

Policy Number: 2.1.0

Title: BILL PAYING

Introduction:

This policy has been developed to establish a procedure for the payment of bills submitted to the District.

Ends:

The Alpine Springs County Water District Board of Directors hereby establishes the following policy with respect to payment of payroll and accounts payable.

All disbursements for payment for goods and services must be approved by a majority of the Board of Directors and the General Manager before the check is mailed to the vendor, except as otherwise authorized by the Board. For routine disbursements, the District staff shall prepare the checks and attach supporting documentation to each. Prior to action by the Board, two Directors, one of whom is a member of the Budget & Finance Committee, shall review the checks and supporting documentation. The District staff shall submit to the Board at its regularly scheduled Board meeting, a list of all checks which have been prepared, reviewed by two Board members, but not formally approved by the Board or sent to vendors (Check Register). Supporting documentation for each check shall be available at the Board meeting for review by the Directors. The Board shall take action to approve the checks for payment of demands before they are signed and sent to vendors.

Approval of demands and disbursements for payment may be expedited in three cases: (1) the District is required by law to pay for goods or services, for example, employee payroll checks and payroll taxes, before the next regularly scheduled Board meeting; (2) the District will incur penalties or finance charges if the bill is not paid before the next regularly scheduled Board meeting; or (3) the District can take advantage of trade discounts if the bill is paid before the next regularly scheduled Board meeting. In these three cases only, as authorized by the Board, the District staff shall prepare the checks and attach supporting documentation to each. The General Manager, or his designee, and two Directors, one of whom is a member of the Budget & Finance Committee, shall review the supporting documentation and approve the checks in advance of the Board meeting. A Check Authorization Form (see attached) must be completed and signed by the General Manager and the two Directors. Two of the Directors, including the Budget & Finance Committee member, must sign the checks. The checks may be mailed to the vendors. The Check Authorization Form must be filed with copies of the checks and supporting documentation attached. In these cases, the District staff shall inform the Board at its regularly scheduled meeting of all checks which have been approved and mailed before the Board meeting by placing an asterisk (*) next to the item on the Check Register. Supporting documentation for each check shall be available at the Board meeting for review by the Directors.

Responsibility:

It is the responsibility of the General Manager to provide for the timely payment of staff payroll and to provide an accounting to the Board for payment of all bills. It is the Board's responsibility to review the accounting and assure that all disbursements are supported by adequate documentation and that such disbursements are made in accordance with approval and authorization established by the Board of Directors pursuant to California Water Code Section 31302.

This policy was adopted by motion during the public meeting of the Alpine Springs County Water District Board of Directors on September 13, 2002.

This policy has been amended by motion during the public meeting of the Board of Directors on February 14, 2003.

This policy was again amended by motion during the public meeting of the Board of Directors on May 9, 2003.

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This policy was amended changing the signatures to two directors vs. three during the public meeting of the ASCWD Board on 11/9/12

CHECK AUTHORIZATION FORM

We authorize the payment of the following check numbers:

_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

We have thoroughly reviewed all documentation supporting the disbursement of these funds. Copies of the signed checks with supporting documentation are attached hereto.

_____	_____	_____
DATE	GENERAL MANAGER	SIGNATURE

_____	_____	_____
DATE	DIRECTOR	SIGNATURE

_____	_____	_____
DATE	DIRECTOR	SIGNATURE

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