



# ORDINANCE 2014-1 REGULATING FINANCIAL CONTROLS

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## **Introduction**

This manual has been prepared to document the internal accounting procedures for the Sterling Park District. Its purpose is to ensure that assets are safeguarded, that financial statements are in conformity with generally accepted accounting principles, and that finances are managed with responsible stewardship.

All personnel with a role in the management of Sterling Park District fiscal operations are expected to uphold the policies in this manual. It is the intention of the Sterling Park District that this manual serves as our commitment to proper, accurate financial management and reporting.

## Division of Duties

The following is a list of personnel who have responsibilities associated with the fiscal management of the Sterling Park District:

- I. Park Board:
  1. Review and approve the annual budget;
  2. Review and approve the monthly Treasurer's Report and other financial reports;
  3. Review and approve the monthly list of expenditures;
  4. Approve and issue bonds, referenda and grants; and
  5. Authorize and approve an annual audit of the District's financial performance.
  
- II. Board President:
  1. Sign financial documents, authorized contracts and all other such documents that by law or Park Board policy require a signature; and
  2. Is a signatory on the Park District's General Account.
  
- III. Board Treasurer:
  1. Work with the Executive Director and the Business Manager to develop and monitor the financial policies of the District;
  2. Work with the Executive Director and the Business Manager to develop and maintain the annual budget;
  3. Work with the Auditor to insure compliance with financial related policies and procedures;
  4. Is a signatory on the Park District's General Account;
  5. Sign as needed, all appropriate financial documents;
  6. With the Executive Director and the Business Manager, submit a monthly Treasurer's Report showing all receipts and expenditures as well as any other financial documents or financial information as requested by the Park Board; and
  7. With the Executive Director, oversee compliance with the Park District's investment policy.
  
- IV. Executive Director:
  1. With the Business Manager, and input from the Department Heads, develop the annual budget;
  2. Review and approve financial reports;
  3. Review and approve the monthly list of expenditures;
  4. Authorize all inter-fund transfers;
  5. Is a signatory on the Park District's General Account;

6. Periodically review the payroll summary for the correct payee, hours worked and check amount;
7. Manage the assets accounts;
8. Review and approve all wire transfers; and
9. With the Board Treasurer, oversees compliance with the Park District's Investment Policy.

V. Director of Recreation:

1. Review and approve all Recreation Department financial activities;
2. Review, approve or code all Recreation Department invoices, purchase orders and check requests; and
3. With the Executive Director and Facility/Program Managers, develop the annual budget for the Recreation Department.
4. Review and approve all Recreation Department full-time employee timecards.

VI. Director of Parks and Planning:

1. Review and approve all Park Department and Dillon Home financial activities;
2. Review, approve or codes all Park Department and Dillon Home invoices, purchase orders and check requests;
3. With the Executive Director, develop the annual budget for the Park's Department and the Dillon Home; and
4. Review and approve all Park Department and Dillon Home full-time/part-time employee timecards.

VII. Business Manager:

1. Process all disbursements, including wire transfers;
2. Process the payroll, including all payroll taxes, voluntary payroll deductions, and direct deposits;
3. Maintain and reconcile the general ledger monthly;
4. Prepare all financial reports;
5. Reconcile the Park District's General Account ;
6. Reconcile each facilities monthly deposits;
7. Reconcile the credit card statements;
8. Receives and opens all incoming mail;
9. Disburse invoices to Department Heads and Managers for coding; and,
10. Make periodic bank deposits.

VIII. Facility/Program Managers:

1. Review and code all invoices, receipts, purchase orders and check request;
2. With the Director of Recreation, develop the annual budget for their respective areas;
3. Review and reconcile daily cash balance reports with shift deposits and shift petty cash;
4. Make daily bank deposits; and
5. Approve part-time employees' timecards.

IX. Auditor

1. Audit the District's financial records in accordance with the laws of the State of Illinois using generally accepted auditing and accounting principles and render the appropriate reports to the Park Board; and
2. Submit a Management Letter reporting any deficiencies or concerns with the District's internal controls, accounting policies and procedures or operating policies noted during the audit.

## Cash Receipt Procedures

All payer sourced documents (registration forms, invoices, credit card receipt, etc.) must be maintained by the respective collecting area (facility, administrative office, etc.) and used in preparation of the deposit.

### I. Administrative Office:

1. Checks received via mail:
  - a. Disburse to respective facility, Department Head.
  - b. Deposit within 24 hours in the Park District's General Account.
2. Cash:
  - a. Disburse to respective facility, Department Head.
  - b. Deposit within 24 hours in the Park District's General Account.
3. Wire Transfers (In):
  - a. Review and verify with Executive Director.
  - b. Attach copy of wire transfer notice from the bank to general ledger.

### II. Facilities:

1. Payment/Registration fees paid in cash:
  - a. Complete registration requirements in Class System/GEN System;
  - c. Put cash in cash drawer; and
  - d. Print a receipt and present to the customer.
2. Payment/Registration fees paid by check:
  - a. Complete registration requirements in Class System/GEN System;
  - b. Endorse check with "Sterling Park District Deposit Only" stamp; and
  - c. Print a receipt and present to the customer.
3. Payment/Registration fees paid by credit card:
  - a. Complete registration requirements in Class System/GEN System;
  - b. Print copies of credit card receipt:
    - One receipt for the customer;
    - One receipt for customer to sign;
  - c. Customer signed receipt goes in cash drawer until end of shift; and
  - d. Signed copy of receipt should be attached to Daily Cash Balance Report.

III. Gift Certificate

1. Complete registration requirements in Class System/GEN System.
2. Input gift certificate information; if necessary leave a credit on customers account.
3. Original gift certificate should be put in cash drawer until the employee's shift is over.
4. Original gift certificate should be attached to Daily Cash Balance Sheet.
5. All gift certificates for Emerald Hill must either be purchased at Emerald Hill or online at [www.emeraldhillgolf.com](http://www.emeraldhillgolf.com).
6. Redemption of gift certificate:  
-A gift certificate must be used for a Park District "service". The certificate may not be redeemed for cash.

IV. Void/Cancel Transactions

1. All Desk staff has the ability to cancel either part of or a complete transaction in Class System/GEN System prior to the end of their shift.
2. All voids/cancellations will be reviewed by the Facility Manager.
3. All credit card transactions that are cancelled must be processed by the System Administrator.

V. Desk staff will count cash drawer and print a Daily Cash Balance Sheet to verify that the cash drawer matches the Daily Cash Balance Sheet. When patrons are present monies will be counted in a secure location. The Daily Cash Balance Sheet and all other documents including cash, checks, credit card receipts, and gift certificates will be put in a money bag. The money bag will be inserted in the top of the facility's safe.

VI. Prior to depositing, the reconciliation of the Daily Cash Balance Sheet shall be performed by two separate individuals (i.e. Desk Staff/ Facility Manager).

VII. The Facility Manager shall reconcile each shift Daily Cash Balance Sheet at minimum every Monday thru Friday. Deposits shall be made daily Monday thru Friday unless approved by Business Manager or the Executive Director.

VII. The transportation of deposits to the District's bank will be completed by the Facility Manager, Director of Recreation, Business Manager, or the Executive Director. A bank identified money bag will be used to transport the deposit. When transporting a deposit the Courier must go directly to the District's financial institution, not making any unnecessary stops. In addition the money bag must be kept out of view during transport.

# Registration Procedures

## I. Total Fitness Pass - Memberships

1. Annual membership
  - a. Patron completes a registration form and makes payment (cash or credit) at either Duis Center or Westwood.
2. Monthly membership
  - a. Patron completes a registration form and makes payment (cash or credit) at either Duis Center or Westwood.
  - b. A request to use a debit card at either Duis Center or Westwood must be approved by the Westwood Manager.
3. Corporate membership
  - a. All Corporate memberships are administered by Westwood Manager.

## II. Golf Pass – Membership

1. Golf passes can be purchased at either Emerald Hill or online at [www.emeraldhillgolf.com](http://www.emeraldhillgolf.com).
  - a. Passes purchased at Emerald Hill can be paid in four monthly payments, secured by a credit card.
    1. First payment made at the time of the purchase
    2. Second payment by March 15<sup>th</sup>
    3. Third payment by April 15<sup>th</sup>
    4. Fourth payment by May 15<sup>th</sup>
  - b. Passes purchased online must be paid in full at time of purchase.

## III. Facility Rentals

1. Patrons may call the respective facility to reserve desired space (i.e. court, pool, batting cage, multi-purpose room).
2. Patrons can walk in the respective facility to reserve desired space if available; and
3. An individual's account balance must be current prior to any further facility rentals.

## IV. Programs

1. An individual's account must be current in order to register for any programs.
2. Payment must be made at the time of registration for all programs.
  - a. Swim meets – payment must be made prior to the event date.
  - b. Gymnastics meets – payment must be made prior to event date.

## Reconciliation/Banking

The Business Manager shall reconcile bank statements with the general ledger on a monthly basis.

- I. When reconciling, the following items should be including in the procedures:
  1. Compare dates and amounts of daily deposit as shown on the bank statements with the facilities Daily Cash Balance Sheet/Deposit Slips;
  2. Review items rejected by the bank ( i.e. returned checks, direct deposits);
  3. Compare wire transfers dates received and dates sent;
  4. An accounting for the sequence of checks both from month to month and within a month;
  5. Review direct deposit withdrawals, and
  6. Review Electronic Fund Transfers.
  
- II. Bank Accounts:
  1. Only the Executive Director, with the authorization of the Park Board may open a new bank account.
    - a. Signature cards must be signed at the financial institution.
  2. US Bank Single Point (US Bank online banking):
    - a. The Business Manager's bank issued log-in will be kept in a secure location.
    - b. The Director of Recreation's bank issued log-in will be kept in a secure location.

## Petty Cash Funds

- I. The determination as to who receives a petty cash float (as well as each facility's starting cash float) and the amount will be determined by the Business Manager and/or the Executive Director.

### Facilities:

1. Facility Manager shall balance petty cash for each shift; and
2. All petty cash shall be kept in a locked safe at each location while not in use.

### Administrative Office:

1. All expenditures must be supported by receipts, paid invoices, etc.;
  2. No I.O.U.'s of any kind may be paid from the petty cash float;
  3. No personal checks may be cashed through the petty cash float;
  4. The funds in the petty cash float are for Park District purposes only;
  5. The funds in the petty cash float cannot be used for personal use or personal expenses;
  6. Petty cash account shall be balanced on a monthly basis; and
  7. Petty cash shall be locked in a secure location when not in use.
- II. No employee shall administer/operate any type of petty cash float without the authorization of either the Business Manager or the Executive Director (i.e. monies received from scrap/recycling shall be deposited in the Park District's General Fund and not utilized at a departmental petty cash fund).
  - III. The Business Manager or the Risk Manager shall make periodic unannounced audits of all District petty cash floats.

## Purchases

### I. Set up an account:

1. The Business Manager will set up all new accounts including the completion of all required documents and the submission of the Park District's tax exemption letter.
2. Verification of all new suppliers/vendors may be required by the Business Manager or the Executive Director.

### II. To prompt a purchase:

1. When a single item or service or group of like items costs between \$1,000 and \$24,999, unless approved by the Executive Director, a minimum of two quotations will be required prior to the purchase.
2. All purchases, whether a single item or service or group of like items (i.e. overall project expense/overall travel expense), over \$1,000 must be approved via a Purchase Order by either the Director of Parks and Planning or the Director of Recreation. The purchase order requirement may be waived in an emergency and if approved by the Executive Director. Any budgeted expenditure in excess of \$1,500 and any non-budgeted expenditure must be approved by the Executive Director. Any capital item or any non-budgeted expenditure in excess of \$7,500 must be approved by the Park Board.
3. A purchase order is not required for utility bills (electric, gas, water/sewer, etc.), services (attorney, I.T., engineer, etc.), and entry fee requests.
4. Sterling Park District is tax exempt and as such, sales tax should not be assessed on any purchase.
5. Out of pocket purchases will only be reimbursed when supporting documentation has been presented for approved expenses.

### III. Check Request

1. Any staff member may request a check via Check Request Form.
2. The request will be submitted to the appropriate Manager and/or Department Head for approval.
3. The Department Head will then submit the approved check request to the Business Manager for payment.
4. If the Business Manager completes a Check Request Form, it must be approved by the Executive Director.

IV. Credit Cards:

1. Credit cards are available to certain full-time management level employees and certain part-time employees as authorized by the Executive Director.
2. Credit limits will be established as appropriate and as determined by the Business Manager and the Executive Director. The maximum established credit limit for each issued card will not be exceeded.
3. The credit card can only be used for those activities that are directly related to the employee's function within the Park District and under no circumstances will the card be used for personal reasons even with the intent to reimburse the Park District at a later date. Examples of other prohibited uses of the credit card include:
  - a. Cash withdrawals;
  - b. Purchasing of alcohol; and
  - c. Any other type of expenditure which is prohibited by Park District procedures/policies or prohibited by local, State or Federal laws/regulations.
4. Credit cards may be used for internet/over-the-phone purchases only if the supplier does not extend credit. Exceptions include airfare, accommodations, locally approved suppliers, certain recurring transactions where use of the credit card in a more efficient and cost-effective way to pay for the service and emergency purchases approved by a Department Head or the Executive Director.
5. Credit cards shall only be used by the cardholder. The cardholder is responsible for the resolution of all transactions on their credit card.
6. In the event it becomes necessary to allow an employee who is not a cardholder to use a Park District credit card, with the approval of the Executive Director, the Executive Director's card may be temporarily used by the employee.
7. Credit card receipts must be compiled and submitted on a weekly basis to the Business Manager.
8. Use of the Park District credit card does not nullify the purchasing provisions as outlined in this manual. Under no circumstances is the use of a Park District credit card intended to enable the cardholder to circumvent any Park District policy or procedure.
9. Every Park District employee who has or may use a Park District credit card is required to sign a Credit Card Compliance Agreement which outlines the terms and procedures for the cards use. A signed agreement must be on file with the Business Manager prior to its use.

V. Capital Expenditures:

1. Contracts/Bidding:

- a. All contracts, except as otherwise permitted by law, \$25,000 or more shall be awarded to the lowest responsible bidder (conformity with the bid specifications, terms of delivery and serviceability shall be considered), after due advertisement. "Due Advertisement" is defined to include, but not limited to, at least one notice a minimum of ten days before the bid date in the newspaper published in the township.

2. Construction Projects-Bonding Requirements:

- a. Any formally bid construction project that has an anticipated cost of more than \$50,000 will require both a Bid Bond and a Performance Bond.

VI. Leasing:

1. All leases must to approved by the Executive Director and/or the Park Board;
2. All leases must clearly delineate the terms and conditions in the agreement;  
and
3. The Executive Director will keep a copy of all leases on file.

## Fixed Assets Management

- I. Assett Maxx is the database that is maintained by the Risk Manager for all fixed assets purchased by Park District with a unit cost of \$250 or more and a useful life of more than one year.

Each individual entry in the database should contain the following information:

1. Date of purchase;
  2. Description of item purchased;
  3. Received by donation or purchased;
  4. Cost of fair market value on the date receipt;
  5. Donor or funding source (if applicable);
  6. Identification/serial number (if applicable);
  7. Vendor name and address; and,
  8. Inventory tag number.
- II. On an annual basis, a random physical inspection of the Park District's fixed assets should be undertaken by the Risk Manager.
  - III. The Risk Manager should be forwarded all pertinent information relating to any material changes in the status of property and equipment. This should include changes in location, sale of, scrapping of and/or obsolescence of items, and purchases of property or equipment over \$250.

# Payroll

## I. Personnel:

1. The Risk Manager is responsible for maintaining the personnel files of all part-time employees.
2. The Executive Director is responsible for maintaining the personnel files of all full-time employees.
3. Each personnel file should contain, at a minimum the following information:
  - a. Employment application and a resume if required;
  - b. A record of background investigation;
  - c. Date of employment;
  - d. Position, pay rates and subsequent changes therein (Wage Approval);
  - e. Authorization of payroll deductions;
  - f. W-4 Form, withholding authorization;
  - g. I-9 Immigration Form;
  - h. Termination data, when applicable; and
  - i. Medical information (which will be kept in a separate file).
4. All personnel records are to be kept in a secure location.
5. Employees wishing to review their personnel files should put their request in writing to the Executive Director.

## II. Payroll Preparation and Timekeeping:

1. Timecards in the TA100 Time System are to be approved by all managers bi-weekly. Managers should verify the hours worked, job numbers, fund numbers, and verify with the hours worked with each employee's work schedule. If an error needs to be corrected, an email should be sent to the Business Manager with corrections.
2. All timecards should be approved including any additional requirements by 12:00 P.M. the Monday of payroll.
3. The Business Manager will process the timecards and import the information to AccPac (accounting software). The information imported will include:
  - a. Hours worked, by fund;
  - b. Pay rate; and
  - c. Vacation, sick or personal hours used.
4. The Executive Director will periodically review the payroll summary pages for inappropriate payees or unusual hours.
5. Direct Deposits and pay checks should be distributed by the Business Manager on the Friday of payroll to the designated facilities by no later than 2:00 P.M.
6. No salary advancements will be given under any circumstances.

III. Payroll Taxes:

1. The Business Manager will prepare and transmit the payroll tax reports, W-2 Forms and 1099 Forms.
2. The Executive Director will periodically verify the preparation of the payroll tax and related reports.

## Accounts Payable

### I. Payment Made by Checks:

1. All invoices and receipts must be forwarded to the Business Manager, properly coded;
2. Generally checks will be processed on a weekly basis;
3. Checks over \$250 will be mailed directly to the vendor;
4. The Park District's General Account checks must be imprinted by computer and not hand written;
5. All Park District checks require authorized signatures including two of the following: the Executive Director, the Park Board Treasurer or the Park Board President;
6. All checks must be pre-numbered in sequential order; and
7. The practice of drafting checks to "cash or "bearer" is prohibited.

### II. Voided Checks:

1. Unused, pre-numbered checks should be defaced by marking "void" and cutting of the signature lines on the check.
2. Voided checks are filed for verification for the year-end audit.

### III. Wire Transfer Payments:

1. Wire transfer requests are emailed to the District's financial institution by the Business Manager with the authorization of the Executive Director;
2. The financial institution will contact the Executive Director to verify account information and receive authorization;
3. A verification of wire transfer is forwarded to the District; and,
4. The verification is attached to the monthly general ledger.

### IV. Registration Fee Percentage Paid to an Employee:

1. Any employee, whom is paid a percentage of a registration/program fee, will only be paid based upon those fees received by the District.

## Audit

I. External Audit:

1. A Certified Public Accountant will be responsible for conducting an audit of all District funds on an annual basis and after completing the audit will provide the Park Board with a summary letter and audited financial statements in accordance with generally accepted auditing and accounting principles.

II. Internal Audit:

1. The Risk Manager will make periodic audits of cash registers, including a reconciliation of cash to receipts. The Risk Manager shall also make periodic audits of the Districts inventory including, but not limited to, goods sold, fuel, equipment, tools, etc., as well as any petty cash floats

III. Segregation of Business Manager's Duties:

1. In lieu of additional staff, which although would ensure an ongoing segregation of the Business Manager's duties, but at a high financial expense, the Executive Director will designate other current full-time staff members to be cross trained in some of the financial duties of the position. Then on a random basis, when directed; those staff members will undertake some of those duties. This will create a periodic internal audit of the Business Manager's financial responsibilities.

## Financial Reporting

### I. Budget:

1. The Budget and Appropriation Ordinance shall be approved by a majority of the Park Board within the first quarter of each fiscal year. Prior to the adoption of the Budget Ordinance, the budget shall be available for public inspection for at least thirty (30) days and at least one (1) public hearing will be held prior to budget adoption.

### II. Monthly Reports:

1. The Business Manager will prepare a set of monthly financial reports for distribution to the Park Board, Executive Director, Director of Parks & Planning and Director of Recreation. The reports will include a statement of income and expenses for each fund, a consolidated financial statement, list of monthly expenditures, transfers and fund balances.
2. The monthly statements will be reviewed by the Executive Director prior to distribution to the Park Board and Department Heads. The monthly statements will be finalized by the conclusion of the month following the statement period.

### III. Transfer of Funds:

1. All non-budgeted transfers in excess of \$10,000 between funds must be formally approved by the Park Board.

# Inventory

## I. Inventory Control:

1. Physical inventories of goods sold should be performed at minimum on a monthly basis.
2. A list of all inventories (gas, chemicals, tools, etc.) is collected at the end of the fiscal year from all departments to be processed by the accounting firm completing the annual external audit.

## II. Fuel Storage-Corporate:

1. Gas pump is locked with a padlock.
2. Only authorized Park District staff has access to the fuel key.
3. The gas pump's shut off switch is located inside the south maintenance door. The pump will remain off unless in use.
4. Employees will document the date, the amount of fuel used and which District vehicle they were fueling on the fuel log located inside the south maintenance door.
5. The log will be reviewed and compared to the fuel invoices on a monthly basis and that review shall be forwarded to the Business Manager.

## III. Fuel Storage-Emerald Hill:

1. Gas pump is locked with a padlock.
2. Only Park District staff has access to the fuel key
3. The gas pump's shut off switch is located inside the garage door at the west end of the maintenance shed. The pump remains off unless in use.
4. Employees will document the date, the amount of fuel used and which District vehicle they were fueling on the fuel log located inside the south maintenance door.
5. The log will be reviewed and compared to the fuel invoices on a monthly basis and that review what be forwarded to the Business Manager.

## Other

### Donations:

1. Specific items, as outlined in the Park District's Donation Request Policy may be given for prizes, giveaways, raffles and auctions to raise funds for non-profit, tax-exempt 501(c)(3) organizations and governmental bodies residing in or serving Sterling Township.
2. All donations must be approved by the Executive Director.

### Give-a-Ways/Freebies

1. No gifts, give-a-ways, freebies, discounts or deviations from approved fees will be given to any individual, including a District employee; organization; or business unless approved by the Park Board, Executive Director or their designee(s).

### Gifts:

1. Park District employees may not solicit or accept any gifts, gratuity or other award from any person, business or entity that is doing business with the Park District or is attempting to secure business from the Park District without the approval of the Executive Director.
2. This policy does not apply to nominal non-cash items that have a monetary value of less than \$25.
3. The Park District's Personnel Policy Manual has additional information about the gift policy.

### Disposal of Records:

1. All ordinances and other legal documents will be stored indefinitely.
2. All financial, voting and other pertinent documents will be stored for a minimum legally allowable time period in accordance with the Illinois Local Records Act.

### Disposal of Park District Personal Property:

1. The Park District may sell personal property that the Park Board determines is no longer useful or is in the best interest to keep.
2. The Park District may convey such property in any manner with or without advertising the sale.
3. Such sale may take place upon a 3/5 vote of the Park Board.

### Computer Backup:

1. All District computer systems will be backed up on a regular basis per the District's Computer Backup Policy using Symantec Backup Exec 2012 for SBS.

Cash Reserve Level:

1. The Park District shall maintain a minimum of \$600,000 in cash reserves at the end of each fiscal year. The cash reserves will be funded with surplus unrestricted operating funds.
2. The target reserve minimum shall be equal to two (2) months of operating costs.
3. Any reduction in reserves due to unexpected expenses must be approved by the Park Board.

Investments of Funds:

1. Investments of funds are to be made in a manner that provides the highest investment return using authorized instruments while meeting the Park District's daily cash flow demands and in conformance of the Park District's Investment Policy and all state statutes that govern the investment of public funds.

Collateralization of Funds:

1. All cash accounts owned by Park District will be held in financial institutions which are federally insured. Any funds above the federally insured limit will be collateralized by the financial institution holding the funds.

Borrowing:

1. The Park Board must approve any borrowing, lines of credit or issuance of any Tax Anticipation Warrants.

Fees and Charges:

1. Facility fees and charges are evaluated on an annual basis by the Park District Staff and the Park Board. Any "limited time" facility specials or discounting must be approved by the Director of Recreation and the Executive Director. Program fees must be approved by the Director of Recreation.

Illinois Policy Institute Transparency Checklist:

1. The District will follow as closely as possible the "Ten-Point Transparency Checklist" as recommended by the Illinois Policy Institute by posting various financial and other documents on the District's website.

Past Due Accounts:

1. On the 15<sup>th</sup> of each month a statement of accounts is mailed to all patrons with a balance due of 30 days or more.
2. When an account is more than 60 days old anyone associated with that account can no longer participate in any Park District programs or use any Park District facility until the account balance is paid in full. The Facility/Program Manager will contact the patron for payment.
3. Accounts that have a balance more than 90 days shall be turned over to a collection agency.

Employee Travel:

1. All employee travel must be pre-approved by the Executive Director or the Park Board prior to any travel arrangements, plans or commitments being made. See Personnel Policy Manual, Appendix Page 205 for specific information pertaining to employee and officer travel.