

291.12 Duties of treasurer — receipts and expenditures.

The treasurer shall receive all moneys belonging to the corporation, pay the same out only upon the order of the president countersigned by the secretary, and shall keep an accurate accounting record of all receipts and expenditures. The treasurer shall register all payments and electronic funds transfers made and reported to the treasurer by the secretary, showing the number, date, to whom drawn, the fund from which each payment and transfer was made, the purpose and amount.

[C51, §1138 – 1140; R60, §2048 – 2050; C73, §1747 – 1750; C97, §2768; S13, §2768; C24, 27, 31, 35, 39, §**4316**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §291.12]

[2013 Acts, ch 88, §26](#)