

This operating policy establishes procedures to be used to allow the ENFD Treasurer to adequately track ENFD accounts payable and credit card expenditures.

**A. General Philosophy**

1. It is the policy of the ENFD to adequately track accounts payable and make remittance in a timely manner.
2. The ENFD will maintain appropriate credit card accounts to facilitate routine purchases of budgeted line items including, but not limited to, operating supplies, office supplies, freight and postage services, repair and maintenance services, etc.

**B. Accounts Payable**

1. Every purchase made, by any employee of the ENFD, should be documented by an invoice, statement, receipt, cash register sales slip, or other document.
2. The employee responsible for any and every purchase or charge will legibly print their last name on the document noted in paragraph 1 above, and deliver the document to the Fire Chief.
3. All invoices received by mail, e-mail, fax, or any other method, shall be similarly handled. The receiving individual will legibly print their last name on the document, and deliver the document, with any and all attachments or supporting documentation, to the Fire Chief,
4. The Fire Chief will code each document with the appropriate UAS in accordance with the current ENFD Operating Budget, and provide the coded document, with any and all attachments or supporting documentation, to the ENFD Treasurer within three business days. Should the Fire Chief desire to withhold payment for any reason (unsatisfactory performance, defective merchandise, etc.), he will mark the document DO NOT PAY and provide such information to the Treasurer.
5. The Treasurer will promptly pay appropriately coded invoices, statements, etc. For documented obligations marked DO NOT PAY, the Treasurer will delay payment until notified by the Fire Chief that the obligation should be paid.

**C. Credit Card Control**

1. The Fire Chief is responsible for the proper use of the credit card(s) for official ENFD expenditures. The Chief or Assistant Chief will maintain the daily security of the card(s), and authorize their use.
2. A single credit card will be used for the routine day-to-day business expenses of the ENFD, as necessary.
3. Additionally, a second credit card will be held in reserve for emergency use (major unexpected maintenance / repair, hurricane, flooding, major firefighting effort, etc.).

4. The ENFD Treasurer will have access to on-line credit card records / accounts for all ENFD credit cards.

**D. Expense Tracking**

1. All pre-planned expenses, including single item and / or “project” expenditures, that may exceed \$1000 should be presented to the Board of Commissioners and approved in advance.

2. Expenditures that exceed \$750 for capital items not considered repair or maintenance will be capitalized. These items will normally be planned in advance and specifically approved by the Board of Commissioners.

3. As with Accounts Payable (paragraph B. above), the employee responsible for any and every credit card purchase or charge will legibly print their last name on the document noted in paragraph B.1. above, and deliver the document, with any and all attachments or supporting documentation, to the Fire Chief. The Fire Chief will code each document with the appropriate UAS in accordance with the current ENFD Operating Budget, and provide the coded document, with any and all attachments or supporting documentation, to the ENFD Treasurer within three business days.

4. Every individual invoice, statement, receipt, cash register sales slip, or other document recording an ENFD payable or credit card use will be coded by the Fire Chief with the proper budget line item UAS code. Each use (not necessarily each item on the receipt) may be coded to a single UAS code, unless there is a specific large-expense exception on the receipt (\$600 computer, for example). In that case, a single credit card receipt could have more than one UAS code, which should be clearly marked thereon. If a receipt (or an individual item) is not coded, it will be assumed to be *522.520 Operating Supplies*.