

Manchester Water District
PO Box 98
Manchester WA 98353
Telephone: 360.871.0500

**MANCHESTER WATER DISTRICT
RESOLUTION NO. 2024-05**

**A RESOLUTION REPEALING AND REPLACING RESOLUTION NO. 2015-04
ESTABLISHING
AN IMPREST ACCOUNT POLICY**

WHEREAS, Manchester Water District ("District") routinely makes disbursements for items such as postage, meals, taxes, travel, and other non-routine items; and

WHEREAS, each disbursement is paid with a check, debit card, or by EFT/ACH from Manchester Water District's Imprest Account; and

WHEREAS, the District's current method for handling these transactions is to make the disbursement and include the transaction on the voucher list for approval at the District's next Board of Commissioner's ("Board") meeting; and

WHEREAS, RCW 42.24.180 authorizes special purpose districts to pay claims between District Commission meetings, and before they have been reviewed and approved by the District's Board of Commissioners; and

WHEREAS, Manchester Water District has determined it enhances the efficient and timely operation of the District to pay certain claims prior to the Board of Commissioners having formally approved such claims; and

WHEREAS, District staff has determined that the established maximum aggregate imprest account balance of \$500.00 is insufficient for normal District purchasing purposes and seeks authorization for that amount be increased to a maximum aggregate of \$5,000.00;

NOW THEREFORE, BASED ON THE FOREGOING IT IS HEREBY RESOLVED AS FOLLOWS:

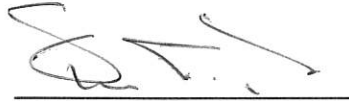
1. The District has established and shall maintain a checking account for the sole purpose of disbursing checks and permitting debit transactions as described herein, and that checking account shall be designated as the Imprest Account;
2. A maximum balance of \$5,000.00 shall be deposited into the Imprest Account;
3. The District's Accounting Specialist, or designee, shall prepare and record all supporting documents and disburse imprest checks and approve debit transactions as described herein;
4. All imprest transactions shall be documented, and reimbursement of the Imprest Account shall be presented in the form of an itemized warrant or voucher request for approval;
5. All imprest account disbursements must be approved by the District's Board of Commissioners at its next regularly scheduled public meeting. If the Board rejects a transaction paid prior to the meeting, the District shall cause the disapproved claim to be recognized as a receivable and the District shall diligently pursue collection of the prepaid transaction until recovered, or until the Board otherwise approves the transaction;
6. At no time shall the aggregate imprest disbursements not yet approved by the Board exceed \$5,000.00.
7. In compliance with RCW 42.24.180, this resolution shall act as the contracting, hiring, purchasing, and disbursing policy necessary to implement effective internal controls regarding the prepayment of District claims, including imprest transactions.

THIS RESOLUTION was duly considered and approved by the Manchester Water District Board of Commissioners in a regularly scheduled open public meeting on May 14, 2024.

1. **Ratification.** Any act consistent with the authority granted pursuant to this Resolution occurring prior to the effective date of this Resolution is hereby ratified and affirmed; and
2. **Severability.** The provisions of this Resolution are declared separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section or portion of this resolution or the invalidity of the application thereof to any person or circumstances, shall not affect the validity of the remainder of the resolution, or the validity of its application to other persons or circumstances; and

3. **Effective Date.** This resolution shall become effective immediately upon adoption and signature as provided by law.

ADOPTED by the Manchester Water District Board of Commissioners on
May 14, 2024.



Steve Pedersen
Chairperson



James E. Strode
Secretary



~~Paul Drotz~~ Bob Ballard
Commissioner