
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: Payroll does not need to be submitted to the Board of Trustees before issuing the checks and/or direct deposits. The pay period for the District personnel shall be bi-weekly, with payment made on Wednesday occurring eleven (11) calendar days after the end of the pay period.

3050.3 Checks for expenditures and salaries shall be made in a timely manner 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 Board meeting.

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

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, per Government Code section 29802 (a). 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 Administrative Manager will review uncashed checks monthly. It is the Auditor Controller’s Office policy to cancel stale dated checks on the District’s behalf.

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. Cancelling the check reverses the original payment and returns the funds to the District’s account within the County’s financial system.

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. The new warrant shall be subject to the same limitations as the original warrant which it replaces.

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 Time Expired Checks: Per Government Code Sections 50050 through 50057, after 3 years, funds that are not the property of a District that remain unclaimed for three years become the property of the District after notice if not claimed or if no verified complaint is filed and served.

3050.9.1 At any time after the expiration of the three-year period, the District may cause a notice to be published once a week for two successive weeks in a newspaper of general circulation. The notice will state the amount of money, the fund in which it is held and that it is proposed that the money will become the property of the District on a designated date not less than 45 days nor more than 60 days after the first publication of the notice.

3050.9.2 Upon or prior to publication, a party of interest may file a claim with the District which must include the claimant’s name, address, amount of claim, the grounds on which the claim is founded and any other information required by the District. The District Board shall accept or reject that claim.

3050.9.3 When any such money becomes the property of a District, the District’s Board may instruct District staff to transfer it to the District general fund. Any individual items of less than fifteen dollars (\$15), or any amount if the depositor’s name is unknown, which remain unclaimed in the official custody of the District for the period of one year or upon an order of the court may be transferred to the general fund by the District without the necessity of publication of a notice in a newspaper, per Government Code 50055.

3050.10 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.

3050.10.1 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 or Administrative Manager and any remaining advanced funds shall be returned. The maximum petty cash advance shall be \$100.00.

3050.10.2 No personal checks shall be cashed in the petty cash fund.

3050.10.3 The petty cash fund shall be included in the District's annual independent accounting audit.

3050.11 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.