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1 A bill to be entitled  
2 An act relating to the Department of Veterans'  
3 Affairs; amending s. 215.32, F.S.; exempting the  
4 Grants and Donations Trust Fund and the State Homes  
5 for Veterans Trust Fund administered by the department  
6 from provisions authorizing the Legislature to  
7 transfer unappropriated cash balances in the funds to  
8 the General Revenue Fund and the Budget Stabilization  
9 Fund; providing an effective date.

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

12  
13 Section 1. Paragraph (b) of subsection (2) of section  
14 215.32, Florida Statutes, is amended to read:

15 215.32 State funds; segregation.—

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

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

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29 upon determining that there is sufficient cash and releases at  
30 the level of the account.

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

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

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

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

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

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

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

55 g. Federal grant trust fund, for use as a depository for  
56 funds to be used for allowable grant activities funded by

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57 restricted program revenues from federal sources.  
58 To the extent possible, each agency must adjust its internal  
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  
78 required by federal programs or mandates; trust funds  
79 established for bond covenants, indentures, or resolutions whose  
80 revenues are legally pledged by the state or public body to meet  
81 debt service or other financial requirements of any debt  
82 obligations of the state or any public body; the Division of  
83 Licensing Trust Fund in the Department of Agriculture and  
84 Consumer Services; the State Transportation Trust Fund; the

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85 | trust fund containing the net annual proceeds from the Florida  
86 | Education Lotteries; the Grants and Donations Trust Fund and the  
87 | State Homes for Veterans Trust Fund administered by the  
88 | Department of Veterans' Affairs; the Florida Retirement System  
89 | Trust Fund; trust funds under the management of the State Board  
90 | of Education or the Board of Governors of the State University  
91 | System, where such trust funds are for auxiliary enterprises,  
92 | self-insurance, and contracts, grants, and donations, as those  
93 | terms are defined by general law; trust funds that serve as  
94 | clearing funds or accounts for the Chief Financial Officer or  
95 | state agencies; trust funds that account for assets held by the  
96 | state in a trustee capacity as an agent or fiduciary for  
97 | individuals, private organizations, or other governmental units;  
98 | and other trust funds authorized by the State Constitution.

99 |       Section 2. This act shall take effect July 1, 2013.