

**TITLE 210. STATE DEPARTMENT OF EDUCATION
CHAPTER 25. FINANCE
SUBCHAPTER 5. BUDGETING AND BUSINESS MANAGEMENT
PART 2. PERSONNEL AND PROCEDURES**

210:25-5-10. The encumbrance clerk

(a) **Duties and responsibilities.** The encumbrance clerk shall be employed by the district board of education and may also serve as the minute clerk. The encumbrance clerk is responsible for the following duties:

- (1) Maintain Appropriation and Encumbrance Ledger.
- (2) Determine that encumbrances do not exceed appropriations and are for purpose of appropriation charged.
- (3) May complete purchase orders.
- (4) Transmit warrants to vendor(s).
- (5) Perform such other duties as the board or its committees may require.

(b) **Required forms and documents.** In performing the required duties of the position the Encumbrance Clerk needs the following forms and documents:

- (1) A supply of approved purchase order blanks.
- (2) A supply of approved warrant blanks.
- (3) A copy of the following:
 - (A) S.A.&I Form 2661, Estimate of Needs.
 - (B) S.A.&I. Form 307, Request for approval of State Aid and/or Federal Funds.
 - (C) Form 308 - Cash Fund Estimate and Request for Appropriation.
 - (D) Form 150 - Supplemental Estimate
- (4) Other forms to meet board's requirements.

(c) **Additional duties - dual appointments as minute clerk.** If also serving as the minute clerk additional duties to perform:

- (1) Maintain an accurate journal of the proceedings of the board of education.
- (2) Perform such other duties as the board or its committees may require.

(d) **Encumbrance clerk training and continuing education requirements.** Every school district encumbrance clerk shall complete the following training requirements in accordance with the provisions of 70 O.S. § 5-190:

- (1) **Encumbrance clerk training.** Within nine (9) months after the first day of employment as an encumbrance clerk by a local school district, **or within three (3) years prior to employment in the position,** every school district encumbrance clerk shall complete at least twelve (12) hours of approved instruction that meets all of the following requirements:
 - (A) Any courses of instruction or workshop of courses offered for purposes of meeting the requirements of this subsection shall be approved for credit by the State Department of Education Office of Financial Services;
 - (B) The instruction shall address all of the following topics:
 - (i) School finance laws of the State;
 - (ii) Accounting;
 - (iii) Ethics;
 - (iv) Duties and responsibilities of a school district encumbrance clerk.

(2) **Encumbrance clerk continuing education.** In addition to the requirements of (1) of this subsection, every school district encumbrance clerk shall be required to complete an

additional twelve hours (12) of approved continuing education instruction every three (3) years from the date of initial employment with a school district. The twelve (12) hours of required continuing education instruction shall meet all of the requirements for encumbrance clerk training set forth in (1) of this subsection.

(e) **Certificates of completion.** As a condition of course approval, every instructor of a school district encumbrance clerk course or coordinator of a workshop of school district encumbrance clerk courses shall provide a certificate of completion to encumbrance clerks upon successful completion of the course or workshop offered for the purpose of fulfilling the requirements of (d) of this Section. Upon completion of the course, copies of the certificate, signed by the course instructor or the workshop coordinator, shall be forwarded by the encumbrance clerk to the district board president or the board president's designee.

(f) **Compliance.** Failure to comply with the training requirements set forth in this Section shall result in a deficiency on the accreditation report of the school district that employs the encumbrance clerk.

210:25-5-11. The school district treasurer

(a) **Overview.** The law requires the county treasurer of each county to also be the school district treasurer for all school districts in the County, except that the board of education in each school district may appoint a local treasurer. All school districts are also allowed to employ an assistant local treasurer. An assistant local treasurer may perform any of the duties and exercise any of the powers of the local treasurer with the same force and effect. A school district treasurer or assistant treasurer may also serve as a minute clerk. The local treasurer and/or assistant treasurer shall be a resident of this state. A local treasurer or assistant local treasurer may be appointed for more than one school district. Since the State Auditor and Inspector is directly charged by law to prescribe the forms and procedures for the operation of the county treasurer's office, nothing herein is intended to disturb or supersede any directive or advice from the Auditor's Office. It is, however, agreed upon by the above mentioned office and the Department of Education that if the treasurer follows the principles and procedures as provided below for the operation of the local treasurer's office of the school district, a valuable service to boards of education, taxpayers and the general public will occur.

(b) **Duties and responsibilities.** The Treasurer is required by law to:

(1) Ensure that warrants shall show warrant number, fiscal year, and fund against which the warrant is being drawn.

(2) Code all receipts using the Oklahoma Cost Accounting System dimensions of Fiscal Year, Fund, Project Reporting, Source of Revenue, Program, and Operational Unit, to the bold dimension for State Department of Education requirements. If coded in detail have ability to roll dimensions to the bold for magnetic media transfer to State Department of Education.

(3) The Treasurer of a School District shall keep the following computerized records based on the following format:

- (A) SA&I, Form 208 (1967) Treasurer's General Ledger.
- (B) SA&I, Form 2061 (1967) Treasurer's Cash Ledger.
- (C) SA&I, Form 2062 (1967) Treasurer's Investment Ledger.
- (D) SA&I, Form 207 (1967) Treasurer's Warrant Ledger.
- (E) SA&I, Form 411 (1967) Treasurer's Receipt.
- (F) SA&I, Form 410 (1967) Treasurer's Check.

- (G) SA&I, Form 1141 (1967) Bond Register.
 - (H) Deposit Books.
 - (I) Such other records as may be deemed advisable or useful.
- (4) The Treasurer shall also maintain adequate files of:
- (A) Paid Warrants--Warrants purchased with a treasurer's check, shall be filed by group in the numerical order of the treasurer's checks which paid them. Each group of warrants paid by a treasurer's check shall also have a copy of the treasurer's check with which they were purchased attached to them.
 - (B) Voided Warrants--Shall be filed in the numerical order of their issuance by fund and by fiscal year in a separate file and shall be sufficiently mutilated to prevent their being cashed but not mutilated as to not be identifiable.
 - (C) Paid Bonds and Coupons.
 - (D) Canceled Bonds and Coupons.
 - (E) Bank and fiscal agency statements, including deposit tickets and paid warrants/checks.
 - (F) County Clerk's remittance advises.
 - (G) Copies of any directive from the County Clerk or County Excise Board supplementing, changing or transferring appropriation balances.
 - (H) State Board of Education notices and allocation of State and Federal Aid.
 - (I) School board resolutions pertinent to the conduct of the School Treasurer's office and duties.
 - (J) Letters, memos, or other supporting data pertaining to transactions of the school district or to the operation of the Treasurer's office.
 - (K) Any other files which may be considered advisable or useful.

(c) **Treasurer training and continuing education requirements.** Every school district treasurer who does not also act as the county treasurer shall complete the following training requirements in accordance with the provisions of 70 O.S. § 5-190:

(1) **Treasurer clerk training.** Within nine (9) months after the first day of assuming duties as a local school district treasurer, **or within three (3) years prior to employment in the position,** every school district treasurer shall complete at least twelve (12) hours of approved instruction that meets all of the following requirements:

- (A) Any courses of instruction or workshop of courses offered for purposes of meeting the requirements of this subsection shall be approved for credit by the State Department of Education Office of Financial Services;
- (B) The instruction shall address all of the following topics:
 - (i) School finance laws of the State;
 - (ii) Accounting;
 - (iii) Ethics;
 - (iv) Duties and responsibilities of a school district treasurer.

(2) **Treasurer continuing education.** In addition to the requirements of (1) of this subsection, every school district treasurer shall be required to complete an additional twelve hours (12) of approved continuing education instruction every three (3) years from the date of initial employment with a school district. The twelve (12) hours of required continuing education instruction shall meet all of the requirements for treasurer training set forth in (1) of this subsection.

(d) **Certificates of completion.** As a condition of course approval, every instructor of a school district treasurer course or coordinator of a workshop of school district treasurer courses shall provide a certificate of completion to treasurers upon successful completion of the course or workshop offered for the purpose of fulfilling the requirements of (c) of this Section. Upon completion of the course, copies of the certificate, signed by the course instructor or the workshop coordinator, shall be forwarded by the treasurer to the district board president or the board president's designee.

(e) **Compliance.** Failure to comply with the training requirements set forth in this Section shall result in a deficiency on the accreditation report of the school district that employs the treasurer.