

SCHOOLS:

Duties of school treasurer in six-director school district under Section 9515-9516.

4-30
April 28, 1934.



Hon. Chas. A. Lee
State Superintendent
Department of Public Schools
Jefferson City, Missouri

Dear Mr. Lee:

This is to acknowledge your letter dated April 27th, 1934, as follows:

"Will you please give me an opinion on the following question:

What are the duties of the treasurer in a six-director school district with reference to the keeping of financial records and reports?

I shall greatly appreciate the favor if you can give me this opinion no later than Monday morning, April 30, since I am leaving town at that time to attend a meeting in St. Louis and wish to take this opinion with me."

Section 9194, R. S. Mo. 1929, in part provides as follows:

"The public schools of this state are hereby classified as follows: * * * * * second, all districts outside of incorporated cities, towns and villages, which are governed by

six directors, shall be known as consolidated school districts; third, all districts governed by six directors and in which is located any city of the fourth class, or any incorporated town or village, shall be known as town school districts."

Section 9515, R. S. Mo. 1929, in part provides as follows:

"All cities in this state now or hereafter having a population of more than seventy-five thousand and less than five hundred thousand inhabitants, * * * * * may be organized into a single school district * * * * *."

Section 9516, R. S. Mo. 1929, provides in part as follows:

"The government and control of such city school district shall be vested in a board of six directors, * * * * *."

Your letter inquires of the duties of the treasurer in a six-director school district and above we have shown that there are three separate and distinct school districts that are governed by six directors. However, you state that you are going to attend a meeting in St. Louis and we assume that you wish our opinion on the duties of the treasurer in the six-director school district organized under Section 9515, supra, and we direct our opinion to such.

Section 9521, R. S. Mo. 1929, provides:

"From and after the approval of his bond as such, the treasurer shall receive all moneys belonging to the district, from whatever source derived, and deposit and pay out the same upon warrants drawn upon him as hereinafter provided. He shall also be custodian of all bonds and other securities belonging to the school district."

We call to your attention that the treasurer is the custodian of all moneys and pays same out upon warrants.

Section 9556, R. S. Mo. 1929, provides:

"No moneys or funds of the school district shall be paid out except on account of indebtedness of the district and in pursuance of warrants ordered by the board and drawn upon the treasurer of the district, signed by the president and secretary of the board."

Section 9564, R. S. Mo. 1929, provides:

"It shall be the duty of the treasurer of the school district, upon presentation of any warrant or warrants drawn upon him in the manner hereinbefore provided, if there shall be funds and moneys sufficient to pay the same to the credit of the school district in any of the depositories, to draw his check or checks, as such treasurer, upon one or more of such depositories in favor of the legal holder of said warrant or warrants for the amount thereof, and to take up the same; and no money belonging to said school district shall be paid by any depository except upon the check of the treasurer of the school district. In case any bonds, coupons or other indebtedness of the district are payable, by the terms of the bonds, coupons or other evidences of indebtedness, at any particular place outside the said district, nothing herein contained shall prevent the board from causing the treasurer to place a sufficient sum of money to meet the same at the place where said debts shall be payable at the time of their maturity."

Section 9555, R. S. Mo. 1929, provides:

"The treasurer of the district shall open an account for each fund specified in this section, and all moneys derived from

the state, county and township funds, all tuition fees and all back taxes, and such portion of the moneys derived from the levy of the tax for school purposes as shall be set apart to that fund by the board, shall be placed to the credit of the 'teachers fund;' the moneys derived from taxation under the provisions of section 9533, from the sale of real estate, schoolhouses, library buildings or other buildings of any kind and school furniture, from insurance, and from sale of bonds other than funding and refunding bonds, shall be placed to the credit of the 'building fund;' all moneys derived from the levy of the tax for sinking fund and from interest on the sinking fund shall be placed to the credit of the 'sinking fund;' all moneys derived from the levy of the tax for annual interest on outstanding bonds shall be placed to the credit of the 'interest fund;' and all other moneys and funds of the school district, from whatever sources derived, shall be placed to the credit of the 'incidental fund.' The treasurer shall not honor any warrant unless it be drawn upon the appropriate fund, and each and every warrant shall be paid from its appropriate fund. No interest shall be paid on any warrant. The board of directors shall have power, in its discretion, from time to time, to transfer from the 'incidental fund' to any other of said funds such amounts as it may deem proper."

From the above it will be seen that the treasurer receives the money; keeps it in separate accounts; and pays it out upon warrants drawn by the president and secretary. True, Section 9520, R. S. No. 1929, provides in part as follows:

"The secretary of the board shall keep a record of the proceedings of the board; he shall also keep a record of all warrants drawn upon the treasurer, showing the date and amount of each * * * *;

he shall also perform such other duties as may be required of him by the board, and shall safely keep all bonds and other papers intrusted to his care * * * * *."

However, the duties of the secretary relative to keeping records, are separate and distinct from those of the treasurer. The treasurer must give a bond before entering upon his office, conditioned 'that he will render a faithful and just account of all moneys that come into his hands as such treasurer."

Section 9523, R. S. Mo. 1929, provides for the settlement of the treasurer to be had "between the first and fifteenth of July, settle with the board and account to said board for all school moneys or funds received * * * * *; and at the expiration of his term of office the treasurer shall deliver over to his successor in office all books and papers, with all moneys or other property in his hands, and also all warrants, bonds and coupons he may have paid or redeemed since his last annual settlement."

Thus, the statutes entail upon the treasurer to keep a true and just account of all moneys, and in order to do so he will have to have some records to show in what manner he kept and disbursed the moneys in order for him to make proper settlement.

Therefore, it is our opinion that it is the duty of the treasurer in a six-director school district (Secs. 9515-9516) to keep complete, true and correct records of all moneys that come into his possession; into what fund he has placed same; and the disbursement of same. The secretary, among other things, keeps a report of all warrants drawn, but this fact does not relieve the treasurer from keeping records.

If we have not touched upon the duties of the treasurer of the six-director school district that you had in mind, please let us know and we will be pleased to supplement this opinion.

Respectfully submitted,

APPROVED:

James L. HornBostel
Assistant Attorney-General.

ROY McKITTRICK
Attorney-General