

Article 115 Finance Administration

Sec. 115.1 Acceptance of Funds in Payment of any Obligation Owing the District. All payments to the District will be denominated in U.S. dollars. The District reserves the right to refuse payment in coins.

Valley Center Municipal Water District shall accept personal checks drawn in its favor or in favor of a designated official thereof, in payment of any obligation owing to the District if the person issuing the check furnishes satisfactory proof of residence and if the personal check is drawn on a banking institution located in the United States.

The acceptance of a personal check constitutes payment of the obligation owed to the District to the extent of the amount of the check as of the date of acceptance when, but not before, the check is duly paid.

Sec. 115.2 Service Charge for Returned Personal Checks. If any personal check offered in payment pursuant to Section 115.1 is returned without payment, for any reason, a returned check charge of \$25.00 plus any applicable delinquency charges are hereby imposed. Said charge may be added to and become part of any underlying obligation and a different method of payment for that payment and future payments by such person may be prescribed. (Government Code Section 6157, Chapter 75/1978).

Sec. 115.3 Service Charge for Cut Seals/Locks. A service charge of \$40.00 shall be imposed on any account which has been locked off for any reason and which is turned on by cutting the District lock, lock-wing or seal. This charge shall be in addition to the normal turn-on charge, and any costs to repair or replace damaged lock-wings or services.

Sec. 115.4 Operating Funds. A complete self-balancing group of accounts shall be established and maintained for each fund of the District. Each fund shall include all general ledger accounts and subsidiary records necessary to reflect compliance with legal provisions and to set forth the financial position and the results of the financial operations of the fund.

The District shall establish and maintain the minimum number of funds required for sound financial administration as may be required by administrative regulation or law and generally accepted accounting procedures.

Per Ordinance No. 2001-11 Adopted 7/2/01 [Sec. 115.4]
Per Ordinance No. 2004-12 Adopted 7/6/04 [Sec. 115.1]
Per Ordinance No. 2009-10 Adopted 7/20/09 [Sec. 115.2]
Per Ordinance No. 2009-10 Adopted 7/20/09 [Sec. 115.3]

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Sec. 115.5 Generally Accepted Accounting Principles. The District's accounting system shall be maintained on a full accrual basis in compliance with the prescribed uniform accounting and reporting procedures of the State Controller of the State of California and generally accepted accounting principles prescribed by the Governmental Accounting Standards Board, as it is now promulgated or may be amended.

Sec. 115.6 Petty Cash Fund. A petty cash fund is hereby established. The amount of the fund will be as determined by the General Manager and the Finance Director.

The use of the petty cash fund is limited to reimbursement to District employees for purchases made in cash or to pay District expenses which are necessary and desirable for the prompt and orderly transaction of business within the District. The Finance Director and District General Manager are hereby required to establish administrative procedures to safeguard these funds and to implement the necessary reporting, approval and accounting procedures to safeguard these funds.

A record shall be kept of all payments made from this fund, itemizing the amount of cash paid out and for what purpose each payment was made. The funds shall be reimbursed from the General Fund for the total of such payments.

Sec. 115.7 Service Charge for Copies. To reimburse the District for time and material expended to copy District records for private use, the following charges will be made:

- (a) Copies of letters, reports, etc., per page
 - Black & white:
 - 8½" x 14" or smaller \$0.15
 - 11" x 17" \$0.30
 - 11" x 17" or smaller, requiring reduction
or other special handling \$1.00
 - Color copies or printouts:
 - 8½" x 14" or smaller \$1.00
 - 11" x 17" \$2.00
- (b) Copies of water bills or registers, per page \$0.50
- (c) District maps - 24"x36" or smaller, per page \$7.00
- (d) District maps - larger than 24"x36", per page \$9.00
- (e) Report of Water Consumption and Billing \$5.00
per account per year

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Sec. 115.7 Service Charge for Copies (Cont'd)

(f) Digital District maps and as-builts, color plotted or in PDF format, per page:

Record drawings (as-builts) 24"x36"	\$10.00
Section maps 36"x44"	\$25.00
Portion section map 8½"x11"	\$9.00
Portion section map 11"x17"	\$10.00

(g) Electronic copy (CD) of board meeting materials,
plans, etc. at time and materials, minimum \$10.00

Per Ordinance No. 2012-04 Adopted 5/21/12 [Sec. 115.7(f)(g)]
Per Ordinance No. 2012-04 Adopted 5/21/12 [Sec. 115.8 removed]