

PLEASANT HILL RECREATION & PARK DISTRICT Policy Handbook

POLICY TITLE: Expense Authorization
POLICY NUMBER: 3040

3040.10 All purchases made for the District by staff shall be authorized by the General Manager, and shall be in conformance with the approved District budget. All ordering will utilize purchase orders, which will be approved by the General Manager or his/her designated representative.

3040.15 The purchase order will be numbered consecutively and consist of three parts. Each purchase order will include a description and cost of the item ordered. The white copy is sent to the vendor, the pink copy is forwarded to the accounting office for recognizing an accounts payable item, and the yellow copy is held until the item ordered arrives and then is sent to the accounting office to acknowledge that the item has been received.

3040.20 Any commitment of District funds for a purchase from \$3,000 - \$5,000 shall first be submitted to the Board of Directors for approval unless such purchase was previously budgeted. The following are the designated amounts for Staff's spending authority:

3040.21 The General Manager's purchase order authorization is limited to \$3,000.

3040.22 The Superintendent may purchase without prior approval from the General Manager, up to \$1,000 provided said amount is within budgeted accounts.

3040.23 The Recreation Supervisor II, Maintenance Supervisor, and/or the Building Services Supervisor, may purchase, without prior approval from the General Manager, up to \$1,000 provided said amount is within budgeted accounts.

3040.24 The Recreation Supervisor I may purchase, without prior approval from the General Manager, up to \$1,000 provided said amount is within the budgeted accounts.

3040.30 A "petty cash" checking fund shall be maintained in the District office having a balance-on-hand maximum of \$500 and a petty cash fund shall be maintained at \$30.00.

3040.31 Petty cash may be advanced to District staff or Directors upon their request and the execution of a receipt for same, for the purpose of procuring item(s) or service(s) appropriately relating to District business. After said item(s) or service(s) have been obtained, a receipt for same shall be submitted to the Accounting Supervisor and any remaining advanced funds shall be returned.

3040.32 No personal checks shall be cashed in the petty cash fund.

3040.33 The petty cash fund shall be included in the District's annual independent accounting audit.

3040.40 Whenever employees or Directors of the District incur "out-of-pocket" expenses for item(s) or service(s) appropriately relating to District business as verified by valid receipts, said expended cash shall be reimbursed through the warrant procedure. For items under \$10 and with valid receipts, said expended cash shall be reimbursed upon request from the District's petty cash fund. In those instances when a receipt is not obtainable, the requested reimbursement shall be approved by the General Manager.

3040.50 Emergency Powers In the event of an emergency within the District in which immediate procurement of material, equipment, work, supplies, or services for the District is necessary to provide for the continued conduct of District operations or services, or to avoid injury to life or to property, the General Manager shall be authorized to call either orally, or by written notice for oral or written bids for such materials, equipment, work, supplies, or services and accept the low bid. The General Manager, in exercising this option, shall consult either the chairman or vice chairman of the Board of Directors, or any two members of the Board of Directors, as soon as possible, of this action. The General Manager shall make a full report at the next regular Board meeting.

3040.60 Under the Public Records Act the public may request copies of records and information. The District will charge 15 cents per copy for reproductions as well as charge for all copies that incur direct costs for special reproductions items.