

By Senator Richter

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1 A bill to be entitled
2 An act relating to state funds; amending s. 215.32,
3 F.S.; prohibiting unappropriated cash balances in the
4 State Homes for Veterans Trust Fund and the Grants and
5 Donations Trust Fund administered by the Department of
6 Veterans' Affairs from being transferred to the Budget
7 Stabilization Fund or General Revenue Fund in the
8 General Appropriations Act; providing an effective
9 date.

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

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13 Section 1. Paragraph (b) of subsection (2) of section
14 215.32, Florida Statutes, is amended to read:

15 215.32 State funds; segregation.-

16 (2) The source and use of each of these funds shall be as
17 follows:

18 (b)1. The trust funds shall consist of moneys received by
19 the state which under law or under trust agreement are
20 segregated for a purpose authorized by law. The state agency or
21 branch of state government receiving or collecting such moneys
22 is responsible for their proper expenditure as provided by law.
23 Upon the request of the state agency or branch of state
24 government responsible for the administration of the trust fund,
25 the Chief Financial Officer may establish accounts within the
26 trust fund at a level considered necessary for proper
27 accountability. Once an account is established, the Chief
28 Financial Officer may authorize payment from that account only
29 upon determining that there is sufficient cash and releases at

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30 the level of the account.

31 2. In addition to other trust funds created by law, to the
32 extent possible, each agency shall use the following trust funds
33 as described in this subparagraph for day-to-day operations:

34 a. Operations or operating trust fund, for use as a
35 depository for funds to be used for program operations funded by
36 program revenues, with the exception of administrative
37 activities when the operations or operating trust fund is a
38 proprietary fund.

39 b. Operations and maintenance trust fund, for use as a
40 depository for client services funded by third-party payors.

41 c. Administrative trust fund, for use as a depository for
42 funds to be used for management activities that are departmental
43 in nature and funded by indirect cost earnings and assessments
44 against trust funds. Proprietary funds are excluded from the
45 requirement of using an administrative trust fund.

46 d. Grants and donations trust fund, for use as a depository
47 for funds to be used for allowable grant or donor agreement
48 activities funded by restricted contractual revenue from private
49 and public nonfederal sources.

50 e. Agency working capital trust fund, for use as a
51 depository for funds to be used pursuant to s. 216.272.

52 f. Clearing funds trust fund, for use as a depository for
53 funds to account for collections pending distribution to lawful
54 recipients.

55 g. Federal grant trust fund, for use as a depository for
56 funds to be used for allowable grant activities funded by
57 restricted program revenues from federal sources.

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59 To the extent possible, each agency must adjust its internal
60 accounting to use existing trust funds consistent with the
61 requirements of this subparagraph. If an agency does not have
62 trust funds listed in this subparagraph and cannot make such
63 adjustment, the agency must recommend the creation of the
64 necessary trust funds to the Legislature no later than the next
65 scheduled review of the agency's trust funds pursuant to s.
66 215.3206.

67 3. All such moneys are hereby appropriated to be expended
68 in accordance with the law or trust agreement under which they
69 were received, subject always to the provisions of chapter 216
70 relating to the appropriation of funds and to the applicable
71 laws relating to the deposit or expenditure of moneys in the
72 State Treasury.

73 4.a. Notwithstanding any provision of law restricting the
74 use of trust funds to specific purposes, unappropriated cash
75 balances from selected trust funds may be authorized by the
76 Legislature for transfer to the Budget Stabilization Fund and
77 General Revenue Fund in the General Appropriations Act.

78 b. This subparagraph does not apply to trust funds required
79 by federal programs or mandates; trust funds established for
80 bond covenants, indentures, or resolutions whose revenues are
81 legally pledged by the state or public body to meet debt service
82 or other financial requirements of any debt obligations of the
83 state or any public body; the Division of Licensing Trust Fund
84 in the Department of Agriculture and Consumer Services; the
85 State Transportation Trust Fund; the trust fund containing the
86 net annual proceeds from the Florida Education Lotteries; the
87 State Homes for Veterans Trust Fund and the Grants and Donations

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88 Trust Fund administered by the Department of Veterans' Affairs;
89 the Florida Retirement System Trust Fund; trust funds under the
90 management of the State Board of Education or the Board of
91 Governors of the State University System, where such trust funds
92 are for auxiliary enterprises, self-insurance, and contracts,
93 grants, and donations, as those terms are defined by general
94 law; trust funds that serve as clearing funds or accounts for
95 the Chief Financial Officer or state agencies; trust funds that
96 account for assets held by the state in a trustee capacity as an
97 agent or fiduciary for individuals, private organizations, or
98 other governmental units; and other trust funds authorized by
99 the State Constitution.

100 Section 2. This act shall take effect July 1, 2013.