

**City of El Mirage
12145 NW Grand Avenue
El Mirage, AZ 85335**

Accounting Procedure Manual

Finance Department Accounting Policies and Procedures Manual

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Finance Department Accounting Policies and Procedures Manual

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CARD**

Section 1

FUND CLASSIFICATIONS

All financial operations of a municipality are recorded within an accounting structure consisting of a group of funds that are created by State statute, city charter or local ordinance. A fund is a self-balancing complex which includes assets, liabilities, fund balances, revenues and expenditures. A structure of accounts is established within a fund to record its financial transactions. Each fund is an independent fiscal and accounting entity.

The following types of funds are used to record the financial operations of the city:

1. The General Fund to account for all transactions not properly accounted for in a special purpose fund. This fund may be used to provide additional money to supplement other funds that are established. General Fund revenues consist of general revenues that are not earmarked for specific purposes.
2. Special Revenue Funds to account for the proceeds of specific revenue sources are required by law than revenue bonds.
3. Debt Service Funds to account for the payment of interest and principal on long term debt other than revenue bonds.
4. Capital Projects Funds to account for the receipt and disbursement of monies used the acquisition of capital facilities other than those financed by special assessments and enterprise funds.
5. Proprietary Funds to account for the financing of services where all or most of the costs involved are paid in the form of charges by users of such services. Proprietary Funds include both Enterprise Funds and Internal Service Funds.
6. Special Assessment Funds to account for special assessments levied to finance public improvements or services deemed to benefit the properties against which the assessments are levied.
7. Trust and agency Funds to account for assets held by a municipality as trustee or agent for individuals, private organizations and other funds pending reimbursement.
8. Special Project Fund to account for miscellaneous dedicated revenues and expenditures, i.e., donations and contributions.

In addition, the following groups of accounts are required:

General Fixed Assets Group of Accounts; a self-balancing group of accounts set up to account for the general fixed assets of the city.

General Long-Term Debt Group of Accounts; a self- balancing group of accounts set up to account for bonded indebtedness having a maturity of more than one year from issuance.

Section 2

CHART OF ACCOUNTS

The chart of accounts has been developed to tailor the accounting and recording system to the budgetary control process.

Coding of receipts and disbursements identify revenues and expenditures by fund, general ledger account and object. Objects under expenditure codes identify natural elements of expense (line items). Expenditure codes in the general ledger series identify the organizational unit responsible for budgeted expense control.

Account Codes

Section 3A

Account Codes

10-101000

-102100

-102130

-102170

-102180

-103000

-104000

-107000

-108200

-114000

-115000

-115300

-128000

-130000

-157000

-158000

10-202000

-205000

-206000

-207000

-208000

-209000

-221010

-222350

-227100

-227200

-227275

-227300

-227350

-227700

-227750

-227800

-227850

-227875

-227876

-227877

Accounts

GENERAL FUND ACCOUNTS

Accounts

ASSETS

Cash – Combined Fund

Petty Cash- Finance

Petty Cash – Police

Deposits on Account

Maricopa County Recorder

LGIP – General - #5116-91407

Payroll Checking Account 2041-1544

Flex one Cafeteria Plan Checking Account

Postage by Phone Account

Prepaid Expenses

A/R - Miscellaneous Fees & Charges

A/R- Property Tax

Due From Government

Due From State

Suspense/Medical

Suspense

LIABILITIES

Accounts Payable

Unclaimed Checks-AP

Unclaimed Checks-Court General

Unclaimed Checks-Court Bond

Due To State

Due To County

Deferred Revenue

Court Overpayments

FICA Payable

Federal Withholding Payable

Payroll Clearing

State Withholding Payable

State Unemployment Payable

Employee – Health/Life

Employee – ASPSRs

Employee – ASRS

Employee – AZ Central Credit Union

Employee – Savings

Medical

Dental

Account Codes

-227878
-227879
-227880
-227900
-227910
-228000

Accounts

Vision
AFLAC
Life
Employee Med/Dental/Life
Basic Flexone
Wage Assignments Payable

EQUITY AND FUND BALANCES

10-279000 Fund Balance – Beginning of Year

REVENUE AND INCOME

10-310

TAXES

-100 City Sales Tax
-150 TPT Assessments
-180 Property Tax
-200 Franchise Fees

10-320

LICENSES AND PERMITS

-100 Business License Fees
-140 Fire Prevention
-150 Building Permit Fees
-200 Plan Check Fees

10-330

INTERGOVERNMENTAL REVENUE

-100 State Sales Tax Sharing
-150 State Income Tax
-200 Vehicle License Tax
-250 Grant Revenue
-530 Youngtown Dispatch Agreement

10-340

CHARGES FOR SERVICES

-100 Zoning Application Fees
-160 Police Fee
-170 Fire Fee
-180 General Government Fee
-200 Engineering & Inspection Fees
-551 Rent/Utilities – Catholic Social Services
-552 Rent/Utilities – WSSS
-557 Rent – Rio Salado Behavioral
-558 Rent- Learning LAB

Account Codes

Accounts

-600

Rural Metro Transports

10-350

FINES AND FORFEITURES

-100

Court/Police Fines

-105

Photo Radar Base Fine

-111

Process Server - Redflex

-150

Public Defender Fees

-200

Defense Driving Diversion Fee

-250

Forfeiture Revenue

-550

Local Cost (Per City Ordinance)

-552

Warrant Fee

-553

Local Default Fee

-554

Parking Ordinance

-610

Commercial Weight Vehicle

-625

Jail Incarceration Fee

-630

Court Technology fee

-650

JCEF-Local Fund

-700

Miscellaneous Fees

10-360

OTHER REVENUE

-100

Interest Revenue

-150

LGIP Interest – General Fund

-200

Land Rentals/Leases

-349

Lien Release Payments

-550

Reimbursements

-559

Fire Insurance Premium Tax

-561

Police Department Reports

-563

Impound Revenue

-573

Auction Proceeds

-630

Display Suspension Plate

-725

HURF/El Mirage Police

-750

Unclassified Revenues

-755

Recovery from Prior Year

-940

Cash Over/Short

-993

Vending Machine Revenue

EXPENDITURE BY DEPARTMENT

10-410

COUNCIL & LEGISLATIVE

-110

Salaries and Wages

-120

Health-Life-Dental Insurance

-130

Social Security Contributions

Account Codes

Accounts

-131	Medicare Contributions
-140	Workers Compensation
-141	Unemployment Insurance
-142	AZ Job Training Tax
-230	Office Supplies
-249	Operating Material & Supplies
-311	Professional Services
-350	Travel and Per Diem
-351	Conference and Seminars
-360	Printing Cost
-370	Dues-Membership-Fees
-381	Cell Phone/Pager Expense

10-430

MUNICIPAL COURT

-110	Salaries and Wages
-111	Overtime
-117	Comp time
-120	Health-Life-Dental Insurance
-130	Social Security Contribution
-131	Medicare Contribution
-132	ASRS Contribution
-140	Workers Compensation Insurance
-141	Unemployment Reserve
-142	Arizona Job Training Tax
-230	Office Supplies
-233	Uniforms
-249	Other Operating Material and Supplies
-251	Computer/Printer Maintenance
-311	Professional Services
-318	Pro-Tem
-319	Interpreter
-327	Building Rent/Leases
-338	Armored Car Services
-339	Jury Poll Expenses
-343	Storage Facility Rental
-345	Security Services
-350	Travel and Per Diem
-351	Conference, Seminar and Training
-360	Printing Cost
-361	Publishing/Advertisement Cost
-362	Mailing Cost
-370	Dues-Membership-Fees
-371	Subscriptions

Account Codes

Accounts

-372 Bank Charges
-380 Telephone Expenses
-381 Cell Phone/Page Expense

10-440

LEGAL SERVICES

-312 Legal Services
-315 Public Defender
-316 Prosecutor
-321 County Jail Housing
-347 Prisoner Transportation Cost
-354 Photo Enforcement Services
-358 Economic Dev. Reimbursements
-375 Property Tax
-381 Cell phone/Page Expense

10-450

GENERAL ADMINISTRATION

-110 Salaries and Wages
-111 Overtime
-120 Health-Life-Dental
-130 Social Security Contribution
-131 Medicare
-132 ASRS Contribution
-134 Deferred Compensation
-140 Workers Compensation
-141 Unemployment Reserve
-142 Arizona Job Training Tax
-198 Workers Comp. Reimbursements
-211 Fuel and Lubricants
-227 Conference Room
-230 Office Supplies
-232 Computer/Printer Supplies
-237 Equipment/Furniture Purchase
-241 Vehicle Allowance
-249 Other Operating Material and Supplies
-250 Building Maintenance/Repairs
-251 Computer/Printer Maintenance
-253 Vehicle Maintenance
-254 Copier Maintenance/Repairs
-311 Professional Services

10-450

GENERAL ADMINISTRATION (CONT)

-335 Delivery Services

Account Codes

Accounts

-342	Recruitment & Employment
-343	Storage Facility Rental
-350	Travel and Per Diem
-351	Conference, Seminar and Training
-360	Printing Cost
-362	Mailing Cost
-370	Dues-Membership-Fees
-371	Subscriptions
-375	Property Tax
-376	Late Fees
-381	Cell Phone/Pager Expense
-410	Special Events
-650	Vehicle Purchase
-656	Building Renovation/Upgrades

10-460

SAFETY AND LOSS CONTROL

-314	Liability Insurance
-319	Claims

10-480

INFORMATION TECHNOLOGY

-110	Salaries and Wages
-117	Comp time
-120	Health-Life-Dental Insurance
-130	Social Security Contribution
-131	Medicare
-132	ASRS Contribution
-140	Workers Compensation
-141	Unemployment Reserve
-142	Arizona Job Training Tax
-211	Fuel and Lubricants
-213	Safety Equipment/Supplies
-230	Office Supplies
-232	Computer/Printer Supplies
-237	Equipment/Furniture Purchase
-245	Building/Data Infrastructure Improvements
-248	Software Purchase
-249	Other Operating Material and Supplies
-251	Computer/Printer Maintenance
-253	Vehicle Maintenance
-261	Computer Equipment Maintenance Contracts

Account Codes

Accounts

-262	Phone System Maintenance Contract
-263	Data Infrastructure Services
-265	Software Maintenance Contract
-311	Professional Services
-320	Medical Exams
-343	Storage Facility Rental
-350	Travel and Per Diem
-351	Conference, Seminar and Training
-370	Dues-Membership-Fees
-380	Telephone Expense
-381	Cell Phone/Page Expense
-617	Equipment Purchase
-659	Equipment/Software Upgrades

10-490

CITY CLERK

-110	Salaries and Wages
-111	Overtime
-117	Comp Time
-120	Health-Life-Dental Insurance
-130	Social Security Contribution
-131	Medicare
-132	ASRS Contribution
-140	Workers Compensation
-141	Unemployment Reserve
-142	Arizona Job Training Tax
-230	Office Supplies
-232	Computer/Printer Supplies
-249	Other Operating Material and Supplies
-343	Storage Facility Rental
-350	Travel and Per Diem
-351	Conference, Seminar and Training
-360	Printing Cost
-361	Publishing/Advertisement Cost
-362	Mailing Cost
-370	Dues-Memberships-Fees
-381	Cell Phone/pager Expense
-431	Election
-432	Records Management

10-500

HUMAN RESOURCES

-110	Salaries and Wages
-111	Overtime
-120	Health-Life-Dental Insurance

Account Codes

Accounts

-130	Social Security Contribution
-131	Medicare
-132	ASRS Contribution
-140	Workers Compensation
-141	Unemployment Reserve
-142	Arizona Job Training Tax
-198	Workers Comp. Reimbursements
-230	Office Supplies
-232	Computer/Printer Supplies
-237	Equipment/Furniture Purchase
-254	Copier Usage/Supply's/Maintenance
-311	Professional Services
-312	Legal Services
-313	Contracted Services
-320	Medical/Drug Exams and Testing
-335	Delivery Services
-342	Recruitment Expenses
-343	Storage Facility Rental
-350	Travel and Per Diem
-351	Conference, Seminar and Training
-360	Printing Cost
-361	Publishing/Advertisement Cost
-362	Mailing Cost
-370	Dues-Membership-Fees
-371	Subscriptions
-381	Cell Phone/Pager Expense
-441	Employee Recognition Awards
-442	Employee Wellness Program
-443	New Employee Orientation

10-511

FINANCIAL SERVICES

-110	Salaries and Wages
-111	Overtime
-117	Comp Time
-120	Health-Life-Dental Insurance
-130	Social Security Contribution
-131	Medicare
-132	ASRS Contribution
-140	Workers Compensation
-141	Unemployment Reserve
-142	Arizona Job Training Tax
-230	Office Supplies

Account Codes

Accounts

-232	Computer/Printer Supplies
-237	Equipment/Furniture Purchase
-248	Software Purchase
-249	Other Operating Material and Supplies
-254	Copier Usage/Supply's/Maintenance
-311	Professional Services
-317	Auditing/Consulting Services
-325	Tech/Software Support
-335	Delivery Services
-343	Storage Facility Rental
-350	Travel and Per Diem
-351	Conference, Seminar and Training
-360	Printing Cost
-361	Publishing/Advertisement Cost
-362	Mailing Cost
-370	Dues-Membership-Fees
-371	Subscriptions
-374	Bank Charges/Account Analysis
-376	Late Fees
-377	Miscellaneous Expenses
-381	Cell Phone/Pager Expense

10-521

PARKS DEPARTMENT

-110	Salaries and Wages
-111	Overtime
-117	Comp time
-120	Health-Life-Dental Insurance
-130	Social Security Contribution
-131	Medicare
-132	ASRS Contribution
-140	Workers Compensation
-141	Unemployment Reserve
-142	Arizona Job Training Tax
-210	Small Tool/Equip/Parts
-211	Fuel and Lubricants
-213	Safety Equipment/Supplies
-222	Chemical Expense
-230	Office Supplies
-233	Uniforms
-237	Equipment/Furniture Purchase
-243	Irrigation Supplies
-244	Landscaping Material & Supplies

Account Codes

Accounts

-249	Operating Material and Supplies
-253	Vehicle Maintenance
-269	Other Maintenance and Repairs
-313	Contract Services
-320	Medical/Drug Exams & Testing
-328	Equipment Rent/Leases
-350	Travel and Per Diem
-351	Conference, Seminar and Training
-379	Park Lighting /Electricity
-381	Cell Phone/Pager Expense
-383	Trash Service
-386	Landscaping/Irrigation
-391	Cada Uno Facilities Expenses
-392	Library Facilities Expenses
-610	Field Equipment Purchase
-650	Vehicle Purchase
-660	Land Acquisition

10-522

FACILITIES MANGEMENT

-110	Salaries and Wages
-111	Overtime
-117	Comp Time
-120	Health-Life-Dental Insurance
-130	Social Security Contribution
-131	Medicare
-132	ASRS Contribution
-140	Workers Compensation
-141	Unemployment Reserve
-142	Arizona Job Training Tax
-210	Small Tools/Equip/Parts
-211	Fuel and Lubricants
-230	Office Supplies
-231	Janitorial Supplies
-232	Computer/Printer Supplies
-233	Uniforms
-237	Equipment/Furniture Purchase
-246	Graffiti Supplies
-249	Operating Material and Supplies
-250	Building Maintenance
-254	Copier Usage/Supplies/Maintenance
-266	Postage Equipment Rental Fees/Miscellaneous
-313	Contract Services
-320	Medical/Drug Exams and Testing

Account Codes

Accounts

-327	Building Rent/Lease
-341	Security/Alarm Service
-345	Parking Lot Lease
-346	Fire Extinguishers/Inspections
-350	Travel and Per Diem
-370	Dues-Membership-Fees
-380	Telephone Expense
-381	Cell Phone/Pager Expense
-382	Building Electricity/Gas
-383	Trash Service
-384	Exterminating Service
-385	Building Water Service
-391	Cada Uno Facilities Expenses
-392	Library Facilities Expenses
-650	Vehicle Purchase

10-530

RECREATION

-199	Labor Distribution
-239	Sports Supplies
-249	Operating Material and Supplies
-269	Other Maintenance/Repairs
-311	Professional Services
-360	Printing Cost
-361	Publishing/Advertisement Cost
-381	Cell Phone/Pager Expense
-386	Landscaping/Irrigation
-410	Special Events
-414	Adult Education Expense
-610	Field Equipment Purchase

10-540

COMMUNITY DEVELOPMENT

-110	Salaries and Wages
-111	Overtime
-117	Comp time
-120	Health-Life-Dental Insurance
-130	Social Security Contribution
-131	Medicare
-132	ASRS Contribution
-140	Workers Compensation
-141	Unemployment Reserve
-142	Arizona Job Training Tax

Account Codes

Accounts

-210	Small Tool/Equip/Parts
-211	Fuel and Lubricants
-213	Safety Equipment/Supplies
-230	Office Supplies
-232	Computer/Printer Supplies
-233	Uniforms
-237	Equipment/Furniture Purchase
-248	Software Purchases
-249	Operating Material and Supplies
-312	Legal Services
-313	Contracted Services
-335	Delivery Services
-350	Travel and Per Diem
-351	Conference, Seminars and Training
-360	Printing Cost
-361	Publishing/Advertisement Cost
-362	Mailing Cost
-370	Dues-Membership-Fees
-371	Subscriptions
-381	Cell Phone/Pager Expense
-448	JOZ Econ. Dev. Grant Expenses
-650	Vehicle Purchase

10-541

PLANNING & ZONING

-110	Salaries and Wages
-111	Overtime
-120	Health-Life-Dental Insurance
-130	Social Security Contribution
-131	Medicare
-132	ASRS Contribution
-140	Workers Compensation
-141	Unemployment Reserve
-142	Arizona Job Training Tax
-210	Small Tool/Equip/Parts
-211	Fuel and Lubricants
-230	Office Supplies
-232	Computer Supplies
-233	Uniforms
-234	Planning and Zoning Supplies
-235	Film Supplies
-236	Food Supplies

Account Codes

Accounts

-249	Operating Material and Supplies
-251	Computer/Printer Maintenance
-253	Vehicle Maintenance
-259	Office Equipment Maintenance
-311	Professional Services
-327	Building Rent/Lease
-328	Equipment Rent/Lease
-341	Security/Alarm Service
-342	Recruitment Expenses
-349	Other Outside Services
-350	Travel and Per Diem
-351	Conference, Seminar and Training
-360	Printing Cost
-361	Publishing/Advertisement Cost
-362	Mailing Cost
-370	Dues-Membership-Fees
-371	Subscriptions
-380	Telephone Expense
-381	Cell Phone/Pager Expense
-382	Building Electricity/Gas
-416	General Plan
-420	Neighborhood Revitalization
-436	Development Impact Fee Study
-439	Official Zoning Map
-630	Office Equipment Purchase
-640	Furniture Purchase
-650	Vehicle Purchase

10-543

BUILDING SAFETY

-110	Salaries and Wages
-111	Overtime
-117	Comp time
-120	Health-Life-Dental Insurance
-130	Social Security Contribution
-131	Medicare
-132	ASRS Contribution
-140	Workers Compensation
-141	Unemployment Reserve
-142	Arizona Job Training Tax
-210	Small Tool/Equip/Parts
-211	Fuel and Lubricants
-213	Safety Equipment/Supplies
-230	Office Supplies

Account Codes

Accounts

-231	Building Janitorial Supplies
-232	Computer/Printer Supplies
-233	Uniforms
-235	Film Supplies
-236	Food Supplies
-237	Equipment/Furniture Purchase
-248	Software Purchase
-249	Operating Material and Supplies
-250	Building Maintenance/Repairs
-251	Computer/Printer Maintenance
-253	Vehicle Maintenance
-259	Office Equipment Maintenance
-310	Engineering Services
-311	Professional Services
-313	Contracted Services
-314	Liability Insurance
-320	Medical/Drug Exams and Testing
-323	Contracted Inspections
-324	Plan Check Services
-325	Tech/Software Support
-327	Building Rent/Lease
-328	Equipment Rent/Leases
-341	Security/Alarm Service
-349	Other Outside Services
-350	Travel and Per Diem
-351	Conference, Seminar and Training
-360	Printing Cost
-361	Publishing/Advertisement Cost
-362	Mailing Cost
-370	Dues-Membership-Fees
-371	Subscriptions
-380	Telephone Expense
-381	Cell Phone/Pager Expense
-382	Building Electricity/Gas
-383	Trash Service
-384	Exterminating Service
-386	Building Water Service
-610	Field Equipment Purchase
-630	Office Equipment Purchase
-634	Software Purchase
-638	Telephone Equipment Lease
-640	Furniture Purchase
-650	Vehicle Purchase

Account Codes

Accounts

10-545

CODE ENFORCEMENT

-110	Salaries and Wages
-111	Overtime
-117	Comp time
-120	Health-Life-Dental Insurance
-130	Social Security Contribution
-131	Medicare
-132	ASRS Contribution
-140	Workers Compensation
-141	Unemployment Reserve
-142	Arizona Job Training Tax
-210	Small Tool/Equip/Parts
-211	Fuel and Lubricants
-213	Safety Equipment/Supplies
-230	Office Supplies
-232	Computer/Printer Supplies
-233	Uniforms
-237	Equipment/Furniture Purchase
-246	Graffiti Supplies
-249	Operating Material and Supplies
-253	Vehicle Maintenance
-311	Professional Services
-312	Legal Services
-313	Contracted Services
-335	Delivery Services
-343	Storage Facility Rental
-350	Travel and Per Diem
-351	Conference, Seminar and Training
-360	Printing Cost
-361	Publishing/Advertisement Cost
-362	Mailing Cost
-370	Dues-Membership-Fees
-371	Subscriptions
-381	Cell Phone/Pager Expense
-416	General Plan
-420	Neighborhood Revitalization
-650	Vehicle Purchase

Account Codes

Accounts

10-550

POLICE & PUBLIC SAFETY

-110	Salaries and Wages
-111	Overtime
-112	Holiday Pay
-114	Longevity Pay
-115	Uniform Pay
-117	Comp time
-120	Health-Life-Dental Insurance
-130	Social Security Contribution
-131	Medicare
-132	ASRS Contribution
-133	APSRs Contribution
-134	Deferred Compensation
-140	Workers Compensation
-141	Unemployment Reserve
-142	Arizona Job Training Tax
-199	Labor Distribution
-211	Fuel and Lubricants
-212	Medical Equipment/Supplies
-215	Ammunition/Guns and Supplies
-230	Office Supplies
-232	Computer/Printer Supplies
-233	Uniforms
-237	Equipment/Furniture Purchase
-249	Operating Material and Supplies
-250	Building Maintenance
-252	Comm Equipment Maintenance
-253	Vehicle Maintenance
-254	Copier Usage/Supplies/Maintenance
-263	Data Infrastructure Services
-313	Contract Services
-320	Medical/Drug Exams and Testing
-322	Animal Control
-328	Equipment Rent/Leases
-348	Software Purchase
-349	Other Outside Services
-350	Travel and Per Diem

Account Codes

Accounts

-351	Conference, Seminar and Training
-357	Dispatch Services
-360	Printing Cost
-361	Publishing/Advertisement Cost
-362	Mailing Cost
-370	Dues-Membership-Fees
-380	Telephone Expense
-381	Cell Phone/Pager Expense
-384	Exterminating Service
-410	Special Events
-480	Explorer Program
-481	Emergency Service Unit
-482	VIP Program
-610	Field Equipment Purchase
-650	Vehicle Purchase

10-560

FIRE & EMERGENCY SERVICES

-110	Salaries and Wages
-111	Overtime
-112	Holiday Pay
-113	Move up Pay
-114	Longevity Pay
-115	Uniform Pay
-116	Paramedic Pay
-117	Comp time
-119	Sign Up Bonus
-120	Health-Life-Dental Insurance
-121	Cancer Insurance
-130	Social Security Contribution
-131	Medicare
-132	ASRS Contribution
-133	APSRs Contribution
-134	Deferred Compensation
-140	Workers Compensation
-141	Unemployment Reserve
-142	Arizona Job Training Tax
-198	Workers Comp. Reimbursements
-199	Labor Distribution
-210	Small Tools/Equip/Parts
-211	Fuel and Lubricants
-212	Medical Equipment/Supplies
-213	Safety Equipment/Supplies
-230	Office Supplies

Account Codes

Accounts

-231	Building Janitorial Supplies
-232	Computer/Printer Supplies
-233	Uniforms
-237	Equipment/Furniture Purchase
-240	Fire Prevention and Public Education
-245	Building/Data Upgrades
-248	Software Purchase
-249	Operating Material and Supplies
-250	Building Maintenance/Repairs
-252	Comm Equipment Maintenance
-253	Vehicle Maintenance
-254	Copier Usage/Supplies/Maintenance
-258	Telephone Maintenance
-261	Equipment Maintenance Contract
-267	Life Saving Equipment Repairs
-269	Other Maintenance/Repairs
-311	Professional Services
-314	Liability Insurance
-320	Medical/Drug Exams and Testing
-350	Travel and Per Diem
-351	Conference, Seminar and Training
-352	Paramedic Training
-360	Printing Cost
-361	Publishing/Advertisement Cost
-362	Mailing Cost
-370	Dues-Membership-Fees
-371	Subscriptions
-380	Telephone Expense
-381	Cell Phone/Pager Expense
-382	Building Electricity/Gas
-383	Trash Service
-384	Exterminating Service
-385	Building Water Service
-386	Landscaping/Irrigation
-395	Tech/Software Support
-610	Field Equipment Purchase
-612	Life Saving Equipment
-613	Medical Equipment
-614	Tool and Equipment Purchase
-617	Equipment Purchase
-630	Office Equipment Purchase
-632	Computer Equipment Purchase
-633	Communication Equipment Lease

Account Codes

-634
-635
-638
-650
-651
-656

Accounts

Software Purchase
Communication Equipment Purchase
Telephone Equipment Lease
Vehicle Purchase
Vehicle Purchase Lease
Building Renovation/Upgrades

10-570

ENGINEERING SERVICES

-110 Salaries and Wages
-111 Overtime
-117 Comp time
-120 Health-Life-Dental Insurance
-130 Social Security Contributions
-131 Medicare Contributions
-132 ASRS Contributions
-140 Workers Compensation
-141 Unemployment Reserve
-142 Arizona Job Training Tax
-210 Small Tools/Equipment/Parts
-211 Fuel and Lubricants
-213 Safety Equipment/Supplies
-230 Office Supplies
-232 Computer/Printer Supplies
-233 Uniforms
-237 Equipment/Furniture Purchase
-241 Vehicle Allowance
-248 Software Purchase
-249 Operating Material and Supplies
-253 Vehicle Maintenance
-268 Equipment Maintenance Contracts
-310 Engineering Services
-311 Professional Services
-313 Contracted Services
-320 Medical/Drug Exams and Testing
-327 Building Rent/Lease
-335 Delivery Services
-341 Security/Alarm Service
-350 Travel and Per Diem
-351 Conference, Seminar and Training
-360 Printing Cost
-362 Mailing Cost
-370 Dues-Membership-Fees
-380 Telephone Expense

Account Codes

Accounts

-381	Cell Phone/Pager Expense
-382	Building Electricity/Gas
-610	Field Equipment Purchase
-630	Office Equipment Purchase
-632	Computer Equipment Purchase
-634	Software Purchase
-650	Vehicle Purchase

10-590

OTHER FINANCING USES

-930	Transfer Out - Cap
-931	Transfer Out - Senior Center
-932	Transfer Out - LTAF
-933	Transfer Out - Police Grants
-934	Transfer Out - Fire Grants
-935	Transfer Out - Home/Rehab
-936	Transfer Out - Debt Service
-937	Transfer Out - Solid Waste
-938	Transfer Out - Hurf
-939	Transfer Out - Drainage Fund
-940	Transfer Out - Water Fund
-941	Transfer Out - CDBG
-942	Transfer Out - GADA Debt Svc
-944	Transfer Out - Special Projects
-945	Transfer Out - CIP Streets
-946	Transfer Out - Fund 58

Section 3B**SENIOR CENTER FUND ACCOUNTS****Account Codes****Accounts**

20-101000
-115000

ASSETS

Cash – Combined Fund
A/R – Miscellaneous Fees & Charges

LIABILITIES

None

EQUITY AND FUND BALANCES

20-279000

Fund Balance – Beginning of Year

20-300

REVENUE AND INCOME

-100	CSA Contributions/El Mirage
-200	Seniors Congregate/AAA
-250	Seniors Congregate/USDA
-300	Seniors Congregate/Projected Income
-350	Seniors Congregate/Title V
-400	Seniors Home Delivery/AAA
-450	Seniors Home Delivery/USDA
-500	Seniors Home Delivery/Projected Income
-550	Seniors Home Delivery/Title V
-600	Seniors Multi-Center Operation/AAA
-650	Seniors Multi-Center Operation/Title V

EXPENDITURE BY DEPARTMENT

20-510

CSA/SCA – CONGREGATE MEALS

-110	Salaries and Wages
-155	ASRS Contribution
-160	FICA Contribution
-165	Health-Live-Dental Insurance
-170	Compensation Insurance
-175	Unemployment Reserve
-485	Staff Mileage
-510	Building Utilities
-550	Maintenance/Repairs – Buildings
-700	Office Supplies
-705	Printing/Publishing
-715	Building Janitor Supplies
-720	Training & Conferences

Account Codes

Accounts

20-611

-770
-775
-800
-805
-810
-815
-830
-845
-846

CSA/SCA – CONGREGATE MEALS (CONT)

Food
Kitchen/Dining Supply
Internal Service – Finance/Administration
Telephone Expense
Tort/Liability/Property Insurance
Maintenance of Equipment
Postage
Maintenance Vehicles
License and Permits

20-612

-110
-155
-160
-165
-170
-175
-485
-510
-550
-700
-705
-715
-720
-770
-775
-800
-805
-810
-815
-830
-845
-846

CSA/SCA – HOME DELIVERY MEALS

Salaries and Wages
ASRS Contribution
FICA Contribution
Health-Live-Dental Insurance
Compensation Insurance
Unemployment Reserve
Staff Mileage
Building Utilities
Maintenance/Repairs – Buildings
Office Supplies
Printing/Publishing
Building Janitor Supplies
Training & Conferences
Food
Kitchen/Dining Supply
Internal Service – Finance/Administration
Telephone Expense
Tort/Liability/Property Insurance
Maintenance of Equipment
Postage
Maintenance Vehicles
License and Permits

20-613

-110
-155
-160
-165
-170
-175
-485

CSA/SCA – MULTI-CENTER OPERATION

Salaries and Wages
ASRS Contribution
FICA Contribution
Health-Live-Dental Insurance
Compensation Insurance
Unemployment Reserve
Staff Mileage

Account Codes

20-613

-510
-550
-700
-705
-715
-720
-800
-805
-810
-815
-830
-845
-846

Accounts

CSA/SCA – MULTI-CENTER OPERATION (CONT)

Building Utilities
Maintenance/Repairs – Buildings
Office Supplies
Printing/Publishing
Building Janitor Supplies
Training & Conferences
Internal Service – Finance/Administration
Telephone Expense
Tort/Liability/Property Insurance
Maintenance of Equipment
Postage
Maintenance Vehicles
License and Permits

Section 3C

HIGHWAY USERS FUND ACCOUNTS

Account Codes

21-101000
-130000

Accounts

ASSETS

Cash – Combined Fund
Due From State

LIABILITIES

None

EQUITY AND FUND BALANCES

21-279000

Fund Balance – Beginning of Year

21-300

-100
-300
-751

REVENUE AND INCOME

HURF/State Gasoline Tax
Carry Over/Fund Balance
Developers Contributions

21-400

-110
-130
-155
-160
-165
-170
-175

EXPENDITURES

Salaries and Wages
Overtime
ASRS Contribution
FICA Contribution
Health-Live-Dental Insurance
Compensation Insurance
Unemployment Reserve

Account Codes

21-400

-335
-350
-430
-450
-480
-520
-530
-541
-700
-705
-715
-720
-725
-740
-760
-800
-805
-810
-830
-840
-845
-850
-855
-870
-910
-930

Accounts

EXPENDITURES (CONT)

Vehicle Purchase/Lease
Equipment Purchases
Engineering Services
Contract Labor
Travel & Conferences
Power/Electric Usage
Landscaping/Irrigation
Street Improvements
Office Supplies
Printing/Publishing
Training & Conferences
Professional/Technical Training
Small Tools/Equipment/Parts
Uniform Expense
Operational Material/Supply/Services
Internal Service – Finance/Administration
Telephone Expense
Tort/Liability/Property Insurance
Postage
Fuel & Lubricants
Maintenance Vehicles
Maintenance Other Equipment
Equipment Rental
Dues-Memberships-Fees
Reserve
Thunderbird Renovation Project

Section 3D

Account Codes

22-101000

Accounts

ASSETS

Cash – Combined Fund

LIABILITIES

None

EQUITY AND FUND BALANCES

22-279000

Fund Balance – Beginning of Year

Account Codes

Accounts

22-300

-100

-250

REVENUE AND INCOME

Maricopa County/Revenue 98/99

El Mirage/Contributions

EXPENDITURES

22-400

-110

-120

-130

-131

-132

-140

-141

-142

-211

-230

-237

-250

-269

-313

-341

-362

-380

-382

-383

-384

-385

CSA/CAP-SOCIAL SERVICES

Salaries and Wages

Health-Life-Dental Insurance

Social Security Contribution

Medicare Contribution

ASRS Contribution

Compensation Insurance

Unemployment Reserve

Arizona Job Training Tax

Fuel and Lubricants

Office Supplies

Equipment Purchase

Building Maintenance/Repairs

Other Maintenance/Repairs

Contracted Services

Security/Alarm Services

Mailing Cost

Telephone Cost

Building Electricity/Gas

Trash Service

Exterminating Services

Building Water Service

Section 3E

LTAF/REVENUE SHARING FUND ACCOUNTS

Account Codes

Accounts

23-101000

-105000

ASSETS

Cash – Combined Fund

Valley Metro (RPTA) Account

LIABILITIES

None

Account Codes

Accounts

23-279000

EQUITY AND FUND BALANCES

Fund Balance – Beginning of Year

23-300

REVENUE AND INCOME

-150

LTAF/Lottery Revenue Sharing

-200

D.A.R.T. Bus Fares

-250

RPTA Grant

-300

Carry Over/Fund Balance

-350

Valley Metro (RPTA)

-400

RPTA-FY99 HB 2565

-900

Transfer In

23-400

EXPENDITURES

-110

Salaries and Wages

-155

ASRS Contribution

-160

FICA Contribution

-165

Health-Live-Dental Insurance

-170

Compensation Insurance

-175

Unemployment Reserve

-335

Vehicle Purchase/Lease

-350

Equipment Purchases

-705

Printing/Publishing

-740

Uniform Expense

-760

Operational Material/Supply/Service

-805

Telephone Expense

-810

Tort/Liability/Property Insurance

-840

Fuel & Lubricants

-845

Maintenance Vehicles

-847

County Transportation Services

Section 3F

POLICE GRANTS FUND ACCOUNTS

Account Codes

Accounts

24-101000

ASSETS

Cash – Combined Fund

-115000

A/R – Miscellaneous Fees & Charges

LIABILITIES

None

Account Codes

Accounts

24-279000

EQUITY AND FUND BALANCES

Fund Balance – Beginning of Year

24-300

REVENUE AND INCOME

-100	Cops Universal 97
-102	Cops Universal – 98 Grant
-103	Cops Universal '99 Revenue
-104	Gang Task Force
-108	Dysart Safe School Grant
-107	Bureau of Justice Vest Program
-114	Future Grants – Cops Fast
-120	DPS GITEM Gang Task Force
-127	Department of Justice (LLEBG-99)
-128	Future Grant – Government Highway – Police 99
-129	AZ Criminal Justice Commission
-139	GOHS DUI Task Force
-140	GOHS-2009-NG-005
-250	Grant Revenue
-413	2009 JAG ARRA Grant
-414	2009 JAG Grant
-415	COPS Grants
-427	AZ Auto Theft Authority Grant
-443	Officer Safety Equip-ARS12-116.4
-444	GOHS - 2010-410-041
-445	GOHS – 2010-PT-032
-446	Maricopa County RICO Funds
-451	GOHS-2012-PT-039
-452	GOHS-AL-036 Grant
-453	GOY&F Stop Grant
-552	MISC Grants/Donations
-970	Transfer In

EXPENDITURES BY DEPARTMENT

24-413

AZ CRIMINAL JUSTICE COMMISSION

-249 Operating Material and Supplies

24-414

DPS GITEM TASK FORCE

-110	Salaries and Wages
-111	Overtime
-112	Holiday Pay
-117	Comp Time

Account CodesAccounts

-120	Health-Live-Dental Insurance
-121	Cancer Insurance
-130	Social Security Contribution
-131	Medicare Contribution
-133	AZ Public Safety Retirement
-134	Deferred Compensation
-140	Workers Compensation Insurance
-141	Unemployment Insurance
-142	AZ Job Training Tax
-233	Uniforms
24-419	<u>MISC GRANTS/DONATION EXPENSES</u>
-447	Misc Grant/Donation Expenses
24-422	<u>SAFE SCHOOL GRANT</u>
-110	Salaries and Wages
-111	Overtime
-112	Holiday Pay
-117	Comp Time
-119	Sign Up Bonus
-120	Health-Live-Dental Insurance
-121	Cancer Insurance
-130	Social Security Contribution
-131	Medicare Contribution
-133	AZ Public Safety Retirement
-134	Deferred Compensation
-140	Workers Compensation Insurance
-141	Unemployment Insurance
-142	AZ Job Training Tax
-233	Uniforms
24-427	<u>AZ Auto Theft Authority Grant</u>
-111	Overtime
-130	Social Security Contribution
-131	Medicare Contribution
-133	AZ Public Safety Retirement
-237	Equipment/Furniture Purchase
24-428	<u>COPS Grants</u>
-110	Salaries and Wages
-120	Health-Life-Dental Insurance
-130	Social Security Contribution
-131	Medicare Contribution

Account Codes

Accounts

24-455

-110
-111
-130
-131
-140
-141
-142
-350
-351

GOCYF STOP GRANT

Salaries and Wages
Overtime
Social Security Contribution
Medicare Contribution
Workers Compensation
Unemployment Reserve
AZ Job Training Tax
Travel and Per Diem
Conference, Seminar & Training

24-456

-311

MCSO Grant

Professional Services

24-457

-199
-313

GOHS 2013-AL-011/2013AL-006

Labor Distribution
Contracted Services

24-459

-110
-160
-165
-170
-175
-260

COPS UNIVERSAL '99

Salaries and Wages
FICA Contribution
Health-Live-Dental Insurance
Compensation Insurance
Unemployment Reserve
ASPSRS Employer Contribution

24-461

-110
-130
-160
-165
-170
-175
-260

COPS UNIVERSAL -97

Salaries and Wages
Overtime
FICA Contribution
Health-Live-Dental Insurance
Compensation Insurance
Unemployment Reserve
ASPSRS Employer Contribution

24-462

-110
-130
-160
-165
-170
-175

COPS UNIVERSAL 98

Salaries and Wages
Overtime
FICA Contribution
Health-Live-Dental Insurance
Compensation Insurance
Unemployment Reserve

Account Codes

Accounts

-260	ASPSRS Employer Contribution
24-463	<u>GANG TASK FORCE 98</u>
-110	Salaries and Wages
-130	Overtime
-160	FICA Contribution
-165	Health-Live-Dental Insurance
-170	Compensation Insurance
-175	Unemployment Reserve
-260	ASPSRS Employer Contribution
24-465-906	<u>COPSFAST SMALL COMMUNITY GRANT EXPENSE</u>
24-467	<u>GITEM GANG TASK FORCE 98</u>
-110	Salaries and Wages
-130	Overtime
-160	FICA Contribution
-165	Health-Live-Dental Insurance
-170	Compensation Insurance
-175	Unemployment Reserve
-260	ASPSRS Employer Contribution
-740	Uniform Expense
24-468	<u>LOCAL LAW ENFORCEMENT BLOCK GRANT</u>
-908	Expenses (LLEBG-99)
24-469	<u>GOVERNMENT HIGHWAY SAFETY POLICE GRANT</u>
-906	Future Contingencies

Section 3G

FIRE GRANT FUND

Account Codes

Accounts

26-101000

ASSETS

Cash – Combined Fund

LIABILITIES

None

26-279000

EQUITY AND FUND BALANCES

Fund Balance – Beginning of Year

REVENUE AND INCOME

None

EXPENDITURES

None

Section 3J**HOME/HOUSING FUND ACCOUNTS****Account Codes****Accounts**

30-101000
-115000
-129000
-130000

ASSETS

Cash – Combined Fund
A/R – Miscellaneous Fees & Charges
Due From County
Due From State

30-202000
30-227999

LIABILITIES

Accounts Payable
Due To General Fund

EQUITY AND FUND BALANCES

30-279000

Fund Balance – Beginning of Year

30-300

REVENUE AND INCOME

-460 Future Grants
-464 Program Income-County Home
-465 Program Income-County CDBG
-466 Program Income-State Home
-467 County Home UC0505
-468 County Home UC0605
-472 Private Grants/Donations
-469 County Home UC0705/Rehab
-471 County Home UC0705A-Down Pmt
-473 ADOH #304-08
-474 ADOH #314-08
-475 County Home UC0805 REHAB
-476 County Home UC0805A Down Pmt
-477 County Home UC0905 REHAB
-478 County Home 09 Down Payment Assistance

30-380

OTHER FINANCING SOURCES

-970 Transfer In

Account Codes

Accounts

EXPENDITURES BY DEPARTMENT

30-420

-348

CITY CONTRIBUTION

Other Project Cost

30-460

-921

GRANTS

Future Grants

30-464

-348

-471

PROGRAM INCOME-COUNTY HOME

Other Project Cost

Construction

30-465

-485

PROGRAM INCOME-COUNTY CDBG

Construction

30-466

-485

PROGRAM INCOME-STATE HOME

Construction

30-467

-348

-485

-475

COUNTY HOME-UC0505

Other Project Cost

Construction

City Match

30-468

-348

-471

-475

COUNTY HOME-UC0605

Other Project Cost

Construction Cost

City Match Expenses

30-469

-348

-471

-475

COUNTY HOME-UC0705

Other Project Cost

Construction Cost

City Match Expenses

30-471

-348

-471

-475

COUNTY HOME-UC0705A

Other Project Cost

Construction Cost

City Match Expenses

Account Codes

Accounts

30-472

-348

PRIVATE GRANTS/DONATIONS

Other Project Cost

30-473

-110

-130

-131

-132

-140

-141

-142

-230

-249

-313

-348

-350

-351

-485

STATE HOME #304-08 HSG REHAB

Salaries and Wages

Social Security Contribution

Medicare Contribution

ASRS Contribution

Workers Compensation

Unemployment Insurance

Arizona Job Training Tax

Office Supplies

Operating Material & Supply's

Contracted Services

Other Project Cost

Travel and Per Diem

Conference and Seminars

Construction

30-474

-110

-130

-131

-132

-140

-141

-142

-230

-249

-348

-350

-351

-485

STATE HOME #314-08 EMER REPAIRS

Salaries and Wages

Social Security Contribution

Medicare Contribution

ASRS Contribution

Workers Compensation

Unemployment Insurance

Arizona Job Training Tax

Office Supplies

Operating Material & Supply's

Other Project Cost

Travel and Per Diem

Conference and Seminars

Construction

30-475

-348

-471

-475

COUNTY HOME UC0805 REHAB

Other Project Cost

Construction Cost

City Match Expenses

Account Codes

Accounts

30-476

-348

-485

-475

COUNTY HOME UC0805A DOWN PAYMENT

Other Project Cost

Construction

City Match Expenses

30-477

-348

-485

-475

COUNTY HOME UC0905 DOWN PAYMENT

Other Project Cost

Construction

City Match Expenses

30-478

-348

-485

-475

COUNTY HOME UC0905 REHAB

Other Project Cost

Construction

City Match Expenses

Section 3K

CDBG FUND ACCOUNTS

Account Codes

Accounts

31-101000

ASSETS

Cash – Combined Fund

31-129000

LIABILITIES

Due From County

31-202000

Accounts Payable

31-279000

EQUITY AND FUND BALANCES

Fund Balance – Beginning of Year

Account Codes

Accounts

31-300

-463

-464

-465

-466

REVENUE AND INCOME

CDBG-Sunnyvale Street Improvements

Main Street Waterline Improvements

Intersec. Improv.-Santa Fe & Elm

Water Line Replace.-Luna & El Frio

31-380

-970

OTHER FINANCING SOURCES

Transfer In

EXPENDITURES BY DEPARTMENT

31-463

-310

-348

-485

SUNNYVALE STREET PROJECT – DG0802

Engineering Services

Other Project Cost

Construction Cost

31-464

-310

-485

MAIN STREET WATERLINE IMPROVEMENTS

Engineering Services

Construction

31-465

-485

INTERSEC. IMPROV.- SANTA FE & ELM

Construction

31-466

-485

WATERLINE RPLCE –LUNA AND FRIO

Construction

Section 3R

WATER/SEWER/TRASH FUND ACCOUNTS

Account Codes

Accounts

ASSETS

51-101000	Cash – Combined Fund
-102100	Petty Cash – General
-103000	LGIP – Water Bond #5120-99402
-109000	Water Repair & Ext Fund – LGIP #5119
-115500	Utilities A/R – Water
-115600	Utilities A/R – Sewer
-115700	Utilities A/R – Garbage
-115800	Utilities A/R – Taxes
-118000	Allow for Doubtful Accounts – Utilities
-141000	Meter Project Account
-145000	1998 Issuance Costs
-150000	Glendale Landfill Deposit
-160000	F/A – Land
-160010	Accumulated Depreciation - Land
-161000	F/A – Equipment
-161100	Accumulated Depreciation - Equipment
-164000	F/A – Buildings
-164010	Accumulated Depreciation - Buildings
-166000	F/A – Water Mains & Lines
-166100	Accumulated Depreciation – Water Mains & Lines
-166200	F/A – Capital Lease
-166210	Accumulated Depreciation – Capital Lease
-166400	F/A – Sewer Collection Systems
-166410	Accumulated Depreciation – Sewer Collection Systems
-166600	F/A – Sewer Hookups
-166610	Accumulated Depreciation – Sewer Hookups
-166800	F/A – Sewage Treatment Plant
-166810	Accumulated Depreciation – Sewage Treatment Plant
-167000	F/A – Sewer Equipment
-167010	Accumulated Depreciation – Sewer Equipment

LIABILITIES

51-203000	Accrued Vacation Payable
-215000	City Sales Tax Payable
-216000	State/County Tax Payable
-219000	Parks & Son's Reserved
-220000	Customer Line Extensions
-229000	Refundable Security Deposits
-231000	General Obligation Bonds

LIABILITIES (CONT)

51-231100	1998 Water/Sewer – Rev/Ref Bonds
-231110	1998 Unamortized Refunding Bond
-237000	Capital Lease Obligation

EQUITY AND FUND BALANCES

51-261000	Contributed Capital
-261500	Accumulated Depreciation – Contributed Capital
-279000	Retained Earnings – Begin of Year

REVENUE AND INCOME

51-300	
-100	Water Service Charges
-110	Construction Water
-140	Turn Off/On Fees
-150	New Water Accounts
-160	Water/Sewer Connection Fees-Downtown
-170	Late Fees
-200	Irrigation Water
-300	Sewer Service Charges
-310	Effluent Water Sales
-400	New Meters
-410	Assured Water Supply
-440	West Trunk Sewer
-500	Water Connection Fees
-551	Future Grants
-600	Sewer Connection Fees
-810	Interest-SR Bond Reserve Fund
-820	Interest-Repair and Extension Fund
-829	Interest-Excise Tax Fund
-830	Interest-Water CIP Fund
-831	Interest-COPS 2000 Reserve Fund
-832	Interest-Lease Payment Fund
-833	Interest-Acq and Construction Fund
-835	Interest-Sinking Fund
-840	Interest-Deposit Reserve
-910	Carry Forward
-950	Unclassified Revenue
-960	Reimbursements

EXPENDITURES

51-400	
-110	Salaries and Wages
-130	Overtime
-155	ASRS Contribution
-160	FICA Contribution

-165	Health-Live-Dental Insurance
-170	Compensation Insurance
-175	Unemployment Reserve
-210	Debt Service/Principal – GOB/COP
-215	Debt Service/Interest – GOB/COP
-220	Debt Service/Installment Principal
-225	Debt Service/Installment Interest
-230	Meter Project – Principal
-235	Meter Project - Interest
-250	Trust/Agency Fees
-335	Vehicle Purchase/Lease
-350	Equipment Purchases
-400	Safety Equipment
-430	Engineering Services

51-400

EXPENDITURES (CONT)

-440	Computer Programming Expense
-450	Contract Labor
-460	Parks & Sons Contract
-480	Travel & Conferences
-485	Staff Mileage
-520	Power/Electric Usage
-530	Building Water Service
-540	Landscaping/Irrigation
-550	Maintenance/Repairs – Buildings
-700	Office Supplies
-705	Printing/Publishing
-715	Building Janitor Supplies
-720	Training & Conferences
-725	Small Tools/Equipment/Parts
-730	Medical Equipment/Supplies
-740	Uniform Expense
-760	Operational Material/Supply/Services
-800	Internal Service – Finance/Administration
-805	Telephone Expense
-807	Capital Outlay – Phone Lease
-810	Tort/Liability/Property Insurance
-830	Postage
-840	Fuel & Lubricants
-845	Maintenance Vehicles
-850	Maintenance Other Equipment
-855	Equipment Rental
-870	Dues-Memberships-Fees
-900	Transfer – Outs
-905	Contingency

-910	Reserve for Replacement
-915	Medical Exams
-920	Annual Water Fees
-925	Fire Hydrant Material & Labor
-930	Chemicals Expense
-935	Well Site Maintenance
-940	Meters, Parts, Calibration
-945	Sampling & Testing
-950	Pipes/Fittings/Repairs
-951	Water Line Extension/Improvement
-955	Sludge Disposal
-960	Plant Operation/Maintenance
-965	Garbage Containers/Parts
51-400	<u>EXPENDITURES (CONT)</u>
-970	Landfill Fees
-976	Aquafier Permit NPDES
-977	Water Plant Operation Permit
-978	Adequate Wasterwater Permit
-979	Delivery Service/Samples

Section 3T

CITY HALL CAPITAL PROJECT FUND ACCOUNTS

Account Codes

Accounts

60-101000

ASSETS

Cash – Combined Fund

LIABILITIES

None

EQUITY AND FUND BALANCES

None

60-300

REVENUE AND INCOME

-150

Infrastructure Revenue

-250

COP's

60-866

EXPENDITURES

-955

Architect Budget

-960

Construction

Section 3U**PARKS IMPROVEMENT CAPITAL PROJ FUND ACCOUNTS****Account Codes****Accounts**

61-101000

ASSETS

Cash – Combined Fund

LIABILITIES

None

EQUITY AND FUND BALANCES

None

61-300

REVENUE AND INCOME

-200

Regional Park Revenue

-300

Flood Control District Grant

61-868

EXPENDITURES

-970

Park – Land

-985

Park Improvement Expense

Section 3W**DEBT SERVICE FUND ACCOUNTS****Account Codes****Accounts**

40-101000

ASSETS

Cash – Combined Fund

-103000

LGIP – Refi #5118-99403

-108400

1995 COP Lease Payment Trust

-108500

1995 COP Reserve Trust Account

LIABILITIES

None

EQUITY AND FUND BALANCES

40-279000

Fund Balance – Beginning of Year

40-300

REVENUE AND INCOME

-100

LGIP Interest – Refi Fund

-900

Transfer - Ins

40-400

-210

-215

-250

EXPENDITURES

Debt Service/Principal – GOB/COP

Debt Service/Interest – GOB/COP

Trust/Agency Fees

Section 4

REVENUES

Receipts: All receipts are accounted for by the cashier on a daily basis, and are coded by source on an electronic cash register validated receipts are issued upon payment for control purposes. The cashier submits daily receipts to the department for review and reconciliation with the recorded register readings, and the department prepares a daily deposit. The daily receipts report, register readings, duplicate copy of the deposit ticket, check stubs, copy of checks, and a validated bank receipt are attached together and kept in file on a monthly basis.

The deposit information is entered to the cash receipts journal by source and object, posted to the general ledger, and the daily records annotated as posted.

Intergovernmental Revenues: Local sales taxes and state-shared revenues are deposited to the General Fund bank account by the State Treasurer by means of wire transfer. Revenues are recorded on a cash basis, and are source coded for entry to the cash receipt journal and posted on monthly basis. Other inter-governmental revenues and reimbursements, which are received directly, are routed through the cashier with normal receipt procedures.

Bank Accounts: Deposits are made to the General Fund bank account in a prompt manner. Separate bank accounts may be maintained where commingling of cash in a single general fund account is not desired or precluded under terms of specific grants.

When cash - flows permit, the city invests excess funds in certificate or time deposits and / or the State Investment Fund to maximize investment earnings.

All bank and investment accounts are reconciled with the general ledger upon receipt of monthly statements; interest earnings are coded, entered to the cash receipts journal, and posted to the general ledger.

Section 5

EXPENDITURES

The City accounts for expenditures on an accrual basis and recognizes expenditures, if possible, in the month they are incurred. Disbursement is generally within thirty days of the receipt of invoice or services, and is made by check from a General Fund bank account. Disbursement checks are written twice a month, generally around the first and sixteenth of the month.

Accounting for Purchases

Purchasing is the initial commitment of City funds. As such it is the initial phase of the budgetary control process.

Requests for purchase of goods or services are made through use of a requisition form. Requisitions are submitted to the department head for initial approval, then to the City Manager for policy approval, and finally to the Finance Department for budgetary control purposes. Approved requisitions proceed in the following manner:

1. Requisitions approval for purchase of tangible goods or indirect services require the issuance of a purchase to the vendor. Control is exercised over blank purchase orders to preclude their unauthorized use.
 - Purchase orders are numbered consecutively;
 - Purchase orders are logged to indicate number, date issued, to whom issued, requisition number, date paid, and check number;
 - Voided purchase orders are accounted for.
2. At the close of each fiscal year, open purchase orders (for which goods or services are anticipated within 90 days) are encumbered for the currently ending budget year.

Procedures for obtaining quotes and / or bids are prescribed in Section 3-4-1 of the City Code.

Cash Disbursements

All disbursements must be supported by approved documentation which summarize details of the expenditure, and in no circumstance will disbursement be made from monthly statements. Appropriate documentation includes, but is not limited to the following:

- Approved requisition;
- Approved purchase order, if required;
- Invoice;
- Receiving copy or bill of lading, if applicable.

Upon receipt of all required documentation, the information is entered as a city liability and the expenditure is allocated to the proper department and fund. A Cash Disbursements Journal is maintained and entries are posted to the general ledger on a monthly basis. The following reports are prepared monthly;

- Cash disbursements journal (general ledger form);
- Numerical check register;
- Aged payables report.

Once disbursement is completed, a copy of the check is attached to the appropriate documentation, the invoice is annotated as paid, and the disbursement record is filed alphabetically by vendor name.

Petty Cash Disbursements

The department maintains an impress fund for petty cash requirements. Requests for petty cash are limited to small amounts except for emergencies, and require proper documentation of the expense. One individual is designated as custodian, and reimbursements to the fund are made from the General Fund bank account payable to "Petty Cash Custodian". The designee may be noted as additional payee for convenience purposes. Reconciliation of the fund is made as follows:

- Monthly; (or)
- Whenever fund is reimbursed;
- Whenever permanent or temporary designee changes.

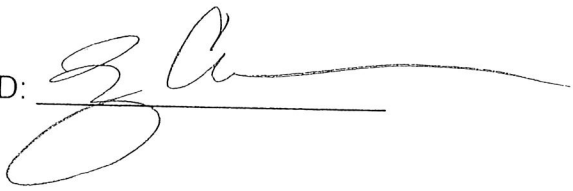
Expenditures made by the fund are allocated to the proper department and fund whenever reimbursement occurs through the cash disbursement journal.

CITY OF EL MIRAGE

ADMINISTRATIVE/POLICIES&PROCEDURES

SECTION: FINANCE
CATEGORY: PROCUREMENT
TOPIC: PETTY CASH POLICIES & PROCEDURES
REFERENCE NO.: AP06-023

EFFECTIVE DATE: 01/23/06

REVISION DATE/NO.: 1/24/06 APPROVED: 

STATEMENT OF PURPOSE:

It is the intent of the City of El Mirage to provide a City-wide Petty Cash Fund, not to exceed \$500. The purpose is to establish policy and procedures for administering the petty cash fund.

Procedure:

The petty cash fund is to allow small purchases to be made without initiating a purchase requisition /purchase order when it is determined that it is not practical or feasible to pay by check. The petty cash fund is the responsibility of the Accounts Payable Clerk.

- A. The fund will not exceed the following limits: \$500
- B. Department staff shall receive prior verbal authorization from the department supervisor before spending petty cash.
- C. Maximum purchases for reimbursement from the Petty Cash Fund is \$25 per purchase. If an emergency situation occurs and there is no other option available, the Finance Director has authority to approve a higher limit.
- D. All Petty Cash Voucher's used will be pre-numbered.
- E. A Petty Cash Voucher is filled out for advancements and signed by the employee. When the employee returns with the purchase, the receipt and any excess cash shall be given to the Accounts Payable Clerk
- F. When purchasing first, the original receipt is attached to a petty cash

voucher and is returned to the Accounts Payable Clerk.

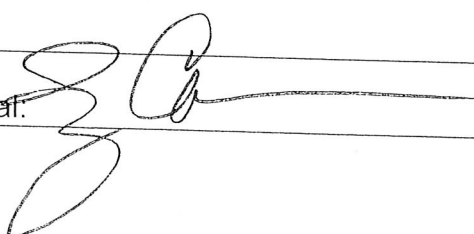
G. A Petty Cash voucher shall include the following:

- 1) Date
- 2) Amount of petty cash transaction
- 3) Brief description of item purchased or meeting attended.
- 4) Account number to be charged
- 5) Signature of employee

H. Accounts Payable Clerk disbursing cash to the employee shall sign the pre-numbered voucher.

I. If a receipt is lost or misplaced, a memo must be submitted with an explanation of what happened, the purchase made and signed by the department supervisor.

J. No petty cash voucher shall be outstanding more than three working days.

Approval: 	, City Manager	Date: 2/9/06
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Section 6

PAYROLL

The City operates on a biweekly payroll system and the workweek begins on Sunday and ends on Saturday. Paydays are the following Thursday after the end of each pay period. Pay periods are recognized in the month the check date falls under. Accruals for vacation, holiday, etc. are adjusted on an annual basis.

Documentation Requirements

Time sheets and time cards (if required by management or funding authority) are submitted to the department on Monday following the end of each pay period. Time sheets must be signed by the employee and approved by the appropriate department manager. The information is reviewed and entered to the payroll journal for allocation to the proper department and fund. Appropriate withholding and deductions are computed, and the new amounts are prepared in check-form, or as payroll advice forms for purposes of direct deposit.

The amount required for net pay is transferred from the general fund bank account to the payroll bank account each pay period. Requisitions are prepared and approved for payment of withholding taxes and other payroll related disbursements. Withholding taxes including employer contributions are deposited within three working days of the distribution of payroll. The City does not utilize the 90% rule for purpose of control. Validated bank receipts for tax deposits are attached to the requisition and filed on a quarterly basis. Disbursements are made in a time manner for other employee deductions including any employer contributions. Example: pension funds, group insurance, etc..

Employer related expenses such as FICA, workmen's compensation, unemployment, group insurance, and pension contributions are expended and accrued monthly being allocated to the proper department and fund.

Vacation, sick leave, etc. is updated for accruals and used time each pay period, and documented for review by management and the employee to preclude excess use or accruals.

Compensatory time accrued must be submitted to the department when earned and approved by the department manager before any payment request will be honored. Records of accrued time will be maintained by the department and reviewed periodically for federal compliance.

The following reports are prepared and records maintained for payroll purposes:

- Individual employee records with all pertinent data related to employment for current employees;
- Individual employee records with all pertinent data related to employment for terminated employees;

- Quarterly records including reconciliation for taxes and contributions to include federal and state withholding deposits, FICA withholding and contributions, unemployment and workmen's compensation reports and reconciliations;
- Current payroll journal;
- Monthly payroll journal;
- Year-to-date payroll journal;
- Current payroll analysis reports by classification and allocation;
- Monthly numerical check register;
- Journal entries for allocation of unemployment insurance, and workmen's compensation;
- Annual payroll reconciliations and W2 forms.

Payroll records are maintained for a minimum of four years, or as required by law.



CITY OF EL MIRAGE

ADMINISTRATIVE POLICIES AND PROCEDURES

SECTION: FINANCE
CATEGORY: PAYROLL
TOPIC: TIMESHEETS
REFERENCE NO.: AP01-008
EFFECTIVE DATE: OCTOBER 1, 2001
REVISION DATE/NO.: MARCH 23, 2009/01

STATEMENT OF PURPOSE

The following policies and procedures have been instituted to provide proper accountability, payroll processing guidelines, and compliance with record keeping requirements under the FLSA.

Employees non-exempt under the Fair Labor Standards Act (FLSA) are expected to account for their hours worked, including overtime, as well as all paid and unpaid leave (i.e., sick leave, vacation leave, holiday pay, comp time, FMLA, etc.). Employees exempt under FLSA are expected to work, on average, at least a forty-hour (40) workweek. Exempt employees are required to account for all paid and unpaid leave (i.e., sick leave, vacation leave, holiday pay, FMLA, etc.).

APPLICABILITY

These policies and procedures are effective for all city employees. Questions and problems should be directed to the Finance Director or Human Resources Director.

DEFINITIONS

Exempt employees: employees exempt from the provisions of the federal Fair Labor Standards Act (FLSA). Exempt employees are not eligible for overtime or comp time.

Non-exempt employees: employees subject to the provisions of the federal Fair Labor Standards Act. Non-exempt employees are eligible for overtime and comp time.

Workweek – The workweek for City employees other than Fire Department employees assigned to 24 hour shifts begins every Sunday at 12:00 AM and when the next work week begins. Employees covered by an MOU which specifies a workweek or work period different than set forth herein shall be governed by the workweek or work period specified in the MOU.

PROCEDURES

All city employees are paid on biweekly pay cycles. Paychecks are disbursed on Thursdays. This tight schedule requires that these procedures and policies are followed on schedule.

Non-exempt (hourly) employees: Must submit accurate timesheets for every pay period showing all times worked along with paid and unpaid leave for each workweek in the pay period.



CITY OF EL MIRAGE

ADMINISTRATIVE POLICIES AND PROCEDURES

Exempt (salaried) employees: Must submit time sheets for every pay period. However, an exempt employee who has no reportable exceptions (e.g., vacation, sick leave, jury duty, etc.) during a workweek should only write "Salaried" across the daily columns of the timesheet for each workweek with no reportable exceptions. (See **Example 1a**) If an exempt employee has reportable exceptions in a workweek, the employee shall report only the exceptions on the time sheet. (See **Example 1b**)

Examples of approved timesheets are attached as:

- **Exhibit A** - All city employees except fire department employees assigned to 24 hour shifts.
- **Exhibit B - Fire** - Fire department employees assigned to 24 hour shifts.

Timesheets do not take the place of the city's Time-Off Request form, which is required to be submitted to the authorizing supervisor in advance of scheduled paid leave. The supervisor retains the Time-Off Request Form in the supervisor's working file for each employee. The Time-Off Request Form is not submitted with the timesheet. An example of the Time-Off Request Form is attached as **Exhibit C – Time-Off Request**.

TIMESHEET FORMAT

All **non-exempt employees**, except Fire Department employees assigned to 24 hour shifts, shall use the timesheet format in **Exhibit A**.

This timesheet shall be completed and signed by the employee and approved by the immediate supervisor. The timesheet is available in MS Excel file format on the city's shared "forms" directory.

1. **Employee Name** – Print your name
2. **Employee #** – located in the **Personal and Check Information** section on the upper left hand corner of the pay stub as "Employee ID"
3. **Date** - enter each day of the fourteen-day pay period in the 'mm/dd' format
4. **Hours worked** - enter hours physically worked for each day in the pay period
5. **Vacation** - enter accrued vacation leave being used in place of hours worked (vacation leave is accrued according to personnel policies and procedures; accrued vacation leave available for use is located in the **Time-Off** section on the upper left hand corner of the pay stub)
6. **Sick*** - enter accrued sick leave being used in place of hours worked (sick leave is accrued according to personnel policies and procedures; accrued sick leave available for use is located in the **Time-Off** section of the pay stub)

***Workers' Compensation** – Worker's compensation benefits are provided for work related injuries and illnesses. (See Section 4.3 of the City of El Mirage Personnel Policies and Procedures Manual for the City's Worker's Compensation policy.) Eligibility for workers' compensation benefits is determined by the workers' compensation insurance provider. If the workers' compensation provider rejects a claim for workers' compensation benefits, an employee will not receive any pay unless the employee uses his/her accrued sick or vacation time. HR must be notified of all industrial injuries and will prepare a PAF to Payroll on a bi-weekly basis with a status update to ensure adherence to proper leave procedures for both MOU covered employees and non-MOU covered employees.



CITY OF EL MIRAGE

ADMINISTRATIVE POLICIES AND PROCEDURES

7. Holiday

- a. **Holiday Not Worked** – Enter eight (8) hours in the Holiday field (unless otherwise provided by an MOU covering the employee). Example: For the July 4 holiday, enter eight (8) hours in the *Holiday* field for July 4.
- b. **Holiday Worked** -
 - i. Enter number of hours physically worked in the *Hours Worked* field;
and
 - ii. enter eight (8) hours in the *Holiday* field (unless otherwise provided by an MOU covering the employee). Example: If the employee worked ten (10) hours on July 4th, the employee enters ten (10) hours in the **Hours Worked** field and eight (8) hours in the holiday field for July 4.

8. Compensatory Time (Comp Time)

- a. Overtime and comp time procedures are administered under Section 3.9 of the City's Personnel Policy Manual. Generally, the city encourages its employees to use flextime if at all possible to remain within 40 hours for a given week. If this is not possible, then comp-time may be earned at a rate of 1.5 hours for each hour physically worked above forty (40) hours in a workweek.
- b. **Comp Time Accrued** - If employee wishes to accrue comp time for any workweek in which the employee physically works in excess of 40 hours, the employee must indicate in the comp time box the number of hours to be accrued as comp time **in lieu of paid overtime**.
- c. **Comp Time Used** - Enter accrued comp time being used in place of hours worked on the **COMP TIME Used** line (comp time is accrued according to personnel policies and procedures)

9. Other Codes

- B** = Bereavement
CD = Court Detail (Police Department)
FTO = Field Training Officer (Police Department)
FS = Family Sick – 24 hours per calendar year
J = Jury duty – Employees will receive jury duty pay provided they submit their jury fee amounts to the Finance Department. Mileage and per diem amounts may be kept by the Employee.
LWOP = Leave without pay
M = Military duty
OC = On-Call
P = Personal day as allowed by Personnel Policies and Procedures or MOU.

10. **Sum of Hours** - sum each column down from "hours worked" through "other"

11. **Total Week** - sum the rows across for each week

12. **Total PP** - sum of week one and week two totals

13. **Signatures** - each employee must sign his or her timesheet and have the timesheet signed by his or her supervisor prior to submission



CITY OF EL MIRAGE

ADMINISTRATIVE POLICIES AND PROCEDURES

SUBMITTAL

All supervisors are responsible for verifying the accuracy of time reported, signing the timesheets of their employees, and submitting the authorized timesheets to Payroll no later than 10 a.m. Monday following the close of the pay period. Earlier submittal is encouraged.

1. **Holidays** - In pay periods in which a holiday falls on Friday or Monday, timesheets are due to payroll no later than 12 noon on the Thursday before payday.
2. **Adjustments/Corrections** - Adjustments or corrections occurring in the last two days of the pay period will be reported and paid in the next pay period by submitting a corrected copy of the original timesheet to payroll.

FIRE DEPARTMENT PERSONNEL

Fire Department employees assigned to 24-hour shifts shall use the timesheet format in Exhibit B - Fire.

Fire Department employees assigned to 40-hour work weeks shall use the timesheet format in Exhibit A.

All overtime will be paid in accordance with the regulations of the Fair Labor Standards Act (FLSA). Personnel classified as exempt under the FLSA are not eligible for overtime. Overtime shall be worked and shall be allowed if assigned by the Fire Chief or his designee. Overtime for Fire Department employees assigned to 24 hour shifts will be calculated and paid at one and one half (1 ½) times the regular rate of pay for all hours worked in excess of one hundred six (106) hours in a fourteen (14) day work period. The work period for Fire Department employees assigned to 24 hour shifts begins every other Sunday at 12:00 a.m. and ends when the next fourteen day work period begins.

The timesheet needs to be filled out and signed by the individual employee's shift captain:

1. **Dates** - Fire Department employees assigned to 24 hour shifts -- Enter the dates of each day of the fourteen (14) day work period in the "Insert Dates" row of timesheet Exhibit B.
2. **Hours Worked** – In the "Hours Worked" row, enter only the hours actually worked for the date in the corresponding column. Fire Department employees who work 24 hour shifts shall reflect the hours worked on the actual date worked. Examples: (1) Employee's shift starts at 8:00 a.m. on Tuesday and ends at 8:00 a.m. Wednesday. The employee should enter 16 hours worked on Tuesday and 8 hours worked on Wednesday. (2) Employee's shift starts at 8:00 a.m. on the last Saturday of the work period and ends at 8:00 a.m. on the first Sunday of the next work period. The employee should enter 16 hours on the last Saturday of the work period and enter 8 hours on the first Sunday of the next work period.
3. **Vacation** – Employees covered under an MOU shall have vacation time used recorded in accordance with the provisions of the MOU effective for the employee on the date the vacation time is taken.
4. **Sick** - Employees covered under an MOU shall have their sick time used recorded in accordance with the provisions of the MOU effective for the employee on the date the sick time is taken.



CITY OF EL MIRAGE

ADMINISTRATIVE POLICIES AND PROCEDURES

5. **Comp time (used)** - Employees covered under an MOU shall have their comp time (used) recorded in accordance with the provisions of the MOU effective for the employee on the date the comp time used.
6. **Other** - same as other employees
7. **Total Hours** - sum across
8. **Justification** - same as "Overtime/Other Explanations"
9. **Grand Total** - sum each column down
10. **Signatures** - employee and shift captain signs in lower right hand corner box

SUBMITTAL

All supervisors are responsible for verifying the accuracy of time reported, signing the timesheets of their employees, and submitting the authorized timesheets to Payroll no later than 10 a.m. Monday following the close of the pay period. Earlier submittal is encouraged.

1. **Holidays** - In pay periods in which a holiday falls on Friday or Monday, timesheets are due to payroll no later than 12 noon on the Thursday before payday.
2. **Adjustments/Corrections** - Adjustments or corrections occurring in the last two days of the pay period will be reported and paid in the next pay period by submitting a corrected copy of the original timesheet to payroll.

APPROVED (Signed) by BJ Cornwall City Manager

March 31, 2009

**2010 Pay Period Schedule
City of El Mirage**

PP Begins (Sun)	PP Ends (Sat)	Check Date	Time Sheets Due to Payroll by Noon
12/27/09	01/09/10	01/14/10	01/11/10
01/10/10	01/23/10	01/28/10	01/25/10
01/24/10	02/06/10	02/11/10	02/08/10
02/07/10	02/20/10	02/25/10	02/22/10
02/21/10	03/06/10	03/11/10	03/08/10
03/07/10	03/20/10	03/25/10	03/22/10
03/21/10	04/03/10	04/08/10	04/05/10
04/04/10	04/17/10	04/22/10	04/19/10
04/18/10	05/01/10	05/06/10	05/03/10
05/02/10	05/15/10	05/20/10	05/17/10
05/16/10	05/29/10	06/03/10	05/27/10
05/30/10	06/12/10	06/17/10	06/14/10
06/13/10	06/26/10	07/01/10	06/28/10
06/27/10	07/10/10	07/15/10	07/12/10
07/11/10	07/24/10	07/29/10	07/26/10
07/25/10	08/07/10	08/12/10	08/09/10
08/08/10	08/21/10	08/26/10	08/23/10
08/22/10	09/04/10	09/09/10	09/06/10
09/05/10	09/18/10	09/23/10	09/20/10
09/19/10	10/02/10	10/07/10	10/04/10
10/03/10	10/16/10	10/21/10	10/18/10
10/17/10	10/30/10	11/04/10	11/01/10
10/31/10	11/13/10	11/18/10	11/15/10
11/14/10	11/27/10	12/02/10	11/29/10
11/28/10	12/11/10	12/16/10	12/13/10
12/12/10	12/25/10	12/30/10	12/22/10
12/26/10	01/08/11	01/13/11	01/10/11

City of El Mirage
Time Report

PPB: 1/1/2010

PPE: 1/14/2010

All Employees except Fire Shift

EMPLOYEE Name (Printed):

EMPLOYEE #

INSERT DATES	SUN	MON	TUE	WED	THU	FRI	SAT	PAYROLL USE ONLY		TOTAL WEEK	OT	Reg Hrs	TOTAL PP	PAYROLL USE ONLY	
	01/01/10	01/02/10	01/03/10	01/04/10	01/05/10	01/06/10	01/07/10	OT	Reg Hrs					TOTAL PP	OT
HOURS WORKED										0.00			0.00		
VACATION										0.00			0.00		
SICK										0.00			0.00		
HOLIDAY LEAVE										0.00			0.00		
HOLIDAY PAY-Police										0.00			0.00		
COMP TIME USED										0.00			0.00		
*OTHER 1-HRS										0.00			0.00		
*OTHER 2-HRS										0.00			0.00		
SUM OF HOURS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00		
OTHER 1 DESCRIPTION															
OTHER 2 DESCRIPTION															

Employee: Compensatory Time Earned (CTE) - Indicate in the Box, the No. of hours worked in excess of 40 in a workweek to be banked as comp time earned, if any.

CTE		PAYROLL USE ONLY	
CTE	CTE x 1.5	Total OT for Pay	OT minus CTE

INSTRUCTIONS

1. Timesheet must be submitted to your supervisor by 9:00 a.m. on the Friday before the end of the pay period.
2. If a holiday falls on a Monday, submit timesheet by 12 noon on the Thursday before the end of pay period.
3. Overtime and vacation leave must have prior supervisor approval.
4. All changes made to this timesheet require initials by the employee, supervisor and payroll clerk.

* OTHER codes:

Bereavement = B	Military Duty = M	Police Only	Optional Dept Only
Jury = J	Personal Day = P	Court Detail = CD	Association Business = AB
Family Sick = FS	Standby = SB	Field Training Officer = FTO	Training Hours = TH
Leave Without Pay = LWOP	Call Back = CB		

POLICE HOLIDAYS

1. 10 hours pay at straight time (1.0 time regular rate of pay), and;
 2. Pay for all hours worked on the holiday at 1.5 times the regular rate for working on 5 major holidays
- MAJOR HOLIDAYS: New Year's Day, Independence Day, Thanksgiving Day, Day after Thanksgiving, Christmas Day

EXEMPT/SALARIED EMPLOYEES ONLY:

By initialing here _____ I certify that I did not utilize any leave time during the pay period except as noted above.

SUPERVISOR: I approve the hours reported and authorize employee compensation.

EMPLOYEE: I certify that the time recorded by me is a true and accurate statement of hours worked. I understand that any falsification of time recorded on this timesheet may be grounds for disciplinary action up to and including termination of employment.	
EMPLOYEE SIGNATURE	DATE
EMPLOYEE SIGNATURE	DATE

City of El Mirage

Time-Off Request

Date Submitted: _____

Employee's Name: _____

Department: _____

From: (Date) _____ To: (Date) _____

From: (Time) _____ To: (Time) _____

	Type of Leave	Hours Requested	Actual Hrs Used	Initials*	
<input type="checkbox"/>	Vacation				
<input type="checkbox"/>	Sick – Employee				
<input type="checkbox"/>	Sick – Family (limited to 40 hrs each calendar year)				
<input type="checkbox"/>	Personal Day				
<input type="checkbox"/>	FMLA (approved family medical leave concurrent with paid or unpaid leave) additional 80 hrs sick leave is available for immediate family member – Contact HR)				
<input type="checkbox"/>	Military Duty				
<input type="checkbox"/>	Compensatory Time				
<input type="checkbox"/>	Leave without pay				
<input type="checkbox"/>	Bereavement In-state Out of State				
<input type="checkbox"/>	Bereavement special consideration* *Contact HR for form - requires City Mgr Approval				
<input type="checkbox"/>	Jury				

I am requesting time off as indicated above. I understand that vacation or sick leave, so far as it is applicable, will be charged to my accumulated leave credits.

EMPLOYEE SIGNATURE: _____ DATE: _____

APPROVAL

SUPERVISOR SIGNATURE: _____ DATE: _____

Attach this form to the timesheet and forward to Payroll.

**Note: If the hours requested is different from the actual hours used, both the employee and supervisor should initial the form in the box provided.*

Section 7

ACCOUNTING TRANSACTIONS AND RECORDS

The department makes every effort to clearly define accounting transacting to facilitate understanding of events. The following procedures are established to the accomplishment of this goal:

1. General Journal: The general journal records entries which are periodic or usual in form. Entries are documented and clearly explain their purpose. Appropriate references are used to insure audit trail requirements. Recurring journal entries to expense prepaid items and other monthly entries utilize the general journal.

2. Department Records: The department maintains records in a manner that facilitates ease in retrieval and verification of information by management, the public, government agencies, and other funding authorities.

CITY OF EL MIRAGE
GENERAL JOURNAL ENTRY

Posting Date: _____

Posting Period: _____

Ref No: _____

ACCOUNT NO	DEBIT	CREDIT	DESCRIPTION
Total	-	-	

Prepared by: _____ Date _____

Approved by: _____ Date _____

Section 8

FINANCIAL REPORTS

The following financial reports are prepared and submitted by the department to insure fiscal and budgetary compliance:

Monthly

- General Ledger;
- Trail Balance by fund;
- Record of expenditures and request for reimbursement for governmental contracts as required;
- Expenditure report with budget by department and fund;
- Revenue report by source with budget.

Annually

- Year-to-date general ledger;
- Consolidated Financial Statements;
- Analysis of Financial Statements;
- Analysis and Comparison of Fiscal Budget.

Reports are submitted to management, the City Council, and various funding authorities are required.

Section 9

AUDIT REQUIREMENTS

The City complies with the guidelines established under **The Single Audit Act**. A professional accounting firm is contracted annually to perform audit procedures and prepare accompanying financial and compliance reports.

CITY OF EL MIRAGE

ADMINISTRATIVE POLICIES & PROCEDURES

SECTION: FINANCE

CATEGORY: CAPITAL ASSETS

TOPIC: CAPITAL ASSETS POLICIES & PROCEDURES

REFERENCE NO.

EFFECTIVE DATE: JULY 01, 2009

STATEMENT OF PURPOSE:

All Employees are required to "Be Accountable and Act with Integrity." Employees are responsible for the stewardship of public funds and organizational resources including all physical assets.

This administrative regulation is intended to provide policies and procedures governing capital assets, which are defined as, buildings, improvements other than buildings, infrastructure, machinery and equipment, and networks or systems with unit costs of \$5,000 or more, with a estimated useful life greater than one year, and all land regardless of value, in order to serve a variety of objectives:

- Properly value and classify assets.
- Safeguard assets against theft and misuse. However, this regulation is not intended to supersede or alleviate the need for management and supervisory controls over portable equipment or supplies/inventory that might be susceptible to misappropriation.
- Promote maximum use of capital assets, particularly movable equipment.
- Accumulate data for effective planning of acquisitions, replacements, and maintenance.
- Provide documentation for insurance purposes in the event of fire or other casualty loss.
- Present capital assets fairly in the financial statements.

POLICY:

- Capitalization Threshold

The City will capitalize individual assets other than buildings, building improvements and land improvements, and infrastructure that cost \$5,000 or more with an estimated useful life greater than one year. The capitalization threshold for buildings and building improvements shall be \$50,000 and for land improvements the capitalization threshold shall be \$25,000. Land shall be capitalized at time of acquisition regardless of cost or fair market value if donated. However, assets acquired with debt proceeds, may be capitalized regardless of cost.

- Accounting for infrastructure

In accordance with the Governmental Accounting Standards Board Statement Number 34, acquisitions of capital assets defined as infrastructure, which meet the city's capitalization policy, are to be capitalized. Infrastructure is defined as: Long-lived capital assets that normally are stationary in nature and normally can be preserved for significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Infrastructure records requirements and physical counts should be controlled at the department level and reported to the Finance Department. A capital project is where an asset has to be constructed or assembled over time, such as in phases. Often the completion requires the services of more than one vendor. A project will be capitalized when the sum of all costs equal or exceeds \$5,000.

Individual assets that cost less than \$5,000, but operate as part of a network system may be capitalized in the aggregate, using the group method, if the estimated average useful life of the individual asset is at least more than one year. A network is determined to be where individual components may be below \$5,000 but are interdependent and the overriding value to the City is on the entire network and not the individual assets (e.g. computer systems and telephone systems).

- Valuation

In accordance with generally accepted accounting principles (GAAP), the City will value its capital assets at historical cost. Historical cost includes the cost or estimated cost at the time of acquisition, freight charges, installation and site preparation charges, and the cost of any subsequent additions or improvements, excluding repairs. If a capital asset is donated to the City the asset will be valued based on the fair market value at the time the asset is donated.

- Depreciation

The City will use the Straight-Line Method as its "basic approach" (standard approach) to depreciate capital assets.

The Modified Approach, which does not require depreciation, may be used on infrastructure assets whenever applicable.

- Estimated Useful Life

The following ranges are guidelines in setting estimated useful life for depreciating assets.

Land	Non-Depreciable
Construction in Progress	Non-Depreciable
Buildings, Structures, & Improvements	15 – 50 Years
Infrastructure	10 – 50 Years
Improvements other than Buildings	10 – 40 Years
Water & Wastewater Systems	15 – 50 Years
Vehicles	04 – 15 Years

- Capital vs. Repair and Maintenance Expense

Often significant costs are incurred in connection with capital assets in periods subsequent to their initial acquisition. A single project may have elements of both an improvement and a repair. The relative cost of each should be determined and treated separately.

1. Improvements (betterments) - An improvement provides *additional value*. Such added value is achieved either by 1) lengthening a capital asset's estimated useful life or 2) increasing a capital asset's ability to provide service (i.e., greater effectiveness or efficiency). Improvements should be capitalized and recognized (i.e. depreciation or amortization) over the estimated useful life of the improvement.
2. Repairs and maintenance - In contrast to improvements, repairs and maintenance *retain value* rather than provide additional value. The cost of repairs and maintenance must be reported as an expense in the period in which it was incurred.

Example: A road is reconstructed as part of regular maintenance and a choice is made to use higher quality surfacing materials with a longer estimated useful life. The incremental cost of using the higher grade surfacing material would be an improvement (i.e., capitalized and depreciated), while the balance would be treated as a repair (i.e., expense of the period).

PROCEDURES:

- Inventory

Financial Services, in conjunction with Information Systems and Fleet Management, is responsible for enforcement of the individual area policies and procedures as outlined in this regulation.

The Finance Director shall cause a physical inventory of capital assets at least once every three (3) years. Best practice would be one-third (1/3) of the capital assets are inventoried annually.

Grantor-required physical inventories at frequencies other than once every three (3) years shall be the responsibility of the applicable Department Head, or special arrangements should be made with the Finance Department for audit purposes.

- Inventory Listing

The Finance Director or designee shall provide a list of all assets assigned to the responsible Department Head at the close of each fiscal year. Each Department Head shall verify the listing of assets for which he/she is responsible. All differences shall be

investigated and reported to the Finance Director or designee to ensure the accuracy of the listing.

The Finance Director or designee shall be responsible for proper accountability and financial statement presentation of all capitalized assets according to accounting principles for governmental units as promulgated by the Government Accounting Standard Board (GASB).

For internal control purposes, the City may maintain a “stewardship” inventory listing of certain assets (controlled equipment) with unit costs less than \$5,000, but which are considered “high risk” and which have an estimated useful life of greater than one year. Controlled equipment includes items that should be specifically accounted for and inventoried periodically due to the high re-sale value of the equipment and potential risk of theft. High Risk Assets may be defined by any or all of the following criteria dependent on the operational area: Useful life, portability, chance for misuse, ability of the asset to be converted for personal use, criticality to operations, and susceptibility to theft or fraud. Controlled equipment may include items such as computers, construction equipment, and other office equipment. Each Department Head is responsible for all controlled equipment within their areas.

The Finance Department shall prepare and maintain a current capital asset list for all land regardless of value, buildings, and improvements other than buildings, infrastructure, machinery and equipment with unit costs of \$5,000 or more and an estimated useful life greater than one year.

The capital assets list will, at a minimum, include the following information for each asset, and should provide category totals for land, buildings, improvements other than buildings, machinery and equipment, construction in progress, and infrastructure, as well as a grand total:

- a) Location (Departments).
- b) Asset number – this number specifically identifies the asset within the City’s financial system
- c) Description—name, model number, size, etc.
- d) The General Ledger Account # from which the item was purchased
- e) In-service date—date that the asset was received or constructed
- f) Cost—actual cost for purchased items and estimated fair market value at date of acquisition for donated assets. If actual cost for purchased items cannot be determined, estimated historical cost (properly supported) may be used. If the fair value of the asset at the date of donation is unknown, it may be estimated. Documentation supporting the cost or estimated cost should be retained for the life of the asset.

The Departments will notify the Finance Department when capital assets are purchased and disposed of. (See Appendix B – Asset Control Form).

The Finance Department will update the capital asset management system for acquisitions and disposals at least annually. A list of acquisitions and disposals will be maintained by the Finance Department to help support the reconciliation of the previous year’s capital assets list to the current year’s capital assets list.

The entire capital assets list will be reconciled to the City’s financial statements annually.

The City will compute depreciation at least annually at fiscal year-end on a straight-line basis. In addition, the City may calculate depreciation for a class of assets, a network of assets, a subsystem of a network, or individual assets.

- Infrastructure

Finance shall be responsible to assign an activity code to track each construction/infrastructure project in progress when the purchase order is issued. It is critical that departments use the activity code assigned to each specific project. Furthermore, all procurement/purchase documents should contain the assigned activity code. The Finance Department shall quarterly review the infrastructure project activity code report for accuracy.

The Finance Department shall add the completed projects to the capital asset management system at year end.

Department Heads shall notify the Finance Department of constructed or infrastructure upon project approval. Department Heads shall notify the Finance Department upon completion of each project.

The Finance Department shall prepare governmental activities and business type activities schedules at year end to reconcile previous year's capital projects, add new completed projects, and update construction in progress.

The Finance Department shall prepare and enter to the general ledger the journal entries required to properly state the City's capital assets at year end.

- Donated Capital Assets

Departments shall be responsible for reporting any donated or contributed capital assets of \$5,000 or more (based on fair market value) to the Finance Department within ten working days of receipt.

- Capital Leases

Leases are classified as either operating or capital leases. An operating lease allows the use of property for a specified period of time and does not confer ownership to the lessee. A completed copy of every lease-purchase agreement should be forwarded to the Finance Department. The Finance Department shall determine whether the leased item should be capitalized.

- Information Systems

The Information Systems Department shall prepare and maintain a current list for Information Systems equipment.

Additional precautions will be taken for high theft items, such as laptop computers, personal data assistants (pda's) and other Information Systems equipment, which may fall below the capitalization thresholds.

In addition, Information System equipment which is essential to the function of a system, but which falls below the \$5,000 threshold, may be included at the discretion of the Information Systems Inventory Coordinator/Department Head.

The Information Systems Department will update their inventory listings each time there is a change in inventory.

Information Systems will account for their inventory in a separate form and will provide detailed information to the Finance Department at year-end.

At fiscal year-end, the acquisitions and disposals will be adjusted from the total composite and reconciled to the previous year's capital asset list.

Information Systems will determine the frequency of physical inventories, but will, at a minimum, perform a full physical inventory at least once a year.

Information Systems will keep in their inventory an identifier on all assets that are disposed of by sale, loss, theft, damage, obsolete or destruction in order for the Finance Department to adjust the composite total at fiscal year-end.

- Departments

Every three years, at a minimum, a current list of capital assets for all equipment items, by location, will be provided to the Finance Department. The list will include each item's identification number, description, and location.

1. Departments conducting a physical inventory shall use written instructions provided by the Finance Department that will clearly indicate the procedure for taking the physical inventory. These instructions should be distributed to and reviewed with employees involved in the inventory process.
2. Department Heads are responsible for carefully planning and supervising the physical inventory.
3. The Departments should count items in a systematic manner so items are neither omitted nor counted more than once.
4. Inventory counts will be observed or sampled by outside personnel, if feasible, to verify the accuracy and to negate internal department fraud.
5. Items on the list should be initialed to indicate verification. Assets that are not included on the list should be added. Such items may include new acquisitions or transfers of equipment from another department. If an asset on the list cannot be located, the employee should make note of this on the list.
6. Each Department should review the completed inventory list before submitting it to the Finance Department. The review should include an investigation and the resolution of problem assets. The Department should document the review by initialing and dating the list.
7. Inventories should be observed, supervised or at least sampled by personnel outside the department, where practical, to verify accuracy and to negate internal department fraud.
8. *Department Heads* are also encouraged to identify and track all items with unit costs less than \$5,000, but which are considered "high risk" and which have a useful life of greater than one year. High Risk Assets may be defined

by any or all of the following criteria dependent on the operational area:
Useful life, portability, chance of misuse, ability of the asset to be converted for personal use, criticality to operations, and susceptibility to theft or fraud.

- Tagging Acquisitions

Upon receipt of the Asset Control Form (See Appendix B), The Finance Department shall update the capital asset management system.

The Finance Department shall return a copy of the processed Asset Control Form confirming the addition of the acquisition to the capital asset management system, along with the issued tag to the appropriate Department Head.

The Department Head shall verify the system information for accuracy before tagging the asset. Any discrepancies shall be reported to the Finance Department.

- Interdepartmental Transfers

The Department Head transferring a capital asset to another department within the organization shall report the asset transfer to the Finance Department within fifteen days (15) days of the transfer date, using the Asset Transfer Form (See Appendix B).

GLOSSARY:

- Capital Assets: Capital assets include land, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles, infrastructure, easements, intangible assets (such as computer software), and works of art and historical treasures.

- Capitalization: Capitalization of an asset occurs when the cost of the asset meets the “threshold” and the “estimated useful life” set in the policies guidelines. Under capitalization, the cost of an item is initially recorded as an asset rather than an expense.

- Depreciation: Depreciation is the process of allocating the cost of property over a period of time, rather than recognizing the cost as an expense in the year of acquisition. Generally, at the end of an asset’s life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal the original cost less salvage value.

- Donated Capital Asset: Donated assets are those assets contributed to the City. The donated assets are treated like a capital asset (using the fair market value).

- Estimated Useful Life: Estimated useful life means the estimated number of months or years that an asset will be used for the purpose it was purchased for. In determining useful life, consideration is given to the asset’s present condition, use of the asset, construction type, maintenance policy, and how long it is expected to meet service demands.

Fair Market Value: The amount that would be paid if the item were sold currently in a transaction between a willing buyer and a willing seller.

- Historical Cost: The historical cost of a capital asset includes the cost or estimated cost at the time of acquisition, freight charges, installation and site preparation charges, and the cost of any subsequent additions or improvements, excluding repairs.
- Infrastructure Assets: Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets (non-infrastructure assets). Infrastructure assets are normally stationary in nature and are of value only to the government entity. Examples include the City drain system.
- Modified Approach: The Modified Approach is the election of not depreciating infrastructure assets that are part of a network that meet two specific requirements.
- Salvage Method: The salvage value of an asset is the value it is expected to have when it is no longer useful for its intended purpose. In other words, the salvage value is the estimated amount for which the asset could be sold at the end of its useful life.
- Straight-Line Method: The straight-line method is the simplest and most commonly used for calculating depreciation. It can be used for any depreciable property. Under the straight-line method, the basis of the asset is written off evenly over the useful life of the asset. The same amount of depreciation is taken each year. In general, the amount of annual depreciation is determined by dividing an asset's depreciable cost by its estimated life.
- Threshold: The threshold is the dollar amount that an asset must equal or exceed if that asset is to be capitalized. Otherwise, the item would be considered as an expense at the time of acquisition.

Appendix A
Recommended Table for Estimated Useful Life

Classification	Type	Estimated Useful Life
<i>Roadways</i>	Dirt	10 years
	Gravel	15 years
	Concrete	30 years
	Asphaltic concrete	20 years
	Brick or stone	50 years
<i>Sidewalks</i>	Concrete	30 years
	Asphalt	25 years
	Brick or stone	50 years
<i>Parking lots</i>	Concrete	35 years
	Asphalt	15 years
	Gravel	10 years
	Brick or stone	45 years
<i>Bridges and culverts</i>	Precast concrete	40 years
	Prestressed concrete	45 years
	Steel with truss	50 years
	Steel without truss	45 years
	Timber/wood	30 years
	Pedestrian	
	Steel	30 years
	Concrete	30 years
	Wood	25 years
	Culverts- Major	
	Concrete (precast box, precast elliptical, cast in place)	40 years
	Concrete pre stress	45 years
	Timber log treated	30 years
	Steel (corrugated round, corrugated bottomless arch)	30 years
	Culverts- Small	

Appendix A
Recommended Table for Estimated Useful Life

Classification	Type	Estimated Useful Life
<i>Bridges and culverts</i>	Plastic	25 years
	Cast Iron	30 years
	Metal corrugated	30 years
	Concrete	40 years
<i>Road Signage</i>	Roadway signage	10 years
<i>Traffic Lights</i>	Mast arms	20 years
	Hung wire	15 years
<i>Street Lightning</i>	Concrete	30 years
	Metal	20 years
	Wood	15 years
<i>Sewer Lines</i>	Concrete	50 years
	Brick	90 years
	Metal	40 years
<i>Storm Drains</i>	Plastic	25 years
	Cast Iron	30 years
	Metal Corrugated	30 years
	Concrete	40 years
	Ditch/Trench	100 years
<i>Berms and tunnels</i>	Berm	20 years
	Tunnels	Assessed individually
<i>Alleys</i>	Concrete	20 years
	Asphaltic Concrete	20 years
	Dirt	10 years
	Gravel	15 years
	Brick or Stone	50 years

Appendix A
Recommended Table for Estimated Useful Life

Classification	Type	Estimated Useful Life
<i>Bike/Jogging paths</i>	Dirt	10 years
	Gravel	15 years
	Concrete	30 years
	Asphalt	20 years
	Composite rubber	7 years
	Brick or Stone	50 years
<i>Reservoirs and dams</i>	Reservoirs	50 years
	Dams	Require individual research
	Earthen dams	40 years
	Concrete dams	60 years
<i>Moveable equipment</i>	Athletic equipment	10 years
	Appliance/food service equipment	10 years
	Audio visual equipment	7 years
	Books, multi-media materials	5 years
	Business machines	7 years
	Communications equipment	10 years
	Computer software	5 years
	Contractors/construction equipment	12 years
	Computer equipment	5 years
	Fire department equipment	12 years
	Furniture	20 years
	Grounds, agricultural equipment	15 years
	Lab, science equipment	10 years
	Law enforcement equipment	10 years
	Licensed vehicles	6 years
	Machinery and tools	15 years
	Musical instruments	10 years
	Outdoors recreational equipment	15 years
	Stage and auditorium equipment	20 years

Appendix A
Recommended Table for Estimated Useful Life

Classification	Type	Estimated Useful Life
<i>Moveable equipment</i>	Custodial equipment	15 years
	Photocopiers	5 years
<i>Land improvements</i>	Fencing, gates	20
	Landscaping	10
	Outside sprinkler systems	25
	Athletic fields	15
	Golf courses	20
	Septic systems	15
	Stadiums	45
	Swimming pools	20
	Tennis courts	20
	Fountains	20
	Retaining walls	20
	Bleachers	15
	Soccer fields	15
	Running track	20
	Outdoor lightning	
<i>Buildings, building components, and building services</i>	Permanent structures	50 years
	Portable structures	25 years
	Excavation	50 years
	Foundation	50 years
	Frame	50 years
	Floor structure	50 years
	Floor covering	15 years
	Carpeting	5 years
	Computer flooring	10 years
	Exterior walls	50 years
	Roof cover	10 years
	Interior construction	15 years

Appendix A
Recommended Table for Estimated Useful Life

Classification	Type	Estimated Useful Life
<i>Buildings, building components, and building services</i>	Interior renovation	10 years
	Ceiling finish	10 years
	Plumbing	20 years
	HVAC	20 years
	Electrical	20 years
	Fire system	25 years
	Elevators	20 years

Appendix B - Asset Control Form

NEW ASSETS

ASSET #: _____
DESCRIPTION: _____
CLASS: _____
FUND & DEPT: _____
TAG LOCATION: _____
DATE ACQUIRED: _____
ASSET TO BE STORED AT: _____
SERIAL / VIN #: _____
MANUFACTURER: _____
VENDOR: _____
PO #: _____
INVOICE #: _____
CHECK #: _____
LIFE EXPECTANCY: _____
COST \$: _____
PAID FROM GL #: _____

ASSET DISPOSAL/TRANSFER

ASSET #: _____
SERIAL / VIN #: _____
DESCRIPTION: _____
DISPOSAL REASON: _____
DISPOSAL METHOD: Circle one: Auctioned/Transferred/Junked
OLD FUND & DEPT: _____
NEW FUND & DEPT (if applicable): _____
DEPARTMENT HEAD SIGNATURE: _____
AUTHORIZED DATE: _____

APPROVAL:

DATE:

Section 11

ACCOUNTING PROCEDURE FOR GRANTS

When grant awards are received, the Finance department establishes a chart of accounts within the grant fund to record all activity of the grant. The basic accounts can be expanded to provide any type of breakdown requested such as type of expenditure or expenditure by location.

Attached are copies of the accounting procedures for revenues and expenditures. These procedures explain the approval and internal controls required by the Finance department.

PROCEDURES:

The position of Grants Administrator was established to assist staff in performing grant related activities and to serve as a central depository, clearinghouse and information source for grant activities and grant funded programs. However, proper grant administration is the responsibility of all staff involved in grant related activities including developing grant funded projects and programs, identifying and applying for grants, overseeing grant expenditures, monitoring grant funded programs, drafting periodic grant narrative and financial reports, evaluating grant funded activities, and any other activities necessary to ensure compliance with grant requirements.

ROLES AND RESPONSIBILITIES:

Grant Administrator

The Grants Administrator is to serve as an information resource and technical advisor to staff/consultants during grant pursuit and funding. The Grant Administrator will maintain a listing of projects and programs for which grant funding is needed and disseminate this information to consultants who will actively search for appropriate funding sources for these items. In addition, the Grant Administrator will work closely with staff to clarify the history, needs, goals and objectives of programs and will assist with drafting grant applications. The Grant Administrator will be responsible for final review of applications to ensure all requirements have been addressed. Once a grant has been awarded, the Grant Administrator will be responsible for ensuring all necessary paperwork (funding agreements, Intergovernmental Agreements, etc.) has been completed and all related procurement and/or contracting needs are met. The Grant Administrator will also monitor the filing of periodic narrative and financial reports and be available to assist the project/program manager with drafting narrative reports.

Consultants

Actively search for appropriate funding sources as directed by Grants Administrator. Consultants will stay abreast of grant opportunities and will forward information regarding opportunities to Grants Administrator and or staff that have expressed an interest in receiving such information. Consultant will submit billing invoices by the 5th of each month along with a monthly activity report. Department Director and Grants Administrator will verify activity and process invoices accordingly.

Department Directors/Managers

The person or persons requesting grant funding for a particular project or program will be primarily responsible for developing the project or program and will provide all the research and background information that will be required to develop a detailed, well supported problem statement, proposed solution and program design. The Project/Program Manager will be responsible for the day-to-day operation of the project and also be responsible for drafting periodic narrative/progress reports as required and ensuring compliance with program goals and evaluation criteria.

Finance Director

The Finance Director will be responsible for reviewing all grant proposals to ensure adequacy and accuracy of the proposed budget and other financial information, and to ensure all financial requirements. The Finance Director will also be responsible for establishing grant center numbers, maintaining grant financial records, and completing periodic and grant financial reports. These duties may be delegated to finance staff.

PROCEDURES

PROJECT/PROGRAM DESIGN AND GRANT PLANNING

1) When informed that grant funding is desired for a particular purpose, the Grants Administrator will request the staff complete a "Project Profile/Planning Worksheet" (Exhibit A) The Grant Administrator will assign a consultant to assist the Project/Program Manager in completing the Project Profile/Planning Worksheet, but the consultant will not be primarily responsible for conducting background research, designing the program or project, determining the goals and objectives, defining program success or identifying needed resources.

By utilizing the Project Profile/Planning Worksheet, the requestor will:

- Succinctly describe the project idea
- Identify categories of community needs or opportunities addressed by the project (issue statement or needs).
- Pinpoint the specific need or issue the project will address (goal).
- Specify changes/outcomes to be achieved (specific objectives).
- List major steps required.

- Identify needed resources.
- Estimate project cost.
- Name potential partners.
- Describe evaluation methods.

2) Upon completion of the Project Profile/Planning Worksheet, the Consultant, with input from the Department Director/Manager, will draft a narrative proposal blueprint. This blueprint will contain all the information generally required for most grant applications.

3) If the project is to be a collaborative effort between The City of El Mirage and outside agency(ies), Grants Administrator will assist in the facilitation of potential partnership identification and discussions and execution of partnership agreements as appropriate.

4) The Grants Administrator will maintain an inventory of projects and programs for which grant funding is desired and will target grant opportunity research to funding agency whose funding priorities and goals are compatible with The City of El Mirage.

APPLYING FOR A GRANT

1) Grant Administrator will notify Department Director/Manager when a potential agency is identified. Grant Administrator will provide Department Director/Manager with available grant application information.

2) Department Director/Manager will make the decision to apply or not apply for the funding. Intention to apply for a grant must be supported by the General Plan, Neighborhood Revitalization Plan and/or Capital Improvement Plan.

3) Upon deciding to apply, the Department Director/Manager will work closely with the consultant to draft an application/proposal. This will include obtaining additional information as required by the funding agency, finalizing the proposed budget and obtaining the required authorization signatures.

4) The Finance Director will review the proposal for financial adequacy and accuracy.

5) The proposal will be reviewed by the Management Team and approved by the El Mirage City Council by resolution as required by the grantor/funder.

6) Once submitted, a copy of the proposal will be provided to the Department Director/Manager, the Grants Administrator, and the Finance Director.

RECEIVING A GRANT

1) When a grant is awarded a notice of grant/funding award will be provided to the Grants Administrator, Department Director, Finance Director, Human Resources Director, City Manager and City Council.

2) The Grants Administrator will oversee execution of applicable grant implementation paperwork, i.e. funding agreements, Intergovernmental Agreements.

A) If the grant includes new personnel positions, the Department Director/Manager will request through Human Resources upon budgetary approval.

B) The Grants Administrator will ensure all required contractual arrangements are made and that procurement requirements are met.

ADMINISTERING A GRANT

1) The Department Director/Manager will draft all narrative/progress reports that are required by the funding agency and provide copies to the Grants Administrator. Upon request, the Grants Administrator will assist the Department Director/Manager with reports.

2) The Grants Administrator will monitor to ensure required reports are filed timely.

3) If changes to the program or budget are required, the Department Director/Manager is encouraged to work with the Grants Administrator to draft and submit a grant modification request.

4) The Department Director is to utilize the Grants Purchase Requisition (exhibit B) to process any grant related cost. Requisition is to be signed off by the Grants Administrator.

PROJECT PROFILE/PLANNING WORKSHEET

IN ONE SENTENCE describe your project idea: What will you do? Where? With whom? And **MOST IMPORTANT:** why?

What broad categories of issues or opportunities does your project address? (Use key-word phrases; for instance, "Adult literacy"; "Juvenile crime prevention"; etc.)

Describe the specific need or issue in your community that your project will address. What does it look like right now? Why is it significant?

In our community, the current situation is this:

What specific changes do you expect to make in your community or among your clients as a result of this project? What will be different? What are your "success indicators"?

The three to five key success indicators for our project or effort are:

What are the major steps you will need to take to make these changes happen?

What resources will you need to accomplish these steps? (People, equipment, training, materials, supplies, services, etc.)

Approximate total cost:

\$ _____

Who else has a vested interest in working with you as partners on this problem or opportunity?

What information, tools, data, etc. will you use to decide whether your project succeeded?

Prepared by:

Phone:

Date:

GRANT AWARD SUMMARY

Rev. October 2010

1. Direct Grantor:

Grant #

CDFA #

Mailing Address:

Primary Contact:

Phone No.

E-mail Address:

2. Pass-through Grantor:

Grant #

Mailing Address:

Primary Contact:

Phone No.

E-mail Address:

3. El Mirage Awardee:

Mailing Address:

Primary Contact:

Phone No.

E-mail Address:

4. Project Description:

5. Grant Period: From

/ /

To

/ /

6. Grant Type: Fed'l ☐ State Other ☐

7. Project Budget Summary:

Grant Award Amount

+

Cash Match

+

In-kind Match

=

Total Project Costs

8. El Mirage Cash Match - Details:

9. El Mirage In-kind - Details:

10. El Mirage Project/Program Lead:

Name:

Phone:

E-mail:

11. GRANTOR REPORTING REQUIREMENTS:

Reporting Method:

☐ E-mail to:

☐ Electronic Form to Web Site:

☐ Mail to Grantor Name, Address:

12. Authorizing El Mirage Director:

Print Name

Signature

Date

GRANT AWARD SUMMARY

Rev. October 2010

13. Reporting Begins

Reporting Ends

14. Reporting Frequency:

☐ Monthly
Details:

☐ Quarterly
Details:

☐ Other _____
Details:

15. Staff Assigned to Reporting:

Name (Primary):

Phone:

E-mail:

Name (Alternate):

Phone:

E-mail:

16.

FINANCE ONLY

Assigned Account Codes:

Spending Limit per Code:

Drawdown Rules:

Audit Requirements:

17. ATTACHMENTS:

18. COMMENTS:

STATEMENT OF PURPOSE:

Grants Compliance Coordinator or designee are required to submit monthly reports to Maricopa County Community Development in a timely manner. To ensure proper Budget Accountability, the following procedures have been instituted to provide a policy on such reporting. These procedures will create an organized, efficient and effective process for the staff and will ultimately produce consistent reporting process with adequate support documentation and proper authorization by City Staff.

APPLICABILITY:

This procedure is effective for all City employees who are responsible for the Home/CDBG monthly reporting process. Questions and problems should be directed to Finance Director or Grants Compliance Coordinator or designee.

PROCEDURES:

The preparation, publication and dissemination of the report for the City staff is a monthly activity for which a number of timely, coordinated actions must be performed. To avoid delays, all city staff must adhere to a fundamental format and procedure requirement to reduce confusion and create a timely and effective reporting process. All general accepted accounting principles are used to ensure accurate accounting for all grants.

Section 1: RECEIPT OF FUNDS

- (a) When grant awards are received, the accounting department establishes a chart of accounts within the grant fund to record all activity of the grant. The finance department has established a computerized general ledger system in which revenues and expenditures are recorded. Balance sheet accounts are included in this general ledger.
- (b) The city maintains one general checking account. Each fund has a combined cash account to which receipts and expenditures are posted so that a balance of funds remaining in a specific project is known.
- (c) Program revenues and expenditures are recorded in a specific fund. **Home program funds are recorded in fund 30 and CDBG funds are recorded in fund 31.** Each specified project is placed in a department to which only related revenues and expenditures are posted. Expense accounts are established to track the type of expense (down payment cost, construction cost, ...etc.), so that a

monthly report can be printed to show all costs accumulated to various department categories. With separate fund accounts for different grant programs the staff is able to better track all grants awarded.

Section 2: MONTHLY PROGRESS REPORTS

Monthly progress status reports must be submitted on a monthly basis. This report is due on the 1st (or first working day following the 1st) day of each month and should be submitted to Community Development, 222 N. Central Avenue, Suite 5200, Phoenix, Arizona 85004

The following is information needed for submittal to Maricopa County Community Development.

Project number
Project name
Program year
Release of funds date
Subrecipient
CDAC Representative
Project Administrator

Financial Status

1. Total appropriation = amount of grant.
2. Encumbered = amount reserved for specific project, but not reimbursed by MCCD.
3. Expenditure = amount spent and reimbursed from MCCD.
4. Unused amount = amount left to spend.

Overall

1. Type of activity – down payment or rehab
2. Ethic background
3. Income
4. Family size
5. Name/Address
6. Project number – assigned by MCCD (set up)
7. Prog \$-dollar amount of project
8. Leverage – sales price or appraised value of home
9. Total – program dollar amount and sales price/appraised value
10. ATEF – Approval date from MCCD
11. Closing date (down payment)
12. Date of work write (rehab)
13. Progress of rehab (dates)

Accomplishment this month – monthly activity

Section 3: RECONCILIATION

- (a) After the end of each month a reconciliation is done using an excel spreadsheet. There is a spreadsheet for each project. The spreadsheet includes the following: Grant name, grant number, award date, award amount and unencumbered amount at the end of each month. See exhibit B.
 - 1. At the end of each month; print out a monthly financial report for that fund.
 - 2. Under the expenditure columns enter any invoices paid for that month. Put the amount under the line item that it appears in the financial report.
 - 3. Total the expenditure columns for that month.
 - 4. On the revenue side, record any checks that were deposited through cash receipting. Include check number, check date, and check amount.
 - 5. For any new expenditures prepare a request for reimbursement letter to MCCD with proper documentation attached.
- (b) The following reports should always reconcile with: MCCD monthly progress report, monthly status report and the City's financial report.

Section 4: REIMBURSEMENTS

- (a) City will submit monthly reimbursement request to the county unless monthly expenditures for the project do not exceed One Thousand Dollars (\$1,000.00). Reimbursements are based on actual cost. An itemized statement of actual expenditures incurred, supported by proper documentation. Proper documentation includes, copy of check, requisition and invoice of services rendered. Reimbursement request is to be submitted on City letterhead.

Section 12

Contract Reconciliation

PROCEDURES:

After a contract has been properly executed and filed with the City Clerk's Office, the City Clerk's Office shall transmit copies of the executed contract to:

- i. the head of the department that was awarded the contract, and
- ii. the Assistant Finance Director.

The Finance Department is responsible for:

1. issuing a purchase order for the total amount of the contract;
2. setting up an Activity code for monthly reporting and reconciling;
3. paying the contractor from properly authorized requisitions; and
4. ensuring that overpayments, misapplied payments, etc. do not occur.

Section 1: ISSUING A PURCHASE ORDER

The Finance Department will issue a P.O. for the total amount of the contract, so that the funds can be "encumbered" in the accounting system. To encumber funds is to subtract the funds from the available appropriation line item(s) **prior to** actually spending the money. Encumbrance accounting is a tool to help the department head manage his or her budget without exceeding appropriations. The Finance Department will indicate on the P.O. the general ledger account number(s) to be charged and the activity tracking code.

The Finance Department will transmit a copy of the P.O. to the head of the department that was awarded the contract. Another copy of the P.O. will be attached to Finance's copy of the contract. The original P.O. will be sent to the contractor.

If contract addenda or change orders are added later, the Finance Department will either add the additional amount to the existing P.O. or will replace the old P.O. with a new P.O.

Section 2: SETTING UP A REPORTING AND RECONCILING SPREADSHEET

The Department will set up a reporting and reconciling spreadsheet for every contract (see Exhibit A). This spreadsheet will contain the following:

- i. contract name,
- ii. contract code (i.e., two alphanumeric characters),
- iii. department that awarded the contract,
- iv. contract award date,
- v. total contract amount,

- vi. itemized requisition history of all payments, including
 - requisition date,
 - requisition description,
 - requisition amount,
 - check date,
 - check number,
 - general ledger account number(s) charged, and
 - amount(s) charged,
- vii. total contract amount expended to date, and
- viii. balance to spend.

Section 3: PAYING THE CONTRACTOR

The Finance Department will pay the contractor from duly authorized payment requisitions, in accordance with the relevant Purchasing and Accounts Payable procedures.

Section 4: RECONCILING THE CONTRACT

The Finance Department will periodically review the activity reports to ensure that there is no over-expenditure or misapplied payment.

The Finance Department will work in conjunction with the department that was awarded the contract to ensure proper financial reporting and accountability and contractor payment on a timely basis.



CITY OF EL MIRAGE, ARIZONA

CHAPTER 3 ARTICLE 4 PURCHASING

Article 3-4 PURCHASING

- 3-4-1 General Authority to Expend Funds
- 3-4-2 Purchase Orders Required
- 3-4-3 RESERVED
- 3-4-4 Expenditures; Signatures on Checks and Ratification
- 3-4-5 Quotation or Bid Requirements
- 3-4-6 Sealed Bid Procedures
- 3-4-7 Determination of Lowest Responsible Bidder
- 3-4-7(A) Sole Source Procurement
- 3-4-8 Application to Employees and Professional Services
- 3-4-9 Emergency Purchases
- 3-4-10 Imposition of Additional Requirements
- 3-4-11 Enforcement
- 3-4-12 Cooperative Purchasing
- 3-4-13 Audit of Records
- 3-4-14 Protests of City Actions: Solicitation, Contract, Change Order or Suspension and/or Debarment
- 3-4-15 Non-Discrimination and Equal Access, and Civil Rights Statement
- 3-4-16 Minority Owned Business Enterprises (MBE) and Woman Owned Business Enterprise (WBE) and Disadvantage Business Entities (DBE)

Sec. 3-4-1 General Authority to Expend Funds

Council approval of the annual municipal budget shall be construed to include authority for the making of municipal expenditures as set forth in said budget, except as may be otherwise provided by the Council by resolution.

Sec. 3-4-2 Purchase Orders Required

All municipal purchases over one thousand dollars (\$1,000.00) shall be by written purchase order or contract.

Sec. 3-4-3 Reserved

Sec. 3-4-4 Expenditures; Signatures on Checks and Ratification

All checks for expenditures shall bear two (2) signatures, the City Clerk's and the



CITY OF EL MIRAGE, ARIZONA

City Finance Director's.

Sec. 3-4-5 Quotation or Bid Requirements

- A. Except as provided in Sections 3-4-6 through 3-4-13 of this article, prior to purchase of goods or services, quotations or bids shall be sought according to the following schedule:

<u>Dollar Range</u>	<u>Quotation or Bid Requirements</u>
\$0.00 - \$1,000.00	No quotations or bids required. No purchase orders required.
\$1,000.01 - \$5,000.00	No quotations or bids required. Purchase orders required, authorization by department head required.
\$5,001.00 - \$30,000.00	A minimum of three (3) telephone quotations shall be sought. Purchase orders required, authorization by department head required.
\$30,000.01 and over	Newspaper advertised sealed bids shall be sought from a minimum of three (3) suppliers. Purchase orders required, authorization by department head, City Manager, and City Finance Director required. City Council approval.

- B. The Council may waive the sealed bid or advertisement requirement when they determine it is in the best interest of the City.

Sec. 3-4-6 Sealed Bid Procedures

- A. A request for sealed bids may include the requirement that each bidder furnish a performance bond, in cash or otherwise, sufficient to secure the performance sought.
- B. Sealed bids shall be received, on behalf of the Council, by the City Clerk. Each bid shall be identified, on its envelope, as a bid. Bids shall be opened in public at the time and location designated in the "advertisement for bids" by the City Manager (or his designee). A tabulation of all bids received



CITY OF EL MIRAGE, ARIZONA

shall be delivered to the Council at the next regular meeting or special meeting. The City Manager shall report to the Council his findings as to

whether each bid meets the City's requirements and shall further advise the Council on issues relative to the awarding of the contract. A tabulation of all bids received shall be retained on file for public inspection during regular business hours following the bid opening.

- C. Awarding of contracts based upon sealed bids shall be by Council action, and the Council shall retain the right to reject any or all bids. Notice of the provisions of this section shall be included in the call for bids. In the event of the rejection of all bids received by the Council, or of partial rejection of any bid, the Council may have the City Manager negotiate the terms of a contract on behalf of the Council.
- D. Contracts shall be awarded by the Council to the lowest responsible bidder, except as otherwise provided herein.
- E. If two (2) or more bids received are for the same total amount or unit price, quality and service being equal and if the public interest will not permit the delay of re-advertising for bids, the Council shall determine the successful bidder by lot.

Sec. 3-4-7 Determination of Lowest Responsible Bidder

Unless the Council or purchasing agent shall exercise the right of rejection as provided by Section 3-4-6, the purchase or contract shall be made from and with the lowest responsible bidder for the entire purchase or contract or for any part thereof. In determining the lowest responsible bidder, the Council and City Manager shall consider:

- A. The ability, capacity and skill of the bidder to perform the contract or provide the service required.
- B. Whether the bidder can perform the contract or provide the services promptly or within the specified time, without delay or interference.
- C. The quality of performance of previous contracts.
- D. The previous and existing compliance by the bidder with laws and ordinances of the City.
- E. The financial resources and ability of the bidder to perform the contract.



CITY OF EL MIRAGE, ARIZONA

- F. The quality, availability and adaptability of the supplies or services.

Sec. 3-4-7 (A) Sole Source Procurement

City Manager Authority. The City Manager or designee may procure and contract for supplies and services without compliance with the procedures set forth in sections of the Code when there has been a written determination that competition is not available and there is only one (1) known source for the supply of service.

City Council Authority. A sole source procurement request which exceeds the bid threshold of thirty thousand dollars (\$30,000.00), shall be submitted in writing and subject to the approval of the City Council.

Sec. 3-4-8 Application to Employees and Professional Services

- A. Nothing in Sections 3-4-5 through 3-4-7 shall be construed to pertain to the hiring of municipal employees or professional persons who receive monthly fees as independent contractors.
- B. The procurement of professional services, including accounting, auditing and legal services, are hereby exempted from the requirements of sections 3-4-5 through 3-4-7 when it is determined by the city manager that it is in the City's best interest to procure such professional services by direct selection. Contracts for construction and for the services of architects and engineers to be used in connection with construction contracts are governed by the provisions of A.R.S. Title 34.

Sec. 3-4-9 Emergency Purchases

- A. Notwithstanding any other provision of the Article 3-4, "Purchasing", the City Manager or his designee may make or authorize others to make emergency procurements if there exists a threat to public health, welfare or safety, or if a situation exists which makes compliance with the procurement process specified in Sections 3-4-5 through 3-4-7 contrary to the public interest. Emergency procurements shall be made with such competition as is practicable under the circumstances.
- B. A written determination of the basis for the emergency and for the selection of the particular contractor shall be included in the contract file.
- C. Emergency purchases authorized by the City Manager or his designee shall be approved or authorized by the Council as provided in Section 3-4-5,



CITY OF EL MIRAGE, ARIZONA

"Quotation or Bid Requirements"

- D. Whenever an emergency expenditure is made as provided in this section, a report specifying the nature of the emergency and the amount of the expenditure shall be made to the Council at the next regularly scheduled Council meeting.

Sec. 3-4-10 Imposition of Additional Requirements

The City Manager may, at his discretion, in matters involving purchases made under his authority, impose requirements for the seeking of quotations or bids more stringent than those of Sections 3-4-5 through 3-4-7.

Sec. 3-4-11 Enforcement

- A. It shall be the duty of the City Manager to enforce the provisions of this article.
- B. The Manager shall prepare such reports as may be necessary for the Council to act in keeping with the provisions of this article, and the Clerk shall maintain such records as may be necessary to demonstrate that the provisions of this article have been met.
- C. The records of payments for goods or services shall include written verification that the provisions of this article have been met.

Sec. 3-4-12 Cooperative Purchasing

This article shall not apply to purchases made by, through, with or from the State of Arizona or its political subdivisions.

Sec. 3-4-13 Audit of Records

The annual audit of municipal records shall include an examination of records necessary under this article.

Sec. 3-4-14 Protests of City Actions: Solicitation, Contract, Change Order or Suspension and/or Debarment

- A. Any interested party to a contract may protest: a solicitation issued by the City only prior to the award of contract; an award of a City contract; the rejection of a request for changes, including a change order; or suspension



CITY OF EL MIRAGE, ARIZONA

and/or debarment from the procurement process of the City, by filing a protest. Such a protest shall include, at a minimum:

1. The protestor's name, street address, phone number, fax number (if any) or e-mail address (if any); signature of the protestor or its representative, copy of the solicitation or contract.
 2. Identification of the governmental unit or department, and solicitation or contract or program.
 3. A detailed statement of legal and factual grounds of the protest including relevant documents.
 4. A statement of remedies or corrective actions which the protestor is requesting.
 5. The written complaint must be filed with the appropriate City department head and contain the above items. If involving a public project, then the complaint must be filed with Public Works Director who shall have fourteen days to respond.
 6. If not satisfied with City staff decision, then may appeal to City Manager who shall have the final authority to resolve protests and to settle and resolve contract claims and controversies.
 7. Written decision. The City Manager shall issue a written decision within thirty (30) days after a protest has been filed. The decision shall contain an explanation regarding the basis of the decision.
 8. City reserves the right to amend the protest. The City Manager shall have the authority to amend as needed.
- B. Debarments and Suspensions. Sole authority and criteria. The City Manager has the sole authority debar or suspend a vendor, contractor, professional service provider, from participating in City procurement, for a period up to three years, based upon the following factors.
1. Does not have sufficient financial ability, equipment or personnel to perform the contract;
 2. Has repeatedly breached contractual obligations to City , public and



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private agencies, public;

3. Fails to comply with the requests of an investigation.
4. Conviction for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract.
5. Conviction under state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty which currently, seriously, and directly affects responsibility as an Arizona contractor.
6. Conviction under state and federal antitrust statutes arising out of the submission of bids or proposals.
7. Violation of contract provisions, as set forth below, of a character which is regarded by the City Manager to be so serious as to justify debarment action:
 - a. Deliberate failure without good cause to perform in accordance with the specifications or within the time limit provided in the contract, or
 - b. A recent record of failure to perform or of unsatisfactory performance in accordance with the terms of one or more contracts; provided that failure to perform or unsatisfactory performance caused by acts beyond the control of the contractor shall be considered to be a basis for debarment.
8. Any other cause the City Manager determines to be so serious and compelling as to affect responsibility as an Arizona contractor, including debarment by another governmental entity for any cause listed in regulations.
9. The City Manager may immediately suspend or reject bids and proposals from any contractor who is in contract dispute, has an outstanding claim, or is in litigation with the City.
10. Decision: The City Manager shall issue a written decision to debar



CITY OF EL MIRAGE, ARIZONA

or suspend which shall include:

- a. State the reasons for the action taken.
- b. Inform the debarred or suspended person involved of its rights to appeal.

Sec. 3-4-15 Non-Discrimination and Equal Access, and Civil Rights Statement

The City of El Mirage prohibits discrimination on the basis of race, color, religion, sex, disability, familiar status, national origin, in its admission or access to, or treatment or employment in its federally assisted program and activities. Any contractor, subcontractor, and/or vendor receiving benefit from the City of El Mirage is subject to Title VI of the Civil Rights Act of 1964, Section 504 of Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act of 1990, the Age Discrimination Act of 1975, Title IX of the Education Amendment of 1972, and offers all persons the opportunity to participate in programs or activities regardless of race, color, national origin, age, sex, disability, race, color, religion or familiar status. Further, it is agreed that no individual will be turned away from or otherwise denied access to or benefit from any program or activity that is directly associated with a program or the recipient on the basis of race, color, religion, sex, disability, familiar status, or national origin.

Sec. 3-4-16 Minority Owned Business enterprises (MBE) and Women Owned Business Enterprises (WBE) and Disadvantage Business Entities (DBE)

City of El Mirage will endeavor to ensure in every way possible that disadvantaged, minority and women owned businesses shall have every opportunity to participate in providing professional services, goods, and construction contracts, to City of El Mirage without being discriminated against on the basis of race, color, religion, sex, disability, familiar status, or national origin.

City of El Mirage is also responsible for ensuring compliance with Section 3, Part 135 of the Housing and Urban Development Act of 1968, involving all contracts and subcontracts.

CHECK REQUEST

CITY OF EL MIRAGE
12145 NW GRAND AVENUE, SUITE 4
EL MIRAGE, ARIZONA 85335
(623) 876-2957

FOR FINANCE USE ONLY

Vendor number:

Vendor Name:
Vendor Address:
City, State, Zip:

Date of Check Request: _____

Department Submitting Check Request: _____

Invoice Date	Invoice No.	Description	General Ledger Account	Amount

Grand total: _____

Check Request requested by: _____ Date: _____

Department Head authorization: _____ Date: _____

City Finance Director (or designee) authorization: _____ Date: _____

City Manager (or designee) authorization: _____ Date: _____

City Council authorization: _____ Date: _____

PURCHASE ORDER REQUEST

CITY OF EL MIRAGE
12145 NW GRAND AVENUE, SUITE 4
EL MIRAGE, ARIZONA 85335
(623) 876-2957

Vendor Name:
Vendor Address:
City, State, Zip:

FOR FINANCE USE ONLY	
Vendor number:	
P.O. Number:	

P.O. Number:

Date PO needed: _____

Department Submitting Purchase Requisition: _____

[illegible]

Grand total:

Purchase Requisition requested by: _____ Date: _____

Department Head authorization: _____ Date: _____

City Finance Director (or designee) authorization: _____ Date: _____

City Manager (or designee) authorization: _____ Date: _____

City Council authorization: _____ Date: _____

Vendor Registration

Policy

The city requires that every vendor that does business with the city be properly registered and assigned a unique vendor number.

Procedure

1. The Finance Department shall make available to all departments a Registered Vendor list.
2. As the requesting department fills out the Purchase Requisition, the requesting department shall put down the vendor number on the Purchase Requisition. If it is a new vendor (i.e., a vendor number has not yet been assigned), the requesting department shall so indicate on the Purchase Requisition.
3. The requesting department shall be responsible for transmitting a Vendor Registration form to the new vendor and assuring the completed form is submitted to the Finance Department.
4. The Finance Department shall not issue Purchase Orders or checks unless a proper Vendor Registration form is on file.

VENDOR REGISTRATION

**City of El Mirage
Procurement Office
12145 N.W. Grand Avenue
El Mirage, Arizona 85335
Phone: (623) 876-2957**

CITY OF EL MIRAGE 12145 N.W. GRAND AVENUE EL MIRAGE ARIZONA 85335 Telephone: 623-876-2956 FAX: 623-972-8110	(For City Use Only) VENDOR No.: _____ Registration Date: _____ Federal 1099 Necessary: <div style="display: flex; justify-content: space-between;"> YES? NO? </div>
<i>Vendors are instructed to fill-in the following information completely. Failure to provide any of this information will result in the vendor NOT being properly registered to receive City business opportunity notices. <u>All fields are mandatory, unless noted with a " "</u>.</i>	
Company Name or dba:	Vendor Mailing Address:
Vendor Principal Name:	(P.O. Box or Street Address)
Vendor Contact Name:	(City, State, Zip Code)
Position/Title:	Vendor Address:
Vendor Telephone Number:	Street Address of Business Location)
Vendor Facsimile Number:	(Suite or Office Number)
*Vendor E-Mail Address:	(City, State, Zip Code)
Vendor Federal Identification Number: <small>(May be the Social Security Number of Sole Proprietor)</small>	Current City of El Mirage Business License No. <div style="display: flex; justify-content: space-between;"> Business License Number _____ Date Issued _____ </div>

Briefly describe your Business Products or Services which you or your business provides:

NEW OPEN CHARGE ACCOUNT REQUEST

CITY OF EL MIRAGE
14405 N. PALM ST.
EL MIRAGE, ARIZONA 85335
(623) 972-8116
FAX: (623) 972-8110

Vendor name:

Vendor address:

Vendor mailing address
(if different from above):

Vendor contact (name):

Vendor contact (telephone no.):

Vendor contact (fax no.):

Requesting Department:

Signature of Department Head:
(required)

Justification:

To the Requesting Department: The Finance Department will send a Vendor Registration form to the vendor from which you are requesting a new open charge account.

RECORD OF PURCHASES USING OPEN CHARGE ACCOUNT

CITY OF EL MIRAGE
14405 N. PALM ST.
EL MIRAGE, ARIZONA 85335
(623) 972-8116
FAX: (623) 972-8110

Vendor name: _____ Vendor number: _____

Name of Employee Making Purchase (print)	Date of Purchase	Description of Purchase	Total Price	General Ledger Account Number	Receipt Attached?

Department: _____

Department head authorization:
(required) _____

	Invoices/ Purchase Orders To Finance for Processing (To Valerie)	Mailing Date (AP Checks)
	01/09/12	01/16/12
	01/16/12	01/23/12
	01/23/12	01/30/12
	01/30/12	02/06/12
	02/06/12	02/13/02
	02/13/12	02/20/12
	02/20/12	02/27/12
	02/27/12	03/05/12
	03/05/12	03/12/12
	03/12/12	03/19/12
	03/19/12	03/26/12
	03/26/12	04/02/12
	04/02/12	04/09/12
	04/09/12	04/16/12
	04/16/12	04/23/12
	04/23/12	04/30/12
	04/30/12	05/07/12
	05/07/12	05/14/12
	05/14/12	05/21/12
	05/21/12	05/28/12
	05/28/12	06/04/12
	06/04/12	06/11/12
	06/11/12	06/18/12
	06/18/12	06/25/12
	06/25/12	07/02/12
	07/02/12	07/09/12
	07/09/12	07/16/12
	07/16/12	07/23/12
	07/23/12	07/30/12
	07/30/12	08/06/12
	08/06/12	08/13/12
	08/13/12	08/20/12
	08/20/12	08/27/12
	08/27/12	09/03/12
	09/03/12	09/10/12
	09/10/12	09/17/12
	09/17/12	09/24/12
	09/24/12	10/01/12
	10/01/12	10/08/12
	10/08/12	10/15/12
	10/15/12	10/22/12
	10/22/12	10/29/12
	10/29/12	11/05/12
	11/05/12	11/12/12
	11/12/12	11/19/12
	11/19/12	11/26/12
	11/26/12	12/03/12
	12/03/12	12/10/12
	12/10/12	12/17/12
	12/17/12	12/24/12
	12/24/12	12/31/12

If any of the above dates fall on a Holiday, Departments, F
Administration will need to complete their functions prior to

Irma Rojas

From: Laurie Campbell
Sent: Friday, March 05, 2010 10:53 AM
To: Alonna Brannam; Linda D'Ambrosio; Marilyn Alexander; Ruth Soliz; Toni Brown; Connie Heimgartner; Joanne Garrett; Carrie Johnson; Richard Saathoff; Ruby Arvizu
Cc: Irma Rojas; Robert Nilles
Attachments: AP calendar 2010.xls; Manual Written Check Request.pdf

When, on occasion, a check must be issued outside of the normal A/P calendar processing schedule (see attached), a manual written check form (also attached) must be filled out and signed by Department Head and the City Manager prior to finance issuing the check. If you have any questions, please contact me. Thank you.

*Laurie Campbell
Accounts Payable
City of El Mirage
623-876-2957 office
623-972-8110 fax
lcampbell@cityofelmirage.org*



City of El Mirage Finance Department
12145 N.W. Grand Avenue, El Mirage, AZ 85333
Phone (623) 879-2906 Fax (623) 872-8119 TDD (623) 871-4738
www.cityofelmirage.org

MANUAL WRITTEN CHECK REQUEST (PROVIDE ALL BACK-UP INFORMATION)

Vendor's Name: _____

Department: _____

Account String: _____

Amount:

\$ _____

Reason for the Manual-Written

Check: _____

Payment Distribution Instructions:

Requested by: _____

Date: _____

Department Head Signature: _____

Date

City Manager Signature: _____

Date

Process & Procedures
Daily Update

Cash Receipting Reconciliation

Gather all sheets from all reps

On the envelope

1. Grand total: add together bank deposits from all reps
2. Corrections: additional EFT's which will appear once per month
3. Credit Cards: add info from "Payment Register Reports"
4. Electronic Checks: add info from "Payment Register Reports"
5. Choicepay Deposit: ...comes from report run later
6. X-Press bill pay....comes from a report run later
7. Total of the aforementioned list
8. #7 - #9: blank
9. Sign and date

Clarity:

Cash Receipting

- Payments
- Miscellaneous
- Import payments (Choicepay) – browse
- F Drive – Choice Pay Export
- Remittance file
- Year, month
- Choose date
- Make sure totals match
- Go
- Print

Clarity:

Cash Receipting

- Payments
- Miscellaneous
- Import payments (X-Press Bill Pay) – browse (see below)
- **Import file type:** Change to – Comma-Delimited Import File
- **Import file name:** F Drive – Xpress Bill Utility Bills
- XBP Daily downloads 2010
- Find month and year daily batch
- Match date
- **Workspace:** Change to – XBP ONLINE PAYMENTS
- **User:** nboston
- Make sure totals match
- Go
- Print

Clarity:

Cash Receipting

- Reports
- Receipt register: defaults to daily
- Change date to match the date of reconciliation
- Preview: look to balance/match totals on the envelope and reports
- Print

Clarity (back to menu)

Cash receipting

Payments

- Payment register – Daily
- Date change to match reconciliation date
- Preview print
- Daily
- print 2 copies

Step 2

- Drop down menu: print internet payment register
- Payment Register – internet payments
- Date
- Print

Clarity (back to menu)

- Cash Receipting
- Payments
- Update payments (miscellaneous)
- Date of cash receipting reconciliation in values box
- Enter
- Go
- *This step take 5-10 minutes*

Clarity (back to menu)

- Cash Receipting
- Organization
- Update General Ledger (miscellaneous)
- Date of cash receipting reconciliation in values box
- Enter
- Go
 - Check report: Both the credits and debits should equal 0 and proof should always be 0 – if not (Tell Irma—The Financial Department)
 - Finance will delete the General Ledger update
 - Cash Receipting must perform another update
 - REMINDER: check ☐ box update payments that have already been updated.

Caselle Clarity® 4.2.103.52 (Licensed to City of El Mirage, AZ)

File Help

Close (60) Print Save Find Help

Caselle Clarity® > Cash Receipting > Organization > Update General Ledger

Caselle Clarity® Update General Ledger

Receipt dates:
Custom date
02/19/2010 Values...

Receipts:
All Values...

☒ Update transactions that have already been updated
☒ Print GL update report
☐ Page between summaries
☒ Update Caselle General Ledger
☐ Create GL update export file

GL posting period: 02/10 (02/28/2010)
GL posting journal: CR CASH RECEIPTS

City of El Mirage nboston k:\CSLData Thu, F

Retrieving Lock Box:

- Internet
- Favorites
- Lock box
- Login: az00078b Password: 6AwNQEz
- Log in
- Click to open date of download
- While viewing the text of entries
- Click “File” then “Save as”
 - Scroll down “save as” to the “T” drive

Retrieving Xpress Bill Pay:

- Internet
- Favorites
- Xpress Bill Pay
- Merchant login
- Login: oniife Password: Ralph11 Organization Code 10129
- More steps her....
- Download daily batch (left side menu bar)
 - Look for date to download
 - Click to save to the F Drive

Lock-box

Clarity (back to menu)

- Utility Management
- Customers
- Update electronic payments (miscellaneous)
- Browse T – drive
- Date of reconciliation
- Input payment date
- Enter
- Go (may get a message saying payment for that date already exists; click ok/yes)

Important!

Read this report to ensure that all payments have posted:

Sample:

<u>Customer No</u>	<u>Amount</u>	<u>Error / Warning</u>
19.XXXXXX.00	\$0.00	Customer number not found

Inside the envelope (in this order—from the bottom up)

1. Payment Register—Import Payments, pages 1-end
2. Payment Register – Representative Name, pages started with end totals on top:
 - a. Pink deposit slip
 - b. White bag tag
 - c. Stapled in that order
 - i. Noted: Attached: bag strip, pink deposit slip, payment register—representative (totals on top) any permit slips, Sr. Center slips and Community slips with receipts—per representative
3. Bundles; payment coupons and receipts
4. Payment Register – Daily, pages 1 – end
5. Receipt Register – Daily, pages 1 – end

Lock Box fax is filed

Deposit Report is filed (Choicepay)

Deposit Print from Internet (Xpress Bill Pay)

Attached to the yellow deposit slips (from all representatives)

1. Yellow deposit slip on top
2. ECA receipt tape
3. Credit Card receipt tape
4. Payment Register – Daily, total page on top
5. Cash Receipting Payment Update Receipt dates: MM/DD/YR
6. Cash Receipting General Ledger Update Receipt dates: MM/DD/YR

**CITY OF EL MIRAGE
DEPARTMENTAL POLICES AND PROCEDURES**

SECTION: PUBLIC WORKS
CATEGORY: DEPARTMENTAL POLICY
TOPIC: CASHIERING POLICY
REFERENCE NO.:
CYCLE OF REVIEW: ANNUAL
EFFECTIVE DATE: TBD

STATEMENT OF PURPOSE:

To safeguard City assets in regards to the monies collected by the cashiers, while also protecting employees and limit liability by ensuring proper understanding and awareness. If any part of this Cashiering Policy contradicts the City of El Mirage Personnel Policy, the Personnel Policy shall prevail unless conflicting rules and regulations are required by state or federal law.

APPLICABILITY:

This policy applies to all Public Works Customer Service personnel

PROCEDURES:

1. Cash Handling and Deposit Requirements

TRANSACTIONS:

- Every counter transaction will be accompanied with a printed receipt attached to a payment stub.
- If the customer fails to provide a payment stub when paying the bill the representatives are to print two copies of the receipt with one copy retained in the drawer for end of day count and the other given to the customer as payment stub.

DAILY COUNT:

- Each representative will count and prepare the fund for deposit prior to leaving for the day by running a cash receipt tape to verify the deposit amount—this tape will be signed and dated by each representative. A secondary receipt tape will be summed for the depositing of checks, also signed and dated
- Daily funds (Checks and Cash) will be placed in deposit bags with applicable lines filled out by each representative for the day's deposit, the completion of

the bag will be done after a second verification count is conducted by the Manager assigned designee before the bag is sealed for transport and deposit.

Process:

Drawers at beginning of shift will be opened and counted by assigned individual verifying the \$200.00 balance from previous ending count. Denomination slip will be initialed before drawer er use. Previous count denomination slips will be turned into manager for filing after this count is completed.

The early shift (leaving at 4:30pm) will stop handling transactions no later than 4:15pm and needs to have a count of his or her cash drawer money bag, and individual deposit completed. A second double count of both the deposit and the starting \$200 drawer will be performed by a manager or assigned designee at this time and both will sign on agreed amounts. The cashier will leave a denomination slip with signatures by both with the starting drawer and secure in the safe before leaving for the day.

The late shift (leaving at 5:45pm) will count his or her cash drawer er, individual deposits and lock money bag. A double count of both the deposit and the starting \$200 drawer will be performed by a manager or assigned designee at this time and both will sign on agreed drawer er amount. The cashier will leave a denomination slip with signatures by both with the starting drawer and secure in the safe before leaving for the day.

DRAWER ER BALANCE:

- The drawer is to contain \$200 at start and at the end of the day; counting slips will be in each bank bag and are to be completed and initialed by Representative and Manager or assigned designee before leaving for the day.
- Denomination slips list the amount of each denomination left in the cash drawer, the total cash in the deposit, and the total checks in the deposit.
- The Manager or assigned designee will re-count the representative's cash drawer and confirm and initial denomination slip at end of shift or before use of drawer is permitted.
- The secondary count provides the verification by two people; the representative and a manager—that everything noted from the cash out is correct.

DEPOSITS:

- Deposit slips will be filled out by Manager or assigned designee and placed into corresponding deposit bag only after a secondary count has been made, witnessed by both, verifying the amount contained in the bag is accurate.
- All bank deposits will be accompanied by a 10-key receipt tape. After the bank deposit is verified the receipt tape is combined with the payment stubs for filing.

- All daily deposits will be stored in office safe until transport via Armored Service provider.
- Deposit slips and accounting paperwork will be compiled for the cycle reconciliation, as the billing cycle permits.

CHECK PROCESSING:

- All checks received via mail or drop box will be processed for payment within 24 hours upon receiving in office.
- Any check received without proper paperwork will be held in the safe a maximum of three days then be returned to its maker with a letter stating reasons of non-processing.

CHANGE BANK

- When a representative needs to have bills changed out for change the Manager or assigned designee will access the safe and exchange the currency; Representatives shall not have direct access the safe change bank.
- All transactions will be documented by amount of currency exchanged and the denomination of each then signed by both the Manager and Representative on the change bank balance sheet.
- The change bank will be held in the safe (secured separately) at all times.
- The change bank will be counted and documented every Friday by the Manager, and change will replenished as necessary by Armored Service provider.
- The change bank is required to have \$500 in small bills and coins at all times.

2. Cash Over/Short errors

Cash Over/Short Errors will be monitored and reported monthly by the Customer Service Manager according to the following guidelines.

An error rate is tracked and is used by the manager to determine what steps to take. The manager has the ability to utilize the error rate to initiate appropriate action if the below guidelines do not provide enough accountability. In all instances of a Cash Over/Short, the manager will meet with the employee to discuss the error.

OVERAGES AND SHORTAGES:

- Representatives are to notify the Manager immediately of any drawer er overages or shortages.
- The Manager will make the necessary adjustments in Clarity and document the transaction; representatives are not authorized to make such adjustments.
- The Manager will document the occurrence in the representative's local file.
- Representatives having overages and shortages will be subject to varied progressive disciplinary actions which include, but are not limited to training or improvement plan, written reprimand, suspension without pay and or termination depending on severity of occurrence.

\$1.00 AND ABOVE WITHIN AN EMPLOYEES ANNUAL REVIEW PERIOD

1st Error / Additional training and or improvement plan will be offered to the representative.

2nd Error / Representative will receive a permanent letter of discipline to be placed in his or her official human resources file.

3rd Error / Representative will receive Suspension without pay for a period of time to be determined by the Department Director.

4th Error / A review past performance will be reviewed by Department Director to decide upon course of action that will be taken up to and including termination.

I hereby acknowledge that I have read and understand the City of El Mirage's, Public Works Department Cash Handling policy.

Dated this _____ day of _____, 20____.

Employee Printed Name

Employee Signature

Employee's Supervisor Signature

Department Head Signature

APPROVAL:

_____, City Manager

Date: _____

Policy and Procedure for Business License Applications

Accept Application – Place Amount of License Fee on top of Application

Allow Applicant to go to Customer Service to pay license fee based on above information

Review Application

Post application to Caselle Business License software

Keep copy of license application in file

Forward copy of application to Zoning/Building Departments/ Code Enforcement

Follow up with above within 3 days

Forward copy of application to Fire & Police – if applicable (fire will not inspect without a license in hand, we need to talk to Chief and give him our reasons for wanting their involvement)

Follow up with above within 3 days

Send out license to applicant – if, already paid and approved

Send out letter for money- if, approved, but not paid

Once money received – license sent to applicant

Code Enforcement/Building Permits

We have a cover letter for pending and denials that will be attached and sent to customers filled out by the department with the issues that will be given to licensing for file and sent to applicant

Police and Fire Department Approval

Question of whether the police department might want to add language to fingerprint and check police records for massage parlor employees, pawn brokers, alarm system employees?????

As stated under Code enforcement, if there are issues with the applicant, copies of correspondence with applicant should be sent to Business License Department for file

Any correspondence that extends the time of compliance will be sent to Business License Department for file

Once approval or denial is done, again Business License Department must be notified

Customer Service

I will put in an alert message if the business owes anything out of the ordinary

Each applicant for a business license may have various fees to pay, but will only have one license number from now on. The total fees along with the distribution will be given to customer service on the applicant's application from now on. If the applicant is already in the Caselle system, the information is available to customer service currently.

If for any reason an applicant has a completed application and wants to pay for his license, customer service should take at least the \$100 general business license fee along with the application. As soon as possible the application should be given to the Business License Department for processing.

Business License Department

From now on applications will be posted to the Caselle business license system as soon as they are received. This should help with customer service posting of the fees paid, but is not necessarily the answer when the applicant comes in with the application and fee at the same time.

The applications will no longer wait to be posted until AFTER approval. Upon receiving the application, it will be posted as soon as possible. With this change everyone with access to the system will be able to see who has applied at any given time.

Updates on the approval process, etc. will be posted to the system as the Licensing Department is made aware of them.

No license will be issued unless a copy of the State Tax License and all approvals throughout the City are in the applicants file. (Some applicants will not need a State Tax License...verify with the Auditor prior to sending out license)

ORDINANCE NO. 003-11-22

AN ORDINANCE OF THE CITY OF EL MIRAGE, MARICOPA COUNTY, ARIZONA, AMENDING THE CITY CODE OF THE CITY OF EL MIRAGE, CHAPTER 8, "BUSINESS REGULATIONS", SECTION 8-2-3 AND SECTION 8-2-6 "BUSINESS LICENSE FEES".

WHEREAS, Chapter 8, Article 8.1 of the City Code provides for the issuance of licenses to peddlers and solicitors; and,

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Common Council of the City of El Mirage, Arizona, as follows: That Section 8-2-6 of the City Code of the City of El Mirage, Arizona, is amended to read as follows:

SECTION 8-2-3
PRORATION OF LICENSES

THERE SHALL BE PRORATION ONLY THE FIRST YEAR OF BUSINESS WITH THE CITY. AFTER THE FIRST YEAR, there shall be no proration of any business license tax except in the event that a bona fide sale or transfer of a business duly licensed occurs. The owner of said business shall surrender the license and tender a transfer fee of One Dollar (\$1.00) to the Clerk. The Clerk shall then issue a license to the transferee for the remainder of the period without payment of further tax.. PRORATION IS BASED ON CALENDAR YEAR.

SECTION 8-2-6
BUSINESS LICENSE FEES

The following license classifications and fees are hereby established:

Privilege License	\$ 100 per year
Massage Parlor	\$ 100 per month/\$75 per month Per attendant
Palmistry/Fortune-Telling	\$ 100 per month/\$75 per month Per Attendant
Sales License	\$ 100 per year
Temporary Seasonal	\$100 per year
Pawnbrokers	\$ 300 per year
Occupational License	\$ 100 per year
Massage Therapist License	\$ 100 per year
Massage Establishment License	\$ 200 per year
JUNK DEALERS/COLLECTORS	\$ 100 PER YEAR
Secondhand Stores	\$ 50 per year
Carnival and Circus License	\$ 100 per day
Carnival	\$ 100 per day

Mining
Landfills

\$2000 per year
\$2000 per year

LIQUOR

SERIES	APPLICATION	ISSUANCE	ANNUAL
1 Distiller	\$100	\$1,500	\$500
2 Brewer	100	1,500	500
3 Winer	100	1,500	250
6 Liquor	100	1,500	400
7 Beer & wine	100	300	250
8 Beer	100	200	250

OFF SALE RETAILER

SERIES	APPLICATION	ISSUANCE	ANNUAL
9 Liquor	\$100	\$1,000	\$250
10 Beer & Wine	100	500	200
11 Beer	100	400	200
14 Club	100	1,000	250
15 Hotel-Motel Liquor	100	1,500	400
16 Restaurant	100	1,500	400

For each and every trade, calling, occupation, profession, or business not specifically listed or classified herein, a license of \$100.00 per year shall be imposed.

Policy and Procedure for Business License Applications

Accept Application – Place Amount of License Fee on top of Application

Allow Applicant to go to Customer Service to pay license fee based on above information

Review Application

Post application to Caselle Business License software

Keep copy of license application in file

Forward copy of application to Zoning/Building Departments/ Code Enforcement

Follow up with above within 3 days

Forward copy of application to Fire & Police – if applicable (fire will not inspect without a license in hand, we need to talk to Chief and give him our reasons for wanting their involvement)

Follow up with above within 3 days

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Once money received – license sent to applicant

Code Enforcement/Building Permits

We have a cover letter for pending and denials that will be attached and sent to customers filled out by the department with the issues that will be given to licensing for file and sent to applicant

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Deleted: IF problem with Code enforcement or building permits...letter will be sent to applicant from code enforcement or building permits about the problem with resolution time frame (Copy sent to Business License for file)¶

Deleted: All future correspondence about the problem with additional time frame extension that are sent to the applicant (Copy sent to Business License for file)¶

¶ Once approval or denial done, letter sent to applicant from code enforcement or building permits of said fact (Copy sent to business License for file)¶

Deleted: (If denial- business license letter sent to applicant referencing zoning letter for denial of Business License also, accompanied with check if fee was already paid) ¶

Police and Fire Department Approval

Question of whether the police department might want to add language to fingerprint and check police records for massage parlor employees, pawn brokers, alarm system employees????

As stated under Code enforcement, if there are issues with the applicant, copies of correspondence with applicant should be sent to Business License Department for file

Any correspondence that extends the time of compliance will be sent to Business License Department for file

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Updates on the approval process, etc. will be posted to the system as the Licensing Department is made aware of them.

No license will be issued unless a copy of the State Tax License and all approvals throughout the City are in the applicants file. (Some applicants will not need a State Tax License...verify with the Auditor prior to sending out license)

Everything else looks good

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CITY OF EL MIRAGE ADMINISTRATIVE POLICIES/PROCEDURES

SECTION:	FINANCE
CATEGORY:	ACCOUNTS PAYABLE
TOPIC:	TRAVEL AND SEMINAR EXPENSES
REFERENCE NO.	AP01-001
EFFECTIVE DATE:	JULY 1, 2001
REVISION DATE/NO.:	NONE

STATEMENT OF PURPOSE:

City officials and employees are frequently required to travel, attend local meetings or otherwise incur expenses in the interest of the City. The following policies and procedures have been instituted to provide guidance on "reimbursable" versus "non-reimbursable" expenses and provide consistent procedures for the processing and accounting of travel requests and expense reimbursement.

APPLICABILITY:

This policy statement is effective for all City employees, City Council members and City Board and/Commission members, for the purpose of this administrative policy, all shall be referred as "city employees". Questions and problems should be directed to the Finance Director.

PROCEDURES:

Travel expense procedures (Sections A through D below) are applicable when attending functions greater than 60 miles from City Hall. Travel expense procedures are applicable when attending functions within 60 miles of City Hall only with prior approval documented in the form of a memorandum from the City Manager or Assistant City Manager. See Section E for procedures applicable when attending local seminars (within 60 miles of City Hall), Section F for special procedures relating to holders of City-issued credit cards, and Section G for substituting or canceling trips.

A. APPROVAL OF TRAVEL.

A detail of planned travel is approved each year as part of the annual budget process. If additional travel not included in the detail of planned travel submitted as part of the budget is required, the employee should obtain approval in the form of a memorandum from their division manager. If such unbudgeted travel is out-of-state, the memorandum should be approved by the Department Director. A copy of this approval should be maintained by the employee and approving supervisor.

B. DEFINITION OF ALLOWABLE VERSUS NON ALLOWABLE EXPENSES.

The City will pay all reasonable expenses for employee travel, food, lodging, conference registration, tips, parking, taxis and other associated necessities providing the employee submits appropriate documentation. All expenses over \$25.00 shall be accompanied by receipts (except per diem and mileage costs).

1. Transportation. Trips of 200 miles each way or less shall be made by car, using city vehicles (for non-car allowance individuals) whenever possible. Air travel is permissible for trips over 200 miles one way. Other modes of transportation may be selected by the employee provided they are the most economical. Employees shall use the City's designated travel agent(s) when making travel arrangements, except when the employee is able to secure lower or equivalent rates through other means, i.e. contracted travel arrangements with convention/seminar hosts, or other.

- a. Air Travel. Employees shall fly "tourist or coach class". Business or first class travel is not allowed except in emergency situations and must be pre-approved by the City Manager.

Employees who extend their travel to qualify for reduced airfares will be reimbursed for additional meals, lodging, rental cars, parking, etc., if two conditions are met:

- 1) the combined cost of the additional expenses and discount airfare is less than or equal to the non-discounted airfare and related cost, and
- 2) it is in the City's best interest to allow the employee to be absent the additional time.

The City allows each employee to accrue the benefits of frequent flier programs provided that the airline ticket accruing the frequent flier benefits was not more costly than other available airfares.

- b. City Vehicle. Gasoline and similar expenses will be reimbursed by the City when valid receipts are submitted.
- c. Personal Vehicle. Employees who do not have access to City vehicles will be reimbursed for mileage at the current standard rate recommended by the Federal Register for IRS purposes.

Employees traveling more than 200 miles one way will only be reimbursed at the standard rate if the following conditions are met:

- 1) the employee's supervisor has approved the additional travel time required to drive, and
 - 2) the mileage reimbursement does not exceed the lowest available airfare and related incidental expenses.
 - d. Car Rental. Rental cars should not be used except when taxis are inconvenient due to distance or number of local trips to be taken. Employees should decline the liability/collision damage waiver offered on the rental contract, as this coverage is already provided by the City.
2. Lodging. The City will pay hotel accommodations through the duration of the event, plus the day prior and after, if required to meet flight arrival/departure times or restrictions. Reservations should be made at the single room rate, taking advantage of government, seminar, or other group discounts whenever possible. Please make all hotel reservations prior to requesting payment from Accounts Payable.
3. Meals. The City will pay all reasonable meal costs when directly related to City business and documented by original receipts. Otherwise, an IRS allowed per diem of \$30.00 per day will be used if no receipts are submitted. The \$30.00 represents \$6.00 for breakfast, \$10.00 for lunch and \$14.00 for dinner. A per diem of \$38.00 per day (\$8.00 for breakfast, \$12.00 for lunch and \$18.00 for dinner), will be used when traveling to those cities so designated by the IRS as high cost localities (See Appendix B).

No per diem should be claimed if meals are paid by others, included in conference registration fees, or "ticketed" separately as a conference event. Your receipts should be used instead of the per diem rate whenever possible.

If an employee pays for the meals of other City employees, details should be noted on the back of the receipt (names of other employees paid for and their departments). Also, if meals are paid for a non-city employee, details should accompany the receipt with name, organization and business purpose.

4. Conferences and Seminars. All conference and seminar registration fees will be paid in full by the City for all employees.
5. Miscellaneous. The City may reimburse miscellaneous expenses (such as tips, parking, tolls, taxis) without receipts, providing each expense does not exceed \$10.00, however, receipts should be submitted. The City has the right to deny any questionable expenses. The City will not reimburse any expense over \$25.00 without a receipt (except per diem and mileage).
 - a. Airport Parking. Receipts shall be submitted for airport parking. Long-term parking should be used whenever possible.
 - b. Personal Phone Calls. One long distance phone call to an individual's home is allowed for each day of the trip provided the call does not exceed five minutes and is made from within the United States. Calls in excess of one per day and five minutes shall be paid by the individual. Calls made home from out of the United States shall be limited to one per trip and shall not exceed five minutes. Calls to City offices are not restricted.
6. Non-Allowable Expenses. Expenses for the following shall not be paid by the City:

- In-hotel pay television or videos
- Health clubs and spas
- Alcoholic beverages
- Entertainment unrelated to city business (i.e. attending a play or movie)
- Calls to 900 numbers
- Dry cleaning or laundry

C. SPOUSE/FAMILY TRAVEL.

When accompanied by a family member(s), an employee shall pay all incremental costs related to having the member(s) along on the trip. Examples of incremental costs include the difference in lodging cost between single and double occupancy, and all meal and incidental costs of the family member. Spouses may accompany a City employee on

official business with such expenses reimbursed by the City only when the spouse has specific duties to perform for the benefit of the City and such expenses are approved in advance by the City Manager.

D. REQUESTING PAYMENT AND REPORTING TRAVEL EXPENSES

1. Check Requests for Airfare, Lodging and Seminar Fees. A separate Check Request (see Appendix C) should be submitted for each payee with documentation. The Check Request shall be appropriately authorized. Any Check Request received incomplete by Accounts Payable will be returned to the employee's division manager or department director unpaid.

When submitting a Check Request for conference registration fees, indicate clearly whether or not Accounts Payable should mail the fee directly. If so, attach both the original registration form to be mailed and a copy for Accounts Payable's files.

An employee may charge travel expenses to a City Credit Card or personal credit card, if desired. See Section F for procedures on using a City Credit Card and Section D.3 below for procedures on requesting reimbursement through an Expense Report.

2. Advances for Meals and Incidentals. Cash advances for anticipated travel expenses shall be requested no later than five (5) BUSINESS DAYS PRIOR TO DEPARTURE. Advances are intended to cover the cost of meals, taxis and similar incidental out-of-pocket expenses, generally NOT airfare, lodging or conference fees. Airfare, lodging and conference fees generally should be paid directly to the travel agent, hotel or conference sponsor by Accounts Payable.

The request for an advance shall be submitted on a Check Request with an approved Travel Advance Form attached (see Appendix A). The Travel Advance Form should be approved by the Department Director. If the Check Request and Travel Advance Form are mathematically accurate with adequate funds budgeted, a check will be issued and the employee notified. Checks can be picked up by the employee from Accounts Payable no sooner than one week prior to departure unless alternative arrangements have been made.

3. Submitting Expense Reports. All employees who use City funds for authorized trips shall submit an individual Travel Expense Report to Accounts Payable within 30 days of completing the trip (see Appendix D), except for trips for which expenses (1) less than

\$50.00, (2) consist only of per diem meal charge and mileage reimbursements, and (3) have been paid in full by a travel advance.

All amounts expended should be listed on the Expense Report, whether paid for by the employee, through an employee advance, on a City Credit Card, or by the City. The employee should total all expenses listed and enter that amount in the box marked "Total Trip Cost". The employee should then list all advances received and all amounts paid by the City and deduct these amounts from the "Total Trip Cost" to arrive at the "Amount due the employee" or "Amount due the City".

The employee should attach all receipts to the Expense Report. All expenses greater than \$25.00 must have a receipt attached or they will not be reimbursed (other than per diem and mileage costs). Airline ticket stubs and detail hotel receipts should be included although already paid by the City. Copies of receipts should be used when using a City Credit Card (see Section F.2.).

The Expense Report should then be reviewed and approved by the employee's division manager and department director. The approving person is responsible for ensuring that all Expense Reports are in proper order and in accordance with the City's Travel Policy.

An "Amount due the employee" will arise if the employee receives an advance less than the amount he/she pays for trip costs. The employee should return unused funds to the City Cashier as soon as possible but no later than 30 days after completing the trip. The unused funds returned should equal the "Amount due the City" on the approved Expense Report. It is recommended that the employee pay by check which will be his/her proof of payment. The receipt from the City Cashier and the Expense Report should be forwarded to Accounts Payable to clear the outstanding advance.

Employees will not be issued new travel advances until expense reports have been submitted for all prior trips and any "Amount due the City" have been cleared.

E. LOCAL EXPENSES.

This section is intended for local expenses for events of short duration (less than one week). For extended events with a duration of longer than a week, i.e. police academies, fire academies and paramedic schools, this section does not apply. Separate departmental policies should be followed for such extended events.

1. Mileage. Mileage reimbursement is available for local events directly related to City business, from the employee's normal workstation to the event and back. If the employee goes directly to the event from home, mileage will be reimbursed for the distance from home to the event in excess of mileage from the employee's home to their normal workstation and vice versa.
2. Meals. Lunch expenses incurred while attending local seminars will be reimbursed by the City provided the lunch is an integral part of the seminar and is billed accordingly. If the seminar occurs outside City facilities, is five (5) or more hours in duration and is scheduled immediately before or after an employee's normal lunch hour, the City will reimburse the employee for lunch expenses up to \$10.00 upon submission of appropriate receipts.

Dinner expenses incurred while attending local seminars or events will be reimbursed by the City in full providing the dinner is an integral part of the event and ticketed as such. The City will reimburse employee for dinner expenses up to \$14.00 upon submission of appropriate receipts.

Other food expenses for working lunches, work place meetings or other business purposes is reimbursable provided that documentation of the expense and business purpose is submitted and the expense has been approved by the department director.

3. Miscellaneous. The City will reimburse the employee for expenses incurred for parking and calls to his/her City office while on local City business. The City will not reimburse tickets for parking violations received while on City business.
4. Obtaining Reimbursement. An employee shall submit a Check Request approved by the employee's division manager or department director (whichever is the authorized signature) with appropriate documentation attached to request reimbursement for local expenses. If requesting for mileage, the employee shall attach a Detail Record of Mileage form, which includes the trip date, odometer readings and destination locations (see Appendix E). Petty cash reimbursements are not recommended but if used, must still obtain the proper record of documentation.

F. CREDIT CARDS ISSUED BY THE CITY.

Cardholders may charge travel expenses reimbursable under the City's Travel and Seminar Expense Policy as described herein. Receipts for all

charges to a City Credit Card must be submitted to Accounts Payable on a timely basis in order to reconcile and pay the monthly bill.

1. Local Expenses. Charges for local expenses must be submitted to Accounts Payable within three (3) working days after the charge is made. Cardholders are required to retain the soft copy charge receipt, attach it to an 8 ½" X 11" sheet of paper, and note on the paper what the expense is for (i.e. , name, department, business purpose, attendees, etc.) and what account should be charged.
2. Travel Expenses. Charges for travel expenses must be photocopied and the copy used as backup documentation on the Travel Expense Reports as described in Section D.3. All soft copy charge receipts should be submitted to Accounts Payable in order to reconcile and pay the monthly bill in a timely manner.
3. Abuse of an employee's City Credit Card or violation of this policy may result in card privileges being revoked or other disciplinary action being taken as deemed appropriate.

G. PROCEDURES FOR SUBSTITUTING OR CANCELING TRIPS

1. Substituting Trips. If changes in a trip occur and a travel advance has been issued, notification should be sent via memorandum to Accounts Payable detailing the changed dates. This will allow Accounts Payable to change the due date of the Travel Expense Form. The Travel Expense Form must be revised to reflect the appropriate changes including an additional advance with appropriate authorization. Any checks issued for the original trip that have not been cashed and will not be used must be returned to Accounts Payable. If checks have been cashed and refunds can be obtained, refund checks should be deposited with the City Cashier crediting the original expenditure lines charged on the check request. A copy of the deposit receipt from the refund must be forwarded to the Department Director and Accounts Payable to clear transaction and line-item account(s).
2. Canceling Trips. If a trip must be canceled, any checks issued that have not been cashed must be returned to Accounts Payable. If checks have been cashed and refunds can be obtained, the refund checks must be deposited with the City Cashier crediting the original expenditure lines charged on the check request. Any advance checks that have been cashed should be refunded by the employee and deposited with the City Cashier. A copy of the deposit receipt from the refund of the travel advance must be forwarded to Department Director and Accounts Payable so that

the advance can be properly cleared. City employees will be held responsible for checks or cash outstanding for canceled trips until such checks or deposit receipts are returned to Accounts Payable.

H. PROOF OF TRAVEL AND ADEQUATE DOCUMENTATION

An employee who is advanced or reimbursed for a travel expense must substantiate the cost of each expense for City and IRS purposes. If no proof of travel or adequate documentation are submitted within 30 days of completing the trip or 10 days following a calendar year end, the amount(s) in question will be considered income to be included in an individual's W-2 at the end of the year to be taxed accordingly and other disciplinary action may be taken as deemed appropriate.

APPENDIX A

CITY OF EL MIRAGE
TRAVEL FORM

Traveler's Name: _____ Today's Date: _____

Department: _____ Date of Trip: _____

Destination and Purpose of Trip: _____

COST OF EVENT:

ADVANCE AMOUNT REQUESTED

Airfare _____

Auto _____

Hotel _____

Meals _____

Registration _____

Other _____

Other _____

TOTAL _____ TOTAL _____

Advances are intended to cover the cost of meals, taxis, and similar incidental out-of-pocket expenses, generally not airfare, lodging or registration/conference fees, which should be paid directly to the city's travel agent, hotel or conference sponsor by Accounts Payable.

Please submit the request to Accounts Payable at least five (5) days prior to "date needed" to ensure your check will be ready. Advance checks will not be released until one week prior to departure.

I understand that I will be held responsible for advance amounts issued and that a Travel Expense Form must be submitted within 30 days of completing the trip and will comply with the Travel and Seminar Policy of the City.

Traveler's Signature and Date

Director's Signature and Date

APPENDIX B

HIGH-COST CITIES IN THE UNITED STATES

STATE	CITY
California	Los Angeles San Diego San Francisco San Jose
Colorado	Aspen Boulder
District of Columbia	Washington D.C.
Florida	Miami Key West
Georgia	Atlanta
Illinois	Chicago
Massachusetts	Boston
Michigan	Detroit
Nevada	Las Vegas
New Jersey	Newark
New York	New York City
Ohio	Cleveland

This list is not all-inclusive. Please contact Accounts Payable for additional information.

APPENDIX D

CITY OF EL MIRAGE TRAVEL EXPENSE REPORT

Traveler's Name: _____

Today's Date: _____

Department: _____

Date of Trip: _____

Destination and Purpose of Trip: _____

Expenditure Type	Monday	Tuesday	Wednesday	Thursday	Friday	Sat/Sun	TOTALS
Registration: Prepaid?							
Lodging: Prepaid?							
Transportation: Prepaid?							
Meals/Per Diem: Breakfast							
Lunch:							
Dinner:							
Tips:							
Parking:							
Mileage: (See Below)							
Rental Car:							
Telephone:							
Business:							
Entertainment:							
Other:							
Other:							
Other:							
TOTAL TRIP COST:							

Mileage Record From/To: _____ SUBTRACT: 1) Prepaid Airfare _____
 Odometer Readings Beg/End: _____ 2) Prepaid Lodging _____
 Total Miles X Rate: _____ 3) Prepaid Seminar _____
 Total Mileage Reimbursement: _____ 4) Total City Credit Card _____
 5) Advance Amount _____

I hereby certify that the above expenditures represent
 Cash spent for legitimate city business only and do not
 Include items of personal nature.

EQUALS: 1) Amount Due Employee _____
 (If Positive)
 2) Amount Due City _____
 (If Negative)

Signature: _____

Approved by Immediate Supervisor

Approved by Division Manager/Department Head

APPENDIX A

CITY OF EL MIRAGE TRAVEL REQUEST

DATE OF REQUEST: _____

I HEREBY REQUEST APPROVAL FOR OFFICIAL TRAVEL AS FOLLOWS:

EMPLOYEE'S NAME: _____

PURPOSE OF TRIP: _____

NAME OF CONFERENCE OR TRAINING: _____

DESTINATION: _____

EVENT/CONFERENCE DATE: _____

DEPARTURE DATE & TIME: _____

RETURN DATE & TIME: _____

METHOD OF TRANSPORTATION: _____
(City vehicle should be used if available. If private vehicle must be used, **Sign Insurance Certification Below**)

ESTIMATED EXPENSE PER PERSON:

Transportation: _____ miles @ \$. ____ per mile ----- \$ _____

(per IRS 2007 mileage rate which is subject to change.)

<http://www.irs.gov/newsroom/article/0,,id=163828,00.html>

Airfare: ----- \$ _____

Food: Meals are based on the IRS publication 1542.

<http://www.irs.gov/pub/irs-pdf/p1542.pdf>

After determining the correct per meal per diem, then insert below.

_____ Breakfast @ _____ per meal (20%) ----- \$ _____

_____ Lunch @ _____ per meal (34%) ----- \$ _____

_____ Dinner @ _____ per meal (46%) ----- \$ _____

Lodging: _____ days @ \$ _____ per day ----- \$ _____

Registration: ----- \$ _____

Classroom materials (if applicable): ----- \$ _____

Other: (explain) _____ \$ _____

TOTAL \$ _____

Amount of Advance Requested for employee (if applicable): ----- \$ _____

(i.e., meals, mileage if driving personal vehicle)

Amount of Advance Requested for lodging (if applicable): ----- \$ _____

Lodging may be booked ahead of time through City's Visa when applicable; thereby, an advance would not be needed.

____ Attach check order request(s) with appropriate budget account number(s).

Travel by Private Vehicle

Employees traveling in privately owned vehicles must have liability insurance coverage with a minimum \$15,000 **PER PERSON AND \$30,000 PER ACCIDENT.**

I certify that I have adequate insurance coverage. Further, I understand that any accident occurring when using my Personal Vehicle must be claimed against my own insurance.

EMPLOYEE SIGNATURE & DATE _____

SUPERVISOR (APPROVAL)

Date

EMPLOYEE SIGNATURE

Date

CHECK REQUEST

APPENDIX C

CITY OF EL MIRAGE
12145 NW GRAND AVENUE
EL MIRAGE, ARIZONA 85335
(623) 876-2957

FOR FINANCE USE ONLY

Vendor number:

Vendor Name:
Vendor Address:
City, State, Zip:

Date of Check Request: _____

Department Submitting Check Request: _____

Invoice Date	Invoice No.	Description	General Ledger Account	Amount

Grand total: _____

Check Request requested by: _____ Date: _____

Department Head authorization: _____ Date: _____

City Finance Director (or designee) authorization: _____ Date: _____

City Manager (or designee) authorization: _____ Date: _____

City Council authorization: _____ Date: _____



Memorandum

To: All Department Heads
CC:
From: Edith W. Hoover, City Clerk *EWH*
Date: May 4, 2006
Re: Petty Cash Policies & Procedures

Attached is the new Petty Cash Policy. Please place this in your Administrative Policies and Procedures Manuals. It is imperative you make your employees aware of the Administrative Policies and Procedures.

CITY OF EL MIRAGE

ADMINISTRATIVE/POLICIES&PROCEDURES

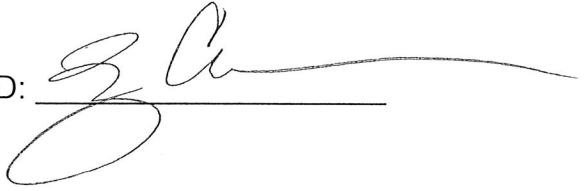
SECTION: FINANCE

CATEGORY: PROCUREMENT

TOPIC: PETTY CASH POLICIES & PROCEDURES

REFERENCE NO.: AP06-023

EFFECTIVE DATE: 01/23/06

REVISION DATE/NO.: 1/24/06 **APPROVED:** 

STATEMENT OF PURPOSE:

It is the intent of the City of El Mirage to provide a City-wide Petty Cash Fund, not to exceed \$500. The purpose is to establish policy and procedures for administering the petty cash fund.

Procedure:

The petty cash fund is to allow small purchases to be made without initiating a purchase requisition /purchase order when it is determined that it is not practical or feasible to pay by check. The petty cash fund is the responsibility of the Accounts Payable Clerk.

- A. The fund will not exceed the following limits: \$500
- B. Department staff shall receive prior verbal authorization from the department supervisor before spending petty cash.
- C. Maximum purchases for reimbursement from the Petty Cash Fund is \$25 per purchase. If an emergency situation occurs and there is no other option available, the Finance Director has authority to approve a higher limit.
- D. All Petty Cash Voucher's used will be pre-numbered.
- E. A Petty Cash Voucher is filled out for advancements and signed by the employee. When the employee returns with the purchase, the receipt and any excess cash shall be given to the Accounts Payable Clerk
- F. When purchasing first, the original receipt is attached to a petty cash

voucher and is returned to the Accounts Payable Clerk.

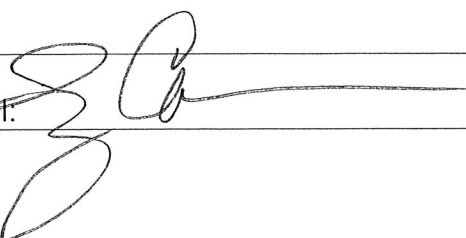
G. A Petty Cash voucher shall include the following:

- 1) Date
- 2) Amount of petty cash transaction
- 3) Brief description of item purchased or meeting attended.
- 4) Account number to be charged
- 5) Signature of employee

H. Accounts Payable Clerk disbursing cash to the employee shall sign the pre-numbered voucher.

I. If a receipt is lost or misplaced, a memo must be submitted with an explanation of what happened, the purchase made and signed by the department supervisor.

J. No petty cash voucher shall be outstanding more than three working days.

Approval: 	, City Manager	Date: 2/9/06
---	----------------	--------------

Replenishing the Petty Cash Fund

K. Reimbursement to the fund is done at the end of each month or sooner.

The Accounts Payable Clerk will fill out a petty cash reimbursement log (Exhibit A). Attach the Petty Cash vouchers, and the calculator tape.

For Internal Control purposes, the Payroll Clerk will fill out the reconciliation form (Exhibit B), and attach a calculator tape. Reconciliation form is to be signed by the Payroll Clerk and Finance Director or designee.

Date:

[illegible]

**FINANCE DEPARTMENT
PETTY CASH RECONCILIATION
FOR THE MONTH OF _____**

Exhibit B

TOTAL RECEIPTS REIMBURSED: _____

TOTAL RECEIPTS PENDING: _____

TOTAL CASH ON HAND: _____

TOTAL AMOUNT * _____

*This amount should always add up to \$500

Payroll Clerk

Finance Director or Designee

CITY OF EL MIRAGE

PURCHASING CARD PROGRAM

POLICIES AND PROCEDURES

Date

June 3, 2009

**CITY OF EL MIRAGE PURCHASING CARD PROGRAM
POLICIES AND PROCEDURES**

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CITY OF EL MIRAGE PURCHASING CARD PROGRAM POLICIES AND PROCEDURES

PURPOSE

The purpose of this document is to establish those policies under which departments shall control the use of procurement cards that will be assigned to and utilized by approved City employees to purchase goods and certain services on behalf of the City. These policies are intended to accomplish the following:

- To ensure that the procurements are accomplished in accordance with the City's purchasing policy and other policies established by the City.
- To ensure that appropriate internal controls are established within each department procuring with cards so that they are only used by authorized City employees for authorized purposes.
- To ensure that the City bears no legal liability from inappropriate use of the procurement cards.
- To provide a convenient method to procure limited purchases, and reduce or eliminate the use of multiple credit cards and petty cash.
- To reduce the number of invoices processed, hand written checks issued and eliminate the use of personal funds.

APPLICABILITY

These procedures shall govern City employees issued the Purchasing Card. Purchasing Cards shall be issued to qualified individuals who have:

- Obtained authorization to participate in the City Purchasing Card Program from the City Manager.
- Completed the required Program training.
- Met any/all applicable Purchasing Card requirements as set forth by the City.

DEFINITIONS

Card Issuer – J P Morgan Chase Bank, N.A. services include issuing Purchasing Cards to the City of El Mirage, providing electronic transaction authorizations, obtaining online statement and transaction detail, and billing the City for all purchases made on the cards.

City of El Mirage- Arranges with the card issuer, J P Morgan Chase Bank, N.A., to have Purchasing Cards issued to authorized employees and agrees to accept liability for the employees' use of the cards.

City Manager – Responsible for designating Purchasing Card Program Administrators, approving all employee requests for a Purchasing Card and forwarding applications to the Purchasing Card Program Administrator, and approving access to the Smart Data Online (SDOL) web based system for online account information and transactions.

Department Head – Responsible to assign Departmental Liaisons and submit approved applications to the Purchasing Card Program Administrator. To review monthly statements and reports after

CITY OF EL MIRAGE PURCHASING CARD PROGRAM POLICIES AND PROCEDURES

Departmental Liaisons have reconciled them to receipts and prior to being forwarded to the Finance Department Purchasing Card Program Administrator.

Departmental Liaison - An employee in each Department responsible for reviewing transactions of individual authorized Cardholders or card users to ensure transactions are legitimate business expenses and are classified appropriately. Also to maintain a daily Purchasing Card sign in/out sheet to track card users and purchase transactions to ensure only authorized use of the Purchasing Card.

Purchasing Card Program Administrator – An employee in the Finance Department approved to coordinate the Purchasing Card program for the City and acts as the City's intermediary in correspondence with J P Morgan Chase Bank, N.A., the card issuer. Is also responsible in the designation of Departmental account numbers for purchases on each purchasing card.

Cardholder - An authorized employee of City of El Mirage who is approved by the City Manager to execute purchase transactions on behalf of the City.

Vendor - The merchant from whom an authorized Cardholder or card user is making a purchase.

Sales and Use Tax - As a matter of policy, all agencies of the State of Arizona, including City of El Mirage, are subject to applicable state and local taxes. All agencies of the State of Arizona, including City of El Mirage, shall pay a 5.6% Use Tax for goods (not services) purchased from an out-of-state supplier unless the supplier has an Arizona State sales tax license. If a supplier has an Arizona State sales tax license, then Arizona sales tax applies. The City shall be responsible for the payment of Sales Tax or Use Tax, never both. It shall be the responsibility of the Cardholder to determine which tax shall be paid. The Cardholder shall be responsible for requesting from the supplier an itemized receipt, invoice, bill or other related documents that include itemized taxes. Refer suppliers to the Finance Department or to the Purchasing Card Program Administrator for further clarification.

SDOL – Smart Data Online web based system from J P Morgan Chase Bank, N.A.

CITY OF EL MIRAGE PURCHASING CARD PROGRAM POLICIES AND PROCEDURES

CARDHOLDER ELIGIBILITY

Criteria to receive a Purchasing Card is as follows:

- Applicant must be an employee of the City.
- Department Head's request for a Purchasing Card must be approved by the City Manager.
- Employee must attend a training session before receiving their Purchasing Card.
- Each individual that is an authorized Cardholder or card user must sign a Cardholder Agreement.

CARDHOLDER LIABILITY

The Purchasing Card is a corporate charge card which will not affect the Cardholder's personal credit; however, it is the Cardholder's responsibility to ensure that the card is used within stated guidelines of the Purchasing Card Cardholder Manual as well as City of El Mirage Procurement Policies and Procedures. Failure to comply with program guidelines may result in permanent revocation of the card, notification of the situation to management, and further disciplinary measures that may include termination.

INTERNET PURCHASES

The risks involved in using the Purchasing Card over the Internet are similar to the risks involved when using the Purchasing Card in person. In either case, the Cardholder is trusting a supplier with the Purchasing Card information. Whether the transaction is made in person or over the Internet, the Purchasing Card information could be retained by a supplier for a period of time for personal use. Cardholders shall exercise caution when determining who shall be trusted with the Purchasing Card information. It is recommended all Cardholders purchases on the Internet are made with reputable companies only.

In addition to the traditional risks involved with Internet purchases, there is one extra caution Cardholders shall exercise when purchasing over the Internet. When Cardholders make a purchase on the Internet, the information exchanged between the Cardholder and the supplier is transmitted through the networks of possibly dozens of different sites. For this reason, it is important to encrypt (scramble) the data exchanged so that only the supplier can decrypt (decode) the information. To accomplish this, assure the supplier is running a "Secure" server for purchases. Such servers use a technology called Secure Sockets Layer, or SSL, to encrypt the data between the supplier's site and the Cardholder's site. Only the supplier can decrypt the message at the other end; the information is meaningless to the sites in between.

Typically when making an on-line purchase, Cardholders shall be sent to a "Secure" server prior to entering information including, Purchasing Card number and expiration date. A dialog box informs the Cardholder that they are switching to a "Secure" mode.

Note** If the Cardholder does not encounter the above step, consider calling the supplier instead of making an on-line purchase.

CITY OF EL MIRAGE PURCHASING CARD PROGRAM POLICIES AND PROCEDURES

It is very important for the Cardholder to know when they are switched to a secure mode, be certain the dialog box indicates the Cardholder will continue to receive warnings when switching to secure servers in the future. Read the dialog carefully since Netscape Navigator and Internet Explorer handle the check box differently.

In addition to the dialog box, the web browser should have a visual aid, indicating a secure/non-secure mode. Most web browsers will have a lock which is open for non-secure documents and is closed (locked) for secure documents. There is one additional indicator for a secure/non-secure mode on a web page. Most URL (Universal Resource Locator) addresses start with "http", which is a non-secured website connection. However, when the web page begins with https://, this indicates a secure connection. You must never input credit card information on a website that is only http.

CARD SET UP

- City of El Mirage Department Head may request additional cards. The request must be in writing and submitted to City Manager for approval.
- If City Manager approves the request, a copy of the memo will be forwarded to the Finance Department Purchasing Card Program Administrator for processing.
- City Manager's signature approval delegates transaction authority to the Approved Cardholder or card user.
- Purchasing Card Program Administrator will initiate the process of requesting a new card from J P Morgan Chase Bank, N.A. in format approved by J P Morgan Chase Bank, N.A.
- Upon receipt of the Purchasing Card from J P Morgan Chase Bank, N.A., the Purchasing Card Program Administrator will conduct a training session with the Approved Cardholder or card user prior to issuing the card.
- Approved Cardholder or card user signs Cardholder Agreement signifying agreement with the terms of the Purchasing Card program.

PURCHASING CARD CANCELLATION

The Purchasing Card Program Administrator is required to close an account if a Cardholder: (a) terminates employment or (b) for reasons including but not limited to the following which will also subject Cardholder to disciplinary action in accordance with the City of El Mirage Policies and Procedures relating to disciplinary action and possible termination for cause:

- The Purchasing Card is used for personal or unauthorized purposes, or to purchase alcoholic beverages or any substance, material, or service which violates policy, law or regulation pertaining to the City.
- The Cardholder allows the card to be used by an unauthorized individual.
- The Cardholder splits a purchase or uses another Cardholder's card to circumvent the purchase limitations assigned to either Cardholder or the limitations of the Purchasing Cards.
- The Cardholder fails to provide required itemized receipts or information about any specific purchase.
- The Cardholder does not adhere to all of the Purchasing Card policies and procedures.

CITY OF EL MIRAGE PURCHASING CARD PROGRAM POLICIES AND PROCEDURES

CARDHOLDER RESPONSIBILITIES

The approved Cardholder or card user must use the Purchasing Card for legitimate City business purposes only. Misuse of the card will subject the approved Cardholder and/or card user to disciplinary action in accordance with City Policies and Procedures relating to disciplinary action and possible termination for cause. The approved Cardholder must:

- Ensure the Purchasing Card is used for legitimate City business purposes only.
- Maintain the Purchasing Card in a secure location at all times.
- Not allow unauthorized individuals to use their Purchasing Card.
- Adhere to the purchase limits, travel policy and restrictions of the Purchasing Card and ensure the total transaction amount does not exceed the total monthly card limit.
- Notify Departmental Liaison if the Departmental account number should be changed on an individual transaction.
- Attempt to resolve disputes or billing errors directly with the vendor and notify J P Morgan Chase Bank, N.A. if the dispute or billing error is not satisfactorily resolved by faxing J P Morgan Chase Bank, N.A. the required Dispute Form.
- Ensure that an appropriate credit for reported disputed item, billing error, or vendor credits for returned/refused item appears on a subsequent Cardholder statement. **Under no circumstances should an authorized Cardholder or card user accept cash in lieu of a credit to the Purchasing Card account.**
- Identify and notify the Departmental Liaison of transactions which require the submission of Use Tax to the Department of Revenue.
- Immediately report a lost or stolen card to J P Morgan Chase Bank, N.A. at 1-800-316-6056 (24 hours a day, 365 days a year).
- Immediately notify Departmental Liaison of a lost or stolen Purchasing Card at the first opportunity during normal business hours.
- Return the Purchasing Card to Departmental Liaison upon terminating employment with the City or transferring Departments within the City.
- If a vendor frequently used by the City of El Mirage employees does not accept the procurement card, Cardholders should contact the Departmental Liaison.
- Report erroneous and emergency transaction needs to the Departmental Liaison during normal business hours.
- After close of the monthly billing cycle (the 4th of each month), obtain J P Morgan Chase Bank, N.A. billing statement, called the Account Statement in SDOL. This report can be scheduled to send an email notification to the cardholder when the report is available in the SDOL InBox on the home page. Keep all original receipts and shipping documents for each transaction on the card. Review and attach all itemized purchase receipts to the billing statement. Prepare a check request and submit to the Finance Department Purchasing Card Program Administrator by the 10th of each month.

<p style="text-align: center;">CITY OF EL MIRAGE PURCHASING CARD PROGRAM POLICIES AND PROCEDURES</p>

DEPARTMENTAL LIAISON RESPONSIBILITIES

The Departmental Liaison must receive training before any employee in the department may receive a Purchasing Card. Responsibilities include:

- Maintain Purchasing Card sign in/out sheet to track authorized Cardholder and user purchase transactions.
- After close of the monthly billing cycle (the 4th of each month), obtain J P Morgan Chase Bank, N.A. billing statement, called the Account Statement in SDOL. This report can be scheduled to send an email notification to the cardholder when the report is available in the SDOL InBox on the home page. Keep all original receipts and shipping documents for each transaction on card. Review and attach all itemized purchase receipts to the billing statement. Prepare a check request and submit to the Finance Department Purchasing Card Program Administrator by the 10th of each month.
- A monthly Department report can also be obtained via the Smart Data Online (SDOL) web based system.
- Request the Finance Department Purchasing Card Program Administrator to change account numbers for individual transactions by updating account numbers on the monthly Departmental reports in advance of the monthly cut-off date established by the Purchasing Card Administrator.
- Attempt to resolve any disputes with vendor and/or J P Morgan Chase Bank, N.A. not resolved by the authorized Cardholder or card user.
- Notify Purchasing Card Program Administrator in 3 to 5 days of any unresolved disputes, noting the reason for dispute.
- Identify and notify the Finance Department Purchasing Card Program Administrator of transactions which require the submission of use tax to the Department of Revenue.
- Notify Purchasing Card Program Administrator of lost or stolen cards.
- Request Purchasing Card Program Administrator to cancel a Cardholder's card (e.g. terminated employees, transferring departments, loss of purchasing card privileges) as approved by the Chief Administrator.
- Collect canceled cards from Cardholders and forward to Purchasing Card Program Administrator.
- If a vendor frequently used by the City of El Mirage employees does not accept the procurement card the Departmental Liaison will contact the Purchasing Card Program Administrator to have J P Morgan Chase Bank, N.A. set up a vendor to accept the procurement card.
- Assist Cardholders with erroneous declines and emergency transactions.

<p style="text-align: center;">CITY OF EL MIRAGE PURCHASING CARD PROGRAM POLICIES AND PROCEDURES</p>

PURCHASING CARD PROGRAM ADMINISTRATOR RESPONSIBILITIES

The City Manager will assign Purchasing Card Program Administrators to be responsible for the over-all Purchasing Card program. Responsibilities include:

- The City of El Mirage liaison with J P Morgan Chase Bank, N.A.
- Utilize Smart Data Online (SDOL) web based system from J P Morgan Chase Bank, N.A.
- Initiate the process of new card issuance upon approval by the City Manager.
- Submit proper forms to J P Morgan Chase Bank, N.A. and receive Purchasing Card from J P Morgan Chase Bank, N.A.
- Train authorized Cardholders/Card Users and Departmental Liaisons before releasing Purchasing Cards.
- Have authorized Cardholders and card users sign Cardholder Agreement signifying agreement with the terms of the Purchasing Card program.
- Handle disputed charges/discrepancies not resolved by Cardholder or Departmental Liaison.
- Initiate change of Departmental account numbers upon request of Department Liaisons as approved by their Department Head.
- Secure revoked Purchasing Cards and submit information to J P Morgan Chase Bank, N.A.
- Receive and review J P Morgan Chase Bank, N.A. bill called the Account Statement via Smart Data Online (SDOL) web based system. This report can be scheduled to send an email notification to the cardholder when the report is available in the SDOL InBox on the home page. Reconcile and make any changes in the Caselle Clarity accounting system. J P Morgan Chase Bank, N.A. will debit the City of El Mirage account no later than 14 calendar days after the close of the billing cycle of the previous month (the 4th of each month).
- Review monthly reports, statement reconciliations and receipts from Departmental Liaisons, notify Departmental Liaisons of cut-off date for approvals and Departmental account number changes.
- Responsible to submit monthly use tax transactions to Finance Department Accountant.
- Reconcile J P Morgan Chase Bank, N.A. bill to J P Morgan Chase Bank, N.A. electronic file and to the transaction totals posted to the City accounting system.
- Review usage of Purchasing Card data for appropriateness.
- Ensure that lost or stolen cards have been blocked by J P Morgan Chase Bank, N.A.
- Provide new vendor setup requests to J P Morgan Chase Bank, N.A.
- Assist the Departmental Liaison with erroneous declines and emergency transactions.

**CITY OF EL MIRAGE PURCHASING CARD PROGRAM
POLICIES AND PROCEDURES**

CITY OF EL MIRAGE PURCHASING CARD HOLDER PROGRAM AGREEMENT

In return for the purchasing authority delegated to me and in consideration of my responsibility to properly steward public resources, I agree to undertake the following responsibilities:

- I acknowledge and agree to comply with the Purchasing Card Policies and Procedures. I understand that the City shall be liable for legitimate City business only Purchasing Card transactions. I shall provide reconciled Purchasing Card statements with itemized receipts for all purchases in accordance with the policies and procedures cited within the Purchasing Card Program.
- To treat the Purchasing Card with at least the same level of care as my own personal credit cards, and maintain the card in a secure location where the card account number is carefully guarded.
- To promptly report any lost or stolen Purchasing Card, and prior to leaving or terminating City employment, return the Purchasing Card to the designated Departmental Liaison.
- To purchase ethically, fairly, and without conflict of interest; to seek the best value in my use of the Purchasing Card. I understand that my use of the Purchasing Card shall be audited.
- When using any Public funds, to purchase only goods and services that serve the public purpose and determine that the price is fair and reasonable by comparing alternative sources, and to avoid firms or individuals who respond that they are prohibited from contracting with the Federal/State/City Government.

I further understand that my improper use of the Purchasing Card may result in disciplinary action against me and possible termination. Should I fail to use this Purchasing Card properly, I authorize the City of El Mirage to deduct from my salary or from any other amounts payable to me, an amount equal to the total of the improper purchases. I also agree to allow the City of El Mirage to collect any amounts owed by me even if I am no longer employed by the City. If the City of El Mirage initiates legal proceedings to recover amounts owed by me under this Agreement, I agree to pay legal fees incurred by the City in such proceeding.

I understand that the City may terminate my privilege to use the Purchasing Card at any time for any reason in accordance with the Purchasing Card Program Policies and Procedures.

My signature below indicates my agreement with the above terms and conditions for use of the Purchasing Card

Cardholder Account Number:

Authorized Cardholder or Card User:

Purchase Card Program Administrator:

Signature

Date

Signature

Date

Print Name

Print Name

**CITY OF EL MIRAGE PURCHASING CARD PROGRAM
POLICIES AND PROCEDURES**

Dispute Form:

This form has been provided for your convenience. If you believe that a transaction on your statement is in error you can use this form to contact us. Regulations require that you notify us in writing within 60 days from the statement billing date of the disputed charge. Any response received after this time frame may result in our inability to assist you with your dispute. **Please be advised that Visa & MasterCard require that attempts be made to resolve your dispute with the merchant before notifying us.** Please complete and mail or fax this form to Commercial Card Services, ATTN: Dispute Dept., P.O. Box 2015, Elgin, Illinois, 60121-2015, CCS-Disputes@Chase.com , or Fax to **(847) 931-8861**.

Name: _____

Account #: _____

Merchant Name: _____

Transaction Date: _____

Posting Date: _____

Reference #: _____

Transaction Amount: \$ _____

Please Circle one of the following choices applicable to your dispute. Include all necessary information/documentation.

1. I do not recognize the above-mentioned charge. I have attempted to contact the merchant to obtain further information.

2. I have been billed more than once by the same merchant. I authorized one charge with this merchant only. My card was in my possession at the time of the transaction.

Valid Charge \$ _____ Reference # _____ Transaction Date: _____

Invalid Charge \$ _____ Reference # _____ Transaction Date: _____

3. I canceled: Service / Airline Ticket / Hotel Reservation on _____(date).
Cancellation# _____

4. I have not received the merchandise that was to be shipped to me on _____(date). I have requested credit.

5. Merchandise that was shipped to me arrived damaged or not as described. I returned it on _____(date) and asked the merchant to credit my account. I am providing a copy of my returned mail receipt.

6. Merchant was to issue credit for merchandise I returned to the store. I have enclosed a copy of my credit receipt.

7. I have been charged for a purchase that was paid for by other means. I am providing a copy of the documentation showing the other method of payment.

8. I have been billed for an incorrect amount. My receipt shows \$ _____, however, I was billed \$ _____. I am providing a copy of my receipt showing the correct amount.

9. I did not authorize the above-mentioned charge. I have attempted to contact the merchant to resolve dispute.

**CITY OF EL MIRAGE PURCHASING CARD PROGRAM
POLICIES AND PROCEDURES**

10. Other: I am attaching detailed information that describes the dispute.

Work Phone () _____

Email: _____

Fax _____

Signature _____ Date _____

**CITY OF EL MIRAGE PURCHASING CARD PROGRAM
POLICIES AND PROCEDURES**

**JP MORGAN - CHASE BANK PURCHASING CARD
SIGN IN / OUT SHEET**

CARD # _____

**CLOSING
PERIOD:** _____

DEPT. HEAD: _____

Employee Name	Employee Signature	Purpose	Date Out	Date In	Receipt/ Invoice Received (Y/N)

**CITY OF EL MIRAGE PURCHASING CARD PROGRAM
POLICIES AND PROCEDURES**

CITY OF EL MIRAGE PURCHASING CARD HOLDER PROGRAM AGREEMENT

In return for the purchasing authority delegated to me and in consideration of my responsibility to properly steward public resources, I agree to undertake the following responsibilities:

- I acknowledge and agree to comply with the Purchasing Card Policies and Procedures. I understand that the City shall be liable for legitimate City business only Purchasing Card transactions. I shall provide reconciled Purchasing Card statements with itemized receipts for all purchases in accordance with the policies and procedures cited within the Purchasing Card Program.
- To treat the Purchasing Card with at least the same level of care as my own personal credit cards, and maintain the card in a secure location where the card account number is carefully guarded.
- To promptly report any lost or stolen Purchasing Card, and prior to leaving or terminating City employment, return the Purchasing Card to the designated Departmental Liaison.
- To purchase ethically, fairly, and without conflict of interest; to seek the best value in my use of the Purchasing Card. I understand that my use of the Purchasing Card shall be audited.
- When using any Public funds, to purchase only goods and services that serve the public purpose and determine that the price is fair and reasonable by comparing alternative sources, and to avoid firms or individuals who respond that they are prohibited from contacting with the Federal/State/City Government.

I further understand that my improper use of the Purchasing Card may result in disciplinary action against me and possible termination. Should I fail to use this Purchasing Card properly, I authorize the City of El Mirage to deduct from my salary or from any other amounts payable to me, an amount equal to the total of the improper purchases. I also agree to allow the City of El Mirage to collect any amounts owed by me even if I am no longer employed by the City. If the City of El Mirage initiates legal proceedings to recover amounts owed by me under this Agreement, I agree to pay legal fees incurred by the City in such proceeding.

I understand that the City may terminate my privilege to use the Purchasing Card at any time for any reason in accordance with the Purchasing Card Program Policies and Procedures.

My signature below indicates my agreement with the above terms and conditions for use of the Purchasing Card

Cardholder Account Number:

Authorized Cardholder or Card User:

Purchase Card Program Administrator:

Signature

Date

Signature

Date

Print Name

Print Name