Ī	CHAMBER ACTION <u>Senate</u> <u>House</u>
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5	ORIGINAL STAMP BELOW
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11	The Procedural & Redistricting Council offered the following:
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13	Technical Amendment
14	On page 70, line 23, remove "s."
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16	and insert: section
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18	and on page 172, line 28, through page 174, line 23,
19	remove from the bill: all of said lines
20	and ingent in lieu themset.
21 22	and insert in lieu thereof: Section 133. Section 189.418, Florida Statutes, is
23	amended to read:
24	189.418 Reports; budgets; audits
25	(1) When a new special district is created, the
26	district must forward to the department, within 30 days after
27	the adoption of the special act, rule, ordinance, resolution,
28	or other document that provides for the creation of the
29	district, a copy of the document. In addition to the document
30	or documents that create the district, the district must also
31	submit a map of the district, showing any municipal boundaries
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that cross the district's boundaries, and any county lines if the district is located in more than one county. The department must notify the local government or other entity and the district within 30 days after receipt of the document or documents that create the district as to whether the district has been determined to be dependent or independent.

- (2) Any amendment, modification, or update of the document by which the district was created, including changes in boundaries, must be filed with the department within 30 days after adoption. The department may initiate proceedings against special districts as provided in ss. 189.421 and 189.422 for failure to file the information required by this subsection.
- (3) The governing body of each special district shall adopt a budget by resolution each fiscal year. The total amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total of appropriations for expenditures and reserves. The adopted budget must regulate expenditures of the special district, and it is unlawful for any officer of a special district to expend or contract for expenditures in any fiscal year except in pursuance of budgeted appropriations.
- district shall be presented in accordance with generally accepted accounting principles, contained within the general budget of the local governing authority, and be clearly stated as the budget of the dependent district. However, with the concurrence of the local governing authority, a dependent district may be budgeted separately.
- (5) A local governing authority may, in its discretion, review the budget or tax levy of any special

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1	district located solely within its boundaries.
2	(3) Each special district shall file with the local
3	general-purpose governing authority or authorities within the
4	geographic boundaries of the district a copy of:
5	(a) The reports required by ss. 218.32 and 218.34;
6	(b) A complete description of all new bonds as
7	provided in s. 218.38(1); and
8	(c) A map of the district and any subsequent boundary
9	changes.
10	(4) Each special district shall make provisions for an
11	annual independent postaudit of its financial records as
12	provided in s. 11.45. A copy of the audit shall be filed with
13	the local governing authority or authorities.
14	(6)(5) All reports or information required to be filed
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