

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Expense Authorization
POLICY NUMBER: 3065

3065.1 All purchases made for the District by staff shall be authorized by each Division Head, and shall be in conformance with the approved District budget.

3065.2 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.

3065.3 A “petty cash” fund shall be maintained in the District office having a balance-on-hand maximum of \$500.00.

3065.3.1 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 Administrative Analyst and any remaining advanced funds shall be returned. The maximum petty cash advance shall be \$50.00.

3065.3.2 No personal checks shall be cashed in the petty cash fund.

3065.3.3 The petty cash fund shall be included in the District’s annual independent accounting audit.

3065.3.4 Whenever employees or Directors of the District incur small “out-of-pocket” expenses (typically under \$20.00, up to \$50.00) 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. In those instances when a receipt is not obtainable, the requested reimbursement shall be approved by the District Administrator in writing to serve as a receipt prior to remuneration.

3065.4 Whenever employees or Directors of the District incur other “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 usual claims process with the County of Sacramento. In those instances when a receipt is not obtainable, the requested reimbursement shall be approved by the District Administrator in writing to serve as a receipt prior to remuneration.