

The following salaried district employees assist the board in the daily operation of the school system and assist the board in carrying out all legal business of the Board of Education:

- Treasurer/Activity Fund Custodian
- Encumbrance Secretary/Minutes Clerk/Superintendent's Secretary
- Payroll Clerk/Business Office Secretary
- Independent School Auditor
- Superintendent

The board shall transact official business with professional staff members and other school employees only through the superintendent.

Board Treasurer/Activity Fund Custodian

The treasurer, under bond, shall be charged with the responsibility of caring for the funds of the district. The local treasurer, when required by the Board of Education, shall prepare and submit in writing a report of the condition of the finances of the district and shall produce at any meeting of the board all books and papers pertaining to the office of the treasurer.

The local treasurer shall maintain a separate cash ledger for each fund in the custody of the treasurer. Each collection and disbursement shall be entered in the cash ledger of the applicable fund. Additional ledgers shall be kept to record investments made from each fund. No treasurer shall pay out school district funds in the care of the treasurer except when warrants are signed by the proper district officials. This restriction shall not apply to sinking funds or the investment of school district funds.

The treasurer/activity fund custodian shall have the following performance responsibilities:

- Maintaining adequate files of paid warrants, voided warrants, paid bonds and coupons, canceled bonds and coupons, bond and fiscal agency statements, including deposit tickets and paid checks, county clerk's remittance advice, copies of any directive from the county clerk or county excise board supplementing, changing or transferring appropriation balances, state Board of Education notices, school board resolutions, and investments made by the school treasurer with board approval.
- Keeping all activity accounts in order and keeping building principals and sponsors aware of fund balances.

- Working with the assistant superintendent in preparing monthly activity fund reports for the Board of Education.
- Performing secretarial duties as directed by the superintendent or assistant superintendent.
- Receiving visitors, handling telephone calls, and providing procedures and other details. Taking and delivering messages.
- Qualifying for and obtaining performance bond equal to or greater than the largest amount of money the treasurer shall have on hand at any one time.

Encumbrance Secretary/Board Minutes Clerk/Superintendent's Secretary

The Board of Education shall employ a *minute's clerk* to keep an accurate journal of the proceedings of the Board of Education and perform such other duties as the Board of Education or its committees may require. The minute's clerk shall be bonded in the amount of \$1000.00.

No member of the board, superintendent, principal, instructor, or teacher employed by the board shall be qualified to serve as minutes clerk. No member of the board, superintendent, principal, treasurer, instructor, or teacher employed by the board shall be eligible to serve as encumbrance clerk. However, the minute's clerk may serve as the encumbrance clerk.

The minute's clerk shall keep complete records of board meetings to include the following:

- **A complete record of members present and absent.**
- **All matters considered by the board.**
- **All actions taken by the board, including resolutions and motions in full.**
- **Minutes shall reflect compliance with Oklahoma Open Meeting Act.**

Copies of the minutes of a meeting shall be sent to members of the board before the meeting at which they are to be approved. Corrections of the minutes may be made at the meeting at which they are approved. The board president and the board clerk shall sign permanent minutes.

The *encumbrance clerk* of the Board of Education shall keep the books and documents of the school district and perform such other duties as the Board of Education or its committees may require. The encumbrance clerk shall be bonded in the amount of \$1000.00.

The encumbrance clerk shall not authorize payment of any bill or invoice until satisfactory receipt of the services or merchandise and unless said bill or invoice is properly supported by an itemized invoice clearly describing each item purchased, the quantity of each item, its unit price and its total cost. The bill or invoice shall be filed in the encumbrance clerk's official records.

Payroll Clerk/Business Office Secretary

The payroll clerk/business office secretary has the following responsibilities:

- Preparing time sheets and payroll.
- Construction contracts.
- Payrolls and individual earnings records, including sick leave as well as withholding to government agencies.
- Teacher retirement.
- Annuities.
- Workers' Compensation.
- Unemployment
- Employee Insurance.

Independent Auditor

The independent auditor's term of office shall be at the discretion of the Board of Education. The auditor shall audit all school accounts from local, state, and federal funds and make such reports as may be required by the board. All independent school auditors are to be selected from a list approved by the state department of education and approved by the local Board of Education.

Approved: October 6, 2010

Board Clerk

Board President