

# RUSSIAN RIVER CEMETERY DISTRICT

## POLICIES & STANDARD PRACTICES

TITLE: Drawing & Signing Warrants/Checks	DATE:
ADOPTED: 9/17/2024	AMENDED:
SIGNATURE:	AMENDMENT No.

The office manager is responsible for preparing all warrants/checks. When invoices/bills are received the office manager enters them into QuickBooks-Vendors-Enter Bills. Biweekly invoices are processed for payment in QuickBooks-Vendors-Pay Bills. Warrants/checks are then printed out of QuickBooks. Every invoice is stamped with an approval stamp, reviewed and initialed by at least two board trustees. Warrants/checks are then signed by two board trustees.

The District does allow ACH transfers. A one-time approval is needed by board motion to set up a vendor for ACH payments. After the vendor is approved for ACH payments the invoices are then stamped with an approval stamp, reviewed and initialed by at least two board trustees. The office manager then processes the ACH payment.

The office manager and grounds foreman each have a District credit card (Cal-Card/US Bank) The spending limit for each employee is \$10,000. When credit card purchases are made the office manager enters the charges into QuickBooks-Enter Credit Card Charges. A spreadsheet is prepared with the date, vendor name, charge account, description of item(s) and total. The statement/invoice is stamped with an approval stamp, reviewed and initialed by at least two board trustees. Warrants/checks are then signed by two board trustees.

The District has \$250 in petty cash for small purchases. Petty cash is reconciled and reimbursed as needed on a timely basis.

Claims/warrants are presented to the board at the monthly board meeting by a recap sheet showing the warrant/check date, warrant/check number, the vendor/payee, a brief description of the purchase and warrant/check amount.

Bank statements are reconciled by the office manager and presented at the board at the monthly board meeting. The reconciled bank statements are reviewed and initialed by at least two board trustees.