

McCLOUD COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Expense Authorization
POLICY NUMBER: 3040
ADOPTED: September 23, 2002
REVISED: 07/08/08, 09/12/16, 12/09/19
REVIEWED: 12/18/13, 08/09/16, 11/13/19

3040.10 All purchases require a signed purchase order and, shall be reviewed and approved by the General Manager, and shall be in conformance with the approved District budget.

3040.20 Any commitment of District funds for a purchase or expense greater than the amount approved in the current fiscal budget shall first be submitted to the Board of Directors for approval, or shall be in conformance with prior Board action and/or authorizations.

3040.21 In case of emergency, the General Manager may authorize purchases in excess of the amount budgeted, up to a maximum of \$5000 per occurrence, and shall inform the Board of such action at the following regular meeting.

3040.30 The District's purchasing goal is to secure all materials, supplies, equipment and other items necessary for operation of the District at the most reasonable cost. Purchases of single items, items purchased in aggregate for a single project or contracted project work costing less than the current legal competitive bid limit may be made on the open market without calling for bids. District staff is encouraged to solicit vendors for competitive quotes when at all possible.

3040.40 An imprest cash fund shall be maintained in the District office having a balance-on-hand maximum of \$300.00. Of this amount, \$200 shall be maintained as a petty cash fund and \$100 shall maintain a cash drawer to facilitate customer transactions.

3040.1 No personal checks shall be cashed using the imprest cash fund.

3040.2 The fund shall be included in the District's annual independent accounting audit.

3040.50 Directors and staff may be reimbursed for receipted expenses from the imprest cash fund or a check may be issued for reimbursement. When receipts are not obtainable, the expense must be approved by the General Manager and Appendix A "Missing Receipt Affidavit" completed and signed prior to reimbursement.