

Quick Reference Guide:
**PURCHASING & ACCOUNTING
PROCEDURES**

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TABLE OF CONTENTS

PURPOSE.....	1
DISTRICT FINANCE DEPARTMENT.....	1
PURCHASING	2
Purchase Types.....	2
Purchase Requisition (Form 10)	2
Purchase Orders.....	6
Bid Summary Sheet.....	6
P-cards	7
Petty Cash	8
Employee Reimbursements	10
Entertainment Services.....	11
TRAVEL AND TRAINING.....	13
Pre-Approval.....	13
Meals and Transportation	13
UNIFORM ALLOWANCE	14
CASH HANDLING.....	14
TIMESHEETS	14



PURPOSE

The purpose of this procedure guide is to provide District field staff with a simple reference for processing everyday accounting transactions they will encounter in the course of their business. This guide is intended to be a reference tool only, and does not supersede any District or County policies regarding the topics contained herein.

DISTRICT FINANCE DEPARTMENT

The District's Finance Department is comprised of three areas:

- ✓ *Purchasing*
- ✓ *Accounting*
- ✓ *Budget and Reporting*

In order to simplify all processes for field staff, the District Finance has created the following methods for contacting Finance staff and submitting all Finance-related paperwork:

EMAIL: Parks-Finance@rivco.org

Email sent to this address is copied to the entire District Finance team. You can be assured your inquiry will be addressed in a timely manner by the appropriate person – no more worries about who does what task or if someone is on vacation.

PAPERWORK: **Finance Inbox** @ District Headquarters - Building B – Guest Services

All Finance paperwork should be turned in here:

- ✓ *Daily/Monthly Cash Handling forms*
- ✓ *Form 10's*
- ✓ *Bid Summary Sheets*
- ✓ *Invoices/Receipts*
- ✓ *Packing Slips/Receivers*
- ✓ *Expense Reimbursement Forms*
- ✓ *Paper Timesheets / Shift Diff & Overtime*
- ✓ *Mileage Logs*

Paperwork submitted to this inbox is retrieved, logged, and tracked daily by Finance staff.



PURCHASING

Purchase Types

All purchases can be categorized as one of the following types:

COMMODITIES

Tangible items

Examples:

- Plumbing parts
Cleaning supplies
Furniture
Vehicles
Office supplies
Animal feed

SERVICES

Non-tangible service request

Examples:

- Pest Control services
Window cleaning
Tree trimming
Veterinary services
Musician performance
Event planning assistance

PUBLIC WORKS

ANY improvements to land and buildings

Examples:

- Carpet replacement/installation
Window replacement
Fence installation
Sewer line improvements
New shed construction


Purchase Requisition (Form 10)

You must prepare a Purchase Requisition (Form 10) and obtain all required documentation and approvals before making any purchases. This form is available on the District's Intranet.

The Form 10, when signed by your supervisor/manager, gives you authorization to purchase the items listed up to the maximum dollar amount allowed for that purchase. You can use a single Form 10 to justify multiple purchases of the same item up to the authorized amount.



COMPLETING A FORM 10:

		COUNTY OF RIVERSIDE REGIONAL PARK AND OPEN SPACE DISTRICT		REQ #	PURCHASE ORDER/BLANKET PO.
PURCHASE REQUISITION					
Requestor:		PURPOSE:			
Contact Info:					
Date Prepared:					
Date Needed:					
Purchased By:					
Delivery:		Vendor:			
Program/Location:		Address:			
Grant/CIP/MSR Project:		Main Phone:		New Vendor?	
Activity:		Contact:			
		Contact Phone:			
		Contact Email:			

- **REQUESTOR:** Your Name
- **CONTACT INFO:** Your phone number or email address
- **DATE PREPARED:** Current Date
- **DATE NEEDED:** The date you need the request fulfilled.
- **DELIVERY:** How will you receive the item:
 - **Store Pick-up:** You will go to the store and make the purchase
 - **HQ Pick-up:** Purchasing will order the item to be picked up at District Headquarters
 - **To Location:** Purchasing will order the item to be shipped to your work location
 - **Not Applicable**
- **PROGRAM/LOCATION:** Select your budget program/location from the list
- **GRANT/CIP/MSR Project:** If your purchase is related to a project, make sure to enter here.
- **PURPOSE:** Write a brief sentence stating why this purchase is being made.
- **VENDOR:** Type the vendor’s business name. Include address, phone number, and name of contact person (if any).
- **NEW VENDOR?:** Select whether or not this is a new vendor:
 - a. **New:** Vendor has not done business with the County of Riverside.

NOTE: The vendor registration process is handled by the Auditor-Controller’s office, and it can take up to 4 weeks before payment can be issued to a new vendor. Please be aware of this timeline when selecting vendors who are “new” to the County.
 - b. **Existing:** Vendor is fully registered with the County of Riverside.



REGIONAL PARK AND OPEN SPACE DISTRICT
 Quick Reference Guide: PURCHASING & ACCOUNTING PROCEDURES

When completing the line items, there is no need to write out every specific item you will be purchasing. A single line for each category of item is preferable, with a total dollar amount not to exceed.

Example:

Type	Description	Qty	Unit	Price	Tax	Account		Amount not to exceed
Service	MCM Syn Blend	1		9.85	0.0775	Maint-Boat	521320	\$ 10.61
Service	Filter Oil Assy	1		11.63	0.0775	Maint-Boat	521320	\$ 12.53
Service	C-Spline Gear Grasse	0.5		8.20	0.0775	Maint-Boat	521320	\$ 4.42
Service	Repair Kit W/P	1		165.04	0.0775	Maint-Boat	521320	\$ 177.83
Service	NGK	4		12.69	0.0775	Maint-Boat	521320	\$ 54.69
Service	Thermostat	1		73.53	0.0775	Maint-Boat	521320	\$ 79.23
Service	Grommet For Anode	1		7.36	0.0775	Maint-Boat	521320	\$ 7.93
Service	Anode	2		11.48	0.0775	Maint-Boat	521320	\$ 24.74
Service	Bushing Kit	1		33.00	0.0775	Maint-Boat	521320	\$ 35.56
Service	Oil Blend	1		35.62	0.0775	Maint-Boat	521320	\$ 38.38
Service	Filter Element	1		23.67	0.0775	Maint-Boat	521320	\$ 25.50
Service	Gear Lube	25		0.55	0.0775	Maint-Boat	521320	\$ 14.82
Service	Gasket Drain Plug	1		3.03	0.0775	Maint-Boat	521320	\$ 3.26
Service	Anode Cover Kit	2		19.56	0.0775	Maint-Boat	521320	\$ 42.15
Service	Anode	1		32.00	0.0775	Maint-Boat	521320	\$ 34.48
Service	Filter	1		78.46	0.0775	Maint-Boat	521320	\$ 84.54

Field staff need to purchase several parts for boat maintenance. All the parts will be charged to the same expenditure account, 521320 Maint-Boat.

Instead of typing in the details that will be included on the vendor's invoice...



...save time and group all the parts into a single line item – “Parts for boat service” – coded to 521320 Maint-Boat with a price not to exceed \$650.

Type	Description	Qty	Unit	Price	Tax	Account		Amount not to exceed
Product	Parts for boat service	1	1	650.00	0.0775	maint-boat	521320	\$ 700.38



REMEMBER: You can use a single Form 10 to justify multiple purchases of the same item up to the authorized amount.



REGIONAL PARK AND OPEN SPACE DISTRICT
 Quick Reference Guide: PURCHASING & ACCOUNTING PROCEDURES

SHIPPING and **LABOR** costs must be shown separately on the lines provided. Obtain approval from your SUPERVISOR by having them sign and date the Form 10. If the total requisition amount is greater than your supervisor's approval authority, an additional MANAGER approval will be required. Make sure to have the manager sign and date the Form 10

		SHIPPING	-	
		LABOR	-	
				\$ -
Supervisor Approval Signature _____		Date _____		
Manager Approval Signature _____		Date _____		
FINANCE DEPARTMENT USE ONLY		SPECIAL INSTRUCTIONS		
Entered: _____				
V.O./C.C. _____				
Verified By: _____				
<u>FUND</u>	<u>DEPT ID</u>	<u>PROJECT</u>	<u>GRANT / OTHER PROJECT</u>	<u>BUDGET CHECKED</u>
				<u>PURCHASING APPROVAL</u>

Include
SPECIAL

INSTRUCTIONS if additional information is needed for Purchasing or Accounts Payable.

PRINT the completed Form 10 and submit to the **ACCOUNTING INBOX** at Guest Services (Bldg B) mailroom. You may also email the Form 10 and all supporting documentation (i.e. quote/bids/invoices/packing slip) to parks-finance@rivco.org .

EXTRA FEATURES:

The appropriate **ACCOUNTING STRING** will be filled in for you automatically based upon the Program/Location you chose at the top of the form.

PROCEDURE PROMPTS will pop up in the space underneath the Total Requisition amount if your requisition is subject to additional requirements. Please follow the instructions on these prompts before making any purchases or scheduling work:

CONTACT PURCHASING FOR ASSISTANCE

BEFORE SCHEDULING WORK, Call Parks Purchasing or email Parks-Finance@RivCoParks.org for assistance

THREE QUOTES AND P.O. REQUIRED

BEFORE MAKING A PURCHASE, Complete Bid Summary Sheet, then call Parks Purchasing or email Parks-Finance@RivCoParks.org for P.O. #.

FORMAL BID PROCESS REQUIRED

Call Parks Purchasing or email Parks-Finance@RivCoParks.org to start formal bid process

THREE WRITTEN QUOTES AND P.O. REQUIRED

BEFORE MAKING A PURCHASE, Obtain three written quotes, Complete Bid Summary Sheet, then call Parks Purchasing or email Parks-Finance@RivCoParks.org for P.O. #.



REGIONAL PARK AND OPEN SPACE DISTRICT
Quick Reference Guide: PURCHASING & ACCOUNTING PROCEDURES

Purchase Orders

A purchase order (PO) is required if you are purchasing goods or services that will total \$400 and over (this is inclusive of taxes and shipping costs).. To obtain a PO, you must submit a signed Form 10 with supporting documentation to Parks Finance. For goods and services that will be \$5,000 or greater, you are required to gather three quotes from different vendors using the BID SUMMARY SHEET and contact District Purchasing for further assistance before making the purchase or scheduling work.

To simplify this process for field staff in obtaining services, the County Purchasing department has published a prequalified vendor list for services that allows for higher spend limits prior to requiring bids. If you are using a vendor on the prequalified list, make sure to contact District Purchasing prior to starting any work as certain requirements must be met by the vendor prior to work (i.e. insurances, endorsements, purchase orders, etc.)

Bid Summary Sheet

Summary Procurement Bid Sheet
For purchases \$5,000 and above
THIS FORM MUST BE ACCOMPANIED BY A SIGNED PURCHASE REQUISITION (FORM 10)
Vendor information table with columns for Vendor #1, #2, and #3.
Item table with columns for Qty, Unit, Part #, Description, and Unit Price.
Summary section with Subtotal, Tax, Shipping, Labor, and ADJUSTED BID TOTAL.

If you need to procure goods or services that will be \$5,000 or over (inclusive of taxes/shipping) and they are not in the prequalified list, you must gather three quotes from different vendors using the BID SUMMARY SHEET and contact District Purchasing for further assistance before making the purchase or scheduling work.

This worksheet is included as a separate tab in the Form10 template available on the District Intranet (PARKBUZZ), and will guide you through the process of gathering the required information for each vendor quote.



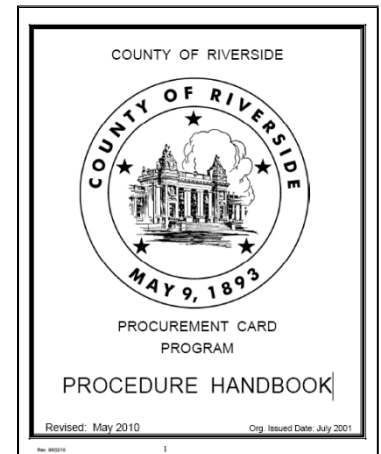
P-cards

The District participates in the Procurement card (P-Card) program by County Purchasing Department. These cards can be used for small-dollar commodity purchases. P-card use requires you to complete a signed Form 10 for each purchase and will need to be submitted to Parks Finance once your monthly statement is issued. .

P-cards may **NOT** be used for the following types of purchases:

- ✓ *All Services*
- ✓ *Public Works*
- ✓ *Office supplies or printing*
- ✓ *Computers and peripheral equipment other than from County-contracted vendors*
- ✓ *Fuel*
- ✓ *Automotive parts*
- ✓ *Chemicals & hazardous materials*
- ✓ *Insurance*
- ✓ *Membership dues*
- ✓ *Split purchases (splitting a large purchase into multiple transactions to circumvent dollar limits)*

Additional information on the proper use of P-cards can be found in the County of Riverside Procurement Card Program Procedure Handbook (available on the District Intranet).





Petty Cash

Parks Finance has issued small Petty Cash funds to several District sites. The purpose of a Petty Cash fund is to provide a means to make small, incidental purchases without having to follow the usual purchase requisition procedure.

Each Petty Cash fund has a designated Custodian. The Custodian is responsible for ensuring the Petty Cash is stored in a secure location, the entire amount of the Petty Cash fund is accounted for at all times, and proper documentation is retained for all Petty Cash uses. Petty Cash replenishment checks are issued in the name of the Custodian.

A good rule of thumb is Petty Cash transactions should not exceed \$30. Examples of purchases for which Petty Cash use is allowable:

- ✓ Postage
- ✓ Water bottles for meetings
- ✓ Parking fees
- ✓ Small household and cleaning supplies
- ✓ Special Program items purchased from a Farmer's Market vendor that only accepts cash

Petty cash may **NOT** be used for the following types of purchases:

- ✓ All Services
- ✓ Meals and transportation expenses
- ✓ Vendors for which a Blanket Purchase Order or Billing Account exists
- ✓ Employee reimbursements
- ✓ Uniforms

A receipt must be obtained for all Petty Cash transactions. The total amount of cash and receipts should equal the original Petty Cash fund amount at all times.

At the end of each month, the custodian is also required to complete the MONTHLY PETTY CASH / CHANGE FUND FORMS to be submitted to Parks Finance.



Entertainment Services

Any vendor that provides services to the County must provide proof of general liability insurance, and cannot be paid until after the services have been rendered.

If you are planning to hire someone to provide entertainment services (musician, exhibitor, event planner, teacher, etc), you must follow these procedures to ensure all County purchasing requirements have been met before a warrant is issued for payment:

Three weeks prior to event:

- 1) Complete the **ENTERTAINMENT SERVICES AGREEMENT** by providing the specific information for your event and vendor. This form is available on the District Intranet.
- 2) Obtain proof of the vendor's **general liability insurance coverage**.
NOTE: Small vendors may be able to obtain a one-day coverage rider on their existing homeowner's or umbrella insurance policy to satisfy this requirement.
- 3) Submit the completed **ENTERTAINMENT SERVICES AGREEMENT** and the vendor's **proof of insurance** to the District Contract Analyst.

a. The Analyst will obtain approvals from County Counsel and the District General Manager. This process can take up to one business week.

- 4) Ensure the service provider has **registered as a vendor** with the County of Riverside.

Entertainment Services Agreement

Riverside County
Regional Park and Open-Space District
Entertainment Services Agreement

This Agreement is made and entered into on the _____ day of _____, 20____ by and between the Riverside County Regional Park and Open-Space District (DISTRICT) and _____ (CONTRACTOR). The parties agree as follows:

1. **Documents Made Part of This Agreement:** This Agreement is comprised of the following documents: This Agreement, Exhibit A, and Exhibit B, incorporated herein by this reference. Should there be any conflict between this Agreement and any Exhibits attached or incorporated herein, this Agreement shall control.
2. **Services To Be Provided:**
 - A. CONTRACTOR shall provide all services related to provision of entertainment (hereinafter referred to as "Event") as more fully defined in Exhibit A, attached hereto and incorporated herein, and fulfill all other requirements as specified in this Agreement. CONTRACTOR has the expertise, special skills, knowledge and experience to fully perform these services and requirements in a professional manner.
 - B. The time for provision of services by CONTRACTOR shall be: CONTRACTOR shall immediately commence performance of services upon notification from DISTRICT, and shall perform such services throughout the term of this Agreement in a diligent, timely and prompt manner.
 - C. Provision of additional services beyond those stated in this Agreement shall require a written amendment to this Agreement signed by authorized representatives of both parties.
3. **Compensation:** DISTRICT shall pay CONTRACTOR for all services performed in accordance with the payment terms of this agreement as contained in Exhibit A. Full payment and financial obligation on the part of DISTRICT, including the full negotiated amount plus amendments thereto, shall be paid in lump sum by County Warrant at the conclusion of show. Unless otherwise stated in this agreement, CONTRACTOR shall be responsible for all costs and expenses associated with performance or compliance with the terms of this Agreement.
4. **County Representative:** The following DISTRICT representative shall be the contact for CONTRACTOR with regard to the services to be provided pursuant to this Agreement:
Name: _____ Title: _____
5. **Compliance with Laws; Licensing:** CONTRACTOR shall comply with all applicable laws, rules and regulations related to performance of this Agreement, including but not limited to all applicable fair employment, civil rights, access, health and safety laws, rules and regulations. CONTRACTOR represents and warrants that it has all licenses, permits and qualifications as are legally or professionally required to perform the services stated in this Agreement. CONTRACTOR shall comply with all applicable DISTRICT policies, procedures, rules and regulations.
6. **Termination:**
 - A. This Agreement may be terminated by DISTRICT for any reason (with or without cause) upon giving 30 days written notice to CONTRACTOR.
 - B. DISTRICT may terminate this Agreement immediately when any of the following occurs: (1) DISTRICT determines that CONTRACTOR's activities are resulting in or may result in discredit to DISTRICT; (2) CONTRACTOR has acted dishonestly; (3) CONTRACTOR is unwilling or unable for any reason to properly perform; or (4) CONTRACTOR has breached a material provision of this Agreement.
 - C. After receipt of a notice of termination from DISTRICT, CONTRACTOR shall: (1) stop all work under this Agreement on the date specified in the notice of termination; (2) deliver to DISTRICT any equipment, materials, data, reports or other work which, if the Agreement had been continued, would have been required to be furnished to DISTRICT by CONTRACTOR; and (3) take any additional actions which may be reasonably requested by



Two weeks prior to event:

- 1) Prepare a **Purchase Requisition** for this vendor, including the following:
 - *Completed and approved **ENTERTAINMENT SERVICES AGREEMENT**,*
 - *Proof of vendor's **general liability insurance**,*
 - ***Flyer** for the event they are being hired for, and*
 - *In the **Special Instructions**, section, write "**Return Warrant**" to have the check returned to you.*
- 2) District Finance will notify you when the check is ready. You will be the custodian of this check, and will hand it to the vendor after services have been rendered.

The date of the event:

- 1) Keep the check in a secure location until it is needed. After the vendor has rendered services as specified in the contract, you may hand the check to them.

NOTE: Entertainment Services MAY NOT be paid for via petty cash, P-card, or personal reimbursement.

TRAVEL AND TRAINING

Pre-Approval

Pre-approval must be obtained at least 30 days prior to any travel or training event by completing the

TRAINING/TRAVEL AUTHORIZATION FORM. This form is available on the District Intranet.

The form has five areas to complete:

- Employee Training/Conference Budget
- Travel Arrangements
- Meals

Fill out all the cells highlighted in yellow and submit to your Supervisor for approval BEFORE making any travel arrangements or purchases.

NOTE: If the travel will be out of state or the grand total estimated costs is greater than \$1,000, County Executive Office approval is **REQUIRED** 30 days in advance of the travel


Once all approvals have been obtained, you may make your travel arrangements and

purchases via P-card or the regular requisition process. Be sure to include a copy of your completed and approved form with each transaction; retain the original to submit with your meals and transportation reimbursement request.

Meals and Transportation

Employees are entitled to be reimbursed for travel, meals, lodging, and other necessary expenses according to County of Riverside Board Policy D-1 (available on the District Intranet).

If you incur the above expenses during District-approved travel, retain your receipts and request reimbursement using an EXPENSE REIMBURSEMENT FORM (available on the District Intranet). Follow the instructions in the Personal Reimbursement section of this guide.



Riverside County Regional Park and Open-Space District
TRAINING/TRAVEL AUTHORIZATION
Submit for Approval at Least 30 days prior to the Event or Cut-off Date, whichever occurs first.

EMPLOYEE				
Name:	Position:	Supervisor:		
Email:	Phone:	Supv Phone:		
Program Area:				
TRAINING (527840) / CONFERENCE (528140)				
Event Name:	Event Date(s):		State:	
Location:	Start:	End:	City Type:	
Organization/Membership# (if applicable):	EVENT FEE:			
EXECUTIVE OFFICE APPROVAL REQUIRED				
BUDGET				
Included in current Budget?	Fund	Dept ID	Class	Project Code
TRAVEL ARRANGEMENTS				
Air Travel (528900)				
DEPARTURE:		ARRIVAL:		RETURN:
Airport:	Airport:	Airport:		
Date:	Date:	Date:		
Time:	Time:	Time:		
Airfare:	Baggage Fee:		Airfare:	
				Baggage Fee:
TOTAL AIR TRAVEL COST \$ -				
Transportation (529120)				
DISTRICT VEHICLE (528920)	Depart Date:	Veh#:	Total Miles:	
	Return Date:		Total District Vehicle Cost: \$ -	
<small>(Rent Daily Rate (\$28/day) + \$0.29/mile)</small>				
<small>Use of District Vehicle for this travel requires Supervisor Approval: Supervisor Signature: _____ Date: _____</small>				
RENTAL CAR (529080)	Date Rented:	Date Returned:		
	Daily Rate:	Total Rental Car Cost: \$ -		
OTHER TRANSPORTATION				
		Ground (taxi/shuttle/Uber/Lyft) (529060): \$ -		
		Personal Mileage Reimbursement (529040): \$ -		
		Long Term Airport Parking (529010): \$ -		
Other (529000) (specify):		Other Cost: \$ -		
TOTAL TRANSPORTATION COST \$ -				
Accommodations (528960)				
Check-in Date:	Departure Date:	Total Cost:		
Hotel Choice #1:	Cost per night:	\$ -		
Hotel Choice #2:	Cost per night:	\$ -		
<small>(Least expensive accommodation option will be selected)</small>				
Other (529000) (specify):		Lodging Cost: \$ -		
		Other Cost: \$ -		
TOTAL ACCOMMODATIONS COST \$ -				
MEALS (528980) <small>Including Tax and Tip</small>				
Daily Allowance	# of Days	Per Diem	Total Allowance	
0			\$ -	
TOTAL MEALS COSTS: \$ -				
GRAND TOTAL ESTIMATED COSTS \$ -				
APPROVALS				
Supervisor Signature _____		Date _____		Department Head Signature _____
Mineral Signature _____		Date _____		Executive Office Signature _____

REV 07/25/23 MVA

UNIFORM ALLOWANCE

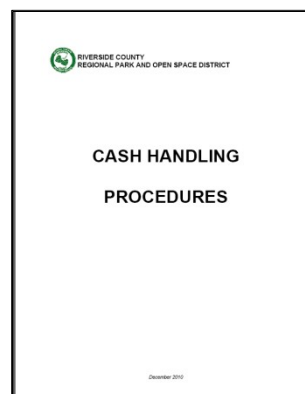
Certain classes of Park District employees are entitled to a \$350 annual uniform allowance after one year of continuous service to the District. Employees may purchase any allowed uniform item and request reimbursement for the expenditure, up to \$350 per fiscal year.

In order to be reimbursed for uniform expenditures, the employee must first purchase the desired items using their own funds. The employee should then submit a **EXPENSE REIMBURSEMENT CLAIM** form, attaching the receipts for their purchases. If the total amount of receipts submitted for reimbursement exceeds the employee's available uniform allowance balance for the fiscal year, the reimbursement will be made for only the amount of allowance that is available.

For further details on eligible classifications and allowable uniform items, please see the current SEIU Memorandum of Understanding.

CASH HANDLING

District locations that handle cash must follow the guidelines in the **CASH HANDLING PROCEDURES MANUAL**, which is available on the District Intranet along with downloadable forms and an instructional video. District employees who are entrusted with the receipt, deposit, and reconciliation of cash for District activities, or the supervision of such, are responsible for understanding the procedures outlined in this manual.



TIMESHEETS

Payday is every other Wednesday. Timesheets must be entered in PeopleSoft HCM by Thursday after payday. Timesheets **MUST** be submitted by the employee and approved by their direct supervisor/manager. Any corrections to the timesheet after supervisor/manager approval will need to be communicated to Parks Finance, Accounting Tech II so changes can be made and can be re-routed for supervisor/manager approval.

Additional training videos on how to enter and approve timesheets are available in the Parks Intranet (PARKBUZZ)