

LAKE COUNTY BOARD OF DD/DEEPWOOD

BOARD POLICY

Reviewed and Adopted by the Board:
Date: April 19, 2021

Signature on File
Elfriede Roman, Superintendent

I. SUBJECT: RECREATION EXPENSE FUND

II. PURPOSE:

To provide guidelines for accountability and accessing cash to be utilized for the following: Expenses relating to admission and enrollment fees, field trips, incidental expenses and specific projects for which the funds were donated associated with community based activities provided by the Recreation Department.

III. POLICY:

- A. The utilization of this account shall be limited to its stated purpose for transactions paid using cash, check, or debit card.
- B. This account will only be utilized when the needed funds are not available from the individual receiving services or his/her family.
- C. Due to time constraints, if the Recreation Expense Fund is used, then the money from other sources (i.e., from individual receiving services, family, or other source) will reimburse the Fund based upon receipt(s).
- D. It shall be the responsibility of the Recreation Specialists and Supervisor to be aware of the account balance, and to prioritize expenditures for which Recreation Expense monies are utilized.
- E. Recordkeeping:
 - 1. A checking account named LCBDD/Deepwood Recreation Expense Fund has been established.
 - 2. A list of authorized check signers and debit card users will be maintained.
 - 3. The Business Office will maintain a record of transactions and a running account balance on a spreadsheet.

LCBDD/Deepwood Policy I-2
RECREATION EXPENSE FUND

Page 2

4. Recreation Specialists will provide the Business Office with receipts for payments and documentation for deposits.
5. Recreation Specialists will keep the checkbook and debit card in their safe.
6. A log will be maintained of each employee who has access to the debit card.
7. Recreation Specialists will not use a petty cash account for transactions.
8. The Business Office will have online access to the account to verify all transactions are recorded.
9. The Business Office will reconcile the account monthly and prepare a report of transactions and cash balance for the Recreation Department.
10. The fund will be replenished, as needed, through fundraisers and donations to the Recreation Expense Fund.

F. Reporting:
Copies of monthly statements will be provided to the County Auditor upon request.

IV. DISTRIBUTION:

Board Members
All Management Staff
All Staff (via Department Manager)
LEADD president

V. REVIEWED:

4/21, 4/19, 4/17, 11/16, 11/15, 11/13, 11/11, 10/09, 10/07, 9/05, 5/04, 5/02, 1/00, 2/4