

1                                   A bill to be entitled  
 2           An act relating to the Chief Financial Officer; providing  
 3           definitions; requiring governmental and statutorily  
 4           created entities to maintain their financial data in  
 5           accordance with the requirements of the Chief Financial  
 6           Officer by a certain date; requiring the Chief Financial  
 7           Officer to adopt charts of accounts that meet certain  
 8           requirements by a certain date; requiring a review and  
 9           update of the charts of accounts; requiring the Chief  
 10          Financial Officer to adopt certain procedures relating to  
 11          the charts of accounts; providing a declaration of  
 12          important state interest; providing a contingent effective  
 13          date.

14  
 15   Be It Enacted by the Legislature of the State of Florida:

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 17           Section 1. Charts of accounts.-

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

19           (a) "State agency" includes any official, officer,  
 20           commission, board, authority, council, committee, or department  
 21           of the executive branch; state attorneys, public defenders,  
 22           criminal conflict and civil regional counsel, and capital  
 23           collateral regional counsel; the Florida Clerks of Court  
 24           Operations Corporation; the Justice Administrative Commission;  
 25           the Florida Housing Finance Corporation; the Florida Public  
 26           Service Commission; the State Board of Administration; the  
 27           Supreme Court, district courts of appeal, circuit courts, and  
 28           county courts; the Judicial Qualifications Commission; and the

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29 legislative branch.

30 (b) "Local government" means a municipality, county, water  
31 management district, or special district, and any other entity  
32 created by a local government, including a citizen support  
33 organization or a direct-support organization.

34 (c) "Educational entity" means a school district or entity  
35 created by a school district, including a citizen support  
36 organization or direct-support organization.

37 (d) "Entity of higher education" means a state university,  
38 a state or community college, or an entity created by a state  
39 university or state or community college, including a citizen  
40 support organization or a direct-support organization.

41 (e) "Statutorily authorized governmental entity" means an  
42 entity created by a governmental entity and primarily acting as  
43 an instrumentality of a governmental unit, a regulatory or  
44 governing body, or any other governmental or quasi-governmental  
45 organization that receives, disburses, expends, administers,  
46 awards, recommends expenditure of, handles, manages, or has  
47 custody or control of funds pursuant to the authority of the  
48 governmental unit.

49 (2) INITIAL CODING STRUCTURE.—

50 (a) By July 1, 2012, each state agency shall maintain its  
51 financial data in a manner that is consistent with the  
52 applicable common financial data management codes for such  
53 agency adopted by the Chief Financial Officer and in effect on  
54 January 1, 2011.

55 (b) For each fiscal year beginning on or after July 1,  
56 2012, each local government shall maintain its financial data in

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57 a manner that is consistent with applicable common financial  
58 data management codes for local governments adopted by the Chief  
59 Financial Officer and in effect on January 1, 2011.

60 (c) For each fiscal year beginning on or after July 1,  
61 2012, each educational entity shall maintain its financial data  
62 in a manner that is consistent with the applicable common  
63 financial data management codes for such entity established  
64 pursuant to chapter 1010, Florida Statutes, and in effect on  
65 January 1, 2011.

66 (d) By July 1, 2012, each entity of higher education shall  
67 maintain its financial data in a manner that is consistent with  
68 the applicable common financial data management codes  
69 established by the Board of Governors or the State Board of  
70 Education, as appropriate, for such entity.

71 (e) For each fiscal year beginning on or after December  
72 31, 2012, each statutorily authorized governmental entity shall  
73 maintain its financial data in a manner that is consistent with  
74 the applicable common financial data management codes for such  
75 entity adopted by the Chief Financial Officer and in effect on  
76 January 1, 2011.

77 (3) UPGRADED CODING STRUCTURE.—

78 (a) By January 1, 2014, the Chief Financial Officer, after  
79 consultation with the state agencies, local governments,  
80 educational entities, entities of higher education, and  
81 statutorily authorized governmental entities affected, shall  
82 adopt charts of accounts that:

- 83 1. Require specific enterprise-wide data;  
84 2. Permit additional agency-specific data;

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85       3. Require uniform data codes for expenditures and  
86 revenues by state, local government, educational entities, and  
87 entities of higher education to the greatest extent possible;  
88 and

89       4. To the maximum extent possible, require at least two  
90 additional levels of specificity on the expenditure of public  
91 funds.

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

95       (c) Beginning January 1, 2015, and every 2 years  
96 thereafter, the Chief Financial Officer shall update the charts  
97 of accounts based on a review of the validity and usefulness of  
98 the data reported and after consultation with the Legislature  
99 and the state agencies, local governments, educational entities,  
100 and entities of higher education about the need to modify the  
101 data requirements.

102       (4) PROCEDURES.—The Chief Financial Officer shall adopt  
103 procedures regarding the approval and publication of the charts  
104 of accounts.

105       Section 2. The Legislature finds that this act fulfills an  
106 important state interest.

107       Section 3. This act shall take effect on the same date  
108 that HJR 975 or a similar joint resolution takes effect, if such  
109 joint resolution is adopted in the same legislative session or  
110 an extension thereof and is approved by the electors.