MEMORANDUM

TO: Administrative Order Distribution List

FROM: Danny A. Panos
      Finance Director

RE: Administrative Order 07-05

DATE: November 13, 2007

Attached are the modified contents pages and a copy of the Jefferson County Commission Administrative Order 07-5 (as approved November 6, 2007). Please add modified contents pages as well as the pages of Administrative Order 07-5 to your manual. If you are missing any parts of this manual, do not hesitate to contact me.

DP/gm
PURSUANT to the authority vested in the Jefferson County Commission by law, the following Administrative Order is hereby issued:

PURPOSE

To establish policies and procedures with respect to the creation, review, approval and payment of legal obligations via wire transfers for debt services and certain enumerated critical payments to vendors doing business with Jefferson County and the procedure for payment of Unusual Demands.

I. POLICY

In the normal course of operations County Departments must follow the Administrative Order for purchasing policy. In an emergency or out of the ordinary situation, there are times when it is expedient to acquire a service or goods other than through a requisition or contract in order to facilitate the operation of a department and to insure continuity and prompt payment of County legal obligations and certain enumerated critical operations payments made by the Finance Department on behalf of the County.

Unusual Demands should be limited in number and should not be used in ordinary circumstances. Funds must be available to the Department for the use of an Unusual Demand. Goods and services should be requisitioned through the Purchasing Department or should be covered by a contract purchase order when feasible.

II. PROCEDURE

Based on legal obligations and the need to insure prompt, expeditious payment the
Finance Director is hereby authorized to direct wire payments to satisfy debt to the following:

2. Resident Fund.
3. Transfers to cover County credit card charges (FIA card services).
4. Swap transfers (Commission and interest payments).
5. Debt service payments.
6. Blue Cross/Blue Shield – employee and retiree claims.
7. Capital South transfers into General Fund Liquidity Account.
8. Transfers to various banks and accounts to cover bi-weekly and semi-monthly payroll.
9. School warrant (Commission and interest payments).
10. Transfers to Treasury Operating Account.
11. Transfers into the General Fund Liquidity Account for various grants.

The Director of Finance or his designee shall submit a weekly record of Unusual Demand payments handled in the above mentioned manner to the Commission for information and record keeping purposes.

Unusual Demands not covered under the aforementioned wire procedure will be handled in the following manner:
<table>
<thead>
<tr>
<th>RESPONSIBLE PARTY</th>
<th>ACTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department Head or Designated Person</td>
<td>Determines there is a need for a certain item that does not require a requisition or contract. Contacts supplier for delivery of goods and services. Department receives goods or services and instructs vendor to forward invoice to Accounts Payable.</td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>Receives invoice, forwards invoice copy to receiving department.</td>
</tr>
<tr>
<td>Department</td>
<td>Examines invoice copy, approves for payment and assigns account number. Fills out Unusual Demand voucher pursuant to SAP guidelines, attaches voucher on top of invoice, forwards to Accounts Payable.</td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>Examines voucher for completeness and enters into finance system. Prepares Unusual Demand list giving vendor name, description, department and amount. Distributes list to Commissioners, Finance Director and Minute Clerk on the afternoon before the Pre-Commission Meeting.</td>
</tr>
<tr>
<td>Jefferson County Commission</td>
<td>Commission acts on Unusual Demands; approved or disallowed.</td>
</tr>
<tr>
<td>Minute Clerk</td>
<td>Enters approved Unusual Demands on minutes for the week. Returns approved list to Accounts Payable</td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>Issues check for approved Unusual Demands Friday following approval in the Commission Meeting. Returns disallowed vouchers to Department.</td>
</tr>
</tbody>
</table>

### III. EFFECTIVE DATE

This Administrative Order shall be effective November 6, 2007. This Administrative Order supersedes all previous policies and procedures. Administrative Order 91-9 is hereby repealed.
DONE and ORDERED at the Jefferson County Courthouse, this 6th day of November, 2007.

BETTYE FINE COLLINS, President
Jefferson County Commission

APPROVED BY THE
JEFFERSON COUNTY COMMISSION
DATE: 11-6-07
MINUTE BOOK: 154
PAGE(S): 548-549