

## **1.16 DUTIES OF BOARD DISBURSING OFFICER**

The District's Board of Directors' disbursing officer, along with the superintendent, shall be responsible for signing, manually or by facsimile, all warrants and checks other than those issued for food service and activity funds. Any electronic transfer of District funds shall be pre-authorized by the Board of Directors' Disbursing Officer under the provisions of policy 7.20 – ELECTRONIC FUND TRANSFERS.

For the purposes of this policy, "activity funds" is defined as those funds whose sources of revenue are from:

1. The sale of tickets to athletic contests or other school-sponsored activities;
2. The sale of food, except that which is sold in the lunchroom;
3. The sale of soft drinks, school supplies, and books; and
4. Fees charged by clubs and organizations.

Cross Reference: 7.20 –ELECTRONIC FUND TRANSFERS

Legal Reference: A.C.A. § 6-13-618(c)

Date Adopted: 07-10-2012

Last Revised: 04-28-2020