

1                   A bill to be entitled  
 2           An act relating to state funds; amending s. 215.32,  
 3           F.S.; exempting the State Housing Trust Fund and the  
 4           Local Government Housing Trust Fund from a provision  
 5           authorizing the Legislature, in the General  
 6           Appropriations Act, to transfer unappropriated cash  
 7           balances from specified trust funds to the Budget  
 8           Stabilization Fund and the General Revenue Fund;  
 9           providing an effective date.

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 11 Be It Enacted by the Legislature of the State of Florida:

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 13           Section 1. Upon the expiration and reversion of the  
 14           amendment made to section 215.32, Florida Statutes, pursuant to  
 15           section 83 of chapter 2018-10, Laws of Florida, paragraph (b) of  
 16           subsection (2) of section 215.32, Florida Statutes, is amended  
 17           to read:

18           215.32 State funds; segregation.—

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

21           (b)1. The trust funds shall consist of moneys received by  
 22           the state which, under law or under trust agreement, are  
 23           segregated for a purpose authorized by law. The state agency or  
 24           branch of state government receiving or collecting such moneys  
 25           is ~~shall be~~ responsible for their proper expenditure as provided

26 | by law. Upon the request of the state agency or branch of state  
 27 | government responsible for the administration of the trust fund,  
 28 | the Chief Financial Officer may establish accounts within the  
 29 | trust fund at a level considered necessary for proper  
 30 | accountability. Once an account is established ~~within a trust~~  
 31 | ~~fund~~, the Chief Financial Officer may authorize payment from  
 32 | that account only upon determining that there is sufficient cash  
 33 | and releases at the level of the account.

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

37 |       a. An operations or operating trust fund, for use as a  
 38 | depository for funds to be used for program operations funded by  
 39 | program revenues, with the exception of administrative  
 40 | activities when the operations or operating trust fund is a  
 41 | proprietary fund;-

42 |       b. An operations and maintenance trust fund, for use as a  
 43 | depository for client services funded by third-party payors;-

44 |       c. An administrative trust fund, for use as a depository  
 45 | for funds to be used for management activities that are  
 46 | departmental in nature and funded by indirect cost earnings and  
 47 | assessments against trust funds; however,~~-~~ proprietary funds are  
 48 | not required to use ~~excluded from the requirement of using~~ an  
 49 | administrative trust fund;-

50 |       d. A grants and donations trust fund, for use as a

51 depository for funds to be used for allowable grant or donor  
 52 agreement activities funded by restricted contractual revenue  
 53 from private and public nonfederal sources;~~;~~

54 e. An agency working capital trust fund, for use as a  
 55 depository for funds to be used pursuant to s. 216.272;~~;~~

56 f. A clearing funds trust fund, for use as a depository  
 57 for funds to account for collections pending distribution to  
 58 lawful recipients; and

59 g. A federal grant trust fund, for use as a depository for  
 60 funds to be used for allowable grant activities funded by  
 61 restricted program revenues from federal sources.

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63 To the extent possible, each agency must adjust its internal  
 64 accounting to use existing trust funds consistent with the  
 65 requirements of this subparagraph. If an agency does not have a  
 66 trust fund specified ~~trust funds listed~~ in this subparagraph and  
 67 cannot make such adjustment, the agency must recommend the  
 68 creation of the necessary trust fund ~~funds~~ to the Legislature no  
 69 later than the next scheduled review of the agency's trust funds  
 70 pursuant to s. 215.3206.

71 3. All such moneys are hereby appropriated to be expended  
 72 in accordance with the law or trust agreement under which they  
 73 were received, subject ~~always~~ to the provisions of chapter 216  
 74 relating to the appropriation of funds and to the applicable  
 75 laws relating to the deposit or expenditure of moneys in the

76 State Treasury.

77 4.a. Notwithstanding any provision of law restricting the  
78 use of trust funds to specific purposes, unappropriated cash  
79 balances from selected trust funds may be authorized by the  
80 Legislature for transfer to the Budget Stabilization Fund and  
81 the General Revenue Fund in the General Appropriations Act.

82 b. This subparagraph does not apply to trust funds  
83 required by federal programs or mandates; trust funds  
84 established for bond covenants, indentures, or resolutions whose  
85 revenues are legally pledged by the state or public body to meet  
86 debt service or other financial requirements of any debt  
87 obligations of the state or any public body; the Division of  
88 Licensing Trust Fund in the Department of Agriculture and  
89 Consumer Services; the State Transportation Trust Fund; the  
90 trust fund containing the net annual proceeds from the Florida  
91 Education Lotteries; the Florida Retirement System Trust Fund;  
92 the State Housing Trust Fund; the Local Government Housing Trust  
93 Fund; trust funds under the management of the State Board of  
94 Education or the Board of Governors of the State University  
95 System, when ~~where~~ such trust funds are for auxiliary  
96 enterprises, self-insurance, and contracts, grants, and  
97 donations, as those terms are defined by general law; trust  
98 funds that serve as clearing funds or accounts for the Chief  
99 Financial Officer or state agencies; trust funds that account  
100 for assets held by the state in a trustee capacity as an agent

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101 | or fiduciary for individuals, private organizations, or other  
102 | governmental units; and other trust funds authorized by the  
103 | State Constitution.

104 |       Section 2. This act shall take effect July 1, 2021.