

POLICY TITLE: Expense Authorization
POLICY NUMBER: 3040

3040.1 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. Authorization shall include a signature, expense account number, date, and reason for expense.

3040.2 Any commitment of District funds for a purchase or expense greater than \$5,000.00 shall first be submitted to the Board of Directors for approval, or shall be in conformance with prior Board action and/or authorizations.

3040.3 A "petty cash" fund shall be maintained in the District office having a balance-on-hand maximum of \$200.00.

3040.3.1 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 District Treasurer and any remaining advanced funds shall be returned. The maximum petty cash advance shall be \$50.00.

3040.3.2 No personal checks shall be cashed in the petty cash fund.

3040.3.3 The petty cash fund shall be included in the District's annual independent accounting audit.

3040.4 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 upon request from the District's petty cash fund or by check.

3040.4.1 In those instances when a receipt is not provided the requested reimbursement shall not be approved by the General Manager.

3040.5 Requests for reimbursement to the District must have a good faith basis. Submission of a request for a reimbursement without such a basis shall subject the requestor to appropriate sanctions, up to and including termination of employment and referral to an appropriate law enforcement agency for prosecution.

Revised, Approved and Adopted ~~April 22, 2014~~ November 28, 2023

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