

**BOARD OF EDUCATION OFFICERS
TREASURER**

It is the policy of the Holdenville Board of Education to employ a treasurer for the district. The treasurer will perform any duties the board in its discretion may confer, including the following:

The treasurer shall maintain the following records:

1. SEI 208 Treasurer's General Ledger
2. SEI 2061 Treasurer's Cash Ledger
3. SEI 2062 Treasurer's Investment Ledger
4. SEI 207 Treasurer's Warrant Register
5. SEI 411 Treasurer's Receipt
6. SEI 410 Treasurer's Check
7. SEI 1141 Bond Register
8. Deposit Books
9. Such other books or records as may be deemed advisable or useful.

The treasurer shall maintain adjunct files of:

- 1.** Paid warrants.
- 2.** Voided warrants.
- 3.** Paid bonds and coupons.
- 4.** Canceled bonds and coupons.
- 5.** Bank and fiscal agency statements, including deposit tickets and paid checks.
- 6.** County Clerk's remittance advices.
- 7.** Copies of any directive from the County Clerk or County Excise Board supplementing, changing, or transferring appropriation balances.
- 8.** State Board of Education notices and allocation of state and federal aid.
- 9.** School board resolutions pertinent to the conduct of the treasurer's office duties.

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10. A copy of the claim and encumbrance clerk's certificate to substantiate the registration of a warrant or warrants.

11. Letters, memos, and other supporting data pertaining to transactions of the school district or to the operation of the treasurer's office.

12. Any other files which may be considered advisable or useful.

13. The board of education shall require a minimum bonding capacity of \$75,000.00 when using an independent treasurer and may increase that amount as circumstances warrant.

The treasurer shall prepare and submit in writing a report of the condition of the finances of the district to the board of education. Investments made by the treasurer shall place primary emphasis on safety and liquidity in the investment of funds. Pooled investment programs must be governed through an interlocal cooperative agreement and be approved by the board of education.

The board is hereby empowered to require the treasurer to satisfactorily complete an investment education program approved by the State Board of Education and the State Board of Career Technology Education. Such programs will be designed to allow treasurers to make informed decisions regarding the safety, return, liquidity, costs and benefits of various investment options. The treasurer will follow all guidelines, policies and procedures set by the School Laws of Oklahoma.

NOTE: Standard forms for the Treasurer's General Ledger, Cash Ledger, Investment Ledgers, Warrant Registers, Bond Registers, Receipt Books, and Check Books have been designed to facilitate and standardize the treasurer's bookkeeping system.

REFERENCE: 51 O. S. 8
70 O. S. 5 – 114
Atty. Gen. Op. No. 80 - 292

Revised 4-11-2011