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2 An act relating to trust funds; creating the
3 Florida School District Review Trust Fund, to
4 be administered by the Office of Program Policy
5 Analysis and Government Accountability;
6 providing for source of funds; directing the
7 office to use the trust fund to pay the cost of
8 best financial management practices reviews;
9 providing for refunds to school districts;
10 providing for future review and termination or
11 re-creation of the trust fund; providing for
12 annual carryforward of funds; amending s.
13 230.23025, F.S.; providing for the deposit of
14 funds from school districts; providing an
15 effective date.

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

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19 Section 1. The Florida School District Review Trust
20 Fund is created, to be administered by the Office of Program
21 Policy Analysis and Government Accountability (OPPAGA). Funds
22 must be credited to the trust fund as provided by s.
23 230.23025, Florida Statutes, and as otherwise appropriated by
24 the Legislature for the purposes set forth in that section.

25 Section 2. OPPAGA shall use the funds deposited in the
26 trust fund to pay costs of conducting best financial
27 management practices reviews, or reviews of components of the
28 best practices, in school districts under s. 230.23025,
29 Florida Statutes. Funds may be expended to pay the expenses of
30 reviews conducted by OPPAGA, by the Auditor General, or by
31 private consultants at the discretion of the director of

1 OPPAGA. The expenses may include professional services, travel
2 expenses of OPPAGA and the Auditor General, and any other
3 necessary expenses incurred as part of a complete or component
4 best practices review. OPPAGA may refund to a school district
5 any portion of funds contributed by the school district that
6 OPPAGA determines are not needed to conduct the complete or
7 component best practices review requested by the district.

8 Section 3. (1) In accordance with s. 19(f)(2), Art.
9 III of the State Constitution, the Florida School District
10 Review Trust Fund, unless terminated sooner, is terminated on
11 July 1, 2002.

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

24 (3) Notwithstanding s. 216.301, Florida Statutes, and
25 pursuant to s. 216.351, Florida Statutes, any balance in the
26 trust fund at the end of any fiscal year shall remain in the
27 trust fund at the end of the year and be available for
28 carrying out the purposes of the trust fund.

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

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1 230.23025 Best financial management practices;
2 standards; reviews; designation of districts.--
3 (2) School districts may, by a unanimous vote of the
4 membership of the school board, apply to OPPAGA for financial
5 management practice reviews. OPPAGA shall prioritize districts
6 for review based on their growth rates and demonstrated need
7 for review. The director of OPPAGA may, at his or her
8 discretion, contract with private consultants to perform part
9 or all of the review of any district. Districts applying for
10 review shall contribute 50 percent of review costs, unless
11 funding for the entire cost of the review is specifically
12 provided by the Legislature or the district has had a
13 performance review pursuant to ss. 11.515 and 230.2302. All
14 moneys contributed by any school district under this section
15 toward the cost of a complete or component best financial
16 management practices review of the district shall be deposited
17 into the Florida School District Review Trust Fund
18 administered by OPPAGA.

19 Section 5. This act shall take effect July 1, 1998.
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