

1 A bill to be entitled
2 An act relating to financial management by local
3 governments; amending s. 116.07, F.S.; revising a
4 requirement that the sheriff and the clerk of the circuit
5 court keep financial statements and books of accounts in
6 accordance with part III of ch. 218, F.S.; creating s.
7 116.075, F.S.; requiring the clerk of the circuit court,
8 as county auditor, under certain circumstances to prepare
9 the annual report of the county; authorizing the clerk of
10 the circuit court to perform certain reviews and tests;
11 amending s. 136.05, F.S.; providing that the clerk of the
12 circuit court is the accountant to the board of county
13 commissioners; amending s. 190.006, F.S.; increasing the
14 amount of the filing fee and election assessment for
15 qualification of members of boards of supervisors of
16 community development districts; increasing the amount of
17 compensation for members of boards of supervisors;
18 providing an effective date.

19
20 Be It Enacted by the Legislature of the State of Florida:

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22 Section 1. Section 116.07, Florida Statutes, is amended to
23 read:

24 116.07 Account books to be kept by sheriffs and
25 clerks.--All sheriffs and clerks of the circuit court and ex
26 officio clerks of the boards of county commissioners of this
27 state shall prepare financial statements and keep books of

28 account and of record in accordance with part III of chapter 218
 29 ~~s. 218.33.~~

30 Section 2. Section 116.075, Florida Statutes, is created
 31 to read:

32 116.075 Clerk as county auditor.--When not otherwise
 33 provided by county charter or special law approved by vote of
 34 the electors, the clerk of the circuit court, as county auditor,
 35 shall prepare the annual report of the county as required by s.
 36 218.32 and may perform such reviews and tests as necessary to
 37 determine the adequacy of internal controls and compliance with
 38 contracts, applicable laws, and rules.

39 Section 3. Section 136.05, Florida Statutes, is amended to
 40 read:

41 136.05 County board to keep set of books; overdrawn
 42 prohibited.--The clerk of the circuit court, as accountant of
 43 the board of county commissioners, shall keep an accurate and
 44 complete set of books showing the amount on hand, amount
 45 received, amount expended, and the balances thereof at the end
 46 of each month for each ~~and every~~ fund carried by the said board.
 47 ~~A, and no~~ check or warrant may not ~~shall ever~~ be drawn in excess
 48 of the known balances to the credit of a ~~that~~ fund as kept by
 49 the ~~said~~ board.

50 Section 4. Paragraph (c) of subsection (3) and subsection
 51 (8) of section 190.006, Florida Statutes, are amended to read:

52 190.006 Board of supervisors; members and meetings.--

53 (3)

54 (c) Candidates seeking election to office by qualified
 55 electors under this subsection shall conduct their campaigns in

56 accordance with the provisions of chapter 106 and shall file
57 qualifying papers and qualify for individual seats in accordance
58 with s. 99.061. Candidates shall pay a qualifying fee, which
59 shall consist of a filing fee and an election assessment or, as
60 an alternative, shall file a petition signed by not less than 1
61 percent of the registered voters of the district, and take the
62 oath required in s. 99.021, with the supervisor of elections in
63 the county affected by such candidacy. The amount of the filing
64 fee is 3 percent of \$7,500 ~~\$4,800~~; however, if the electors have
65 provided for compensation pursuant to subsection (8), the amount
66 of the filing fee is 3 percent of the maximum annual
67 compensation so provided. The amount of the election assessment
68 is 1 percent of \$7,500 ~~\$4,800~~; however, if the electors have
69 provided for compensation pursuant to subsection (8), the amount
70 of the election assessment is 1 percent of the maximum annual
71 compensation so provided. The filing fee and election assessment
72 shall be distributed as provided in s. 105.031(3).

73 (8) Each supervisor shall be entitled to receive for his
74 or her services an amount not to exceed \$200 per meeting of the
75 board of supervisors, not to exceed \$7,500 ~~\$4,800~~ per year per
76 supervisor, or an amount established by the electors at
77 referendum. In addition, each supervisor shall receive travel
78 and per diem expenses as set forth in s. 112.061.

79 Section 5. This act shall take effect July 1, 2008.