

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
IN AND FOR THE COUNTY OF CURRY, OREGON**

**In the Matter of an Order Adopting the )  
2023 Curry County Financial Policy and ) ORDER NO. 23327  
Repealing Certain Prior Board Orders )  
Relating to Finance )**

**WHEREAS**, the County had adopted Financial Policies and Procedures by Board Order Nos. 13700 (Invoice Policy - 2012) and 10847 (Finance Policies and Procedures - 2000); and

**WHEREAS**, it is appropriate to amend those financial policies to meet the evolving needs and processes of the County.

**NOW, THEREFORE, IT IS HEREBY ORDERED THAT:**

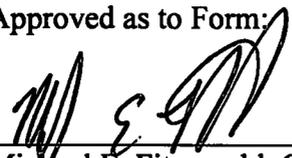
1. Order Nos. 13700 and 10847 are hereby repealed; and
2. The 2023 Curry County Financial Policy, attached hereto and incorporated herein by reference, is adopted and shall be observed by all County Departments.

**DATED** this 1<sup>st</sup> day of November, 2023. **BOARD OF CURRY COUNTY COMMISSIONERS**

  
\_\_\_\_\_  
John Herzog, Chair

  
\_\_\_\_\_  
Brad Alcorn, Vice Chair

  
\_\_\_\_\_  
Jay Trost, Commissioner

Approved as to Form:  
  
\_\_\_\_\_  
Michael E. Fitzgerald, OSB #950738  
Curry County Legal Counsel

CJ2023-359  
Curry County Clerk, Shelley Denney  
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Deputy Sunday Harris



## CURRY COUNTY FINANCIAL POLICY

### Procedures for Receivables, Payables, Budgeting, and General Financial Protocols

#### 1. PURPOSE AND AUTHORITY

The following financial policies and procedures conform to Generally Accepted Accounting Procedures ("GAAP") standards established by the Governmental Accounting Standards Board ("GASB") and Financial Accounting Standards Board ("FASB") which set the guidelines for accounting information. Additionally, this Policy satisfies the requirements of ORS 210.220 insofar as it establishes a standard system of keeping accounts and a uniform method of statements for the same. The Board of Commissioners is authorized to manage County business pursuant to ORS 203.010 and 203.035.

#### 2. DEFINITIONS

**"Board"** means the Curry County Board of Commissioners.

**"Confidential Transaction"** means a transaction that occurs when payment through the accounts payable system would jeopardize an ongoing law enforcement investigation by exposing the name of the informant as a payee.

**"Contract Review Rules"** means the rules adopted by the Board for the procurement of goods, services, and contracts in accordance with State Law, formally known as the "Curry County Local Contract Review Board Rules."

**"County"** means Curry County, a Political Subdivision of the State of Oregon.

**"County Accounts"** means the accounts kept for each department of the County pursuant to ORS 210.210.

**"County Accountant"** means the position created by the Board of Commissioners under the authority of ORS Chapter 210, and specifically the individual who performs the duties and has the powers set forth by ORS 210.210.

**"Department Heads"** means Department Heads, Elected Officials, excluding the members of the Board of Commissioners.

**"GAAP"** means Generally Accepted Accounting Procedures.

**"GASB"** means the Governmental Accounting Standards Board.

“FASB” means the Financial Accounting Standards Board.

“Signatory” means an individual designated by the Board of Commissioners that is authorized to sign checks, authorize payments, and view privileged banking information.

“NSF” means non-sufficient funds.

### **3. FINANCIAL CONTROLS**

Cash consists of funds held in checking accounts, petty cash, and change funds. It is the most liquid asset owned and controlled by the County. Cash is used to pay for those materials and services benefitting the County that have been approved through the budgetary appropriation process in accordance with established claim procedures. Any other use constitutes an unauthorized use and/or theft of County property.

### **4. ACCOUNTS**

#### **4.1 Purpose**

All funds deposited in County Accounts are the property of the County unless the account has been established as a trust account. County Accounts are to be used:

- (a) To pay vendors for those goods and services that are needed for the operations of Curry County and that have an appropriation for that purpose in the current adopted budget;
- (b) To pay the approved salaries of County elected officials and employees in accordance with established payroll and personnel procedures; and
- (c) To be used for the investment operations of Curry County and for funds held for other districts.

#### **4.2 Responsibility**

All County Accounts are the responsibility of the County Treasurer and County Accountant. The establishment and/or existence of a checking account not controlled directly by the County Treasurer must be approved by Order of the Board.

#### **4.3 Establishment of Account**

When an account is established, the following information must be provided to the County Accountant:

- (a) Name of the bank and account number; and
- (b) Names of authorized signers on the account.

#### **4.4 Signatory**

Any Signatory authorized to authorize payment, whether a check or an electronic payment, must be first designated by an Order of the Board. Generally, the Board will appoint a 'backup' or 'reserve' Signatory in the case that the main Signatory is unavailable or unable to perform their duties. The Signatory may not issue the Claims for Payment and shall remain independent of cash receipt, petty cash, purchasing, and timekeeping.

#### **4.5 Register**

A transaction register must be maintained for every checking account. The register should, at a minimum, contain the following information:

- (a) A record of the date, number, payee, and amount of each transaction.
- (b) A record of the date and amount of all deposits made to the account.
- (c) A running account balance.

Should a Confidential Transaction be made, the name of the payee should not appear in the check register, and a notation should be made indicating that the check was paid to a confidential source.

#### **4.6 Review**

All County Accounts are subject to periodic audits by the County Treasurer, the County Accountant, their sworn deputies or designees, and the audit firm retained by the Board for the annual municipal audit.

### **5. DISBURSEMENTS**

Every transaction that causes a payment to be issued must be properly authorized by the Department Head or Elected Official on the Accounts Payable Claim Form, with all associated documentation attached to the Claim Form described by Section 9.1. All disbursements will be made by check, electronic transfers, or petty cash payments. All disbursements by check will be made according to the guidance in this section.

#### **5.1 Issuance**

Checks are not to be signed until the payee and amount have been recorded on the face of the check. Under no circumstances shall a check be made payable to "CASH."

#### **5.2 Custody of Checks**

After checks are signed, the checks must be adequately protected with custody held by a person independent of payable, disbursing, cash, receiving, and general ledger functions. All check signature devices must be adequately secured and controlled by Signatories. Open check stock (blank checks) must be kept under lock and key when not in use. A checkbook stored in an unlocked drawer is not considered secure.

### **5.3 Numbering**

All checks must be pre-numbered and used in sequence. No pre-signed "blank" checks are to be retained for future use.

### **5.4 Voiding**

Checks that contain errors must be voided immediately and retained for future review and audit. The manner of voiding a check is to write the word "VOID" across the face of the check in large letters using a permanent black marker, and marking the signature block in such a way that it can no longer be used.

## **6. DEPOSITS AND CASH RECEIPTING**

All funds received by Departments must be submitted to the Treasurer's Office for deposit on a daily basis, regardless of their form, and will be considered revenue. Any funds not yet deposited must be kept secured under lock and key with only the person responsible for collecting receivables having access. All receivable funds will be posted to the general ledger daily by the Treasurer's Office.

### **6.1 Form of Deposit**

All deposits regardless of form shall be accompanied by the Daily Deposit sheet designated by the Treasurer's Office. Daily Deposit worksheets will be completed the day the payments are received, and the Daily Deposit packet shall at a minimum include the following information:

1. Daily Deposit sheet including:
  - (a) The Date of Submittal.
  - (b) The name of the submitting Department.
  - (c) The name of the employee who prepared the Deposit.
  - (d) The signature of the Department Head or representative who approved the Deposit.
  - (e) Treasurer's Office Category and Distribution numbers.
  - (f) The GL Account Number(s) to which the deposited amount(s) will be credited.
  - (g) For Deposits including multiple forms of payment, such as electronic transfers and checks, an itemization of the individual credit amounts.
  
2. Checks including check stubs, verification of electronic transfer, and/or cash or change including receipts for the cash or change, or any other form of valuable consideration accepted by the Department.

### **6.2 Submittal of Daily Deposits**

Generally, Daily Deposits shall be submitted to the Deputy Treasurer, however, in the absence of that position or should the Deputy Treasurer be unavailable, they can be submitted to the Treasurer.

### **6.3 Late Deposits**

Any deposits made to the Treasurer's Office after 3:00 p.m. will be posted to the General Ledger and deposited in the County Account by the Treasurer's Office no later than 10:00 a.m. on the following business day. Late deposits shall be kept under lock and key in the Treasurer's Office until they are deposited into the County Account.

### **6.4 NSF Checks**

All checks that are returned as NSF shall incur a fee of \$20.00. Upon the discovery of a NSF payment, the Treasurer's Office will alert the Department that made the deposit. The Department that made the deposit shall register the NSF and make all possible efforts to collect the NSF fee from the payer. Collections may be made in accordance with Section 8.1.

### **6.5 Duplicates**

A copy of the Daily Deposit worksheet given to the Treasurer's Office with the deposit must be given to the Finance Office at the same time.

## **7. CASH AND CHANGE FUNDS**

### **7.1 Petty Cash Fund**

This is a payment for goods and services supplied to the County, where the amount is too small to justify issuing a check. All petty cash accounts will be established and authorized by the Board at a set balance. The responsibility of the petty cash will be assigned to only one person per account. A memo indicating who is the custodian of the petty cash account must be sent to the County Accountant. The custodian will be the only person who will be in charge of the petty cash account. No other person will be authorized to give disbursements from the petty cash unless previous arrangements have been made with the County Accountant. The custodian must be a party who is independent of employees who handle receipts and does not have access to unclaimed wages. The petty cash will be kept in an approved cash box and secured under lock and key with the petty cash custodian having the only access. An approved cash box is any box or drawer made for the specific purpose of holding cash. The use of petty cash will be restricted to a maximum amount of Twenty Five Dollars (\$25.00) for each individual disbursement. The petty cash must be kept separate from other cash, such as change drawers, cash receipts, etc. The petty cash account will not be used as a change fund or used to cash any checks, personal or business. Formal Vouchers (*see Appendix*) will be used for all petty cash disbursements. The vouchers will be completed in ink and approved by the Department Head or other person authorized to approve payments in the absence of the Department Head. The hierarchy of approval for Vouchers will be the same as the approval for the Claim Form. The vouchers will contain:

- (a) The amount of disbursement.
- (b) The general ledger account to be charged.

- (c) The date of the disbursement.
- (d) The payee.
- (e) The Department Head approval.
- (f) The signature of the person receiving the money.

Only the person who the disbursement is for may receive the disbursement. One person cannot collect a disbursement for another person. The vouchers will have vendor documents, such as invoices, etc. attached.

There will be adequate review of vouchers prior to the reimbursement of the petty cash account. Checks for reimbursement will be made payable to the custodian of the petty cash account. Reimbursements must be done at least on a quarterly basis. All vouchers will be attached to the Accounts Payable Claim for reimbursement. Reimbursements to petty cash funds will not exceed the established balance of the fund. All petty cash and change funds will be subject to an annual audit by the Finance Department.

## **7.2 Change Funds**

Change funds are used to provide change to a customer paying for goods and services. Change funds are not to be used as petty cash or for cashing checks. The change fund and the amount is to be established by an Order of the Board. The change fund must be kept in a secured lockbox or locked drawer or the same type of approved cashbox as for petty cash funds.

### **7.2.1 Daily Close-Out of Change Fund**

At or near the end of the day, the money in the change fund will be counted, the established amount for the change fund will be returned to the cashbox, and any excess amounts will be deposited with the County Treasurer.

## **7.3 Separation of Funds**

If a department has a petty cash fund and a change fund, the change fund must be kept in a separate box or drawer than the petty cash fund. There will be no commingling of cash between the petty cash and change funds.

## **8. ACCOUNTS RECEIVABLE**

It is the responsibility of each department to attempt to collect amounts owed to the department. Finance Department will send the original invoice, delinquent notices monthly, and will also supply each department with a monthly report of aged receivables. NSF checks written to the County are to be considered bad debts and shall be subject to rollover if not paid within the receivable fiscal year.

## **8.1 Collection by County Departments**

Collection efforts may include, but are not necessarily limited to:

### **a. Telephone calls to debtors.**

The caller must immediately identify themselves as a County employee and state the purpose of the call. The objective of a telephone call to a debtor is to obtain verbal commitment to pay. Any commitments made should be specific as to date and amount. Dishonored commitments should result in immediate vigorous renewed collection efforts. The caller should keep detailed notes of conversations with debtors.

### **b. Letter to Debtor**

Upon approval from Legal Counsel, a letter may be sent to the debtor informing them that the County will not extend further credit, that the debt will be turned over to a collection agency, that the matter will be submitted to Legal Counsel for other manners of resolution, or a combination.

### **c. Written agreement of payment schedule with debtor**

This must be clear, and specific as to dates and amounts and consequences of dishonoring agreement.

### **d. Refer to Collection Agency**

Prior to completion of the 90-day delinquency, the department will notify Finance Department in writing to turn the debt over to a collection agency.

### **e. Obtaining Legal Counsel's help in collecting or filing suit to do so**

After collection efforts have failed, Fiscal or Departments should consult with Legal Counsel concerning the collection of bad debts, and the long term effects of decisions to pursue or not to pursue an individual debtor or category of debtors.

## **8.2 Writing off Uncollectible Debts**

Debts turned over to a collection agency will be written off based on documentation submitted to a collection agency as provided above. Bad debts resulting from NSF checks will be written off only upon direction of Legal Counsel.

## **9. ACCOUNTS PAYABLE**

Accounts Payable is the manner of payment for goods, services, whether or not contracted, that are provided to the County by independent vendors. All payments over \$25.00 will be made through the Finance Department and its Accounts Payable system. Payments to vendors for goods and services will be made contingent upon sufficient budgetary appropriation, adequate support documentation, written authorization by the responsible Department Head and approval through the Claim Form process.

### **9.1 Claim Form**

All requests for payment must be made on the approved Accounts Payable Claim Form

(see Appendix). A Claim Form may pay one or multiple invoices, consisting of one or more individual expenditures. A Claim Form may not pay more than one Vendor. Upon issuance of payment, the Claim Form will be marked "PAID" to prevent future unauthorized use. The Claim Form must be properly completed in order to be processed, and shall contain the following information:

1. **Vendor Number (if assigned.)**  
*If a Vendor Number has not been assigned, a Vendor Master File Form (see Appendix) and the Vendor W-9 shall be attached to the Claim Form.*
2. **Vendor name, address, and contact information.**  
*If any Vendor information must be updated, a Vendor Master File Form shall be submitted to reflect the changes.*
3. **Date of submittal.**
4. **Submitting Department.**
5. **Name of submitting employee.**
6. **Signature of Department Head.**
7. **The GL Account Number(s) to which the amount(s) will be charged.**  
*One charge may be split between multiple GL Account Numbers.*
8. **Date and number of Vendor invoice(s).**  
*All invoices must be listed separately on the Claim Form.*
9. **Payment Due Date.**
10. **Amounts that are to be charged, and a description of the charge.**
11. **Total amount of all invoices or charges.**
12. **Special Instructions.**  
*Special instructions include manner of remittance, additional copies requested, etc.*  
*For Claim Forms submitted in the months of June, July, and September, the Fiscal Year to which the charge applies shall be listed.*
13. **Finance Department approval.**
14. **Procurement Review Form.**  
*A completed Procurement Review Form is only needed for the initial payment of charges associated with a good or service that was procured in accordance with Contract Review Rules. (See Section 9.3 below.)*

**15. Supporting documentation.**

*At a minimum, a copy of the invoice(s) being paid must be included. For special purchases, a Board Order, Resolution, or other authorizing documentation should be included.*

**9.2 Payables Associated with Grant Funding**

For payables resulting from a Grant, the Claim Form for the initial payment of charges associated with that Grant shall include a copy of the Grant Agreement.

**9.3 Procurement Review Form**

In order to process payment for a new good, service, or contract, all Departments must observe the procedures set forth by the Contract Review Rules. To demonstrate abidance of those Rules, the Procurement Review Form (*see Appendix*) shall be submitted to the Board along with the Agenda Item for approval by the Board; or if no Board approval is necessary pursuant to the Contract Review Rules, to the Finance Department with the Claim Form. Claim Forms for new procurements submitted without the Procurement Review Form shall not be accepted.

**9.4 Invoices**

All invoices will be attached to the Claim Form and promptly submitted to the Finance Department Office. Claim Form packets will be maintained in the Finance Department Office with copies available upon demand.

**9.5 Separation of Duties**

The personnel responsible for submitting Claims for payment must be independent of inventory, general ledger, and approval functions. The employee completing the Claim Form can not be the same employee to approve the Claim Form at the Department Head level.

**9.6 Review of Claims**

All Claims will be reviewed for accuracy, adequate documentation, appropriations, and authorized signatures by the Finance Department Office. Any incomplete Claims will be rejected and sent back to the submitting department with a description of the necessary actions to be taken prior to processing.

**9.7 End of the Fiscal Year Procedures**

There will be an accounts payable check run on the last day of the fiscal year to clear the accounts payable balances for the new fiscal year. For the period between July 1<sup>st</sup> and August 31<sup>st</sup>, departments may apply expenditures to the previous fiscal year if the liability is accrued by June 30<sup>th</sup> of the previous fiscal year. All goods and services received or ordered before June 30<sup>th</sup>, but not paid until after July 1<sup>st</sup>, will be charged to the fiscal year in which the goods and services were received or ordered. During this time period, all claims must indicate which fiscal year is to be charged. If an invoice must be split between fiscal years, then the Department must submit two Claims for payment indicating which fiscal year to be charged with adequate documentation on both. All capital (fixed assets)

purchases procedures are reviewed in the Fixed Assets section of this manual.

## **10. VENDORS**

The Finance Department Office will maintain a Vendor Master File as part of the Accounts Payable system. The information in this file will be updated monthly and shall be made available to County employees on the Shared Drive. A hard copy listing of the Vendor Master File will be available to all Departments that request one. The information contained on the Vendor Master File will be saved on the County Common Drive or another location accessible to all employees. Detailed transaction information for every vendor will be maintained by the Finance Department Office in the "Vendor File."

### **10.1 Vendor Master File Form**

Any County Department doing business with a vendor, regardless of the amount, that is not currently listed on the Vendor Master File must complete a Vendor Master File Form (*see Appendix*) and submit it with the Claim Form. The Finance Department will process the request after reviewing it for completeness and accuracy. The same Vendor Form shall be used to update or change vendor information periodically.

## **11. RECONCILIATION**

### **11.1 Reconciliation**

All Checking Accounts will be reconciled by the County Accountant, or their sworn deputies, on a monthly basis. All statements and check registers must be made available to the County Accountant or their sworn deputies on request. A copy of the reconciliation will be made available on the Shared Drive, or in another accessible location, for review by Department Heads. The check ledger will be reconciled to the check register on a monthly basis by the Treasurer's Office.

### **11.2 Reconciliation of Confidential Transactions**

In the case of Confidential Transactions, once the account is reconciled, a copy of the cancelled check or record of electronic transfer not bearing the name of the payee shall be filed with the County Treasurer, with the original being kept in a secure file.

### **11.3 Reconciliation of Daily Deposits**

The Finance Department will reconcile the deposit worksheets to the cash receipts journal before posting daily.

## **12. GENERAL LEDGER**

### **12.1 Update of General Ledger**

The general ledger is to be updated on a daily basis by the Finance Department Office. There will be periodic reconciliations of the general ledger with the revenue and expenditure ledgers. The general ledger will be reviewed quarterly for account

misclassifications.

### **12.2 Review by Finance Department**

The Finance Department will review all balance sheet, revenue and expenditure line items for accuracy. If there are any changes to be made to a department's expenditure and/or revenue line items, that department will be notified of the change, the reason for the change, and the outcome of that change. The Finance Department will only make changes due to misclassifications between categories or gross misclassifications between line items. If a misclassification is noted on an Accounts Payable Claim, the Claim will be sent back to the submitting department to be corrected.

## **13. BUDGETING**

### **13.1 Annual Budget Procedure**

Each year, the Board of Commissioners will provide direction to Department Heads for the development of their annual budget during budget workshops. Unless otherwise directed by the Board, the annual budget process will occur in the listed sequence:

1. Instructions will be provided to Department Heads by the Board of Commissioners to receive preparation guidelines and schedules, budget worksheets, and payroll calculation worksheets.
2. Budget worksheets, payroll calculations, and justifications will be turned into the Finance Department Office by the time specified by the Budget Officer, in order to prepare proposed budget.
3. The Finance Department Office will publish the notice of the Budget Committee meetings. This will be published in accordance with applicable law.
4. The proposed Budget will be presented to the Budget Committee. Budget hearings will be held on all Department budgets.
5. The Budget Committee approves a balanced Budget for the coming fiscal year.
6. A Budget Summary and notice of the budget hearing will be published in accordance with applicable law.
7. The governing body may make changes to the budget approved by the Budget Committee. The changes will consist of unlimited reductions in expenditures. Any increases of more than ten percent (10%) will require reconvening the Budget Committee.
8. The budget hearing is held, the fiscal year budget is adopted, appropriations are made, and taxes are declared and categorized.

### **13.2 Monitoring of Budget**

The Finance Department will maintain a system for monitoring the County's Budget during the fiscal year. The Finance Department will provide the Board with monthly information on expenditures at the Department level, which will be presented at any regularly scheduled Board Meeting.

### **13.3 Approval of Budget Adjustment**

All budget adjustments will require Board approval. All budget adjustments will occur through a process coordinated by the Finance Department.

### **13.4 Review of Agenda Items**

The County Accountant or their designee will review proposed agenda items, ordinances, and significant administrative decisions submitted for Board action. The purpose of this review is to ensure compliance with the budget and to identify for the Board any financial issues.

### **13.5 Supplemental Budgets**

In order to incur additional expenditures or spend unplanned revenues, a Supplemental Budget usually is required. Spending authorization is good only through June 30<sup>th</sup> of the fiscal year in which it was adopted. A Supplemental Budget cannot be used to spend revenues that could have been estimated and adopted in a regular budget. A Supplemental Budget cannot authorize spending an unappropriated ending fund balance unless necessitated by a civil disturbance or natural disaster.

#### **13.5.1 Adoption by Board**

If the Supplemental Budget is less than ten percent (10%) of the fund's total expenditures, then it may be adopted at a regularly scheduled Board meeting. The Budget Committee is not required to meet. Notice of the Supplemental Budget will be published in accordance with applicable laws. The notice will include the name of the fund being changed and the amount of change in revenues and expenditures. At the meeting, a resolution adopting the Supplemental Budget and making appropriations would be approved.

#### **13.5.2 When Hearing Required**

If the Supplemental Budget is more than ten percent (10%) or has the effect of creating a new fund, a special hearing must be held to discuss the Supplemental Budget. Notice of the hearing will be published in accordance with applicable laws and contains information regarding the funds being adjusted and the proposed changes in revenues and expenditures. The hearing will be held by the Board of Commissioners, without any requirement for the Budget Committee to convene. The Board of Commissioners may resolve to adopt and appropriate the Supplemental Budget at the hearing.

### **13.6 Contingency Funds**

Each operating fund is allowed one appropriation for general operating contingency equivalent to one percent (1%) of estimated annual operating revenues. The contingency estimate must be reasonably based on past experience. The contingency must be shown in

the budget as a line item separate from any of the three major classifications. It will be shown in a non-departmental category with inter-fund transfers and unappropriated ending fund balance. There is no statutory limit to the amount of the appropriation for the contingency, but the amount transferred is limited to fifteen percent (15%) of the total appropriation in the fund. A Supplemental Budget will be needed to appropriate a larger transfer.

### **13.7 Department Responsibility for Budget**

All departments shall not exceed their budgeted expenditures. The allowable amount of expenses are those that are authorized by the Board of Commissioners regardless of revenues, except as provided herein. Each Department Head is responsible for monitoring their Department's budget.

### **13.8 Finance Department Review**

The Finance Department will monitor the Budget on a department level and provide written notification to the Department and the Board of Commissioners describing the non-compliance.

### **13.9 Exceeding Budget**

Any department that may be close to exceeding spending authority should consult with the Budget Officer to make any necessary corrections prior to exceeding the Budget. Department Heads must also monitor expenditures against revenues received and must adjust spending to accommodate changes in revenues so as not to exceed the General Fund requirement or reduce the fund balance.

### **13.10 Revenue Shortfalls**

Any shortfalls in revenues must be made up in reductions in expenditures. However, any additional revenues cannot be spent without additional expenditure allowances. To obtain the additional allowances, the department may request a Supplemental Budget or resolution.

### **13.11 Budget History**

After the close of the fiscal year, the Finance Department will provide the Budget Committee with a history of budgets compared with actual figures of the General Fund requirements or changes in fund balances for each department.

### **13.12 Action by Budget Committee**

The Budget Committee will take the appropriate action for any department consistently over budget as to General Fund requirement or reduction in fund balance. Any such action will take place during the budget hearings of the following fiscal year.

### **13.13 Provision of Operational Costs**

All ongoing operating costs of general government and internal service funds will only be financed by current, incoming revenues during a fiscal year. Ongoing operating costs will not be financed by the equity built up in the fund balance. The purpose of this operating policy is so that the County will not reduce the fund balance on a continuous basis. If the

fund balance falls below appropriate levels, then the County will not have the reserves to meet its liabilities during periods of low revenues being received.

#### **14. REVENUES & RESERVES**

Revenues will be recognized when earned, not necessarily when received. All revenues paid before earned will be deposited into the appropriate deferred revenue account and transferred to the revenue line item when earned. All barter transactions will be recorded at the estimated fair market value of the goods received.

##### **14.1 One-Time Revenues**

One-time revenue will be used for one-time expenditures only. The County will avoid using temporary revenues for on-going operating expenditures or customary services. All revenue forecasts will be conservative, but reflective of the latest best information available. Regular reports comparing budgeted revenues to actual will be prepared by the Finance Department and provided to the Board of Commissioners and Department Heads on a quarterly basis, at any regularly scheduled Board Meeting.

###### **14.1.1 Qualifying Revenue**

One-time revenue shall include amounts exceeding one hundred thousand dollars (\$100,000.00) that may be derived from, but not limited to: insurance settlements, non-recurring grants, bond proceeds, loan proceeds, sales of capital assets and surplus property, property tax settlements, and unrestricted donations. These revenues may be available for more than one year but are expected to be non-recurring thereafter.

Many revenues are unpredictable to some degree. Key revenues that have a cycle of substantial volatility should be budgeted at some predictable minimum base. A Department should decide, in advance and in writing, on a set of tentative actions to be taken if one or more unpredictable sources generate revenue substantially higher or lower than projected.

###### **14.1.2 Applicable Funds**

The one-time revenue restriction is limited to operating funds specifically. Operating funds are those that have personnel services and/or ongoing materials and services expenditures that support direct services.

Non-departmental funds and capital funds are not generally restricted in use of one-time revenue, and in fact are the likely areas to budget and expend such revenue. However, non-departmental funds may not be allocated one-time revenue for appropriations that will incur commitments to provide goods or services beyond the budget year in either the holding fund or by transfer to an operating fund.

The restriction on unpredictable revenue is applicable to any type of fund, including capital funds or capital outlays within operating funds, as some funds utilize specific revenue to fund capital outlays on a continuing basis.

### **14.1.3 Responsibilities**

All department heads, elected officials and other employees who have authority to budget and expend appropriated funds are responsible for compliance with this policy. They must clearly identify and justify one-time revenue in their department's initial annual budget submission or subsequent Supplemental Budget request. The one-time revenue must be allocated to specific expenditures.

Departments are responsible to ensure that expenditures that are associated with such one-time revenues are removed from department requested budgets in the year following the lapse of the one-time revenues.

Departments are responsible for avoiding budgeting or over-budgeting unpredictable revenue, and for not committing to unsustainable operations. Departments should plan to save in high years as a means to cover shortfalls in other years. Any revenue without a predictable minimum base should not be budgeted.

### **14.1.4 Exceptions**

A Board-declared State of Emergency or a financial emergency enacted by Board Resolution, may allow for up to full use of one-time revenue for any purpose identified in the Resolution.

One-time revenue may be allocated to provide a "glide path" for programs or services that are planned to be phased out if other recurrent resources are not anticipated in the near future.

The Board of Commissioners may grant exceptions under this section, or for any other appropriation purpose in the budget adopted by the Board, provided that there is sufficient recognition that the revenue is one-time and there is explicit justification for the revenue's use.

## **15. EXPENDITURES**

Expenditures will be recognized when the liability is incurred, not necessarily when the goods or services are received. All expenditures paid before incurred will be charged to the appropriate prepaid expenses account and transferred to the expenditure line item when incurred. All barter transactions will be recorded at the estimated fair market value of the goods received.

### **15.1 Expenditure Reporting**

Regular reports comparing budgeted expenditures to actual will be prepared by the Finance Department and provided to the Board of Commissioners on a quarterly basis, at any regularly scheduled Board Meeting. To help meet emergency conditions during the fiscal year, in addition to the fund balance, the budget shall provide for an operating contingency as provided in Section 13.6. Expenditures are categorized as follows:

(a) **Personnel Services**

Costs associated with County employees. All costs that are directly related to employees, such as salaries, benefits, workers compensation and unemployment insurance are to be classified as personal services.

(b) **Materials & Services**

All expenses that do not fit into any other category.

(c) **Capital Outlay**

Expenditures that result in the acquisition of, or addition to, the County's fixed assets. Please see the fixed asset section for what constitutes a fixed asset. Only items that will be classified as fixed assets will be charged to the Capital Outlay category.

(d) **Debt Service**

Expenditures for principal and interest payments on debt. This includes capital leased items. A capital leased item is a leased item that is classified as a fixed asset for Curry County which the County will have ownership at the end of the lease period.

(e) **Inter-Fund Transfers**

General Fund transfers to other funds shall be considered payments intended for the support of programs or services to the maximum extent possible. Amounts transferred that are not needed as payments to support programs or services shall be made liable to pay back to the General Fund, unless otherwise stated by the Board of Commissioners. Transfers to the General Fund shall be considered payments intended for administrative support or as support for programs or services between departments. If a transfer to the General Fund is for support of programs or services between departments, there will be an intergovernmental agreement between the two departments and approved by the Board of Commissioners. Transfers should generally occur on the basis of 1/12th of the budgeted amount at the beginning of each month, with the exception being for those funds needing payment due to seasonal shortfalls in available cash or those funds receiving a transfer based on the actual amount of services provided.

(f) **Contingency**

All general government operating funds should maintain a contingency. The contingency shall be used for unanticipated emergency conditions and is established to provide for non-recurring unanticipated expenditures and not for inaccurate budgeting practices. (*See Section 13.6.*)

(g) **Unappropriated Fund Balance**

Estimate of the cash carryover for a fund that is necessary to begin the new fiscal year. There should be an unappropriated ending fund balance sufficient enough to operate the government (less other anticipated revenues to be received before November 15) until the current year tax revenues are available. No expenditures

can be made from an unappropriated ending funding balance during the year in which it is budgeted, except in an emergency situation created by civil disturbance or natural disaster.

## **16. FUND BALANCE**

To meet seasonal cash flow shortfalls and maintain the County's credit rating, the budget shall provide for an anticipated undesignated fund balance between nine percent (9%) and fourteen percent (14%) for general government and internal service funds, of estimated annual revenues. Should the fund balance fall below nine percent (9%) of estimated annual revenues, a plan for expenditure reduction and/or revenue increases shall be developed by the Board to increase the fund balance within one year.

Should the fund balance be above fourteen percent (14%), the difference may be used for one-time capital expenditures which do not increase ongoing government costs and other one-time costs that will not increase ongoing government costs.

The purpose of these provisions is to reduce an excessively high fund balance and provide better service to Curry County citizens. It is unlawful for any fund to have a negative fund balance.

### **16.1 Negative Fund Balance**

If a fund develops a negative fund balance, a plan will be devised and implemented to rebuild the fund balance by the end of the next fiscal year. Any county fund must not have a negative cash balance two years after the fiscal year the fund was created.

### **16.2 Inter-Fund Loans**

Any fund incurring a negative cash balance must take an inter-fund loan with an annual interest of six percent (6%.) The loan should be paid plus interest by the end of the current fiscal year. If the loan is not paid in the current fiscal year, then the interest payments must be budgeted for in the following fiscal year, and the loan including interest must be paid by the end of that fiscal year following the loan. The inter-fund loan process will be initiated by the County Accountant with final approval of the loan given by the Board of Commissioners. For short-term cash deficits in non-General Fund operating funds during the course of the year, loans are preferable to advances, except in cases where the receiving fund is legally precluded from paying interest on loans, or where loan transactions would be too numerous and costly to be cost effective.

### **16.3 Inter-Fund Transfers**

General Fund transfers to other funds shall be considered payments intended for the support of programs or services to the maximum extent possible. Amounts transferred that are not needed as payments to support programs or services shall be made liable to pay back to the General Fund, unless otherwise stated by the Board of Commissioners. Transfers should generally occur on the basis of 1/12th of the budgeted amount at the beginning of each month, with the exception being for those funds needing payment due to seasonal shortfalls in available cash or those funds receiving a transfer based on the actual amount of services provided.

When it becomes necessary for the General Fund or another fund to make a one-time advance to another operating fund, the following conditions will occur:

- (a) All applicable federal, state, and local laws shall apply.
- (b) The County Accountant will review and initiate any transfers of funds for advances.
- (c) Any excess cash balance shall first be used to repay the advance, or be invested for the benefit of the fund providing the advance for as long as the advance is outstanding, as long as it does not violate any applicable federal and state laws and regulations.
- (d) At the time of closing out the fund, all assets of the fund revert to the General Fund or the fund providing the advance, as long as the action does not violate any federal and state laws and regulations.

When a fund incurs a short-term cash deficit, it is preferable to provide a short-term loan rather than an advance, except where the receiving fund is legally precluded from paying interest on loans, or where the loan transactions would be too numerous and/or costly to be cost effective.

#### **16.4 Federal Funds**

Block Grants and other Federal funds shall be actively sought. The County shall use these funds to further applicable programs. Since block grant funds are not a guaranteed revenue source and are intended for a specific purpose, generally they will not be relied upon as an alternative source of capital improvement funds. Use of block grant funds will not have a negative effect on the General Fund. In the pursuit of and application for Federal funding, the County shall follow its adopted Grant Administration policies. Staff will evaluate all grant opportunities for cost versus benefit factors and long-term impacts to the County. The Finance Department will keep a maintained and updated reference for Federal Grants Management Handbook as well as guides to Federal Funding for municipal organizations available on the Shared Drive or another accessible location.

### **17. GENERAL FUND TRANSFERS TO OTHER FUNDS**

#### **17.1 Responsibilities**

Any Department Head or employee who has the authority to expend General Fund appropriations is responsible for compliance to this policy and shall be responsible for ensuring that other funds available for the same purposes as the General Fund are recognized as having expenditure priority over General Fund monies.

For General Fund appropriations outside of the General Fund; e.g., funded via transfers, that comprises the total funding for a capital outlay, debt service, or other activity, object or item within an expenditure category, the estimated unexpended balances that are anticipated to lapse at fiscal year-end must be requested for re-appropriation in the ensuing

fiscal year if further expenditures for the same appropriation purposes are necessary.

Department budget justifications must provide detail about such proposed expenditures. For the current year, the recipient department management must work with the Finance Department to ensure that the final amount of General Fund transfer does not include the calculated lapsed share.

For General Fund appropriations outside the General Fund such as those that are funded by transfers, that are a portion of the total resources of any appropriation, revenues are comingled, the unexpended balance of that appropriation at fiscal year-end is considered to be General Fund money up to and including the total amount of the General Fund share of the appropriation. The unexpended General Fund share is considered lapsed and the recipient Department must ensure that the final amount of General Fund transfer does not include the lapsed share.

Budget Committee approval and Board of Commissioners adoption of budget requests for General Fund support does not constitute authorization to implement the transfer unless the related actual expenditures have occurred and comply with the rules set forth in this policy and corresponding procedures.

### **17.2 Exceptions**

In the event that a fund has a shortfall in resources other than General Fund support and is faced with a year-end net loss if it does not receive a full General Fund transfer, the entire transfer may be made regardless of savings in appropriation categories. In this situation, while expenditures are less than appropriations, the total resources are insufficient to cover the reduced expenditures. General Fund Transfers may exceed the amount budgeted to be transferred in order to cover a net loss, but only if there is unused total transfer authority available in the General Fund equaling or exceeding the General Fund Transfer.

In the event that a fund receiving General Fund support will have a fiscal year-end net income/ending fund balance that is materially less than the budgeted net working capital for the ensuing year, a General Fund transfer greater than the calculated General Fund share of expenditures may be allowed subject to availability of appropriations; e.g., unused total transfer authority available in the General Fund Non-Departmental budget.

The Budget Officer, Director of County Operations (if not concurrently the Budget Officer), and Board of Commissioners have authority to grant exceptions on the basis of whether the results of the exceptions are in the best interest of the county.

### **17.3 Implementation**

The Budget Officer is authorized to implement and enforce the policy to the extent of denying budget requests or actual transfer amounts as they are determined to violate policy and procedures.

## **18. ADMINISTRATIVE CHARGES (“IGS”)**

Administrative Charges, referred to as “IGS” provide a useful means of accounting for centralized activities as human resources, financial services, risk and facilities management, information technology, and Board of Commissioners’ oversight. It is the intent of the Board of Commissioners that all departments, agencies, and funds help support the central service operations of the County.

### **18.1 Operational Guidelines**

The Board shall review and approve the administrative charges assessment and allocation methodologies prior to developing budget instructions each fiscal year.

### **18.2 Responsibilities**

The Director of County Operations and the Budget Officer shall generally oversee implementation of the county’s administrative charges processes. Elected officials and department heads shall be responsible for communicating the impacts of administrative charges on county services to the Director of County Operations and Board of Commissioners.

### **18.3 Basis**

IGS shall be assessed using a Board-approved methodology. Changes in application or methodology that result in any significant impacts to County services shall not be implemented without prior approval of the Director of County Operations, or in the absence of that position, the Chair of the Board of Commissioners. IGS shall be computed based on the actual expenses associated with central service operations and debt service and shall not be inflated. These costs include materials and services associated with the following County departments:

1. Board of Commissioners Office
2. Finance Department
3. Information Technology
4. Non-Departmental
5. Road Department
6. Facilities & Maintenance
7. Solid Waste
8. Legal Counsel

### **18.4 Expenditures**

IGS represent non-cash transactions between County departments. Charges shall be assessed on actual expenditures incurred on a monthly basis, or for a specific project. IGS allocations will be rebalanced on a timetable established by the Board, and budgets for non-General Fund departments will be adjusted accordingly. Any unexpended General Funds shall revert to the fund at the end of the fiscal year.

### **18.5 Exceptions**

The primary funding sources of some programs administered by the County may restrict the type and/or amount of administrative charges that will be reimbursed. In such instances, an alternative funding source for the non-reimbursable administrative charges shall be

provided.

## **19. GRANTS**

Curry County will utilize grant funds where practical to fund projects and programs. The Finance Department will maintain a consistently updated list of all grants, including reporting deadlines, financial obligations, and contractual requirements. Prior to submission, all grant applications will be subject to Board approval in consideration of a cost/benefit analysis of the factors of the grant program with consideration given to long-range implications to the County in terms of funds required and staff time commitments. All submissions to granting agencies such as progress reports, final reports, financial reports, and reimbursement requests will be subject to a review by the Department Head, and if necessary, the County Accountant, County Treasurer, and County Legal Counsel.

### **19.1 Financial Records**

Financial records will be maintained for all grant programs consistent with the requirements of the Federal Single Audit Act and any specific requirements of the grants themselves. Regardless of the Finance Department's grant monitoring, each Department will be responsible for tracking its own grants which must balance to the County General Ledger. The purchase and disposal of all fixed assets must conform to the federal procedures for obtaining and disposing of supplies, equipment, services, and construction under federal assistance. Unless otherwise stated in the grant agreement, purchases of equipment, services, and construction with federal funds will comply with County policies and procedures for procuring equipment, services, and construction.

### **19.2 Disposition of Grant Assets**

Before a department disposes a fixed asset purchased with federal grant funds, the department must contact the granting agency to seek permission and instructions to dispose of the asset. The reason is that many federal granting agencies require that part of the proceeds from the disposal of the asset, or the asset itself, be sent to them because the purchase was made using federal funds. If there are no special instructions to dispose of fixed assets purchased with federal funds, then the process of disposing fixed assets will be the same as in the Fixed Asset section, unless otherwise stated in the grant agreement.

## **20. FIXED ASSETS**

### **20.1 Determination of a Fixed Asset**

Fixed assets are generally categorized by the following asset types:

- (a) Land
- (b) Buildings
- (c) Building Improvements
- (d) Machinery and Equipment

- (e) Office Furniture and Equipment
- (f) Computers and Peripherals
- (g) Motor Vehicles
- (h) Road and Bridge Construction and Improvement

Items to be considered fixed assets are those individual items or group of items that are unable to operate separately and are purchased for \$1,000.00 or more, have been budgeted for under capital outlay, have a life in excess of one year, or a repair/upgrade which increases the current asset's life.

## **20.2 Purchase Orders Required**

All fixed asset purchases are to be initiated by a Purchase Order (*see Appendix*) detailing the description of the asset, the department purchasing the asset, budget appropriation, the purchase price of the asset, and the source of funds being used. The Purchase Order must be approved by the Department Head.

### **20.2.1 Transmittal of Purchase Orders**

When completed, one copy of the Purchase Order will be kept for the Department's records, one copy will be sent to Finance Department, and a third copy will be attached to the Claim Form when making the payment for the fixed asset.

## **20.3 Asset Identification**

When the asset has been received, Finance Department must be notified. Finance Department will record the asset and affix an identification tag. Motor vehicles will not receive an identification tag. The identification tag will be placed in a conspicuous area and must be referenced when completing a physical inventory or at the time of disposal of the asset.

All fixed assets will be subject to an annual physical inventory count. The inventory count will be performed by the Finance Department office.

## **20.4 Disposal of Fixed Asset**

When disposing of a fixed asset, the department must complete, and have authorized, a disposal form (See Appendix). The disposal form will contain a description of the asset, the identification tag number, the Department disposing of the asset, the amount of the proceeds being received for the disposal of the asset, and the proper authorizations. This includes assets being disposed of at a County auction with the exception of amount of proceeds received since that amount will not be known until after the auction. The asset disposal form must be sent to the Finance Department Office prior to disposal.

## **20.5 Exceptions**

Exceptions to the use of a disposal form are as follows:

- (a) The disposal of the trade-in asset will be listed on the Purchase Order for the new asset. If using a trade-in, the Purchase Order will contain the information listed above as well as a description of the asset being traded in, the department trading in the asset, the identification tag number of the asset, the trade-in value being given for the asset, and the reason for the disposal.
- (b) If an asset is being transferred to another department, then a memo stating what asset, the identification tag number, and the department receiving the asset will suffice.

#### **20.6 Budgeting for Fixed Assets**

Because the budgeting process must take place far in advance, estimations of acquisitions of fixed assets in the budget year must be made. The decision to purchase fixed assets must be an informed one based on the current year budget, projected benefits of the addition, and analysis of the lease versus purchase option.

#### **20.7 Leases**

When items are leased, there will be a determination by the Finance Department if the lease is an operating lease or a capital lease. The determination will be made according to GASB statements and generally accepted accounting principles. If the duration of the lease is 75% or more of the asset's useful life, if there is a bargain purchase price at the end of the lease, if ownership of the asset is transferred to Curry County, the lease will be considered a capital lease and the leased item will be considered a fixed asset to Curry County. An operating lease does not give title of ownership of the asset to Curry County at any time and it is considered that the County is "renting" the item. A capital leased item must be charged from the Debt Service expenditure category and will be considered a fixed asset. All leases are to be approved by Order of the Board and are subject to mandatory review by Legal Counsel.

### **21. ANNUAL AUDITS**

As provided by ORS 297.425, the County shall be subject to an annual municipal audit. Pursuant to OAR 162-010-0020(8) et seq, the scope of the audit shall include programs wholly or partially funded by federal, state and local governmental agencies. The audit shall be performed by an independent auditor that is authorized by the Oregon Board of Accountancy to conduct municipal audits in accordance with ORS 297.670 to 297.740.

#### **21.1 Auditor Selection**

The county shall select independent auditor services by and through competitive process as set forth by the Contract Review Rules and Oregon Law. The audit procurement process shall be structured so that the principal factor is the auditor's ability to perform a quality audit. Price shall not be the sole criterion for the selection of an independent auditor.

#### **21.2 Audit Contract**

Audit contracts shall be multiyear agreements of no less than five years, renewable up to five additional years, for a maximum of ten years in duration, to allow for greater

continuity, minimize disruption, and reduce audit costs. Auditors shall be rotated at the end of each contract to enhance auditor independence, and ensure a thorough and unbiased review of county finances.

### **21.3 Auditor Meetings with the Board of Commissioners**

The Board shall meet with the auditor at least twice each year, as set forth below. All such meetings shall take place at properly noticed public meetings.

#### **21.3.1 Initial Meeting**

The Board shall meet with the auditor prior to the start of the annual audit to review the county's progress on findings from the prior audit, and to discuss specific areas of interest or concern regarding the upcoming audit.

#### **21.3.2 Conclusion Meeting**

The Board shall meet with the auditor at the conclusion of the annual audit to review the audit results and any deficiencies.

### **21.4 Audit Reporting Requirements**

Pursuant to ORS 297.465, the auditor shall prepare a written audit report containing a signed expression of opinion in the form prescribed by the Oregon Secretary of State and shall furnish a copy of the audit report to the County within six months after the close of the fiscal year under audit, unless the Secretary of State has granted an extension

### **21.5 Dissemination of Audit Report**

The audit report shall be distributed to each member of the Board, the Director of County Operations, the County Accountant, the County Clerk, County Counsel, and other parties upon request. As set forth by OAR 162-010-0020(12) et seq, the auditor shall submit a summary of the County's revenues and expenditures for the fiscal year covered by the audit, in the form prescribed by the Secretary of State, within thirty (30) days after delivering the audit report. The County Accountant shall file a copy of the audit report with the Secretary of State within six months after the close of the fiscal year under audit as required by ORS 297.465(3)(a), unless the Secretary of State has granted an extension.

### **21.6 Audit Deficiencies**

The Board shall determine the measures necessary to address any deficiencies disclosed in the audit report, and adopt a plan of action to address the deficiencies as provided by ORS 297.466(2). Pursuant to ORS 297.466(3)(a), the County Accountant shall file a copy of the adopted action plan within 30 days after filing the audit report with the Secretary of State.

## **22. EXCEPTIONS**

The Board may grant exceptions to this policy at its discretion, with the exception of statutory requirements.

**23. IMPLEMENTATION**

The County Accountant, Director of County Operations, and the Board of Commissioner is authorized to implement and ensure compliance with this Policy. The County Accountant is responsible for ensuring all financial actions by the County, including budgeting, accounts payable and receivable, and transfers, are made in a manner that is consistent with this Policy.

**24. PERIODIC REVIEW**

This Policy shall be reviewed by the Board at least every three years, or more often if needed, and shall be updated as necessary.

# **APPENDIX**

**CURRY COUNTY**  
**VENDOR MASTER FILE FORM**

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**Add New Vendor**

*To process a New Vendor, all fields must be completed.*

**Modify Existing Vendor** - Vendor Number

*To modify an Existing Vendor, please fill in only the information that needs to be changed.*

---

**Vendor Contact Information**

|                 |       |
|-----------------|-------|
|                 | Phone |
| Mailing Address | Email |
|                 | Fax   |

---

**For New Vendors Only:**

Will purchases exceed \$600.00 from this vendor in any given year?     Yes     No

New vendor's tax identification number (TIN) or social security number (SSN): TIN / SSN

W-9 attached.

*(A completed W-9 Form is required for processing of a New Vendor)*

---

Department:

Prepared by: Name

Date:

Approved by: Name

Date: [Click here to enter a date.](#)

**CURRY COUNTY  
FIXED ASSET DISPOSAL FORM**

**Department:** \_\_\_\_\_

**Fixed Asset  
Identification Tag#:** \_\_\_\_\_

**Asset Description:**  
(include serial # if known) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Reason for Disposal:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Proceeds of Disposal:** \_\_\_\_\_

**Was asset purchased with federal grant funds?:** \_\_\_\_\_  
(If yes, provide grant name and CFDA#)

**Authorized by:** \_\_\_\_\_  
(signature)

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**(Please submit to Fiscal Services)**



# PROCUREMENT REVIEW

*Required for approval of all purchases or contracts for services.*

SUBMITTER: \_\_\_\_\_ DEPARTMENT: \_\_\_\_\_

BOARD APPROVAL REQUIRED?  Yes  No DATE OF BOARD APPROVAL: \_\_\_\_\_  
*Any BUDGETED purchases or contracts under \$10,000.00 do NOT require Board approval.*

DOLLAR AMOUNT OF PROCUREMENT: \$ \_\_\_\_\_

## CATEGORY:

Good / Service  Personal Service \*  Public Improvement  Other: \_\_\_\_\_

*\*Please provide certificate of liability insurance or written verification that insurance will be obtained.*

DESCRIPTION: \_\_\_\_\_

FREQUENCY OF PAYMENT:  One-Time  Annual  Monthly  Other – describe: \_\_\_\_\_

IS THIS A BUDGETED PURCHASE OR CONTRACT?  Yes  No  
*Unless Exempted by Section 6.11, all UNBUDGETED purchases or contracts MUST be approved by the Board.*

PAYMENT TO BE DEBITED FROM GL ACCOUNT # : \_\_\_\_\_

## MANNER OF PROCUREMENT:

*For all except Exempt procurements, documentation demonstrating the manner of procurement must be attached.*

- Competitive Sealed Proposals
- Competitive Sealed Bidding
- Quotes (*Purchases up to \$150,000.00*)
- Emergency Contract
- Sole Source (*determination MUST be made based on written findings*)
- Procurement Exempt under Contract Review Rules – specify:  
 6.1  6.2  6.3  6.4  6.5  6.6  6.7  6.8  6.9  6.10  6.11

IS FEDERAL FUNDING INVOLVED?  Yes  No  
*If yes, requirements of Contract Review Rules Section 5.3.1 MUST be completed PRIOR to procurement review.*

IS GRANT FUNDING INVOLVED?  Yes  No  
*If yes, the Grant Agreement or other documentation regarding use of funds must be attached.*

IS SIGNATURE AUTHORITY REQUESTED?  Yes  No  
If yes, name of authorized signer: \_\_\_\_\_  
*If no signature authority is requested, the Director of County Operations is the authorized signer.*

**ATTACH THIS FORM TO THE AGENDA ROUTING SLIP FOR ALL CONTRACTS OR PURCHASES  
REQUIRING BOARD APPROVAL**

**ATTACH A COPY OF THIS FORM TO THE CLAIM FORM FOR ALL INITIAL PAYMENTS EVEN IF  
BOARD APPROVAL WAS NOT REQUIRED**

PETTY CASH

Amount: \_\_\_\_\_

Pay To: \_\_\_\_\_

For: \_\_\_\_\_

Account Number: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Payment Received By: \_\_\_\_\_

Date: \_\_\_\_\_

PETTY CASH

Amount: \_\_\_\_\_

Pay To: \_\_\_\_\_

For: \_\_\_\_\_

Account Number: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Payment Received By: \_\_\_\_\_

Date: \_\_\_\_\_

PETTY CASH

Amount: \_\_\_\_\_

Pay To: \_\_\_\_\_

For: \_\_\_\_\_

Account Number: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Payment Received By: \_\_\_\_\_

Date: \_\_\_\_\_

PETTY CASH

Amount: \_\_\_\_\_

Pay To: \_\_\_\_\_

For: \_\_\_\_\_

Account Number: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Payment Received By: \_\_\_\_\_

Date: \_\_\_\_\_



**CURRY COUNTY**  
**DEPARTMENT NAME**

Mailing Address  
 City, State, ZIP  
Email

**PURCHASE ORDER**  
 NO. \_\_\_\_\_

**DATE:** \_\_\_\_\_

**Bill to:**  
 County Department  
 Mailing Address  
 City, State, ZIP  
Email

**Supplier:**  
 Supplier Name  
 Mailing Address  
 City, State, ZIP  
Email

| REQUESTED BY                | PAYMENT TERMS         | DELIVERY    | DEPT               |
|-----------------------------|-----------------------|-------------|--------------------|
| Name<br>Title<br>Department | Upon receipt / Net 30 | <i>Time</i> | Department<br>Name |

| DESCRIPTION  | QUANTITY | RATE | AMOUNT    |
|--------------|----------|------|-----------|
|              |          | \$   | \$        |
|              |          | \$   | \$        |
|              |          | \$   | \$        |
|              |          | \$   | \$        |
|              |          | \$   | \$        |
|              |          | \$   | \$        |
|              |          | \$   | \$        |
| Shipping     |          | \$   | \$        |
| <b>TOTAL</b> |          |      | <b>\$</b> |