19-3519. Payment of claims, accounts and necessary expenses; penalty for fraudulent claim; surety bonds. (a) All claims, accounts and necessary expenses of the water district lawfully incurred and approved shall be paid from appropriate available funds in bank accounts of the water district by voucher check supported by an appropriate purchase order or statement of service. All such claims shall be presented in writing with a full account of the items and may be the usual statement of account of the vendor or party rendering a service or other written statement showing the required information.

(b) (1) Any person who obtains money from the district by intentionally making a fraudulent claim for a sum of less than $1,000 is guilty of a class A nonperson misdemeanor.

(2) Any person who obtains money from the district by intentionally making a fraudulent claim for at least $1,000 but less than $25,000 is guilty of a severity level 9, nonperson felony.

(3) Any person who obtains money from the district by intentionally making a fraudulent claim for $25,000 or more is guilty of a severity level 7, nonperson felony.

(c) The water district board shall see that there is kept a correct record of all voucher checks issued showing the number, date and amount thereof and the name of the person or persons to whom such checks are made payable and with appropriate reference to the applicable purchase order or other claim, account or expense record, including payroll records. Any employee or officer authorized to sign or countersign voucher checks shall be covered by a surety bond in the form and amount as determined by the board.