



KENSINGTON FIRE PROTECTION DISTRICT POLICY MANUAL

Policy Number	1165
Policy Title	Expense Authorization
Last Revision Date	07/18/2025, 05/01/2018

1165.10 All purchases made for the District shall be authorized by the General Manager, and shall be in conformance with the approved District budget.

1165.11 District payments may be made by check, electronic bill payment, electronic funds transfer, automated clearing house (ACH), credit or debit card, or other means identified as payment options for government agencies.

1165.12 District expenses will be reviewed by two parties to ensure proper authorization and compliance with budget. The parties will typically be member(s) of the finance team and the General Manager.

1165.20 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.

1165.25 The District shall maintain a revolving fund checking account at a financial institution which will be reimbursed through the County Treasurer's process.

1165.30 A "petty cash" fund may be maintained in the District office.

1165.40 Whenever employees or Directors of the District incur cash outlay 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 or checking account revolving fund. In those instances when a receipt is not obtainable, the requested reimbursement shall be approved by the President prior to remuneration.

1165.50 Credit cards: A credit or debit card shall be issued to the General Manager. Credit cards shall not be issued or used by members of the Board of Directors. Directors will use their personal credit cards for lawful expenses of the District and seek reimbursement on a form provided by the District for that purpose.

1165.51 All credit card bills shall be paid timely to avoid late fees and finance charges.

1165.52 The District may elect to participate in government agency purchasing card programs such as those offered by the financial institution or the State of California's CalCard Program which may provide benefits such as earning rebates on all purchases.

All credit card expenses shall be reasonable and necessary to the furtherance of District business. No personal expenses shall be charged on a District credit card. If a transaction involves both personal and District business, the employee shall pay for the transaction personally and request reimbursement by the District of the appropriate portion of the expense.

1165.53 All credit card transactions shall have third-party documents (receipts) attached and the District purpose annotated by the cardholder.

1165.54 Credit card and debit card transactions are individually listed on the checking account replenishment and approved each month by the Board of Directors on the Consent Agenda.

1165.55 All records of the District involving credit card use, including receipts, invoices, and requests for reimbursement are disclosable public records to be maintained consistently with the District's records management policy.