
Butte County Mosquito and Vector Control District

POLICY MANUAL

POLICY TITLE: Payment Procedures

POLICY NUMBER: 3050

3050.1 Voucher type checks shall be used, and audits shall be in a form acceptable to the County Auditor.

3050.2 Payroll: The Payroll need not be submitted to the Board of Trustees before issuing the checks. The pay period for the District personnel shall be bi-weekly, with payment made on Wednesday following the last Saturday of the pay period.

3050.3 Checks for expenditures and salaries shall be made in a timely manner so as to avoid late fees where applicable on credit accounts. All other checks shall be issued only after the expenditure has been specifically authorized by a majority of the Board of Trustees, or as authorized by discretionary authority, such as payment from the revolving fund or other authority, or under the following special circumstances:

In the absence of a quorum of the Board at a Board meeting, the President or in the absence of the President any member present is empowered to sign a register for checks, authorizing payment to cover purchases and expenditures for the preceding month, which the President, or in the absence of the President any member determines to be consistent with the standing Board policy on purchasing and that any payment so made is subject to formal Board review at the next regular Board meeting.

3050.4 Check Signature Authority: All checks shall be listed and submitted for review by the Board of Trustees at its monthly business meeting.

3050.5 Per California Government Code Section 935.4, the Governing Body of a local public entity may by resolution, delegate to an authorized employee the function of the Governing Body to settle claims against the Entity.

3050.6 The District Manager, Assistant Manager, Administrative Manager, and Office Manager are authorized to become Deputy County Auditors, for purposes of check signature.

3050.6.1 Whenever the District Manager is not physically present within the District or is unable to serve as the principal administrative officer of the District, the Assistant Manager may serve this function. If the District Manager and Assistant Manager are unable to serve in this capacity, the Administrative Manager may sign checks, subject to the same conditions. In cases of emergency and only if the District Manager, Assistant Manager, and Administrative Manager are unable to serve in this capacity, the Office Manager may sign checks, subject to the same conditions.

3050.7 The District Manager, Assistant Manager, Administrative Manager, and Office Manager in accordance with section 3050.6.1, is authorized to sign and issue checks having only a single signature for any expenditure up to \$15,000.00. Checks in excess of \$15,000.00 shall have two signatures. The Board of Trustees will continue to exercise reasonable control over such expenditures by continual review.

3050.8 Stale Dated Checks: The County of Butte has determined warrants “checks” drawn on County funds will have a 6 month active life from the date of issuance, based on Bank technology paying out warrants beyond 6 months. Uncashed warrants beyond this 6 month active life period are no longer valid and shall be classified as a time expired warrant.

3050.8.1 The Auditor-Controller’s Office has the responsibility for reviewing and canceling uncashed time expired warrants issued on the District’s behalf. It is the Auditor-Controller’s Office policy to review and process time expired warrants monthly and forward to the District.

3050.8.2 Warrants that are still outstanding as of 6 months after the issuance date are canceled on the County system and District’s system. Once cancelled the funds are applied back to cash and remains in the Fund.

3050.8.3 Anytime within 2 years and 6 months of the date of issuance of a warrant, the payee of that warrant may present the original warrant to the District and a new warrant can be issued, per Government Code section 29802 (b). If the payee does not have the original warrant to present, they can sign a lost or stolen affidavit and a new warrant can be issued.

3050.8.4 After 2 years and 6 months of the date of issuance of a warrant, the payee may write a letter to the Butte County Mosquito and Vector Control District Board requesting a new check, and with that letter submit the original warrant, per Government Code section 29802 (c).

3050.9 "Petty Cash Fund": The District Manager is authorized to maintain a revolving fund (Petty Cash Fund) not to exceed 110% of 1/12 of the District’s adopted budget for the current fiscal year. This amount will change from one fiscal year to another as the adopted budget changes. Said fund is to be maintained by checks issued to replace the expenditures from the funds on deposit with the County Treasury, with an accounting for the expenditures attached to the voucher of the check used to repay the expenditures. A single signature of the District Manager, Assistant Manager, Administrative Manager, or Office Manager is all that is necessary to withdraw funds from this account. Payments from this revolving fund are intended for minor purchases, reimbursement of travel expenses, postage and other similar expenditures under normal circumstances, with District Manager authorized to use this account to pay any and all bills when in his judgment, this method of payment is necessary for the fiscal stability of the District. It is the intention of the Board of Trustees that duly appointed employees of the District in these designated positions shall be authorized to sign revolving fund checks.

3050.9.1 Petty cash may be advanced to District staff or Trustees upon their request and the execution of a receipt for same, for the purpose of procuring item(s) or service(s) appropriately relating to District business. After said item(s) or service(s) have been obtained, a receipt for same shall be submitted to the Office Manager and any remaining advanced funds shall be returned. The maximum petty cash advance shall be \$60.00.

3050.9.2 No personal checks shall be cashed in the petty cash fund.

3050.9.3 The petty cash fund shall be included in the District’s annual independent accounting audit.

3050.10 Whenever employees or Trustees of the District incur "out-of-pocket" expenses for item(s) or service(s) appropriately relating to District business as verified by valid receipts, said expended cash shall be reimbursed upon request from the District’s petty cash fund or by warrant request if needed. In those instances when a receipt is not obtainable, the requested reimbursement shall be approved by the District Manager prior to remuneration.