay or failure by the Department to exercise or enforce any of its rights under this Contract does not constitute nor is to be deemed a waiver of the Department's right thereafter to enforce those rights, nor will any single or partial exercise of any such right preclude any other or further exercise thereof or the exercise of any other right.

**18. Record Retention.**

The Contractor shall retain records demonstrating its compliance with the terms of the Contract five (5) years after the expiration of the Contract and all pending matters, or the period required by the General Records Schedules maintained by the Florida Department of State (available at: <http://dos.myflorida.com/library-archives/records-management/general-records-schedules/>), whichever is longer. If the Contractor is required to comply with section 119.0701, F.S., then compliance with the retention of records in accordance with section 119.0701(2)(b)4., F.S., will fulfill the above stated requirement. If the Contractor's record retention requirements terminate prior to the requirements stated herein, the Contractor may meet the Department's record retention requirements for this Contract by transferring its records to the Department at that time, and by destroying duplicate records in accordance with section 501.171(8), F.S., and, if applicable, section 119.0701, F.S. The Contractor shall adhere to established information destruction standards such as those established by the National Institute of Standards and Technology Special Publication 800-88, "Guidelines for Media Sanitization" (2014). See <http://nvlpubs.nist.gov/nistpubs/SpecialPublications/NIST.SP.800-88r1.pdf>.

**19. Intellectual Property.**

- a. In accordance with State law, the Contractor shall not assert any rights to: 1) intellectual property created or otherwise developed specifically for the Department under this Contract or any prior agreement between the parties (which includes any deliverables); 2) intellectual property furnished by the Department; and 3) any data collected or created for the Department. The Contractor shall perfect the transfer of any such property or data to the Department upon completion, termination, or cancellation of the Contract and prior to payment of the final invoice. Any data provided must be in a format designated by the Department.
- b. If the Department or the State has authority to assert a right in any of the property or data, the Contractor shall assist, if necessary, in the assertion of such right.

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- c. Proceeds derived from the sale, licensing, marketing, or other authorization related to any such Department-controlled intellectual property rights shall belong to the Department, unless otherwise specified by applicable State law.
- d. Notwithstanding the foregoing, and unless otherwise specified in Attachment 2, Statement of Work, the Contractor's intellectual property rights that preexist this Contract will remain with the Contractor.
- e. If the Contractor fails to provide, or no longer can provide, a deliverable or service under the Contract that contains or otherwise utilizes intellectual property controlled by the Contractor, the Contractor shall grant the Department a royalty-free, paid-up, nonexclusive, perpetual license to use, modify, reproduce, distribute, publish, or release to others such Contractor-controlled intellectual property solely for use in connection with the deliverables or services under the Contract.

**20. Ownership of Property.**

Title to all property furnished by the Department under this Contract and deliverables provided to the Department shall remain property of the Department and/or become property of the Department upon receipt and acceptance. The Contractor shall perfect any transfer of the property to the Department upon completion, termination, or cancellation of the Contract prior to payment of the final invoice.

**21. Nonexclusive Contract.**

This Contract is not an exclusive license to provide the services described in the solicitation or the resulting Contract. The Department may, without limitation and without recourse by the Contractor, contract with other vendors to provide the same or similar services.

**22. Statutory Notices.**

Pursuant to sections 287.133 and 287.134, F.S., the following restrictions are placed on the ability of persons or entities placed on the convicted vendor list or the discriminatory vendor list:

- a. **Public Entity Crime.** A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit a bid, proposal, or reply on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in section 287.017, F.S., for CATEGORY TWO for a period of thirty-six (36) months following the date of being placed on the convicted vendor list.
- b. **Discriminatory Vendors.** An entity or affiliate that has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit a bid, proposal, or reply on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity.

The Contractor shall notify the Department if it or any of its suppliers, subcontractors, or consultants have been placed on the convicted vendor list or the discriminatory vendor list during the life of the Contract.

**23. Compliance with Federal, State, and Local Laws.**

- a. **Regulations.** The Contractor and all Contractor Representatives shall comply with all federal, state, and local regulations, including, but not limited to, nondiscrimination, wages, social security, workers' compensation, licenses, and registration requirements.
- b. **Choice of Law.** This Contract will be governed by and construed in accordance with the laws of the State.
- c. **Rehabilitation Act.** If applicable, the Contractor shall ensure that, as to its products and services it develops for the Department, electronic and information technology accessibility requirements of the Rehabilitation Act Amendments, 29 U.S.C. section 794 are met. Section 508 of the Rehabilitation Act Amendments, 29 U.S.C. section 794, compliance information on the supplies and services in this

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Contract are available on a website indicated by the Contractor. The Electronic and Information Technology standard can be found at: <http://www.section508.gov/>.

- d. **Scrutinized Companies.** The following paragraph applies regardless of the dollar value of the goods or services provided:

By entering into this Contract, in accordance with the requirements of section 287.135(5), F.S., the Contractor certifies that it is not participating in a boycott of Israel. At the Department's option, the Contract may be terminated if the Contractor is placed on the Quarterly List of Scrutinized Companies that Boycott Israel (referred to in statute as the "Scrutinized Companies that Boycott Israel List") or becomes engaged in a boycott of Israel.

The State Board of Administration maintains the "Quarterly List of Scrutinized Companies that Boycott Israel" at the following link:

<https://www.sbafla.com/fsb/FundsWeManage/FRSPensionPlan/GlobalGovernanceMandates.aspx>.

The following paragraph applies only when the goods or services to be provided are \$1 million or more:

By entering into this Contract, in accordance with the requirements of section 287.135, F.S., the Contractor certifies that it is not on the Scrutinized List of Prohibited Companies (referred to in statute as the "Scrutinized Companies with Activities in Sudan List" and the "Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List") and, to the extent that it is not preempted by Federal law, that it has not been engaged in business operations in Cuba or Syria. At the Department's option, the Contract may be terminated if such certification (or the certification regarding a boycott of Israel) is false, if the Contractor is placed on the Scrutinized List of Prohibited Companies, or, to the extent not preempted by Federal law, if the Contractor engages in business operations in Cuba or Syria.

The State Board of Administration maintains the "Scrutinized List of Prohibited Companies" under the quarterly reports section at the following link: <https://www.sbafla.com/fsb/PerformanceReports.aspx>.

#### **24. Employment Eligibility Verification.**

The Contractor is responsible for payment of costs, if any, and retention of records relating to employment eligibility verification. These records are exempt from Chapter 119, F.S. Verification requires the following:

- a. In cooperation with the Governor's Executive Order 11-116, the Contractor must participate in the federal E-Verify System for employment eligibility verification under the terms provided in the "Memorandum of Understanding" with the federal Department of Homeland Security if any new employees are hired to work on this Contract during the term of the Contract. The Contractor agrees to provide to the Department, within thirty (30) days of hiring new employees to work on this Contract, documentation of such enrollment in the form of a copy of the E-Verify "Edit Company Profile" screen, which contains proof of enrollment in the E-Verify System. Information on "E-Verify" is available at the following website: <http://www.dhsuscis.gov/e-verify>.
- b. The Contractor further agrees that it will require each subcontractor that performs work under this Contract to enroll and participate in the E-Verify System if the subcontractor hires new employees during the term of this Contract. The Contractor shall include this provision in any subcontract and obtain from the subcontractor(s) a copy of the "Edit Company Profile" screen indicating enrollment in the E-Verify System and make such record(s) available to the Department upon request.

#### **25. Data.**

- a. **Data Centers.** The Contractor shall only use data centers located in the United States when processing and storing State data under this Contract.
- b. **Requirements of Section 501.171, F.S.** If the Department shares data that is covered by section 501.171, F.S., with the Contractor in the process of fulfilling this Contract, the Contractor is responsible for fulfilling the requirements placed on the Department by section 501.171, F.S., at the Contractor's expense, in the event that the Contractor is responsible for a breach of this data. Notwithstanding any limitations on liability addressed in the Contract, if the Contractor fails to fulfill the requirements placed

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on the Department by section 501.171, F.S., the Contractor shall reimburse the Department for any and all costs incurred in fulfilling such requirements.

**26. Claims for Damages.**

Jurisdiction for any damages arising under the terms of the Contract will be in the courts of the State, and venue will be in the Second Judicial Circuit in and for Leon County. Both parties waive their right to a jury trial. Except as otherwise provided by law, the parties agree to be responsible for their own attorney's fees incurred in connection with disputes arising under the terms of this Contract.

**27. Independent Contractor.**

The Contractor is an independent contractor and is not an employee or agent of the Department.

**28. Subcontracting.**

- a. Consent. Unless otherwise specified in Attachment 2, Statement of Work, all services contracted for are to be performed solely by the Contractor and may not be subcontracted or assigned without the prior written consent of the Department.
- b. Replacement. The Department may, for cause, require the replacement of any Contractor Representative. For cause, includes, but is not limited to, technical or training qualifications, quality of work, change in security status, or non-compliance with an applicable Department policy or other requirement.
- c. Access. The Department may, for cause, deny access to the Department's secure information or any facility by any Contractor Representative.
- d. Continuing Obligation. The Department's actions under paragraphs b. or c. shall not relieve the Contractor of its obligation to perform all work in compliance with the Contract.
- e. Meetings. The Department will not deny Contractor Representatives access to meetings within the Department's facilities, unless the basis of the Department's denial is safety or security considerations.

**29. Guarantee of Parent Corporation.**

In the event the Contractor is a subsidiary of another corporation or other business entity, the Contractor asserts that its parent corporation will guarantee all the obligations of the Contractor for purposes of fulfilling the obligations of the Contract. In the event the Contractor is sold during the period the Contract is in effect, the Contractor agrees that it will be a requirement of sale that the new parent company guarantee all the obligations of the Contractor.

**30. Survival.**

The respective obligations of the parties, which by their nature would continue beyond the termination or expiration of this Contract, including without limitation, the obligations regarding confidentiality, proprietary interests, and public records, will survive termination, cancellation, or expiration of this Contract.

**31. Exit Transition Services.**

If not otherwise addressed in Attachment 2, Statement of Work, the Contractor has the affirmative obligation to provide to the Department, or its designee, all reasonable services necessary for the transfer of knowledge regarding the services and deliverables provided under the Contract (Exit Transition Services) to facilitate the orderly transfer of such services to the Department or its designee. If Exit Transition Services are necessary, such services may continue for up to six (6) months after termination, expiration, or cancellation of the Contract, at no cost to the Department.

**32. Third Parties.**

The Department shall not be deemed to assume any liability for the acts, omissions to act, or negligence of the Contractor or Contractor Representatives, nor shall the Contractor disclaim its own negligence to the Department or any third party. This Contract does not and is not intended to confer any rights or remedies upon any person other than the parties. If the Department consents to a subcontract, the Contractor will specifically disclose that this Contract does not create any third-party rights. Further, no third parties shall rely upon any of the rights and obligations created under this Contract.

**33. Employment of State Employees.**

During the term of this Contract, the Contractor shall not knowingly employ or subcontract with any person (including any nongovernmental entity in which such person has any employment or other material interest as defined in section 112.312(15), F.S.), in connection with this Contract, who has participated in the performance or procurement of this Contract except as provided in section 112.3185, F.S.

**34. Audits.**

The Contractor understands its duty, pursuant to section 20.055(5), F.S., to cooperate with the Inspector General in any investigation, audit, inspection, review, or hearing. The Contractor will comply with this duty and ensure that subcontracts issued under this Contract, if any, impose this requirement, in writing, on its subcontractors.

**35. Travel Reimbursement.**

Any travel expenses allowable under this Contract must be submitted in accordance with section 112.061, F.S.

**36. Use of State Funds to Purchase or Improve Real Property.**

Any State funds provided for the purchase of, or improvements to real property, are contingent upon the Contractor or political subdivision granting to the State a security interest in the property at least in the amount of State funds provided, for at least five (5) years from the date of purchase or the completion of the improvements, or as further required by law.

**37. Assignment.**

Unless otherwise required by law, the Contractor shall not sell, assign or transfer any of its rights, duties or obligations under the Contract, or under any purchase order issued pursuant to the Contract, without the prior written consent of the Department. In the event of any assignment, the Contractor remains secondarily liable for performance of the Contract, unless the Department expressly waives such secondary liability. The Department may assign the Contract with prior written notice to the Contractor of its intent to do so.

**38. Lobbying.**

The following replaces the first sentence of Section 18, Lobbying and Integrity, of Attachment 4, PUR 1000:

The Contractor agrees that funds received by it under this Contract will not be expended for the purpose of lobbying the Legislature, the judicial branch, or a State agency in violation of sections 11.062 or 216.347, F.S. Pursuant to the requirements of section 287.058(6), F.S., during the Contract term, the Contractor may lobby the executive or legislative branch concerning the scope of services, performance, term, or compensation regarding the Contract.

**39. Contractor Representatives.**

All Contractor Representatives shall be properly trained technicians who meet or exceed any specified training qualifications. Upon request, the Contractor shall furnish a copy of technical certification or other proof of qualification. All Contractor Representatives must comply with all security and administrative requirements of the Department and with all controlling laws and regulations relevant to the services they are providing under the Contract. The State may conduct, and the Contractor shall cooperate in, a security background check or other assessment of any Contractor Representative. The Department may refuse access to, or require replacement of, any Contractor Representative for cause, including, but not limited to, lack of technical or training qualifications, quality of work, change in security status, or noncompliance with the Department's security or administrative requirements. Such approval shall not relieve the Contractor of its obligation to perform all work in compliance with the Contract. The Department may reject and bar from any facility, for cause, any Contractor Representatives.

**DEPARTMENT OF FINANCIAL SERVICES  
STATEMENT OF WORK  
Professional Consultant Services to Develop  
XBRL Taxonomies for Local Government Reporting**

**1819-02 RFP AC  
ATTACHMENT 2**

**1. Scope of Work**

The Contractor shall provide professional consultant services to the Florida Department of Financial Services (Department), for: the development of one or more eXtensible Business Reporting Language (XBRL) taxonomies suitable for state, county, municipal, and special district financial filings; an assessment of LOGER data comprehensiveness, standardization and uniformity in reporting, and additional options for reporting; software development requirements and testing criteria; and system validation.

**2. Definitions**

In this Statement of Work (SOW), the following terms shall be defined as set forth below:

Annual Financial Report (AFR) – An annual report that must be submitted to the Department by each local governmental entity that is determined to be a reporting entity, as defined by Generally Accepted Accounting Principles, in a format prescribed by the Department.

Business Days – Monday through Friday, inclusive, except for State government holidays.

Chief Financial Officer (CFO) – The chief fiscal officer of the State, responsible for settling and approving accounts against the state and keeping all state funds and securities. The head of the Department of Financial Services; may also be known as the Treasurer.

Contractor – The Respondent selected from the Request for Proposal (RFP) to fulfill the requirements of this SOW.

Department – The Florida Department of Financial Services, which is established within the organizational structure of the executive branch of state government.

eXtensible Business Reporting Language (XBRL) – A freely available and global standard for exchanging business information, which allows the expression of semantic meaning commonly required in business reporting.

Florida Administrative Code – The official compilation of the administrative rules of Florida's regulatory agencies.

Generally Accepted Accounting Principles (GAAP) – A collection of commonly followed accounting rules and standards for financial reporting. GAAP specifications include definitions of concepts and principles.

Governmental Accounting Standards Board (GASB) – The source of Generally Accepted Accounting Principles (GAAP) used by state and local governments in the United States. GASB issues pronouncements in order to set the principles to be used by the local government entities.

Local Government Electronic Reporting System (LOGER) – An on-line electronic submission system for submission of AFRs as required by Rule 69I-51.003, Florida Administrative Code.

Local Governmental Entity (LGE) – A county agency, a municipality, or a special district as defined in section 189.012, Florida Statutes (F.S.). For purposes of section 218.32, F.S., the term also includes a housing authority created under chapter 421, F.S. There are currently approximately 2,700 Local Governmental Entities in the State of Florida.

Taxonomy/ies – A taxonomy or set of taxonomies.

Uniform Accounting System (UAS) Manual - Uniform classification of accounts for use by LGEs, pursuant to section 218.33, F.S., organized in a manual that provides detailed guidance regarding the required reporting by LGEs of their respective assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, and expenditures.

### **3. Background**

Section 218.32, F.S., requires LGEs in the state of Florida to submit an AFR for the previous fiscal year to the Department no later than nine months from the end of the fiscal year (unless an audit is required, in which case the AFR must be filed within forty-five (45) days of completion of the audit, but no later than nine months after the end of the fiscal year). These AFRs are submitted to the Department electronically through LOGER and currently consist of total long-term debt, revenue, and expenditure details by fund type, and component unit total revenues, expenditures, and debt. In addition to the AFR, each LGE is required to submit either a financial audit report or data element worksheet if a financial audit is not required to be submitted to the Department. The Department verifies the financial information included in the AFR by reconciling AFR total revenues, expenditures, and long-term debt amounts to the LGE's audited financial statements or data element worksheet. The Department makes the verified AFR data available to specific stakeholders and the public on the CFO's transparency website.

The AFR form prescribed by the Department has changed over time. AFRs were once essentially general purpose financial statements that also included detailed accounts prescribed by the Uniform Accounting System (UAS). The current AFR form only includes total long-term debt, revenue, and expenditure details by fund type, and local government component unit total revenues, total expenditures, and total debt.

The Department recognizes that the current format is designed to meet the needs for presentation of the Department's verified report as required by section 218.32, F.S.; however, the AFR format may not meet the needs of other stakeholders. The Department is looking to revise the report format to reflect special purpose financial statements, while maintaining detail accounts prescribed by the UAS Manual. The theory behind the revised report form is that when the form

is completed according to instructions, the fund type and account group (capital assets and long-term liabilities), segmented financial information in the combined statements, segmented information for proprietary funds in the combining statements, and other requested information should constitute fair presentation in conformity with GAAP. Additionally, utilizing the UAS Manual codes as the base line (*i.e.*, general ledger codes) for developing data elements of the taxonomy/ies ensures uniformity in reporting across the LGEs.

By making a more comprehensive AFR available through the Florida Open Financial Statement System, the Department will serve as a central repository for Florida local government financial information.

During the 2018 session, the Legislature amended section 218.32, F.S., to require the Chief Financial Officer to create an interactive repository of financial statement information beginning July 1, 2018, which will become known as the Florida Open Financial Statement System. It also required the development of an XBRL taxonomy/ies that is suitable for state, county, municipal, and special district financial filings. Chapter 2018-102, Laws of Florida, requires the development of the system and taxonomy/ies by December 31, 2021, and for LGEs to transition fully to XBRL format financial filings by September 1, 2022.

The Department is seeking information to assist in the development of the system as well as the development of a taxonomy/ies based on Florida's local government reporting requirements.

In addition to the development of the taxonomy/ies to guide the system design and meet XBRL requirements, the Department wishes to explore additional methods to achieve greater standardization and uniformity to the comprehensive data collected from local governments. To accomplish this goal, the Department is seeking an assessment of LOGER, its capabilities, and its ability to more fully take advantage of technology and standardized business reporting methods to collect local government financial information in a more efficient manner.

#### **4. Duration.**

A. Term. The Contract will begin upon execution. The services under this Contract are separated into two Phases (see Section 6 of Attachment 2, Statement of Work). Phase 1 will commence upon Contract execution. Phase 2 will commence on July 1, 2019, subject to appropriation and the availability of funds. The Contractor shall not begin any deliverable in Phase 2 without written authorization from the Department. Unless terminated earlier in accordance with the terms of the Contract, the Contract will end on June 30, 2019, unless funds for the Contract are appropriated and available in the fiscal year beginning July 1, 2019, at which time the Contract will end upon the completion of all deliverables not to exceed December 31, 2021.

B. Renewals. There are no renewals for this Contract.

#### **5. Payment Provisions.**

A. Compensation. This is a fixed price contract. The Contractor will receive compensation for the services performed under this Contract in the amount stated in the attached Price Response Form (Attachment C), which is incorporated by reference.

B. Expenses. No costs or expenses, including travel expenses, incurred by the Contractor under this Contract will be reimbursed by the Department.

C. Invoicing. Invoices must be submitted in sufficient detail for preaudit and postaudit thereof, as required by section 287.058, F.S. The contractor shall submit invoices within 45 days of the Department's acceptance of the associated deliverable(s).

## 6. Contractor Responsibilities.

### A. Deliverables, Tasks, Performance Measures, Due Dates and Financial Consequences.

<b>PHASE 1 (Deliverable 1)</b>		
<b>Deliverable 1: Timeline &amp; Milestones for Development of Taxonomies and Analysis of Data Standardization &amp; Uniformity</b>		
<b>TASKS</b>	<b>PERFORMANCE MEASURES / DUE DATE</b>	<b>FINANCIAL CONSEQUENCES</b>
<p>1) The Contractor shall facilitate a kickoff meeting with the Department. At a minimum, the kickoff meeting shall include:</p> <ul style="list-style-type: none"> <li>(a) Introductions – key staff and team members assigned to support the project.</li> <li>(b) Purpose of the meeting – Department to describe overall project goals and objectives, Contractor to provide vision for working with and supporting the Department to accomplish these.</li> <li>(c) Minutes – Contractor to provide detailed minutes, complete with attendee list.</li> </ul> <p>2) The Contractor shall submit a proposed work plan to the Department. At a minimum, the proposed work plan must include:</p> <ul style="list-style-type: none"> <li>(a) A description of the proposed method for obtaining and evaluating stakeholder input.</li> <li>(b) A description of the planned approach for development of a taxonomy/ies that, at a minimum, accounts for: <ul style="list-style-type: none"> <li>(i) Statement of Fund Balance.</li> <li>(ii) Statement of Net Position.</li> <li>(iii) Statements of Revenues, Expenditures, and Changes in Fund Balance.</li> <li>(iv) Statements of Revenues, Expenses, and Changes in Net</li> </ul> </li> </ul>	<p>1) The Contractor shall facilitate the kickoff meeting within three (3) Business Days of the commencement of the Contract.</p> <p>2) The Contractor shall submit the proposed work plan to the Department within five (5) Business Days of the kickoff meeting.</p> <p>3) The Contractor shall submit a revised proposed work plan to the Department as required by Task 3 of this Deliverable within five (5) Business Days of the Department's request.</p> <p>4) The Contractor shall submit the proposed Schedule to the Department within ten (10) Business Days of the kickoff meeting.</p>	<p>The Department will reduce the invoice amount due to the Contractor by \$500 for each Business Day beyond five (5) Business Days from the identified due date that the kickoff meeting, proposed work plan, revised work plan, or proposed Schedule are late.</p>

	<p>Position.</p> <p>(v) Capital Assets.</p> <p>(vi) Long-term Liabilities.</p> <p>(c) A recommendation regarding whether one or several taxonomies should be developed and a justification for that recommendation.</p> <p>(d) A recommendation for “open” or “closed” taxonomies and the justification for that recommendation, e.g., citations, references, etc.</p> <p>(e) A description of the proposed method to be utilized in conducting the assessment of the comprehensiveness of local government financial data collected by LOGER, its capabilities regarding data standardization and uniformity, and standardized business reporting methods.</p> <p>(f) Estimated delivery dates for the five deliverables listed in this Statement of Work.</p>	
3)	If the Department requests revisions to the Contractor’s proposed work plan, the Contractor shall submit a revised proposed work plan based on the Department’s input to the Department for approval.	
4)	The Contractor shall submit a proposed Schedule for Development of Taxonomy/ies to the Department (Schedule). The Schedule must identify all specific tasks and milestones, and the corresponding target completion dates for these, necessary to successfully execute the work plan.	

## PHASE 2 (Deliverables 2 – 5)

The Contractor shall not begin any deliverable in Phase 2 without written authorization from the Department.

### Deliverable 2: Taxonomy or Taxonomies

TASKS	PERFORMANCE MEASURES / DUE DATE	FINANCIAL CONSEQUENCES
<p>1) The Contractor shall develop a taxonomy/ies that fulfills the financial statement reporting requirements of the LGEs. The taxonomy/ies must also, at a minimum:</p> <p>(a) Contain data elements for presentation of the following:</p>	<p>1) The Contractor shall submit a taxonomy/ies meeting the Department’s criteria (see Tasks 1-5 of this Deliverable) within 130 Business Days of</p>	<p>The Department will reduce the invoice amount due to the Contractor by \$1,000 for each Business Day beyond five (5) Business Days from the</p>

<ul style="list-style-type: none"> <li>(i) Statements of Fund Balance.</li> <li>(ii) Statements of Net Position.</li> <li>(iii) Statements of Revenues, Expenditures, and Changes in Fund Balance.</li> <li>(iv) Statements of Revenues, Expenses, and Changes in Net Position.</li> <li>(v) Capital Assets.</li> <li>(vi) Long-term Liabilities.</li> </ul> <p>(b) Allow for UAS Manual codes to be rolled up into financial statements, where applicable.</p> <p>(c) Be GASB compliant and conform to all relevant requirements of Florida Statutes, Florida Administrative Code, current LGE reporting requirements, and Department policies and procedures.</p> <p>2) The taxonomy/ies shall be sufficient to meet the reporting requirements of each type of governmental entity in the State.</p> <p>3) The taxonomy/ies shall be designed for rapid scalability and flexibility, such that the taxonomy/ies can be built upon with ease.</p> <p>4) The Contractor will consult with the Department to determine the specifications for the initial taxonomy/ies and review all reports currently submitted to various stakeholders and entities by the local governments to ensure inclusion of the most appropriate number and type of data elements.</p> <p>5) In preparation of the taxonomy/ies, the Contractor shall, at a minimum, consult Attachment G, Chart of Accounts Final Report.</p> <p>6) If the Department requests revisions to the Contractor's taxonomy/ies, the Contractor must submit a revised taxonomy/ies based on the Department's input to the Department for approval.</p>	<p>written authorization to begin deliverable.</p> <p>2) The Contractor will submit the revised taxonomy/ies to the Department as required by Task 6 of this Deliverable within ten (10) Business Days of the Department's request.</p>	<p>identified due date that the taxonomy/ies or revised taxonomy/ies is late.</p>
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<b>Deliverable 3: Assessment of LOGER</b>		
<b>TASKS</b>	<b>PERFORMANCE MEASURES / DUE DATE</b>	<b>FINANCIAL CONSEQUENCES</b>
<p>1) The Contractor shall develop and submit an assessment of LOGER (Assessment). The Assessment must include the following:</p> <ul style="list-style-type: none"> <li>(a) An analysis of the comprehensiveness of local government financial data collected by LOGER.</li> <li>(b) An analysis of LOGER's capabilities regarding data standardization and uniformity.</li> <li>(c) An analysis of standardized business reporting methods to include XBRL.</li> <li>(d) An analysis of LOGER's ability to utilize other methods of reporting data in a uniform and comparative manner.</li> </ul> <p>2) If the Department requests revisions to the Assessment, the Contractor shall submit one or more revised versions of the Assessment based on the Department's input to the Department for approval.</p>	<p>1) The Contractor shall submit the Assessment within 130 Business Days of written authorization to begin deliverable.</p> <p>2) The Contractor shall submit a revised version of the Assessment to the Department as required by Task 2 of this Deliverable within ten (10) Business Days of the Department's request.</p>	<p>The Department will reduce the invoice amount due to the Contractor by \$500 for each Business Day beyond five (5) Business Days from the identified due date that the Assessment or a revised version of the Assessment is late.</p>
<b>Deliverable 4: Software Development Requirements and Testing Criteria</b>		
<b>TASKS</b>	<b>PERFORMANCE MEASURES / DUE DATE</b>	<b>FINANCIAL CONSEQUENCES</b>
<p>1) Consistent with the final taxonomy/ies provided in Deliverable 2, the Contractor will submit written functional, business, and technical requirements to the Department for approval. These requirements must be in sufficient detail to enable the Department's software developers to create functions that will collect data in both the XBRL and UAS formats, translate between those formats, and issue financial reports in those formats.</p> <p>2) If the Department requests changes to the written requirements, the Contractor will submit revised written requirements based on the Department's input to the Department for approval.</p> <p>3) The Contractor shall develop testing criteria and scripts that will verify that the software functions (defined in Task 1 of this</p>	<p>1) The Contractor shall submit written requirements as required by Task 1 of this Deliverable within twenty (20) Business Days of written authorization to begin deliverable.</p> <p>2) The Contractor shall submit revised written requirements to the Department as required by Task 2 of this Deliverable within five (5) Business Days of the Department's request.</p>	<p>1) The Department will reduce the invoice amount due to the Contractor by \$1,000 for each Business Day beyond five (5) Business Days from the identified due date that the written functional, business, and technical requirements; testing criteria and scripts; or any requested changes to those requirements, testing criteria, or scripts are late.</p> <p>2) The Department will reduce the invoice amount due to the Contractor by \$100 for each Business Day</p>

<p>Deliverable) perform in accordance with the requirements in Task 1 of this Deliverable. The criteria and scripts must be submitted to the Department for approval.</p> <p>4) If the Department requests changes to the testing criteria and/or scripts, the Contractor will submit the revised document(s) based on the Department's input to the Department for approval.</p> <p>5) The Contractor shall provide written or verbal advice to software developers during the implementation of software functions (defined in Task 1 of this Deliverable) and advise on any use and corrections of the testing criteria and scripts (defined in Task 3 of this Deliverable).</p>	<p>3) The Contractor shall submit testing criteria and scripts as required by Task 3 of this Deliverable within twenty (20) Business Days of the review and approval of the written requirements in Task 2 of this Deliverable or Task 1 of this Deliverable if no changes are requested.</p> <p>4) The Contractor shall submit revised testing criteria and/or scripts to the Department as required by Task 4 of this Deliverable within five (5) Business Days of the Department's request.</p> <p>5) The Contractor shall submit written or verbal assistance no later than two (2) Business Days after the Department's request.</p>	<p>beyond two (2) Business Days from the request for consultation.</p>
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#### **Deliverable 5: System Validation**

TASKS	PERFORMANCE MEASURES / DUE DATE	FINANCIAL CONSEQUENCES
<p>The Contractor will validate the proper implementation of the defined taxonomy/ies (Deliverable 4), in the user system (Production Environment) as evidenced by the sign-off of a Department user.</p>	<p>The Contractor must obtain a Department user's sign-off that the system is working properly and submit that document to the Department's Contract Manager within forty-five (45) Business Days from the Department's written authorization to begin deliverable.</p>	<p>The Department will reduce the invoice amount due to the Contractor by \$1,000 for each Business Day beyond five (5) Business Days from the identified due date that the validation of the proper implementation of the defined taxonomy/ies in the user system (Production</p>

		Environment) as evidenced by the sign-off of a Department user is late.
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B. Acceptance of Deliverables.

- 1) All deliverables must be submitted to the Department's Contract Manager for review and approval. The Department will only accept a deliverable for payment after the Department's Contract Manager determines that it is approved and meets the applicable criteria specified in the Performance Measures/Due Date column of the table in Section 6 - Contractor Responsibilities above. Failure to receive acceptance on a deliverable from the Department's Contract Manager within twenty (20) calendar days after the Department has received the deliverable means automatic non-acceptance by the Department, unless stated otherwise by the Division's Contract Manager in writing. The Department reserves the right to require the Contractor to revise deliverables previously approved at no additional cost to the Department for any inadequate or insufficient information.
- 2) Rejected Deliverable: In the event a deliverable is not accepted by the Division's Contract Manager, the Contractor has five (5) Business Days from the date of the rejection to correct the identified deficiencies in that deliverable. If the Contractor fails to make the corrections in the time and manner specified, the financial consequences defined in the Financial Consequences column of the table in Section 6 - Contractor Responsibilities above will be applied.

**7. Department's Responsibilities.**

- A. The Department will provide documents and information to the Contractor, as needed, to equip the Contractor to provide the services requested under this SOW.
- B. If the Contractor deems it necessary to conduct work offsite, the Department will provide a laptop with connectivity to the DFS network that can be accessed remotely. Laptop and accessories must be returned to the Department at the conclusion of the project.
- C. If the Contractor deems it necessary to conduct work onsite, the Department will provide a work space, other equipment, internet connectivity, etc., as determined necessary by the Department.
- D. The Department will notify Contractor, in writing, when deliverables do not conform to the minimum acceptance criteria as specified in Section 6, Contractor Responsibilities.

**7. Financial Consequences for Nonperformance.**

If the Contractor fails to complete or submit a deliverable in the manner specified in Section 6., Contractor Responsibilities, the Department will reduce the Contractor's invoice for that deliverable as described in the Financial Consequences column of the table in Section 6., Contractor Responsibilities, above.

## **9. Miscellaneous Contract Terms.**

- A. Transition Plan – The following supplements the provisions of Section 31, Exit Transition Services, of Attachment 1, Standard Terms and Conditions Applicable to Competitively Procured Contracts. The Contractor agrees to cooperate to affect an orderly and efficient transition of services to the Department or a successor contractor, if necessary. When appropriate, the Contractor's assigned personnel shall meet with the successor contractor to coordinate the transition of services. At a minimum, the transition will include SOW-specific training, transfer of data, addressing transition period error correction, as well as the transition of SOW-specific items such as Department furnished supplies, materials, and/or equipment.
- B. PUR 1000 – The following provisions found in PUR 1000, available at [http://dms.myflorida.com/business\\_operations/state\\_purchasing/documents\\_forms\\_references\\_resources/purchasing\\_forms](http://dms.myflorida.com/business_operations/state_purchasing/documents_forms_references_resources/purchasing_forms), are not applicable to this Contract:
  - 1) Section 4. Price Changes Applicable only to Term Contracts, subsection (e), Equitable Adjustment
  - 2) Section 5. Additional Quantities
  - 3) Section 6. Packaging
  - 4) Section 8. Safety Standards
  - 5) Section 11. Transportation and Delivery
  - 6) Section 12. Installation
  - 7) Section 20. Limitation of Liability
  - 8) Section 39. Leases and Installment Purchases
  - 9) Section 43. Cooperative Purchasing
- C. Remedies – In addition to the remedies listed in Section 16, Remedies, of Attachment 1, Standard Terms and Conditions Applicable to Competitively Procured Contracts, the Contractor's failure to timely and satisfactorily perform may result in the Department requiring the Contractor to provide a corrective action plan, at the Contractor's expense, the terms of which must be mutually agreed to by the parties in writing. The plan must specify the financial consequences to be applied after the effective date of the corrective action plan.

**State of Florida  
PUR 1000  
General Contract Conditions**

**1819-02 RFP AC  
ATTACHMENT 4**

**Contents**

1. Definitions.
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Professional Consultant Services to Develop XBRL Taxonomies for Local Government Reporting

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**1. Definitions.** The definitions contained in s. 60A-1.001, F.A.C. shall apply to this agreement. The following additional terms are also defined:

- (a) “Contract” means the legally enforceable agreement that results from a successful solicitation. The parties to the Contract will be the Customer and Contractor.
- (b) “Customer” means the State agency or other entity identified in a contract as the party to receive commodities or contractual services pursuant to a contract or that orders commodities or contractual services via purchase order or other contractual instrument from the Contractor under the Contract. The “Customer” may also be the “Buyer” as defined in the PUR 1001 if it meets the definition of both terms.
- (c) “Product” means any deliverable under the Contract, which may include commodities, services, technology or software.
- (d) “Purchase order” means the form or format a Customer uses to make a purchase under the Contract (e.g., a formal written purchase order, electronic purchase order, procurement card, contract or other authorized means).

**2. Purchase Orders.** In contracts where commodities or services are ordered by the Customer via purchase order, Contractor shall not deliver or furnish products until a Customer transmits a purchase order. All purchase orders shall bear the Contract or solicitation number, shall be placed by the Customer directly with the Contractor, and shall be deemed to incorporate by reference the Contract and solicitation terms and conditions. Any discrepancy between the Contract terms and the terms stated on the Contractor’s order form, confirmation, or acknowledgement shall be resolved in favor of terms most favorable to the Customer. A purchase order for services within the ambit of section 287.058(1) of the Florida Statutes shall be deemed to incorporate by reference the requirements of subparagraphs (a) through (f) thereof. Customers shall designate a contract manager and a contract administrator as required by subsections 287.057(15) and (16) of the Florida Statutes.

**3. Product Version.** Purchase orders shall be deemed to reference a manufacturer’s most recently release model or version of the product at the time of the order, unless the Customer specifically requests in writing an earlier model or version and the contractor is willing to provide such model or version.

**4. Price Changes Applicable only to Term Contracts.** If this is a term contract for commodities or services, the following provisions apply.

- (a) Quantity Discounts. Contractors are urged to offer additional discounts for one time delivery of large single orders. Customers should seek to negotiate additional price concessions on quantity

purchases of any products offered under the Contract. State Customers shall document their files accordingly.

- (b) **Best Pricing Offer.** During the Contract term, if the Customer becomes aware of better pricing offered by the Contractor for substantially the same or a smaller quantity of a product outside the Contract, but upon the same or similar terms of the Contract, then at the discretion of the Customer the price under the Contract shall be immediately reduced to the lower price.
  - (c) **Sales Promotions.** In addition to decreasing prices for the balance of the Contract term due to a change in market conditions, a Contractor may conduct sales promotions involving price reductions for a specified lesser period. A Contractor shall submit to the Contract Specialist documentation identifying the proposed (1) starting and ending dates of the promotion, (2) products involved, and (3) promotional prices compared to then-authorized prices. Promotional prices shall be available to all Customers. Upon approval, the Contractor shall provide conspicuous notice of the promotion.
  - (d) **Trade-In.** Customers may trade-in equipment when making purchases from the Contract. A trade-in shall be negotiated between the Customer and the Contractor. Customers are obligated to actively seek current fair market value when trading equipment, and to keep accurate records of the process. For State agencies, it may be necessary to provide documentation to the Department of Financial Services and to the agency property custodian pursuant to Chapter 273, F.S.
  - (e) **Equitable Adjustment.** The Customer may, in its sole discretion, make an equitable adjustment in the Contract terms or pricing if pricing or availability of supply is affected by extreme and unforeseen volatility in the marketplace, that is, by circumstances that satisfy all the following criteria: (1) the volatility is due to causes wholly beyond the Contractor's control, (2) the volatility affects the marketplace or industry, not just the particular Contract source of supply, (3) the effect on pricing or availability of supply is substantial, and (4) the volatility so affects the Contractor that continued performance of the Contract would result in a substantial loss.
- 5. Additional Quantities.** For a period not exceeding ninety (90) days from the date of solicitation award, the Customer reserves the right to acquire additional quantities up to the amount shown on the solicitation but not to exceed the threshold for Category Two at the prices submitted in the response to the solicitation.
- 6. Packaging.** Tangible product shall be securely and properly packed for shipment, storage, and stocking in appropriate, clearly labeled, shipping containers and according to accepted commercial practice, without extra charge for packing materials, cases, or other types of containers. All containers and packaging shall become and remain Customer's property.
- 7. Inspection at Contractor's Site.** The Customer reserves the right to inspect, at any reasonable time with prior notice, the equipment or product or plant or other facilities of a Contractor to assess conformity with Contract requirements and to determine whether they are adequate and suitable for proper and effective Contract performance.
- 8. Safety Standards.** All manufactured items and fabricated assemblies subject to operation under pressure, operation by connection to an electric source, or operation involving connection to a manufactured, natural, or LP gas source shall be constructed and approved in a manner acceptable to the appropriate State inspector. Acceptability customarily requires, at a minimum, identification

marking of the appropriate safety standard organization, where such approvals or listings have been established for the type of device offered and furnished, for example: the American Society of Mechanical Engineers for pressure vessels; the Underwriters Laboratories and/or National Electrical Manufacturers' Association for electrically operated assemblies; and the American Gas Association for gas-operated assemblies. In addition, all items furnished shall meet all applicable requirements of the Occupational Safety and Health Act and state and federal requirements relating to clean air and water pollution.

- 9. Americans with Disabilities Act.** Contractors should identify any products that may be used or adapted for use by visually, hearing, or other physically impaired individuals.
- 10. Literature.** Upon request, the Contractor shall furnish literature reasonably related to the product offered, for example, user manuals, price schedules, catalogs, descriptive brochures, etc.
- 11. Transportation and Delivery.** Prices shall include all charges for packing, handling, freight, distribution, and inside delivery. Transportation of goods shall be FOB Destination to any point within thirty (30) days after the Customer places an Order. A Contractor, within five (5) days after receiving a purchase order, shall notify the Customer of any potential delivery delays. Evidence of inability or intentional delays shall be cause for Contract cancellation and Contractor suspension.
- 12. Installation.** Where installation is required, Contractor shall be responsible for placing and installing the product in the required locations at no additional charge, unless otherwise designated on the Contract or purchase order. Contractor's authorized product and price list shall clearly and separately identify any additional installation charges. All materials used in the installation shall be of good quality and shall be free of defects that would diminish the appearance of the product or render it structurally or operationally unsound. Installation includes the furnishing of any equipment, rigging, and materials required to install or replace the product in the proper location. Contractor shall protect the site from damage and shall repair damages or injury caused during installation by Contractor or its employees or agents. If any alteration, dismantling, excavation, etc., is required to achieve installation, the Contractor shall promptly restore the structure or site to its original condition. Contractor shall perform installation work so as to cause the least inconvenience and interference with Customers and with proper consideration of others on site. Upon completion of the installation, the location and surrounding area of work shall be left clean and in a neat and unobstructed condition, with everything in satisfactory repair and order.
- 13. Risk of Loss.** Matters of inspection and acceptance are addressed in s. 215.422, F.S. Until acceptance, risk of loss or damage shall remain with the Contractor. The Contractor shall be responsible for filing, processing, and collecting all damage claims. To assist the Contractor with damage claims, the Customer shall: record any evidence of visible damage on all copies of the delivering carrier's Bill of Lading; report damages to the carrier and the Contractor; and provide the Contractor with a copy of the carrier's Bill of Lading and damage inspection report. When a Customer rejects a product, Contractor shall remove it from the premises within ten days after notification or rejection. Upon rejection notification, the risk of loss of rejected or non-conforming product shall remain with the Contractor. Rejected product not removed by the Contractor within ten days shall be deemed abandoned by the Contractor, and the Customer shall have the right to dispose of it as its own property. Contractor shall reimburse the Customer for costs and expenses incurred in storing or effecting removal or disposition of rejected product.

**14. Transaction Fee.** The State of Florida has instituted MyFloridaMarketPlace, a statewide eProcurement System (“System”). Pursuant to section 287.057(23), Florida Statutes (2002), all payments shall be assessed a Transaction Fee of one percent (1.0%), which the Contractor shall pay to the State, unless exempt pursuant to 60A-1.032, F.A.C.

For payments within the State accounting system (FLAIR or its successor), the Transaction Fee shall, when possible, be automatically deducted from payments to the Contractor. If automatic deduction is not possible, the Contractor shall pay the Transaction Fee pursuant to Rule 60A-1.031(2), F.A.C. By submission of these reports and corresponding payments, Contractor certifies their correctness. All such reports and payments shall be subject to audit by the State or its designee.

Contractor shall receive a credit for any Transaction Fee paid by the Contractor for the purchase of any item(s) if such item(s) are returned to the Contractor through no fault, act, or omission of the Contractor. Notwithstanding the foregoing, a Transaction Fee is non-refundable when an item is rejected or returned, or declined, due to the Contractor’s failure to perform or comply with specifications or requirements of the agreement.

Failure to comply with these requirements shall constitute grounds for declaring the Contractor in default and recovering reprocurement costs from the Contractor in addition to all outstanding fees.

**CONTRACTORS DELINQUENT IN PAYING TRANSACTION FEES MAY BE SUBJECT TO BEING REMOVED FROM THE DEPARTMENT OF MANAGEMENT SERVICES’ VENDOR LIST AS PROVIDED IN RULE 60A-1.006, F.A.C.**

**15. Invoicing and Payment.** Invoices shall contain the Contract number, purchase order number if applicable, and the appropriate vendor identification number. The State may require any other information from the Contractor that the State deems necessary to verify any purchase order placed under the Contract.

At the State's option, Contractors may be required to invoice electronically pursuant to guidelines of the Department of Management Services. Current guidelines require that Contractor supply electronic invoices in lieu of paper-based invoices for those transactions processed through the system. Electronic invoices shall be submitted to the Customer through the Ariba Supplier Network (ASN) in one of the following mechanisms – EDI 810, cXML, or web-based invoice entry within the ASN.

Payment shall be made in accordance with sections 215.422 and 287.0585 of the Florida Statutes, which govern time limits for payment of invoices. Invoices that must be returned to a Contractor due to preparation errors will result in a delay in payment. Contractors may call (850) 413-7269 Monday through Friday to inquire about the status of payments by State Agencies. The Customer is responsible for all payments under the Contract. A Customer’s failure to pay, or delay in payment, shall not constitute a breach of the Contract and shall not relieve the Contractor of its obligations to the Department or to other Customers.

**16. Taxes.** The State does not pay Federal excise or sales taxes on direct purchases of tangible personal property. The State will not pay for any personal property taxes levied on the Contractor or for any taxes levied on employees’ wages. Any exceptions to this paragraph shall be explicitly noted by the Customer in the special contract conditions section of the solicitation or in the Contract or purchase order.

**17. Governmental Restrictions.** If the Contractor believes that any governmental restrictions have been imposed that require alteration of the material, quality, workmanship or performance of the products offered under the Contract, the Contractor shall immediately notify the Customer in writing, indicating the specific restriction. The Customer reserves the right and the complete discretion to accept any such alteration or to cancel the Contract at no further expense to the Customer.

**18. Lobbying and Integrity.** Customers shall ensure compliance with Section 11.062, FS and Section 216.347, FS. The Contractor shall not, in connection with this or any other agreement with the State, directly or indirectly (1) offer, confer, or agree to confer any pecuniary benefit on anyone as consideration for any State officer or employee's decision, opinion, recommendation, vote, other exercise of discretion, or violation of a known legal duty, or (2) offer, give, or agree to give to anyone any gratuity for the benefit of, or at the direction or request of, any State officer or employee. For purposes of clause (2), "gratuity" means any payment of more than nominal monetary value in the form of cash, travel, entertainment, gifts, meals, lodging, loans, subscriptions, advances, deposits of money, services, employment, or contracts of any kind. Upon request of the Customer's Inspector General, or other authorized State official, the Contractor shall provide any type of information the Inspector General deems relevant to the Contractor's integrity or responsibility. Such information may include, but shall not be limited to, the Contractor's business or financial records, documents, or files of any type or form that refer to or relate to the Contract. The Contractor shall retain such records for the longer of (1) three years after the expiration of the Contract or (2) the period required by the General Records Schedules maintained by the Florida Department of State (available at: <http://dos.myflorida.com/library-archives/records-management/general-records-schedules>). The

Contractor agrees to reimburse the State for the reasonable costs of investigation incurred by the Inspector General or other authorized State official for investigations of the Contractor's compliance with the terms of this or any other agreement between the Contractor and the State which results in the suspension or debarment of the Contractor. Such costs shall include, but shall not be limited to: salaries of investigators, including overtime; travel and lodging expenses; and expert witness and documentary fees. The Contractor shall not be responsible for any costs of investigations that do not result in the Contractor's suspension or debarment.

**19. Indemnification.** The Contractor shall be fully liable for the actions of its agents, employees, partners, or subcontractors and shall fully indemnify, defend, and hold harmless the State and Customers, and their officers, agents, and employees, from suits, actions, damages, and costs of every name and description, including attorneys' fees, arising from or relating to personal injury and damage to real or personal tangible property alleged to be caused in whole or in part by Contractor, its agents, employees, partners, or subcontractors, provided, however, that the Contractor shall not indemnify for that portion of any loss or damages proximately caused by the negligent act or omission of the State or a Customer.

Further, the Contractor shall fully indemnify, defend, and hold harmless the State and Customers from any suits, actions, damages, and costs of every name and description, including attorneys' fees, arising from or relating to violation or infringement of a trademark, copyright, patent, trade secret or intellectual property right, provided, however, that the foregoing obligation shall not apply to a Customer's misuse or modification of Contractor's products or a Customer's operation or use of Contractor's products in a manner not contemplated by the Contract or the purchase order. If any product is the subject of an infringement suit, or in the Contractor's opinion is likely to become the subject of such a suit, the Contractor may at its sole expense procure for the Customer the right to continue using the product or to modify it to become non-infringing. If the Contractor is not reasonably able to modify or otherwise secure the Customer the right to continue using the product,

the Contractor shall remove the product and refund the Customer the amounts paid in excess of a reasonable rental for past use. The customer shall not be liable for any royalties.

The Contractor's obligations under the preceding two paragraphs with respect to any legal action are contingent upon the State or Customer giving the Contractor (1) written notice of any action or threatened action, (2) the opportunity to take over and settle or defend any such action at Contractor's sole expense, and (3) assistance in defending the action at Contractor's sole expense. The Contractor shall not be liable for any cost, expense, or compromise incurred or made by the State or Customer in any legal action without the Contractor's prior written consent, which shall not be unreasonably withheld.

- 20. Limitation of Liability.** For all claims against the Contractor under any contract or purchase order, and regardless of the basis on which the claim is made, the Contractor's liability under a contract or purchase order for direct damages shall be limited to the greater of \$100,000, the dollar amount of the contract or purchase order, or two times the charges rendered by the Contractor under the purchase order. This limitation shall not apply to claims arising under the Indemnity paragraph contain in this agreement.

Unless otherwise specifically enumerated in the Contract or in the purchase order, no party shall be liable to another for special, indirect, punitive, or consequential damages, including lost data or records (unless the contract or purchase order requires the Contractor to back-up data or records), even if the party has been advised that such damages are possible. No party shall be liable for lost profits, lost revenue, or lost institutional operating savings. The State and Customer may, in addition to other remedies available to them at law or equity and upon notice to the Contractor, retain such monies from amounts due Contractor as may be necessary to satisfy any claim for damages, penalties, costs and the like asserted by or against them. The State may set off any liability or other obligation of the Contractor or its affiliates to the State against any payments due the Contractor under any contract with the State.

- 21. Suspension of Work.** The Customer may in its sole discretion suspend any or all activities under the Contract or purchase order, at any time, when in the best interests of the State to do so. The Customer shall provide the Contractor written notice outlining the particulars of suspension. Examples of the reason for suspension include, but are not limited to, budgetary constraints, declaration of emergency, or other such circumstances. After receiving a suspension notice, the Contractor shall comply with the notice and shall not accept any purchase orders. Within ninety days, or any longer period agreed to by the Contractor, the Customer shall either (1) issue a notice authorizing resumption of work, at which time activity shall resume, or (2) terminate the Contract or purchase order. Suspension of work shall not entitle the Contractor to any additional compensation.

- 22. Termination for Convenience.** The Customer, by written notice to the Contractor, may terminate the Contract in whole or in part when the Customer determines in its sole discretion that it is in the State's interest to do so. The Contractor shall not furnish any product after it receives the notice of termination, except as necessary to complete the continued portion of the Contract, if any. The Contractor shall not be entitled to recover any cancellation charges or lost profits.

- 23. Termination for Cause.** The Customer may terminate the Contract if the Contractor fails to (1) deliver the product within the time specified in the Contract or any extension, (2) maintain adequate progress, thus endangering performance of the Contract, (3) honor any term of the Contract, or (4) abide by any statutory, regulatory, or licensing requirement. Rule 60A-1.006(3), F.A.C., governs the

procedure and consequences of default. The Contractor shall continue work on any work not terminated. Except for defaults of subcontractors at any tier, the Contractor shall not be liable for any excess costs if the failure to perform the Contract arises from events completely beyond the control, and without the fault or negligence, of the Contractor. If the failure to perform is caused by the default of a subcontractor at any tier, and if the cause of the default is completely beyond the control of both the Contractor and the subcontractor, and without the fault or negligence of either, the Contractor shall not be liable for any excess costs for failure to perform, unless the subcontracted products were obtainable from other sources in sufficient time for the Contractor to meet the required delivery schedule. If, after termination, it is determined that the Contractor was not in default, or that the default was excusable, the rights and obligations of the parties shall be the same as if the termination had been issued for the convenience of the Customer. The rights and remedies of the Customer in this clause are in addition to any other rights and remedies provided by law or under the Contract.

- 24. Force Majeure, Notice of Delay, and No Damages for Delay.** The Contractor shall not be responsible for delay resulting from its failure to perform if neither the fault nor the negligence of the Contractor or its employees or agents contributed to the delay and the delay is due directly to acts of God, wars, acts of public enemies, strikes, fires, floods, or other similar cause wholly beyond the Contractor's control, or for any of the foregoing that affect subcontractors or suppliers if no alternate source of supply is available to the Contractor. In case of any delay the Contractor believes is excusable, the Contractor shall notify the Customer in writing of the delay or potential delay and describe the cause of the delay either (1) within ten (10) days after the cause that creates or will create the delay first arose, if the Contractor could reasonably foresee that a delay could occur as a result, or (2) if delay is not reasonably foreseeable, within five (5) days after the date the Contractor first had reason to believe that a delay could result. **THE FOREGOING SHALL CONSTITUTE THE CONTRACTOR'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY.** Providing notice in strict accordance with this paragraph is a condition precedent to such remedy. No claim for damages, other than for an extension of time, shall be asserted against the Customer. The Contractor shall not be entitled to an increase in the Contract price or payment of any kind from the Customer for direct, indirect, consequential, impact or other costs, expenses or damages, including but not limited to costs of acceleration or inefficiency, arising because of delay, disruption, interference, or hindrance from any cause whatsoever. If performance is suspended or delayed, in whole or in part, due to any of the causes described in this paragraph, after the causes have ceased to exist the Contractor shall perform at no increased cost, unless the Customer determines, in its sole discretion, that the delay will significantly impair the value of the Contract to the State or to Customers, in which case the Customer may (1) accept allocated performance or deliveries from the Contractor, provided that the Contractor grants preferential treatment to Customers with respect to products subjected to allocation, or (2) purchase from other sources (without recourse to and by the Contractor for the related costs and expenses) to replace all or part of the products that are the subject of the delay, which purchases may be deducted from the Contract quantity, or (3) terminate the Contract in whole or in part.
- 25. Changes.** The Customer may unilaterally require, by written order, changes altering, adding to, or deducting from the Contract specifications, provided that such changes are within the general scope of the Contract. The Customer may make an equitable adjustment in the Contract price or delivery date if the change affects the cost or time of performance. Such equitable adjustments require the written consent of the Contractor, which shall not be unreasonably withheld. If unusual quantity requirements arise, the Customer may solicit separate bids to satisfy them.

**26. Renewal.** Upon mutual agreement, the Customer and the Contractor may renew the Contract, in whole or in part, for a period that may not exceed 3 years or the term of the contract, whichever period is longer. Any renewal shall specify the renewal price, as set forth in the solicitation response. The renewal must be in writing and signed by both parties, and is contingent upon satisfactory performance evaluations and subject to availability of funds.

**27. Purchase Order Duration.** Purchase orders issued pursuant to a state term or agency contract must be received by the Contractor no later than close of business on the last day of the contract's term to be considered timely. The Contractor is obliged to fill those orders in accordance with the contract's terms and conditions. Purchase orders received by the contractor after close of business on the last day of the state term or agency contract's term shall be considered void.

Purchase orders for a one-time delivery of commodities or performance of contractual services shall be valid through the performance by the Contractor, and all terms and conditions of the state term or agency contract shall apply to the single delivery/performance, and shall survive the termination of the Contract.

Contractors are required to accept purchase orders specifying delivery schedules exceeding the contracted schedule even when such extended delivery will occur after expiration of the state term or agency contract. For example, if a state term contract calls for delivery 30 days after receipt of order (ARO), and an order specifies delivery will occur both in excess of 30 days ARO and after expiration of the state term contract, the Contractor will accept the order. However, if the Contractor expressly and in writing notifies the ordering office within ten (10) calendar days of receipt of the purchase order that Contractor will not accept the extended delivery terms beyond the expiration of the state term contract, then the purchase order will either be amended in writing by the ordering entity within ten (10) calendar days of receipt of the contractor's notice to reflect the state term contract delivery schedule, or it shall be considered withdrawn.

The duration of purchase orders for recurring deliveries of commodities or performance of services shall not exceed the expiration of the state term or agency contract by more than twelve months. However, if an extended pricing plan offered in the state term or agency contract is selected by the ordering entity, the contract terms on pricing plans and renewals shall govern the maximum duration of purchase orders reflecting such pricing plans and renewals.

Timely purchase orders shall be valid through their specified term and performance by the Contractor, and all terms and conditions of the state term or agency contract shall apply to the recurring delivery/performance as provided herein, and shall survive the termination of the Contract.

Ordering offices shall not renew a purchase order issued pursuant to a state term or agency contract if the underlying contract expires prior to the effective date of the renewal.

**28. Advertising.** Subject to Chapter 119, Florida Statutes, the Contractor shall not publicly disseminate any information concerning the Contract without prior written approval from the Customer, including, but not limited to mentioning the Contract in a press release or other promotional material, identifying the Customer or the State as a reference, or otherwise linking the Contractor's name and either a description of the Contract or the name of the State or the Customer in any material published, either in print or electronically, to any entity that is not a party to Contract, except potential or actual authorized distributors, dealers, resellers, or service representative.

**29. Assignment.** The Contractor shall not sell, assign or transfer any of its rights, duties or obligations under the Contract, or under any purchase order issued pursuant to the Contract, without the prior written consent of the Customer. In the event of any assignment, the Contractor remains secondarily liable for performance of the contract, unless the Customer expressly waives such secondary liability. The Customer may assign the Contract with prior written notice to Contractor of its intent to do so.

**30. Antitrust Assignment.** The Contractor and the State of Florida recognize that in actual economic practice, overcharges resulting from antitrust violations are in fact usually borne by the State of Florida. Therefore, the contractor hereby assigns to the State of Florida any and all claims for such overcharges as to goods, materials or services purchased in connection with the Contract.

**31. Dispute Resolution.** Any dispute concerning performance of the Contract shall be decided by the Customer's designated contract manager, who shall reduce the decision to writing and serve a copy on the Contractor. The decision shall be final and conclusive unless within twenty one (21) days from the date of receipt, the Contractor files with the Customer a petition for administrative hearing. The Customer's decision on the petition shall be final, subject to the Contractor's right to review pursuant to Chapter 120 of the Florida Statutes. Exhaustion of administrative remedies is an absolute condition precedent to the Contractor's ability to pursue any other form of dispute resolution; provided, however, that the parties may employ the alternative dispute resolution procedures outlined in Chapter 120.

Without limiting the foregoing, the exclusive venue of any legal or equitable action that arises out of or relates to the Contract shall be the appropriate state court in Leon County, Florida; in any such action, Florida law shall apply and the parties waive any right to jury trial.

**32. Employees, Subcontractors, and Agents.** All Contractor employees, subcontractors, or agents performing work under the Contract shall be properly trained technicians who meet or exceed any specified training qualifications. Upon request, Contractor shall furnish a copy of technical certification or other proof of qualification. All employees, subcontractors, or agents performing work under the Contract must comply with all security and administrative requirements of the Customer and shall comply with all controlling laws and regulations relevant to the services they are providing under the Contract. The State may conduct, and the Contractor shall cooperate in, a security background check or otherwise assess any employee, subcontractor, or agent furnished by the Contractor. The State may refuse access to, or require replacement of, any personnel for cause, including, but not limited to, technical or training qualifications, quality of work, change in security status, or non-compliance with a Customer's security or other requirements. Such approval shall not relieve the Contractor of its obligation to perform all work in compliance with the Contract. The State may reject and bar from any facility for cause any of the Contractor's employees, subcontractors, or agents.

**33. Security and Confidentiality.** The Contractor shall comply fully with all security procedures of the United States, State of Florida and Customer in performance of the Contract. The Contractor shall not divulge to third parties any confidential information obtained by the Contractor or its agents, distributors, resellers, subcontractors, officers or employees in the course of performing Contract work, including, but not limited to, security procedures, business operations information, or commercial proprietary information in the possession of the State or Customer. The Contractor shall not be required to keep confidential information or material that is publicly available through no fault of the Contractor, material that the Contractor developed independently without relying on the State's or Customer's confidential information, or material that is otherwise obtainable under State law as a

public record. To insure confidentiality, the Contractor shall take appropriate steps as to its personnel, agents, and subcontractors. The warranties of this paragraph shall survive the Contract.

- 34. Contractor Employees, Subcontractors, and Other Agents.** The Customer and the State shall take all actions necessary to ensure that Contractor's employees, subcontractors and other agents are not employees of the State of Florida. Such actions include, but are not limited to, ensuring that Contractor's employees, subcontractors, and other agents receive benefits and necessary insurance (health, workers' compensations, and unemployment) from an employer other than the State of Florida.
- 35. Insurance Requirements.** During the Contract term, the Contractor at its sole expense shall provide commercial insurance of such a type and with such terms and limits as may be reasonably associated with the Contract. Providing and maintaining adequate insurance coverage is a material obligation of the Contractor. Upon request, the Contractor shall provide certificate of insurance. The limits of coverage under each policy maintained by the Contractor shall not be interpreted as limiting the Contractor's liability and obligations under the Contract. All insurance policies shall be through insurers authorized or eligible to write policies in Florida.
- 36. Warranty of Authority.** Each person signing the Contract warrants that he or she is duly authorized to do so and to bind the respective party to the Contract.
- 37. Warranty of Ability to Perform.** The Contractor warrants that, to the best of its knowledge, there is no pending or threatened action, proceeding, or investigation, or any other legal or financial condition, that would in any way prohibit, restrain, or diminish the Contractor's ability to satisfy its Contract obligations. The Contractor warrants that neither it nor any affiliate is currently on the convicted vendor list maintained pursuant to section 287.133 of the Florida Statutes, or on any similar list maintained by any other state or the federal government. The Contractor shall immediately notify the Customer in writing if its ability to perform is compromised in any manner during the term of the Contract.
- 38. Notices.** All notices required under the Contract shall be delivered by certified mail, return receipt requested, by reputable air courier service, or by personal delivery to the agency designee identified in the original solicitation, or as otherwise identified by the Customer. Notices to the Contractor shall be delivered to the person who signs the Contract. Either designated recipient may notify the other, in writing, if someone else is designated to receive notice.
- 39. Leases and Installment Purchases.** Prior approval of the Chief Financial Officer (as defined in Section 17.001, F.S.) is required for State agencies to enter into or to extend any lease or installment-purchase agreement in excess of the Category Two amount established by section 287.017 of the Florida Statutes.
- 40. Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRIDE).** Section 946.515(2), F.S. requires the following statement to be included in the solicitation: "It is expressly understood and agreed that any articles which are the subject of, or required to carry out, the Contract shall be purchased from the corporation identified under Chapter 946 of the Florida Statutes (PRIDE) in the same manner and under the same procedures set forth in section 946.515(2) and (4) of the Florida Statutes; and for purposes of the Contract the person, firm, or other business entity carrying out the provisions of the Contract shall be deemed to be substituted for the agency insofar as dealings with

such corporation are concerned." Additional information about PRIDE and the products it offers is available at <http://www.pridefl.com>.

- 41. Products Available from the Blind or Other Handicapped.** Section 413.036(3), F.S. requires the following statement to be included in the solicitation: "It is expressly understood and agreed that any articles that are the subject of, or required to carry out, this contract shall be purchased from a nonprofit agency for the Blind or for the Severely Handicapped that is qualified pursuant to Chapter 413, Florida Statutes, in the same manner and under the same procedures set forth in section 413.036(1) and (2), Florida Statutes; and for purposes of this contract the person, firm, or other business entity carrying out the provisions of this contract shall be deemed to be substituted for the State agency insofar as dealings with such qualified nonprofit agency are concerned." Additional information about the designated nonprofit agency and the products it offers is available at <http://www.respectofflorida.org>.
- 42. Modification of Terms.** The Contract contains all the terms and conditions agreed upon by the parties, which terms and conditions shall govern all transactions between the Customer and the Contractor. The Contract may only be modified or amended upon mutual written agreement of the Customer and the Contractor. No oral agreements or representations shall be valid or binding upon the Customer or the Contractor. No alteration or modification of the Contract terms, including substitution of product, shall be valid or binding against the Customer. The Contractor may not unilaterally modify the terms of the Contract by affixing additional terms to product upon delivery (e.g., attachment or inclusion of standard preprinted forms, product literature, "shrink wrap" terms accompanying or affixed to a product, whether written or electronic) or by incorporating such terms onto the Contractor's order or fiscal forms or other documents forwarded by the Contractor for payment. The Customer's acceptance of product or processing of documentation on forms furnished by the Contractor for approval or payment shall not constitute acceptance of the proposed modification to terms and conditions.
- 43. Cooperative Purchasing.** Pursuant to their own governing laws, and subject to the agreement of the Contractor, other entities may be permitted to make purchases at the terms and conditions contained herein. Non-Customer purchases are independent of the agreement between Customer and Contractor, and Customer shall not be a party to any transaction between the Contractor and any other purchaser. State agencies wishing to make purchases from this agreement are required to follow the provisions of s. 287.042(16)(a), F.S. This statute requires the Department of Management Services to determine that the requestor's use of the contract is cost-effective and in the best interest of the State.
- 44. Waiver.** The delay or failure by the Customer to exercise or enforce any of its rights under this Contract shall not constitute or be deemed a waiver of the Customer's right thereafter to enforce those rights, nor shall any single or partial exercise of any such right preclude any other or further exercise thereof or the exercise of any other right.
- 45. Annual Appropriations.** The State's performance and obligation to pay under this contract are contingent upon an annual appropriation by the Legislature.
- 46. Execution in Counterparts.** The Contract may be executed in counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

**47. Severability.** If a court deems any provision of the Contract void or unenforceable, that provision shall be enforced only to the extent that it is not in violation of law or is not otherwise unenforceable and all other provisions shall remain in full force and effect.

**DEPARTMENT OF FINANCIAL SERVICES**  
**Public Records Requirements**

**1819-02 RFP AC**  
**Addendum A**

**1. Public Records Access Requirements.**

- a. If the Contractor is acting on behalf of the Department in its performance of services under the Contract, the Contractor must allow public access to all documents, papers, letters, or other material, regardless of the physical form, characteristics, or means of transmission, made or received by the Contractor in conjunction with the Contract (Public Records), unless the Public Records are exempt from public access pursuant to section 24(a) of Article I of the Florida Constitution or section 119.07(1), F.S.
- b. The Department may unilaterally terminate the Contract if the Contractor refuses to allow public access to Public Records as required by law.

**2. Public Records Requirements Applicable to All Contractors.**

- a. For purposes of the Contract, the Contractor is responsible for becoming familiar with Florida's Public Records law, consisting of chapter 119, F.S., section 24(a) of Article I of the Florida Constitution, or other applicable state or federal law (Public Records Law).
- b. All requests to inspect or copy Public Records relating to the Contract must be made directly to the Department. Notwithstanding any provisions to the contrary, disclosure of any records made or received by the State in conjunction with the Contract is governed by Public Records Law.
- c. If the Contractor has a reasonable, legal basis to assert that any portion of any records submitted to the Department is confidential, proprietary, trade secret, or otherwise not subject to disclosure ("Confidential" or "Trade Secret") under Public Records Law or other authority, the Contractor must simultaneously provide the Department with a separate redacted copy of the records the Contractor claims as Confidential or Trade Secret and briefly describe in writing the grounds for claiming exemption from the Public Records Law, including the specific statutory citation for such exemption. The un-redacted copy of the records must contain the Contract name and number, and must be clearly labeled "Confidential" or "Trade Secret." The redacted copy of the records should only redact those portions of the records that the Contractor claims are Confidential or Trade Secret. If the Contractor fails to submit a redacted copy of records it claims are Confidential or Trade Secret, such action may constitute a waiver of any claim of confidentiality.
- d. If the Department receives a Public Records request, and if records that have been marked as "Confidential" or "Trade Secret" are responsive to such request, the Department will provide the Contractor-redacted copies to the requester. If a requester asserts a right to the portions of records claimed as Confidential or Trade Secret, the Department will notify the Contractor that such an assertion has been made. It is the Contractor's responsibility to assert that the portions of records in question are exempt from disclosure under Public Records Law or other authority. If the Department becomes subject to a demand for discovery or disclosure of the portions of records the Contractor claims as Confidential or Trade Secret in a legal proceeding, the Department will give the Contractor prompt notice of the demand, when possible, prior to releasing the portions of records the Contractor claims as Confidential or Trade Secret (unless disclosure is otherwise prohibited by applicable law). The Contractor shall be responsible for defending its determination that the redacted portions of its records are Confidential or Trade Secret. No right or remedy for damages against the Department arises from any disclosure made by the Department based on the Contractor's failure to promptly legally protect its claim of exemption and commence such protective actions within ten days of receipt of such notice from the Department.

- e. If the Contractor claims that the records are “Trade Secret” pursuant to section 624.4213, F.S., and all the requirements of section 624.4213(1), F.S., are met, the Department will respond to the Public Records Request in accordance with the provisions specified in that statute.
- f. The Contractor shall ensure that exempt or confidential and exempt Public Records are not disclosed except as permitted by the Contract or by Public Records Law.

**3. Additional Public Records Duties of Section 119.0701, F.S., If Applicable.**

If the Contractor is a “contractor” as defined in section 119.0701(1)(a), F.S., the Contractor shall:

- a. Keep and maintain Public Records required by the Department to perform the service.
- b. Upon request, provide the Department with a copy of requested Public Records or allow the Public Records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119, F.S., or as otherwise provided by law.
- c. Ensure that Public Records that are exempt or confidential and exempt from Public Records disclosure requirements are not disclosed except as authorized by law for the duration of the Contract term and following completion of the Contract if the Contractor does not transfer the Public Records to the Department.
- d. Upon completion of the Contract, transfer, at no cost, to the Department all Public Records in possession of the Contractor or keep and maintain Public Records required by the Department to perform the service. If the Contractor transfers all Public Records to the Department upon completion of the Contract, the Contractor shall destroy any duplicate Public Records that are exempt or confidential and exempt from Public Records disclosure requirements. If the Contractor keeps and maintains Public Records upon completion of the Contract, the Contractor shall meet all applicable requirements for retaining Public Records. All Public Records stored electronically must be provided to the Department, upon request from the Department’s custodian of Public Records, in a format specified by the Department as compatible with the information technology systems of the Department. These formatting requirements are satisfied by using the data formats as authorized in the Contract or Microsoft Word, Outlook, Adobe, or Excel, and any software formats the Contractor is authorized to access.

**e. IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, F.S., TO THE CONTRACTOR’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE CONTRACT, CONTACT PUBLIC RECORDS AT:**

**Telephone:** (850) 413-3149

**Email:** [PublicRecordsInquiry@myfloridacfo.com](mailto:PublicRecordsInquiry@myfloridacfo.com)

**Mailing Address:** The Department of Financial Services  
Office of the General Counsel, Public Records  
200 E. Gaines Street, Larson Building  
Tallahassee, Florida 32399-0311

A Contractor who fails to provide the Public Records to the Department within a reasonable time may be subject to penalties under section 119.10, F.S.

**DEPARTMENT OF FINANCIAL SERVICES**  
**Data Security Requirements**

**Addendum B**

**1. Data Security.**

The Contractor, its employees, subcontractors, and agents, shall comply with Rule Chapter 74-2, Florida Administrative Code (F.A.C.), which contains information technology (IT) security procedures and requires adherence to the Department's security policies, the relevant parts of which are contained herein, in performance of this Contract. The Contractor shall provide immediate notice to the Department's Information Security Office, within the Office of Information Technology, in the event it becomes aware of any security breach or any unauthorized transmission or loss of any or all of the data collected, created for, or provided by the Department (State Data). Except as required by law or legal process, and after notice to the Department, the Contractor shall not divulge to third parties any Confidential Information obtained by the Contractor or its agents, distributors, resellers, subcontractors, officers, or employees in the course of performing Contract work according to applicable rules, including, but not limited to, Rule Chapter 74-2, F.A.C. "Confidential Information" means information in the possession of, or under the control of, the state of Florida (State) or the Contractor that is exempt from public disclosure pursuant to chapter 119, Florida Statutes (F.S.), or to any other applicable provision of State or federal law that serves to exempt information from public disclosure. This includes, but is not limited to, the security procedures, business operations information, or commercial proprietary information in the possession of the State or the Department. The Contractor will not be required to keep confidential any information that is publicly available through no fault of the Contractor, material that the Contractor developed independently without relying on the State's Confidential Information, or information that is otherwise obtainable under State law as a public record.

**2. Data Protection.**

No State Data will be transmitted, processed, or stored outside of the United States of America regardless of method, except as required by law. Access to State Data will only be available to staff approved and authorized by the Department that have a legitimate business need. Access to State Data does not include remote support sessions for devices that might contain the State Data; however, during remote support sessions the Department requires the Contractor to escort the remote support access and maintain visibility of the support personnel's actions. The Contractor shall encrypt all data transmissions containing Confidential Information. The Contractor agrees to protect, indemnify, defend, and hold harmless the Department from and against any and all costs, claims, demands, damages, losses, and liabilities arising from or in any way related to the Contractor's breach of this addendum or the negligent acts or omissions of the Contractor related to this addendum.

**3. Separate Security Requirements.**

Any Criminal Justice Information Services-specific and/or Health Information Portability and Accountability Act-specific security requirements are attached in a separate addendum, if applicable. The Contractor shall develop data security procedures to ensure only authorized access to data submissions by personnel for contracted activities.

**4. Ownership of State Data.**

State Data will be made available to the Department upon its request, in the form and format reasonably requested by the Department. Title to all State Data will remain property of the Department and/or become property of the Department upon receipt and acceptance. The Contractor shall not possess or assert any lien or other right against or to any State Data in any circumstances.

**Addendum B**

**DEPARTMENT OF FINANCIAL SERVICES**  
**Mandatory Criteria Certification Form**

**1819-02 RFP AC**  
**Attachment B**

**This form must be completed by the Respondent's authorized representative. The Respondent acknowledges that the Department will rely on the representations made on this form in making its decision of award. If the Department discovers that any of the information on this form is false prior to the award of the Contract, the Department will deem the Respondent non-responsive and cease any consideration of its Response. If the Department discovers that any information on this form is false after the award to the Respondent is made, the Department reserves the right to terminate the Contract and hold the Respondent liable for costs associated with re-procurement.**

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- 1.** Does the Respondent certify that it agrees to the terms above?  
Yes        No
- 2.** Does the Respondent certify that the person submitting the Response is authorized to respond to this solicitation on the Respondent's behalf?  
Yes        No
- 3.** Does the Respondent certify that it has met the disclosure requirements for Conflicts of Interest as outlined in Section 6 of the PUR 1001?  
Yes        No
- 4.** Does the Respondent certify that it is not a Discriminatory Vendor or Convicted Vendor as defined in Sections 7 and 8 of the PUR 1001?  
Yes        No
- 5.** Does the Respondent certify compliance with Section 9, Respondent's Representation and Authorization, of the PUR 1001, as modified by Section 3.1 of the RFP document? (NOTE: Explanations provided in response to part (b) of Section 9 of the PUR 1001, as modified by Section 3.1 of the RFP document, do not constitute non-compliance.)  
Yes        No
- 6.** Certify one and write N/A on the others, or select "no" for each if none can be certified to:
  - a. Does the Respondent certify that it is registered with the Florida Department of State?  
Yes        No        N/A         
**OR**
  - b. Does the Respondent certify that if awarded a contract under this solicitation, it will register with the Florida Department of State prior to execution of the Contract?  
Yes        No        N/A         
**OR**
  - c. Does the Respondent certify that it is not required to register with the Florida Department of State (see applicable sections of Title XXXVI, Business Organizations, chapters 605 through 623, F.S.)?  
Yes        No        N/A

RFP # 1819-02 RFP AC

Professional Consultant Services to Develop XBRL Taxonomies for Local Government Reporting

**Attachment B**  
1 of 2

7. Does the Respondent certify that it is neither engaged in a boycott of Israel nor on the Scrutinized Companies that Boycott Israel List?

Yes        No       

8. Does the Respondent certify that it is not 1) on the Scrutinized Companies with Activities in Sudan List, or 2) on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List?  
*Based on the total submitted on the Price Response, including all renewal years, respond "N/A" if the goods or services to be provided are less than \$1 million.*

Yes        No        N/A       

As the person authorized to sign this form, I certify that the answers above are accurate as to the Respondent.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_.

Name of the Respondent: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

RFP # 1819-02 RFP AC

Professional Consultant Services to Develop XBRL Taxonomies for Local Government Reporting

**Attachment B**

2 of 2

## DEPARTMENT OF FINANCIAL SERVICES

### PRICE RESPONSE FORM 1819-02 RFP AC ATTACHMENT C

**Instructions:** The Respondent must provide the pricing for Phase 1 and Phase 2 as described below. **Failure to provide pricing for Phase 1 or Phase 2 will result in the Respondent being deemed non-responsive.** Phase 1 and Phase 2 payments will be made using the percent values listed in the “Percent Value of Phase 2 Project Cost” column. Please review Attachment 2, Statement of Work, for the requirements of the services being requested. Due dates provided in Attachment 2, Statement of Work, must be strictly adhered to, unless otherwise notified in writing by the Department’s Contract Manager.

PHASE 1			
<b>Deliverable</b>	<b>Description</b>	<b>Percent Value of Phase 1 Project Cost</b>	<b>Fixed Project Cost</b>
1	Timeline & Milestones for Development of Taxonomies and Analysis of Data Standardization & Uniformity	100%	\$ [REDACTED]
PHASE 2			
<b>Deliverable</b>	<b>Description</b>	<b>Percent Value of Phase 2 Project Cost</b>	<b>Fixed Project Cost</b>
2	Taxonomy or Taxonomies	45%	\$ [REDACTED]
3	Assessment of LOGER	10%	
4	Software Development Requirements and Testing Criteria	25%	
5	System Validation	20%	

**DEPARTMENT OF FINANCIAL SERVICES**  
**Award Preferences for Identical Evaluations of Responses**

**1819-02 RFP AC**  
**Attachment E**

**This form must be completed by the Respondent in the event of a tie if requested by the Department. If the Department discovers that any information on this form is false after the award to the Respondent is made, the Department reserves the right to terminate the Contract and hold the Respondent liable for costs associated with re-procuring the services.**

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Respondents shall certify one or more of the following by checking the adjacent box(es):

- A. The response is from a certified minority-owned firm or company and the net worth of the company is \_\_\_\_\_;
- B. The response is from a veteran-owned business certified according to section 295.187, F.S., and the net worth of the company is \_\_\_\_\_;
- C. The response is from a foreign manufacturer with a factory in Florida employing over two-hundred (200) employees working in Florida;
- D. The response is from a business that certified at the time of the Response that it has implemented a drug-free workplace program in accordance with section 287.087, F.S.;
- E. **The response is from a company that is not eligible for any of the above preferences.**
- 

As the person authorized to sign the statement, I certify that this organization complies fully with the above requirements.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

Name of Organization: \_\_\_\_\_

Signed by: \_\_\_\_\_

Print Name: \_\_\_\_\_

**RFP # 1819-02 RFP AC**  
**Professional Consultant Services to Develop XBRL Taxonomies for Local Government Reporting**

**Attachment E**  
1 of 1

**DEPARTMENT OF FINANCIAL SERVICES**  
**Evaluator Score Sheet**

**1819-02 RFP AC**  
**Attachment F**

**INSTRUCTIONS**

**Each evaluator should read all Responses before attempting to assign scores to any one Response. Evaluators must score each Respondent being evaluated on a separate score sheet.**

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**Response Evaluation** – The evaluation team will independently score Volume Two: Technical Response. The evaluation team will not review Volume One: Response Qualification Documents, which will be reviewed by the Procurement Officer, or Volume Three: Price Response, which will be scored by the Procurement Officer. All Responses received for evaluation by the evaluation team have completed the Administrative Review process.

**NOTE: Throughout the evaluation process, the confidentiality and security of the Responses and the scoring process must be maintained.**

**RESPONSE EVALUATION CRITERIA**

The evaluation of the Responses will involve scoring the following 2 categories:

- Category 1 – Experience and Ability
- Category 2 – Proposed Approach

Criteria have been developed for each category and are presented on the score sheet. A score should be assigned to each criterion as follows:

<b>Assessment</b>	<b>Maximum Points - 15</b>	<b>Maximum Points - 10</b>	<b>Maximum Points - 5</b>
Excellent	13-15	9-10	5
Good	10-12	7-8	4
Adequate	7-9	5-6	3
Poor	4-6	3-4	2
Unacceptable	0-3	0-2	0-1

Scoring should reflect the evaluator's independent evaluation of the Respondent's overall response based on each criterion and should take into account the Respondent's ability to meet each function, characteristic, performance level, or specification described in the solicitation. **Possible considerations in determining a score are included on the score sheet. These considerations are not intended to be all-inclusive of the qualitative considerations in scoring each Response.**

A Respondent who exceeds the function, characteristic, performance level, or specification described in the solicitation should receive a higher score than a Respondent who merely meets the function, characteristic, performance level, or specification.

Once the evaluator has completed a score sheet for each Response, the evaluator must submit the completed score sheets to the Procurement Officer.

### **Assigning Total Point Values to Responses**

For each criterion, the Procurement Officer will average the scores received from all evaluators by a Respondent. The Procurement Officer will add these average scores together for the total points awarded to a Respondent from all evaluators (evaluator points).

The Procurement Officer will calculate pricing points as provided in Section 4.3.3 of the RFP. The Procurement Officer will add the pricing points and evaluator points together to determine the total of points awarded to a Respondent.

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<b>Respondent's Name:</b>			
<b>CATEGORY 1 - Experience and Ability</b>			
<b>Criteria for Evaluation</b>	<b>Maximum Points</b>	<b>RFP Section</b>	<b>Points Received</b>
1. How well did the Response demonstrate that the Respondent has the experience and ability to provide these services?	15	RFP Section 3.6	
2. How well did the Respondent describe its relevant experience in taxonomy development (e.g., establishing/identifying relationships between data elements)?	15	RFP Section 3.6	
3. How well did the Respondent describe its relevant experience in XBRL and data analysis/mapping?	15	RFP Section 3.6	
4. How well did Respondent demonstrate its experience with standardizing business reporting methods (including XBRL and other methods of reporting data) for use in existing complex data systems such as LOGER?	10	RFP Section 3.6	
5. How well did the Respondent describe its relevant experience in providing technical consultation for development of functional, business, and technical requirements for conversions between XBRL and other standards for charts of accounts?	15	RFP Section 3.6	
6. How well did the Respondent describe its relevant experience in providing technical consultation for developing test criteria and scripts to assist developers?	15	RFP Section 3.6	
7. How well has Respondent demonstrated its involvement in similar projects, identifying clients where able?	10	RFP Section 3.6	

8. How well has the Respondent demonstrated it is qualified to consult on software development requirements and testing criteria? More specifically, how well did Respondent demonstrate its ability to: (a) provide written functional, business, and technical requirements to assist software developers; (b) develop testing criteria and scripts; (c) consult with developers on corrections to testing criteria and scripts; and (d) validate taxonomy implementation in the Department's system?	15	RFP Section 3.6	
9. How well did the Respondent identify its staff's capabilities to achieve acceptable completion of the deliverables set forth in Attachment 2, Statement of Work?	10	RFP Section 3.6	

**- Remainder of the Page Intentionally Left Blank -**

<b>CATEGORY 2 - Proposed Approach</b>			
<b>Criteria for Evaluation</b>	<b>Maximum Points</b>	<b>RFP Section</b>	<b>Points Received</b>
1. How well did the Respondent describe its proposed approach for developing taxonomies consistent with section 218.32, F.S.?	15	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	
2. How well does the Respondent's proposed work plan and related timelines address the Department's needs as outlined in the Statement of Work? <ul style="list-style-type: none"> <li>o Was the approach detailed and clear?</li> <li>o Were all aspects of each deliverable addressed?</li> <li>o Do dates and milestones align with the due dates established by the Department?</li> </ul>	15	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	
3. How well did the Respondent describe its understanding of the major stakeholders involved in the project?	5	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	
4. How well does the Respondent's proposed methodology for obtaining stakeholder input, a key component of the taxonomy development process, address the Department's needs? <ul style="list-style-type: none"> <li>o How well will the Respondent's proposed methodology allow it to collaborate and communicate with stakeholders?</li> <li>o How well will the proposed methodology allow Respondent to gather necessary information?</li> </ul>	10	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	
5. How well did the Respondent describe the type(s) of input to be obtained from stakeholders as part of the taxonomy development process?	10	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	
6. How well did the Respondent identify resources to be referenced in the development of the taxonomy and illustrate the manner of their application during the development of the taxonomy and related recommendations?	10	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	

7. How well did the Respondent describe its position on utilizing the current local government coding system for classifying expenditures, revenues, and debts ( <i>i.e.</i> , the Uniform Accounting System (UAS) Manual) as a viable starting point to build the taxonomies?	10	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	
8. How well did the Respondent describe its understanding of a ‘closed’ and an ‘open’ taxonomy, its position on which would be more appropriate for the Department’s implementation, and its justification for its position?	5	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	
9. How well does the Respondent explain its recommendation for a single taxonomy, or multiple taxonomies, for this project and justify its recommended approach?	5	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	
10. How well does the Respondent describe its plan to assess the comprehensiveness of local government financial data collected by LOGER and LOGER’s capabilities regarding data standardization and uniformity?	10	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	
11. How well does the Respondent provide an overview of the proposed approach for onboarding the ~2,700 local governmental entities that will be expected to adopt and utilize the XBRL taxonomies?	5	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	
12. How well has the Respondent described its plan to assist Department software developers in the development of written functional, business, and technical requirements; the development of testing criteria and scripts; and the development of corrections to testing criteria and scripts?	15	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	

13. How well does the Respondent describe its plan to obtain validation of implementation of the taxonomy/ies in the user system?	15	RFP Section 3.6; Attachment 2, Statement of Work, Section 6	
<b>TOTAL POINTS RECEIVED FOR TECHNICAL RESPONSE - CATEGORY 1 &amp; CATEGORY 2 (250 Points Possible)</b>			

**Evaluator Name:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Evaluator Signature:** \_\_\_\_\_



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

# Chart of Accounts

## Final Report

January 15, 2014

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# 1 Executive Summary

## 1.1 Objective

It is the intent of the Legislature that a mechanism be provided to the public 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. The Legislature intends that uniform reporting requirements be developed specifically to promote accountability and transparency in the use of public funds. To that extent, the Legislature adopted 2011-044 Laws of Florida requiring the Chief Financial Officer (CFO) to propose a chart of accounts (COA) that would be used by state agencies, local governments, educational entities, and entities of higher education for reporting financial information to the public. This legislation has a very broad scope impacting 2,305 primary units of government and an unknown number of component units and direct support organizations associated with the primary units of government.

The CFO was required to publish a draft of the proposed COA by July 1, 2013. Comments were to be gathered from the impacted agencies and a final report submitted to the Governor, the President of the Senate, and the Speaker of the House of Representatives by January 15, 2014. The report must include estimated cost for implementing the reporting recommendations.

## 1.2 Recommendation

Based on the requirements of 2011-044 Laws of Florida, the CFO is recommending a uniform list of accounts for the reporting of assets, liabilities, equities, revenues, expenditures, and other sources and uses to the public. The detailed listing of accounts is provided in **Appendix A** of this report.

In addition to the uniform list of accounts, the CFO is also providing recommendations on the level of detail and frequency that this information should be reported. The report recommendations are based on the Legislature's intent to obtain financial information more frequently and at a lower level of detail than what is currently available to the public. The majority of reporting entities publish their financial statements on an annual basis. Since the public is typically most interested in a reporting entity's revenue and expenditures, the approach was to obtain revenue and expenditure information more frequently (e.g., monthly) and at a lower level of detail (e.g., organization and fund) than what is recorded in the financial statements. The following is a table of the CFO's reporting recommendations.

Account Type	Reporting Level	Reporting Frequency
Assets	Entity and Fund Level recorded in the Financial Statements	Annual
Liabilities	Entity and Fund Level recorded in the Financial Statements	Annual
Equities	Entity and Fund Level recorded in the Financial Statements	Annual
Revenues	<b>Monthly</b> - Lowest Level recorded for the organization and fund in the accounting system <b>Annual</b> - Entity and Fund Level recorded in the Financial Statements	Monthly and Annual
Expenditures	<b>Monthly</b> - Lowest Level recorded for organization and fund in the accounting system <b>Annual</b> - Entity and Fund Level recorded in the Financial Statements	Monthly and Annual
Other Sources and Uses	<b>Monthly</b> - Lowest Level recorded for organization and fund in the accounting system <b>Annual</b> - Entity and Fund Level recorded in the Financial Statements	Monthly and Annual

If the proposal is approved and legislation is passed in 2014, the Project is recommending the monthly and annual reporting begin with Fiscal Year (FY) 2015-2016. This should allow sufficient time for implementation by the reporting entities.

### 1.3 Implementation Cost Estimates

KPMG was hired to assist with the development and deployment of a cost estimate survey as well as the compilation of the results. The cost for an entity to comply with the CFO's recommendations was calculated directly from the entity's survey response. Each Reporting Entity was asked to provide:

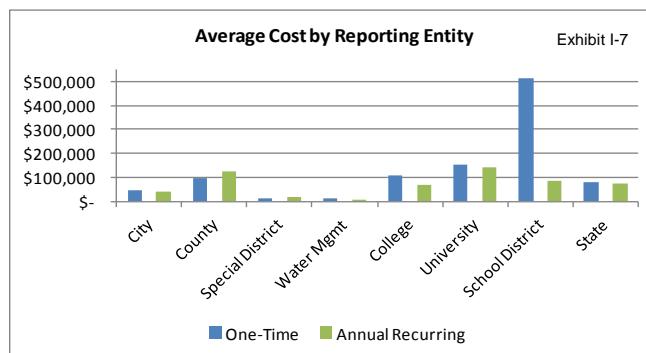
- A data transmission method from one of three options:
  - Manual crosswalk
  - Technology crosswalk
  - System modification
- The type of resources they intend to use to develop the transmission method from one of three options:
  - Internal resources
  - Third party resources
  - Combination of both internal and third party resources

Each Reporting Entity also provided information detailing the cost to comply with reporting for:

- Monthly operating costs for reporting for revenues and expenditure information
- Annual operating costs for reporting for balance sheet information
- Total operating and capital costs for transition

The Department of Financial Services (DFS) sent over 2,300 emails with a link to the cost estimate survey. KPMG received 600 completed surveys, 474 from primary government units. KPMG's targeted response rate was 15%; an actual response rate of 21% (474 out of 2,271 primary government units) was achieved. Responses were analyzed, reviewed by tier, and extrapolated to the population to calculate estimates for the total population. The cost estimate includes monthly recurring costs, additional annual recurring costs, and one-time transition costs. Reporting entities were not asked to provide their current cost for financial reporting and therefore, the total recurring annual costs provided below in Exhibit I-6 is in addition to current reporting cost. The cost estimates do not consider any cost reductions associated with the potential elimination of current reporting requirements. The following is a summary of the results from the cost estimate surveys. Details on the cost estimates are provided in **Appendix C**.

Uniform Chart of Accounts Implementation Summary of Overall Costs				Exhibit I-6
	Local Governments	Education Entities	State of Florida	Total
Recurring Annual Costs	\$ 50,812,530	\$ 9,156,521	\$ 72,515	\$ 60,041,566
One Time Transition	\$ 36,134,206	\$ 36,354,541	\$ 80,560	\$ 72,569,307



## 1.4 Feedback

The CFO received a significant volume of correspondence related to the COA Project (the Project). In addition to the 600 completed cost estimate surveys, the office has received 61 comment forms, and 41 letters and other correspondence. In general, all those who responded are in support of Transparency and the desire to provide meaningful information to the public. However, the reported entities stated concerns with the recommended approach. Specifically:

- Costs to implement and maintain the new reporting requirements, particularly the monthly revenue and expenditure reports;
- Quality of the data provided to the public on a monthly basis due to the different basis of accounting being used and limited time for verification/reconciliation;
- Duplicative reporting due to current reporting requirements issued by state and federal agencies; and
- Difficulty in obtaining financial information from component units, constitutional officers, and direct support organizations on a monthly basis.

Several reporting entities recommended an alternate approach where legislation is enacted that prescribes the minimum desired transparency reporting each reporting entity shall post on their website.

## 2 Background

It is the intent of the Legislature that a mechanism be provided to the public for obtaining detailed, uniform reporting of government financial information. The purpose of this mechanism is to enable citizens to view compatible information on the use of public funds by governmental entities. The Legislature intends that uniform reporting requirements be developed specifically to promote accountability and transparency in the use of public funds. To that extent, the Legislature passed Senate Bill (SB) 1293 during the 2011 Legislative Session creating Section 215.89, Florida Statutes (F.S.). This legislation has a very broad scope of entities that would be required to provide uniform reporting of financial information to the public. The Project has grouped these entities into three types: Local Government, Educational, and State. These three entity types are then further sub-classified into eight categories. The following is a count of the impacted entities by category and type:

Entity Type	Entity Category	Count
Local Government	Cities & Municipalities	411
	Counties <sup>1</sup>	66
	Special Districts	1,672
	Water Management Districts	5
<b>2,154</b>		
Educational	Colleges	28
	Universities	12
	School Districts	72
<b>112</b>		
State	State Agencies	35
		<b>35</b>
<b>Total</b>		<b>2,301</b>

These totals represent the primary governmental units. The statute also requires any entity created by a primary government to provide uniform reporting. Most primary governmental units do not "create" additional entities and therefore were confused by this definition. To assist with determining the "created by" reporting entities, the Project used terminology from generally accepted accounting principles (GAAP) for component units. A component unit is a legally separate entity; however, it is fiscally dependent on the primary governmental unit. If a component unit is intertwined with the primary government its financial information is

<sup>1</sup> Duval County has been classified as a city.

included in the dollar amounts of the primary government on the financial statements and is classified as a ***blended component unit***. If the component unit operates more independently, then its financial information is presented separately on the primary government's financial statement and is classified as a ***discrete component unit***.

A ***direct support organization*** is a non-profit corporation that exists for educational or charitable reasons and from which its trustee (e.g., primary unit of government) does not benefit financially. The majority of direct support organizations in government are not considered component units but should also be considered as a reporting entity for this project.

The Project does not have the ability to identify all the component units or direct support organizations so the primary governmental units were asked to communicate with their component units and direct support organizations. If it is a blended component unit, its cost impacts were to be included in the primary government's cost estimate survey. If it is a discrete component unit or direct support organization, its cost impacts should be reported on a separate cost estimate survey. The Project received a small volume of component unit surveys and therefore cannot accurately represent the reporting impacts to these entities.

Reporting entities have numerous reporting requirements today that are driven by governing boards, state, or federal agencies. These reports vary on the details and frequency across the reporting entity categories. The following subsections provide an overview on the groupings of reporting entities as well as their current reporting requirements and transparency websites.

## 2.1 State Agency Reporting Entities

The state agencies within the executive and judicial branches of government would be required to comply with uniform financial reporting. There are 34 entities that fall into this category. See **Appendix B** for the detailed listing of state agencies. Fortunately, these entities record their financial information in the State's accounting system, thus making uniform reporting easier to implement than other reporting entities.

### 2.1.1 Current Reporting

DFS is the functional owner of the State's accounting system, the Florida Accounting Information Resource (FLAIR) Subsystem, per Section 215.93, F.S. State agencies record their financial information in FLAIR. FLAIR is a component of the Florida Financial Management Information System (FFMIS) that also comprises the State's procurement, personnel, and budgeting subsystems. Section 215.93, F.S. authorizes the CFO to establish a uniform COA for use by FFMIS.

There are several statewide reports required by law that are prepared and published by the CFO annually:

- **Comprehensive Annual Financial Statements (CAFR)** - By February 28, the CFO is required to publish the State's CAFR for the previous fiscal year. The CAFR is prepared in accordance with GAAP and is audited by the Auditor General, pursuant to Section 216.102(3) (b), F.S.
- **Schedule of Expenditures of Federal Awards (SEFA)** - The CFO is required to submit the State's SEFA listing federal awards expended by the State during the fiscal year, pursuant to the U.S. Office of Management and Budget (OMB) Circular A-133. The SEFA is published, typically in March, after the audit of the CAFR for the previous fiscal year.
- **Section 17.32 Trust Fund Report** – By February 1, the CFO is required to prepare report listing all trust funds. The report includes revenues and disbursements for the prior fiscal year and the ending cash balance for each trust fund, pursuant to Section 17.32, F.S.
- **Section 215.3206(3) Trust Fund Report** – By September 1, the CFO is required to publish a report listing all trust funds that are exempt from automatic termination and their revenues by major category for the last four fiscal years, pursuant to Section 215.3206(3), F.S. The report also includes a list of trust funds that are scheduled to terminate.

These reports provide summary information on the State's asset, liability, revenues, and expenditures to the public. The CFO also provides reports on local governments that will be covered in Section 2.2.2.

## 2.1.2 Transparency

The CFO maintains a transparency website, *Transparency Florida*, which provides financial information to the public ([www.myfloridacfo.com/Transparency](http://www.myfloridacfo.com/Transparency)). DFS staff reviews publications from several public interest groups that address trends in transparency at the state and national level and continually enhances the website based on these trends.

**Sunshine Review** - The Sunshine Review was a non-profit organization dedicated to state and local government transparency. The Sunshine Review collected and shared transparency information and used a "10-point Transparency Checklist" to evaluate the content of every state and more than 5,000 local government websites. In 2010, the Sunshine Review implemented the "Sunny Awards"<sup>2</sup> which identify websites with an "A" ranking based on the Sunshine Review's transparency checklist. Florida has won more Sunny Awards than any other state. The Sunshine Review rated the State's websites a "B"<sup>3</sup> in January 2013. Grading for the other reporting entities will be addressed in later sections. In July 2013, Ballotpedia acquired the Sunshine Review and has begun incorporating the content into its existing portals.

**U.S. Public Interest Research Group (PIRG)** – PIRG is a federation of independent, state-based, citizen-funded organizations that advocate for the public interest. For the past three years, PIRG has evaluated all 50 states and published a report on their progress towards publishing financial information online. PIRG's "Following the Money 2013, How the 50 States Rate in Providing On-line Access to Government Spending Data"<sup>4</sup> report rated the State's website an "A-" in March 2013.

Currently, the CFO's transparency website provides the following financial information:

- **State Payments** - Total amount of payments paid to a vendor by each state agency, with drill down to the specific payment amounts. Historical information goes back to 2005.
- **State Financials** - Current year's budget amounts, the expenditure of these funds, and remaining unspent balances. Also available are the State's cash balances for General Revenue, Trust Funds, and Budget Stabilization Fund and associated graphs/charts.
- **Florida Accountability Contract Tracking System (FACTS)** – Comprehensive listing of contracts, grants, and purchase orders that have been awarded/issued by state agencies. Details on the pricing for the services/commodities being purchased are included in the information. Payments, budget amounts, and audit findings associated with the applicable contract or grant are also available.
- **Where State Dollars Go: Your Money Matters** – An interactive tool that explains how a citizen's tax dollars are collected and consumed by the State. The user can input their family's annual gross income and the application will display the amount of state taxes collected and how those taxed are spent by the State.

The CFO also publishes local government revenue and expenditures on the transparency website. The local government website information will be discussed in greater detail in Section 2.2.3.

## 2.2 Local Government Reporting Entities

Local Government reporting entities are comprised of counties, cities/municipalities, water management districts (WMDs) and special districts. The Project has identified a total of 2,154 local government entities for the purposes of this report. The following chart provides the total number of primary reporting entities for each local government category. See **Appendix B** for a detailed listing of reporting entities.

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<sup>2</sup> "2013 Sunny Awards," Ballotpedia, last modified December 30, 2013, [http://ballotpedia.org/2013\\_Sunny\\_Awards](http://ballotpedia.org/2013_Sunny_Awards).

<sup>3</sup> "Evaluation of Florida State Website," Ballotpedia, last modified November 16, 2013, [http://ballotpedia.org/Evaluation\\_of\\_Florida\\_state\\_website](http://ballotpedia.org/Evaluation_of_Florida_state_website).

<sup>4</sup> U.S. Public Interest Research Group Education Fund, "Following the Money, 2013: How the 50 States Rate in Providing On-line Access to Government Spending Data," (March 2013).

Entity Type	Entity Category	Count
Local Government	Cities & Municipalities	411
	Counties <sup>5</sup>	66
	Special Districts	1,672
	Water Management Districts	5
		<b>2,154</b>

## 2.2.1 Current Reporting

The following sections are an overview of the local government reporting entity categories as well as their current reporting requirements and transparency websites. The information provided below is specific to financial reporting that is similar to the reporting being recommended by the Project.

### 2.2.1.1 Counties

Article VIII of the Florida Constitution establishes the counties for the State. The constitution also provides for the election of a sheriff, a tax collector, a property appraiser, a supervisor of elections, and a clerk of the circuit court in each county. These positions are referred to as the county's constitutional officers. The governing body for the county is the Board of County Commissioners.

DFS is required to establish a uniform classification of accounts for the counties that is to be used for accounting purposes, pursuant to Section 218.33, F.S.

The following is a list of annual reports prepared by each county:

- **Annual Financial Reports (AFR)** - Each county is required to submit its annual financial report to DFS within nine months after the close of their fiscal year, pursuant to Section 218.32 F.S. The County's Clerk of Courts compiles this information from the other constitutional officers and submits it on behalf of the county. DFS is required to publish a report by December 1 of all county revenues, expenditures, and outstanding long-term debt.
- **Audited Financial Statements** - Each county is required to submit a copy of the audit report to DFS within 45 days after the completion of the audit but no later than nine months after the end of the fiscal year.
- **Schedule of Expenditures of Federal Awards (SEFA)** – Each county is required to prepare a listing of the county's federal awards expended during the fiscal year, pursuant to the U.S. Office of Management and Budget (OMB) Circular A-133. The SEFA is published after the audit of the county's financial statements for the previous fiscal year.

In addition to these reports, county offices have financial reporting responsibilities to their Board of County Commissioners and any state or federal agency that provides funding to the county.

### 2.2.1.2 Cities/Municipalities

Article VIII of the Florida Constitution provides the authority for special or general law to create cities/municipalities within the State. Cities/municipalities shall have the governmental, corporate, and proprietary powers to enable them to conduct municipal government.

DFS is required to establish a uniform classification of accounts for cities/municipalities to be used for accounting purposes, pursuant to Section 218.33, F.S.

The following is a list of annual reports prepared by the cities/municipalities:

- **Annual Financial Reports (AFR)** - Each city/municipality is required to submit its annual financial report to DFS within nine months after the close of their fiscal year, pursuant to Section 218.32, F.S. DFS is required to publish a report by December 1 of all the cities/municipalities' revenues, expenditures, and outstanding long-term debt.

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<sup>5</sup> Duval County has been classified as a city.

- **Audited Financial Statements** - Each city/municipality that meets the audit thresholds established in Section 218.39, F.S., is required to submit a copy of the audit report to DFS within 45 days after the completion of the audit but no later than nine months after the end of the fiscal year.

### **2.2.1.3 Water Management Districts**

Section 373.069, F.S., creates five WMDs for the State. The Department of Environmental Protection has general supervisory authority over the WMDs. Although WMDs are supervised by a state agency and have their budgets approved by the Governor's Office, Section 215.89, F.S. classifies them as local government entities for purposes of the Project.

- **Monthly Financial Report** - WMDs are the only local government entities required to submit a monthly financial statement to the district governing board in the form and manner prescribed by DFS, pursuant to Section 373.536(4)(e), F.S. WMDs are required to make these financial statements available to the public on their websites.

### **2.2.1.4 Special Districts**

Section 189.403, F.S. defines a special district as a local unit of special purpose, government within a limited boundary, created by general law, special act, local ordinance, or by rule of the Governor and Cabinet. The Department of Economic Opportunity (DEO) is required to maintain a list of all special districts and monitor compliance with statutory reporting requirements. For this report, the Project has identified 1,672 special districts.

DFS is required to establish a uniform classification of accounts for special districts to be used for accounting purposes, pursuant to Section 218.33, F.S.

The following is a list of annual reports prepared by the special districts:

- **Annual Financial Reports (AFR)** - Each special district is required to submit its annual financial report to DFS within nine months after the close of their fiscal year, pursuant to Section 218.32, F.S. DFS is required to publish a report by December 1 of all the special districts' revenues, expenditures, and outstanding long-term debt.
- **Audited Financial Statements** - Each special district that meets the audit thresholds established in Section 218.39, F.S., is required to submit a copy of the audit report to DFS within 45 days after the completion of the audit but no later than nine months after the end of the fiscal year.

## **2.2.2 Transparency**

Each county's Clerk of the Circuit Court, must post their final approved budget on the county's official website within 30 days of adoption, pursuant to Section 218.35(4), F.S. The final approved budget of the Clerk of the Circuit Court may be included in the county's budget.

Water Management Districts make their monthly financial statements available on their respective websites.

DFS maintains a transparency website that provides the public with access to the revenues and expenditure that are reported by counties, cities/municipalities, WMDs, and special districts annually. The website provides historical data as far back as 1993 and can be accessed by clicking the "Local Budget" icon on the CFO's Transparency website: [www.myfloridacfo.com/Transparency](http://www.myfloridacfo.com/Transparency).

Local government entities that maintain a website must provide a link to the CFO's Transparency website so that the public may view the entity's annual financial report, pursuant to Section 218.32(1) (g), F. S. If the local governmental entity does not have an official website, the county government's website must provide the required link for the local governmental entity.

In addition to statutory requirements for posting information on the internet, several local government entities maintain websites specific to transparency. The Sunshine Review gave 11 local government reporting entities in the State of Florida an "A" for their transparency websites:

Local government websites graded an "A" in the 2013 Sunny Awards:	
Counties	Cities/Municipalities
St. Lucie	Miami
Duval	Oakland Park
Indian River	
Leon	
Manatee	
Polk	
Sarasota	
St. Johns	
Sumter	

## 2.3 Educational Reporting Entities

Educational reporting entities are defined as educational entities and entities of higher education in Section 215.89, F.S. Educational entities are school districts or any entity created by a school district. Entities of higher education are State Universities, State or Florida College System Institution, or any entity created by a State University or State or Florida College System Institution. The Project has identified a total of 112 educational reporting entities for purposes of this report. The total number of primary reporting entities for each educational category is provided below. See **Appendix B** for a detailed listing of the reporting entities.

Entity Type	Entity Category	Count
Educational	Colleges	28
	Universities	12
	School Districts	72
		<b>112</b>

### 2.3.1 Current Reporting

The following section is an overview of the educational reporting entity categories as well as their current reporting requirements and transparency websites. The reporting information is specific to required financial reporting similar to the reporting being recommended by the Project.

#### 2.3.1.1 Colleges

The public colleges in the Florida College System are governed by local boards and fall under the jurisdiction of the State Board of Education. Administratively, the Chancellor of Florida Colleges serves as the Chief Executive Officer of the system, reporting to the Commissioner of Education who serves as the Chief Executive Officer of Florida's K-20 System.

The State Board of Education, pursuant to Section 1010.01, F.S., prescribes the financial records and accounts that each community college, and other institution or agency under the supervision of the State Board of Education must prepare and maintain.

The following is a financial report similar to the Project's recommended reporting:

- **"Report for the Florida College System"<sup>6</sup>** – Provides information on student enrollment, degrees awarded, employees, operating budgets, operating expenditures by program, annual cost analysis by college, and costs analysis based on student fees. The information included in this report is reported to Department of Education (DOE) and is used to comply with state and federal reporting requirements.

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<sup>6</sup> "College Reporting," Florida Department of Education, last accessed January 8, 2014, <http://fldoehub.org/cctcmis/c/Pages/default.aspx>.

### **2.3.1.2 Universities**

Publicly funded universities within the State University System (SUS) are governed by the Board of Governors. CFO for the Board of Governors provides guidance and direction regarding the development and implementation of financial policies and procedures to ensure effective and efficient outcomes supportive of the SUS Strategic Plan. There are several financial reports universities within the SUS are required to submit to the Board of Governors.

The following is a listing of financial reports similar to the Project's recommended reporting:

- **SUS Financial Statements<sup>7</sup>** – Compilation of the financial statements and disclosure notes submitted by the universities to the Board of Governors for submission to the State Board of Administration's Division of Bond Finance and the Securities and Exchange Commission.
- **University Operating Budget<sup>8</sup>** - Annual reports that detail the universities' actual and estimated revenues and expenditures.
- **Expenditure Analysis Reports<sup>9</sup>** - Annual reports that detail the universities' expenditure of funds and use of positions by budget entity, institution, program component, classification of instructional programs and instructional level

### **2.3.1.3 School Districts**

Each county shall constitute a school district and shall constitute a unit for the control, organization, and administration of schools. All public schools conducted within the district shall be under the direction and control of the district school board with the district school superintendent as executive officer. The district school system shall be considered as a part of the state system of public education.

The State Board of Education, pursuant to Section 1010.01 F.S., prescribes the financial records and accounts that each school district under the supervision of the State Board of Education must prepare and maintain.

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<sup>10</sup> developed by the DOE or as provided by law. DOE has incorporated into an administrative rule the manual which provides school districts with a uniform COA for budgeting and financial reporting.

Below is a listing of financial reports that are similar to the Project's recommended reporting.

- **Annual Financial Report (AFR)** - Each school district is required to submit an annual financial report to DFS within nine after the close of their fiscal year, pursuant to Section 218.32, F.S.
- **School District Program Cost Reports and Function Reports<sup>11</sup>** – Program cost data is submitted to DOE by the school districts after the close of each fiscal year. Actual expenditures by fund type are presented as either direct costs or indirect costs, and are attributed to each program at each school. A total of nine separate cost reports and two reports that display costs by function are produced from the cost reporting system
- **School District Summary Budget<sup>12</sup>** - The District Summary Budget is the adopted budget that is submitted to DOE. The budget document provides millage levies, estimated revenues detailed by federal, state, and local sources, and estimated expenditures detailed by function (the purpose of an expenditure) and object (what was purchased or the service obtained). The data is displayed by fund

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<sup>7</sup> "Financial Statements," State University System of Florida Board of Governors, last accessed January 8, 2014, [www.flbog.edu/about/budget/finstatements.php](http://www.flbog.edu/about/budget/finstatements.php).

<sup>8</sup> "University Operating Budgets," State University System of Florida Board of Governors, last accessed January 8, 2014, [www.flbog.edu/about/budget/operatingbudget.php](http://www.flbog.edu/about/budget/operatingbudget.php).

<sup>9</sup> "Expenditure Analysis Reports," State University System of Florida Board of Governors, last accessed January 8, 2014, [www.flbog.edu/about/budget/expendanalysis.php](http://www.flbog.edu/about/budget/expendanalysis.php).

<sup>10</sup> "Financial and Program Cost Accounting and Reporting for Florida Schools (Redbook 2013)," Florida Department of Education Office of Funding and Financial Reporting, last accessed on January 8, 2014, [wwwfldoeorg/fefp/redtocasp](http://wwwfldoeorg/fefp/redtocasp).

<sup>11</sup> "Program Cost Reports," Florida Department of Education Office of Funding and Financial Reporting, last accessed January 8, 2014, <http://public2fldoeorg/TransparencyReports/CostReportSelectionPageasp>

<sup>12</sup> "School District Summary Budget," Florida Department of Education Office of Funding and Financial Reporting, last accessed January 8, 2014, [wwwfldoeorg/fefp/sdsbasp](http://wwwfldoeorg/fefp/sdsbasp).

type, including general fund, special revenue funds, debt service funds, capital projects funds, permanent fund, enterprise funds, and internal service funds

- **Annual School Public Accountability Report<sup>13</sup>** - Required by Sections - 1001.42(18) and 1008.345, F.S. The purpose of the school financial report is to better inform parents and the public concerning how funds were spent to operate the school during the prior fiscal year. Each school's financial report must follow a uniform, district wide format that is easy to read and understand

### 2.3.2 Transparency

Many of the financial reports prepared by colleges, universities, and school districts are available online.

On the *State University System of Florida Board of Governors* website, the Board of Governors' maintains a "Budget and Fiscal Reports" webpage that provides compiled information from all the universities ([www.flbog.edu/about/budget](http://www.flbog.edu/about/budget)).

DOE maintains web pages for the Florida College System. The "Transparency and Accountability" webpage provides information for potential students ([wwwfldoe.org/fcs/transparencyaccountability.asp](http://wwwfldoe.org/fcs/transparencyaccountability.asp)).

DOE also maintains a "Financial Reporting" web page that includes several financial reports for the school districts ([wwwfldoe.org/fefp](http://wwwfldoe.org/fefp)).

In addition to statutory requirements for posting information on the web, several educational entities maintain websites specific to transparency. The Sunshine Review gave eight school districts an "A" for their transparency websites. The Sunshine Review does not include colleges or universities in their annual website evaluation.

2013 Sunny Awards "A"-level Florida School Districts:			
Duval County	Hillsborough County	Marion County	St. Lucie County
Escambia County	Indian River	St. Johns County	Sumter County

### 2.4 Other Considerations

The substantial number of primary governmental units that have to be considered in the recommendations for uniform reporting made it very difficult to research the current reporting requirements for component units and/or direct support organizations. From a cost/workload perspective, it may be more advantageous to focus on primary government's transparency reporting and address the direct support organizations and discretely presented component units at a later date.

There are a significant number of special districts and cities/municipalities resulting in increased cost and workload for accumulating their reporting for transparency. It may be more advantageous to only require uniform reporting for the special districts and cities/municipalities that meet the auditing thresholds established in Section 218.39, F.S. The following are the thresholds for requiring an independent audit of financial statements for cities/municipalities and special districts:

- Cities/municipalities with revenues or the total of expenditures and expenses in excess of \$250,000 as reported on the fund financial statements.
- Cities/municipalities with revenues or the total of expenditures and expenses between \$100,000 and \$250,000 that have not been subject to a financial audit for the two preceding fiscal years.
- Special districts with revenues or the total of expenditures and expenses in excess of \$100,000 as reported on the fund financial statements.
- Special districts with revenues or the total of expenditures and expenses between \$50,000 and \$100,000 that have not been subject to a financial audit for the two preceding fiscal years.

<sup>13</sup> "Florida School Grades," Florida Department of Education, last accessed January 8, 2014, <http://schoolgrades.fl doe.org>.

These thresholds could be used to ensure cities/municipalities and special districts with sufficient revenues and expenditures comply with the reporting recommendations of the Project. Smaller cities/municipalities and special districts would be exempt from reporting. If the highest threshold was used (\$250,000 for cities/municipalities and \$100,000 for special districts), this would reduce the number of entities having to report based on 2012 data as follows:

	Total	Exempt	Must Comply
Cities/Municipalities	411	16	395
Special Districts	1,672	530	1,142

### 3 Uniform Chart of Accounts Project

In 2011, SB 1292 was introduced by Senator J.D. Alexander requiring that a mechanism be provided for obtaining detailed, uniform reporting of government financial information to promote accountability and transparency in the use of public funds. The Legislature passed SB1292 creating Section 215.89, F.S.

Chapter 215.89, F.S. requires the CFO to propose a draft uniform COA to be used for uniform reporting by all primary units of the government and for any entities created by these primary units of government. In addition to the COA, the CFO was tasked with identifying the estimated statewide cost impact for the COA adoption and implementation. The intent of the law was not to require changes to all the financial management systems in use by these entities, but to capture and report financial information consistently and comparably across any reporting entity. The law established the following deadlines for the Project:

- **October 1, 2011** – CFO to begin conducting workshops to gather information pertaining to statewide reporting requirements to be used to develop the uniform COA.
- **July 1, 2013** – Publish the draft COA.
- **November 1, 2013** - Comments on the COA are due from reporting entities
- **January 15, 2014** - Submit the recommended COA and estimated costs of adopting and implementing to Governor and Legislature.

#### 3.1 Approach and Involvement

DFS split the Project into two phases to support the statutory requirements: 1. creating the draft COA and, 2. collecting implementation cost estimates.

##### 3.1.1 Creating the Draft Chart of Accounts

Chart of Accounts was defined in 215.89, F.S. as

"a compilation of uniform data codes that are to be used for reporting governmental assets, liabilities, equities, revenues, and expenditures to the [CFO]. The uniform data codes shall capture specific details of the assets, liabilities, equities, revenues and expenditures that are of specific interest to the public."

As summarized previously in Section 2, Florida's various governmental entities have very different COAs and unique reporting requirements. DFS began the Project by reviewing transparency websites across the United States, material published from public interest groups, and publications related to transparency to gain a better understanding of what information would be of interest to the public. The proposed COA and associated reporting requirements were developed to support current transparency trends related to the level of detail and frequency of reporting to the public.

In order to create the draft COA, DFS reviewed CAFRs and audit reports of reporting entities and created a crosswalk of accounts to determine similarities and differences. From that effort DFS created a draft COA. DFS then established an Advisory Workgroup to help review and finalize the draft COA. The Advisory Workgroup reviewed the recommended COA and provided feedback on challenges for implementation and the differences across the reporting entities. A member from each reporting entity type impacted was represented in the workgroup.

From the Project's inception in 2011, DFS has focused heavily on communications. An email address and website was established exclusively for the Project to facilitate fast and simple dissemination of information. DFS presented the Project's concept, challenges, and timelines to cities, counties, universities, and colleges in over

20 presentations statewide. DFS also conducted meetings with key stakeholders including DOE, DEO, Auditor General, Joint Legislative Auditing Committee (JLAC), and Legislative staff.

DFS collected informal feedback from reporting entities from October 2011 to June 2013. In July 2013 DFS published the draft COA and posted a formal comment form for reporting entities to submit comments. By November 1, 2013 DFS received 61 comment forms and 41 letters and other correspondence to the CFO. These comments forms, letters, and other correspondence were reviewed and considered in development of the recommended COA in Section 4.

### **3.1.2 Collecting Implementation Cost Estimates**

In May 2013, DFS issued a Request for Quotes (RFQ) from contractors with expertise in the area of financial management. Due to the complex nature of the cost estimate requirements, DFS sought a contractor with experience in enterprise-wide implementation projects, data collection, surveying, compiling, and auditing financial data from various entities.

On July 31, 2013 DFS awarded a contract to KPMG to collect the statewide cost impact for the adoption and implementation of the CFO's recommended COA, which required the collection and validation of cost estimates from the reporting entities. KPMG developed a web-based survey tool to administer the electronic survey. DFS required key project deliverables:

- A project plan and methodology;
- Survey development and distribution to reporting entities;
- An audit/validation of the results; and
- A final report summarizing the findings.

KPMG's approach included three primary work streams:

**Survey Development:** Utilized Key Survey technology to develop an electronic survey for more than 2,271 reporting entities. Developed a survey template designed to gather the required financial information and cost estimates from the reporting entities in a cost-efficient manner.

**Data Collection-** Monitored the survey collection process and provided reports on response rates, reporting entity completion rates, pending incomplete surveys, and dates and times of completions.

**Data Analysis and Validation-** Analyzed and validated cost estimate data as received from reporting entities during the survey process.

#### **3.1.2.1 Survey Development**

KPMG developed the survey using Key Survey software. The survey template was structured as a decision tree so each reporting entity could make choices about how they would provide the uniform data to DFS.

Each entity first chose if they would:

- Manually crosswalk financial information from their existing COA to the uniform COA reporting structure;
- Use technology to automate the crosswalk process from their existing COA to the uniform COA reporting structure; or;
- Modify existing financial accounting system and chart of accounts to mirror the uniform COA reporting structure.

Next they identified the type of resources they intend to use to develop the transmission method from one of three options:

- Internal resources;
- Third party resources; or
- Combination of both internal and third party resources.

Each reporting entity also provided information detailing the cost to comply with reporting for:

- Monthly operating costs for reporting for revenues and expenditure information;
- Annual operating costs for reporting for balance sheet information; and
- Total operating and capital costs for transition.

Before distributing the survey to all reporting entities KPMG piloted the survey with eight reporting entities representing all of the entity categories surveyed: cities/municipalities, counties, special districts, WMDs, colleges, universities and school districts. KPMG provided a one-week period for the eight pilot Reporting Entities to complete the survey. After the one week survey period, KPMG conducted a teleconference with the eight entities to obtain feedback on the survey tool regarding the overall survey experience, functionality, completion time, any issues encountered, and suggestions.

### **3.1.2.2 Data Collection**

On September 16, 2013 DFS sent over 2,300 emails to reporting entities with a link to the cost estimate survey. For entities to which DFS did not have an email address, a letter was sent notifying the reporting entities of the survey process. Other notifications sent to the Reporting Entities included an initial survey awareness email (sent prior to the survey launch), and multiple survey completion follow-up reminder emails. Reporting entities had until October 25, 2013 to provide a response (a six week survey period).

Over the course of the survey period DFS partnered with KPMG to conduct webinar training sessions relating to the survey. Each webcast was designed with 30 minutes of prepared DFS and KPMG remarks, and allowed 30 minutes for questions and answers. The Webcasts were held on the following dates with the number of unique logins indicating the attendance:

- September 16, 2013 - 216 unique log-ins
- September 23, 2013 - 178 unique log-ins
- October 3, 2013 - 144 unique log-ins

DFS also provided a “Help Desk” to Reporting Entities during the survey period to answer questions about the survey or webinars. DFS received and responded to 79 phone calls and 251 emails related to the survey.

### **3.1.2.3 Data Analysis and Validation**

Once the survey period ended, the KPMG data analysis team began to analyze and validate cost estimate data as received from reporting entities during the survey process. The survey data was exported from the survey tool and analysis was conducted using SPSS methodology. KPMG validated over 159 responses. The responses validated included 81 samples of the high cost estimates and 78 samples of the low cost estimates. KPMG also validated responses from the special districts and the component units responses from the contacts listed for more than one entity. KPMG was successful in collection of 136 entities and noted changes to responses from 81 entities based on discussions with the survey respondent.

KPMG provided the final report to DFS on December 23, 2013 and can be found as **Appendix C**.

## **3.2 Reporting Entity Responses**

The CFO received a significant volume of correspondence related to the Project. In addition to the 600 completed cost estimate surveys, the office has received 61 comment forms, and 41 letters and other correspondence. In general, all those who responded are in support of Transparency and the desire to provide meaningful information to the public. However, there are significant concerns with the recommended approach.

**Significant costs:** There are initial costs for implementation planning, mapping of the COA, modifying all existing documentation and file layouts, developing methodology to extract and upload the financial data, and testing the process. There will be additional on-going costs to extract the data, review the data, make accounting adjustments/accruals, and submit the data.

**Quality of the monthly data:** The information reported may not be subject to the normal internal and external control procedures utilized in preparing annual audited financial statements. The information reported could be unreliable, confusing, and potentially counterproductive.

**Duplicative reporting requirements:** Many of the reporting entities currently have monthly and annual reporting requirements and the CFO’s recommended reporting would be duplicative, as detailed in Section 2.

**Level of detail:** In the draft COA document, there were 21 accounts for recording travel expenditures and 24 accounts for recording contractual expenditures. The reporting entities do not break down their expenditures to

such a granular level. There will be significant cost for the implementation of these accounts within the reporting entities' accounting systems.

Several reporting entities recommended an alternate solution where legislation is enacted that prescribes the minimum desired transparency reporting each reporting entity shall post on their website.

## 4 Recommendations

DFS has reviewed transparency websites across the United States, met with key stakeholders, and reviewed publications related to transparency to get a better understanding of what information would be of interest to the public. The proposed COA and associated reporting requirements were developed to support current transparency trends as well as the bill sponsor's desire to obtain a lower level of detail and more frequent reporting to the public.

These recommendations are for adoption and implementation by the primary units of government. The Project recommends that direct support organizations and discrete component units be addressed at a later date.

The counties' Constitutional Officers will only need to comply with monthly reporting recommendations. Each county's Clerk of the Circuit Courts would continue to provide annual reporting on behalf of the constitutional officers as done today for AFRs.

### 4.1 Chart of Accounts Structure

It is the recommendation of the CFO that financial information using this COA be reported in a manner that will maximize the transparency to the public on the use of public funds.

The reporting requirements have been separated into three categories:

- Balance Sheet Accounts<sup>14</sup> - Assets, Liabilities, and Equities<sup>15</sup>
- Operating Statement Accounts - Revenues and Expenditures
- Operating Statement Accounts - Other Sources and Uses

### 4.2 Reporting Recommendation

#### 4.2.1 Annual Reporting - Assets, Liabilities, Equities, Revenues, and Expenditures

These accounts will be reported annually and at the same level of detail as presented in the reporting entities' annual financial statements. DFS intends to validate the data being reported by the reporting entities with their annual financial statements.

##### 4.2.1.1 Level of Detail

Each reporting entity will need to report their assets, liabilities, equities, revenues, and expenditures by organization and fund. The following are the specifications for level of detail.

###### Fund Level

Governmental entities maintain financial information at the fund level in accordance with GAAP as promulgated by Governmental Accounting Standards Board (GASB). For financial statement purposes, detailed fund accounts are summarized into business-type activity and/or fund types: governmental, proprietary, and fiduciary. Reporting Entities should report at the summarized fund level that has been recorded on their financial statements.

###### Organization Level

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<sup>14</sup> Governmental entities publish a Statement of Net Assets in lieu of a Balance Sheet. However, the project is using terminology that the public is more familiar with for this report. Differences in terminology will be addressed in a glossary of terms posted on the transparency website.

<sup>15</sup> These accounts will be adjusted in calendar year 2014 for deferred inflow and deferred outflow accounts required by GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

Financial Statements are typically summarized and presented at the reporting entity level. However, if entities currently report at a lower organizational level, they may report in that manner.

#### **4.2.1.2 Frequency**

To ensure all reporting entities report at the same time, the annual financial information should be reported by April 1 for the reporting entities' prior fiscal year. Some reporting entities may not have completed the audit of their financial statements by April 1<sup>st</sup>. Reporting entities will have the ability to submit adjusted amounts if changes are needed after the April 1<sup>st</sup> deadline.

If the proposal is approved and legislation is passed in 2014, the Project is recommending the due date for the first annual report be April 1, 2017 for the completed FY 2015-2016. This allows the reporting entities sufficient time to prepare for implementation.

#### **4.2.1.3 Basis of Accounting**

Reporting entities will report on the same reporting basis as their annual financial statements using either the full accrual or modified accrual basis of accounting.

### **4.2.2 Monthly Reporting - Revenues and Expenditures**

These accounts tend to be of greater interest to the public, and will therefore need to be reported on a more frequent basis and at a level of detail that reflects the reporting entity's regular operations. Similar transparency sites present this information as "check book" reporting meaning the information is specific to monies being received and monies being spent by the reporting entity. In general, "check book" information is not reconciled or summarized but presented as recorded in the accounting system.

In order to streamline the reporting and minimize the impact to the reporting entities, there is no intent for the DFS to validate the monthly reported amounts to the reporting entity's financial statements.

#### **4.2.2.1 Level of Detail**

Each reporting entity will need to report their revenue and expenditures by organizational level within the fund. The following are the specifications for each level of detail.

##### Fund Level

Reporting entities shall report revenues and expenditures at each of the fund level that is being maintained in their accounting system. If, for example, an entity maintains three separate special revenue funds for daily operational purposes, financial information should be reported for each of the three separate special revenue funds rather than a single summarized submission for financial statements.

##### Organization Level

Organizational charts for all governmental agencies show numerous organizational units and departments designed to deliver services to citizens in an efficient and effective manner. Revenues are often recorded by department or functional unit in accordance with GAAP. Revenues should be reported at the organizational level that they are captured for daily operational purposes. Expenditures are typically recorded at the level of organization that is the most meaningful for tracking budget and associated costs. The recommended organizational level of reporting for revenues and expenditures will be different for the different types of governmental entities.

- **State Agencies** – State agencies shall report revenues and expenditures at the bureau level. Those agencies that operate under a different organizational structure shall report at the FLAIR Organizational Level 3.
- **Local Governments** – Local governments shall report revenues and expenditures at the department or functional unit level. Examples would be the fire, police, and recreation departments. Expenditures for the executive\administrative department or functional units shall be reported separately and not allocated or included in the expenditures for the other departments or functional units. WMDs shall report by program.
- **School Districts** – School districts shall report revenues and expenditures at the individual school level. Expenditures for executive\administrative departments or functional units of the district shall be reported

separately and not allocated or included in the expenditures of the individual schools. Charter schools within a school district need to report separately.

- **Colleges and Universities** – Colleges and universities shall report revenues and expenditures at the organizational level that is recorded in their accounting systems. Some colleges and universities may report at individual school level and others may report at program levels. Expenditures for executive\administrative departments or functional units shall be reported separately and not allocated or included in the expenditures of the individual schools.

#### **4.2.2.2 Frequency**

Revenues and expenditures should be reported monthly. To ensure all reporting entities report at the same time, the financial information should be reported by the last day of the following month. If the proposal is approved and legislation is passed in 2014, the Project recommends monthly reporting begin in FY 2015-2016 allowing reporting entities sufficient time to prepare for implementation. If the reporting entities fiscal year begins October 1<sup>st</sup>, this would mean the first monthly report would be due November 30, 2015 for the month of October 2015.

#### **4.2.2.3 Basis of Accounting**

Reporting entities will report revenues and expenditures utilizing the basis of accounting their accounting system is currently supporting. Some accounting systems have been set up to record accruals on a monthly basis, therefore the reporting entity will be reporting on a full or modified accrual basis. State agencies and other reporting entities may only record accruals at fiscal year end, and will therefore be reporting on a cash basis. To accommodate multiple basis of accounting the reporting template will include a field to identify the basis of accounting for each amount being reported.

### **4.2.3 Monthly Reporting - Other Sources and Uses**

The Other Sources and Uses accounts have been provided to assist reporting entities with operating statement accounts not already classified in the COA listing.

#### **4.2.3.1 Level of Detail for Reporting**

Each reporting entity will need to report their Other Sources and Uses by organizational level within the fund. The following are the specifications for level of detail for each.

##### Fund Level

Reporting entities shall report Other Sources and Uses at fund level that is being maintained in their accounting system.

##### Organization Level

Other Sources and Uses should be reported at the organizational level that they are captured for daily operational purposes.

#### **4.2.3.2 Frequency**

Other Sources and Uses should be reported monthly. To ensure all reporting entities report at the same time, the financial information should be reported by the last day of the following month. If the proposal is approved and legislation is passed in 2014, the Project recommends monthly reporting begin in FY 2015-2016 allowing reporting entities sufficient time to prepare for implementation. This would mean the first monthly report would be due November 30, 2015 for the month of October 2015.

#### **4.2.3.3 Basis of Accounting**

Reporting entities will report other sources and uses utilizing the basis of accounting their accounting system is supporting. Some accounting systems have been set up to record accruals on a monthly basis, therefore the reporting entity will be reporting on a full or modified accrual basis. State agencies and other reporting entities may only record accruals at fiscal year end, and will therefore be reporting on a cash basis. To accommodate multiple basis of accounting the reporting template will include a field to identify the basis of accounting for each amount being reported.

#### **4.2.4 Changes from the Draft Recommendations**

The Project has made several modifications to the draft recommendations that were published on July 1, 2013 based on feedback from the reporting entities and key stakeholders. The following is a summary of the changes.

**Annual Reporting for Revenue and Expenditures** - Revenue and Expenditure accounts were not included in the annual reporting when the CFO published the draft COA in July 2013. However, the Auditor General relies on annual revenue and expenditure totals that have been validated by the CFO to ensure local governments comply with Section 218.39, F.S. Therefore, the annual revenue and expenditure totals reported on the reporting entities' operating statements are being included in the final reporting recommendations.

**Accounts for Travel Expenditures** - The Project received a significant number of comments regarding the level of effort that would be needed to capture the low level of detail for travel expenditures. In response to these concerns, the final recommendation of accounts for travel expenditures has been rolled to a higher level.

### **4.3 Reporting Tool**

In 2005, DFS developed the Local Government Electronic Reporting (LOGER) System. The LOGER system is utilized by local government entities comprised of counties, cities/municipalities, special districts, and other entities who submit their AFR once each year pursuant to Section 218.32, F.S. The AFR's are due within 45 days after the completion of the audit report but no later than nine months after the end of the fiscal year. The AFR's include revenues, expenditures, total amount of long term debt and component unit information from local government entities. The entities use an Excel template to import data or enter their financial information manually. The information is reported in LOGER at the fund level and categorized into revenue type accounts or expenditure type accounts. The only balance sheet account currently reported is the total amount of long-term debt. Reporting entities utilize six digit revenue account codes, and five digit expenditure account codes. The account codes can be found in the Uniform Accounting System Manual on the DFS's website.

If the reporting entities are required to submit an audit pursuant to Section 218.39, F.S., the audits are either submitted as a hard copy, or in electronic format through email. Once the AFR and the audit (if applicable) have been submitted, DFS reconciles the AFR to the audit and certifies that the information included within the AFR is accurate based on the audited financial statements.

In order to accommodate the monthly and annual submissions for all reporting entities, DFS will need to make the following modifications to the LOGER system:

**Annual Reporting** – The system will need to add new reporting entity categories for state agencies, colleges, universities, and WMDs. The account code listing will be updated to reflect the adopted uniform COA values and titles.

**Monthly Reporting** - The system will need to add a monthly reporting option that is available for selection. If the entity chooses the monthly option, they will proceed with submitting revenue, expenditure and other sources and uses information. Reporting entities would be asked to include a "title" for their organization and fund values. Additional fields will need to be added in LOGER for recording descriptions, organization codes and basis of accounting which are new data elements associated with monthly reporting.

The transparency information that is submitted on a monthly basis will not be reconciled to the financial statements. However, DFS will monitor compliance with the monthly submission of information. Annual submissions will be reconciled to the audited financial statements if the entity is required to submit an audit pursuant to Section 218.39, F.S.

## **5 Transparency Approach**

Currently, LOGER provides two web pages on the CFO's *Transparency Florida, Local Budgets* website with information available for public download (<https://apps.fldfs.com/LocalGov/Reports/AdHoc.aspx> and <https://apps.fldfs.com/LocalGov/Reports>). The first page provides pre-formatted reports that pull information for all the local governments. DFS has created seven reports for this page:

- Total Revenues, Expenditures, and Debt

- Total Revenues by Entity
- Total Expenditures by Entity
- Total Long-term Debt by Entity
- Compliant Governments
- Non-compliant Governments
- Revenue and Expenditure account code lists

All reports require the user to choose a fiscal year ranging from 1993 to the most current 2012.

The second web page provides the option for the public to “Create A Report”. This option provides a more customized search function where they can download specific information from multiple entities. Users can choose from revenue and expenditure categories, or choose the advanced option and select from the revenue and expenditure account codes for that fiscal year.

DFS will expand the preformatted reports and the “Create A Report” option giving the users a more effective transparency tool which would be used to view/download the information. The functionality to view monthly and annually, specific entities or entity categories (counties, cities/municipalities, special districts, WMDs, state agencies, colleges, universities, school districts) and high-level or very detailed transaction data would ensure any user could obtain the information desired or required.

The following screen shots show the current “Create A Report” option for users. These options will be enhanced as previously mentioned.



**Step 1:**  
Select the Year(s) you would like to search on.

1993  1994  1995  1996  1997  1998  1999  2000  
 2001  2002  2003  2004  2005  2006  2007  2008  
 2009  2010  2011  2012

**Step 2:**  
Select up to five government units.

**Counties:**  
Alachua

**Cities:**  
----

**Special Districts:**  
----

**Other Entities:**  
----

**Selected Entities**  
No Entities Selected.

**Step 3:**  
Select the account categories or use the advanced search to find specific account codes

<a href="#">Basic</a>	<a href="#">Advanced</a>
<b>Revenues Categories</b> <input type="checkbox"/> Ad Valorem Taxes <input type="checkbox"/> Contributions and Donations <input type="checkbox"/> Court-Related Revenues <input type="checkbox"/> Federal Grants <input type="checkbox"/> Federal Payments in Lieu of Taxes <input type="checkbox"/> General Government Taxes <input type="checkbox"/> Interest and Other Earnings <input type="checkbox"/> Judgments, Fines and Forfeits <input type="checkbox"/> Local Government Unit Grants <input type="checkbox"/> Local Payments in Lieu of Taxes <input type="checkbox"/> Miscellaneous Revenues <input type="checkbox"/> Other Sources <input type="checkbox"/> Other Sources-Transfers <input type="checkbox"/> Permits, Fees and Licenses <input type="checkbox"/> Rents and Royalties <input type="checkbox"/> Sales <input type="checkbox"/> Service Charges <input type="checkbox"/> Shared Local Government Unit Grants <input type="checkbox"/> Special Assessments/Impact Fees <input type="checkbox"/> State Grants <input type="checkbox"/> State Payments in Lieu of Taxes <input type="checkbox"/> State Shared	<b>Expenditure Categories</b> <input type="checkbox"/> Circuit Court-Civil <input type="checkbox"/> Circuit Court-Criminal <input type="checkbox"/> Circuit Court-Family <input type="checkbox"/> Circuit Court-Juvenile <input type="checkbox"/> Circuit Court-Probate <input type="checkbox"/> County Court-Civil <input type="checkbox"/> County Court-Criminal <input type="checkbox"/> County Court-Traffic <input type="checkbox"/> Culture/Recreation <input type="checkbox"/> Economic Environment <input type="checkbox"/> General Court Administration <input type="checkbox"/> General Court Operations <input type="checkbox"/> General Government <input type="checkbox"/> Human Services <input type="checkbox"/> Other Uses <input type="checkbox"/> Physical Environment <input type="checkbox"/> Public Safety <input type="checkbox"/> Schools <input type="checkbox"/> Transportation

Create Reports**Step 1:**

Select the Year(s) you would like to search on.

1993  1994  1995  1996  1997  1998  1999  2000  
 2001  2002  2003  2004  2005  2006  2007  2008  
 2009  2010  2011  2012

**Step 2:**

Select up to five government units.

**Counties**  
Alachua

**Cities:**  
----

**Special Districts**  
----

**Other Entities:**  
----

**Selected Entities**

No Entities Selected.

**Step 3:**

Select the account categories or use the advanced search to find specific account codes

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

[Reload Year Accounts](#)

**2012**

Revenue ----

Expenditure ----

**Selected Accounts**

No Accounts Have Been Selected.

## **6 Appendix A – Proposed Chart of Accounts Listing**

### **6.1 Assets**

#### **Advances to Other Funds**

This account represents long-term loans from one fund to another fund within the same reporting entity.

#### **Assets - Capitalized**

This account represents the cost of all other capitalized assets that are not otherwise classified in this chart of accounts. This would include, but not be limited to intangible assets, property under capital lease, construction work in progress, and depreciable works of art and treasures.

#### **Assets – Capitalized - Accumulated Depreciation**

This account represents the related accumulated depreciation for Assets Capitalized.

#### **Assets – Construction in Progress**

This account represents the cost of construction work, which is not yet completed. This account is not depreciated until the asset is placed in service.

#### **Assets – Library Resources**

This account includes exhaustible items used for reference or lending such as books, periodicals, and microfilm that have a useful life greater than one year.

#### **Assets - Non-Capitalized**

This account represents assets that are non-depreciable in nature.

#### **Assets – Other**

This account represents any assets that are not otherwise classified in this chart of accounts.

#### **Assets - Restricted**

This account represents any assets that are restricted in use by legal or contractual requirements.

#### **Buildings**

This account represents the acquisition cost of permanent structures owned by the reporting entity, improvements to the buildings or structures and the related accumulated depreciation. If building is acquired by gift, the account should reflect the appraised value at the time of acquisition.

#### **Buildings – Accumulated Depreciation**

This account represents the related accumulated depreciation for buildings.

#### **Cash**

This account includes all unrestricted cash and cash equivalents that are owned by the entity. It includes Cash on Hand, Cash in the Bank, Cash in the State Treasury, Cash with Fiscal Agents, Equities in Pooled Cash, and all other unrestricted cash items. Cash balances that are classified as general revenue should be reported as Unexpended General Revenue Fund. Restricted Cash balances should be reported as **Assets – Restricted**.

## **Deferred Outflow of Resources**

This account represents the current consumption of net assets by the reporting entity that is applicable to a future reporting period.

## **Due from Component Units**

This account represents uncollected amounts owed to an entity by one of its component units, as defined by Governmental Accounting Standards Board (GASB).

## **Due from Other Funds**

This account represents uncollected amounts owed to a particular fund from another fund within the reporting entity.

## **Due from Other Governments**

This account represents uncollected amounts owed to an entity from another governmental unit that is outside the reporting entity.

## **Equipment and Furniture**

This account represents the cost of furniture, equipment and other tangible personal property that is movable in nature with an estimated useful life of over one year.

## **Equipment and Furniture – Accumulated Depreciation**

This account represents the related accumulated depreciation for Equipment and Furniture.

## **Infrastructure**

This account represents the cost of public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and other similar assets that are immovable and of value only to the governmental entity. The account may include the related accumulated depreciation.

## **Inventories**

This account represents goods held for future operations or for resale by an entity.

## **Investments**

This account includes investments that are held to earn interest income on excess cash available in funds. It includes interest earned net of administration fees.

## **Land**

This account contains the cost of land, land easements, and land rights owned by the entity. This includes the purchase price and costs such as legal fees, filing and excavation costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of acquisition.

## **Receivables – Accrued Interest**

This account represents the interest income earned but not yet received.

## **Receivables - Assessments**

This account includes the uncollected portion of special assessments that have been levied by an entity. The amount reported should include the reduction for the estimated Allowance for Uncollectible Accounts.

### **Receivables - Contracts and Grants**

This account includes amounts due from contractors that are non governmental entities, foundations and other organizations that are associated with a contract or grant. This occurs when either income has been earned that is owed to the reporting entity, reporting entity made an overpayment that has not been refunded, or reporting entity advanced funds that have not been consumed.

### **Receivables - Gifts, Donations, or Pledges**

This account is used to report the current and non-current portions of uncollected gifts, donations, or pledges from individuals, businesses, foundations or other sources that are made to the entity without a commitment of services in return. The amounts reported should include the reduction for the estimated Allowance for Uncollectible amounts.

### **Receivables - Goods and Services**

This account represents amounts due from private persons, firms, or businesses for goods or services provided by the entity. The amount reported should include the reduction for the estimated Allowance for Uncollectible Accounts.

### **Receivables - Loans and Notes**

This account includes the current and non-current portions of all loans and notes receivables issued by the reporting entity. It includes related interest earned and penalties assessed. The amounts reported should include the reduction for the estimated Allowance for Uncollectible Accounts.

### **Receivables - Other**

This account includes the current and non-current portions of any receivables not previously classified and the related Allowance for Uncollectible Accounts.

### **Receivables - Pension Contributions**

This account represents the pension contributions that are due to Department of Management Services (DMS), Division of Retirement for the Florida Retirement System (FRS). Pension contributions that are not in the FRS system are also included in this account.

### **Receivables - Taxes**

This account includes the uncollected portion of taxes that have been levied by the entity. The amount reported should include Delinquent Taxes due to the reporting entity and a reduction for the estimated Allowances for Uncollectible Accounts.

### **Receivables - Tuition and Student Fees**

This account includes the uncollected portion of student tuition and fees that have been levied by the entity. The amount reported should include the reduction for the estimated Allowance for Uncollectible Accounts.

### **Unexpended General Revenue Fund**

This account is restricted to the reporting of General Revenue and represents the unexpended release balances for all appropriation categories in the General Revenue Fund.

## **6.2 Liabilities**

### **Accrued Liabilities**

This account represents the obligations for expenses incurred but not paid yet and not otherwise classified in this chart of accounts. Examples include accrued taxes payable, accrued interest payable, accrued salaries payable, and accrued prize liability.

### **Advances from Other Funds**

This account represents advances received from another fund within the same reporting entity or another reporting entity.

### **Deferred Inflow of Resources**

This account represents the current acquisition of net assets by the reporting entity that is applicable to a future reporting period.

### **Due to Component Units**

This account represents unpaid amounts owed by an entity to one of its component units.

### **Due to Other Funds**

This account captures the amounts due to a fund from other fund(s) within the same reporting entity

### **Due to Other Governments**

This account captures amounts due by the reporting entity to other governmental entities. This includes, but is not limited to, Due to State and Due to Federal Government.

### **Due to State – Court Related**

This account is unique to the Counties. It represents the portion of fines, forfeitures, fees, service charges and court costs collected by the various courts that have to be remitted to the State pursuant to 28.246 Florida Statutes.

### **Employee Benefits - Compensated Absences**

This account represents the current and long-term portions of the entity's liability for compensatory, annual, and sick leave that has been earned but not used by employees that are eligible for benefit pay outs.

### **Employee Benefits - Deferred Compensation**

This account represents the current and long-term portions of an entity's liability to participants of a deferred compensation plan.

### **Employee Benefits - Other Post Employment**

This account represents the current and long-term portions of an entity's liability for benefits other than pensions provided to employees following termination of their employment.

### **Liabilities to be Paid from Restricted Assets**

This account represents liability accounts used for acquisition of restricted assets or liabilities that will be liquidated with restricted assets.

### **Other Liabilities**

This account represents any other liabilities that are not otherwise classified in this chart of accounts.

### **Payables - Arbitrage Rebates**

This account represents amounts due to the Internal Revenue Service for interest earned on unspent bond or Certificate of Participation (COP) proceeds that exceeds legally allowable returns.

### **Payables - Bonds**

This account represents the current and non-current portions of outstanding bonds the reporting entity is obligated to pay. The account includes, but is not limited to, matured and outstanding bonds and the related interest and amounts due to fiscal agents to service bonds.

### **Payables - Bonds Premiums/Discounts**

This account includes the corresponding unamortized premiums or discounts on Bonds Payables.

### **Payables - Claims**

Liabilities for claims made against the reporting entity that have been substantiated but have not been paid yet.

### **Payables - Construction**

This account represents amounts due for the construction of buildings, structures, and other improvements. This account should include amounts held as retainage for the portion of work that has been completed but is pending payment based on the final inspection or other satisfactory performance standards per the contract.

### **Payables - Deposits**

This account represents monies placed on deposit by a customer, citizen or other depositors and will be returned at a future date.

### **Payables - Goods and Services**

This account represents the liabilities on an open account owed to private persons, firms or corporations for unpaid goods and services excluding construction received by the reporting entity. This account includes vouchers payable, accounts payables, contracts payables.

### **Payables - Loans and Notes - Current**

This account captures the current portions of unpaid loans and notes.

### **Payables – Loans and Notes – Long Term**

This account captures the long-term portions of unpaid loans and notes.

### **Payables - Termination Benefits**

This account represents the current and long-term portions of an entity's liability to former employees in connection with their termination of employment.

## **6.3 Equities**

### **6.3.1 Classifications for Governmental Funds**

#### **Fund Balance – Non spendable**

This account represents fund balances that are either non-spendable, or are legally or contractually required to be maintained intact. Examples of this account include inventory, prepaid amounts.

#### **Fund Balance – Restricted**

This account represents the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws and regulations of other governments, constitutional provisions, or enabling legislation.

#### **Fund Balance – Committed**

This account represents the portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority.

#### **Fund Balance – Assigned**

This account represents the portion of fund balance that is set aside for a specific purpose by an authorized government body or official, but is neither restricted nor committed.

#### **Fund Balance – Unassigned**

This account represents the unassigned fund balances of an entity that are technically available for any purpose.

### **6.3.2 Classifications for Proprietary Funds**

#### **Net Position – Investment in Capital Assets**

This account contains amounts held in proprietary funds that represent capital assets less both accumulated depreciation and the outstanding balance of debt (e.g., bonds, mortgages, notes), that is directly attributable to the acquisitions, construction, or improvement of those assets.

#### **Net Position – Restricted**

This account represents amounts held in proprietary funds that are constrained as to their future use.

#### **Net Position – Unrestricted**

This account represents amounts held in proprietary funds that are not restricted excluding capital assets and their related debt.

## **6.4 Revenues**

### **6.5 Contracts, Grants, and Other Financial Assistance**

#### **Contracts, Grants, and Other Financial Assistance - Federal**

This account includes grants, vendor contracts, and other aid received from Federal agencies either directly or indirectly via a State Agency. This account includes federal payments received in lieu of taxes.

#### **Contracts, Grants, and Other Financial Assistance - Local**

This account includes grants, vendor contracts, and other financial assistance received from local government funds. This account includes shared revenues from other local governmental units and payments from other local governmental units in lieu of taxes.

## **Contracts, Grants, and Other Financial Assistance - State**

This account includes grants, vendor contracts, and other financial assistance funded with state funds. This account includes revenue sharing proceeds and state payments in lieu of taxes.

## **Gifts, Donations, and Pledges**

This account includes receipts of gifts, donations or pledged revenue from non-governmental organizations or individuals.

### **6.5.1 Employee and Employer Contributions**

#### **Employee and Employer Contributions - Deferred Compensation**

This account includes pretax payroll deductible contributions made by government employees.

#### **Employee and Employer Contributions - Pension Fund**

This account includes Pension Contributions reported by Division of Retirement for the Florida Retirement System (FRS). Pension contributions that are not in the FRS system are also included in this account.

### **6.5.2 Investment Earnings**

#### **Investment Earnings**

This account includes dividends and interest earned on investments, gains or losses on the sales of investments, and the increase/decrease in the fair value of investments.

### **6.5.3 Judgments, Fines, and Forfeitures**

#### **Judgments, Fines, and Forfeitures**

This account includes fines and penalties imposed for the statutory offenses, violation of lawful administrative rules and regulations and for neglect of duty. This account also include forfeitures resulting from the confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of property seized by law enforcement agencies.

### **6.5.4 Licenses, Permits, and Fees**

#### **Fees - Article V**

This account includes the fees, service charges and fines imposed pursuant to law and collected by the sixty seven Clerks of the Court to fund court-related functions.

#### **Fees - County Officer**

This account includes recording fees, Public Records Modernization Trust Fund fees, the county portion of the \$4 additional service charge, administrative service fees, and other fees remitted to the county, and county officer commissions and fees.

#### **Fees - Franchise**

This account includes Proprietary fees imposed by local government in relation to the privilege or service provided by the local government, or when the fee payer receives special benefit from the local government.

#### **Fees - Impact**

This account includes fees charged to developers at the time of development for construction of facilities to serve the development site.

**Fees - Other**

This account includes other fees that are not otherwise classified in this chart of accounts.

**Fees - Student Tuition**

This account includes all tuition and fees assessed against students for educational purposes.

**Licenses - Professional**

This account includes annual or biennial examination and license fees paid by many professions and occupations to cover the cost of regulation.

**Permits - Buildings**

This account includes regulatory fees imposed pursuant to the local government's home rule powers not to exceed the cost of the regulatory activity.

**Permits - Other**

This account includes other permits that are not otherwise classified in this chart of accounts.

**Permits - Special Assessments**

This account includes collections resulting from compulsory levies against certain properties to pay part or all of the cost of specific capital improvements or services presumed to be of general benefit to the public and to the assessed properties.

**6.5.5 Other Miscellaneous Revenue****Other Miscellaneous Revenue**

This account includes revenue that is not otherwise classified in this chart of accounts.

**6.5.6 Sales of Goods and Services****Sales of Goods and Services**

This account includes sales of goods or services from the reporting entity or its component units.

**6.5.7 Taxes****Taxes - Ad Valorem**

This account includes an annual tax levied by local governments based on the value of real and tangible personal property as of January 1 of each year.

**Taxes - Alcoholic Beverage**

This account includes taxes on Alcoholic Beverages levied at the wholesale level in Florida on manufacturers, distributors, vendors, brokers, sales agents and importers of alcoholic beverages and collected within a county or municipality.

**Tax - Aviation Fuel**

This account includes taxes imposed on all aviation fuel sold, used or distributed in this state, or brought into this state for use.

**Tax - Cigarette**

This account includes taxes imposed on the sale of cigarettes and other non-cigar tobacco products in Florida. Taxes are paid by the wholesale dealer at the time of the first sale within the state.

**Tax - Citrus Excise**

This account includes taxes imposed on each box of fresh and processed citrus.

**Tax - Communications Services**

This account includes taxes imposed on retail sales of communications services which originate and terminate in Florida. These services include all forms of telecommunications previously taxed by the gross receipts tax plus cable television and direct-to-home satellite service.

**Tax - Corporate Income**

This account includes taxes imposed on certain corporations doing business in Florida on income earned.

**Tax - Discretionary Surtaxes**

This account includes discretionary surtax each county is authorized to levy on documents for the purpose of establishing and financing a Housing Assistance Loan Trust Fund.

**Tax - Documentary Stamp**

This account includes taxes imposed on deeds and other documents related to real property including certificates of indebtedness, promissory notes, wage assignments and retail charge account agreements.

**Tax - Gasoline**

This account includes both the gasoline tax imposed by State of Florida and local option fuel taxes.

**Tax - Insurance Premium**

This account includes taxes imposed on annuity premiums and insurance premiums paid by insurance companies or self insurers.

**Tax - Intangible Personal Property**

This account includes a onetime tax imposed on obligations for payment secured by liens on Florida real property.

**Tax - Local Business**

This account includes business taxes levied by counties and/or municipalities for granting the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction.

**Tax - Local Option Sales**

This account includes eight different types of local discretionary sales surtaxes (known as local option sales taxes) currently authorized by law representing potential revenue sources for county and municipal governments and school districts.

**Tax - Motor Fuel**

This account includes taxes imposed by the laws of the State on sale, use, distribution, or consumption of motor fuel.

### **Tax - Oil and Gas Production**

This account includes taxes levied upon production of oil and gas for sale or use in the state.

### **Tax - Other**

This account includes taxes that are not otherwise classified in the chart of accounts.

### **Tax - Pari-Mutuel Wagering**

This account includes taxes imposed on pari-mutuel facilities in Florida that conduct greyhound, harness, thoroughbred, and quarter horse races and jai alai games.

### **Tax - Pollutant**

This account includes taxes imposed on every barrel of pollutant produced in or imported into Florida only once. Taxable pollutants include petroleum products including gasoline and diesel fuel, pesticides, ammonia, chlorine, solvents, and motor oil and other lubricants.

### **Tax - Sales and Use**

This account includes taxes imposed on sale and consumption of goods and services excluding any associated penalties and interest.

### **Tax - Smokeless Tobacco**

This account includes taxes imposed on non-cigarette tobacco products.

### **Tax - Solid Minerals Severance**

This account includes severance taxes levied upon every person engaging in the business of severing solid minerals, phosphate rock and heavy minerals, from the soils and waters of this state for commercial use.

### **Tax - Tourist Development**

This account includes five separate tourist development taxes authorized on transient rental transactions. Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege except in municipalities that impose the Municipal Resort Tax.

### **Tax - Utility Service**

This account includes taxes imposed on metered natural gas, fuel oil, propane and other utilities excluding cable televisions and other communication services.

## **6.6 Expenditures/Expenses**

### **6.6.1 Bad Debt Expense**

#### **Bad Debt Expense**

This account includes the portion of accounts receivables that become uncollectible over a period of time.

## **6.6.2 Client Care and Subsistence**

### **Client Care and Subsistence**

This account includes payments made to or on behalf of those persons for whom the state has responsibility through its various programs. It includes, but is not limited to, medical services, medical records, client rental payments, client benefits and allowances, client supplies and commodities, foster care payments, transition services, and payments to inmates for services.

## **6.6.3 Communications**

### **Communications - Cellular Telephone Services**

This account includes expenses associated with cellular phones.

### **Communications - Other Services**

This account includes use for internet services, communications devices and communication accessories.

### **Communications - Telephone Services**

This account includes expenses associated with telephones including long distance and local telephone service.

## **6.6.4 Contracted Professional Services**

### **Contracted Services - Accounting**

This account includes contracted services for auditing and professional accounting. This account does not include salaries paid to employees who complete audits or accounting services.

### **Contracted Services - Advertising**

This account includes all types of advertising services, including but not limited to, legal and official advertisements, employment advertising and job opportunity announcements, public service notices and announcements, and promotional advertising.

### **Contracted Services - Appraisal and Survey**

This account includes services for estimating the value of property (real estate, business, antique) or for performing surveys of property.

### **Contracted Services - Architectural**

This account includes architectural services that are related to the art and science of designing and building structures for human habitation or use. This account also includes planning, providing preliminary studies, designs, specifications, working drawings and providing for general administration of construction contracts.

### **Contracted Services - Banking**

This account includes fees and other service charges for services provided by banks.

### **Contracted Services - Collection and Recovery**

This account includes services for the collection or recovery of amounts owed to the reporting entity.

### **Contracted Services - Construction**

This account is used to record payment for services for the construction of a building, roadway, or other infrastructure.

**Contracted Services - Consulting**

This account includes consulting services utilized by a reporting entity to assess different needs and propose methodology strategies and, in doing so, align their strategies with their business processes.

**Contracted Services - Court Reporting, Transcription, and Translation**

This account includes costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.

**Contracted Services - Custodial and Janitorial**

This account includes fees paid for cleaning and custodial services that does not include wages paid to employees or the purchase of cleaning supplies. This account includes linen and laundry services.

**Contracted Services - Examination and Testing**

This account includes fees paid for allowable examinations and tests.

**Contracted Services - Expert Witness Fees**

This account includes allowable expenses charged by a witness who is called for court testimony as a direct result of that person's expertise or specialized skill.

**Contracted Services - Food**

This account includes any costs related to food services being provided to the reporting entity.

**Contracted Services - Human Resource**

This account includes services for personnel recruitment and management services.

**Contracted Services - Information Technology**

This account includes services to support information technology including developing and implementation of applications, staff supporting current information technology systems.

**Contracted Services - Investigative**

This account includes costs incurred for confidential matters handled pursuant to criminal investigations.

**Contracted Services - Lawn Care, Grounds Keeping, and Landscaping**

This account includes grounds maintenance and landscape services.

**Contracted Services - Legal**

This account includes services to support legal activities excluding expert witness fees. Examples would be external attorneys, arbitrator, mediator or a facilitator.

**Contracted Services - Medical**

This account includes services provided by doctors or medical offices.

**Contracted Services - Other**

This account includes other professional services that are not otherwise classified elsewhere in the Chart of Accounts.

### **Contracted Services - Printing and Reproduction**

This account includes cost of printing, binding and other reproduction services which are contracted for or purchased from outside vendors. This account includes costs for providing court reporting transcripts.

### **Contracted Services - Repairs and Maintenance**

This account includes costs incurred for the repair and maintenance of buildings, vehicles, equipment including all maintenance and service contracts as well as non-capital renovation.

### **Contracted Services - Research**

This account includes payments made to support research activities, design and perform surveys, gather data, conduct interviews, scientific services for research laboratory or classroom.

### **Contracted Services - Security**

This account includes services related to safeguarding property.

### **Contracted Services - Temporary Employment**

This account includes employment related to a time period such as seasonal or task oriented.

### **Contracted Services - Training**

This account includes training and educational costs.

## **6.6.5 Contributions and Distributions**

### **Contributions and Distributions - Aid to Counties**

This account includes federal, state, or local revenue distributions to counties to support various state and county programs.

### **Contributions and Distributions - Aid to Municipalities**

This account includes federal, state, or local revenue distributions to municipalities to support various state and municipality programs.

### **Contributions and Distributions - Disaster Relief Assistance**

This account all funds disbursed by the reporting entity for losses from the qualifying state emergencies.

### **Contributions and Distributions - Educational Aid**

This account reports all funds disbursed by the reporting entity for educational assistance and scholarships. It includes, but is not limited to, opportunity scholarships, and non-resident alien scholarships.

### **Contributions and Distributions - Other**

This account captures the cost of contributions and distributions that are not otherwise classified by this chart of accounts.

### **Contributions and Distributions - State Financial Assistance**

This account includes all distributed state financial assistance to other governments, universities, not for profit, and for profit entities as defined in section 215.97, Florida Statutes.

## **6.6.6 Debt Service**

### **Debt Service - Interest**

This account reports amounts paid by the reporting entity for interest on outstanding debt.

### **Debt Service - Other**

This account captures all other amounts paid by the reporting entity for the service of outstanding debt, including, but not limited to, fiscal agent and other debt fees not otherwise classified in the Chart of Accounts.

### **Debt Service - Principal**

This account reports amounts paid by the reporting entity to retire the principal on outstanding debt.

## **6.6.7 Employer Provided Salary and Benefits**

### **Employer Provided Benefits - Salaries**

This account includes all salaries, wages to full and part-time employees that will be reported on a W-2 form to them at the end of the year.

### **Employer Provided Benefits - Dependent Care**

This account includes dependent care reimbursements that apply to pretax deferrals or a flexible spending account.

### **Employer Provided Benefits - Health**

This account includes medical expense reimbursements that may be under Pretax Benefits Program.

### **Employer Provided Benefits - Other**

This account includes death benefits to dependents, disability benefits and any other benefits not otherwise classified.

### **Employer Provided Benefits - Pensions**

This account includes benefits paid to participants in a pension program.

### **Employer Provided Benefits - Retirement**

This account is used by reporting entities for the issuance of 1099-R to the recipients.

### **Employer Provided Benefits - Unemployment Compensation**

This account includes benefits paid to United States workers who are out of work due to no fault of their own and are eligible for unemployment benefits for up to 26 weeks or more.

### **Employer Provided Benefits - Worker's Compensation**

This account includes financial and other reparations for employees injured on the job.

## **6.6.8 Food Products**

### **Food Products**

This account includes food purchases for human consumption, not for resale.

## **6.6.9 Fuels, Oils, and Lubricants**

### **Fuels, Oils, and Lubricants - Heating and Generating Power**

This account includes resources for heating and generating power such as coal and wood, fuel oil, propane, and acetylene, butane and other gases.

### **Fuels, Oils, and Lubricants - Motor**

This account includes gasoline, diesel oil, motor oil, greases, clutch and brake fluids and like items used for vehicles and equipment.

## **6.6.10 Insurance and Surety Bonds**

### **Insurance and Surety Bonds**

This account captures the cost of all Insurance and Surety Bonds purchased by an entity. It includes, but is not limited to, automobile fleet insurance, general liability insurance, workers compensation insurance, fire insurance, civil rights insurance, surety bonds, and information technology insurance.

## **6.6.11 Lottery Prizes and Commissions**

### **Lottery Prizes and Commissions**

This account includes lottery prizes and commissions issued by Department of Lottery.

## **6.6.12 Other Miscellaneous Expenses**

### **Other Miscellaneous Expenses**

This account includes all other expense items that are not otherwise classified in this chart of accounts.

## **6.6.13 Postage, Freight, and Delivery**

### **Postage, Freight, and Delivery**

This account includes postage and delivery payments associated with letters or packages including postage stamps, bulk mailings, and freight charges. This does not include envelopes or supplies.

## **6.6.14 Purchases for Resale**

### **Purchase for Resale**

This account includes purchases to be resold such as in the operations of bookstores, snack bars, cafeterias, dining halls, and gift shops.

## **6.6.15 Relief Acts**

### **Relief Acts**

This account represents non-taxable amounts authorized by legislative action which are not required to be reported on Form 1099.

## **6.6.16 Rentals**

### **Rental - Buildings and Land**

This account includes rentals of buildings, offices, conference rooms, residences, and land.

## **Rental - Information Technology Equipment**

This account includes costs associated with rentals of Information Technology Equipment.

## **Rental - Office Equipment**

This account includes, but is not limited to, cost associated with the rental of training equipment, cellular telephones, copying equipment, and postage equipment.

## **Rental - Other Equipment**

This account includes the rental of vehicles and heavy machinery and other equipment not otherwise not classified in the Chart of Accounts.

## **6.6.17 Supplies**

### **Supplies – Construction**

This account includes materials and supplies purchased for construction projects.

### **Supplies - Information Technology**

This account includes application software licenses and other IT related supplies.

### **Supplies - Office**

This account includes stationery, envelopes, paper, pencils, notebooks, calendar pads, standard forms, file folders and guides, ink cartridges, and other supplies purchased for the office.

### **Supplies - Other**

This account includes, but is not limited to, bedding and other textiles, educational supplies, medical supplies, agricultural supplies, janitorial and housekeeping supplies, minor tools, parts and fittings, and other materials or supplies not otherwise classified in the Chart of Accounts.

## **6.6.18 Tangible Personal Property**

### **Property - Books and Library Resources**

This account includes books, publications, audio /visual materials when purchased for use.

### **Property - Buildings and Fixed Equipment**

This account captures the cost of all capitalized buildings and fixed equipment that are acquired by the reporting entity.

### **Property - Furniture and Equipment**

This account captures costs of capitalized furniture and equipment of the reporting entity. It includes, but is not limited to, office furniture and equipment, cellular telephones, educational property, medical property, agricultural property, and information technology property.

### **Property - Land**

This account represents the cost of capitalized land that was acquired by the reporting entity.

### **Property - Motorized Vehicles**

This account reports the cost of all capitalized passenger and other motor vehicles including boats and aircraft acquired by the reporting entity.

## **Property - Other Fixed Assets**

This account captures the cost of all capitalized fixed assets that are not otherwise classified in this chart of accounts.

## **Property - Other Real Property**

This account represents the cost of other capitalized real property acquired by the reporting entity that is not otherwise classified in this chart of accounts.

### **6.6.19 Travel**

#### **Travel – Foreign**

This account includes foreign travel expenses related to airfare, car rentals, hotels, mileage, meals, per diem, and other travel related expenses not classified.

#### **Travel - In-State**

This account includes in state travel expenses related to airfare, car rentals, hotels, mileage, meals, per diem, and other travel related expenses not classified.

#### **Travel - Out of State**

This account includes out of state travel expenses related to airfare, car rentals, hotels, mileage, meals, per diem, and other travel related expenses not classified.

### **6.6.20 Utilities**

#### **Utilities**

This account includes electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.

## **6.7 Other Sources and Uses**

### **Other Sources and Uses - Debt Issuance Proceeds**

This account includes proceeds from issuance of long term debt that includes Bonds or Other Long Term debt proceeds.

### **Other Sources and Uses - Extraordinary Items**

This account includes items that are both unusual in nature and infrequent in occurrence in accordance with GASB 34.

### **Other Sources and Uses - Other**

This account includes all other sources or uses that are not otherwise classified by this chart of accounts.

### **Other Sources and Uses - Transfers in**

This account includes all monies transferred in from other funds within the same reporting entity (intra governmental transfers) or from another reporting entity (inters governmental transfers).

### **Other Sources and Uses - Transfers out**

This account includes all monies transferred out to other funds within the same reporting entity (intra governmental transfers) or to another reporting entity (inters governmental transfers).

## 7 Appendix B – Listing of Reporting Entities

### 7.1 State Agency Reporting Entities

The state agencies within the executive and judicial branches of government would be required to comply with uniform financial reporting. There are 34 entities that fall into this category.

State Agencies Reporting Entities	
<b>110000</b>	Legislature <sup>16</sup>
<b>210000</b>	Justice Administration
<b>220000</b>	State Courts System
<b>310000</b>	Executive Office of the Governor
<b>360000</b>	Department of the Lottery
<b>370000</b>	Department of Environmental Protection
<b>410000</b>	Department of Legal Affairs
<b>420000</b>	Department of Agricultural and Consumer Services
<b>430000</b>	Department of Financial Services
<b>400000</b>	Department of Economic Opportunity
<b>450000</b>	Department of State
<b>480000</b>	Department of Education
<b>489000</b>	Florida School for the Deaf and the Blind
<b>500000</b>	Department of Veterans' Affairs
<b>550000</b>	Department of Transportation
<b>570000</b>	Department of Citrus
<b>600000</b>	Department of Children and Families
<b>610000</b>	Public Service Commission
<b>620000</b>	Department of Military Affairs
<b>640000</b>	Department of Health
<b>650000</b>	Department of Elder Affairs
<b>670000</b>	Agency for Persons with Disabilities
<b>680000</b>	Agency for Health Care Administration
<b>700000</b>	Department of Corrections
<b>710000</b>	Department of Law Enforcement
<b>720000</b>	Department of Management Services
<b>729600</b>	Northwood Shared Resource Center
<b>729700</b>	Division of Administrative Hearings
<b>729600</b>	Southwood Shared Resource Center
<b>730000</b>	Department of Revenue
<b>760000</b>	Department of Highway Safety and Motor Vehicles
<b>770000</b>	Fish and Wildlife Conservation Commission
<b>780000</b>	Florida Parole Commission
<b>790000</b>	Department of Business and Professional Regulation
<b>800000</b>	Department of Juvenile Justice

Section 215.89, F.S., also includes the following entities in this category: the Criminal Conflict and Civil Regional Counsel, Capital Collateral Regional Counsel, the Florida Clerks of Court Operations Corporation, the Florida Housing Finance Corporation, and the State Board of Administration.

<sup>16</sup> The legislature is not required to report. However, their financial information is recorded in the State's accounting system and is available for inclusion in the State's reporting.

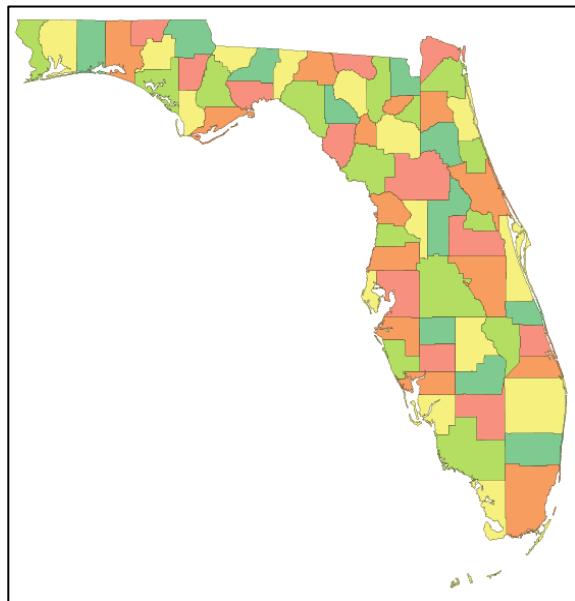
## 7.2 Local Government Reporting Entities

The Project has identified a total of 2,154 local government entities for purposes of this report. These entities are broken down into four categories:

### 7.2.1 Counties

Article VIII of the Florida Constitution establishes the counties for the State. For this report, the Project has identified 66 counties.

Counties		
Alachua	Hardee	Okaloosa
Baker	Hendry	Okeechobee
Bay	Hernando	Orange
Bradford	Highlands	Osceola
Brevard	Hillsborough	Palm Beach
Broward	Holmes	Pasco
Calhoun	Indian River	Pinellas
Charlotte	Jackson	Polk
Citrus	Jefferson	Putnam
Clay	Lafayette	St. Johns
Collier	Lake	St. Lucie
Columbia	Lee	Santa Rosa
Desoto	Leon	Sarasota
Dixie	Levy	Seminole
Escambia	Liberty	Sumter
Flagler	Madison	Suwannee
Franklin	Manatee	Taylor
Gadsden	Marion	Union
Gilchrist	Martin	Volusia
Glades	Miami-Dade	Wakulla
Gulf	Monroe	Walton
Hamilton	Nassau	Washington



Duval County has been incorporated into the City of Jacksonville and therefore is being reported as a "city" for the purposes of this report.

## 7.2.2 Cities/Municipalities

Article VIII of the Florida Constitution provides the authority for special or general law to create cities/municipalities within the State. Cities/municipalities shall have the governmental, corporate, and proprietary powers to enable them to conduct municipal government. For this report, the Project has identified 411 cities/municipalities.

City of...			
Alachua	Bristol	Crestview	Fort Lauderdale
Altamonte Springs	Bronson	Crystal River	Fort Meade
Anna Maria	Brooksville	Dade City	Fort Myers
Apalachicola	Bunnell	Dania Beach	Fort Pierce
Apopka	Bushnell	Davenport	Fort Walton Beach
Arcadia	Callaway	Daytona Beach	Freeport
Archer	Cape Canaveral	Daytona Beach Shores	Frostproof
Atlantic Beach	Cape Coral	DeBary	Fruitland Park
Atlantis	Carrabelle	Deerfield Beach	Gainesville
Auburndale	Casselberry	DeFuniak Springs	Graceville
Aventura	Cedar Key	DeLand	Green Cove Springs
Avon Park	Center Hill	Delray Beach	Greenacres
Bartow	Chattahoochee	Deltona	Groveland
Bay Lake	Chiefland	Destin	Gulf Breeze
Belle Glade	Chipley	Doral	Gulfport
Belle Isle	Clearwater	Dunedin	Haines City
Belleair Beach	Clermont	Dunnellon	Hallandale Beach
Belleair Bluffs	Clewiston	Eagle Lake	Hampton
Belleview	Cocoa	Edgewater	Hawthorne
Blountstown	Cocoa Beach	Edgewood	Hialeah
Boca Raton	Coconut Creek	Eustis	Hialeah Gardens
Bonifay	Coleman	Everglades City	High Springs
Bonita Springs	Cooper City	Fanning Springs	Holly Hill
Bowling Green	Coral Gables	Fellsmere	Hollywood
Boynton Beach	Coral Springs	Fernandina Beach	Holmes Beach
Bradenton	Cottondale	Flagler Beach	Homestead
Bradenton Beach	Crescent City	Florida City	Indialantic

City of...			
Indian Harbour Beach	Maitland	Ocoee	Safety Harbor
Indian Rocks Beach	Marathon	Okeechobee	San Antonio
Inverness	Marco Island	Oldsmar	Sanford
Jacksonville	Margate	Opa-Locka	Sanibel
Jacksonville Beach	Marianna	Orange City	Sarasota
Jacob City	Mary Esther	Orlando	Satellite Beach
Jasper	Mascotte	Ormond Beach	Sebastian
Key Colony Beach	Melbourne	Oviedo	Sebring
Key West	Mexico Beach	Pahokee	Seminole
Keystone Heights	Miami	Palatka	Sopchoppy
Kissimmee	Miami Beach	Palm Bay	South Bay
La Belle	Miami Gardens	Palm Beach Gardens	South Daytona
Lake Alfred	Miami Springs	Palm Coast	South Miami
Lake Buena Vista	Midway	Palmetto	South Pasadena
Lake Butler	Milton	Panama City	Springfield
Lake City	Minneola	Panama City Beach	St. Augustine
Lake Helen	Miramar	Parker	St. Augustine Beach
Lake Mary	Monticello	Parkland	St. Cloud
Lake Wales	Moore Haven	Paxton	St. Marks
Lake Worth	Mount Dora	Pembroke Pines	St. Pete Beach
Lakeland	Mulberry	Pensacola	St. Petersburg
Largo	Naples	Perry	Starke
Lauderdale Lakes	Neptune Beach	Pinellas Park	Stuart
Lauderhill	New Port Richey	Plant City	Sunny Isles Beach
Laurel Hill	New Smyrna Beach	Plantation	Sunrise
Lawtey	Newberry	Polk City	Sweetwater
Layton	Niceville	Pompano Beach	Tallahassee
Leesburg	North Bay Village	Port Orange	Tamarac
Lighthouse Point	North Lauderdale	Port Richey	Tampa
Live Oak	North Miami	Port St. Joe	Tarpon Springs
Longwood	North Miami Beach	Port St. Lucie	Tavares
Lynn Haven	North Port	Punta Gorda	Temple Terrace
Macclenny	Oak Hill	Quincy	Titusville
Madeira Beach	Oakland Park	Riviera Beach	Treasure Island
Madison	Ocala	Rockledge	Trenton

City of...			
Umatilla	Wauchula	West Park	Winter Garden
Valparaiso	Webster	Weston	Winter Haven
Venice	Weeki Wachee	Wewahitchka	Winter Park
Vernon	West Melbourne	Wildwood	Winter Springs
Vero Beach	West Miami	Williston	Zephyrhills
Waldo	West Palm Beach	Wilton Manors	

Town of...			
Alford	Dundee	Horseshoe Beach	Longboat Key
Altha	Eatonville	Howey-in-the-Hills	Loxahatchee Groves
Astatula	Ebro	Hypoluxo	Malabar
Bal Harbour Village	Esto	Indian River Shores	Malone
Baldwin	Fort Myers Beach	Indian Shores	Manalapan
Bascom	Fort White	Inglis	Mangonia Park
Bay Harbor Islands	Glen Ridge	Interlachen	Marineland
Bell	Glen Saint Mary	Jay	Mayo
Belleair	Golden Beach	Jennings	McIntosh
Belleair Shore	Grand Ridge	Juno Beach	Medley
Beverly Beach	Grant-Valkaria	Jupiter	Melbourne Beach
Branford	Greensboro	Jupiter Inlet Colony	Melbourne Village
Briny Breezes	Greenville	Jupiter Island	Miami Lakes
Brooker	Greenwood	Kenneth City	Micanopy
Callahan	Gretna	La Crosse	Montverde
Campbellton	Gulf Stream	Lady Lake	Noma
Caryville	Hastings	Lake Clarke Shores	North Redington Beach
Century	Havana	Lake Hamilton	Oakland
Cinco Bayou	Haverhill	Lake Park	Ocean Breeze Park
Cloud Lake	Highland Beach	Lake Placid	Ocean Ridge
Cross City	Hillcrest Heights	Lantana	Orange Park
Cutler Bay	Hilliard	Lauderdale-By-The-Sea	Orchid
Davie	Hillsboro Beach	Lee	Otter Creek

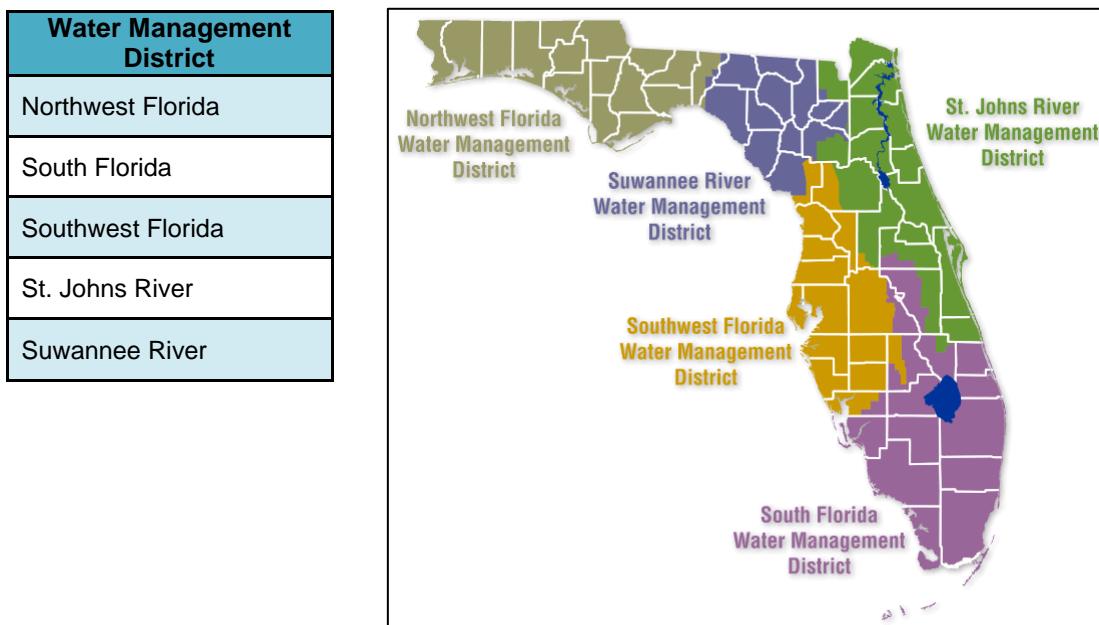
Town of...			
Palm Beach	Ponce Inlet	South Palm Beach	White Springs
Palm Beach Shores	Raiford	Southwest Ranches	Windermere
Palm Shores	Reddick	St. Leo	Worthington Springs
Pembroke Park	Redington Beach	St. Lucie Village	Yankeetown
Penney Farms	Redington Shores	Surfside	Zolfo Springs
Pierson	Sewall's Point	Wausau	
Pomona Park	Shalimar	Welaka	
Ponce de Leon	Sneads	Westville	

Village of...			
Biscayne Park	Islamorada	Palm Springs	Tequesta
El Portal	Key Biscayne	Palmetto Bay	Virginia Gardens
Golf	Lazy Lake	Pinecrest	Wellington
Highland Park	Miami Shores	Royal Palm Beach	
Indian Creek	North Palm Beach	Sea Ranch Lakes	

Other			
Withlacoochee Regional Water Supply Authority			

### 7.2.3 Water Management Districts

Section 373.069, F.S., creates 5 Water Management Districts (WMD) for the State.



### 7.2.4 Special Districts

Section 189.403, F.S. defines a special district as a local unit of special purpose, government within a limited boundary, created by general law, special act, local ordinance, or by rule of the Governor and Cabinet. DEO is required to maintain a list of all special districts and monitor compliance with statutory reporting requirements. For this report, the Project has identified 1,672 special districts. A listing of special districts is available on DEO's *Division of Community Development, Special District Information Program* website, at <http://dca.deo.myflorida.com/fhcd/sdip/OfficialListdeo/>.

## 7.3 Educational Entities

Educational reporting entities are educational entities and entities of higher education in Section 215.89, F.S. Educational entities are school districts or any entity created by a school district. Entities of higher education are state universities, state or Florida College System institution, or any entity created by a state university or state or Florida College System institution. The Project has identified a total of 112 educational entities for purposes of this report. These entities are broken down into three categories below.

### 7.3.1 Colleges

The public colleges in the Florida College System are governed by local boards and fall under the jurisdiction of the State Board of Education. Administratively, the Chancellor of Florida Colleges serves as the chief executive officer of the system, reporting to the Commissioner of Education who serves as the chief executive officer of Florida's K-20 System. There are 28 Colleges in this category.

Public Colleges in the Florida College System		
Broward College	Eastern Florida State College (formerly Brevard Community College)	Florida State College at Jacksonville
Chipola College	Edison State College	Gulf Coast State College
College of Central Florida	Florida Gateway College	Hillsborough Community College

Public Colleges in the Florida College System		
Daytona State College	Florida Keys Community College	Indian River State College
Lake-Sumter State College	Pensacola State College	St. Petersburg College
Miami Dade College	Polk State College	State College of Florida <i>(formerly Manatee Community College)</i>
North Florida Community College	Santa Fe College	Tallahassee Community College
Northwest Florida College <i>(formerly Okaloosa-Walton Community College)</i>	Seminole State College	Valencia College
Palm Beach State College	South Florida State College	
Pasco-Hernando Community College	St. Johns River State College	

### 7.3.2 Universities

The publicly funded universities within the SUS are governed by the Board of Governors. There are 12 Universities in this category.

Public Universities in the State University System		
Florida A&M University	Florida Polytechnic University	University of Florida
Florida Atlantic University	Florida State University	University of North Florida
Florida Gulf Coast University	New College of Florida	University of South Florida
Florida International University	University of Central Florida	University of West Florida

### 7.3.3 School Districts

School Districts are considered as a part of the state system of public education. There are 72 school districts in this category.

Florida School Districts				
Alachua	Collier	Flagler	Hernando	Leon
Baker	Columbia	Franklin	Highlands	Levy
Bay	Dade	FSU Lab School	Hillsborough	Liberty
Bradford	Desoto	Gadsden	Holmes	Madison
Brevard	Dixie	Gilchrist	Indian River	Manatee
Broward	Duval	Glades	Jackson	Marion
Calhoun	Escambia	Gulf	Jefferson	Martin
Charlotte	FAMU Lab School	Hamilton	Lafayette	Monroe
Citrus	FAU Lab School	Hardee	Lake	Nassau

Florida School Districts				
Clay	FL School for Deaf & Blind	Hendry	Lee	Okaloosa
Okeechobee	Pinellas	Seminole	Taylor	Walton
Orange	Polk	St. Johns	UF Lab School	Washington
Osceola	Putnam	St. Lucie	Union	
Palm Beach	Santa Rosa	Sumter	Volusia	
Pasco	Sarasota	Suwannee	Wakulla	

## **8 Appendix C- KPMG's Cost Estimate Report**

This appendix has been published separately.

It is posted on the Project's website, *Florida DFS Division of Accounting and Auditing Chart of Accounts Project* at:

[www.myfloridacfo.com/Division/AA/COA/Redesign2014/Default.htm](http://www.myfloridacfo.com/Division/AA/COA/Redesign2014/Default.htm).

<b>Unit Information</b>		<b>AFR Details</b>								
Unit ID: 300533	Year: 2017	<b>Original AFR</b>								
Unit Name: Charlotte Soil and Water Conservation District		AFR Status: Submitted								
Unit Status: Active	Unit Dependency: Independent	AFR Received Date: 6/27/2018								
<b>Location Information</b>		Audit Received Date:								
Name: Mr. Don McCormick Title: Chairman Phone: (941) 575-9543 Fax: (941) 764-4343 Address: 25550 Harbor View Rd., Unit 3 Port Charlotte, FL 33980		Submission Type: Electronic								
<b>Contact Information</b>		<b>Debt Information</b>								
Name: Mr. Don McCormick Title: Chairman Phone: (941) 575-9543 Email: fdmcc39@embarqmail.com Address: 1308 Via Milanese Punta Gorda, FL 33950		Long-Term Debt: \$0								
<b>Certification</b>		<b>Audit Information</b>								
<b>Chief Financial Officer</b>  Name: Charles Rinehart Title: Treasurer	<b>Chairman/Elected Official</b>  Name: Donald McCormick Title: Chairman	Was an audit performed? No  Audit Performed Date:  Auditor Name:  Address:								
<p>Have You Experienced a Financial Emergency in this year?</p> <p>If Yes, Have You Complied With Section 218.503(2), Florida Statutes?</p> <p>Auditor General Rule: Section 10.554(1)(h)6.b: If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)</p>		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/> X</td> </tr> <tr> <td><input checked="" type="checkbox"/> X</td> <td><input type="checkbox"/></td> </tr> <tr> <td><input checked="" type="checkbox"/> X</td> <td><input type="checkbox"/></td> </tr> </table>	Yes	No	<input type="checkbox"/>	<input checked="" type="checkbox"/> X	<input checked="" type="checkbox"/> X	<input type="checkbox"/>	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
Yes	No									
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<input checked="" type="checkbox"/> X	<input type="checkbox"/>									
<input checked="" type="checkbox"/> X	<input type="checkbox"/>									

**Revenues Report for FYE 2017**

## Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
551.30 - Employment Development - Operating Expenses	250										250
Grand Total	250										250

Data Element Worksheet Report for FYE: 2017, Unit ID: 300533, Charlotte Soil and Water Conservation District

Number Title	Amount
1 Unreserved Fund Balance	0
2 Restricted Net Assets	0
3 Cash and Investments	1,336
4 Cash and Investments	0
5 Current Liabilities (Government)	0
6 Current Liabilities (Proprietary)	0
7 Long-Term Debt	0
8 Total Revenues	0
9 Intergovernmental Revenues	0
10 Total Expenditures	250
11 Debt Service Expenditures	0
12 Total Operating Revenues	0
13 Intergovernmental Revenues	0
14 Total Operating Expenses	0

Component Unit	Type	Total Revenues	Total Expenditures	Total Debt
----------------	------	----------------	--------------------	------------

## Unit Information

Unit ID: 300397

Year: 2017

Unit Name: Pelican Lake Water Control District

Unit Status: Active

Unit Dependency: Independent

### Location Information

Name: Mrs. Elsie P King

Title: Finance Manager

Phone: (561) 996-2940

Fax: (863) 983-3765

Address:

P. O. Box 969  
Belle Glade, FL 33430-0969

### Contact Information

Name: Mrs. Amy L. Swindle, CPA

Title: Auditor

Phone: (863) 983-5144

Email: bmkpcpas@aol.com

Address:

P. O. Box 488  
Clewiston, FL 33440

## AFR Details

### Original AFR

AFR Status: Submitted

AFR Received Date: 5/16/2018

Audit Received Date:

Submission Type: Electronic

## Debt Information

Long-Term Debt: \$0

## Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/9/2018

Auditor Name: Boy, Miller & Swindle, PA

Address:  
PO Box 488  
Clewiston, FL 33440

## Certification

### Chief Financial Officer

Name: Elsie King

Title: Finance Manager

### Chairman/Elected Official

Name: Paul Allen

Title: President

Yes	No
<input type="checkbox"/>	X
<input type="checkbox"/>	<input type="checkbox"/>
X	<input type="checkbox"/>

Have You Experienced a Financial Emergency in this year?

If Yes, Have You Complied With Section 218.503(2), Florida Statutes?

Auditor General Rule: Section 10.554(1)(h)6.b: If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)

## Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
325200 - Special Assessments - Charges for Public Services	175,836										175,836
361100 - Interest	2,379										2,379
369900 - Other Miscellaneous Revenues	1,087										1,087
Grand Total	179,302										179,302

## Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
538.10 - Flood Control/Stormwater Control - Personal Services	121,255										121,255
538.30 - Flood Control/Stormwater Control - Operating Expenses	49,316										49,316
538.60 - Flood Control/Stormwater Control - Capital Outlay	11,031										11,031
Grand Total	181,602										181,602

**Data Element Worksheet Report for FYE: 2017, Unit ID: 300397, Pelican Lake Water Control District**

Component Unit	Type	Total Revenues	Total Expenditures	Total Debt
----------------	------	----------------	--------------------	------------

## Unit Information

Unit ID: 300024

Year: 2017

Unit Name: Loxahatchee River Environmental  
Control District

Unit Status: Active

Unit Dependency: Independent

### Location Information

Name: Ms. Kara Peterson

Title: Director of Finance and Administration

Phone: (561) 747-5700

Fax: (561) 747-9929

Address:

2500 Jupiter Park Drive  
Jupiter, FL 33458-8962

### Contact Information

Name: Ms. Kara Peterson

Title: Director of Finance and Administration

Phone: (561) 747-5700

Email: kara.peterson@lrecd.org

Address:

2500 Jupiter Park Dr.  
Jupiter, FL 33458-8962

## AFR Details

### Original AFR

AFR Status: Submitted

AFR Received Date: 3/16/2018

Audit Received Date:

Submission Type: Electronic

## Debt Information

Long-Term Debt: \$0

## Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/15/2018

Auditor Name: Nowlen, Holt & Miner, P.A.

Address:  
515 North Flagler Drive  
Suite 1700  
West Palm Beach, FL 33401

## Certification

### Chief Financial Officer

Name: Kara Peterson

Title: Director of Finance and Administration

### Chairman/Elected Official

Name: James Snyder

Title: Board Chairman

Yes	No
<input type="checkbox"/>	X
<input type="checkbox"/>	<input type="checkbox"/>
X	<input type="checkbox"/>

Have You Experienced a Financial Emergency in this year?

If Yes, Have You Complied With Section 218.503(2), Florida Statutes?

Auditor General Rule: Section 10.554(1)(h)6.b: If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)

## Revenues Report for FYE 2017

<b>Account Code</b>	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Permanent</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Pension</b>	<b>Trust</b>	<b>Component Units</b>	<b>Total</b>
325100 - Special Assessments - Capital Improvement						388,857					388,857
343500 - Service Charge - Sewer/Wastewater Utility						18,805,550					18,805,550
349000 - Other Charges for Services						124,364					124,364
361300 - Net Increase (Decrease) in Fair Value of Investments											0
364000 - Disposition of Fixed Assets						30,432					30,432
365000 - Sale of Surplus Materials and Scrap						3,198					3,198
369900 - Other Miscellaneous Revenues						436,024					436,024
389100 - Proprietary - Interest						988,965					988,965
389300 - Proprietary - State Grants and Donations											0
389400 - Proprietary - Other Grants and Donations						13,550					13,550
389600 - Proprietary - Capital Contributions from State Government											0
389700 - Proprietary - Capital Contributions from Other Public Source											0
389800 - Proprietary - Capital Contributions from Private Source						2,813,600					2,813,600
Grand Total						23,604,540					23,604,540

## Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
535.10 - Sewer/Wastewater Services - Personal Services						7,382,421					7,382,421
535.30 - Sewer/Wastewater Services - Operating Expenses						12,711,801					12,711,801
Grand Total						20,094,222					20,094,222

Data Element Worksheet Report for FYE: 2017, Unit ID: 300024, Loxahatchee River Environmental Control District

Component Unit	Type	Total Revenues	Total Expenditures	Total Debt
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## Unit Information

Unit ID: 200170

Year: 2017

Unit Name: Jacksonville

Unit Status: Active

Unit Dependency:

### Location Information

Name: Mr. Kevin Stork

Title: Comptroller; Chief, Accounting Division

Phone: (904) 630-2955

Fax:

Address:

117 W. Duval St., Suite 375  
Jacksonville, FL 32202

### Contact Information

Name: Mr. Joel Provenza

Title: Financial and Administrative Manager

Phone: (904) 630-2907

Email: Joelp@coj.net

Address:

117 W Duval St., Suite 375  
Jacksonville, FL 32202

## AFR Details

### Original AFR

AFR Status: Submitted

AFR Received Date: 6/28/2018

Audit Received Date:

Submission Type: Electronic

## Debt Information

Long-Term Debt: \$6,976,751,000

## Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/22/2018

Auditor Name: Carr, Riggs & Ingram, LLC

## Certification

### Chief Financial Officer

Name: Michael Weinstein

Title: CFO, Director, Finance and Administration

### Chairman/Elected Official

Name: Sam Mousa

Title: Chief Administrative Officer

Yes      No

<input type="checkbox"/>	X
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<input type="checkbox"/>	
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X	<input type="checkbox"/>
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Have You Experienced a Financial Emergency in this year?

If Yes, Have You Complied With Section 218.503(2), Florida Statutes?

Auditor General Rule: Section 10.554(1)(h)6.b: If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)

## Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	565,739,530	20,381,961									586,121,491
312100 - Local Option Taxes		7,789,636				15,043,609				2,206,833	25,040,078
312300 - County Ninth-Cent Voted Fuel Tax	1,138,491										1,138,491
312410 - First Local Option Fuel Tax		30,412,800									30,412,800
312520 - Casualty Insurance Premium Tax (Police Officers' Retirement )								10,874,768			10,874,768
312600 - Discretionary Sales Surtaxes		170,587,151				2,000,004					172,587,155
314100 - Utility Service Tax - Electricity	71,979,227										71,979,227
314300 - Utility Service Tax - Water	14,688,243										14,688,243
314400 - Utility Service Tax - Gas	532,708										532,708
314700 - Utility Service Tax - Fuel Oil	20,323										20,323
314900 - Utility Service Tax - Other	2,441,237										2,441,237
315000 - Communications Service Tax (Chapter 202)	31,030,564										31,030,564
316000 - Local Business Tax (Chapter 205)	7,080,634										7,080,634
322000 - Building Permits		16,129,669									16,129,669
323100 - Franchise Fee - Electricity	27,709,859										27,709,859
323300 - Franchise Fee - Water	4,335,262										4,335,262
323400 - Franchise Fee - Gas	1,356,212										1,356,212
323600 - Franchise Fee - Sewer	6,198,934										6,198,934
323700 - Franchise Fee - Solid Waste						7,449,108					7,449,108
324320 - Impact Fees - Commercial - Transportation		5,469,249									5,469,249
325100 - Special Assessments - Capital Improvement		224,706									224,706
325200 - Special Assessments - Charges for Public Services		2,272,558									2,272,558
329000 - Other Permits, Fees & Special Assessments	7,223	166,123				5,490					178,836
331100 - Federal Grant - General Government		140,735									140,735
331200 - Federal Grant - Public Safety		1,268,658									1,268,658
331390 - Federal Grant - Other Physical Environment		730,141									730,141
331420 - Federal Grant - Mass Transit										8,331,952	8,331,952
331490 - Federal Grant - Other Transportation		364,047		415,519							779,566
331500 - Federal Grant - Economic Environment	544,175	44,516,003									45,060,178
331610 - Federal Grant - Health or Hospitals		9,320,420									9,320,420
331690 - Federal Grant - Other Human Services		4,765,684									4,765,684
331700 - Federal Grant - Culture/Recreation		735,392									735,392
331900 - Federal Grant - Other		376,569									376,569
333000 - Federal Payments In Lieu Of Taxes	21,818										21,818
334100 - State Grant - General Government		5,121,628									5,121,628
334390 - State Grant - Other Physical Environment	43,009	1,682,017		1,054,633							2,779,659
334420 - State Grant - Mass Transit										4,593,397	4,593,397
334490 - State Grant - Other Transportation	393,766	11,101		1,410,577							1,815,444
334500 - State Grant - Economic Environment		6,893,570									6,893,570
334690 - State Grant - Other Human Services		430,722									430,722
334700 - State Grant - Culture/Recreation				374,053							374,053
335120 - State Revenue Sharing - Proceeds	61,241,847										61,241,847
335130 - State Revenue Sharing - Insurance Agents County Licenses	190,105										190,105
335140 - State Revenue Sharing - Mobile Home Licenses	234,587										234,587
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	722,481										722,481
335170 - State Revenue Sharing - Cardroom Tax		539,574									539,574

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	93,673,586										93,673,586
335390 - State Revenue Sharing - Other Physical Environment		636,706									636,706
335490 - State Revenue Sharing - Other Transportation	9,161,502	4,417,343									13,578,845
338000 - Shared Revenue From Other Local Units	115,957,950	9,725,201	31,056,429	1,999,476						79,388,635	238,127,691
341100 - Service Charge - Recording Fees	3,152,538	21,176,816									24,329,354
341160 - County Portion (\$2) of \$4 Additional Service Charge		1,460,842									1,460,842
341200 - Internal Service Fund Fees and Charges	777,439						282,671,425				283,448,864
341300 - Administrative Service Fees	64,276										64,276
341510 - Fees remitted to County from Tax Collector	6,990,874	1,290				297,310					7,289,474
341520 - Fees remitted to County from Sheriff	4,736,631	443,640				5,026					5,185,297
341530 - Fees remitted to County from Clerk of Circuit Court	452,129										452,129
341540 - Fees remitted to County from Clerk of County Court	207,625	24									207,649
341560 - Fees remitted to County from Property Appraiser	355,713										355,713
341900 - Other General Government Charges and Fees	748,534	173,595									922,129
342100 - Service Charge - Law Enforcement Services	277,225	744,797									1,022,022
342200 - Service Charge - Fire Protection	2,069,432	851,622									2,921,054
342300 - Service Charge - Housing for Prisoners	242,428										242,428
342400 - Service Charge - Emergency Management Service Fees/Charges	9,984	4,300,507									4,310,491
342500 - Service Charge - Protective Inspection Fees	1,421,521	552,892				349,986					2,324,399
342600 - Service Charge - Ambulance Fees	23,735,536										23,735,536
342900 - Service Charge - Other Public Safety Charges and Fees	312,349					35,917					348,266
343100 - Service Charge - Electric Utility										1,411,654,000	1,411,654,000
343400 - Service Charge - Garbage/Solid Waste						69,646,871					69,646,871
343600 - Service Charge - Water/Sewer Combination Utility										455,338,000	455,338,000
343700 - Service Charge - Conservation and Resource Management	246,272	919,946									1,166,218
343900 - Service Charge - Other Physical Environment Charges	274,141	1,392,203		44,655		24,527,181					8,185,000
344200 - Service Charge - Water Ports and Terminals										58,052,000	58,052,000
344300 - Service Charge - Mass Transit										24,651,617	24,651,617
344500 - Service Charge - Parking Facilities						4,958,875	10,080	151,141			5,120,096
346100 - Service Charge - Health Inspection Fees	1,532,260										1,532,260
346400 - Service Charge - Animal Control and Shelter Fees	39,534	88,706									128,240
347100 - Service Charge - Libraries	262,896										262,896
347200 - Service Charge - Parks and Recreation		130,092									130,092
347400 - Service Charge - Special Events	73,768	1,410,228		39,624							1,523,620
347500 - Service Charge - Special Recreation Facilities	201,431	1,180,887				6,419,191					7,801,509
347900 - Service Charge - Other Culture/Recreation Charges	68,450										68,450
348520 - Traffic Court - Service Charges		303,643									303,643
348930 - State Court Facility Surcharge (\$30)		3,036,798									3,036,798
348990 - Other Court Collections Transferred to BOCC	450,222	1,229,750									1,679,972
349000 - Other Charges for Services	12,556,865	383,333				7,518,850					20,459,048
351500 - Judgments and Fines - As Decided by Traffic Court	1,007,446										1,007,446
351700 - Intergovernmental Radio Communication Program	810,685										810,685
351900 - Judgments and Fines - Other Court Ordered		3,679,286							784,248		4,463,534
352000 - Fines - Library		514,154									514,154
354000 - Fines - Local Ordinance Violation	144,164	1,084,327				488,256		327,621			2,044,368
355000 - Federal Fines and Forfeits		210,371									210,371
359000 - Other Judgments, Fines and Forfeits	5,850										5,850
361100 - Interest	4,175,010	2,135,648	3,899,445		3,562	650,421	1,725,993	27,785,641	3,912	301,725	40,681,357

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
361200 - Dividends								27,806,507		1,197,969	29,004,476
361300 - Net Increase (Decrease) in Fair Value of Investments	24,980			1,520,323	555			341,386,694		16,911,000	359,843,552
361400 - Gain (Loss) on Sale of Investments								164,386,102			164,386,102
362000 - Rents and Royalties	132,999	1,601,509		21,853		7,911,557	298,935	620,040			10,586,893
364000 - Disposition of Fixed Assets	220,922	1,099,686		199,721		73,836	1,010,258				2,604,423
365000 - Sale of Surplus Materials and Scrap						1,668,895					1,668,895
366000 - Contributions and Donations from Private Sources	697,386	8,274,824		1,275,988		558,087					10,806,285
367000 - Licenses	3,162,610	805,247									3,967,857
368000 - Pension Fund Contributions								345,784,836			345,784,836
369300 - Settlements	33,934	3,776									37,710
369900 - Other Miscellaneous Revenues	18,402,691	3,629,592		1,181,938		6,131,287	1,058,451	56,854		18,586,998	49,047,811
381000 - Inter-Fund Group Transfers In	11,656,632	34,475,950	135,072,086	18,177,282		142,138,811	5,515,779	6,482			347,043,022
384000 - Debt Proceeds			9,870,762	35,636,270		2,303,179					47,810,211
385000 - Proceeds from Refunding Bonds			42,055,000				1,523,451				1,023,807
389500 - Proprietary - Capital Contributions from Federal Government											34,839,210
389600 - Proprietary - Capital Contributions from State Government											29,749,000
389700 - Proprietary - Capital Contributions from Other Public Source											66,875,000
389900 - Proprietary - Other Non-Operating Sources		1,435,960				6,896,470	4,033,973				2,914,052
Grand Total	1,118,178,655	443,841,305	221,953,722	63,351,912	4,117	307,078,217	297,848,345	919,970,934	3,912	2,224,800,195	5,597,031,314

## Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	7,107,493										7,107,493
511.30 - Legislative - Operating Expenses	2,882,476										2,882,476
511.60 - Legislative - Capital Outlay	72,780										72,780
512.10 - Executive - Personal Services	3,225,836										3,225,836
512.30 - Executive - Operating Expenses	1,735,929	21									1,735,950
513.10 - Financial and Administrative - Personal Services	44,394,486						3,171,229			3,684,493	51,250,208
513.30 - Financial and Administrative - Operating Expenses	41,404,726	74,200				564,679	129,580,618				171,624,223
513.60 - Financial and Administrative - Capital Outlay	41,050			10,247							51,297
513.70 - Financial and Administrative - Debt Service							725,092				725,092
513.80 - Financial and Administrative - Grants and Aids	5,901,117										5,901,117
513.90 - Financial and Administrative - Other Uses	4,641,811										4,641,811
514.10 - Legal Counsel - Personal Services							7,798,349				7,798,349
514.30 - Legal Counsel - Operating Expenses							1,614,008				1,614,008
514.90 - Legal Counsel - Other Uses							182,635				182,635
515.10 - Comprehensive Planning - Personal Services	3,113,113	2,164,743									5,277,856
515.30 - Comprehensive Planning - Operating Expenses	1,141,408	1,148,560									2,289,968
515.60 - Comprehensive Planning - Capital Outlay		6,676									6,676
515.90 - Comprehensive Planning - Other Uses		8,749,955									8,749,955
517.70 - Debt Service Payments - Debt Service	89,604		171,519,455				616,716			6,472,667	178,698,442
517.90 - Debt Service Payments - Other Uses			50,819,819				10,568,779				61,388,598
518.10 - Pension Benefits - Personal Services								1,350,432			1,350,432
518.30 - Pension Benefits - Operating Expenses								375,954,050			375,954,050
518.90 - Pension Benefits - Other Uses								31,865,740			31,865,740
519.10 - Other General Government - Personal Services	6,043,721						22,680,275				28,723,996
519.30 - Other General Government - Operating Expenses	9,070,231	287,217		1,932			84,206,444				93,565,824
519.60 - Other General Government - Capital Outlay	40,000	100,775		19,711,368			16,339				19,868,482
519.80 - Other General Government - Grants and Aids	207,500	265,435					244,026				716,961
519.90 - Other General Government - Other Uses	2,989,731						1,681,409				4,671,140
521.10 - Law Enforcement - Personal Services	356,580,180	1,833,189									358,413,369
521.30 - Law Enforcement - Operating Expenses	61,124,192	4,305,775									65,429,967
521.60 - Law Enforcement - Capital Outlay	3,047,906	2,122,914		483,762							5,654,582
521.80 - Law Enforcement - Grants and Aids		25,000									25,000
522.10 - Fire Control - Personal Services	139,467,127	754,109									140,221,236
522.30 - Fire Control - Operating Expenses	23,311,892	41,213									23,353,105
522.60 - Fire Control - Capital Outlay	35,270			146,215							181,485
522.90 - Fire Control - Other Uses		154,661									154,661
523.10 - Detention/Corrections - Personal Services		184,543									184,543
523.30 - Detention/Corrections - Operating Expenses		125,558									125,558
523.60 - Detention/Corrections - Capital Outlay		39,000									39,000
524.10 - Protective Inspections - Personal Services	169,679	7,093,605					317,766				7,581,050
524.30 - Protective Inspections - Operating Expenses	141,801	3,195,980					45,657				3,383,438
524.90 - Protective Inspections - Other Uses		588,904					32,305				621,209
525.10 - Emergency and Disaster Relief - Personal Services	1,326,278	8,842,266									10,168,544
525.30 - Emergency and Disaster Relief - Operating Expenses	1,246,996	28,182,953									29,429,949
525.60 - Emergency and Disaster Relief - Capital Outlay		2,402,372		91,531							2,493,903
526.10 - Ambulance and Rescue Services - Personal Services	55,412,566										55,412,566
526.30 - Ambulance and Rescue Services - Operating Expenses	5,458,851	16,772									5,475,623

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
526.60 - Ambulance and Rescue Services - Capital Outlay	105,270	229,185									334,455
527.10 - Medical Examiners - Personal Services	2,680,229										2,680,229
527.30 - Medical Examiners - Operating Expenses	1,293,392	1,917									1,295,309
527.60 - Medical Examiners - Capital Outlay		1,325									1,325
529.10 - Other Public Safety - Personal Services	10	3,016									3,026
529.30 - Other Public Safety - Operating Expenses	-107	56,306									56,199
529.80 - Other Public Safety - Grants and Aids	1,943,203										1,943,203
531.10 - Electric Utility Services - Personal Services										193,690,000	193,690,000
531.30 - Electric Utility Services - Operating Expenses										878,021,000	878,021,000
531.70 - Electric Utility Services - Debt Service										112,729,000	112,729,000
534.10 - Garbage/Solid Waste - Personal Services	372,053					7,160,870					7,532,923
534.30 - Garbage/Solid Waste - Operating Expenses	1,607,768					62,700,817					64,308,585
534.90 - Garbage/Solid Waste - Other Uses	302,159					2,629,207					2,931,366
536.10 - Water/Sewer Services - Personal Services										58,234,000	58,234,000
536.30 - Water/Sewer Services - Operating Expenses										244,327,000	244,327,000
536.60 - Water/Sewer Services - Capital Outlay				984,057							984,057
536.70 - Water/Sewer Services - Debt Service										57,573,000	57,573,000
537.10 - Conservation/Resource Management - Personal Services	3,140,378	3,258,408				8,284,504					14,683,290
537.30 - Conservation/Resource Management - Operating Expenses	1,236,643	7,882,343				11,237,533					20,356,519
537.60 - Conservation/Resource Management - Capital Outlay	1,300	230,495		352,728							584,523
537.90 - Conservation/Resource Management - Other Uses		306,969				438,147					745,116
538.30 - Flood Control/Stormwater Control - Operating Expenses						1,989,334					1,989,334
538.60 - Flood Control/Stormwater Control - Capital Outlay				972,721							972,721
539.10 - Other Physical Environment - Personal Services	4,711,875	25,686				77,618				496,000	5,311,179
539.30 - Other Physical Environment - Operating Expenses	12,930,995	1,588,861			12,250	709,373				5,931,000	21,172,479
539.60 - Other Physical Environment - Capital Outlay				5,967,509							5,967,509
539.70 - Other Physical Environment - Debt Service										1,367,000	1,367,000
539.90 - Other Physical Environment - Other Uses						5,305,000					5,305,000
541.10 - Road/Street Facilities - Personal Services	5,546,700										5,546,700
541.30 - Road/Street Facilities - Operating Expenses	17,994,748										17,994,748
541.60 - Road/Street Facilities - Capital Outlay	4,714	5,627,614		2,562,698						46,751,633	54,946,659
541.80 - Road/Street Facilities - Grants and Aids		4,733,001									4,733,001
543.10 - Water - Personal Services										17,596,000	17,596,000
543.30 - Water - Operating Expenses										45,312,000	45,312,000
543.70 - Water - Debt Service										8,781,000	8,781,000
543.90 - Water - Other Uses										1,079,000	1,079,000
544.10 - Mass Transit - Personal Services										57,488,781	57,488,781
544.30 - Mass Transit - Operating Expenses										71,782,019	71,782,019
544.80 - Mass Transit - Grants and Aids		30,395,280									30,395,280
545.10 - Parking Facilities - Personal Services						1,834,754					1,834,754
545.30 - Parking Facilities - Operating Expenses						1,789,890					1,789,890
545.90 - Parking Facilities - Other Uses						209,686					209,686
549.10 - Other Transportation - Personal Services	2,267,843										2,267,843
549.30 - Other Transportation - Operating Expenses	542,648										542,648
549.60 - Other Transportation - Capital Outlay		2,681,461		18,242,026							20,923,487
549.80 - Other Transportation - Grants and Aids		86,148,486									86,148,486
549.90 - Other Transportation - Other Uses	1,149,240										1,149,240
551.30 - Employment Development - Operating Expenses								1,405			1,405
552.10 - Industry Development - Personal Services	1,598,428	247,744									1,846,172

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
552.30 - Industry Development - Operating Expenses	4,807,915	18,501,613		66							23,309,594
552.60 - Industry Development - Capital Outlay	65			9,430,611							9,430,676
552.80 - Industry Development - Grants and Aids	401,094	2,639,625		179,000							3,219,719
552.90 - Industry Development - Other Uses		544,006									544,006
553.10 - Veterans Services - Personal Services	1,012,807	135,966									1,148,773
553.30 - Veterans Services - Operating Expenses	154,855	832,667									987,522
553.80 - Veterans Services - Grants and Aids	800										800
554.10 - Housing and Urban Development - Personal Services		2,280,592								47,379	2,327,971
554.30 - Housing and Urban Development - Operating Expenses	4,351	1,061,724								209,737	1,275,812
554.60 - Housing and Urban Development - Capital Outlay		4,418									4,418
554.80 - Housing and Urban Development - Grants and Aids	377,273	16,385,655									16,762,928
554.90 - Housing and Urban Development - Other Uses		1,308,443								1,418,494	2,726,937
559.30 - Other Economic Development - Operating Expenses	694,929										694,929
559.60 - Other Economic Development - Capital Outlay				120,585							120,585
559.80 - Other Economic Development - Grants and Aids	1,005,929										1,005,929
561.30 - Hospitals - Operating Expenses	16,053,898										16,053,898
561.80 - Hospitals - Grants and Aids	26,275,594										26,275,594
562.10 - Health - Personal Services	6,792,317	398,597									7,190,914
562.30 - Health - Operating Expenses	3,925,393	1,250,133									5,175,526
562.60 - Health - Capital Outlay	35,398			35,418							70,816
562.80 - Health - Grants and Aids	975,149	5,670,534									6,645,683
562.90 - Health - Other Uses		42,986									42,986
563.10 - Mental Health - Personal Services	857,909										857,909
563.30 - Mental Health - Operating Expenses	5,747,620										5,747,620
564.30 - Public Assistance - Operating Expenses		234,790									234,790
569.10 - Other Human Services - Personal Services	3,565,314	7,215,596									10,780,910
569.30 - Other Human Services - Operating Expenses	4,565,025	7,484,188									12,049,213
569.60 - Other Human Services - Capital Outlay		8,843		166,365							175,208
569.70 - Other Human Services - Debt Service		859									859
569.80 - Other Human Services - Grants and Aids	1,362,797	18,439,605									19,802,402
569.90 - Other Human Services - Other Uses		1,282,477									1,282,477
571.10 - Libraries - Personal Services	18,145,109	237,462									18,382,571
571.30 - Libraries - Operating Expenses	7,130,597	1,342,442									8,473,039
571.60 - Libraries - Capital Outlay	3,457,726	111,905		53,261							3,622,892
571.90 - Libraries - Other Uses		2,957,392									2,957,392
572.10 - Parks/Recreation - Personal Services	13,188,936	1,674,095									14,863,031
572.30 - Parks/Recreation - Operating Expenses	11,359,114	2,160,548		465							13,520,127
572.60 - Parks/Recreation - Capital Outlay	1,545	216,058		7,492,302							7,709,905
572.80 - Parks/Recreation - Grants and Aids		39,577									39,577
572.90 - Parks/Recreation - Other Uses	74,618	366,494									441,112
573.30 - Cultural Services - Operating Expenses		3,700									3,700
574.10 - Special Events - Personal Services	1,822,811										1,822,811
574.30 - Special Events - Operating Expenses	3,327,794	1,808,561									5,136,355
574.80 - Special Events - Grants and Aids	84,875										84,875
575.10 - Special Facilities - Personal Services						6,755,404					6,755,404
575.30 - Special Facilities - Operating Expenses	2,372,353			168,455		47,035,201					49,576,009
575.60 - Special Facilities - Capital Outlay	799,853										799,853
575.80 - Special Facilities - Grants and Aids	334,879										334,879
575.90 - Special Facilities - Other Uses					16,894,226						16,894,226

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
579.10 - Other Culture/Recreation - Personal Services		1,394									1,394
579.30 - Other Culture/Recreation - Operating Expenses		73,034									73,034
579.80 - Other Culture/Recreation - Grants and Aids		50,559									50,559
581.90 - Interfund Transfers Out - Other Uses	123,381,535	90,984,484	158,743	1,215,920		123,666,184	7,636,157				347,043,023
590.90 - Other Non-Operating Disbursements - Other Uses		1,408,840								178,288,000	179,696,840
601.10 - Court Administration - Personal Services		174,356									174,356
601.30 - Court Administration - Operating Expenses		805,408									805,408
601.60 - Court Administration - Capital Outlay		74,873									74,873
601.90 - Court Administration - Other Uses		15,350									15,350
602.30 - State Attorney Administration - Operating Expenses	1,655,124	319,629									1,974,753
602.60 - State Attorney Administration - Capital Outlay		69,743									69,743
603.30 - Public Defender Administration - Operating Expenses	1,909,933	347,259									2,257,192
604.10 - Clerk of Court Administration - Personal Services		18,171,591									18,171,591
604.30 - Clerk of Court Administration - Operating Expenses		391,172									391,172
604.90 - Clerk of Court Administration - Other Uses		101,095									101,095
605.10 - Judicial Support - Personal Services	89,982	395,158									485,140
605.30 - Judicial Support - Operating Expenses	67,283	308,989									376,272
605.60 - Judicial Support - Capital Outlay		20,821									20,821
611.30 - Court Administration - Operating Expenses	415,331										415,331
631.30 - Court Administration - Operating Expenses		39,780									39,780
661.30 - Masters/Hearing Officers - Operating Expenses		516,664									516,664
671.10 - Court Administration - Personal Services		282,114									282,114
671.30 - Court Administration - Operating Expenses		74,092									74,092
685.30 - Guardian ad Litem - Operating Expenses	197,205										197,205
713.10 - Information Systems - Personal Services		1,303,758									1,303,758
713.30 - Information Systems - Operating Expenses		2,112,013									2,112,013
713.60 - Information Systems - Capital Outlay		137,840									137,840
721.30 - Court Administration - Operating Expenses	3,226,436										3,226,436
765.10 - Traffic Court Hearing Officers - Personal Services	146,054										146,054
765.30 - Traffic Court Hearing Officers - Operating Expenses	516										516
Grand Total	1,115,639,493	427,967,847	222,498,017	68,389,242	12,250	299,678,155	270,722,076	409,170,222	1,405	1,991,279,203	4,805,357,910

**Data Element Worksheet Report for FYE: 2017, Unit ID: 200170, Jacksonville**

<b>Component Unit</b>	<b>Type</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Total Debt</b>
301955 - Downtown Investment Authority	Blended in Primary Report	\$8,216,164	\$8,665,263	\$0
301955 - Downtown Investment Authority	Blended in Primary Report	\$8,216,164	\$8,665,263	\$0
500035 - Downtown Vision, Inc.	Independently Reported	\$1,293,703	\$1,291,182	\$0
300553 - Duval County Research and Development Authority	Independently Reported			
301890 - Harbour Waterway Special District	Independently Reported	\$198,869	\$44,771	\$0
301932 - Isle of Palms Special District	Independently Reported	\$323,769	\$41,243	\$0
301250 - Jacksonville Aviation Authority	Independently Reported	\$100,843,119	\$90,207,602	\$105,649,000
500049 - Jacksonville Economic Development Authority	Zero Revenues And Expenditures			
300840 - Jacksonville Health Facilities Authority	Zero Revenues And Expenditures			
300552 - Jacksonville Housing Finance Authority	Discretely Reported	\$1,276,000	\$1,676,000	\$0
302076 - Jacksonville International Airport Area Redevelopment Agency	Blended in Primary Report	\$9,006,395	\$9,006,549	\$0
500037 - Jacksonville Police and Fire Pension Board of Trustees	Blended in Primary Report	\$461,368,000	\$181,616,000	\$0
301251 - Jacksonville Port Authority	Discretely Reported	\$92,323,000	\$81,389,000	\$191,041,000
300843 - Jacksonville Public Library	Blended in Primary Report	\$2,471,598	\$33,435,894	\$0
300163 - Jacksonville Transportation Authority	Discretely Reported	\$154,546,000	\$186,180,000	\$111,011,000
500033 - JEA	Discretely Reported	\$1,976,655,000	\$1,722,034,000	\$4,284,635,000
302122 - KingSoutel Crossing Community Redevelopment Agency	Blended in Primary Report	\$520,027	\$546,362	\$0
302038 - Millers Creek Special District	Independently Reported			
302078 - Renew ARlington Community Redevelopment Agency	Blended in Primary Report	\$336,758	\$212,997	\$0

## Unit Information

Unit ID: 200331

Year: 2017

Unit Name: St Marks

Unit Status: Active

Unit Dependency:

### Location Information

Name: Mrs. Zoe A Mansfield

Title: City Manager

Phone: (850) 925-6224

Fax: (850) 925-5657

Address:

Post Office Box 296  
St. Marks, FL 32355-0296

### Contact Information

Name: Mrs. Zoe A Mansfield

Title: City Manager

Phone: (850) 925-6224

Email: cityofst.marks@comcast.net

Address:

Post Office Box 296  
St. Marks, FL 32355-0296

## AFR Details

### Original AFR

AFR Status: Submitted

AFR Received Date: 7/24/2018

Audit Received Date: 7/23/2018

Submission Type: Electronic

## Debt Information

Long-Term Debt: \$170,266

## Audit Information

Was an audit performed? Yes

Audit Performed Date: 2/9/2018

Auditor Name: JAMES MOORE & CO

Address:  
2477 TIME GAMBLE PL  
STE 200  
TALLAHASSEE, FL 32308

## Certification

### Chief Financial Officer

Name: Zoe A Mansfield

Title: City Manager

### Chairman/Elected Official

Name: Gail Gilman

Title: Mayor

Yes	No
<input type="checkbox"/>	X
X	<input type="checkbox"/>
X	<input type="checkbox"/>

Have You Experienced a Financial Emergency in this year?

If Yes, Have You Complied With Section 218.503(2), Florida Statutes?

Auditor General Rule: Section 10.554(1)(h)6.b: If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)

## Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	140,938										140,938
312410 - First Local Option Fuel Tax	75										75
314100 - Utility Service Tax - Electricity	29,512										29,512
315000 - Communications Service Tax (Chapter 202)	10,173										10,173
323100 - Franchise Fee - Electricity	21,224										21,224
329000 - Other Permits, Fees & Special Assessments	4,770										4,770
331390 - Federal Grant - Other Physical Environment	26,508										26,508
331700 - Federal Grant - Culture/Recreation	12,100										12,100
334390 - State Grant - Other Physical Environment	9,836										9,836
334900 - State Grant - Other	49,500										49,500
335120 - State Revenue Sharing - Proceeds	25,925										25,925
335140 - State Revenue Sharing - Mobile Home Licenses	101										101
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	524										524
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	10,467										10,467
343300 - Service Charge - Water Utility						131,610					131,610
343400 - Service Charge - Garbage/Solid Waste						84,238					84,238
343500 - Service Charge - Sewer/Wastewater Utility						101,597					101,597
343800 - Service Charge - Cemetery	2,000										2,000
361100 - Interest	509					4,832					5,341
362000 - Rents and Royalties	1,400										1,400
369900 - Other Miscellaneous Revenues	147,382										147,382
Grand Total	492,944					322,277					815,221

## Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.10 - Financial and Administrative - Personal Services	105,439										105,439
513.30 - Financial and Administrative - Operating Expenses	31,080										31,080
514.30 - Legal Counsel - Operating Expenses	22,000										22,000
519.30 - Other General Government - Operating Expenses	96,185										96,185
533.10 - Water Utility Services - Personal Services						47,877					47,877
533.30 - Water Utility Services - Operating Expenses						128,992					128,992
534.30 - Garbage/Solid Waste - Operating Expenses						67,142					67,142
535.30 - Sewer/Wastewater Services - Operating Expenses						144,409					144,409
572.10 - Parks/Recreation - Personal Services	28,009										28,009
572.30 - Parks/Recreation - Operating Expenses	52,388										52,388
572.60 - Parks/Recreation - Capital Outlay	80,995										80,995
591.70 - Non-Operating Interest Expense - Debt Service						7,690					7,690
Grand Total	416,096					396,110					812,206

**Data Element Worksheet Report for FYE: 2017, Unit ID: 200331, St Marks**

Component Unit	Type	Total Revenues	Total Expenditures	Total Debt
301930 - City of St. Marks Redevelopment Agency	Zero Revenues And Expenditures	\$0	\$0	\$0

## Unit Information

Unit ID: 100063

Year: 2017

Unit Name: Union

Unit Status: Active

Unit Dependency:

### Location Information

Name: Mrs. Kellie Hendricks Connell

Title: Clerk of Circuit Court & Comptroller

Phone: (386) 496-3711

Fax: (386) 496-4810

Address:

55 West Main Street  
Lake Butler, FL 32054

### Contact Information

Name: Mrs. Kellie Hendricks Connell

Title: Clerk of Circuit Court & Comptroller

Phone: (386) 496-3711

Email: connellk@unionclerk.com

Address:

55 West Main Street  
Lake Butler, FL 32054

## AFR Details

### Original AFR

AFR Status: Submitted

AFR Received Date: 6/29/2018

Audit Received Date: 6/28/2018

Submission Type: Electronic

## Debt Information

Long-Term Debt: \$441,231

## Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/13/2018

Auditor Name: James Moore & Co., P.L.

## Certification

### Chief Financial Officer

Name: Pam Woodington

Title: Finance Officer

### Chairman/Elected Official

Name: Kellie Hendricks Connell

Title: Clerk of Circuit Court and Comptroller

Yes      No

<input type="checkbox"/>	X
<input type="checkbox"/>	<input type="checkbox"/>
X	<input type="checkbox"/>

Have You Experienced a Financial Emergency in this year?

If Yes, Have You Complied With Section 218.503(2), Florida Statutes?

Auditor General Rule: Section 10.554(1)(h)6.b: If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)

## Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,150,174	110,414									2,260,588
312100 - Local Option Taxes		371,659									371,659
312300 - County Ninth-Cent Voted Fuel Tax		80,944									80,944
312600 - Discretionary Sales Surtaxes	617,888										617,888
315000 - Communications Service Tax (Chapter 202)	58,877										58,877
322000 - Building Permits	61,195										61,195
325200 - Special Assessments - Charges for Public Services		599,414									599,414
329000 - Other Permits, Fees & Special Assessments	4,423	1,212									5,635
331100 - Federal Grant - General Government	14,553	70,908									85,461
331200 - Federal Grant - Public Safety		70,216									70,216
331490 - Federal Grant - Other Transportation		2,574									2,574
331500 - Federal Grant - Economic Environment		74,320									74,320
331650 - Federal Grant - Child Support Reimbursement	129,604										129,604
331700 - Federal Grant - Culture/Recreation	1,797										1,797
334100 - State Grant - General Government		110,810									110,810
334200 - State Grant - Public Safety		166,100									166,100
334490 - State Grant - Other Transportation		1,023,072									1,023,072
334500 - State Grant - Economic Environment		301,940									301,940
334700 - State Grant - Culture/Recreation	50,503	87,481									137,984
334820 - Article V Clerk of Court Trust Fund	269,396										269,396
334900 - State Grant - Other	7,826										7,826
335120 - State Revenue Sharing - Proceeds	242,232										242,232
335130 - State Revenue Sharing - Insurance Agents County Licenses	13,980										13,980
335140 - State Revenue Sharing - Mobile Home Licenses	8,435										8,435
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	413										413
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	223,250										223,250
335170 - State Revenue Sharing - Cardroom Tax	546,825										546,825
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	282,955										282,955
335190 - State Revenue Sharing - Other General Government	56,543										56,543
335220 - State Revenue Sharing - Enhanced 911 Fee		156,993									156,993
335290 - State Revenue Sharing - Other Public Safety	1,425,652										1,425,652
335420 - State Revenue Sharing - Mass Transit		69,581									69,581
335490 - State Revenue Sharing - Other Transportation		432,614									432,614
337200 - Local Government Unit Grant - Public Safety		46,436									46,436
337300 - Local Government Unit Grant - Physical Environment		90,909									90,909
338000 - Shared Revenue From Other Local Units		330,000									330,000
341100 - Service Charge - Recording Fees	25,298										25,298
341300 - Administrative Service Fees	2,671										2,671
341510 - Fees remitted to County from Tax Collector	4,190										4,190
341520 - Fees remitted to County from Sheriff	20,778										20,778
341540 - Fees remitted to County from Clerk of County Court		18,977									18,977
341800 - County Officer Commission and Fees	220,106										220,106
341900 - Other General Government Charges and Fees	13,956	5,743									19,699
342100 - Service Charge - Law Enforcement Services	50,000										50,000
342200 - Service Charge - Fire Protection	20,000										20,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342300 - Service Charge - Housing for Prisoners	863	5,257									6,120
342600 - Service Charge - Ambulance Fees		840,302									840,302
343400 - Service Charge - Garbage/Solid Waste		81,950									81,950
343800 - Service Charge - Cemetery	9,700										9,700
346400 - Service Charge - Animal Control and Shelter Fees		150									150
348120 - County Court Criminal - Service Charges	3,663										3,663
348130 - County Court Criminal - Court Costs	4,368										4,368
348220 - Circuit Court Criminal - Service Charges	1,502										1,502
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures	7,330										7,330
348310 - County Court Civil - Filing Fees	30,930										30,930
348320 - County Court Civil - Service Charges	2,168										2,168
348410 - Circuit Court Civil - Filing Fees	22,559										22,559
348420 - Circuit Court Civil - Service Charges	5,711										5,711
348520 - Traffic Court - Service Charges	3,759										3,759
348530 - Traffic Court - Court Costs	26,000										26,000
348620 - Juvenile Court - Service Charges	10										10
348710 - Probate Court - Filing Fees	5,455										5,455
348720 - Probate Court - Service Charges	266										266
348870 - Public Defender Liens		9,554									9,554
348922 - Legal Aid	1,993										1,993
348990 - Other Court Collections Transferred to BOCC	3,420										3,420
349000 - Other Charges for Services	12,663										12,663
351100 - Judgments and Fines - As Decided by County Court Criminal	44,234										44,234
351500 - Judgments and Fines - As Decided by Traffic Court	3,535	8,204									11,739
358200 - Sale of Contraband Property Seized by Law Enforcement		12,661									12,661
361100 - Interest	5,121	327									5,448
361300 - Net Increase (Decrease) in Fair Value of Investments		5,711									5,711
362000 - Rents and Royalties	12,225										12,225
365000 - Sale of Surplus Materials and Scrap		10,329									10,329
366000 - Contributions and Donations from Private Sources		54,911									54,911
369300 - Settlements	61,916	20,971									82,887
369900 - Other Miscellaneous Revenues	10,130	29,644									39,774
381000 - Inter-Fund Group Transfers In	12,600	745,982									758,582
384000 - Debt Proceeds		186,006									186,006
Grand Total	6,815,641	6,234,276									13,049,917

## Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	381,616										381,616
511.30 - Legislative - Operating Expenses	191,141										191,141
511.60 - Legislative - Capital Outlay	1,578										1,578
512.10 - Executive - Personal Services	132,764										132,764
512.30 - Executive - Operating Expenses	2,916										2,916
513.10 - Financial and Administrative - Personal Services	693,816										693,816
513.30 - Financial and Administrative - Operating Expenses	201,616										201,616
513.60 - Financial and Administrative - Capital Outlay	37,493										37,493
515.30 - Comprehensive Planning - Operating Expenses	28,349										28,349
519.10 - Other General Government - Personal Services	300,959										300,959
519.30 - Other General Government - Operating Expenses	106,952	7,270									114,222
519.60 - Other General Government - Capital Outlay	23,811										23,811
521.10 - Law Enforcement - Personal Services	1,276,153	282,482									1,558,635
521.30 - Law Enforcement - Operating Expenses	606,065	63,915									669,980
521.60 - Law Enforcement - Capital Outlay	151,864										151,864
522.30 - Fire Control - Operating Expenses	64,564	1,180									65,744
522.60 - Fire Control - Capital Outlay	2,039	7,125									9,164
522.70 - Fire Control - Debt Service	23,309										23,309
524.10 - Protective Inspections - Personal Services	36,453										36,453
524.30 - Protective Inspections - Operating Expenses	34,419										34,419
524.60 - Protective Inspections - Capital Outlay	975										975
525.10 - Emergency and Disaster Relief - Personal Services		99,565									99,565
525.30 - Emergency and Disaster Relief - Operating Expenses		96,487									96,487
525.60 - Emergency and Disaster Relief - Capital Outlay		3,648									3,648
526.10 - Ambulance and Rescue Services - Personal Services		993,683									993,683
526.30 - Ambulance and Rescue Services - Operating Expenses		280,520									280,520
526.60 - Ambulance and Rescue Services - Capital Outlay		240,158									240,158
526.70 - Ambulance and Rescue Services - Debt Service		7,898									7,898
527.30 - Medical Examiners - Operating Expenses	20,962										20,962
529.10 - Other Public Safety - Personal Services	277,352										277,352
529.30 - Other Public Safety - Operating Expenses	4,042										4,042
534.10 - Garbage/Solid Waste - Personal Services		434,875									434,875
534.30 - Garbage/Solid Waste - Operating Expenses		440,362									440,362
534.60 - Garbage/Solid Waste - Capital Outlay		6,688									6,688
534.70 - Garbage/Solid Waste - Debt Service		23,694									23,694
537.10 - Conservation/Resource Management - Personal Services	104,510										104,510
537.30 - Conservation/Resource Management - Operating Expenses	22,976										22,976
537.60 - Conservation/Resource Management - Capital Outlay	52,124										52,124
539.30 - Other Physical Environment - Operating Expenses	3,204										3,204
541.10 - Road/Street Facilities - Personal Services		442,315									442,315
541.30 - Road/Street Facilities - Operating Expenses		339,807									339,807
541.60 - Road/Street Facilities - Capital Outlay		147,997									147,997
541.70 - Road/Street Facilities - Debt Service		95,607									95,607
549.30 - Other Transportation - Operating Expenses	225										225
549.60 - Other Transportation - Capital Outlay		1,023,072									1,023,072
553.30 - Veterans Services - Operating Expenses	5,623										5,623

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
554.30 - Housing and Urban Development - Operating Expenses		370,045									370,045
562.30 - Health - Operating Expenses	25,000	5,805									30,805
563.30 - Mental Health - Operating Expenses	37,500										37,500
564.30 - Public Assistance - Operating Expenses	246,657										246,657
569.30 - Other Human Services - Operating Expenses	3,345										3,345
571.10 - Libraries - Personal Services		181,837									181,837
571.30 - Libraries - Operating Expenses	125	67,997									68,122
572.30 - Parks/Recreation - Operating Expenses	23,046										23,046
574.30 - Special Events - Operating Expenses		300									300
578.30 - Charter Schools - Operating Expenses	22,838										22,838
579.30 - Other Culture/Recreation - Operating Expenses	26,037										26,037
581.90 - Interfund Transfers Out - Other Uses	576,436	182,146									758,582
601.30 - Court Administration - Operating Expenses	32,520										32,520
602.30 - State Attorney Administration - Operating Expenses	17,107										17,107
603.30 - Public Defender Administration - Operating Expenses	904										904
604.10 - Clerk of Court Administration - Personal Services	171,197										171,197
604.30 - Clerk of Court Administration - Operating Expenses	12,984	12,342									25,326
604.60 - Clerk of Court Administration - Capital Outlay	338										338
605.30 - Judicial Support - Operating Expenses	4,006										4,006
608.10 - Jury Management - Personal Services	5,311										5,311
608.30 - Jury Management - Operating Expenses	2,499										2,499
614.10 - Clerk of Court - Personal Services	49,281										49,281
614.30 - Clerk of Court - Operating Expenses	1,997										1,997
634.10 - Clerk of Court - Personal Services	25,053										25,053
634.30 - Clerk of Court - Operating Expenses	548										548
654.10 - Clerk of Court - Personal Services	75,032										75,032
654.30 - Clerk of Court - Operating Expenses	1,736										1,736
654.60 - Clerk of Court - Capital Outlay	113										113
656.10 - Clinical Evaluations - Personal Services	22										22
674.10 - Clerk of Court - Personal Services	12,200										12,200
674.30 - Clerk of Court - Operating Expenses	411										411
694.10 - Clerk of Court - Personal Services	13,136										13,136
694.30 - Clerk of Court - Operating Expenses	91										91
712.10 - Courthouse Facilities - Personal Services	42,799										42,799
712.30 - Courthouse Facilities - Operating Expenses	129,837										129,837
712.60 - Courthouse Facilities - Capital Outlay	101,024										101,024
713.30 - Information Systems - Operating Expenses	38,296										38,296
716.30 - Clerk of Court Related Technology - Operating Expenses		4,640									4,640
724.10 - Clerk of Court - Personal Services	46,315										46,315
724.30 - Clerk of Court - Operating Expenses	1,238										1,238
744.10 - Clerk of Court - Personal Services	25,053										25,053
744.30 - Clerk of Court - Operating Expenses	592										592
764.10 - Clerk of Court - Personal Services	28,979										28,979
764.30 - Clerk of Court - Operating Expenses	940										940
Grand Total		6,592,413	5,863,460								12,455,873

**Data Element Worksheet Report for FYE: 2017, Unit ID: 100063, Union**

<b>Component Unit</b>	<b>Type</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Total Debt</b>
300732 - Union County Special Library District	Blended in Primary Report	\$263,621	\$250,134	\$0
300483 - Union Soil and Water Conservation District	Independently Reported			\$0

## Unit Information

Unit ID: 100050

Year: 2017

Unit Name: Palm Beach

Unit Status: Active

Unit Dependency:

### Location Information

Name: Hon. Sharon R. Bock

Title: Clerk & Comptroller

Phone: (561) 355-2996

Fax: (561) 355-3806

Address:

301 N Olive Ave  
West Palm Beach, FL 33401

### Contact Information

Name: Mr. Paul A. Guzenski

Title: Manager - Finance Services

Phone: (561) 355-3984

Email: pguzensk@mypalmbeachclerk.com

Address:

301 N Olive Ave  
West Palm Beach, FL 33401

## AFR Details

### Original AFR

AFR Status: Submitted

AFR Received Date: 5/23/2018

Audit Received Date:

Submission Type: Electronic

## Debt Information

Long-Term Debt: \$1,256,418,988

## Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/28/2018

Auditor Name: RSM US, LLP

Address:  
100 NE 3rd Ave, Suite 300  
Ft. Lauderdale, FL 33301

## Certification

### Chief Financial Officer

Name: Sharon R. Bock

Title: Clerk & Comptroller, Palm Beach County

### Chairman/Elected Official

Name: Melissa McKinlay

Title: Mayor, Palm Beach County

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Have You Experienced a Financial Emergency in this year?

If Yes, Have You Complied With Section 218.503(2), Florida Statutes?

Auditor General Rule: Section 10.554(1)(h)6.b: If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)

## Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	761,984,926	288,895,663	24,944,850	12,548						1,909,806	1,077,747,793
312100 - Local Option Taxes		48,534,858									48,534,858
312300 - County Ninth-Cent Voted Fuel Tax		6,702,440									6,702,440
312410 - First Local Option Fuel Tax		24,810,398									24,810,398
312420 - Second Local Option Fuel Tax		10,892,089		10,892,089							21,784,178
314100 - Utility Service Tax - Electricity	40,040,352										40,040,352
314400 - Utility Service Tax - Gas		1,866,798									1,866,798
315000 - Communications Service Tax (Chapter 202)		24,294,104									24,294,104
316000 - Local Business Tax (Chapter 205)	2,263,416	38,465									2,301,881
322000 - Building Permits		18,589,528									18,589,528
323100 - Franchise Fee - Electricity	34,546,077										34,546,077
323200 - Franchise Fee - Telecommunications		2,377,059									2,377,059
323700 - Franchise Fee - Solid Waste										1,259,435	1,259,435
324110 - Impact Fees - Residential - Public Safety				233,082							233,082
324120 - Impact Fees - Commercial - Public Safety				32,722							32,722
324210 - Impact Fees - Residential - Physical Environment				926,131							926,131
324220 - Impact Fees - Commercial - Physical Environment				510,870							510,870
324310 - Impact Fees - Residential - Transportation				23,109,494							23,109,494
324320 - Impact Fees - Commercial - Transportation				8,375,233							8,375,233
324510 - Impact Fees - Residential - Human Services		6,639,338									6,639,338
324520 - Impact Fees - Commercial - Human Services											0
324610 - Impact Fees - Residential - Culture/Recreation				3,367,199							3,367,199
324620 - Impact Fees - Commercial - Culture/Recreation				63,122							63,122
324710 - Impact Fees - Residential - Other		354,098		49,231							403,329
324720 - Impact Fees - Commercial - Other				1,244,184							1,244,184
325100 - Special Assessments - Capital Improvement				1,966,936							1,966,936
329000 - Other Permits, Fees & Special Assessments	2,128,794	1,501,798		369,796							4,000,388
331100 - Federal Grant - General Government	1,251,696										1,251,696
331200 - Federal Grant - Public Safety		5,661,987									5,661,987
331340 - Federal Grant - Garbage/Solid Waste											0
331390 - Federal Grant - Other Physical Environment		297,430		239,580						1,639,406	2,176,416
331420 - Federal Grant - Mass Transit										1,890,715	1,890,715
331490 - Federal Grant - Other Transportation		6,244,855		489,594						50,581	6,785,030
331500 - Federal Grant - Economic Environment		7,613,225									7,613,225
331620 - Federal Grant - Public Assistance		180,788									180,788
331690 - Federal Grant - Other Human Services	1,134,774	14,083,474		400,000							15,618,248
331900 - Federal Grant - Other											0
333000 - Federal Payments In Lieu Of Taxes	7,340	5,960	263								13,563
334100 - State Grant - General Government	25,000										25,000
334200 - State Grant - Public Safety		1,310,908									1,310,908
334390 - State Grant - Other Physical Environment		2,059,547		927,818							2,987,365
334490 - State Grant - Other Transportation		8,478,962									8,478,962
334690 - State Grant - Other Human Services	155,755	9,802,018									9,957,773
334700 - State Grant - Culture/Recreation		1,163,494									1,163,494
334820 - Article V Clerk of Court Trust Fund	1,828,342										1,828,342
334900 - State Grant - Other											0

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335120 - State Revenue Sharing - Proceeds	32,090,139										32,090,139
335130 - State Revenue Sharing - Insurance Agents County Licenses	290,181										290,181
335140 - State Revenue Sharing - Mobile Home Licenses	39,064										39,064
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	553,203										553,203
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	629,888		2,000,004								2,629,892
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	88,250,986										88,250,986
335190 - State Revenue Sharing - Other General Government				57,708,049							57,708,049
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		411,070									411,070
335220 - State Revenue Sharing - Enhanced 911 Fee		4,672,343									4,672,343
335490 - State Revenue Sharing - Other Transportation		18,148,518									18,148,518
337100 - Local Government Unit Grant - General Government											0
337200 - Local Government Unit Grant - Public Safety				239,961							239,961
337300 - Local Government Unit Grant - Physical Environment											0
337600 - Local Government Unit Grant - Human Services											0
337700 - Local Government Unit Grant - Culture/Recreation		250,000									250,000
337900 - Local Government Unit Grants - Other	5,900										5,900
339000 - Payments From Other Local Units In Lieu Of Taxes	52,413	41,641	1,913								95,967
341100 - Service Charge - Recording Fees	9,596,025	69,769									9,665,794
341160 - County Portion (\$2) of \$4 Additional Service Charge		2,472,269									2,472,269
341200 - Internal Service Fund Fees and Charges							136,659,822				136,659,822
341300 - Administrative Service Fees		77,321									77,321
341520 - Fees remitted to County from Sheriff	3,114,452										3,114,452
341530 - Fees remitted to County from Clerk of Circuit Court											0
341550 - Fees remitted to County from Supervisor of Elections	509,395										509,395
341800 - County Officer Commission and Fees	50,122,443										50,122,443
341900 - Other General Government Charges and Fees	30,125,982	529,058									30,655,040
342100 - Service Charge - Law Enforcement Services	65,586,559										65,586,559
342200 - Service Charge - Fire Protection		11,195,362									11,195,362
342300 - Service Charge - Housing for Prisoners	5,786,776										5,786,776
342400 - Service Charge - Emergency Management Service Fees/Charges		2,530,189									2,530,189
342500 - Service Charge - Protective Inspection Fees		19,600									19,600
342600 - Service Charge - Ambulance Fees		26,959,855									26,959,855
342900 - Service Charge - Other Public Safety Charges and Fees	369,998	83,251									453,249
343400 - Service Charge - Garbage/Solid Waste										282,841,857	282,841,857
343600 - Service Charge - Water/Sewer Combination Utility	76,925	12,533				187,624,148					187,713,606
343900 - Service Charge - Other Physical Environment Charges	736,988	1,534,905		61,044							2,332,937
344100 - Service Charge - Airports						66,605,626					66,605,626
344300 - Service Charge - Mass Transit		10,538,727									10,538,727
344500 - Service Charge - Parking Facilities	408,432										408,432
344900 - Service Charge - Other Transportation Charges		675,420									675,420
346400 - Service Charge - Animal Control and Shelter Fees	2,684,510	197,214									2,881,724
346900 - Service Charge - Other Human Services Charges	23,476	70,041									93,517
347200 - Service Charge - Parks and Recreation	3,963,888	10,672,499									14,636,387
347300 - Service Charge - Cultural Services		3,339,835									3,339,835
347500 - Service Charge - Special Recreation Facilities		3,528,270									3,528,270
347900 - Service Charge - Other Culture/Recreation Charges	17,178	1,955									19,133
348480 - Circuit Court Civil - Fees and Service Charges											0

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348921 - Court Innovations/Local Requirements		265,605									265,605
348922 - Legal Aid		265,605									265,605
348923 - Law Library		265,605									265,605
348924 - Juvenile Alternative Programs		265,605									265,605
348930 - State Court Facility Surcharge (\$30)	3,687,611	41,147									3,728,758
349000 - Other Charges for Services	22,528,953	6,464,711		647,449						580,090	30,221,203
351100 - Judgments and Fines - As Decided by County Court Criminal	7,668										7,668
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		1,173,605									1,173,605
351300 - Judgments and Fines - As Decided by County Court Civil	147,877										147,877
351500 - Judgments and Fines - As Decided by Traffic Court	799,528	659,919									1,459,447
351700 - Intergovernmental Radio Communication Program				998,737							998,737
352000 - Fines - Library		564,000									564,000
353000 - Fines - Pollution Control Violation		45,195		9,510							54,705
354000 - Fines - Local Ordinance Violation	33,825										33,825
359000 - Other Judgments, Fines and Forfeits	3,185,169	468,305									3,653,474
361100 - Interest	5,231,646	5,490,412	376,951	10,304,491						2,992,979	24,396,479
361300 - Net Increase (Decrease) in Fair Value of Investments	252,448	306,143	29,857	579,896		279,805	80,490			-51,750	1,476,889
362000 - Rents and Royalties	436,455	1,756,536				45,378					2,238,369
364000 - Disposition of Fixed Assets	356,870	928,585		156,674		488,503	2,062,673				3,993,305
365000 - Sale of Surplus Materials and Scrap	5,080						4,177				9,257
366000 - Contributions and Donations from Private Sources	617,077	3,813,267		2,050,723							6,481,067
367000 - Licenses	16,946										16,946
369900 - Other Miscellaneous Revenues	4,152,239	11,735,090	55,978	467,073		7,979,651	2,107,872			952,012	27,449,915
381000 - Inter-Fund Group Transfers In	27,561,551	54,907,884	85,830,721	60,392,026							228,692,182
383000 - Installment Purchases & Capital Lease Proceeds											0
384000 - Debt Proceeds		7,442,000									7,442,000
385000 - Proceeds from Refunding Bonds											0
388100 - Sale of General Capital Asset											0
389100 - Proprietary - Interest						6,578,655	1,524,587				8,103,242
389500 - Proprietary - Capital Contributions from Federal Government						4,718,582					4,718,582
389600 - Proprietary - Capital Contributions from State Government						5,729,896					5,729,896
389700 - Proprietary - Capital Contributions from Other Public Source						22,179,221					22,179,221
389800 - Proprietary - Capital Contributions from Private Source											0
389900 - Proprietary - Other Non-Operating Sources						19,118,845					19,118,845
393000 - Special Items(Gain)											0
Grand Total	1,238,922,953	657,789,411	113,240,537	186,825,262		321,348,310	142,439,621			294,065,131	2,954,631,225

## Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	7,905,847										7,905,847
511.30 - Legislative - Operating Expenses	5,142,160										5,142,160
511.60 - Legislative - Capital Outlay	1,222,137										1,222,137
513.10 - Financial and Administrative - Personal Services	66,168,380	2,257,252									68,425,632
513.30 - Financial and Administrative - Operating Expenses	36,521,248	716,143									37,237,391
513.60 - Financial and Administrative - Capital Outlay	2,297,805										2,297,805
514.10 - Legal Counsel - Personal Services	5,433,826										5,433,826
514.30 - Legal Counsel - Operating Expenses	133,337										133,337
514.60 - Legal Counsel - Capital Outlay	1,250										1,250
515.10 - Comprehensive Planning - Personal Services	8,063,984										8,063,984
515.30 - Comprehensive Planning - Operating Expenses	222,973										222,973
515.60 - Comprehensive Planning - Capital Outlay	8,072										8,072
515.80 - Comprehensive Planning - Grants and Aids	25,549										25,549
517.70 - Debt Service Payments - Debt Service			113,137,985	2,200							113,140,185
519.10 - Other General Government - Personal Services	56,906,599			3,328,184			7,159,120				67,393,903
519.30 - Other General Government - Operating Expenses	23,468,601	76,268		28,203,475			120,307,465				172,055,809
519.60 - Other General Government - Capital Outlay	1,370,126	209,709		70,104,706							71,684,541
519.70 - Other General Government - Debt Service											0
519.80 - Other General Government - Grants and Aids	487,761	6,949,747		3,028,000							10,465,508
519.90 - Other General Government - Other Uses	-532,264										-532,264
521.10 - Law Enforcement - Personal Services	330,917,570	141,052									331,058,622
521.30 - Law Enforcement - Operating Expenses	74,402,644	64,907									74,467,551
521.60 - Law Enforcement - Capital Outlay	26,256,402										26,256,402
521.80 - Law Enforcement - Grants and Aids	1,253,224	1,154,203									2,407,427
522.10 - Fire Control - Personal Services		237,398,073									237,398,073
522.30 - Fire Control - Operating Expenses		33,352,252									33,352,252
522.60 - Fire Control - Capital Outlay		10,577,754		1,590,476							12,168,230
522.80 - Fire Control - Grants and Aids	41,135	1,058,815									1,099,950
523.10 - Detention/Corrections - Personal Services	126,285,424										126,285,424
523.30 - Detention/Corrections - Operating Expenses	30,211,719										30,211,719
523.60 - Detention/Corrections - Capital Outlay	88,301										88,301
523.80 - Detention/Corrections - Grants and Aids	1,941,914										1,941,914
524.10 - Protective Inspections - Personal Services	3,510,606	10,100,761									13,611,367
524.30 - Protective Inspections - Operating Expenses	434,123	4,248,522									4,682,645
524.60 - Protective Inspections - Capital Outlay	42,989	106,627									149,616
525.10 - Emergency and Disaster Relief - Personal Services	1,904,792	753,670									2,658,462
525.30 - Emergency and Disaster Relief - Operating Expenses	3,165,572	4,760,595									7,926,167
525.60 - Emergency and Disaster Relief - Capital Outlay		520,392		134,700							655,092
525.80 - Emergency and Disaster Relief - Grants and Aids		818,539									818,539
527.10 - Medical Examiners - Personal Services	2,785,924										2,785,924
527.30 - Medical Examiners - Operating Expenses	782,371										782,371
527.60 - Medical Examiners - Capital Outlay	20,747										20,747
528.10 - Consumer Affairs - Personal Services	554,029	568,549									1,122,578
528.30 - Consumer Affairs - Operating Expenses	82,494	143,257									225,751
528.60 - Consumer Affairs - Capital Outlay		3,946									3,946
528.80 - Consumer Affairs - Grants and Aids	74,289										74,289
529.10 - Other Public Safety - Personal Services	3,767,107	1,197,674									4,964,781

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
529.30 - Other Public Safety - Operating Expenses	447,826	386,541									834,367
529.60 - Other Public Safety - Capital Outlay		31,333									31,333
529.80 - Other Public Safety - Grants and Aids		559,906									559,906
534.10 - Garbage/Solid Waste - Personal Services										40,543,773	40,543,773
534.30 - Garbage/Solid Waste - Operating Expenses										214,497,827	214,497,827
536.10 - Water/Sewer Services - Personal Services						46,163,934					46,163,934
536.30 - Water/Sewer Services - Operating Expenses						132,754,682					132,754,682
536.60 - Water/Sewer Services - Capital Outlay											0
536.80 - Water/Sewer Services - Grants and Aids											0
537.10 - Conservation/Resource Management - Personal Services	11,324,169	1,018,104									12,342,273
537.30 - Conservation/Resource Management - Operating Expenses	990,069	10,669,629		3,013,103							14,672,801
537.60 - Conservation/Resource Management - Capital Outlay	13,731	27,704		419,083							460,518
537.80 - Conservation/Resource Management - Grants and Aids	79,000	200		2,528,623							2,607,823
537.90 - Conservation/Resource Management - Other Uses											0
539.30 - Other Physical Environment - Operating Expenses											0
541.10 - Road/Street Facilities - Personal Services		23,119,507									23,119,507
541.30 - Road/Street Facilities - Operating Expenses		14,825,684		1,549,179							16,374,863
541.60 - Road/Street Facilities - Capital Outlay		773,938		33,503,586							34,277,524
541.80 - Road/Street Facilities - Grants and Aids		148,761		530,888							679,649
542.10 - Airports - Personal Services						13,361,652					13,361,652
542.30 - Airports - Operating Expenses						64,136,421					64,136,421
544.10 - Mass Transit - Personal Services		49,124,668									49,124,668
544.30 - Mass Transit - Operating Expenses		41,625,971									41,625,971
544.60 - Mass Transit - Capital Outlay		3,415,795									3,415,795
544.70 - Mass Transit - Debt Service											0
544.80 - Mass Transit - Grants and Aids	4,235,000	22,000									4,257,000
551.10 - Employment Development - Personal Services	260,604	184,148									444,752
551.30 - Employment Development - Operating Expenses	35,689	63,526									99,215
552.10 - Industry Development - Personal Services		476,554									476,554
552.30 - Industry Development - Operating Expenses		25,240,430									25,240,430
552.60 - Industry Development - Capital Outlay											0
552.80 - Industry Development - Grants and Aids		4,757,632									4,757,632
553.10 - Veterans Services - Personal Services	272,733										272,733
553.30 - Veterans Services - Operating Expenses	8,346										8,346
554.10 - Housing and Urban Development - Personal Services	1,199,113	2,031,197								1,068,446	4,298,756
554.30 - Housing and Urban Development - Operating Expenses	52,274	687,113								2,444,920	3,184,307
554.60 - Housing and Urban Development - Capital Outlay		216,615		1,177,826						6,600	1,401,041
554.70 - Housing and Urban Development - Debt Service										357,847	357,847
554.80 - Housing and Urban Development - Grants and Aids		10,150,164		341,027							10,491,191
559.10 - Other Economic Development - Personal Services		1,947,349									1,947,349
559.30 - Other Economic Development - Operating Expenses		250,167									250,167
559.60 - Other Economic Development - Capital Outlay											0
559.70 - Other Economic Development - Debt Service		1,706,804									1,706,804
559.80 - Other Economic Development - Grants and Aids	33,424,056	5,450,848									38,874,904
562.10 - Health - Personal Services	7,938,498	988,876									8,927,374
562.30 - Health - Operating Expenses	3,401,429	633,227									4,034,656
562.60 - Health - Capital Outlay	271,119	1,256									272,375
562.80 - Health - Grants and Aids	17,638,633	6,996,966									24,635,599
563.80 - Mental Health - Grants and Aids	4,352,507										4,352,507

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
564.10 - Public Assistance - Personal Services	3,363,327										3,363,327
564.30 - Public Assistance - Operating Expenses	691,168										691,168
564.60 - Public Assistance - Capital Outlay	17,937										17,937
564.80 - Public Assistance - Grants and Aids	552,422										552,422
565.80 - Developmental Disabilities - Grants and Aids	815,151										815,151
569.10 - Other Human Services - Personal Services	7,782,888	4,017,550									11,800,438
569.30 - Other Human Services - Operating Expenses	9,248,116	6,029,923		19,819							15,297,858
569.60 - Other Human Services - Capital Outlay	6,355	23,818		7,746							37,919
569.80 - Other Human Services - Grants and Aids	8,799,209	2,492,436									11,291,645
571.10 - Libraries - Personal Services		26,724,790									26,724,790
571.30 - Libraries - Operating Expenses		13,035,775		99,226							13,135,001
571.60 - Libraries - Capital Outlay		3,848,189		60,451							3,908,640
572.10 - Parks/Recreation - Personal Services	40,738,469	1,827,950									42,566,419
572.30 - Parks/Recreation - Operating Expenses	16,604,468	5,170,733		2,399,849							24,175,050
572.60 - Parks/Recreation - Capital Outlay	108,999	2,070,417		10,865,051							13,044,467
572.70 - Parks/Recreation - Debt Service		409,044									409,044
572.80 - Parks/Recreation - Grants and Aids				79,817							79,817
581.90 - Interfund Transfers Out - Other Uses	157,593,657	42,709,752		28,212,668		168,495	7,611				228,692,183
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses											0
590.30 - Other Non-Operating Disbursements - Operating Expenses						-226,002					-226,002
590.90 - Other Non-Operating Disbursements - Other Uses	102,997										38,196,064
591.70 - Non-Operating Interest Expense - Debt Service						8,990,416					8,990,416
593.90 - Special Items(Loss) - Other Uses											0
601.10 - Court Administration - Personal Services	791,745										791,745
601.30 - Court Administration - Operating Expenses	711,646										711,646
601.80 - Court Administration - Grants and Aids	937,377										937,377
602.30 - State Attorney Administration - Operating Expenses	12,000	239,190									251,190
603.30 - Public Defender Administration - Operating Expenses	12,000	170,596									182,596
604.10 - Clerk of Court Administration - Personal Services	2,182,520										2,182,520
604.30 - Clerk of Court Administration - Operating Expenses	131,541										131,541
604.60 - Clerk of Court Administration - Capital Outlay											0
605.10 - Judicial Support - Personal Services	318,620										318,620
605.30 - Judicial Support - Operating Expenses	18,539										18,539
608.10 - Jury Management - Personal Services	352,462										352,462
608.30 - Jury Management - Operating Expenses	533,668										533,668
614.10 - Clerk of Court - Personal Services	3,943,167										3,943,167
614.30 - Clerk of Court - Operating Expenses	125,297										125,297
614.60 - Clerk of Court - Capital Outlay											0
622.10 - Drug Court - Personal Services	290,415										290,415
622.30 - Drug Court - Operating Expenses	22,720										22,720
622.60 - Drug Court - Capital Outlay											0
622.80 - Drug Court - Grants and Aids	564,398										564,398
623.10 - Pre-Trial Release - Personal Services	1,348,070										1,348,070
623.30 - Pre-Trial Release - Operating Expenses	38,550										38,550
623.60 - Pre-Trial Release - Capital Outlay											0
634.10 - Clerk of Court - Personal Services	4,289,335										4,289,335
634.30 - Clerk of Court - Operating Expenses	55,652										55,652
634.60 - Clerk of Court - Capital Outlay											0
654.10 - Clerk of Court - Personal Services	3,069,021										3,069,021

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.30 - Clerk of Court - Operating Expenses	136,135										136,135
654.60 - Clerk of Court - Capital Outlay											0
667.10 - Court-Based Victim Services - Personal Services											0
669.30 - Other Family Court Programs - Operating Expenses											0
674.10 - Clerk of Court - Personal Services	1,288,320										1,288,320
674.30 - Clerk of Court - Operating Expenses	32,489										32,489
674.60 - Clerk of Court - Capital Outlay											0
685.10 - Guardian ad Litem - Personal Services	118,844										118,844
685.30 - Guardian ad Litem - Operating Expenses	13,871										13,871
694.10 - Clerk of Court - Personal Services	1,255,973										1,255,973
694.30 - Clerk of Court - Operating Expenses	27,650										27,650
694.60 - Clerk of Court - Capital Outlay											0
704.80 - Public Guardian - Grants and Aids	154,530										154,530
709.10 - Other Circuit Court-Probate Costs - Personal Services											0
709.30 - Other Circuit Court-Probate Costs - Operating Expenses											0
711.10 - Courthouse Security - Personal Services	28,659,368										28,659,368
711.30 - Courthouse Security - Operating Expenses	1,236,919										1,236,919
711.60 - Courthouse Security - Capital Outlay	18,495										18,495
713.10 - Information Systems - Personal Services	2,335,810	1,178,269									3,514,079
713.30 - Information Systems - Operating Expenses	2,046,333	2,640,577									4,686,910
713.60 - Information Systems - Capital Outlay	353,018	255,736									608,754
714.10 - Public Law Library - Personal Services		243,726									243,726
714.30 - Public Law Library - Operating Expenses		162,698									162,698
714.60 - Public Law Library - Capital Outlay		58,907									58,907
724.10 - Clerk of Court - Personal Services	3,164,515										3,164,515
724.30 - Clerk of Court - Operating Expenses	53,806										53,806
724.60 - Clerk of Court - Capital Outlay											0
732.10 - Community Service Programs - Personal Services											0
732.30 - Community Service Programs - Operating Expenses											0
732.60 - Community Service Programs - Capital Outlay											0
732.80 - Community Service Programs - Grants and Aids											0
744.10 - Clerk of Court - Personal Services	2,321,565										2,321,565
744.30 - Clerk of Court - Operating Expenses	45,822										45,822
744.60 - Clerk of Court - Capital Outlay											0
764.10 - Clerk of Court - Personal Services	6,584,315										6,584,315
764.30 - Clerk of Court - Operating Expenses	105,785										105,785
764.60 - Clerk of Court - Capital Outlay											0
Grand Total	1,225,443,032	638,021,396	113,137,985	191,199,683		265,349,598	127,474,196			297,115,477	2,857,741,367

**Data Element Worksheet Report for FYE: 2017, Unit ID: 100050, Palm Beach**

<b>Component Unit</b>	<b>Type</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Total Debt</b>
301457 - Captain`s Key Dependent District	Independently Reported	\$95,598	\$66,693	\$11,889
300687 - Housing Finance Authority of Palm Beach County	Discretely Reported	\$772,941	\$659,724	\$0
300685 - Palm Beach County Educational Facilities Authority	Independently Reported	\$10,000	\$5,182	\$0
300686 - Palm Beach County Health Facilities Authority	Independently Reported			
300688 - Palm Beach County Library District	Blended in Primary Report	\$48,981,068	\$48,473,385	\$0
500045 - Palm Beach County Metropolitan Planning Organization	Discretely Reported	\$2,046,012	\$2,077,983	\$30,042
500052 - Palm Beach County Public Building Corp.	Zero Revenues And Expenditures			
300689 - Solid Waste Authority of Palm Beach County	Discretely Reported	\$288,983,794	\$292,978,231	\$920,130,360
500053 - Transportation Authority (Palm Tran, Inc.)	Blended in Primary Report	\$86,919,071	\$94,449,655	\$0
300690 - Westgate / Belvedere Homes Community Redevelopment Agency	Discretely Reported	\$2,262,384	\$1,399,539	\$260,000