

PURCHASING POLICES AND PROCEDURES:

Purchase Orders:

1. Most purchases will be made with the use of a purchase order for orders over \$100.
2. Supervisor will authorize purchase order in the accounting software. Shift Commanders are allowed to authorize purchase orders for amounts \$250 and below. All amounts over \$250 must be authorized by the Deputy Chief or Fire Chief.
3. Print out purchase order and file by vendor in Finance Manager's office.
4. Attach purchase order to invoice and packing list when received.

Documentation:

1. Every purchase, regardless of payment method used, must be documented with invoices, travel authorizations, receipts, etc. before the expense will be considered authorized and will be approved for payment.
2. All invoices will be approved for payment by either the Deputy Chief or Fire Chief. Invoices should be directed to an account number in order to accurately reflect where the expense should be posted.
3. Purchases and Contracts over \$10,000 fall under the Public Contracting Rules in Policy Book 1-6-0. Items over \$5,000 fall under the *Fixed Asset Management Policy*.

Credit Card Purchases:

1. In every case of credit card usage, the individual charging to a District account will be held personally responsible in the event that the charge is deemed personal or unauthorized.
2. Authorized uses of the credit card include:
  - a. Transportation (at coach class or lower rates) for properly authorized business trips. All travel requests will be approved by the Fire Chief or Deputy Chief.
  - b. Lodging and meal charges that do not exceed the authorized reimbursement rate for persons traveling on official District business.

- c. Car rental charges (for mid-size or smaller vehicles) for properly authorized business trips.
  - d. Properly authorized expenditures for which a credit card is the only allowed method of payment (such as internet purchases).
  - e. Budgeted items best tracked and purchased with a credit card. A purchase order will be required for all items over \$100 in accordance with policy as above.
3. Receipts shall be compiled and submitted on a monthly basis when credit card statement is received. Account codes must be provided to help reconcile the costs of travel with the proper District program to be charged.
  4. Unauthorized use of the credit card include:
    - a. Personal or non-district expenditures of any kind.
    - b. Expenditures which have not been properly authorized.
    - c. Meals, entertainment, gifts or other expenditures which are prohibited by:
      - i. District budget and/or policies
      - ii. Federal, state, or local laws or regulations
      - iii. Grant conditions or policies of the entities from which District received funds

Consultants:

Contracts with consultants will include rate and schedule of pay, deliverables, time frame, and other information such as work plan, etc. These contracts shall be signed by either the Fire Chief or Deputy Chief. Consulting contracts over \$50,000 require two Board signatures.

Contracts:

Contracts for purchasing products or services, similar to a purchase order, shall be created and maintained for the file whenever appropriate. All contracts shall be reviewed by the Fire Chief prior to approval or submission to the Board of Directors for approval.