

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICY TITLE: EXPENSE AUTHORIZATION

POLICY NUMBER: 3120

3120.1 All purchases made for the District by staff shall be authorized by the Manager, and shall be in conformance with the approved District Budget.

3120.2 Any commitment of District funds for a purchase or expense greater than \$5,000 shall first be submitted to the Board of Trustees for approval, or shall be in conformance with prior Board action and/or authorizations.

3120.3 A "petty cash" fund shall be maintained in the District office having a balance-on-hand maximum of \$200.00.

3120.3.1 Petty cash may be advanced to District staff or Trustees 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 Manager or Secretary, and any remaining advanced funds shall be returned.

3120.3.2 No personal checks shall be cashed in the petty cash fund.

3120.3.3 The petty cash fund shall be included in the District's annual independent audit.

3120.40 Whenever employees or Trustees 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 completing an expense reimbursement form which would result in reimbursement by an expense check.

3120.41 In those instances when a receipt is not obtainable, the purchase shall be verified and the requested reimbursement shall be approved by the Manager prior to remuneration.

March 11, 2010