

By Senator Horne

6-1781-98

1                                   A bill to be entitled  
2           An act relating to trust funds; creating the  
3           Florida School District Review Trust Fund to be  
4           administered by the Office of Program Policy  
5           Analysis and Government Accountability;  
6           directing the office to use the fund to pay the  
7           cost of best financial management practice  
8           reviews; providing for refunds to school  
9           districts; amending s. 230.23025, F.S.;  
10          providing for the deposit of funds from school  
11          districts; providing a contingent effective  
12          date.

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

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16           Section 1. The Florida School District Review Trust  
17 Fund is created, to be administered by the Office of Program  
18 Policy Analysis and Government Accountability (OPPAGA). Funds  
19 must be credited to the trust fund as provided by section  
20 230.23025, Florida Statutes, and as otherwise appropriated by  
21 the Legislature for the purposes set forth in that section.

22           Section 2. OPPAGA shall use the funds deposited in the  
23 trust fund to pay costs of conducting best financial  
24 management practices reviews, or reviews of components of the  
25 best practices, in school districts under section 230.23025,  
26 Florida Statutes. Funds may be expended to pay the expenses of  
27 reviews conducted by OPPAGA, by the Auditor General, or by  
28 private consultants at the discretion of the Director of  
29 OPPAGA. The expenses may include professional services, travel  
30 expenses of OPPAGA and the Auditor General, and any other  
31 necessary expenses incurred as part of a complete or component

1 best practices review. OPPAGA may refund to a school district  
2 any portion of funds contributed by the school district that  
3 OPPAGA determines are not needed to conduct the complete or  
4 component best practices review requested by the district.

5 Section 3. (1) In accordance with s. 19(f)(2), Art.  
6 III of the State Constitution, the Florida School District  
7 Review Trust Fund, unless terminated sooner, is terminated on  
8 June 30, 2002.

9 (2) Before the regular legislative session immediately  
10 preceding the date on which the trust fund is scheduled to be  
11 terminated, OPPAGA shall recommend to the President of the  
12 Senate and the Speaker of the House of Representatives whether  
13 the trust fund should be allowed to terminate or should be  
14 re-created. If the trust fund is terminated by the  
15 Legislature, OPPAGA must pay any outstanding debts or  
16 obligations of the trust fund as soon as practicable, and the  
17 Comptroller must close out and remove the trust fund from the  
18 various state accounting systems, using generally accepted  
19 accounting practices concerning warrants outstanding, assets,  
20 and liabilities.

21 (3) Notwithstanding section 216.301, Florida Statutes,  
22 and under section 216.351, Florida Statutes, any balance in  
23 the trust fund at the end of any fiscal year must remain in  
24 the trust fund at the end of the year and be available for  
25 carrying out the purposes of the trust fund.

26 Section 4. Subsection (2) of section 230.23025,  
27 Florida Statutes, is amended to read:

28 230.23025 Best financial management practices;  
29 standards; reviews; designation of districts.--

30 (2) School districts may, by a unanimous vote of the  
31 membership of the school board, apply to OPPAGA for financial

1 management practice reviews. OPPAGA shall prioritize districts  
2 for review based on their growth rates and demonstrated need  
3 for review. The director of OPPAGA may, at his discretion,  
4 contract with private consultants to perform part or all of  
5 the review of any district. Districts applying for review  
6 shall contribute 50 percent of review costs, unless funding  
7 for the entire cost of the review is specifically provided by  
8 the Legislature or the district has had a performance review  
9 pursuant to ss. 11.515 and 230.2302. All moneys contributed by  
10 any school district under this section toward the cost of a  
11 complete best-financial-management-practices review of the  
12 district; or a component review must be deposited into the  
13 Florida School District Review Trust Fund administered by  
14 OPPAGA.

15 Section 5. This act shall take effect July 1, 1998,  
16 but it shall not take effect unless it is enacted by a  
17 three-fifths vote of the membership of each house of the  
18 Legislature.

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21 SENATE SUMMARY

22 Creates the Florida School District Review Trust Fund to  
23 be administered by the Office of Program Policy Analysis  
24 and Government Accountability for the purpose of  
25 receiving contributions from school districts and the  
26 Legislature to pay the cost of best financial management  
27 practice reviews in the school districts.  
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