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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/16/2011	.	
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The Committee on Governmental Oversight and Accountability
(Wise) 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 accounts.-

(1) DEFINITIONS.-As used in this section, the term:

(a) "State agency" means an official, officer, commission,
board, authority, council, committee, or department of the
executive branch; a state attorney, public defender, criminal
conflict and civil regional counsel, or capital collateral



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13 regional counsel; the Florida Clerks of Court Operations
14 Corporation; the Justice Administrative Commission; the Florida
15 Housing Finance Corporation; the Florida Public Service
16 Commission; the State Board of Administration; the Supreme
17 Court, a district court of appeal, circuit court, or county
18 court; the Judicial Qualifications Commission; or the
19 legislative branch of government.

20 (b) "Local government" means a municipality, county, water
21 management district, special district, or any other entity
22 created by a local government, including a citizen support
23 organization or a direct-support organization.

24 (c) "Educational entity" means a school district or an
25 entity created by a school district, including a citizen support
26 organization or a direct-support organization.

27 (d) "Entity of higher education" means a state university,
28 a state or community college, or an entity created by a state
29 university or state or community college, including a citizen
30 support organization or a direct-support organization.

31 (2) INITIAL CODING STRUCTURE.—

32 (a) By July 1, 2012, each state agency shall maintain its
33 financial data in a manner that is consistent with the
34 applicable common financial data-management codes for such
35 agency adopted by the Chief Financial Officer and in effect on
36 January 1, 2011.

37 (b) For each fiscal year beginning on or after July 1,
38 2012, each local government shall maintain its financial data in
39 a manner that is consistent with applicable common financial
40 data-management codes for local governments adopted by the Chief
41 Financial Officer and in effect on January 1, 2011.



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42 (c) For each fiscal year beginning on or after July 1,
43 2012, each educational entity shall maintain its financial data
44 in a manner that is consistent with the applicable common
45 financial data-management codes for such entity established
46 pursuant to chapter 1010, Florida Statutes, and in effect on
47 January 1, 2011.

48 (d) By July 1, 2012, each entity of higher education shall
49 maintain its financial data in a manner that is consistent with
50 the applicable common financial data-management codes
51 established by the Board of Governors or the State Board of
52 Education, as appropriate, for such entity.

53 (3) UPGRADED CODING STRUCTURE.—

54 (a) By January 1, 2014, the Chief Financial Officer, after
55 consultation with the state agencies, local governments,
56 educational entities, entities of higher education, and
57 statutorily authorized governmental entities affected, shall
58 adopt charts of accounts that:

59 1. Require specific enterprise-wide information;
60 2. Allow additional agency-specific information;
61 3. Require uniform reporting for expenditures and revenues
62 by state agencies, local governments, educational entities, and
63 entities of higher education to the greatest extent possible;
64 and

65 4. To the maximum extent possible, require at least two
66 additional levels of specificity on the expenditure of public
67 funds.

68 (b) All entities must comply with the charts of accounts
69 adopted pursuant to paragraph (a) during any fiscal year
70 beginning on or after July 1, 2014.



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71 (c) Beginning January 1, 2015, and every 2 years
72 thereafter, the Chief Financial Officer shall update the charts
73 of accounts based on a review of the validity and usefulness of
74 the data reported and on the consultations with the Legislature
75 and the state agencies, local governments, educational entities,
76 and entities of higher education about the need to modify the
77 data requirements.

78 (4) PROCEDURES.—The Chief Financial Officer shall adopt
79 rules and procedures regarding the approval and publication of
80 the charts of accounts.

81 Section 2. The Legislature finds that this act fulfills an
82 important state interest.

83 Section 3. This act shall take effect on July 1, 2011.

84
85 ===== T I T L E A M E N D M E N T =====

86 And the title is amended as follows:

87 Delete everything before the enacting clause
88 and insert:

89 A bill to be entitled
90 An act relating to the Chief Financial Officer;
91 providing definitions; requiring governmental and
92 statutorily created entities to maintain their
93 financial data in accordance with the requirements of
94 the Chief Financial Officer, the Board of Governors,
95 or the State Board of Education, or pursuant to ch.
96 1010, F.S., by a certain date; requiring the Chief
97 Financial Officer to adopt charts of accounts that
98 meet certain requirements by a certain date; requiring
99 a review and update of the charts of accounts;



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100 requiring the Chief Financial Officer to adopt certain
101 procedures relating to the charts of accounts;
102 providing a declaration of important state interest;
103 providing an effective date.