



# ***The Department Financial Services and an Update on Local Government Financial Activities***

***Big Bend Chapter of the FGFOA, March 17, 2023***

***Presented by Mark Merry, Assistant Director  
Division of Accounting & Auditing***



**myfloridacfo.com**

# Agenda

- History of Department of Financial Services
- Div. of Accounting & Auditing Responsibilities
  - Settle Claims of the State
  - Financial Reporting
  - Local Government Reporting
  - Florida Administrative Code Update
- Unclaimed Property Reporting





# History of the Department

# Department of Banking and Finance



- Known as the Comptroller's Office
- The Comptroller was an elected official
- Member of the Florida Cabinet
- Renamed Department of Banking and Finance in 1969

# Department of Financial Services



- Established in 2003 through a Constitutional Amendment
- Banking & Finance and the Treasurer's Office were combined
- The Chief Financial Officer became head of Department of Financial Services

# Department of Financial Services



## Comprised of 14 Divisions including:

- Division of Funeral and Cemetery
- Division of State Fire Marshal
- Division of Insurance Fraud
- Division of Treasury
- Division of Accounting & Auditing

# Accounting & Auditing



**What does the Division of Accounting & Auditing do?**



# Settle Claims of the State





# General Appropriations Act (GAA)



Each year, beginning on July 1<sup>st</sup>, DFS:

- Loads the GAA budget to the State's Accounting System
- Establishes the legal and budgetary authority for State Agencies to incur obligations

Why is this important for local government?

# Payments to Settle Claims



Process payments for:

- **Tax Distributions**
- **Funding for Universities, State Colleges and School Boards**
- **Federal and State Grants to Local Governments and non-profits**
- **Vendor payments for goods and services**

# Payment Audits



Pre-Audits are performed to determine:

- Accuracy
- Validity
- Agreement with Contract

# FLAIR Accounting System



## Departmental

- Financial Transactions
- Detailed Accounting by Agency
- Financial Reporting

## Central

- Payments Issued
- Budget Control
- Payment History Maintained

# FLAIR Accounting System



Payroll



Information  
Warehouse

# Florida **PALM**

Planning, Accounting, and Ledger Management



# FLORIDA PALM UPDATE

- Started in 2014 with requirements gathering and preliminary work
- Contract was awarded to Accenture to implement Peoplesoft
- The Cash Management portion went live on July 1, 2021
- The project had to slow down to remediate issues
- Florida Legislature put the progress of the project on hold until issues could be remediated
- Project is starting to move forward with Amendment 8 to implement Financials, Payroll and Information Warehouse Components
- Go live date will be January 1, 2026

# Financial Reporting



Financial Statements prepared annually in:

- Compliance with Section 216.102(3), F.S.
- Collaboration with Agencies and Entities

Published before February 28th



# Financial Reporting Process



Agencies initiate the process in July and August by:

- Reconciling funds and accounts
- Making corrections and adjustments to general ledgers in FLAIR
- Recording accrual items
- Closing general ledgers in FLAIR

# Financial Reporting Process



**Division of Accounting & Auditing during August through December:**

- **Balances fund transfers**
- **Reviews and books Component Unit entries**
- **Prepares pension and OPEB entries**

# Financial Reports Audit



The Auditor General continues with the audit in December:

- Only audit adjustments can be made
- Auditor General's Opinion is included in CAFR

# Schedule of Expenditures of Federal Awards (SEFA)



The Division compiles and prepares Federal Award expenditures:

- Rolled up by Catalog of Federal Domestic Assistance. Now called Assistance listing numbers
- Gathered from State agencies, State Universities and State Colleges

The Florida Auditor General expresses an opinion on the SEFA.

# Catalog for State Financial Assistance (CSFA)

Section 215.97(4), F.S., and Rule 69I-5, F.A.C. establish requirements for the Department to identify:

- Types of resources to be considered state financial assistance
- Criteria for identifying major projects
- Criteria for state project audits based on inherent risk

The Division maintains the CSFA and coordinates the project compliance supplement



# Local Government Reporting



# Local Government Reporting Responsibilities



## Annual Financial Reports – Section 218.32, F.S., and DFS Rule 69I-51

- Revenues, Expenditures, Assets, Liabilities, and Fund Balances
- Submitted to DFS via Local Government Electronic Reporting system (LOGGER)

# Local Government Reporting Responsibilities



Sections 218.32 and 218.39, F.S. require:

- Submission of
  - Audited Financial Statements or
  - Auditor General Data Element Worksheet
- Submitted to DFS and the Auditor General



# Community Redevelopment Agencies



## Section 163.371, F.S.

- CRA annual report to county/municipality
- Includes a financial audit report for those CRAs with revenues or expenditures \$100,000 or more
- The primary government who created the CRA must also submit to DFS

# Inactive Community Redevelopment Agencies



## Section 163.3756, F.S., Inactive CRAs

- DFS and DEO are tracking CRAs; if no revenues, expenditures, and long-term debt are reported for 6 years, the CRA will be declared inactive.
- Amended Section 163.387, F.S., Redevelopment trust fund
  - Revises requirements for the annual audit

# Community Redevelopment Agency Audit Reports



- Section 218.32, F.S.
- Non-compliance for failure to submit CRA financial audit report
- November 1st Community Redevelopment Agency Report to DEO
- 45 Days to Respond

# Reminder: Civil Asset Forfeiture Report from Law Enforcement Agencies



- Sections 932.7061 and 932.7062, F.S.
- Must be reported to FDLE by December 1<sup>st</sup>
- DFS will impose a \$5,000 fine and can forward any unpaid fines to debt collection

# Florida Administrative Code



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## DFS Rule 69I-73, Tangible Personal Property Owned by Local Governments

- Inventory thresholds increased to \$5,000
- Effective date October 1, 2020

# LOGGER Updates: Manuals



DEPARTMENT OF FINANCIAL SERVICES  
*Division of Accounting & Auditing – Bureau of Financial Reporting*

**LOGGER**  
**INSTRUCTION MANUAL**  
For Annual Financial Reports Effective Fiscal Year 2019-  
2020



Local Government Electronic Reporting

**UNIFORM**  
**ACCOUNTING**  
**SYSTEM MANUAL**  
2021 EDITION

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For Florida Local Governments Effective Beginning Fiscal Year 2020-  
2021



# FLORIDA OPEN FINANCIAL STATEMENT SYSTEM



# FLORIDA OPEN FINANCIAL STATEMENT SYSTEM

- CFO responsible to design and implement:
  - Florida Open Financial Statement System
  - eXtensible Business Reporting Language (XBRL) taxonomy/ies suitable for state, county, municipal, and special district financial filings
  - Software tool that enables local governments to create XBRL documents consistent with the Department's taxonomy/ies
    - Draft must be completed by December 31, 2021





# FLORIDA OPEN FINANCIAL STATEMENT SYSTEM

Local Governments shall:

- File financial statements in XBRL format that meet the validation requirements of the Department's XBRL UAS Taxonomy
- For fiscal years ending on or after September 1, 2022
  - The reporting period will commence in December 2022/January 2023



# FLORIDA OPEN FINANCIAL STATEMENT SYSTEM

What are the benefits?

- A complete trial balance by fund
- XBRL includes data validation routines ensure accuracy and completeness
- The technology provides for robust statewide reporting.
- Reports can include comparisons among local governments, financial trends and statement analytics

Home / Admin Menu / Entity Menu / Annual Financial Report / Data Import

Set NO Admin Chris Worsley

### Entity Selector

100011 - Collier

### Choose Afr

2019, Verified, Audit  
 2020, Verified, Audit

### AFR Section

- Summary
- Import Afr Data
- Balance Sheet
- Revenues
- Expenditures
- Long Term Debt
- Other Afr Data
- Affiliated Entities
- Audit
- Certification
- Reports
- Errors

## AFR data for Collier (100011), 2020

### Excel

- Download a custom Afr Data template
- Upload Afr Data to create an Afr version
- Download Afr Data as a spreadsheet
- Start Workflow

### XBRL

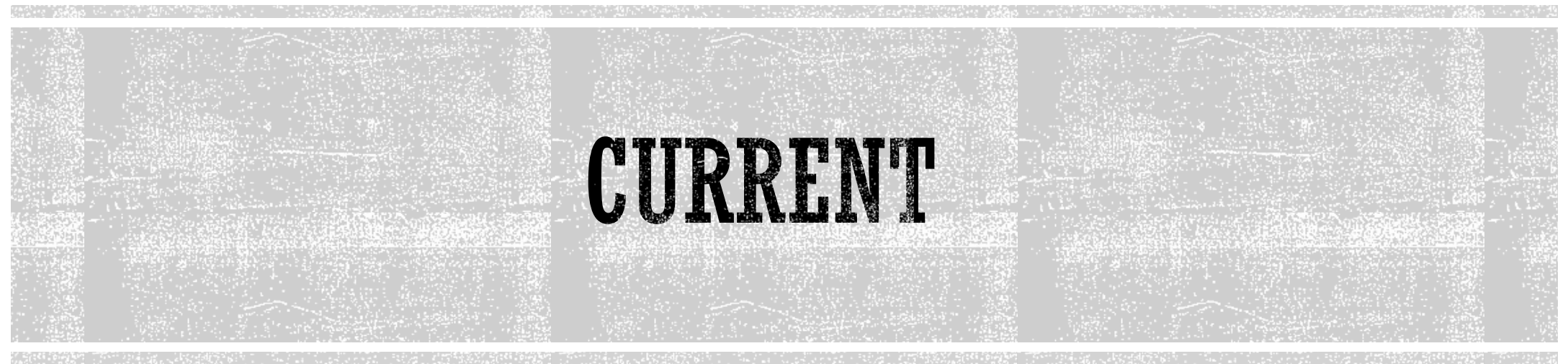
- Download Afr data as XBRL instance
- Upload Afr Instance Data to create an Afr version
- Start Workflow

### Current entity

- Name: Collier
- Type: COUNTY
- Code: 100011

### Current AFR

- Year: 2020
- Status: VERIFIED
- Audit: NONE
- Version: 0
- Balance Sheet: 0
- Revenues: 30
- Expenditures: 221



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## Excel



Download

Instructions



Upload

Upload



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Start Workflow

## XBRL



Download

Instructions



Upload Afr Instance Data to create an Afr version

Upload

Start Workflow

# UPDATED

# UPDATED INSTRUCTIONS

▪ The template has 10 tabs: "Balance Sheet", "Revenues", "Impact Fees", "Expenditures", "Debt", and five additional tabs with examples of how the data should be formatted when entered. After downloading your template, save it to your own system and begin inputting the financial data.

## **Please ensure:**

- Tabs must be titled "Balance Sheet", "Revenues", "Impact Fees", "Expenditures", or "Debt"
- Column names match those found in the template.
- No decimals are used in the account codes. Ex. 311000 not 311.000
- Balances are posted as whole numbers only. No decimals.
- Impact Fees (324.xxx.xx.xx account codes) should only be reported on the Impact Fee Tab; they should not be duplicated on the Revenues tab
- Impact Fees must be accompanied by a Dwelling Code **and** a Schedule Policy Code
  - For more information about Dwelling Codes and Schedule Policy Codes please see the Uniform Accounting System (UAS) Manual located [here](#) under the Local Governments section.

▪ Please contact the Bureau of Financial Reporting, Local Government Section, [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com) with any questions.

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Home / Admin Menu / Entity Menu / Annual Financial Report / Audit

## Audit details for Collier (100011), 2020

Reviewed

Pursuant to Section 218.32(1)(d), Florida Statutes, governments that meet a revenue and expenditure balance threshold are required to submit an independently audited financial statement with their AFR. The completion date of the financial audit would be the date that the CPA firm signs off on the audited financial statements. If an audit is completed, you will be prompted to supply firm and completion information. If an audit is not required, you will be prompted with the Auditor General's Data Element Worksheet which is required pursuant to Section 218.32(1)(e), Florida Statutes.

The Florida Department of Financial Services requires an audit to be submitted and encourages the audit to be submitted electronically and in PDF format. You can upload the audit directly into LOGER by selecting "Upload Audit" below where it can be accessed on the Documents Tab on the AFR Summary Screen, or you can supply the PDF of the audit or a web link to the audit by emailing us at [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com).

To successfully submit the AFR, either the audit information or the Data Element Worksheet must be completed.

Audit Data Element Worksheet

### Auditor information

History of events regarding the status of the Afr.

Go somewhere

### Audit

Uploaded Audit PDF

Upload

Set NO Admin

Chris Worsley

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Data Element Worksheet is not available when an entity must have an audit:

- All counties must have an audit
- If the Revenues or Expenditures for a city is \$250,000+
- If the Revenues of Expenditures for a city is between \$100,000 & \$250,000 and they have not had an audit the last 2 fiscal years
- If the Revenues or Expenditures for a special district is \$100,000+
- If the Revenues of Expenditures for a special district is between \$50,000 & \$100,000 and they have not had an audit the last 2 fiscal years

If the entity is not required to have an audit, both options are available. If the entity inputs audit information, then the DEW button greys out.

If the entity inputs DEW information, then the audit button greys out.

If the entity attempts to submit without inputting either, they will receive an error message and the ! error section icon will appear next to the audit page.

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## Certification for Collier (100011), 2020

Reviewed

Pursuant to Section 218.32(1)(a), Florida Statutes, to successfully complete and submit the Annual Financial Report (AFR), "The chair of the governing body and the chief financial officer of each local governmental entity shall sign the annual financial report submitted ... attesting to the accuracy of the information included in the report."

To complete the Certification requirement, identify and respond to the three legal clauses on this page, input the names and titles of the applicable officers, have the officers identify the terms and conditions that certify the entire AFR and sign off on the package by checking the agreement box.

When complete, and the "Submit AFR" button is clicked, you will not be able to update any of the AFR information without contacting DFS.

Use this screen to enter expenditure balances by account code and fund group. Use the box to the right to add, delete, and import lines of expenditure data. To update an existing line of expenditure data, select the icon in the edit column beside the appropriate row. Fields will only allow whole numbers (no decimals).

Before the system will allow you to submit your AFR, you must check the "Done Entering Revenues" checkbox. This is still true if you have checked the "No Revenues" checkbox. If the "Done Entering Revenues" checkbox is not checked at the time you submit the AFR, you will receive an error message and the AFR will not submit.

Certifier One

Certifier one info

Certifier Two

Certifier two info

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Have you been experienced financial conditions pursuant to [218.39\(5\), F.S.](#) in this year?  Yes  No

Have you experienced a financial emergency pursuant to [218.503, F.S.](#) in this year?  Yes  No  
If yes, have you complied with section [218.503\(2\), F.S.](#)?

Certifier One

Certifier one info

Certifier Two

Certifier two info



DEPARTMENT OF FINANCIAL SERVICES

# Florida Open Financial Statement System

Stakeholders Enter Here to View Local Government Financial Data

Users Log-in Here to Submit/Review Local Government Financial Data

 SEARCH FINANCIAL DATA

USER LOGIN

Contact Info

850-413-5571

[LocalGov@MyFloridaCFO.com](mailto:LocalGov@MyFloridaCFO.com)

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# COUNTY REPORTS



**JIMMY PATRONIS**  
**CHIEF FINANCIAL OFFICER**  
**STATE OF FLORIDA**

Florida Department of Financial Services



Fact Properties



No Fact Selected

ANNUAL FINANCIAL REPORT

FISCAL YEAR 2018-2019

SUBMITTING ENTITY:Hillsborough

SUBMITTING ENTITY TYPE:COUNTY

ENTITY DEPENDENCY:Independent

AFR RECEIVED DATE: 6/29/2020

AUDIT RECEIVED DATE: 6/29/2020

Location Information

P.O. Box 1110  
 Tampa,FL 33601-1110

Phone Number: (813) 307-7026

Contact Information

Ajay Gajjar  
 P.O. Box 1110  
 Tampa,FL 33601-1110

Phone Number:(813) 307-7026

AUDIT INFORMATION

RSM US LLP  
 Firm Location Information  
 100 South Ashley Drive,Suite 1770  
 Tampa,FL 33602

Phone number:(813) 316-2227

LONG TERM DEBT  
 \$1,189,638,000

CERTIFICATION

**Chief Financial Officer**

Title: Clerk of Circuit Court  
 Name: Pat Frank

**Chairman/Elected Official**

Title: Chairman, Hillsborough County Board of County Commissioners  
 Name: Lesley "Les" Miller, Jr.

Have you experienced a Financial Emergency in this year?

YES  NO

If yes, have you complied with Section 218.503(2), F.S.?

YES  NO

# COUNTY REPORTS

Revenue	Total Fund Groups											Component Units	Total	
	Governmental				Proprietary		Fiduciary				Private Trust Funds			
	General Fund	Permanent Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Pension Trust Funds	Investment Trust Funds				Purpose Trust Funds
311.000 - Ad valorem taxes	\$765,147,732		\$49,123,839	\$6,970,996										\$821,242,567
312.300 - County ninth-cent voted fuel tax			\$7,537,125											\$7,537,125
312.410 - (1 to 6 cents Local Option Fuel Tax)			\$28,594,935											\$28,594,935
316.000 - Local business tax (Formerly Local Occupational License Tax - 321.000)	\$1,479,502		\$195,783											\$1,675,285
322.000 - Building permits (Building permit fees)			\$17,181,234											\$17,181,234
323.300 - Franchise fee - water	\$3,079													\$3,079
323.600 - Franchise fee - sewer	\$7,298													\$7,298
324.120 - Impact fees - commercial - public safety			\$481,556											\$481,556
324.210 - Impact fees - residential - physical environment			\$38,200,416											\$38,200,416
324.310 - Impact fees - residential - transportation			\$14,188,933											\$14,188,933
324.320 - Impact fees - commercial - transportation			\$529,422											\$529,422
324.610 - Impact fees - residential - culture/recreation			\$2,648,871											\$2,648,871
325.100 - Special assessments - capital improvement			\$22,608,711			\$91,826								\$22,700,537
325.200 - Special assessments - charges for public services			\$9,707,883											\$9,707,883
331.100 - Federal grant - general government			\$152,500											\$152,500
331.200 - Federal grant - public safety	\$1,291,391		\$7,833,131											\$9,124,522
331.390 - Federal grant - other physical environment			\$873,197		\$470,770									\$1,343,967
331.490 - Federal grant - other transportation			\$3,868,716											\$3,868,716
331.500 - Federal grant - economic environment	\$1,871,397		\$7,004,070											\$8,875,467
331.610 - Federal grant - health or hospitals			\$3,657,206											\$3,657,206
331.650 - Federal grant - child support reimbursement	\$1,937,616													\$1,937,616
331.690 - Federal grant - other human services			\$56,854,529											\$56,854,529
333.000 - Federal payments in lieu of taxes	\$1,002													\$1,002
334.100 - State grant - general government			\$1			\$2,934,378								\$2,934,379
334.200 - State grant - public safety	\$303,666		\$2,683,050											\$2,986,716
334.390 - State grant - other physical environment	\$67,250		\$2,171,613											\$2,238,863
334.490 - State grant - other transportation			\$383,667											\$383,667
334.500 - State grant - economic environment	\$496,828		\$61,776											\$558,604
334.610 - State grant - health or hospitals			\$130,707											\$130,707
334.690 - State grant - other human services			\$6,450,956											\$6,450,956
334.700 - State grant - culture/recreation			\$1,016,636											\$1,016,636
334.820 - Article v clerk of court trust fund			\$777,960											\$777,960
334.890 - State grant - other court-related			\$473,376											\$473,376
335.130 - State revenue sharing - insurance license tax (AKA Insurance agents county licenses)	\$394,376													\$394,376
335.140 - State revenue sharing - mobile home	\$397,008													\$397,008

**Concept**

- (uas-i) 316.000 - Local business tax (Formerly Local Occupational License Tax - 321.000)

*The local business tax represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection\*. This account code was added in 2008 (FY07-08) when a Prior Session reclassified Occupational Licenses (321.000) as Local Business Taxes. Eligible entities include: county and municipal governments.*

**Dimensions**

- (uas-dim) Fund groups
  - (uas-dm) 001 - General Fund
    - Date: 1 Oct 2018 to 29 Sep 2019

**Fact Value**: US \$ 1479502

**Accuracy**: Infinite precision

**Change**: No prior fact

**Entity**: e1:100029

**Concept**: uas-i:Rev\_316000\_LocalBusinessTaxFormerlyLocalOccupati...

< 1 of 1 >

Validation

No issues

References

# COUNTY REPORTS

Expenditures	Total Fund Groups												Total
	Governmental					Proprietary		Fiduciary				Component Units	
	General Fund	Permanent Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Pension Trust Funds	Investment Trust Funds	Private Purpose Trust Funds		
11.00 - Legislative													
10 - Personnel Services	\$2,767,166												\$2,767,166
30 - Operating Expenditures/Expenses	\$239,795												\$239,795
12.00 - Executive													
10 - Personnel Services	\$2,799,652												\$2,799,652
30 - Operating Expenditures/Expenses	\$665,866												\$665,866
13.00 - Financial And Administrative													
10 - Personnel Services	\$63,464,322		\$1,919,667			\$760,798	\$2,544,828						\$68,689,615
30 - Operating Expenditures/Expenses	\$18,429,758		\$540,641	\$1,003,345	\$129,427	\$151,428	\$6,521						\$20,261,120
60 - Capital Outlay	\$2,459,776		\$11,601										\$2,471,377
80 - Grants and Aids			\$65,532,169										\$65,532,169
90 - Other Uses													\$2,051,164
14.00 - Legal Counsel													
10 - Personnel Services	\$8,351,066												\$8,351,066
30 - Operating Expenditures/Expenses	\$456,348												\$456,348
15.00 - Comprehensive Planning													
10 - Personnel Services	\$6,151,261		\$2,658,953								\$4,551,798		\$13,362,012
30 - Operating Expenditures/Expenses	\$6,724,886		\$1,837,957			\$210					\$527,005		\$9,090,058
60 - Capital Outlay	\$1,213		\$12,323								\$15,490		\$29,026
80 - Grants and Aids	\$443,377												\$443,377
16.00 - Non-Court Information Systems													
10 - Personnel Services	\$15,618,242		\$557,561										\$16,175,803
30 - Operating Expenditures/Expenses	\$11,437,443		\$4,096,403										\$15,533,846
60 - Capital Outlay	\$1,873,625		\$1,455,369										\$3,328,994
17.00 - Debt Service Payments													
30 - Operating Expenditures/Expenses	\$48		\$19,904										\$19,952
70 - Debt Service			\$1,387,032	\$124,552,489	\$1,176,762								\$127,116,283
18.00 - Pension Benefits													
30 - Operating Expenditures/Expenses	\$459,565												\$459,565
19.00 - Other General Government Services													
10 - Personnel Services	\$26,629,277		\$3,879,430			\$245,958	\$5,413,990						\$36,168,655
30 - Operating Expenditures/Expenses	\$18,481,979		\$4,474,453			\$17,827	\$187,011,470				\$20,500		\$212,884,707
60 - Capital Outlay	\$217,010		\$30,222				\$8,180,052						\$8,427,284
80 - Grants and Aids	\$815,747		\$17,915,616				\$1,906,038						\$20,637,401
21.00 - Law Enforcement													
10 - Personnel Services	\$303,971,619		\$12,095,983										\$316,067,602
30 - Operating Expenditures/Expenses	\$69,150,157		\$4,138,246										\$73,288,403
60 - Capital Outlay	\$31,304,659		\$1,911,412										\$33,216,071

514.00 - Legal Counsel

### Fact Properties

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**Concept**

- (uas-i) 514.00 - Legal Counsel

*Cost of providing legal services for a local government entity.*

**Dimensions**

- (uas-dim) Fund groups
  - (uas-dm) 001 - General Fund
- (uas-dim) Object codes
  - (uas-dm) 10 - Personnel Services

**Date** 1 Oct 2018 to 29 Sep 2019

**Fact Value** US \$ 8351066

**Accuracy** Infinite precision

**Change** No prior fact

**Entity** e1:100029

**Concept** uas-i:Exp\_51400\_LegalCounsel

< 1 of 1 >

Validation

No issues

# CITY REPORTS



**JIMMY PATRONIS**  
**CHIEF FINANCIAL OFFICER**  
**STATE OF FLORIDA**

Florida Department of Financial Services



Fact Properties



ANNUAL FINANCIAL REPORT

FISCAL YEAR 2019-2020

SUBMITTING ENTITY:Hilliard

SUBMITTING ENTITY TYPE:CITY

ENTITY DEPENDENCY:Independent

AFR RECEIVED DATE: 4/12/2021

AUDIT RECEIVED DATE: 4/12/2021

**Location Information**

P.O. Box 249  
 Hilliard,FL 32046-0249

Phone Number: (904) 845-3555

**Contact Information**

Lisa Purvis  
 P.O. Box 249  
 Hilliard,FL 32046-0249

Phone Number:(904) 845-3555

**AUDIT INFORMATION**

Powell & Jones CPA  
 Firm Location Information  
 1359 SW Main Blvd  
 Lake City,FL 32025

Phone number:(386) 755-4200

**LONG TERM DEBT**

\$4,103,000

**CERTIFICATION**

**Chief Financial Officer**

Title: Town Clerk  
 Name: Lisa Purvis

**Chairman/Elected Official**

Title: Mayor  
 Name: Floyd L. Vanzant

Have you experienced a Financial Emergency in this year?

YES  NO

If yes, have you complied with Section 218.503(2), F.S.?

YES  NO



No Fact Selected

# CITY REPORTS

Revenue	Total Fund Groups												Total
	Governmental					Proprietary		Fiduciary				Component Units	
	General Fund	Permanent Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Pension Trust Funds	Investment Trust Funds	Private Purpose Trust Funds		
311.000 - Ad valorem taxes	\$212,553												\$212,553
312.410 - (1 to 6 cents Local Option Fuel Tax)			\$175,085										\$175,085
314.100 - Utility service tax - electricity	\$72,207												\$72,207
314.300 - Utility service tax - water	\$21,048												\$21,048
314.800 - Utility service tax - propane	\$6,856												\$6,856
316.000 - Local business tax (Formerly Local Occupational License Tax - 321.000)	\$26,874												\$26,874
322.000 - Building permits (Building permit fees)	\$35,722												\$35,722
323.100 - Franchise fee - electricity	\$179,005												\$179,005
324.720 - Impact fees - commercial - other													
Educational Buildings	\$16,293												\$16,293
Other	\$17,348												\$17,348
331.410 - Federal grant - airport development	\$981,711												\$981,711
331.500 - Federal grant - economic environment	\$40,000												\$40,000
334.100 - State grant - general government													
334.350 - State grant - sewer/wastewater					\$66,645								\$66,645
334.410 - State grant - airport development	\$17,946												\$17,946
335.140 - State revenue sharing - mobile home licenses	\$1,675												\$1,675
335.150 - State revenue sharing - alcoholic beverage licenses	\$545												\$545
335.180 - State revenue sharing - local government half-cent sales tax program	\$196,509												\$196,509
335.420 - State revenue sharing - mass transit	\$855												\$855
341.300 - Administrative service fees	\$2,607												\$2,607
341.900 - Other general government charges and fees	\$67												\$67
342.500 - Service charge - protective inspection fees	\$4,417												\$4,417
343.300 - Service charge - water utility					\$484,956								\$484,956
343.500 - Service charge - sewer/wastewater utility					\$529,933								\$529,933
344.100 - Service charge - airports	\$15,000												\$15,000
347.200 - Service charge - parks and recreation	\$156,462												\$156,462
347.400 - Service charge - special events	\$154												\$154
347.900 - Service charge - other culture/recreation charges	\$1,351												\$1,351
349.000 - Other charges for services	\$5,262				\$31,338								\$36,600
351.500 - Judgments and fines - as decided by traffic court	\$3,050												\$3,050
354.000 - Fines - local ordinance violation	\$13,105												\$13,105
361.100 - Interest	\$14,097		\$6,225										\$34,419
362.000 - Rents and royalties	\$13,855												\$30,280
365.000 - Sale of surplus materials and scrap	\$2,785												\$4,498
366.000 - Contributions and donations from private sources	\$1,200												\$1,200
369.900 - Other miscellaneous revenues	\$14,790												\$18,009
381.000 - Inter-fund group transfers in	\$907,729												\$1,079,473

Concept

- (uas-i) 316.000 - Local business tax (Formerly Local Occupational License Tax - 321.000)

The local business tax represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection\*. This account code was added in 2008 (FY07-08) when a Prior Session reclassified Occupational Licenses (321.000) as Local Business Taxes. Eligible entities include: county and municipal governments.

Dimensions

(uas-dim) Fund groups

(uas-dm) 001 - General Fund

Date: 1 Oct 2019 to 29 Sep 2020

Fact Value: US \$ 26874

Accuracy: Infinite precision

Change: No prior fact

Entity: e1:200150

Concept: uas-i:Rev\_316000\_Local...

< 1 of 1 >

Validation

# CITY REPORTS

Expenditures	Total Fund Groups												
	Governmental					Proprietary		Fiduciary				Component Units	Total
	General Fund	Permanent Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Pension Trust Funds	Investment Trust Funds	Private Purpose Trust Funds		
511.00 - Legislative													
10 - Personnel Services	\$57,834												\$57,834
512.00 - Executive													
10 - Personnel Services	\$116,571												\$116,571
513.00 - Financial And Administrative													
10 - Personnel Services	\$138,009												\$138,009
30 - Operating Expenditures/Expenses	\$151,018												\$151,018
60 - Capital Outlay	\$71,090												\$71,090
515.00 - Comprehensive Planning													
30 - Operating Expenditures/Expenses	\$42,000												\$42,000
522.00 - Fire Control													
30 - Operating Expenditures/Expenses	\$40,927												\$40,927
524.00 - Protective Inspections													
30 - Operating Expenditures/Expenses	\$32,600												\$32,600
529.00 - Other Public Safety													
30 - Operating Expenditures/Expenses	\$13,200												\$13,200
536.00 - Water/Sewer Combination Services													
10 - Personnel Services						\$507,144							\$507,144
30 - Operating Expenditures/Expenses						\$1,044,188							\$1,044,188
80 - Grants and Aids						\$10,000							\$10,000
541.00 - Road/Street Facilities													
10 - Personnel Services	\$204,279												\$204,279
30 - Operating Expenditures/Expenses	\$185,848												\$185,848
60 - Capital Outlay	\$1,249,565												\$1,249,565
542.00 - Airports													
60 - Capital Outlay	\$35,293												\$35,293
562.00 - Health Services													
30 - Operating Expenditures/Expenses	\$15,940												\$15,940
564.00 - Public Assistance Services													
30 - Operating Expenditures/Expenses	\$10,110												\$10,110
572.00 - Parks and Recreation													
10 - Personnel Services	\$198,103												\$198,103
30 - Operating Expenditures/Expenses	\$114,844												\$114,844
60 - Capital Outlay	\$19,516												\$19,516
574.00 - Special Events													
30 - Operating Expenditures/Expenses	\$16,923												\$16,923
581.00 - Interfund Group Transfers Out													
90 - Other Uses	\$606,856		\$472,617										\$1,079,473

Concept

- (uas-i) 536.00 - Water/Sewer Combination Services

*Costs associated with providing water and sewer services as a combined unit operation.*

Dimensions

- (uas-dim) Fund groups
  - (uas-dm) 400 - Enterprise Funds
- (uas-dim) Object codes
  - (uas-dm) 10 - Personnel Services

Date: 1 Oct 2019 to 29 Sep 2020

Fact Value: US \$ 507144

Accuracy: Infinite precision

Change: No prior fact

Entity: e1.200150

Concept: uas-i:Exp\_53600\_WaterS...

< 1 of 1 >

Validation

No issues

References



# Reporting Budgets

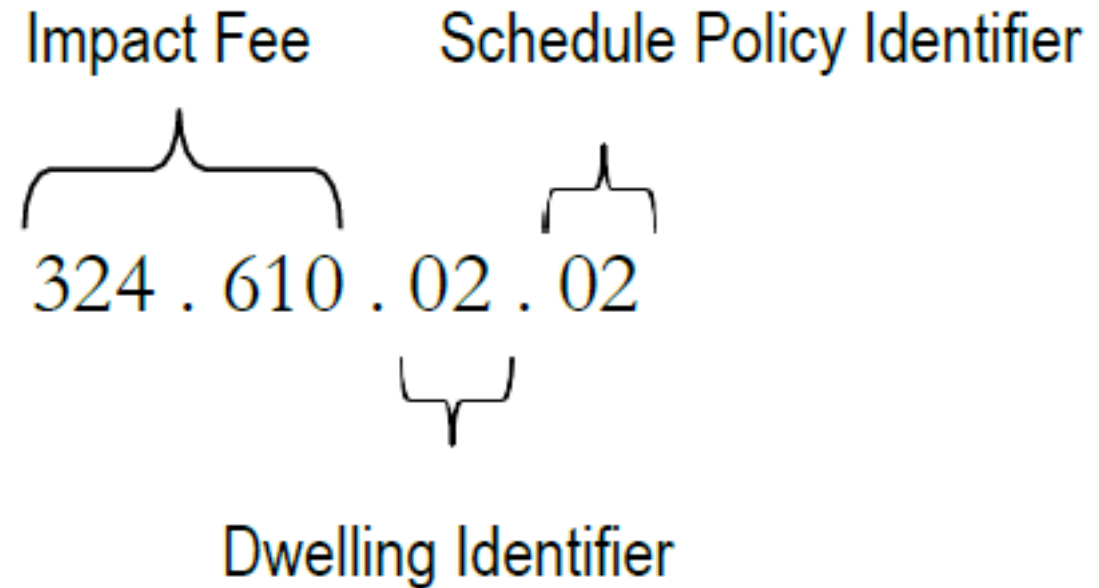
## Reporting Budgets

- Budget pages will be added to the AFR
- You will use the same codes you use to report your Revenues and Expenditures
- The additional information will be used to create budget variance reports between your actual reported revenues and expenditures and your budgeted amounts (this must be done for special districts per HB 1103)
- Also, will be used for to create a report for the amount assessed per impact fees versus the actual amounts received per impact fee as required per 163.31801(11)(c)

# LOGGER Updates: Impact Fees

## Section 163.31801(11) – Impact Fees

- Capturing specific information related to each impact fee including the dwelling code and schedule policy codes
- Additional information and definitions can be found in the UAS Manual
- XBRL will have similar data validations and rules



## Section 163.31801(8), F.S. – Impact Fees

Each Local Government, School District or Special District must submit with their annual report a signed affidavit by the local government's CFO stating that the impact fees collected were used only to acquire, construct, or improve specific infrastructure needs. This affidavit will be able to be uploaded directly into LOGER.

## Section 218.32(1)(e), F.S.

### **Section 218.32(1)(e) – Special District Accountability Act**

2. The annual financial report filed by a **dependent special district or an independent special district** shall specify separately:

The total number of district employees compensated in the last pay period of the district's fiscal year being reported.

The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year being reported.

All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency.

## **Section 218.32(1)(e), F.S.**

### **Section 218.32(1)(e) – Special District Accountability Act**

All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency.

Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project.

## Section 218.32(1)(e), F.S.

### Section 218.32(1)(e) – Special District Accountability Act

3. The annual financial report of a **dependent special district or an independent special district** amending a final adopted budget under s. 189.016(6) must include a budget variance report based on the budget adopted under s. 189.016(4) before the beginning of the fiscal year being reported.

## Section 218.32(1)(e), F.S.

### Section 218.32(1)(e) – Special District Accountability Act

4. The annual financial report of an **independent special district** that imposes ad valorem taxes shall include the millage rate or rates imposed by the district, the total amount of ad valorem taxes collected by or on behalf of the district, and the total amount of outstanding bonds issued by the district and the terms of such bonds.

## Section 218.32(1)(e), F.S.

### Section 218.32(1)(e) – Special District Accountability Act

5. The annual financial report of an independent special district that imposes non-ad valorem special assessments shall include the rate or rates of such assessments imposed by the district, the total amount of special assessments collected by or on behalf of the district, and the total amount of outstanding bonds issued by the district and the terms of such bonds.



# Section 29.085, F.S. – County Funded Court Related Activities

- Each County Clerk of Court files within four months of the close of the fiscal year an annual statement of County funded revenues and expenditures
- Each County to provide a statement of compliance from CPA firm
- CFO compiles report from all counties which is published on the web



## **Section 939.185, F.S. – Additional Court Cost Report**

- **Board of County Commissioners adopt by ordinance additional court cost fees not to exceed \$65**
- **Each County Clerk files with DFS quarterly based on the State fiscal year**
- **DFS Compiles a report from all counties which is published on the web**



## OUR TRANSPARENCY MISSION

Transparency promotes accountability. Our goal is to provide a website that allows Floridians to scrutinize state budgets, payments, and contracts, and hold their government accountable for how every dollar is spent.

DFS Government Transparency Resources

**[Transparency \(myfloridacfo.com\)](https://myfloridacfo.com)**

# Audits of Court Related Expenditures

Department audits all court related expenditures of all clerks of court pursuant to Sections 28.241 and 28.35, F.S.

## **Audit Objectives:**

- Evaluate whether expenditures were within the budgeted appropriation
- Evaluate the accuracy and completeness of expenditures reported on Court Expenditures and Clerk's Trust Fund Collection Tracking reports
- Evaluate whether court related expenditures are in compliance with Sections 28.35(3)(a) and 29.008 F.S.

# Audits of Court Related Expenditures

## **Audit Objectives (continued)**

- Evaluate if court related expenditures are properly authorized, recorded, and supported
- Evaluate whether a Clerk's salary and total payroll costs are within applicable caps set by Legislative Office of Economic and Demographic Research
- Evaluate if court related salary expenditures are properly authorized, recorded, and supported

Individual audit reports and the quarterly report are available at <http://myfloridacfo.com/Division/AA/AuditsReviews>

## **Section 215.179, F.S. – Tax Deductions for Energy Efficient Systems**

- **Section 215.179, F.S., was enacted in 2020**
- **In 2005, Congress enacted Section 179D of the Internal Revenue Code to encourage the design and construction of energy efficient buildings**
- **Section 179D, allows for the building owner to take a deduction costs incurred for energy efficient costs**
- **If the building owner is a governmental entity, they may allocate the deduction to the designer of the energy efficient systems**

## **Section 215.179, F.S., cont.**

- **Section 215.179, F.S., provides that the owner of a public building or the owner's employee, may not seek accept, or solicit payment of other form of consideration for providing the written allocation letter**
- **The allocation letter must be signed and returned to the architect, engineer, or contractor whereby it is filed with the Department of Financial Services**

# CARES Act and ARPA Funding

- CARES Act funding to local governments \$1.26 Billion
- ARPA Funding to NEUs \$1.4 billion
- Florida Seaports \$250 million allocated \$216 million spent
- Rental Assistance \$1.1 billion
- ARPA First Responder Payments \$120 million
- ARPA Teacher Bonuses \$161 million



# Division of Unclaimed Property



All intangible property held for the owner by public entity that has not been claimed by the owner for more than 1 year after it became payable or distributable is presumed unclaimed and must be reported.  
Responsibilities for holders:

# Non-registry Funds

**Non-registry funds** – funds collected or owed by the clerk in its official capacity as **clerk or in the course of the clerk’s court-related activities:**

- Uncashed refund checks
- Uncashed juror checks
- Uncashed payroll checks
- Uncashed restitution checks
- Clerk vendor payments
- Non-resident cash bonds

# Registry Funds

- Registry funds with court-ordered disbursement
- Must have an order or certificate of disbursement issued by the Clerk identifying the owner(s) of the funds

Review case to determine:

- Is the case closed?
- Is there an order or certificate of disbursement directing disbursing the funds?
- The owner of record (attorneys representing defendant(s) **are not** owners)

# Registry Funds

## **Registry funds include:**

- Foreclosure surplus funds
- Tax deeds funds
- Probate funds
- Guardianship funds
- Garnishment deposits



# Creating & Filing an Unclaimed Property Report

## Registry funds include:

- A report should be filed annually, even if an entity has no property to report
- Electronic reporting is required in Florida
- Reporting deadline is **April 30th** for property that has reached its dormancy period during the previous calendar year ending **December 31st**
- You must remit the funds for the property at the time of the report submission for the report to be considered complete

# Special Appropriation for Florida Digital Services

- Competitive grant program.
- Funding used to protect local governments IT infrastructure against Cyber attacks

<https://cybergrants.fl.gov/cybergrant/>

# Resources

## **DFS Division of Accounting and Auditing website**

<https://www.myfloridacfo.com/Division/AA/>

Section 218.32, F.S., Annual financial reports;  
local governmental entities

Section 218.33, F.S., Local governmental entities;  
establishment of uniform fiscal years and accounting  
practices and procedures

Chapter 69I, Florida Administrative Code



# Contacts

- **Mark Merry, Assistant Director**  
[mark.merry@myfloridacfo.com](mailto:mark.merry@myfloridacfo.com)

