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LEGISLATIVE ACTION

Senate

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House

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Senator Garcia moved the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Subsection (1) of section 215.971, Florida  
Statutes, is amended to read:

215.971 Agreements funded with federal or state  
assistance.—

(1) (a) An agency agreement that provides state financial  
assistance to a recipient or subrecipient, as those terms are  
defined in s. 215.97, or that provides federal financial



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12 assistance to a subrecipient, as defined by applicable United  
13 States Office of Management and Budget circulars, must include  
14 all of the following:

15 1.(a) A provision specifying a scope of work that clearly  
16 establishes the tasks that the recipient or subrecipient is  
17 required to perform.

18 2.(b) A provision dividing the agreement into quantifiable  
19 units of deliverables that must be received and accepted in  
20 writing by the agency before payment. Each deliverable must be  
21 directly related to the scope of work and specify the required  
22 minimum level of service to be performed and the criteria for  
23 evaluating the successful completion of each deliverable.

24 3.(c) A provision specifying the financial consequences  
25 that apply if the recipient or subrecipient fails to perform the  
26 minimum level of service required by the agreement. The  
27 provision can be excluded from the agreement only if financial  
28 consequences are prohibited by the federal agency awarding the  
29 grant. Funds refunded to a state agency from a recipient or  
30 subrecipient for failure to perform as required under the  
31 agreement may be expended only in direct support of the program  
32 from which the agreement originated.

33 4.(d) A provision specifying that a recipient or  
34 subrecipient of federal or state financial assistance may expend  
35 funds only for allowable costs resulting from obligations  
36 incurred during the specified agreement period.

37 5.(e) A provision specifying that any balance of  
38 unobligated funds which has been advanced or paid must be  
39 refunded to the state agency.

40 6.(f) A provision specifying that any funds paid in excess



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41 of the amount to which the recipient or subrecipient is entitled  
42 under the terms and conditions of the agreement must be refunded  
43 to the state agency.

44 7. ~~(g)~~ Any additional information required pursuant to s.  
45 215.97.

46 (b) In addition to the requirements contained in paragraph  
47 (a), an agency agreement that provides state financial  
48 assistance to a recipient or subrecipient that is a nonprofit  
49 organization or a for-profit organization, as those terms are  
50 defined in s. 215.97(2), or that provides federal financial  
51 assistance to a subrecipient that is a nonprofit organization or  
52 a for-profit organization, must include all of the following:

53 1. A provision specifying that funds will only be expended  
54 in accordance with their stated purpose and for the benefit of  
55 the public.

56 2. A provision prohibiting the funds from being loaned to  
57 another entity for any purpose or donated as charitable or  
58 political contributions.

59 3. A provision prohibiting the funds from being used for  
60 bonuses, exit bonuses, incentive payments, or severance payments  
61 to employees of a nonprofit organization or a for-profit  
62 organization, except as provided in s. 215.986.

63 4. A provision prohibiting the funds from being used to  
64 retain a lobbyist to represent the nonprofit organization or  
65 for-profit organization before the legislative or executive  
66 branch. However, a full-time employee of a nonprofit  
67 organization may register as a lobbyist and represent the  
68 organization before the legislative or executive branch. Except  
69 as a full-time employee of a nonprofit organization, a person



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70 may not accept public funds from a nonprofit organization or a  
71 for-profit organization for lobbying.

72 Section 2. Subsections (2) and (6) of section 215.985,  
73 Florida Statutes, are amended to read:

74 215.985 Transparency in government spending.—

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

76 (a) "Committee" means the Legislative Auditing Committee.

77 (b) "Contract" means a written agreement or purchase order  
78 issued for the purchase of goods or services or a written  
79 agreement for the receipt of state or federal financial  
80 assistance.

81 (c) "Governmental entity" means a state, regional, county,  
82 municipal, special district, or other political subdivision  
83 whether executive, judicial, or legislative, including, but not  
84 limited to, a department, division, bureau, commission,  
85 authority, district, or agency thereof, or public school,  
86 Florida College System institution, state university, or  
87 associated board.

88 (d) "Nongovernmental entity" means a nonprofit corporation.

89 (e) "State funds" means funds paid from the General Revenue  
90 Fund or any state trust fund, funds allocated by the Federal  
91 Government and distributed by the state, or funds appropriated  
92 by the state for distribution through any grant program.

93 (f) "Website" means a site on the Internet which is easily  
94 accessible to the public at no cost and does not require the  
95 user to provide information.

96 (6) (a) The Department of Management Services shall  
97 establish and maintain a website that provides current  
98 information relating to each employee or officer of a state



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99 agency, a state university, a Florida College System  
100 institution, or the State Board of Administration, regardless of  
101 the appropriation category from which the person is paid.

102 1.(a) For each employee or officer, the information must  
103 include, at a minimum, his or her:

104 a.1. Name and salary or hourly rate of pay.

105 b.2. Position number, class code, and class title.

106 c.3. Employing agency and budget entity.

107 2.(b) The information must be searchable by state agency,  
108 state university, Florida College System institution, and the  
109 State Board of Administration, and by employee name, salary  
110 range, or class code and must be downloadable in a format that  
111 allows offline analysis.

112 (b)1. A nongovernmental entity that receives at least 50  
113 percent of its annual revenue, calculated using the  
114 nongovernmental entity's fiscal year, from state funds or that  
115 receives \$750,000 or more in state funds in a fiscal year, must  
116 submit to the Department of Management Services by January 15 of  
117 each year a report that includes the name, position, and total  
118 annual compensation of, including bonuses, exit bonuses, accrued  
119 paid time off, severance payments, and incentive payments paid  
120 to, each director, board member, chief executive officer, chief  
121 financial officer, or chief operating officer or any other  
122 person performing equivalent functions. The report must be  
123 verified as provided in s. 92.525 by a director, board member,  
124 chief executive officer, chief financial officer, or chief  
125 operating officer of the nongovernmental entity.

126 2. Beginning February 1, 2022, and each February 1  
127 thereafter, the Department of Management Services shall include



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128 the information reported in subparagraph 1. on the website  
129 established under paragraph (a).

130 3. A nongovernmental entity required to submit a report  
131 under subparagraph 1. must post the reported information on its  
132 website if the entity maintains a website.

133 4. Before receiving funds from a governmental entity, a  
134 nongovernmental entity that:

135 a. Received funding subject to this paragraph in the  
136 preceding year must submit to the governmental entity an  
137 attestation verified as provided in s. 92.525, that the  
138 nongovernmental entity has submitted the report required in  
139 subparagraph 1.

140 b. Did not receive funding subject to this paragraph in the  
141 preceding year must submit to the governmental entity an  
142 attestation verified as provided in s. 92.525, that the  
143 nongovernmental entity has not received funding in the preceding  
144 year.

145 5.a. Beginning January 15, 2022, a governmental entity may  
146 not expend, transfer, or distribute funds to a nongovernmental  
147 entity until the nongovernmental entity has complied with the  
148 requirements of this paragraph.

149 b. This subparagraph is applicable to payments associated  
150 with contracts executed, amended, extended, or renewed on or  
151 after July 1, 2021, and any transfers or distributions  
152 authorized on or after July 1, 2021.

153 Section 3. Section 215.986, Florida Statutes, is created to  
154 read:

155 215.986 Reporting of administrative expenses for certain  
156 nongovernmental entities.-



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157       (1) As used in this section, the term:  
158       (a) "Administrative expenses" mean expenditures that are  
159 considered indirect operating costs of a nongovernmental entity,  
160 including, but not limited to:  
161       1. General administration and general expenses including  
162 accounting, support services, and personnel, including all  
163 compensation earned by or awarded to such personnel, whether  
164 paid or accrued, regardless of contingency, unless the  
165 compensation is explicitly included in the General  
166 Appropriations Act or the compensation relates to the employment  
167 of an employee whose services are integral to a project or  
168 activity of the nongovernmental entity. However, compensation  
169 earned by or awarded to a director, board member, chief  
170 executive officer, chief financial officer, chief operating  
171 officer, or other person performing equivalent functions,  
172 whether paid or accrued, regardless of contingency, shall not be  
173 considered integral to a project or activity of a nongovernment  
174 entity.  
175       2. Equipment and capital improvements, depreciation on  
176 buildings, interest on debt associated with such buildings, and  
177 operations and maintenance expenses.  
178       (b) "Nongovernmental entity" means a nonprofit corporation  
179 that receives at least 50 percent of its revenue, in any fiscal  
180 year of the nongovernmental entity, from state-appropriated  
181 funds, including state-appropriated federal funds.  
182       (2) (a) A nongovernmental entity must identify for each  
183 contract, grant, or other disbursement of state-appropriated  
184 funds, the amount of state-appropriated funds received, the  
185 amount of those funds used for administrative costs, and the



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186 percentage of the state-appropriated funds that are used for  
187 administrative costs. A nongovernmental entity must post this  
188 information on its website if the entity maintains a website.

189 (b) Each state entity, as defined in s. 215.985, that  
190 disburses state-appropriated funds to a nongovernmental entity  
191 must collect the information identified in paragraph (a). The  
192 contract manager for the agency must review the actual  
193 administrative costs funded with state-appropriated funds and  
194 compare the amounts as identified in paragraph (a). The amounts  
195 must be included in the state entity's submissions to the  
196 contract tracking system established and maintained pursuant to  
197 s. 215.985.

198 Section 4. This act shall take effect July 1, 2021.

199  
200 ===== T I T L E A M E N D M E N T =====

201 And the title is amended as follows:

202 Delete everything before the enacting clause  
203 and insert:

204 A bill to be entitled  
205 An act relating to fiscal accountability for  
206 nongovernmental entities; amending s. 215.971, F.S.;  
207 revising the required contents of agency agreements  
208 that provide state financial assistance or federal  
209 financial assistance to certain entities; amending s.  
210 215.985, F.S.; defining terms; requiring  
211 nongovernmental entities that have received a  
212 specified amount of state funds to submit an annual  
213 report detailing certain compensation data to the  
214 Department of Management Services; requiring such





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215 reports to be verified under penalty of perjury;  
216 requiring the department to post the information  
217 received through such reports on a specified website;  
218 requiring a nongovernmental entity to post the  
219 reported compensation information on its website;  
220 requiring a nongovernmental entity to take certain  
221 actions before receiving funds from a governmental  
222 entity; prohibiting a governmental entity from  
223 expending, transferring, or distributing funds to a  
224 nongovernmental entity if compliance with reporting  
225 requirements is not met; specifying applicability;  
226 creating s. 215.986, F.S.; providing definitions;  
227 requiring a nongovernmental entity to identify certain  
228 information and post such information on its website;  
229 requiring a state entity to collect certain  
230 information; requiring a state agency to review  
231 certain costs and to report such costs in the contract  
232 tracking system; providing an effective date.