

Truckee-Donner Recreation and Park District Policy Handbook

POLICY TITLE: Financial Controls
POLICY NUMBER: 301

301.10 Accounts Payable – All bills and payment requests are submitted to the Accounting Department for processing. Bills and payment requests are reviewed by the Accounting Manager to ensure they are coded to the appropriate category. Department superintendents or the general manager review bills and code for payment processing. The Accounting Department generates the payment check and develops a check register on a bi-weekly basis for review, approval, and signature by a member of the Board Finance/Audit Committee. Checks are signed by the General Manager or, in his /her absence, by the Recreation Superintendent, District Clerk, or Accounting Manager. Checks are then given to the Accounting Department for distribution.

301.11 The bi-weekly check registers will be approved by the entire Board of Directors at their regular monthly board meeting.

301.20 Payroll Checks – Employees submit signed time cards to supervisors for approval and signature. Department Superintendents, Accounting Manager or the General Manager sign off on all time cards within their division. Approved and signed time cards are submitted to the Accounting Department for processing. The Accounting Department submits hours to payroll service for payment. Checks are direct deposited into employee's bank accounts or a paper check can be generated that is signed by the payroll processing service.

301.30 Revenue – All revenue received by the District shall be recorded on District receipts. All District sites will turn in revenue collected on a daily basis to prevent money from being left on the premises.