



393208

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
04/01/2011	.	
	.	
	.	
	.	

---

The Committee on Budget (Alexander) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Section 215.89, Florida Statutes, is created to  
read:

215.89 Charts of account.—

(1) LEGISLATIVE INTENT.—It is the intent of the Legislature  
that a mechanism be provided for obtaining detailed, uniform  
reporting of government financial information to enable citizens  
to view compatible information on the use of public funds by  
governmental entities. The Legislature intends that uniform  
reporting requirements be developed specifically to promote



393208

14 accountability and transparency in the use of public funds. In  
15 order to accommodate the different financial management systems  
16 currently in use, separate charts of account may be used as long  
17 as the financial information is captured and reported  
18 consistently and is compatible with any reporting entity.

19 (2) DEFINITIONS.—As used in this section, the term:

20 (a) "Charts of account" means a compilation of uniform data  
21 codes that are to be used for reporting governmental assets,  
22 liabilities, equities, revenues, and expenditures to the Chief  
23 Financial Officer. Uniform data codes shall capture specific  
24 details of the assets, liabilities, equities, revenues, and  
25 expenditures that are of interest to the public.

26 (b) "State agency" means an official, officer, commission,  
27 board, authority, council, committee, or department of the  
28 executive branch; a state attorney, public defender, criminal  
29 conflict and civil regional counsel, or capital collateral  
30 regional counsel; the Florida Clerks of Court Operations  
31 Corporation; the Justice Administrative Commission; the Florida  
32 Housing Finance Corporation; the Florida Public Service  
33 Commission; the State Board of Administration; the Supreme Court  
34 or a district court of appeal, circuit court, or county court;  
35 the Judicial Qualifications Commission; or the legislative  
36 branch of government.

37 (c) "Local government" means a municipality, county, water  
38 management district, special district, or any other entity  
39 created by a local government.

40 (d) "Educational entity" means a school district or an  
41 entity created by a school district.

42 (e) "Entity of higher education" means a state university,



393208

43 a state or Florida College System institution, or an entity  
44 created by a state university or state or Florida College System  
45 institution.

46 (f) "State and local government financial information"  
47 means the assets, liabilities, equities, revenues, and  
48 expenditure information that is recorded in financial management  
49 systems of state agencies, local governments, educational  
50 entities, and entities of higher education.

51 (3) REPORTING STRUCTURE.—

52 (a) Beginning October 1, 2011, the Chief Financial Officer  
53 shall conduct workshops with state agencies, local governments,  
54 educational entities, entities of higher education, and the  
55 Legislature to gather information pertaining to uniform  
56 statewide reporting requirements to be used to develop charts of  
57 account by the Chief Financial Officer. Proposed charts of  
58 account shall be published by July 1, 2013.

59 (b) The Chief Financial Officer shall accept comments from  
60 state agencies, local governments, educational entities,  
61 entities of higher education, and other interested parties  
62 regarding the proposed charts of account until November 1, 2013.

63 (c) By January 1, 2014, the Chief Financial Officer, after  
64 consultation with affected state agencies, local governments,  
65 educational entities, entities of higher education, and the  
66 Auditor General, shall adopt charts of account which:

67 1. Require specific enterprise-wide information;

68 2. Allow additional agency-specific information;

69 3. Require uniform reporting for expenditures and revenues  
70 by state agencies, local governments, educational entities, and  
71 entities of higher education; and



393208

72           4. To the maximum extent possible, require at least two  
73 additional levels of specificity on the expenditure of public  
74 funds.

75           (d) Each state agency, local government, educational  
76 entity, and entity of higher education must implement the  
77 applicable charts of account adopted pursuant to paragraph (c)  
78 during the next fiscal year beginning on July 1, 2014.

79           (e) The Chief Financial Officer shall periodically update  
80 the charts of account on an as-needed basis. The Chief Financial  
81 Officer shall perform an annual review of the validity and  
82 usefulness of the data reported and, after consultation with the  
83 Legislature, the Auditor General, and the affected reporting  
84 state agencies, local governments, educational entities, and  
85 entities of higher education, shall determine whether  
86 modification of reporting requirements is necessary.

87           (4) PROCEDURES.—The Chief Financial Officer shall publish  
88 the charts of account by means of memoranda directed to all  
89 affected reporting entities.

90           Section 2. Paragraph (c) of subsection (16) of section  
91 120.52, Florida Statutes, is amended to read:

92           120.52 Definitions.—As used in this act:

93           (16) "Rule" means each agency statement of general  
94 applicability that implements, interprets, or prescribes law or  
95 policy or describes the procedure or practice requirements of an  
96 agency and includes any form which imposes any requirement or  
97 solicits any information not specifically required by statute or  
98 by an existing rule. The term also includes the amendment or  
99 repeal of a rule. The term does not include:

100           (c) The preparation or modification of:



393208

101           1. Agency budgets.  
102           2. Statements, memoranda, or instructions to state agencies  
103 issued by the Chief Financial Officer ~~or Comptroller as chief~~  
104 ~~fiscal officer of the state~~ and relating or pertaining to claims  
105 for payment submitted by state agencies to the Chief Financial  
106 Officer or Comptroller.

107           3. Statements, memoranda, or instructions to state  
108 agencies, local governments, educational entities, and entities  
109 of higher education issued by the Chief Financial Officer and  
110 relating or pertaining to the manner in which accounts and  
111 financial information are kept and reported to the Chief  
112 Financial Officer by state agencies, local governments,  
113 educational entities, and entities of higher education.

114           ~~4.3.~~ Contractual provisions reached as a result of  
115 collective bargaining.

116           ~~5.4.~~ Memoranda issued by the Executive Office of the  
117 Governor relating to information resources management.

118           Section 3. The Legislature finds that this act fulfills an  
119 important state interest.

120           Section 4. This act shall take effect July 1, 2011.

122 ===== T I T L E   A M E N D M E N T =====

123 And the title is amended as follows:

124           Delete everything before the enacting clause  
125 and insert:

126                           A bill to be entitled  
127           An act relating to the Chief Financial Officer;  
128           creating s. 215.89, F.S.; providing legislative  
129           intent; providing definitions; requiring the Chief



393208

130 Financial Officer to conduct workshops with state  
131 agencies, local governments, educational entities, and  
132 entities of higher education to gather information  
133 pertaining to uniform reporting requirements;  
134 requiring the Chief Financial Officer to accept  
135 comments from state agencies, local governments,  
136 educational entities, entities of higher education,  
137 and interested parties regarding proposed charts of  
138 account by a certain date; requiring the Chief  
139 Financial Officer to adopt charts of account which  
140 meet certain requirements by a certain date; requiring  
141 a review and update of the charts of account;  
142 requiring the Chief Financial Officer to consult with  
143 the Legislature, the Auditor General, and the affected  
144 parties about certain modifications; requiring the  
145 Chief Financial Officer to publish the charts of  
146 account by memoranda to all affected reporting  
147 entities; amending s. 120.52, F.S.; revising the  
148 definition of the term "rule" to include certain  
149 statements, memoranda, or instructions by the Chief  
150 Financial Officer on the manner in which accounts and  
151 financial information are kept and reported by state  
152 agencies, local governments, educational entities, and  
153 entities of higher education; providing a declaration  
154 of important state interest; providing an effective  
155 date.