

# The Florida Department of Financial Services

## Update on Local Government Financial Activities

Presented By:

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**Director**

**Division of Accounting & Auditing**

**Tammy A. Eastman, CPA**

**Chief**

**Bureau of Financial Reporting**



# Agenda

- State Appropriations
- Government Projects and Programs
- Transparency Site
- Local Government Reporting



# General Appropriations Act

- Provides legal authority to spend annually
- Provides budget authority to state agencies for specific purposes
- Appropriated to categories representing the State's operating functions, such as:
  - Salaries and Benefits
  - Expense
  - Operating Capital Outlay
  - Fixed Capital Outlay



# General Appropriations Act

- Includes awards generally disbursed to non-profits and local governments:
  - Grant and Aid,
  - Grant and Aid Fixed Capital Outlay,
  - State financial assistance, or
  - Federal funding.
- The GAA is passed by the Legislature and signed into law by the governor.



# Proviso Language



- Language that:
  - Qualifies or restricts a specific appropriation,
  - Provides explanation or clarification as to how funding may be used, or
  - Demonstrates legislative intent.
- All written grant agreements must be within scope or terms of proviso if included in GAA.

# Appropriation Categories

- State's Accounting System
- Budgetary Release Balances
  - Salary
  - Expense
  - Operation Capital Outlay (OCO)
  - Contractual Service
  - Fixed Capital Outlay (FCO)
  - Grant and Aid
  - Grant and Aid Fixed Capital Outlay



# Local Funding Initiative Request



- Standardized document used by House and Senate to capture funding details.
  - Used for Local Programs and Projects
  - Requires a Sponsor
  - Must be complete with accurate info
  - Not a guarantee for funding

# Establishment of Projects and Programs to Carry Out Public Purpose



# Local Government Projects

- FCO – Building Projects
  - May be appropriated over multiple years
- Vehicles, Vessels, and Equipment
  - Appropriated for one year, unless treated as continuing appropriation



# State and Federal Law

## State Law

- Section 215.97
- Rule 69I-5 F.A.C.
- CSFA
- Specific Sections of Florida Statutes

## Federal Law

- 2 CFR Part 200
- Assistance Listing
- U.S. Code
- Agencies have authority to contract obligations to carryout public purpose
- Grant recipient steps into the shoes of the State



# MYFLORIDACFO.COM

*CFO NEWS*

FRAUD FREE FLORIDA

INSURANCE HELP  
It's just a click away 

 **PrepareFL**

 FLORIDA'S UNCLAIMED PROPERTY  
FLTREASUREHUNT.GOV

TRANSPARENCY FLORIDA   
AN OPEN DOOR TO FLORIDA'S FINANCES

**FACTS** | FLORIDA ACCOUNTABILITY  
CONTRACT TRACKING SYSTEM

 **BETTER BUSINESS BUREAU**  
SCAM TRACKER

 **FINANCIAL LITERACY**

**FloridaPALM**  
Planning, Accounting, and Ledger Management

**PUBLIC RECORDS**   
REQUESTS 

 **SERVICE OF PROCESS**

  
My Safe FL Home 

**REPORT**  
**IRS HARASSMENT**

 **LOGGERx**  
Local Government Financial Reports



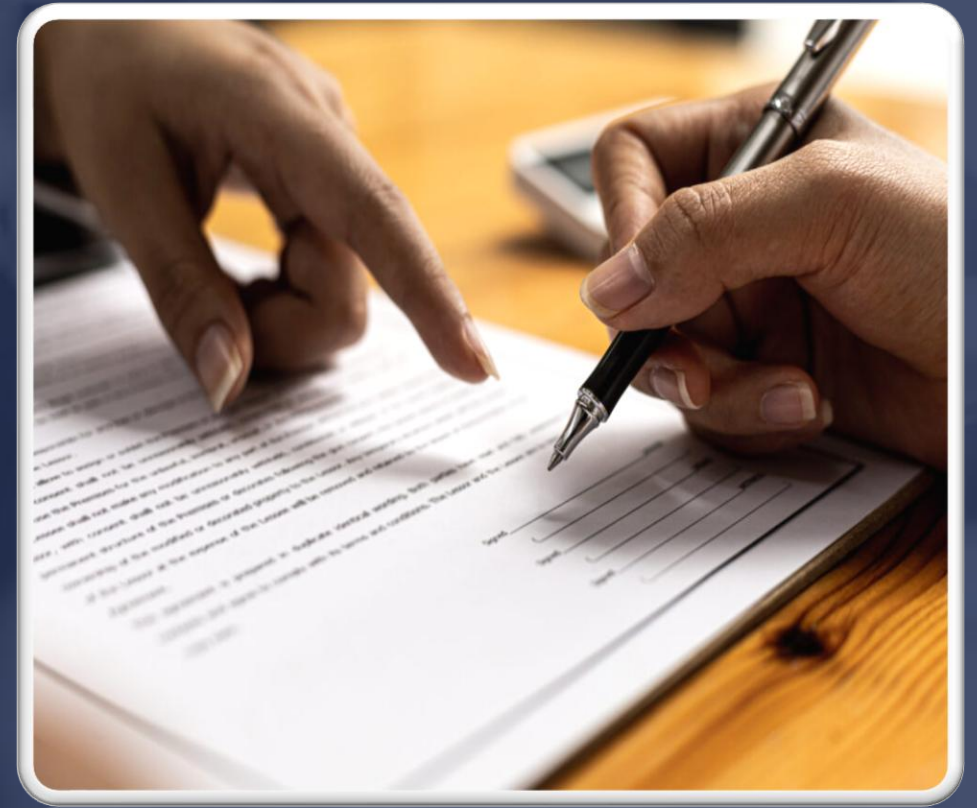
# Florida Department of Financial Services



- Florida Accountability Contract Tracking System (FACTS)
- Florida Local Government Financial Reporting

# FACTS

- State agencies are required to record agreements within 30 days of execution
  - Contracts - two party written agreements
  - Grant Agreements - federal, state, other
  - Purchase Orders



# FACTS

- Additional agreement elements recorded:
  - Contracting parties
  - Beginning and ending dates of service
  - Total compensation under the agreement
  - All payments made to date
  - Procurement method
  - Amendments



# FACTS



## Main Search

[Quick Tips](#)

### Search

[Advanced Search](#)

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

Agency Name

ALL AGENCIES

Vendor/Grantor Name

Dollar Value

From

To

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

Begin

End

Commodity/Service Type *(Contract & Purchase Order Only)*

ALL COMMODITY GROUPS

Show All

Show Grant Awards Only

Show Contracts Only

Show Purchase Orders Only

Please refine the search by providing following details if known.

Agency Assigned Contract ID (if known)

Grant Award ID (if known)

MFMP PO Number (if known)

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

Reset

Search

# FACTS — Contact Us

The screenshot shows a web browser window with the URL <https://facts.fdfs.com/Search/Agency-Contacts.aspx>. The page header includes the Florida Department of Financial Services logo and navigation links: HOME, NEWS, ABOUT THE AGENCY, MEET THE CFO. The main navigation bar contains: FLORIDA ACCOUNTABILITY CONTRACT TRACKING SYSTEM, Main Search, FAQ Questions?, Contact Us State Agencies, Charts & Reports, and Transparency Florida. The page title is 'Agency Contacts'. A text box explains that additional information can be obtained through a public records request and that users should select a reporting agency from a dropdown list. The 'Agency Name:' dropdown menu is open, showing a list of agencies including: AGENCY FOR HEALTH CARE ADMINISTRATION, AGENCY FOR PERSONS WITH DISABILITIES, DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF CHILDREN AND FAMILIES, DEPARTMENT OF CITRUS, DEPARTMENT OF COMMERCE, DEPARTMENT OF CORRECTIONS, DEPARTMENT OF EDUCATION, DEPARTMENT OF ELDER AFFAIRS, DEPARTMENT OF ENVIRONMENTAL PROTECTION, DEPARTMENT OF FINANCIAL SERVICES, DEPARTMENT OF HEALTH, DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES, DEPARTMENT OF JUVENILE JUSTICE, DEPARTMENT OF LAW ENFORCEMENT, DEPARTMENT OF LEGAL AFFAIRS, DEPARTMENT OF MANAGEMENT SERVICES, and DEPARTMENT OF MILITARY AFFAIRS. A search button labeled 'n Search' is visible to the right of the dropdown.

# FACTS - Charts

The screenshot shows a web browser window displaying the Florida Department of Financial Services (FDfs) website. The browser's address bar shows the URL <https://facts.fldfs.com/Charts/Default.aspx>. The page header includes the Florida Department of Financial Services logo and navigation links for Home, News, About the Agency, and Meet the CFO. The main navigation menu contains links for Main, FAQ, Contact Us, Charts, and Transparency. The 'Charts' menu is expanded, showing a list of available chart options:

- Number of Active Contracts by Agency
- Number of Active Contracts by Contract Type
- Contract Amount by Method of Procurement
- Contract Amount by Agency
- Contract Amount by Contract Type
- Number of Open Purchase Orders by Agency
- Purchase Order Amount by Agency
- Purchase Order by Method of Procurement

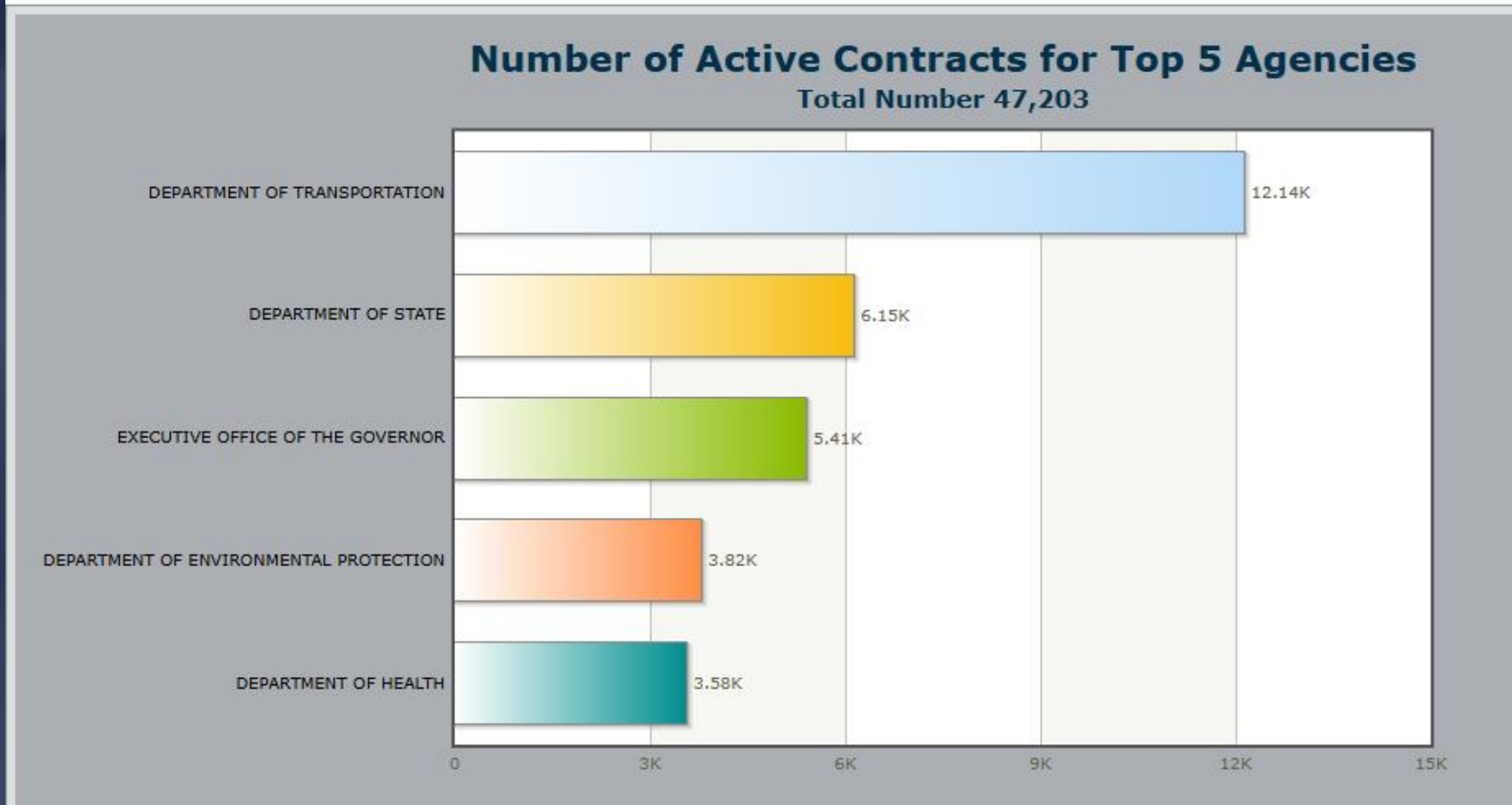
The 'Charts' section on the page lists the following links:

- [Number of Active Contracts by Agency](#)
- [Number of Active Contracts by Contract Type](#)
- [Contract Amount by Method of Procurement](#)
- [Contract Amount by Agency](#)
- [Contract Amount by Contract Type](#)
- [Number of Open Purchase Orders by Agency](#)
- [Purchase Order Amount by Agency](#)
- [Purchase Order by Method of Procurement](#)

The browser's address bar at the bottom of the screenshot shows the URL <https://facts.fldfs.com/Charts/ByType.aspx>. The footer of the page contains the text "2011 © FLORIDA DEPARTMENT OF FINANCIAL SERVICES".

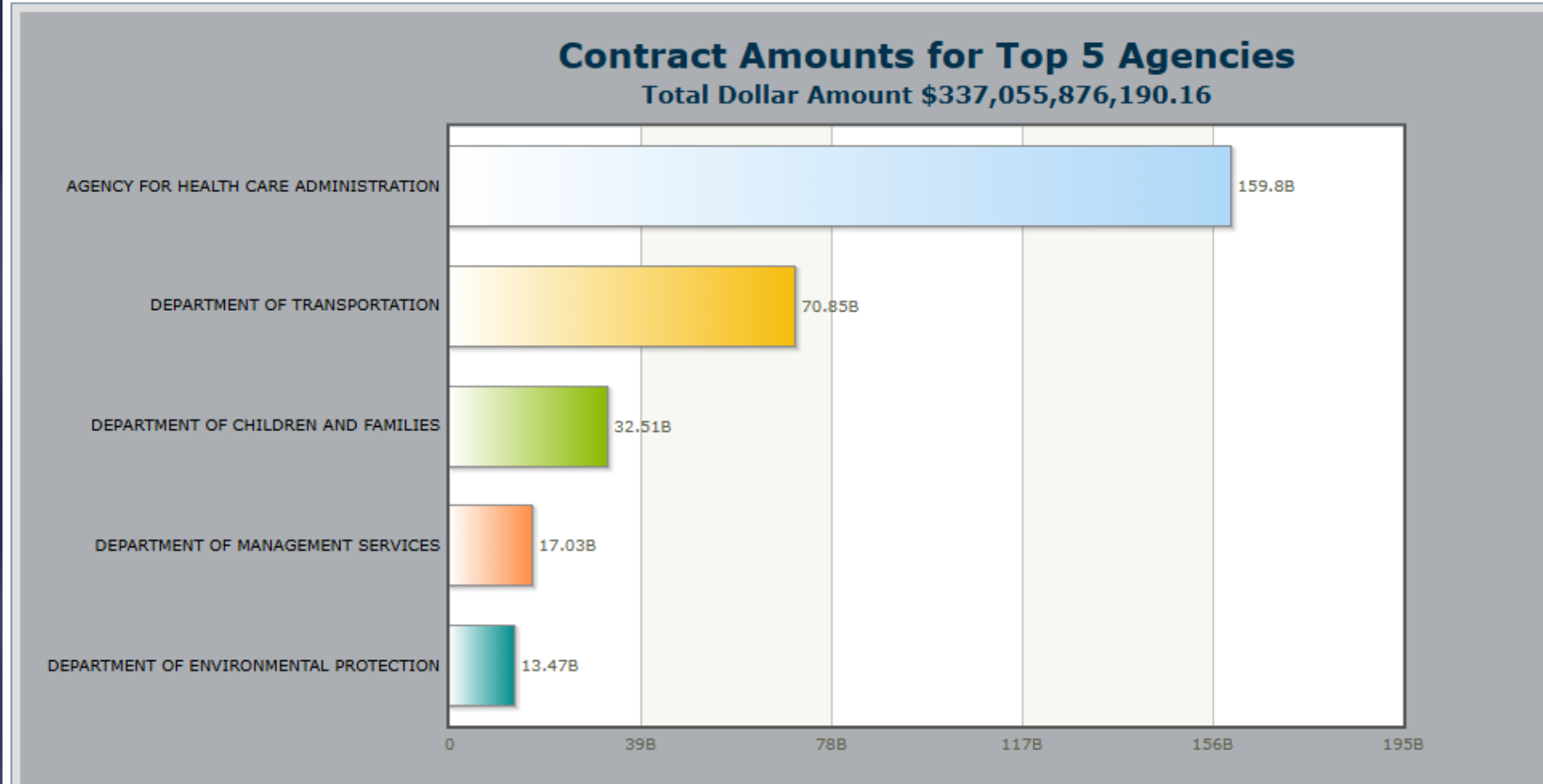
# FACTS - Charts

## Number of Active Contracts by Agency



# FACTS - Charts

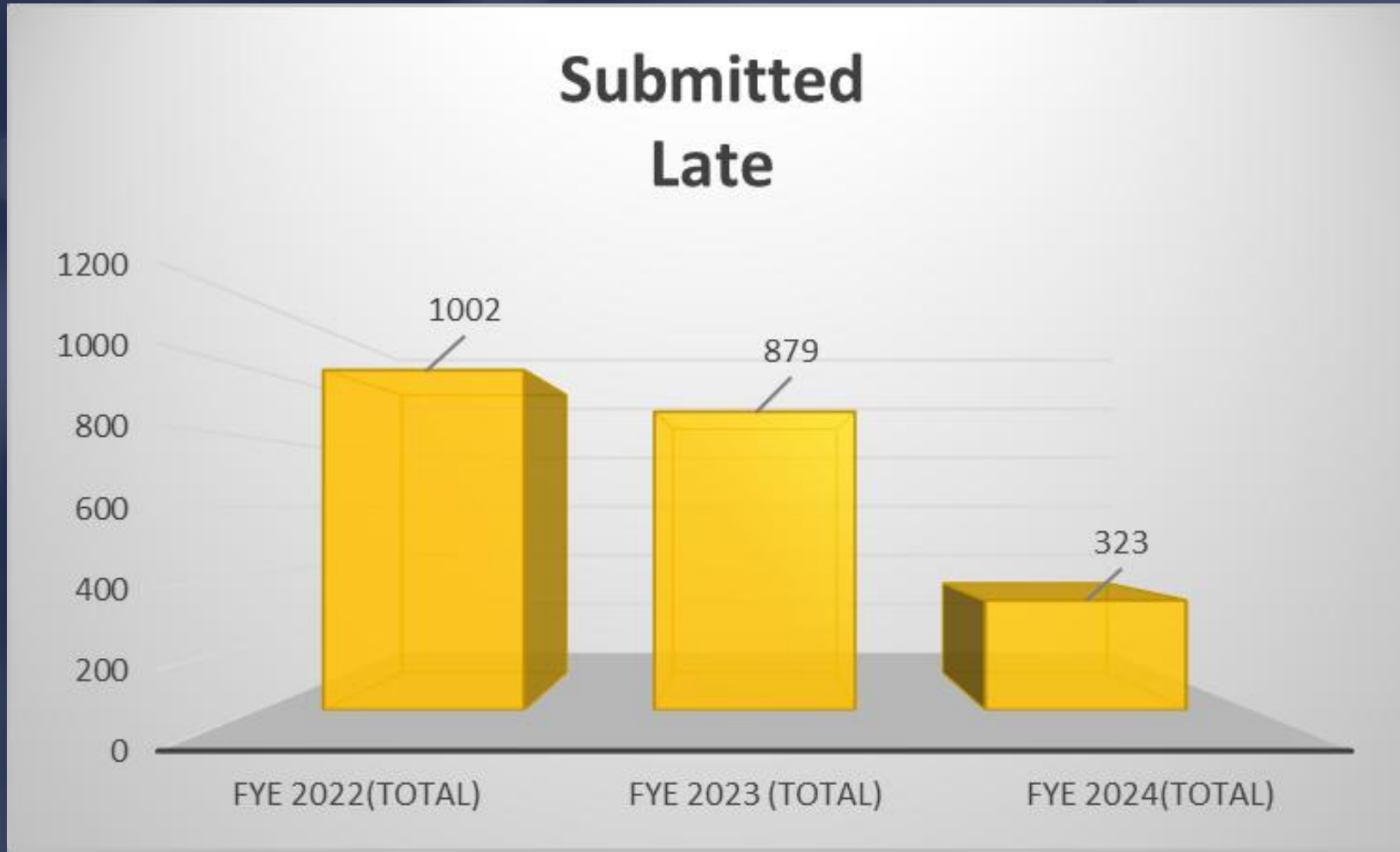
## Contract Amount by Agency



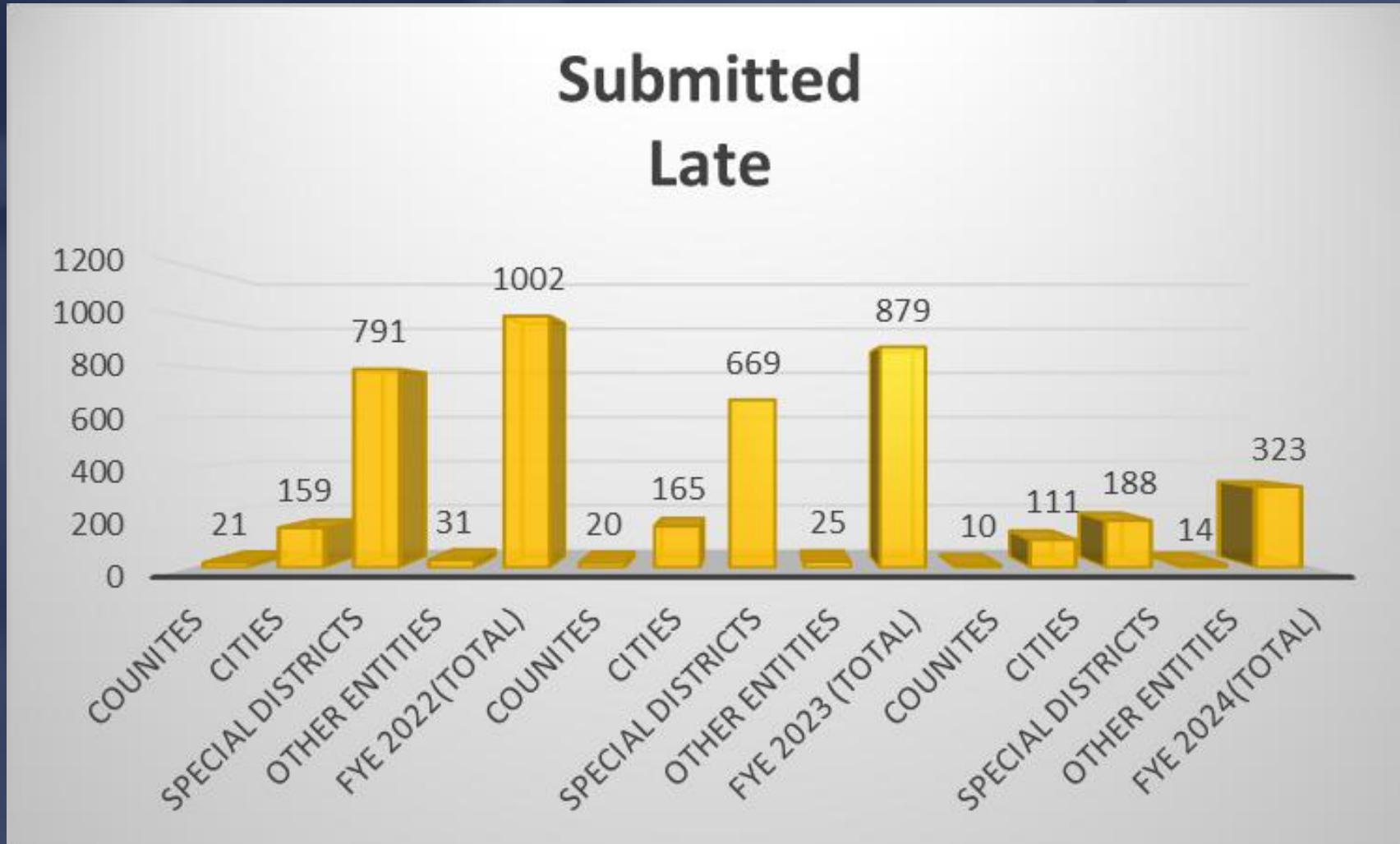
# Local Governments

- Annual Financial Reports – Section 218.32, F.S., and DFS Rule 69I-51
  - Total local governments whose FYE 2024 AFR submissions were late – 323
    - The total includes the dependent or blended Special Districts that do not report independently.
  - Late submissions by entity type:
    - Counties – 10
    - Municipalities – 111
    - Special Districts – 60
    - Other – 14

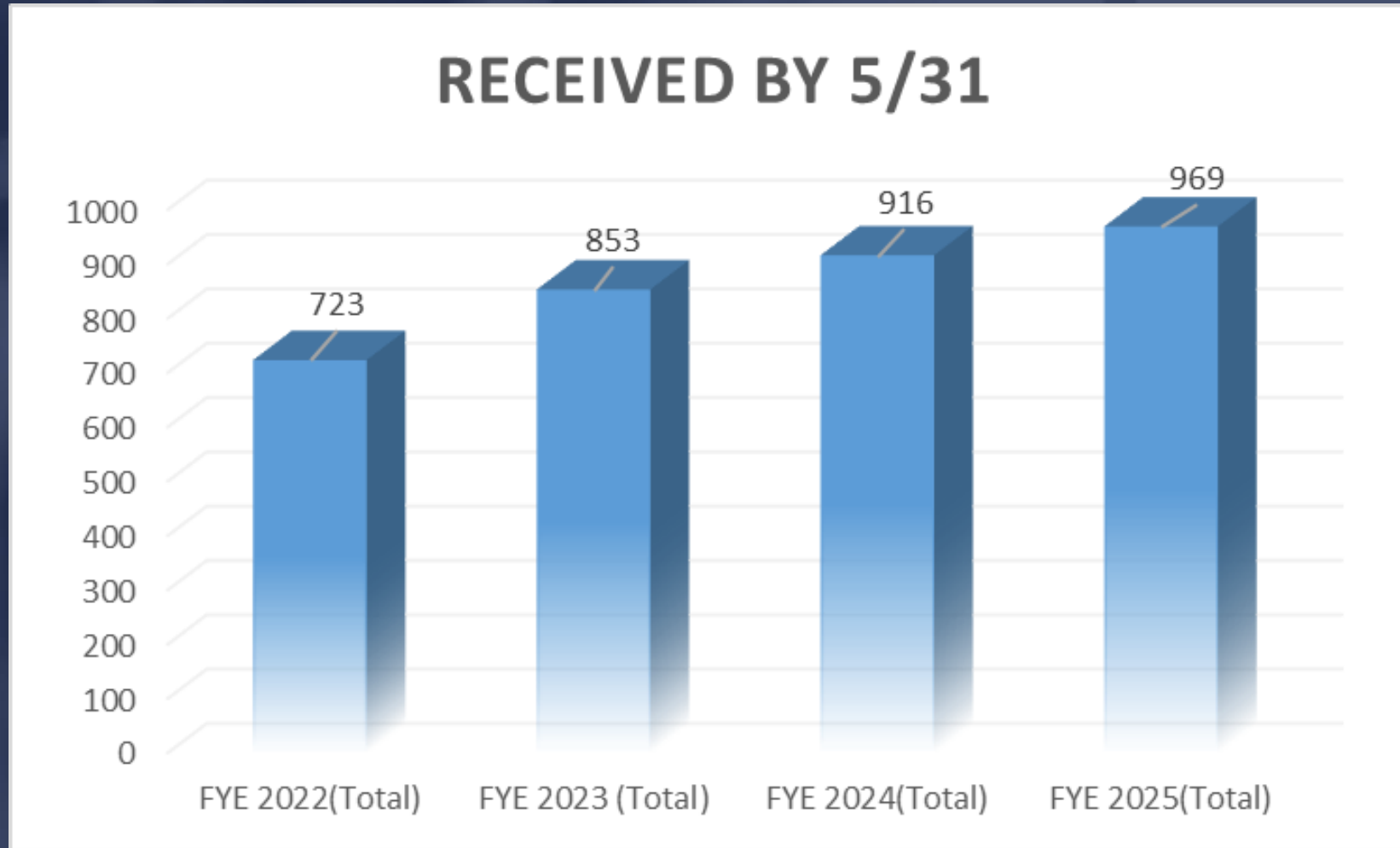
# FYE 2022 – 2024 Late Submission Trend



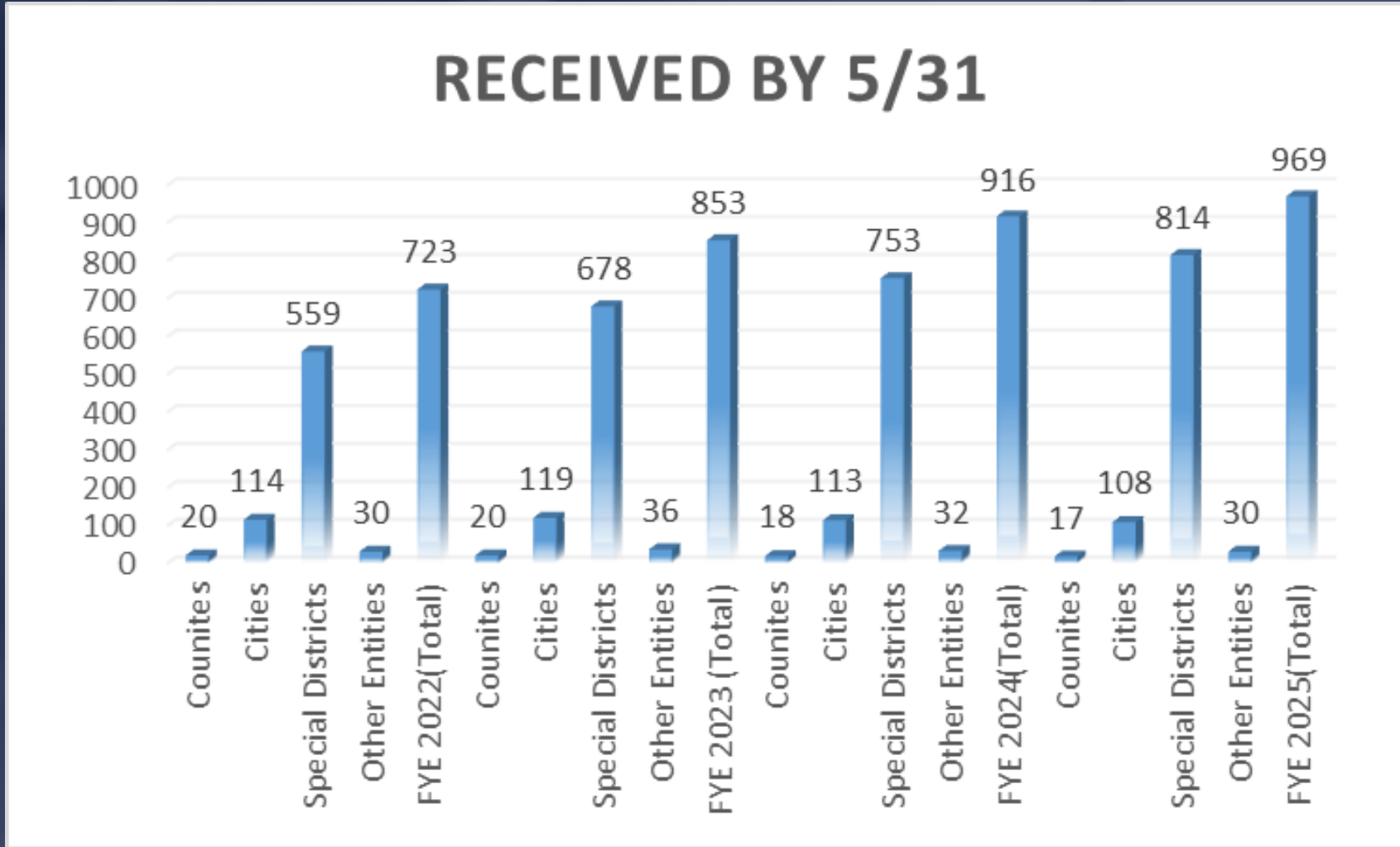
# FYE 2022 – 2024 Late Submission Trend



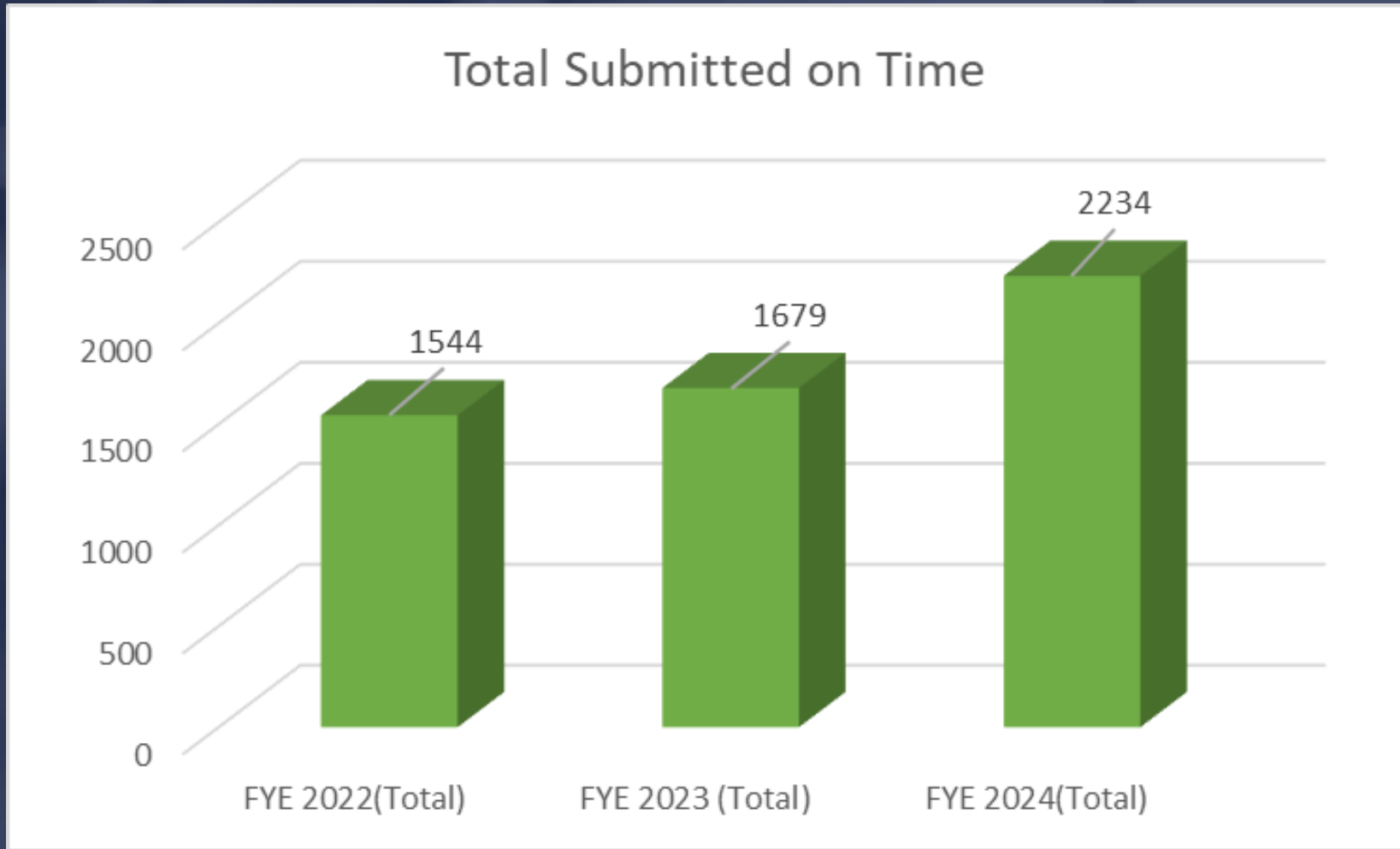
# FYE 2022 – 2025 Submissions as of May 31<sup>st</sup>



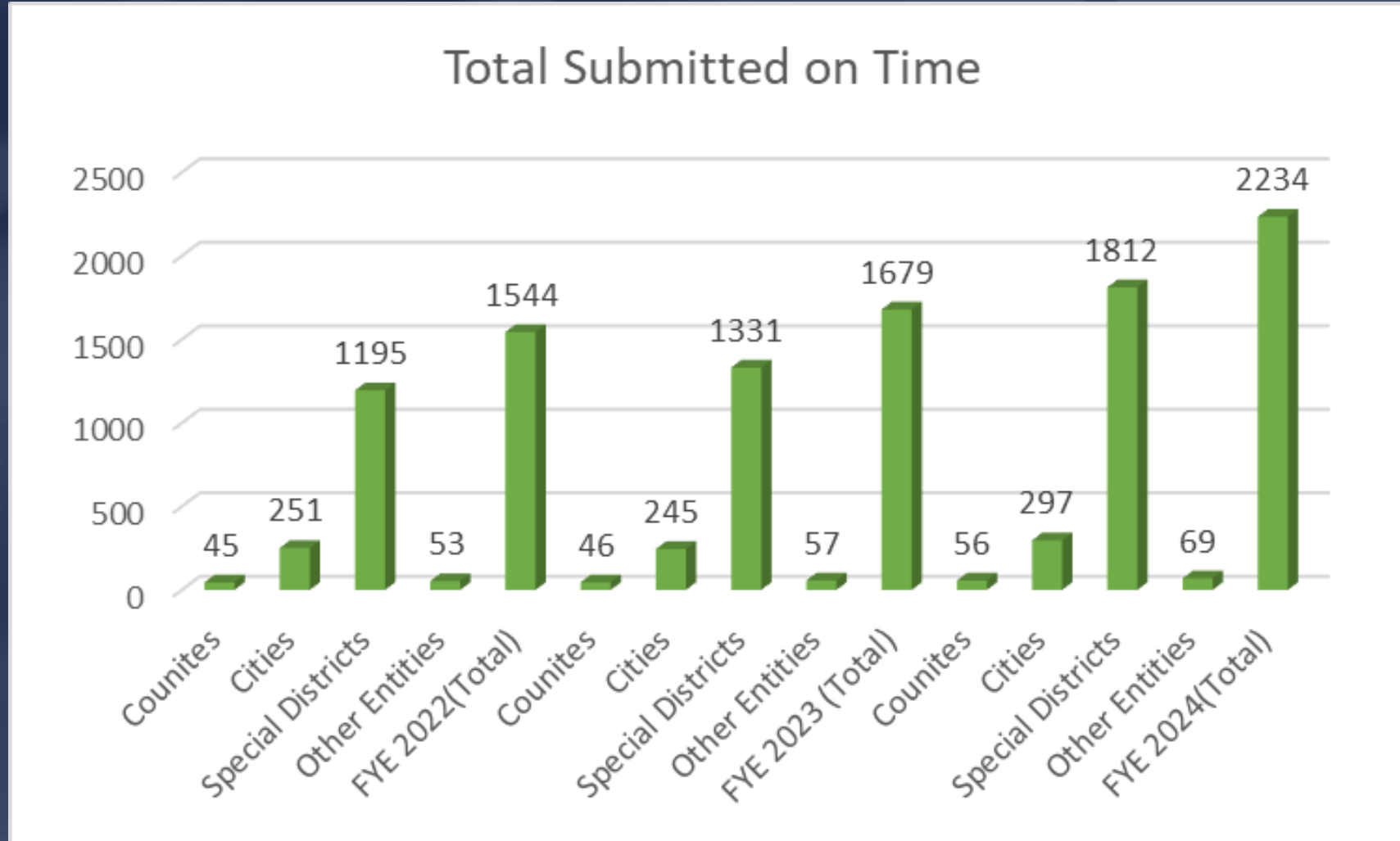
# FYE 2022 – 2025 Submissions as of May 31<sup>st</sup>



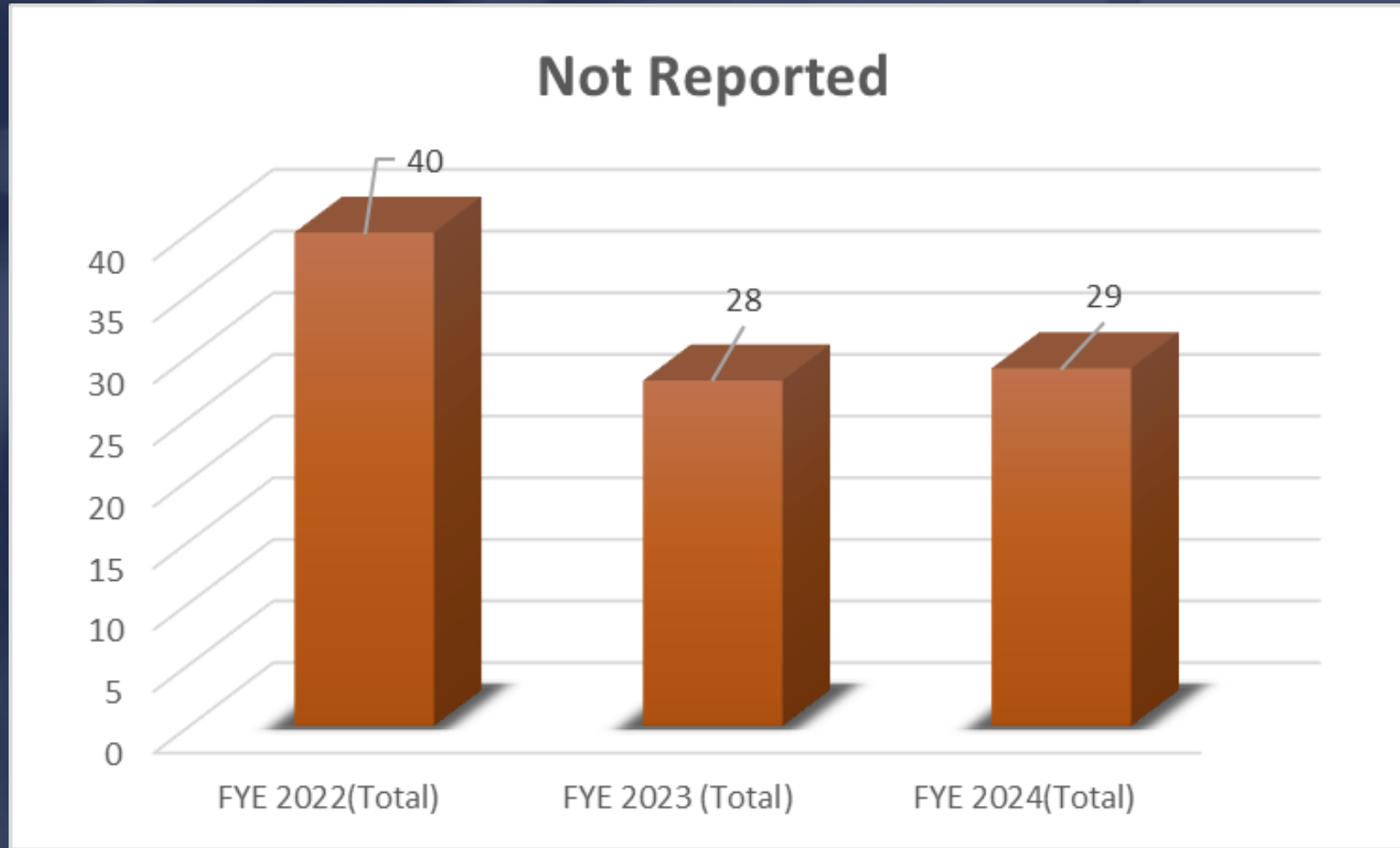
# FYE 2022 – 2024 Timely Submissions



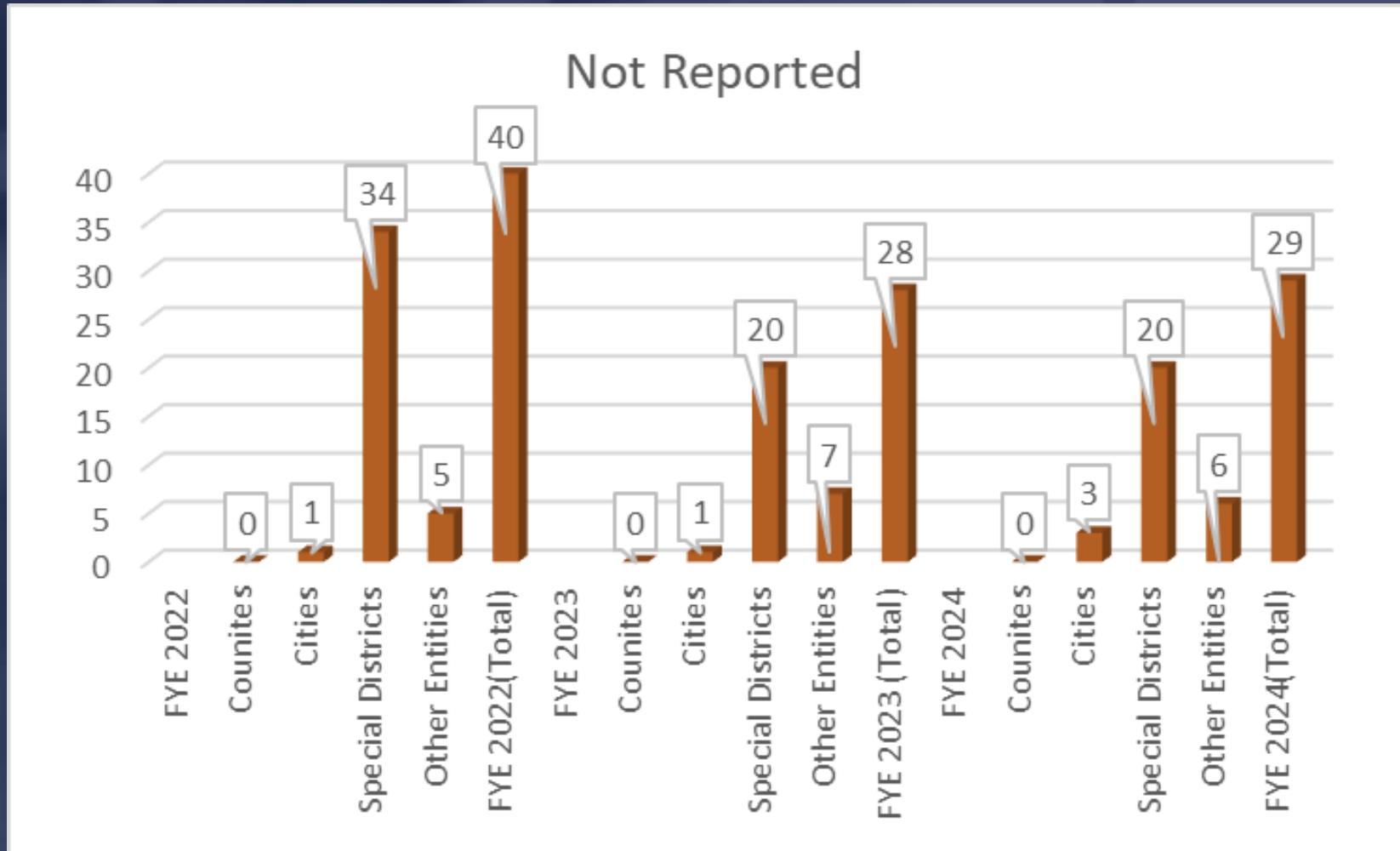
# FYE 2022 – 2024 Timely Submissions



# FYE 2022 – 2024 Not Reported Trend



# FYE 2022 – 2024 Not Reported Trend



# Local Government Financial Reporting - XBRL (myfloridacfo.gov)



DEPARTMENT OF FINANCIAL SERVICES

## Florida Open Financial Statement System

Citizens Enter Here to View Local Government Financial Data

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

SEARCH FINANCIAL DATA

USER LOGIN

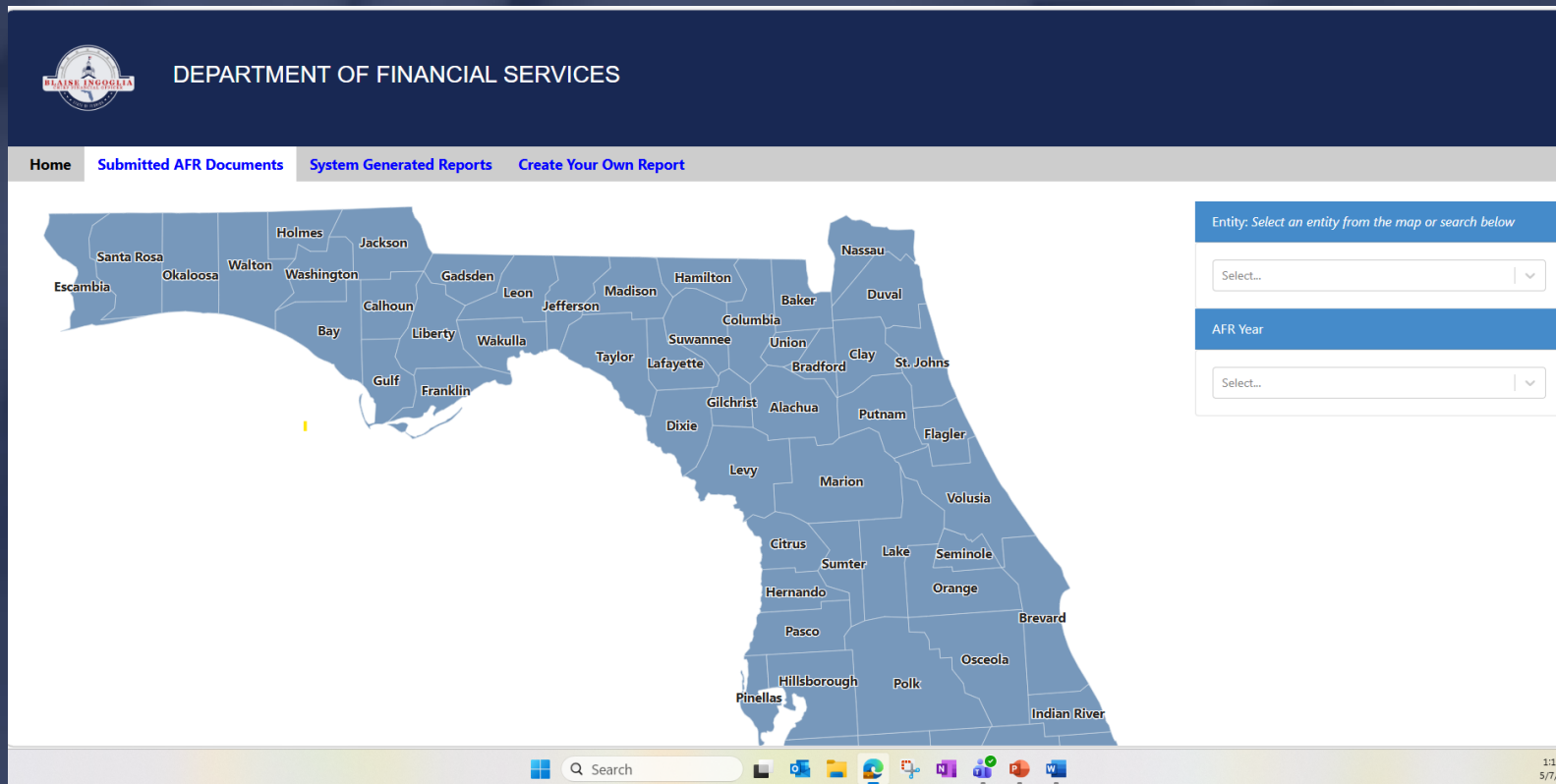
Contact Info  
850-413-5571

# What is new?



# Local Government Financial Reporting - XBRL (myfloridacfo.gov)

- ✓ The website's interactive map of the State of Florida



# Local Government Financial Reporting - XBRL (myfloridacfo.gov)

- ✓ Search counties and municipalities by location on the map

The screenshot displays the myfloridacfo.gov website interface. At the top left is the logo for Blaise Ingoglia, CFO, and the text "DEPARTMENT OF FINANCIAL SERVICES". Below this is a navigation menu with links for "Home", "Submitted AFR Documents", "System Generated Reports", and "Create Your Own Report". The main content area features a map of Florida with various counties labeled, including Santa Rosa, Okaloosa, Walton, Holmes, Jackson, Washington, Gadsden, Leon, Jefferson, Escambia, Bay, Calhoun, Liberty, Wakulla, Taylor, Gulf, and Franklin. A pop-up window titled "County: Leon" is open, showing "County Population: 300,488\*" and a source note: "\*Source: U.S. Census Bureau, Population Division". The pop-up also contains a "Selected Entity:" section with a search bar and a dropdown menu currently set to "Leon". Below the search bar are expandable sections for "City (1)", "Special Districts (22)", and "Other Entities (8)". At the bottom of the pop-up are two buttons: "Submitted AFR Documents" and "Create Your Own Report".

# Local Government Financial Reporting - XBRL (myfloridacfo.gov)

✓ System-generated reports available

The screenshot displays the 'System Generated Reports' interface on the myfloridacfo.gov website. At the top, the logo for CFO Blaise Ingoglia and the text 'DEPARTMENT OF FINANCIAL SERVICES' are visible. Below this is a navigation bar with links for 'Home', 'Submitted AFR Documents', 'System Generated Reports' (which is active), and 'Create Your Own Report'. On the left side, there is a 'Choose Report Group' dropdown menu with options: 'All Groups' (selected), 'Account Codes', 'Account Details', 'Court Reporting', 'Regulation', and 'Special District'. The main content area features two filters: 'Select a Year' (a dropdown menu) and 'Select a Format' (radio buttons for PDF, Excel, XHTML, and XBRL). Below these filters is a grid of 18 report cards, each with an icon and an information icon. The reports are: Balance Sheet Code List, Balance Sheet Details, Revenue Code List, Revenue Details, Expenditure Code List, Expenditure Details, Total Revenues, Expenditures and Debt, Compliant Report, Non-Compliant Report, Non-Compliant Municipalities For Consecutive Years, JLAC Flag, Total Impact Fees per Dwelling, Special District Bonds, Special District Construction Projects, Special District Employees and Contractors, Special District Millage and Assessment Rates, Court Reporting 939.185 Public Report, and Court Reporting 29.0085 Public Report.

# Local Government Financial Reporting - XBRL (myfloridacfo.gov)

✓ Create Your Own Reports

The screenshot shows the 'Create Your Own Report' page on the Florida Department of Financial Services website. The page is divided into two main sections: 'Choose Criteria' and 'Choose Report Format'. The 'Choose Criteria' section includes four sub-sections: 'Select one or more entities' with an 'Add Entity...' dropdown; 'Select one or more years' with checkboxes for years from 2013 to 2025; 'Select one or more accounts' with an 'Add Account...' dropdown; and 'Select dimensions (OPTIONAL)' with an 'Add Dimension...' dropdown. The 'Choose Report Format' section has radio buttons for PDF, Excel, XHTML, and XBRL. Below this is a 'Get Report' section with a 'Get Custom Report' button. The footer contains contact information and a copyright notice for 2026.

DEPARTMENT OF FINANCIAL SERVICES

Home Submitted AFR Documents System Generated Reports **Create Your Own Report**

**Choose Criteria**

Select one or more entities

Add Entity...

Select one or more years

2025  2024  2023  2022  2021  2020  2019  2018  2017  2016  2015  2014  2013

Select one or more accounts

Add Account...

Select dimensions (OPTIONAL)

Add Dimension...

**Choose Report Format**

PDF  
 Excel  
 XHTML  
 XBRL

**Get Report**

Get Custom Report

**Contact Info**  
850-413-5571  
LocalGov@MyFloridaCFO.com  
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# Auto-generated E-mail Reminders

- Annual Financial Reports (AFR) Reminders
  - Initial E-mail sent when AFR submission window opens
  - Monthly Reminders begin December 1<sup>st</sup>
  - Non-Compliant Late Reminders begin July 14<sup>th</sup>
  - Sent to all registered contacts until AFR received



# Auto-generated E-mail Reminders

- 939.185 Court Report Reminders
  - Initial Quarterly Reminder sent 1<sup>st</sup> of:
    - January, April, July, and October
  - First reminder sent on 15<sup>th</sup>
  - Second reminder sent on 31<sup>st</sup> by 10 a.m.
  - Non-compliant E-mails are sent 15<sup>th</sup> of:
    - February, May, August, and November



# Auto-generated E-mail Reminders

- Court Reporting 29.0085
  - Initial Email – Nov 15
  - 1st Reminder – Dec 15
  - 2nd Reminder – Jan 2
  - 3rd Reminder – Jan 15
  - 4th Reminder – Jan 31 by 10 am
  - Non-Compliant Entity email – Feb 15





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

**LOGERx**  
**INSTRUCTION MANUAL**  
For Annual Financial Reports Effective Fiscal Year 2023-  
2024



Local Government Electronic Reporting in XBRL

# LOGERx Instruction Manual Updated May 2026

Pages 27 – 30 provide updated information for reporting Long-Term Debt

**Include** the following Items in your Long-Term Debt Calculation

- Bonds (include discounts & premiums)
- Loans & Notes Payable
- Leases
- Arbitrage Rebate
- SBITA's
- Financed purchase obligations

**Do NOT** include the following Items in your Long-Term Debt Calculation

- Compensated Leave Absences
- OPEB Liability
- Worker's compensation
- Closure Liability
- Pensions, prepayments made after the close of the fiscal year being reported
- Current portion of the long-term debt (amount due within 1 year)

# Uniform Accounting System Manual 2025 Edition

UNIFORM  
ACCOUNTING  
SYSTEM MANUAL  
2025 EDITION

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For Florida Local Governments Effective Beginning Fiscal Year 2024 -  
2025

- Updated to ensure codes are
  - Included,
  - Classified,
  - Grouped, and
  - Labeled properly.
- Inactive codes removed

# Attention Please

- Three entities were on non-compliance report because they uploaded but did not submit –
- Click the green “Submit AFR” to submit the AFR

**Information**

- Summary
- Import AFR Data
- Reports
- Errors

**Incomplete**

**Final Step**

- Certification

**Completed**

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds
- Long-Term Debt
- Supplemental Information
- Audit

**Submit AFR**

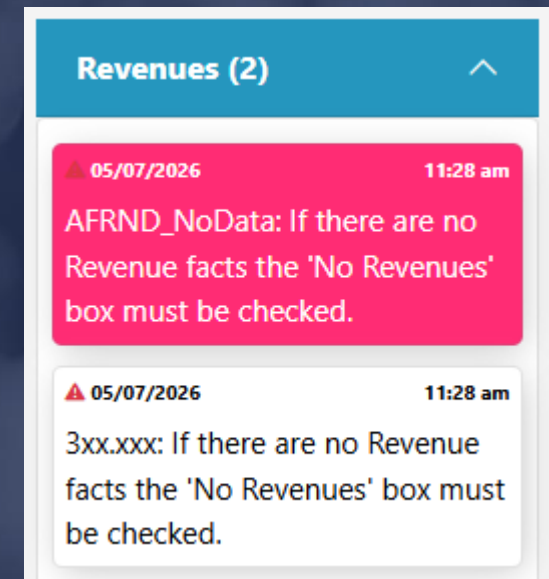
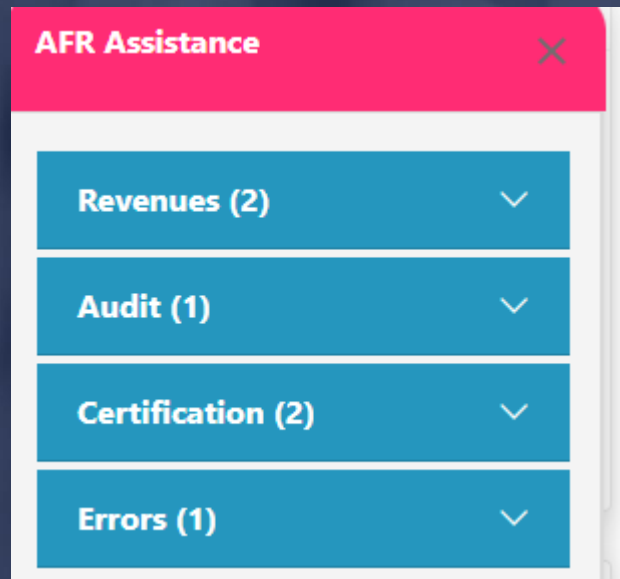
# Error Button

Click on the bell located in the top left-hand corner of the screen.



This will appear

Expand by clicking the arrows



**Information**

- Summary
- Import AFR Data
- Reports
- Errors

**Incomplete**

- Revenues
- Supplemental Information
- Audit

**Final Step**

- Certification

**Completed**

- Balance Sheet
- Expenditures
- Long-Term Debt

Submit AFR

A checkbox has been added for reports that do not have balances to report.

No Governmental Funds     Done     Reviewed

No Proprietary Funds     Done     Reviewed

No Fiduciary Funds     Done     Reviewed

The checkboxes must be completed to submit reports.

# In Development

Data visualization tools are being further developed

➤ Pie charts



➤ Graphs



# Contact Information

The Local Government Section is here to help you.

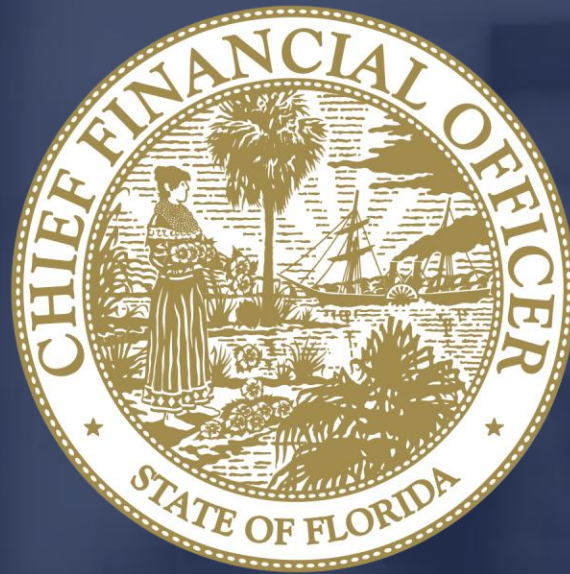
- If you notice something isn't working as you would expect or need technical assistance, please reach out.
  - [Localgov@myfloridacfo.com](mailto:Localgov@myfloridacfo.com)
  - 850-413-5571





**For attending today's presentation**

DEPARTMENT OF FINANCIAL SERVICES



CFO BLAISE INGOLLIA