

1983 WL 181765 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

February 23, 1983

**\*1 SUBJECT: School Funds—Duty of County Treasurer to Account Therefor.**

1. The Treasurer should maintain the cash book as provided by § 12-45-200 when funds are paid to a school district under the method provided by § 59-69-215.

2. The method of disbursing school funds as provided by § 59-69-215 continues until revoked and applies to all funds that come to the Treasurer for the school district.

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**QUESTION:**

When payments of school funds are made in cash with the provisions of § 59-69-215, (1) what is the responsibility of the county treasurers under § 12-45-200 and (2) is the request continuing so as to apply to funds as the same become available?

**APPLICABLE LAW:**

§§ 59-69-215, 59-21-130 and 12-45-200, of South Carolina Code of Laws.

**DISCUSSION:**

Article 5 of Chapter 69 of Title 59 provided the procedure for payment of school claims. Payments were to be made to the claimants by the county treasurer upon order of the Board of Trustees and countersigned. [Section 59-69-215](#) modified this procedure and authorizes the payment of school funds by the treasurer directly to the school district. The district is authorized to receive, deposit, pay out and invest the funds. The procedure is authorized when requested by the school district and approved by the county governing body.

[Section 12-45-200](#) provides that the treasurer maintain a cash book of school funds. The details of the book are set forth in the section. The treasurer should continue the maintenance of the book in the form as set forth. The treasurer will not have a specific warrant from the school district for the payment of statements directly to the claimant. Other than this requirement, the other information would be available.

With reference to the second question, [§ 59-69-215](#) provides in part that:

‘Upon establishing the disbursement method from the county treasurer to the district, the disbursement by the county treasurer shall continue to the district as funds become available unless the procedure is rescinded by action of the governing body of the district or the county governing body.’

The method, once adopted, is applicable to all funds coming to the treasurer for payment to the school district. Such also includes those funds payable to the school district by [§ 59-21-130](#). The method, once approved, continues until revoked.

CONCLUSION:

- (1) The Treasurer should maintain the cash book as provided by § 12-45-200 when funds are paid to a school district under the method provided by § 59-69-215.
- (2) The method of disbursing school funds as provided by § 59-69-215 continues until revoked and applies to all funds that come to the Treasurer for the school district.

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