

RESOLUTION NO. 2024-08
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
AMENDING POLICY NO. 3040
"EXPENSE AUTHORIZATION POLICY"

WHEREAS, the Plumas Eureka Community Services District ("the District") is a community services district organized and operating pursuant to California Government Code Section 61000 et seq.; and

WHEREAS, the Expense Authorization Policy has been modeled to create accountability for use of public funds; and

WHEREAS, the Expense Authorization Policy provides District Staff with the flexibility necessary to function smoothly in daily activities; and

WHEREAS, the Expense Authorization Policy establishes a clear outline of the appropriate procedure to acquire authorization for expenses.

NOW, THEREFORE, BE IT RESOLVED by the District's Board of Directors that Policy No. 3040, "Expense Authorization Policy," attached hereto and incorporated herein by this reference, is hereby amended as the Expense Authorization Policy for employees and all authorized representatives of the Plumas Eureka Community Services District through its elected Board of Directors.

APPROVED AND ADOPTED this 21ST day of May, 2024 .

AYES: *Todd Solomon, Rich Machado, Jeff Glick, Kim Train*

NOES: *0*

ABSTAIN: *0*

ABSENT: *Don Fregulia*



~~Don Fregulia, Board Chairperson~~

*Todd Solomon, Board
Vice-Chairperson*



Gina-Marie Morris, Clerk of the Board

PLUMAS EUREKA COMMUNITY SERVICES 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.

3040.20 Any commitment of District funds for a purchase or expense greater than \$5000.00 shall first be submitted to the Board of Directors for approval, or shall be in conformance with prior Board action and/or authorizations.

3040.30 ~~A "petty cash" fund shall be maintained in the District office having a balance on hand maximum of \$200.00.~~ The District shall not use cash. All expenses shall be paid using CSD Credit Cards, Checks, or EFT/ACH. Under no circumstances shall a "blank check" or incomplete check be issued as a form of payment. All Credit Card and EFT/ACH payments must have a defined amount prior to the issuance of account information.

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 Administrative Manager District, 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 amount shall be reimbursed upon request from the proper District petty cash fund. In those instances when a receipt is not obtainable, the requested reimbursement shall be approved by the General Manager prior to remuneration.

Whenever possible, prior approval of "out-of-pocket" expenses shall be obtained from the General Manager. Such approval can be verbal as these types of expenses are to be primarily for emergencies and not for standard expenses that could reasonably be initiated through the proper procedures. If prior approval is not obtained, the General Manager has the discretionary power to deny reimbursement of "out-of-pocket" expenses. In the case of a denial, the matter will be presented to the Board for a final review. If it is deemed that the purchase was not authorized, nor related to an emergency, then the decision to incur such an expense will be deemed unauthorized and not reimbursed.