

## *Parks & Recreation – Operations Handbook*

### *Financial Policies & Procedures*

**Unless otherwise noted in these policies & procedures, all employees will abide by and be in compliance with all Alpena County Policies & Procedures, including the County of Alpena Purchasing and Procurement Policy.**

#### *I. Payment of Invoices*

To ensure bills are paid in a timely fashion each invoice shall be addressed to Alpena County Parks & Recreation Commission or the specific County Park to which the bill applies/is for (no invoices will be paid that are addressed to an individual). Invoices should all be mailed to the County of Alpena, Parks & Recreation Commission, Attn: (Park Name), 720 W. Chisholm, Suite 73, Alpena, MI, 49707. Invoices should contain the following:

- vendor name,
- date of purchase/service,
- item or service purchased,
- cost.

Alpena County/Alpena County Parks & Recreation Commission as a governmental entity is sales tax exempt. Therefore, no sales tax should be included on any invoice submitted for payment.

If there is a payment needed to a new vendor, all new vendor forms will need to be filled out by the vendor and submitted to the Clerk/Accounts Payable PRIOR to the request for payment. Copies of those forms are attached or may be obtained from either the Clerk's office or the Commissioner's Office.

As soon as an invoice is received, the Park Manager will allocate a line item, sign it, and submit it to the ~~Department Head~~Treasurer's Office for review. The ~~Department Head will counter-sign and Treasurer's Office will~~ submit to the County Clerk's Office for payment. If sufficient funds are not available in a line item, the invoice will be placed on 'Hold' in the BS&A Accounts Payable system and the ~~Department Head~~Treasurer's Office will be notified by e-mail. ~~The Department Head~~Treasurer's Office will ~~need to request process~~ a budget adjustment ~~in writing as through the Treasurer's Office needed~~. Once the adjustment is completed and the Clerk's Office is notified the invoice will be released from the 'Hold' status.

For all capital improvement projects – keep a copy of the invoice with the Project Approval form and be sure to indicate the name of the project for which the invoice is being submitted for tracking purposes.

~~Department Heads have the authority to request a budget adjustment of funds within their budget, at any time, with the exception of wage and benefit line items – or capital outlay associated with a grant obligation. The transfer of monies related to wages and benefits is restricted to the full Parks & Recreation Commission.~~

All bills will be submitted at the Parks & Recreation Commission meeting for approval with the exception of the following items: utility, payroll items, travel reimbursements and standard maintenance agreements (i.e. telephone, copiers, postage), contracts (i.e. lawn care, lawn

treatment, insect treatment, water treatment), and lease agreements (i.e. Enterprise) which may be paid immediately by the Clerk upon proper submittal.

Other invoices requiring immediate payment prior to a Parks & Recreation Commission meeting shall be submitted to the Commissioners' Office Treasurer's Office for the signature of the Chair of the Parks & Recreation Commission. In addition, the Department Head Treasurer's Office must allocate a line item and sign it.

Alpena County is using BS&A accounting software, this will give the Department-Head Treasurer's Office access to department expenses and revenue reports - with attachments- that can be printed. Each department is responsible for reviewing expenditures and revenue monthly for accuracy; any errors need to be brought to the attention of the Treasurer or Clerk within 60 days. ~~The Department Head will work with Park Managers to ensure access to timely reporting.~~

When a Vendor requests to use electronic invoicing, the Park Manager/Department Head will be required to have the invoice emailed to their county email and to the Commissioner's-Treasurer's Office email. This precaution is so that invoices do not get lost due to staff leaving employment with the county or being off sick or extended PTO time.

## *II. Transmittals*

Reservation System- **Every transaction** should be put into the system at the time it is received. A report from the Reservation System must be included **with every Transmittal**. Dates must match.

~~Payments System— **Every transaction** should be put into the system at the time it is received. If there was a credit card payment made to the park during the date range on the Transmittal there must be a report included with the Transmittal. Dates must match.~~

Transmittals forms are available from the Treasurer's Office – and are included here as a reference. Please make sure that you are using the most recent/updated Transmittal Form.

Attached is a sample of a Transmittal that was done correctly. (A)

**All dates run with a date range.** (In this example 7/6/20 – 7/9/20)

A deposit should be **brought into the Treasures Office weekly**, every **Monday** if possible and prior to month end. (If you are unable to make it in on Monday, please come in ASAP). During holidays you may have a lot of extra cash/checks/credit cards...Please do an extra Transmittal and bring it in, do not wait until Monday. *Transmittal dates should run from the day following the last Transmittal date range to the day prior that the Transmittal is brought to the Treasurer's Office. (Example: previous Transmittal 07/01/20 to 07/05/20...this Transmittal 07/06/20 to 07/09/20)*

**Please include:** an **adding machine tape** with every Transmittal. Group cash first, then checks, then credit cards. There should be a subtotal between each. At the bottom add cash total, check total and credit card totals together for the grand total. **(This should match exactly to the Reservation System Report)** The Reservation System Report must be included with your Transmittal.

The **Payments System Report** should match the dates exactly. This must be included with

the Transmittal as well.

When filling out the **Transmittal** please fill in the date range. (Example 7/6/20 – 7/9/20)

Camping fees charged (Example \$3715.00)

Boat Launch Fees (Example \$205.00)

Pavilion Fees (Example \$75.00)

Miscellaneous Revenue (Example \$40.00)

Grand Total: (Example \$4035.00)

(There may be more line items  
depending on the park)

(B) Description: it states whether it is Cash-Check or Other (Credit Card).

(C) Name: Person who reserved, boat launch seasonal or daily, pavilion fees or dump fees.

(D) Site Type: Normal RV, Boat Dock, Room or Tent.

(E) Under each category there is a total line with the number of items and a total amount. (Cash 29 items \$1775.00, Checks 5 items \$715.00 or Other 15 items \$1545.00) A total of 49 items for \$4035.00. Your transmittal should match these totals, if it does not there is an issue that needs to be addressed.

**\*\*NO FUNDS should be held at the Park.**

\*\*\* If you need additional/or changes to the General Ledger items on your new transmittals please let us know and we can update them.

### **III. Credit Card Policy**

~~Each Park/Park Manager(s) will be eligible for~~ The Parks have (2) group credit cards, located in the Treasurer's Office, that have a credit card with a shared/combined credit limit of \$2,000 \$5,000 for all Parks. The County Parks credit cards may be used only by a County Park Manager and/or the Park and Recreation Commission for the purchase of goods or services for the official business of the County. The County Treasurer is responsible for issuing, accounting for, monitoring, retrieving, and generally overseeing compliance with the County of Alpena Parks and Recreation Financial Policies and Procedures – Credit Card Policy section.

~~New Credit Cards~~ are issued to named individuals and those persons will be required to abide by the County of Alpena Credit Card Usage Policy. Authorized users of County of Alpena credit cards will be required to submit their information (full name, date of birth, social security number, etc.) to the banking institution with whom the County has their credit card program. The Alpena County Maintenance Superintendent/Assistant Superintendent are also approved for purchases pertaining to the Parks.

The Park Managers who are issued a credit card are responsible for abiding by all County of Alpena Policies regarding credit card use and management and will be responsible for properly submitting all required receipts.

All items that can be billed MUST BE BILLED (examples are Alpena Supply, Eagle Supply, Sherwin Williams). The credit card should not be used for routine/regular purchases.

Items purchased must be purchased under Alpena County tax-exempt status.