

CHAPTER 219

COUNTY PUBLIC MONEY, HANDLING BY STATE AND COUNTY

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219.01 Definitions.—The following words, terms and phrases, when used in this act, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning.

(1) For the purposes of this act, the term "officer" shall be taken to mean a county officer, including an officer whose authority is ordinarily confined to a district within a county, whose duties require or authorize him or her to collect public money; the term "officer" shall not include any board or commission or any member thereof acting as such.

(2) The term "public money" shall be taken to mean and include all money collected by a county officer which he or she is required or authorized by law, as such county officer, to collect, and underpayments, overpayments, partial payments and deposits of such money, except the county officer's salary when his or her sole compensation is provided by such salary.

History.—s. 1, ch. 57-349; s. 1181, ch. 95-147.

219.02 Handling of public money.—

(1) It shall be the duty of each officer to issue a receipt for each collection of public money made by him or her, a copy of which receipt shall be retained by the officer and shall be a public record. The receipt may be printed and registered by a cash register or validating machine, or may be by prenumbered license, or may be by prenumbered receipt blank. In addition to the foregoing alternative methods, any one or more of which may be used by the officer, he or she may use also any other form or method which will record collections of public money in a manner adequate for a proper postaudit.

(2) It shall be the duty of each officer to keep safely all the public money collected by him or her. Each officer shall exercise all possible care for the protection of the public money in that officer's custody, and all public money shall be kept separate in the depository and shall not be commingled with personal funds.

(3) It shall be the duty of the several boards of county commissioners to provide suitable facilities, and adequate insurance, for the protection of the public money in the respective county offices; provided, that if it shall appear to an officer that the facilities or the insurance provided by the board of county commissioners are inadequate, that officer may provide the additional facilities and insurance found to be necessary,

and may charge the cost thereof to the expense of his or her office.

History.—s. 2, ch. 57-349; ss. 12, 35, ch. 69-106; s. 1182, ch. 95-147; s. 34, ch. 95-312.

219.03 Deputies and employees.—Each deputy and employee handling public money in county offices may be placed under bond by the officer, and the premium on the bond may be charged to the expense of the office.

History.—s. 3, ch. 57-349.

219.04 Cash book.—Each officer as defined in this act, shall keep a cash book, or books, wherein shall be entered daily all receipts and disbursements of public money, either by items or by summaries of itemized entries in other records, including machine tapes, kept in such office. The cash book shall be balanced, it shall show the amount of money on hand, and shall be a permanent record of the office.

History.—s. 4, ch. 57-349; ss. 12, 35, ch. 69-106; s. 35, ch. 95-312.

219.05 Depositories.—

(1) Public money, as defined in this act, may be deposited in a depository qualified under the provisions of chapter 136. Such deposits shall be made sufficiently often to keep the amount of the money in the office within the insurance coverage; provided, that any public money may be paid directly to the officer, person, or fund entitled to receive it, without first depositing it in the depository, if a receipt is taken and the transaction is properly recorded in the cash book.

(2) The title of each depository account shall include the name of the office, the name of the county, and such other suitable designation as may be required or desired; and withdrawals shall be made only by checks signed with the title of the account, by such officer, or by his or her duly authorized and bonded deputy or employee, by warrants or as otherwise provided in s. 136.06.

(3) Whenever a county office is vacated by any officer who carries a depository account carried under this act, the retiring officer shall transfer each of his or her official depository accounts to the incoming officer, and if the retiring officer should fail to do so, the depository shall transfer such account or accounts to the person succeeding to the office, upon his or her written request, and exhibition to the said depository of his or her commission.

(4) No handling or service charges shall be deducted by the depository from the amounts deposited. Any handling or service charges which are authorized by the depository agreement or by applicable federal law shall be billed to the board of county commissioners and paid by the said board from the general fund of the county.

History.—s. 5, ch. 57-349; s. 7, ch. 59-23; ss. 12, 35, ch. 69-106; s. 8, ch. 78-406; s. 4, ch. 82-104; s. 1183, ch. 95-147; s. 36, ch. 95-312.

219.06 Income and expenses.—

(1) Each officer whose compensation for his or her official duties is paid wholly or partly by fees or commissions, or fees and commissions, shall handle all collections of fees, commissions, and other compensation for his or her official duties in the same manner as other public money is herein required to be handled, and shall record them in detail sufficient to furnish the information required for the sworn statement required by 's. 145.12(1), to be made to the board of county commissioners.

(2) Fees and commissions collected in the same transactions with collections of other public funds may be kept or deposited with such other public funds, and accounted for with them, until distribution is made of such other public funds.

(3) The officer may withdraw from the earnings of the office for his or her personal use at any time any amount which, together with previous withdrawals, shall not exceed his or her interest therein if the officer's compensation were calculated to that time, prorated according to the number of days that had elapsed since the beginning of the calendar year.

(4) Disbursements made from the earnings of an officer for the expenses of the office shall be made by check payable to the person performing the service or furnishing the goods, supported by an itemized bill or voucher, except that a petty cash fund may be maintained for necessary cash expenditures and such petty cash fund may be reimbursed from time to time by checks supported by vouchers showing the purposes of the expenditures.

History.—s. 6, ch. 57-349; s. 1184, ch. 95-147.

Note.—Repealed by s. 4, ch. 73-349.

219.07 Disbursements.—Each officer shall, not later than 7 working days from the close of the week in which the officer received the funds, distribute the money which is required to be paid to other officers, agencies, funds, or persons entitled to receive the same; provided, that distributions or partial distributions may be made more frequently; and provided further, that money required by law or court order, or by the purpose for which it was collected, to be held and disbursed for a particular purpose in a manner different from that set out herein shall be held and disbursed accordingly. Further, money collected by the county officer on behalf of the state shall be deposited directly to the account of the State Treasury not later than 7 working days from the close of the week in which the officer received the funds.

History.—s. 7, ch. 57-349; s. 1, ch. 59-177; s. 2, ch. 76-224.

219.075 Investment of surplus funds by county officers.—

(1)(a) Except when another procedure is prescribed by law or by ordinance as to particular funds, a tax collector or any other county officer having, receiving, or collecting any money, either for his or her office or on behalf of and subject to subsequent distribution to another officer of state or local government, while such money is surplus to current needs of his or her office or is pending distribution, shall invest such money, without limitation, in:

1. The Local Government Surplus Funds Trust Fund, as created by s. 218.405;

2. Bonds, notes, or other obligations of the United States guaranteed by the United States or for which the credit of the United States is pledged for the payment of the principal and interest or dividends;

3. Interest-bearing time deposits or savings accounts in banks organized under the laws of this state, in national banks organized under the laws of the United States and doing business and situated in this state, in savings and loan associations which are under state supervision, or in federal savings and loan associations located in this state and organized under federal law and federal supervision, provided that any such deposits are secured by collateral as may be prescribed by law; or

4. Securities of, or other interests in, any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss. 80a-1 et seq., as amended from time to time, provided the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations and provided such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

(b) These investments shall be planned so as not to slow the normal distribution of the subject funds. The investment earnings shall be reasonably apportioned and allocated and shall be credited to the account of, and paid to, the office or distributee, together with the principal on which such earnings accrued.

(2) Except when another procedure is prescribed by law, ordinance, or court order as to particular funds, the tax collector shall, as soon as feasible after collection, deposit in a bank designated as a depository of public funds, as provided in s. 658.60, all taxes, fees, and other collections received by him or her and held prior to distribution to the appropriate taxing authority. Immediately after such funds have cleared and have been properly credited to his or her account, the tax collector shall invest such funds according to the provisions of this section. The earnings from such investments shall be apportioned at least quarterly on a pro rata basis to the appropriate taxing authorities. However, the tax collector may deduct therefrom such reasonable amounts as are necessary to provide for costs of administration of such investments and deposits.

(3) The State Board of Administration may establish a schedule and guidelines to be followed by tax collectors making deposits and investments under the provisions of subsection (2).

(4) The provisions of this section are subject to the provisions of s. 218.415.

History.—s. 1, ch. 75-110; s. 1, ch. 77-174; s. 3, ch. 77-394; s. 6, ch. 79-262; s. 148, ch. 80-260; s. 6, ch. 88-171; s. 7, ch. 94-332; s. 1516, ch. 95-147; s. 6, ch. 95-194.

Note.—Former s. 125.315.

219.08 Continuing duty.—Each of the duties required to be performed or done under the provisions

of this act which is not done or performed at or within the time or times herein prescribed shall continue to be the duty of the person charged therewith until it is actually and completely performed.

History.—s. 8, ch. 57-349.

219.201 Handling of public funds.—No public funds shall be retained in the custody of the supervisor in an amount in excess of the burglary, theft, and robbery insurance coverage for that office; the cost of that insurance coverage is authorized as an expense of the office.

No funds shall be retained in a depository in amounts in excess of the federal deposit insurance limits. The title of the depository account shall include the words "Supervisor of Elections" and the name of the county from which that officer was elected. Withdrawals from that account shall be made on checks or warrants signed by the duly qualified and acting supervisor of elections of the county, or the supervisor's properly designated deputy or agent, except in those instances when the supervisor elects to have the clerk sign the checks or warrants.

History.—s. 3, ch. 82-202; s. 1185, ch. 95-147.