

# Treasurer Procedures

Midcoast Community Council

Updated: August 26, 2013

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**Change Record:** During the second half of 2012, the MCC reached agreement with the county that the council expenses will be handled by the MCC. The following is the startup timeline:

- Oct. 9, 2012: Letter from the County Manager's Office to MCC Chair
- Feb. 2013: Letter signed and Check Received by MCC Chair
- Feb. 11, 2013: Email from the County Manager's Office to MCC Chair
- Jan. 26, 2013: A motion to remove all legacy funds (from personal donations) from the existing MCC checking account to use for petty cash to cover expenses not covered by County funds, (which the Treasurer will manage with separate accounting spreadsheet) and deposit the County \$3,000 annual disbursement to MCC into the existing account and managed according to MCC and County Treasurer Procedures. Motion passed 6-0
- Feb. 27, 2013: After this date the check to the MCC will be handled in accord with these procedures. All expenses will be handled in a manner consistent with these procedures.
- Aug. 26, 2013: Procedures updated to cover the FY year end report to the county and other minor edits.

## Procedure Notes

MCC Bylaws provide direction on Treasury procedure.

Annual appropriation of (\$3,000) from San Mateo County and use of these funds to cover MCC expenses is managed in a bank account (MCC Checking Account - (First National Bank of Northern California – Half Moon Bay Branch) maintained solely for this purpose.

Finance Committee: consists of the MCC Treasurer and the MCC Chair. Additional members may be added to this committee by action of the MCC.

Access to MCC Bank Account funds will be limited to MCC Chair and Treasurer, with 2 signatures required on checks.

Categories for Expenses:

- Information and Records
- Meetings
- Capital Expenses
- Marketing

Fiscal Year: July 1 – June 30

Pre-Approved Expenses: Items approved for expense within stated guidelines are presented for confirmation at the beginning of the Fiscal Year.

MCC Expenses: All expenses not pre-approval and greater than \$20, will be submitted for approval by the MCC in accordance with the Bylaws.

MCC Checking Account register will be maintained as spreadsheet with categories, running account balance and reference notes. This document will be kept current and available as a report on the MCC website.

MCC Petty Cash (legacy checking funds and other income or donations other than the annual expense check from San Mateo County) will be managed by a spreadsheet account maintained by the Treasurer. This spreadsheet will be available as a report on the on the MCC website.

FY Annual Report: At the end of each fiscal year, the MCC is to account for all funds spent by submitting to the County Manager, a report including receipts and a reconciliation of the account including all original bank statements and all original voided and/or cancelled checks. This report is submitted in electronic form. The last page of this document presents a sample of the annual report.

Open Items:

# County Manager's Office



## COUNTY OF SAN MATEO

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WEB PAGE ADDRESS: <http://www.co.sanmateo.ca.us>

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COUNTY MANAGER/  
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(650) 363-4123  
FAX: (650) 363-1916

October 9, 2012

Bill Kehoe, Chair  
Midcoast Community Council (MCC)  
PO Box 248  
Moss Beach, CA 94038

**Subject: Annual Allocation for MCC Operations for FY 2012-13**

Dear Bill:

The County Manager's Office has been informed by Supervisor Horsley's Office that the Midcoast Community Council (MCC) wishes to receive its new annual appropriated amount of \$3,000 in one lump sum payment. In order to support such a disbursement, we require that MCC acknowledge and confirm the following:

1. MCC is an Advisory Commission, without authority to obligate or to act on behalf of San Mateo County.
2. The funds received from San Mateo County are to be placed in a separate bank account, not mingled with other funds (and we recommend access only by the Chairperson and one other officer).
3. The funds are to be spent for lawful MCC purpose and accounted for in the following categories: Printing and Copy Services; Postage and Mailing; Other Office Expenses; Meeting Expenses; Office Equipment Rental (if any); and Telephone Service Charges.
4. At the end of each fiscal year, MCC is to account for all funds spent by submitting to the San Mateo County Manager, a written report including original receipts and a written reconciliation of the account including all original bank statements and all original voided and/or cancelled checks.
5. This account and all transactions are subject to audit by the San Mateo County Controller.

If you accept the terms listed above, please sign and return to my office and a check will be sent to your Council.

Sincerely,



County Manager, John L. Maltbie

Acknowledged and Confirmed

By: \_\_\_\_\_  
Chairperson of MCC

cc: Honorable Don Horsley, Supervisor, District 3  
Bob Adler, County Controller  
John Beiers, County Counsel

**From:** John Maltbie [mailto:JMaltbie@smcgov.org]

**Sent:** Monday, February 11, 2013 1:39 PM

**To:** Stein, Laura

**Cc:** Horsley, Don

**Subject:** Re: Categorizing MCC Expenses

Hi Laura,

I don't see a problem with categorizing expenditures as proposed.

JM

>>> "Laura Stein" <laura.stein@comcast.net> 2/10/2013 10:01 PM >>>

Dear Mr. Maltbie,

Now that the Midcoast Community Council is receiving its annual appropriated amount in one lump sum payment, we are creating a spreadsheet to track our income and expenses and developing our Treasurer Procedures.

In your letter regarding MCC funds (October 2012),

<http://www.midcoastcommunitycouncil.org/storage/docs-internal/2012-10-09-CoCounsel-FY2012-13.pdf>

it is noted that funds are to be accounted for in the following categories:

- Printer and Copying Services
- Posting and Mailings
- Other Office Expenses
- Meeting Expenses
- Office Equipment Rental
- Telephone Service Charges.

The reason I am contacting you is to determine if the MCC will be granted flexibility in categorizing expenses. The proposed categories, noted below, will be much more useful for our budgeting/planning purposes.

- Information & Records (website, PO Box, copier rental, office supplies, research expenses)
- Meetings (fees for special venues, meeting food/supplies, special meeting equipment rental, etc.)
- Public outreach (fliers/brochures, mailing, business cards)
- Capital purchases (screen, projector, audio equipment, etc)

I look forward to hearing from you, at which point I can put our Treasurer Procedures on our agenda for approval.

Sincerely,

Laura Stein, Chair

Midcoast Community Council