

By Senator Dean

3-00887C-10

20101158

1 A bill to be entitled
2 An act relating to the Department of Agriculture and
3 Consumer Services; amending s. 215.32, F.S.; exempting
4 the Division of Licensing Trust Fund within the
5 department from a provision authorizing the
6 Legislature to transfer unappropriated cash balances
7 in the fund to the General Revenue Fund or the Budget
8 Stabilization Fund; providing an effective date.

9
10 Be It Enacted by the Legislature of the State of Florida:

11
12 Section 1. Paragraph (b) of subsection (2) of section
13 215.32, Florida Statutes, is amended to read:

14 215.32 State funds; segregation.—

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

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

3-00887C-10

20101158

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

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

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

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

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

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

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

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

57
58 To the extent possible, each agency must adjust its internal

3-00887C-10

20101158

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

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

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

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

3-00887C-10

20101158__

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

97 Section 2. This act shall take effect upon becoming a law.