

**Accounts Payable Authorized Signature Form**  
*(For Districts for which King County, as Treasurer, Issues Payments)*

**SECTION 1 – GENERAL INFORMATION**

*Please complete each field below. For the "Number" field, enter the first 5 digits of your Fund Numbers. Typed/ electronic entries are preferred for readability.*

District/Organization Name: Vashon Park District Number: 17002  
 Street Address: 17130 Vashon Hwy SW  
 City/ State/ Zip: Vashon, WA 98070  
 General Telephone #: 206-463-9602 Fax #: 206-463-9614

**Primary Contacts**

Name: Elaine Ott Title: Executive Director  
 Telephone #: 206-463-9602 Email: eott@vashonparks.org  
 Name: \_\_\_\_\_ Title: \_\_\_\_\_  
 Telephone #: \_\_\_\_\_ Email: \_\_\_\_\_

**SECTION 2 –AUDITING OFFICER(S) DELEGATED WITH PAYMENT APPROVAL AUTHORITY (If Applicable)**

*Complete the fields below for each Auditing Officer that has been delegated signatory authority in accordance with RCW 42.24.180. This RCW is intended to expedite the issuance of warrants by authorizing one or more persons signatory authority to approve warrant issuance before the board has acted to approve the claims. A copy of the resolution delegating this authority is required to accompany this form. When submitting Voucher Approval documentation, it is understood that any restrictions attached to an Auditing Officer's signatory authority will have been honored by the Auditing Officer. Due to the electronic voucher data submission process, King County does not monitor these restrictions.*

Number of Required Auditing Officer Signatures for Payment of Claims: 1

**Auditing Officer Signatures**

	Name	Telephone	Email
Sign:	_____	_____	_____
Print:	<u>Elaine Ott</u>	<u>206-463-9602</u>	<u>eott@vashonparks.org</u>
Sign:	_____	_____	_____
Print:	_____	_____	_____
Sign:	_____	_____	_____
Print:	_____	_____	_____
Sign:	_____	_____	_____
Print:	_____	_____	_____

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**SECTION 3 – BOARD MEMBERS – APPROVALS AND PAYMENT CERTIFICATION AUTHORIZATION**

*If an Auditing Officer with signing authority, per RCW 42.24.180, has not been delegated or, if such an Auditing Officer is delegated and any designated restriction is exceeded, board action is required for warrant issuance. As members of the board, the following persons are also authorized to sign for Approval and Payment Certification as per RCW 42.24.080 and other respective agency RCWs.*

**Number of Required Board Member Signatures for Payment of Claims:**   1  

**Board Member Signatures**

	Name	Telephone	Email
Sign:	_____	_____	_____
Print:	Karen M. Gardner	415-624-9002	Gardnerparkcommissioner@gmail.com
Sign:	_____	_____	_____
Print:	Scott Harvey	2206-713-9842	sdharvey50@comcast.net
Sign:	_____	_____	_____
Print:	_____	_____	_____
Sign:	_____	_____	_____
Print:	_____	_____	_____
Sign:	_____	_____	_____
Print:	_____	_____	_____
Sign:	_____	_____	_____
Print:	_____	_____	_____

**I attest the above information is true and accurate and the signatures herein are authorized as described. Our district will execute a new form with King County Accounts Payable as information or signatories change:**

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_  
**Print Name:** \_\_\_\_\_ **Title:** \_\_\_\_\_  
Chairperson/ President

**District/Organization Name:** \_\_\_\_\_

**Please send King County Accounts Payable this original completed form and, if applicable, a copy of a resolution delegating signatory authority (sample attached). Incomplete forms will be returned. Please send documents to:**

King County Accounts Payable  
 Attn: Special Districts  
 401 5th Avenue, Room 323  
 Seattle, WA 98104

If you require assistance completing this form, please contact (206) 263-9284 or SpecialDist.AP@kingcounty.gov.

# Invoice Approval and Bill Payment Policy And Procedures

Number 14-01  
Original Issue: 3/8/16  
Approved:

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## Objective

To ensure all invoices paid by the Vashon Park District are for purchases that are authorized, and that the correct amount is paid to the vendor. Further, to ensure that all payments are posted to the correct General Ledger accounts and that the District's Balance Sheet correctly reflects the Accounts Payable.

*Note that this procedure does not apply to payroll, payroll taxes, league and/or program payouts, as these expenditures and disbursements are covered in separate procedures.*

## Overview

VPD incurs charges for goods and services that are budgeted and necessary to run the operation and programs of the District. Expenditures are initiated by VPD Managers or their staff, and approved by Managers for their areas of responsibility, and then by the Executive Director and the Vashon Park District Board. Some expenditures (e.g. utilities) are routine, and are in essence pre-authorized via the budgeting process and others (e.g. advertising) are pre-authorized on a case by case basis by the responsible Managers. VPD receives invoices for these goods and services though the mail, through email, and occasionally in person. After invoices are processed and approved for payment, they are submitted to King County Treasury for payment out of the VPD Operating Fund. Occasionally invoices are paid directly by VPD out of the local bank operating account.

## Processing Invoices

All invoices and statements received by mail, email, or in person are routed to Accounts Payable for initial processing. Accounts Payable reviews the invoices and statements and confirms that the current amount due reflects all payments that may have been made by VPD but not yet posted by the Vendor.

A/P notes the following information directly on the invoice:

- The correct amount of the invoice (after adjusting for any outstanding payments not reflected)
- The G/L account and class if known (e.g. for standard recurring charges such as utilities, insurance, dues).

*For most invoices, this information can be captured directly on the invoice. If the invoice does not have adequate space for writing, A/P attaches a blank Voucher form to the invoice.*

**Entering the Invoice into QuickBooks**

A/P enters the invoice into QuickBooks using the Bill Pay function and selecting the correct Vendor. The following fields on the Bill Pay screen must be entered:

Field	Used for	Comments
Ref	Vendor invoice number	If there is no invoice number, enter a general one or two word description of the invoice
Memo	Will contain the VPD account number for the Vendor if that information is set up in the Vendor profile.	
To Be Printed	Check to select	
G/L account number(s)		If G/L number has not been assigned by Manager yet, A/P enters account number <b>Ask My Accountant</b>
Class (es)		

**Approving the Invoices to be Paid**

A/P codes and forwards invoices to appropriate Managers for correction and approval. (However, original invoices should not leave the building, so Managers review invoices in A/P office.)

Managers approve invoices for payment and return to A/P. A/P forwards corrected invoices to Executive Director for final approval per Auditing Officer Delegation Resolution #16-09 and RCW 42.24.180. ED initials approval and forwards to A/P.

*A/P is responsible for tracking down and resolving outstanding bills that have not been returned by Managers.*

**Releasing Approved Invoices for Payment**

A/P “pays bills” in QuickBooks, selecting the correct bank account (usually King County General 2969).

When bills are “paid” in QuickBooks numeric check numbers are assigned, which will be used as Voucher Numbers when requesting Warrants (checks) from King County Treasury.

A/P emails QuickBooks report **Payment Detail for Treasurer Approval** (in Memorized Reports>Board) to Treasurer with any necessary explanation of individual amounts.

If Treasurer decides that any individual payment should not be made, Treasurer instructs A/P to void that “check.” A/P notifies ED. A/P will void the check in Quickbooks and cancel the warrant with King County.

**Requesting Warrants from King County Treasury**

A/P follows King County procedures (see separate documentation from KC) to request warrants.

**Sending Warrants (Checks) to Vendors**

When checks arrive in VPD mail, A/P mails them out. As a general rule, A/P will include remittance advice when provided by the vendor. If the vendor reference number (e.g. invoice number and/or VPD account number) was correctly added to the King County system, that may serve as remittance advice in addition to the remittance advice provided by the vendor. Vendor will have all the information needed to post the payment on the warrant itself.

**Filing**

A/P files paid invoices and forwards the Accounts Payable Warrants Register Report to Accounting for reconciliation with the bank statement.

**Board of Commissioner Approval**

The VPD Board of Commissioners shall review the documentation supporting claims paid and shall approve all checks or warrants issued in payment of claims at its next regularly scheduled public meeting within one month of issuance. If checks or warrants are disapproved, the ED and the Treasurer shall jointly cause the disapproved claims to be recognized as receivables of the District and shall pursue collection diligently until the amounts disapproved are collected or until the VPD Board of Commissioners is satisfied and approves the claims.

**AUDITING OFFICER DELEGATION RESOLUTION**

**VASHON PARK DISTRICT**

Resolution Number 16-09

**APPOINTING OF AUDITING OFFICER(S) FOR THE PURPOSE OF AUTHORIZING THE ISSUANCE OF WARRANTS AND ELECTRONIC TRANSACTIONS PRIOR TO BOARD OF COMMISSIONERS APPROVAL**

**WHEREAS** there may be circumstances when the Board of Commissioners does not meet prior to a day in which they would need to approve vouchers for the District’s warrants and claims;

**WHEREAS** there is a need by the District to process warrants and electronic payments in a timely and consistent manner;

**WHEREAS** it would be of financial benefit to appoint Auditing Officer(s) to certify the voucher approval document for the correct and certified submission of vouchers to the King County Finance Office without awaiting a Commissioners meeting to authorize specific payments;

**WHEREAS** RCW 42.24.180 authorizes the issuance of warrants before approval of the vouchers by the Board of Commissioners in order to expedite the payment of claims;

**WHEREAS** this Agency shall enact the following policies and procedures pursuant to RCW 42.24.180:

1. All routine operating claims against Vashon Park District will be pre-audited and signed by the Auditing Officer
2. The Auditing Officer shall be bonded for no less than \$50,000 to assure the faithful discharge of their duties
3. The “Invoice Approval and Bill Payment Policy and Procedures” policy (number 14-01) establishes the necessary purchasing and disbursing procedures that implements effective internal control for issuance of warrants and claims
4. The Board of Commissioners shall review and approve the claims paid at its next regularly scheduled public meeting; and
5. If the Board of Commissioners disapproves some claims, the Auditing Officer will recognize these claims as receivables of the District and will pursue collection diligently until the amounts are either collected or the Board of Commissioners approves the claims

**THEREFORE BE IT RESOLVED**, that the Board of Commissioners of the Vashon Park District do hereby authorize the Auditing Officer, Elaine Ott, to submit vouchers for payment and disbursement in accordance with the “Invoice Approval and Bill Payment Policy and Procedures” policy (number 14-01) prior to the Board taking action to approve said claims;

**ADOPTED** by the Board of Commissioners of the Vashon Park District at a regular meeting held on this \_\_\_\_ day of \_\_\_\_\_, 2016.

**ATTEST:**

\_\_\_\_\_  
By: Board Secretary

\_\_\_\_\_  
By: Chairperson/President

\_\_\_\_\_  
By: Commissioner

\_\_\_\_\_  
By: Commissioner

\_\_\_\_\_  
By: Commissioner

\_\_\_\_\_  
By: Commissioner



# Public Official Application

[Redacted]

<b>APPLICANT INFORMATION</b>	Applicant Name Elaine Ott/Vashon Park District		Soc. Security No.	Date of Birth	Telephone 206-463-9602
	Address 17130 Vashon Hwy S.W.		City Vashon	State WA	Zip 98070
Official Title Executive Director		Other or Previous Occupation		Previous Surety? (If yes, give name and reason for change) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Term of Office Ongoing				<input type="checkbox"/> Elected	Date Elected/Appointed February, 2013
				<input checked="" type="checkbox"/> Appointed	

<b>BOND INFORMATION</b>	Type of Bond Public Official Bond	Amount of Bond \$50,000	Effective Date Immediately
	Complete Name and Address of Obligor Elaine M. Ott, [Redacted] 8070		Telephone Number 206-465-1355

**OTHER INFORMATION** Complete this section only for Treasurer or Tax Collector Bonds exceeding \$250,000.

In what banks will the receipts of this office be deposited? US Bank, Vashon, WA, King County General Fund

Do you agree to deposit moneys in your custody only in legally designated and qualified depositories?  Yes  No

Do you agree to deposit funds only in banks which are protected in full by a corporate depository or other securities?  Yes  No

Are funds withdrawn from depository by check of applicant?  Yes  No

If so, is the countersignature of anyone required, and of whom? No countersignature required

By whom are your accounts examined and at what intervals? Marie Browne of Marie Browne Business Mgmt Services (monthly, WA State Auditors (3 years))

**INDEMNIFICATION AGREEMENT**

I agree to indemnify RLI Insurance Company and/or RLI Indemnity Company and/or Contractors Bonding and Insurance Company (hereinafter "Surety") in connection with any bond executed on behalf of the person or entity named as "Applicant" above. I certify that all the information provided is true, and acknowledge that Surety is relying on this information to issue a bond. I agree that proof of the falsity of any statement will be prima facie proof of material, intentional and fraudulent misrepresentation for all purposes of law and equity. I authorize Surety or its agents to investigate my credit, now and at any time in the future, with any institution, person or entity. I further agree: **FIRST:** To pay Surety each premium or premiums due, until satisfactory evidence that Surety's liability is terminated and agree that such premium is fully earned upon issuance of a bond and is not refundable in the first year of coverage. **SECOND:** To pay Surety all sums demanded by Surety to cover any liability, claim, suit or judgement against the bond, including any legal fees and expenses, and a claim fee charge in the amount of \$119.40 for the first claim and \$69.44 for each additional claim. **THIRD:** To hold harmless and indemnify Surety from any and all liability, damages, losses, costs and expenses of every kind including attorney fees, which may be sustained or incurred arising out of the execution enforcement, procurement of release, or other action involving the application and/or issuance of any bond. **FOURTH:** To pay interest, at the highest legal rate allowed, in the event of any payment by Surety, from the date such payments are made. **FIFTH:** That Surety has the exclusive right to defend, settle, pay or appeal any claim, and an itemized statement of loss and expense incurred by Surety shall be prima facie evidence of the fact and extent of my liability to Surety. **SIXTH:** That Surety may decline to become a surety on any bond, may cancel or amend any bond with or without cause, alter the penalty, terms and conditions of any bond, complete any blanks contained in the Application or Indemnity Agreement at the time of execution, or procure its release from said suretyship under any law for release of sureties; all without liability to Surety thereon. **SEVENTH:** To provide Surety with cash or other property acceptable to Surety, upon demand, as collateral security for any loss reserve. Surety may hold such collateral security until it has determined that it is no longer exposed to a loss and may retain or sell the collateral security to reimburse itself. **EIGHTH:** That a facsimile copy of this Agreement shall be considered an original and shall be admissible in a court of law to the same extent as the original Agreement. **NINTH:** I agree that I cannot terminate my liability to the Surety created by this agreement except by sending written notice by certified mail of intent to terminate to the Surety. Written notice to terminate shall be sent to the Surety at its home office, 9025 N. Lindbergh Dr. Peoria, IL 61615. I agree that the termination will be effective thirty working days after the actual receipt of such notice by the Surety, but only for bonds signed or committed to by Surety after the effective date. Thus, I agree that I will remain liable to the Surety for loss and expenses on bonds signed or committed to by Surety prior to the effective date of termination. **TENTH:** This agreement shall apply to all renewals, continuations, substitutions and extensions of the suretyship herein applied for.

Applicant Name (Printed) Elaine Ott/Vashon Park District  
(Exactly As Above)

Today's Date \_\_\_\_\_ X \_\_\_\_\_

<b>AGENT/BROKER INFORMATION</b>	Agent/Broker Name	Code	Phone No.	Fax No.	City	State	Zip
	AGENT'S RECOMMENDATION						

We are not very familiar with this applicant.

We are familiar with applicant and are aware of no adverse information about him/her.

We know applicant very well and offer our highest recommendation.

COMMENTS

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false, incomplete, or misleading information, or conceals information concerning any material fact thereto, commits a fraudulent insurance act, which is a crime punishable by incarceration, and shall also be subject to civil penalties.

**RCW 42.24.180**

**\*Taxing district—Issuance of warrants or checks before approval by legislative body—Conditions.**

In order to expedite the payment of claims, the legislative body of any \*taxing district, as defined in RCW 43.09.260, may authorize the issuance of warrants or checks in payment of claims after the provisions of this chapter have been met and after the officer designated by statute, or, in the absence of statute, an appropriate charter provision, ordinance, or resolution of the \*taxing district, has signed the checks or warrants, but before the legislative body has acted to approve the claims. The legislative body may stipulate that certain kinds or amounts of claims shall not be paid before the board has reviewed the supporting documentation and approved the issue of checks or warrants in payment of those claims. However, all of the following conditions shall be met before the payment:

- (1) The auditing officer and the officer designated to sign the checks or warrants shall each be required to furnish an official bond for the faithful discharge of his or her duties in an amount determined by the legislative body but not less than fifty thousand dollars;
- (2) The legislative body shall adopt contracting, hiring, purchasing, and disbursing policies that implement effective internal control;
- (3) The legislative body shall provide for its review of the documentation supporting claims paid and for its approval of all checks or warrants issued in payment of claims at its next regularly scheduled public meeting or, for cities and towns, at a regularly scheduled public meeting within one month of issuance; and
- (4) The legislative body shall require that if, upon review, it disapproves some claims, the auditing officer and the officer designated to sign the checks or warrants shall jointly cause the disapproved claims to be recognized as receivables of the \*taxing district and to pursue collection diligently until the amounts disapproved are collected or until the legislative body is satisfied and approves the claims.

[1994 c 273 § 18; 1984 c 128 § 11.]

**NOTES:**

**\*Reviser's note:** "Taxing district" redesignated "local government" by 1995 c 301 § 15.