

# Port of Port Angeles

*Port Angeles, Washington*

## Commissioners' Resolution No. 14-1086

### RESOLUTION OF THE PORT OF PORT ANGELES ESTABLISHING AN INCIDENTAL EXPENSE FUND AND ADVANCE TRAVEL EXPENSE ACCOUNT

WHEREAS, pursuant to RCW 53.36.060, the Port Commission (the "Commission") of the Port of Port Angeles (the "Port") may by resolution establish an incidental expense fund for payment of transient labor, freight, express, cartage, postage, petty supplies, and minor expenses of the Port; and

WHEREAS, pursuant to RCW 42.24.120, the Commission may by resolution provide reasonable allowances to Port officers and employees in advance of incurring actual travel expenses and establish an advance travel expense account for that purpose; and

WHEREAS, the Washington State Auditor's Budgeting, Accounting and Reporting System Manual (the "BARS Manual") provides that petty cash includes moneys for advance travel, change funds, working funds, revolving funds, stamp funds, or any other funds set aside for such specific purposes as minor disbursements, making change, and similar uses; and

WHEREAS, the BARS Manual requires the Commission to authorize by resolution each petty cash account and all subsequent increases or decreases in the imprest amount in each account; and

WHEREAS, the Commission or its delegate must appoint one Custodian of each petty cash account who should be independent of invoice processing, check signing, general accounting and cash receipts functions; and

WHEREAS, the Custodian of each petty cash account must be bonded in an amount sufficient to cover the full authorized amount of the account of which he or she is Custodian, for the faithful performance at all times of his or her duties in connection with the disbursement of moneys from that account and all advances to it; and

WHEREAS, each Custodian shall be personally responsible for the value of the petty cash account over which he or she has custodianship and shall comply with all applicable incidental expense fund and advance travel expense account policies and procedures.

NOW, THEREFORE, BE IT RESOLVED:

- 1. Authorization.** The following petty cash accounts are hereby authorized in the amounts and with the Custodians as detailed below:



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Department/Location	Custodian	Authorized Amount
Administrative Offices: Advance Travel	As designated in writing by the Executive Director, Port Auditor or Treasurer and shall not be one of the check signors. The Custodian has control of the check book, reconciles the bank statement, and reconciles advance travel request with the actual expense claim for settlement.	\$ 10,000.00
Administrative Offices: Petty Cash #1	As designated in writing by the Executive Director, Port Auditor or Treasurer	\$ 100.00
Change Drawer #1		\$ 150.00
Petty Cash #2		\$ 100.00
Change Drawer #2		\$ 150.00
Marine Terminal: Petty Cash	As designated in writing by the Executive Director, Port Auditor or Treasurer	\$ 25.00
Mechanical Shop: Petty Cash	As designated in writing by the Executive Director, Port Auditor or Treasurer	\$ 50.00
Airport: Change Machine	As designated in writing by the Executive Director, Port Auditor or Treasurer	\$ 1,000.00
John Wayne Marina: Petty Cash	As designated in writing by the Executive Director, Port Auditor or Treasurer	\$ 50.00
Change Drawer #1		\$ 200.00
Change Drawer #2		\$ 200.00
Change Drawer #3		\$ 200.00
Change Drawer #4		\$ 30.00
Change Machine		\$ 1,000.00
<b>Total</b>		<b>\$ 13,255.00</b>

- 2. Procedures.** The Executive Director and Treasurer shall promulgate such procedures as may be necessary or desirable to implement the provisions of this Resolution. Such procedures shall include but not be limited to (1) defining limitations on the use of petty cash accounts and advance travel, and (2) providing accounting and reporting procedures for operation and replenishment of the petty cash accounts and advance travel.
- 3. Bond.** The Port shall maintain an employee dishonesty blanket bond, a surety bond, or other such protection as may be authorized by law, sufficient to cover the full authorized amount of all petty cash accounts, for the faithful performance at all times of each Custodian's duties in connection with the disbursement of moneys from the account of which he or she is Custodian and all advances to that account.
- 4. Responsibility.** Each Custodian shall be personally responsible for the value of the petty cash account of which he or she is Custodian and shall comply with all applicable incidental expense fund and advance travel expense account policies and procedures



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5. **Rescission of Prior Resolutions.** This Resolution No. 14-1086 supersedes all prior resolutions establishing advance travel expense and other petty cash accounts, appointing custodians for such accounts, and establishing the amounts of moneys to be on deposit in each account, and any such prior resolution is hereby rescinded.

ADOPTED by the Port Commission of the Port of Port Angeles at a regular meeting thereof held this 7<sup>th</sup> day of August 2014.

PORT OF PORT ANGELES  
BOARD OF COMMISSIONERS

  
James D. Hallett, President

  
John M. Calhoun, Vice President

  
Colleen M. McAleer, Secretary