

**BOARD OF EDUCATION OFFICERS
TREASURER**

It is the policy of the Gore Board of Education to employ a treasurer for the district. The treasurer shall serve at the pleasure of the board and for such compensation as the board may determine, and shall perform those duties previously performed by the county treasurer of Sequoyah County, and any other duties as the board may in its discretion confer upon said treasurer 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. SEO 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 I 141 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. Cancelled 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 and duties.
10. A copy of the claim and clerk's certificate to substantiate the registration of a warrant or warrants, unless the school district is using the Alternate Accounting System.
11. Letters, memo, 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 bond as required by law.
14. Must meet training point requirements as established by OSDE.

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

Attorney General Opinion No. 80-292 (January 19, 1981)