

TRI-PAR ESTATES PARK AND RECREATION DISTRICT POLICY AND PROCEDURE MANUAL

ITEM 5.26 PURCHASING AND PAYMENTS

A. Routine Items for operation of District as included in annual budget:

1. All requests must be submitted to the Park Manager.

2. Chair and/or Park Manager shall have authorization to make purchases up to \$2,000. For items more than \$2,000, purchase must be approved in advance by action of the Board of Trustees.

B. Routine, regular invoices for Utilities, fixed-price service contracts, etc.

1. Utilities (electricity, water, gas, TV) are approved as included in annual budget.

2. Contracts for services must be approved by action of the Board of Trustees before entering into the contract.

3. All approved invoices are passed through Accountant.

C. Capital Building and Equipment items, and non-budgeted items to be paid from Contingency or Reserve Funds:

1. Must be individually approved in advance by action of the Board of Trustees.

2. Items \$20,000 and over must be processed as specified in Enabling Act, Section 22.

D. Charge Accounts:

1. District will maintain charge accounts with primary vendors such as Home Depot, Sam's Club, Publix, Air Conditioning suppliers, pool suppliers, etc. For such charges where only a cash register receipt is received, a purchase order form must be completed and signed by the trustee and submitted to the Accountant with the sales receipt.

2. A Credit Card will be maintained by the District for approved purchases by Trustees. For purchases with the credit card a purchase order form shall be completed in duplicate, signed by the Trustee, and submitted to Accountant with the sales receipt.
 - a. The original purchase order will be attached to the sales receipt and filed under Vendor's name.
 - b. The duplicate will be attached to and filed with credit card statement.

E. Invoices:

1. Purchases from vendors without charge accounts or credit card acceptance must submit an invoice for the purchase and a check will be written for payment at time of delivery.

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2. Invoices must be signed by the Trustee making the purchase and given to the Accountant for payment.

3. Invoices received by mail and requiring a trustee signature will be stamped and placed in trustee's mail tray. These shall be signed promptly and returned to the Accountant.

F. Competitive Bids:

1. Items costing \$5,000 or more shall have bids from three (3) vendors, if possible, before bringing to the Board of Trustees for approval.

G. Sales Tax Exemption:

1. All items for operation of the District's activities are exempt from Florida Sales Tax. An exemption form must be given to vendor prior to purchase. Sales tax will not be paid by the District.

2. Payment for tax exempt items must be made with District funds, either by check or the District's credit card.

3. No purchases are permitted to be paid by an individual and reimbursed by the District.

H. Employee and Trustee Purchases:

1. Trustees are permitted to spend park funds. Trustees must submit a request to spend funds through authorized purchasing agent (i.e. Park Manager). Maintenance supervisor and accountant are authorized to purchase after approval of purchasing agent (i.e. Park Manager).

2. Clubs/organizations must use their own funds or request funds from the Flea Market Committee for needs.

I. Emergencies:

1. Emergency items such as nonfunctioning Air Conditioning, pool pump failure, FOB system problems, etc. may be authorized by the Trustee Chair, Park Manager and Maintenance Supervisor. Such emergencies shall be fully reported at next Board Meeting and payment approved retroactively. Discretion exercised.

J. Receiving:

1. Upon delivery, all items shall be carefully checked in for quantity and quality by the ordering Trustee or a designated employee. Packing slips must be signed with full name and date by receiving Trustee or employee and turned in to the Accountant.

Adopted by Trustees – 10/20/2015

Board Adopted – 08-18-2020

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