



Legislative & Government Affairs Committee

Wednesday, June 7, 2023 2:00PM
40 McMaster Street, Ballston Spa, NY

Chair: C. Eric Butler

Members:

Mark Hammond
John Lant
Kevin Veitch - vc
Sandra Winney

- I. Welcome and Attendance
- II. Approval of the minutes of the May 3, 2023 meeting
- III. Amending the Policies and Procedures Manual under Voucher Audit
Procedures – D’Arcy Plummer, Auditor
- IV. Other Business
- V. Adjournment



SARATOGA COUNTY

AGENDA ITEM REQUEST FORM

TO: Steve Bulger, County Administrator
Ridge Harris, Deputy County Administrator
Michelle Granger, County Attorney
Therese Connolly, Clerk of the Board
Stephanie Hodgson, Director of Budget

CC: John Warmt, Director of Purchasing
Jason Kemper, Director of Planning and Economic Development
Bridget Rider, Deputy Clerk of the Board
Matt Rose, Management Analyst
Tracy Goodson, County Attorney's Office
Audra Hedden, County Administrator's Office

DEPARTMENT: County Auditor

DATE: 5/23/2023

COMMITTEE: Legislative & Government Affairs

1. Is a Resolution Required:

Yes, Other

2. Proposed Resolution Title:

Amending the Policies and Procedures Manual Under Voucher
Audit Procedure

3. Specific Details on what the resolution will authorize:

The resolution will authorize revisions to the Voucher Audit
Procedure in Chapter 2, Section G of the Policies and
Procedures Manual.

This column must be completed
prior to submission of the request.

County Attorney's Office
Consulted Yes

4. Is a Budget Amendment needed: ☐ YES or ☒ NO
If yes, budget lines and impact must be provided.
Any budget amendments must have equal and offsetting entries.

County Administrator's Office
Consulted **Yes**

☐ Please see attachments for impacted budget lines.
(Use ONLY when more than four lines are impacted.)

Revenue

Account Number	Account Name	Amount

Expense

Account Number	Account Name	Amount

Fund Balance (if applicable): (Increase = additional revenue, Decrease = additional expenses)

Amount:

5. Identify Budget Impact (**Required**):

No Budget Impact

- a. G/L line impacted
- b. Budget year impacted
- c. Details

6. Are there Amendments to the Compensation Schedule?

☐ YES or ☒ NO (If yes, provide details)

a. Is a new position being created? ☐ Y ☐ N

Effective date

Salary and grade

b. Is a new employee being hired? ☐ Y ☐ N

Effective date of employment

Salary and grade

Appointed position:

Term

c. Is this a reclassification? ☐ Y ☐ N

Is this position currently vacant? ☐ Y ☐ N

Is this position in the current year compensation plan? ☐ Y ☐ N

7. Does this item require the awarding of a contract: ☐ Y ☒ N

a. Type of Solicitation

b. Specification # (BID/RFP/RFQ/OTHER CONTRACT #)

c. If a sole source, appropriate documentation, including an updated letter, has been submitted and approved by Purchasing Department? ☐ Y ☐ N ☐ N/A

d. Vendor information (including contact name):

e. Is the vendor/contractor an LLC, PLLC, or partnership:

f. State of vendor/contractor organization:

g. Commencement date of contract term:

h. Termination of contract date:

i. Contract renewal date and term:

k. Is this a renewal agreement: ☐ Y ☐ N

l. Vendor/Contractor comment/remarks:

Human Resources Consulted
N/A

Purchasing Office Consulted
N/A

8. Is a grant being accepted: ☐ YES or ☒ NO

County Administrator's Office
Consulted **No**

a. Source of grant funding:

b. Agency granting funds:

c. Amount of grant:

d. Purpose grant will be used for:

e. Equipment and/or services being purchased with the grant:

f. Time period grant covers:

g. Amount of county matching funds:

h. Administrative fee to County:

9. Supporting Documentation:

- ☒ Marked-up previous resolution
- ☐ No Markup, per consultation with County Attorney
- ☐ Information summary memo
- ☐ Copy of proposal or estimate
- ☐ Copy of grant award notification and information
- ☐ Other _____

10. Remarks:

The voucher audit procedure was last updated July 20, 2021. The language and procedures are being revised, most notably is that the vendor signature will no longer be required on the voucher when a proper invoice is included.



SARATOGA COUNTY BOARD OF SUPERVISORS

RESOLUTION ~~212~~-2021

Introduced by Supervisors

AMENDING THE POLICIES AND PROCEDURES MANUAL UNDER VOUCHER AUDIT PROCEDURE

WHEREAS, Resolution 330-82 adopted a manual of Policies and Procedures for the conduct of Saratoga County government; and

WHEREAS, since adoption, the Board of Supervisors has enacted several amendments to the Manual; and

WHEREAS, the annual review of the Manual, mandated by Section 104-b of the General Municipal Law, has disclosed the appropriateness of revisions proposed by the Board's **Legislative & Government Affairs** Committee to the County's Voucher Audit Procedure; and

WHEREAS, a copy of the **Legislative & Government Affairs** Committee's proposed revised Voucher Audit Procedure was provided to each member of this Board; and

WHEREAS, the **Legislative & Government Affairs** Committee, the Law and Finance Committee, and the County Auditor have recommended that the Voucher Audit Procedure be amended as proposed; and

WHEREAS, implementation of any legislative revisions to the Manual requires the approval of the Board; now, therefore, be it

RESOLVED, that the following section of the Saratoga County Policies and Procedures Manual is amended to revise the Voucher Audit Procedure, as more particularly described in the **Legislative & Government Affairs'** proposal:

<u>CHAP/SECTION</u>	<u>TITLE</u>	<u>LAST AMENDED</u>	<u>RESOL.</u>
2 G	Voucher Audit Procedure	July 2021	212 of 20 21

and, be it further

RESOLVED, that the Human Resources Department shall distribute copies of this amendment to all County departments and agencies.

BUDGET IMPACT STATEMENT: No budget impact.



CLAIMS (VOUCHER) AUDIT PROCEDURE

Chapter: 2	Title: Claims (Voucher) Audit Procedure	
Section: G	Resolution: 212-2021	Adopted: 01/01/1985
		Revised: 09/18/2018
		Revised: 07/20/2021
Sponsoring Department: County Auditor		

PURPOSE:

The County Auditor's Office is responsible in determining that a claim (voucher) is a legal obligation and a proper charge against the County. In order to ensure that tax dollars are spent efficiently, a thorough, deliberate and independent audit of claims will be conducted before payments are authorized.

DEFINITIONS:

A claim (voucher) is a demand presented for the payment of money due for goods that have been delivered or services that have been provided.

A proper invoice is a written or electronic request for payment that should only be submitted by the vendor once the goods, property, or services have been delivered or rendered. The invoice must include the vendor name, address, description & dates of goods or services, quantities and unit prices.

POLICY:

Pursuant to New York State County Law §369 and County Policy, all County claims for payment are audited for accuracy, completeness and compliance. Departments are responsible in ensuring that goods and/or services were received prior to submitting for payment.

Vendor checks generated by invoices are prepared on Thursdays, and all properly executed claims will be paid in a timely manner upon compliance with the following procedures.

PROCEDURES:

1. A single claim (voucher) may include charges only against a single fund.
2. The necessary authorization and documentation for a claim package may vary depending on the type of expenditure; however, all electronic claims must contain the following:
 - a. Standard cover sheet to be signed off by the department head or their designee – see Exhibit A – County of Saratoga Voucher – the vendor signature is not required on the voucher when a proper invoice or scanned copy is included;
 - b. Claimant's complete name and address;
 - c. Adequate description of goods or services;
 - d. Dates of delivery or of the rendering of services;

- e. Quantities and unit prices;
 - f. A scanned copy of the original invoice, packing slip, and work order if available;
 - g. Complete and accurate expenditure code(s);
 - h. The certified total amount due which agrees with the description of materials, service and coding;
3. All claims are to be approved by the Department Head or Authorized County Official. The Department Head may authorize another member of his/her department to certify or approve vouchers on his/her behalf. A record of these staff members so authorized ("Voucher Authorizers") must be filed with the County Auditor's Department.
 4. Departments will submit invoices to the County Auditor's Office electronically through the Tyler New World System. An authorized county official will certify the claim using his/her credentials to sign on to New World, which identifies the authorized approver.
 5. This electronic invoice certification is equivalent to conventional written certification by such authorized officials. The electronic certification will constitute the officials' certification that the (i) payment is approved, (ii) information entered is correct and just, and (iii) goods and services rendered or furnished are for use in the performance of official functions and duties of the department.
 6. Prior to certifying any claim, the Voucher Authorizer should ensure the department has acceptable evidence of receipt and/or inspection on file.
 7. Each department must ensure that required documentation to support vouchers is available to satisfy auditing requirements and Internal Revenue Service (IRS) policies. These documents may be in paper or electronic format and departments must maintain this documentation for a minimum of six years.
 8. The Tyler New World accounts payable module allows agencies to attach scanned documents to vouchers. These scanned images may be used for supervisory review and approval and for audit department review. The scanned images may also be used as the sole documents of record. If a department decides to attach supporting documents to accounts payable vouchers, it must ensure the attachments (i) retain the integrity of the original documents, (ii) support legitimate payments, and (iii) comply with relevant records retention requirements.
 9. In addition, there must be funds available within each appropriation division to cover charges against that expense. However, where funds are not available within a specific object code being charged, the voucher may be rejected by the County Auditor's Office and in consultation with the County Administrator.
 10. Vouchers for partial or full payment of a purchase order should reference that P.O. number on the electronic voucher and scan any relevant back up documentation, such as the receiving slip and the original copy of the invoice.
 11. Employees are not generally authorized to make expenditures on behalf of the County. Consequently, employees, including Department Heads, should not expect to receive reimbursement for such expenditures. Employees will be reimbursed only for travel-related expenses, for themselves only and properly authorized tuition.
 12. The following pages list object codes charged by voucher payments and describes the types of items charged and the required authorization and documentation.

Code	Purpose	Description
Equipment (7010-7080)		
Office Equipment (7010-7020) over \$750		
7010	Furniture & Furnishings	Office equipment w/o on/off switch over \$750
7020	Office Equipment	Copiers, fax machines, printers, projectors, TV's etc... over \$750
Computers (7031-7039) over \$750		
7031	Major Computer Items	Components for the AS400 and other mainframes over \$750
7032	PC Networks	Servers, network stations, firewalls, etc... over \$750
7033	Personal Computers	PCs and peripherals which are part of initial purchase over \$750
Vehicles/Highway Equipment (7041-7049) over \$750		
7041	Cars & Light Trucks	Any vehicle other than large truck
7042	Rolling Stock, Hwy Use	Heavy vehicle which must be registered & insured
7043	Rolling Stock, Off Hwy	Non-motor vehicle mobile construction equip
7044	Commuter Buses	Buses
7045	Trailers & Related Equip	Trailers and other tow behind equipment
7046	Vehicle Add-Ons	Additional equipment & enhancements over \$750 added after original purchase
Production Equipment (7050-7080) over \$750		
7051	Communications Equip	Radios, telephones, etc... over \$750
7052	Food Service Equip	Kitchen equip, etc... over \$750
7053	Medical Equip	Equip used for medical treatment over \$750
7054	Building Maintenance Equip	Equip used for building maintenance over \$750
7070	Building Components	Building components, usually HVAC, which retains its identity as tangible personal property over \$750
7080	Other Equip	Any equip not covered in above categories over \$750
Capital (7090-7099) over \$750		
7091	Land Acquisition & Improvement	Purchase of real estate and any other related costs of preparing site for County purposes
7091.1	Landfill Cell Construction	
7091.2	Fencing & Landscaping	Over \$750
7091.9	Acq of Development Rights	
7092	Infrastructure	New and replaced roads, bridges, sewer lines, etc...over \$750
7093	Buildings	Construction costs of County buildings
7094	Building Components	Components needed for initial construction that become part of realty
7095	Capital Equipment	Equip included in County Capital Plan over \$750
7098	Professional Services	Services related to capital projects
7099	Other Capital Expenses	Any capital costs not covered in above categories over \$750
Contractual Expenses (7001-7009 & 7111-9999)		
Employee Reimbursements (7001-7009)		
7001	Mileage Reimburse	Mileage at the IRS published rate
7002	Transportation Reimburse	Parking, tolls & other transportation costs
7003	Employee Lodging	Lodging and associated expenses
7004	Meal Reimburse, Exempt	Meal expenses, allowanced or receipt amount during overnight trip or whenever business is conducted
7005	Meal Reimburse, Taxable	Day trips not covered above
7006	Receipted Clothing Reimburse	Contract mandated clothing expenses with substantiated expenses (shoe allowance)
7007	Unreceipted Clothing Reimburse	Contract mandated clothing expenses w/o substantiated expenses (uniform allowance)
7008	Tuition Reimburse	Tuition
7009	Other Employee Reimburse	Purchase for County benefit not covered above
Departmental Items (7111-7999)		
7111	I Love NY Contracts	
7211	Labor Consultant	All or non-legal services
7212	Defensive Driving Course	
7213	Safety Awards	
7214.1	Workers Comp Awards, Medical	
7214.2	Workers Comp Awards, Compensations	
7215.1	Volunteer Firemen Awards, Medical	
7215.2	Volunteer Firemen Awards, Compensation	
7216.1	Volunteer Ambulance Awards, Medical	
7216.2	Volunteer Ambulance Awards, Compensation	
7217.1	State Assessments, Workers Comp	
7217.2	State Assessments, Volunteer Fire	
7217.3	State Assessments, Volunteer Ambulance	

Code	Purpose	Description
7217.4	State Assessments, OSHA	
7217.5	State Assessments, 2nd Injury	
7217.6	State Assessments, 25A	
7218	Exam Proctors	Civil service tests
7251	Domestic Violence Task Force	Expenses related to task force
7310	Undercover Expenses	
7330	STOP DWI grants	Outside agencies
7330.I	STOP DWI grants	County departments
7361	Combustibles	Hay, gasoline, propane
7501	Camp Maintenance	Opening and closing Sacandaga Park
7502	Contracted Highway Services	All contracts related to highway services
7502.I	Snow Plowing	For Maplewood Manor
7503	Disposal of Recyclables	
7601	BICS Payments	DSS expenses though State
7602	Berkshire CRYPS Program	
7603	Food Assistance for Non-citizens	
7604	Medicaid Intrgvt Transfer	
7681	OJT Reimbursement	JTPA reimburse for on-the-job training
7731	School District Admin Costs	Education of Handicapped Children expenses
7732	Youth Recreation Program	Youth Bureau program
7733	Youth Services Program	Youth Bureau program
7734	Special Delinquent Prevention Program	Youth Bureau program
7735	Youth Week Activities	Youth Bureau program
7761	Senior Nutrition Program	
7761.I	Senior Nutrition payment to OFA	
7762	Community Services Program	
7811	Sewer Rent Collection Services	Contracts w/ Saratoga Springs & Mechanicville
7821	Fish Stocking	
7822	Saratoga Lake Protection	
Professional Services (8110-8199)		
Legal & Related Services (8110-8119)		
8110	Attorney's Fees	Outside counsel, assigned council, legal consultants
8111	Consultants for Litigation	Consultants & other attorneys, engaged to advise in the context of litigation
8112	Expert Witnesses	Fees paid to witnesses for testimony
8113	Other Witnesses	Standard witness fee
8114	Process Service	Fees for serving subpoenas and other legal papers
8115	Transcripts / Court Stenographer	Stenographer fees & cost of any transcripts
8116	Legal Advertising	Bids, public hearings, notices, etc...
8117	Investigators	Contracted investigative services
8118	Misc Legal Services	For services not covered in above accounts
8119	Expenses Related to Legal Services	Postage, copying, other expenses reimbursed
Medical Services (8120-8129)		
8120	Physicians	Medical consulting services
8121	Nutritionist	Nutritional consulting services
8122	Pharmacist	Pharmacy consulting services
8125	Lab Fees	Drug tests, paternity tests & tests for criminal cases
8128	Misc Medical Services	For services not covered in above accounts
8129	Expenses Related to Medical Services	Expenses reimbursed to a provider of medical services
Design & Construction Supervision (8130-8139)		
8130	Architects & Engineers	Services used within a segregated capital project or projects small enough to be excluded from Capital Plan (includes easements to property owners)
8131	Inspectors	Independent inspectors not paid through architects or engineers
Financial Services (8140-8149)		
8141	Audit Fees	Payments directly to outside auditors
8141.I	Distributed Audit Fees	Distribution of the County's single audit fee among departments which can recover some of the cost
8142	Bonding Fees	Costs related to issuance of new or maintenance of current debt
8143	Bank Fees	Account maintenance fees, safe deposit boxes
8147	Other Financial Consultants	Professional financial advice rendered to the County regarding insurance, economic analysis, etc...
8148	Other Financial Fees	Fees not specified above
8149	Expenses Related to Financial Services	Expenses reimbursed to a provider of financial services
Training Services (8150-8159)		
8150	Training Services	Training of County employees or volunteers, whether by tuition for an established course or the conduct of a County-specific training.

Code	Purpose	Description
8159	Expenses Related to Training Services	Expenses reimbursed to a provider of training services
Data Processing Services (8160-8169)		
8160	Data Processing Fees	Outside data processing fees, including software maintenance
8160.I	Data Processing Department Charges	Charges to other departments for the services of the County's Information Technology Department
Management Services (8170-8179)		
8170	Coordination / Management Services	Contracted services for the coordination or management of a program
8170.I	Interdepartmental Coordination / Management Services	Coordination or management services rendered by another County department
Other Professional Services (8190-8199)		
8190	Other Professional Services	Any professional services not categorized below
8191	Auctioneer	For real property tax sales and sales of surplus properties
8192	Translator	When translator is engaged in connection with a legal matter
8193	Photographer	Mainly for proceedings
8194	Fingerprinting	Fingerprinting for employees
8199	Expenses Related to Other Professional Services	Expenses reimbursed to a provider of other services
Departmental Supplies (8200-8289)		
8200	General Departmental Supplies	Indifferent departmental supplies for use by departments whose total supply budget is small and differentiation serves no purpose
8211	Food / Food Supplies	For Maplewood, Jail and other departments incidental expenses
8212	Clothing	Purchase of inmate clothing
8213	Linen Supplies	For purchase only, not laundry
8220	Minor Household Equipment	
8221	Building Materials	Lumber, hardware, wiring, etc for keeping County buildings in good repair
8222	Cleaning Supplies & Paper Products	Paper products, toilet paper, towels, etc...
8223	Property Repair Materials	Lumber, hardware, etc for keeping County property (fences, gates, etc.) in good repair
8230	Inmate Supplies	Personal items for inmates at Jail (toothbrushes, etc)
8231	Police Supplies	Badges, bullets, guns, vests, etc...
8232	Animal Food & Supplies	Supplies for the Sheriff's K9 patrol, Maplewood's pet dog, and any Shelter supplies not otherwise categorized
8241	Prescription Drugs	Includes vaccines and drugs for Shelter
8242	Consumable Medical Supplies	Can include supplies for Shelter, first aid kits go in 8519
8242.I	Non-reimbursable Medical Supplies	Requested by Maplewood
8243	Minor Medical Tools & Equipment	Non-consumable items under \$750
8251	Highway Supplies	All supplies for road & bridge maintenance
8252	Vehicle Parts & Supplies	All supplies for vehicle repair & maintenance
8261	Homemaker Supplies	Items purchased in connection with homemaker services & home-bound clients
8262	Client Outreach Supplies	Small items used for client outreach and gifts.
8280	Sewer Components	All supplies for sewage collection system repair & maintenance
8281	Lab Supplies	All supplies, except chemicals & reagents, used in the laboratory
8282	Chemicals	Reagents, astringents, etc...
Equipment Expenses & Tools (8291-8299)		
8291	Equipment Rental	Rental charges for equipment employed in the furtherance of a department's mission. Water cooler expenses
8291.I	Highway Equip Usage	Cost allocation of Public Work's own equipment
8292	Equip Inspections	Inspection of boilers, compressors, airpicks, etc...
8293	Equip Maintenance	Routine maintenance, whether under a fixed cost contract of T&M. Includes replacement of worn parts.
8294	Equip Repair	Unplanned service in response to equipment failure
8295	Small Power Tools	Power tools less than \$750
8296	Hand Tools	Hand tools less than \$750
8299	Misc. Equip Supplies	Equipment supplies not purchased as part of maintenance service.
Client Benefits (8300-8399)		
8300	Direct Payments to Clients	Cash paid to client other than BICS
8310	Legal Services to Clients	Legal services to DSS clients and elderly
8311	Counseling or Advocacy to Clients	For Aging and other programs
8321	Tuition for Clients	Community Colleges, JTPA, and institutional-based Education of Handicapped Children
8322	Individual Education Service	Home based early intervention and similar services
8329	Expenses Related to Training Services	
8340	General Medical Service	Undifferentiated medical services other than hospitals or doctors
8341	Medical Insurance	DSS payment of medical insurance for clients

Code	Purpose	Description
8342	Hospital / Clinic Fees	Payment of all charges from hospitals or clinics, regardless of component service rendered
8343	Doctor's Fees	Payments to an individual or group of medical professionals
8344	Other Medical Services	Undifferentiated medical services other than hospitals or doctors
8344.1	Nurses' Fees	
8344.2	Psychologists / Counselors	
8344.3	Physical Therapy	
8344.4	Occupational Therapy	
8344.5	Speech Therapy	
8344.6	Medical Social Worker	
8345	In-Home Services	Undifferentiated medically related in-home services
8345.1	Home Health Aid	
8345.2	Personal Care Aid	
8345.3	Homemaker	
8346	Medical Lab Fees	Only for the benefit of clients
8346.2	Medical Equipment	
8347	Medical Equip for Clients	Medical equipment for clients
8349	Expenses Related to Medical Services	Any expense reimbursed to a provider of medical services to clients
8350	Client Transportation	Provide through DSS, OFA, Youth, JTPA
8361	Institutional Care	Excludes payment through BICS or costs imposed by NYS
8362	Day Care	Child care paid by DSS & JTPA, adult care paid by OFA
8381	Rent for Clients	Paid by DSS
8382	Heating for Clients	Paid by DSS
8383	Home Improvements for Clients	Paid by DSS & OFA
8384	Equip Provided to Clients	Other than medical
8385	Prepaid Clothing Allowance	
8390	Reimbursement of Client Expenses	Expenses reimbursed to clients for specific expenses
Departmental Expenses (8400-8490)		
8400	Licenses & Permits	Licenses, permits and certifications issued to the County or departments. For certification of individuals, use 8516
8410	Advertising	Employment advertising, auctions, tax delinquency, etc.
8420	Telephone, Special Lines	E911, NYSPIN service, wide area network data lines, 800 numbers
8430	Printing, Special Jobs	Fairly large printing jobs which are closely related to the department's mission
8440	Special Mailings	Major mailings which are closely related to the department's mission
8440.1	Special Mailings, Internal	
8450	Travel & Transportation	Mainly extraditions & Coroner calls
8460	Rent, Special	Iron Mountain, railroad crossings, fair booths, etc
8461	Building Components Maintenance	Contracted services for maintenance and repair of buildings and their components and purchase of parts and supplies incidental to those services
8462	Disposal of Waste Products	Sharps, medical waste, etc
8463	Property Maintenance/Repair	Maintenance and repair of non-building County property (fences, gates, etc.)
8470	Laundry Services	Cleaning of linen & client clothing. For uniforms use 8518
8480	Entertainment	OFA volunteer, DSS foster parents appreciation, etc
8490	Misc Departmental Expense	
Government Charges (8491-8493)		
8491	New York State Charges	Costs and charges mandated and paid to the State of New York
8492	Local Assistance	Payments from budgeted funds to cities, towns and villages within the County
8493	Indirect Cost Allocations	Charge of the previous year's indirect cost allocation to departments which cover part of that charge
Office Expenses (8511-8519)		
8511	Association Dues	Dues to NYSAC and other professional organizations
8512	Conference & Training Fees	Payment to the sponsoring organization
8512.ML	Meals & Lodging, Conferences & Training	Meals and Lodging related to conference and/or training (professional development) whether paid directly or reimbursed to employee
8512.T	Transportation, Conferences & Training	Transportation expenses (including mileage reimb.) related to conferences and/or training (professional development) whether paid directly or reimbursed to employee
8513	Meeting Expenses	Direct payments to a vendor for any meeting not deemed a conference
8514	Publications	Books, periodicals, tapes, CDs, etc
8515	Travel Expenses	All transportation, meals and lodging expenses of employees or volunteers paid directly to the provider, other than conferences & meetings
8516	Employee Testing & Certification	Notary fees, asbestos certifications, etc
8517	Employment Physicals	Pre-employment physicals, drug tests, etc
8518	Uniform Expenses	Direct payments to vendors for the purchase or cleaning of employee uniforms
8519	Personal Safety Supplies	First aid kits, personal protection gear, etc

Code	Purpose	Description
IT Equipment & Software (8520-8521)		
8520	Software	All software licenses, both original purchase and upgrades. For maintenance of existing software use 8160
8521	Minor IT Equipment	Computer peripherals (printers, monitors, scanners, etc) less than \$750 per unit purchased after initial acquisition.
Communications Expense (8531-8535)		
8531	Postage	Direct payments to the USPS
8531.I	Central Mailing	Internal postage charges
8532	Other Shipping Charges	UPS, FedEx, etc
8533	Telephone	Direct payments to a telephone vendor including all cellular charges
8533.I	Central Telephone	Internal phone charges
8534	Paging / Answering Services	Answering services and all charges involved in pagers
8535	Internet Service	Direct payments to an Internet service provider (Spectrum, Time Warner, Verizon, etc)
Office Equipment & Supply Expenses (8540-8560.I)		
8540	Minor Office Equipment & Furniture	Items less than \$750 which must be detailed in a budget request
8541	Office Equipment Maintenance	Routine maintenance, whether under a fixed cost contract or T&M, of office equipment. This includes replacement of worn out parts.
8542	Office Equipment Repairs	Unplanned service in response to equipment failure
8543	Office Equipment Rentals	Lease of office equipment (copiers, etc)
8544	Minor Communications Equipment	Handheld radio, phones, etc under \$750
8550	Office Supplies	Outside office supplies (special orders)
8550.I	Office Supplies - Internal (central stores)	All Central Stores charges
8560	Printing	Outside printing, microfilming, photo processing, etc not charged to 8430
8560.I	Print Shop Charges	All print shop charges
Miscellaneous Office Expense (8590)		
8590	Misc Office Expenses	For all expenses not covered in the above accounts
Vehicle Expenses (8611-8619)		
8611	Vehicle Fuel	Direct payments to vendor for gasoline or diesel fuel
8611.I	Central Fuel	Internal charges for vehicle fuel
8612	Vehicle Maintenance & Repair	Direct payments to a vendor for auto repairs
8612.I	Central Garage	Internal charges for vehicle repair
8613	Automobile Lease/Rental	Long term lease or other special vehicle rental arrangement, not for a rental while out of town
8614	Mileage Reimbursement, Volunteers	Reimbursement to any volunteer entitled to mileage reimbursement
8619	Misc Vehicle Expense	For all expenses not covered in the above accounts
Building/Occupancy Expenses (8621-8629)		
8621	Rent of Space	Rental of premises for regular occupancy
8621.I	County Space	Charges for use of County office space
8622	Heating Expense	
8623	Electricity	
8624	Water Charges	
8625	Sewer Charges	
8626	Property Taxes & Assessments	Any property taxes to which County property might be subject
8627	Building Maintenance Supplies	Incidental expenses which could, alternatively, be charged to 8221 or 8222. Departments not primarily responsible for the maintenance of any building may choose to charge them here
8628	Refuse Removal	Trash removal
8629	Misc Building Expense	For all expenses not covered in the above accounts
Insurance Premiums (8630-8639)		
8630	Commercial Package	Undifferentiated premiums which include a number of coverages.
8631	Fire & Casualty	Coverage on our buildings & contents
8632	Inland Marine Coverage	Coverage on our contracts equipment and other items
8633	Money & Securities	Coverage against the theft or disappearance of money
8634	Performance Bonds	Insurance guaranteeing the completion of work by the County and others
8635	Automobile Insurance	Property & liability coverage for the County's vehicle fleet
8636	General Liability Insurance	General premises & contractual liability coverage
8637	Professional & Special Liability Insurance	Malpractice, police professional liability, public officials liability, and airport liability coverage
8638	Excess Liability/Umbrella Coverage	Additional liability coverage
8639	Misc Insurance Premiums	For all expenses not covered in the above accounts

INSTRUCTIONS

Print or type name and address in "claimant's" block.

Enter Saratoga County's Purchase Order Number, if any, at top

**Itemize materials and services provided, and dates. Show Vendor's Invoice number.
The county is exempt from sales tax and such tax should not be included.**

Fill in and sign the "Claimant's Certification".

**MAIL VOUCHERS AND INVOICE TO THE DEPARTMENT FOR WHICH THE
GOODS OR SERVICES WERE PROVIDED, UNLESS OTHERWISE INSTRUCTED.
(THE ADDRESS ON THE PURCHASE ORDER)**