



## Enriching Lives & Connecting Communities

### Accounts and Deposits - Facilities

Finance  
Policy No. 9005

Revision Date: December 16, 2013

#### Policy Statement

Richland County Recreation Commission maintains accounts for each of its recreation, adult activity and tennis centers. The Finance Department provides monthly facility finance reports.

#### Guidelines:

##### 1.0 ACCOUNTS:

- 1.1 Part-Time Account: All park part-time employees are paid out of this account. Each center is allotted a certain amount of budgeted funds each fiscal year (July 1 – June 30). It is the responsibility of the Park Managers to monitor allocations throughout the year to ensure that the account is not overspent.
- 1.2 Supply Accounts: Center / Park supplies are purchased out of this account with prior approval of the Director or the Division Head over the specific facility or department. Each center / park is allocated a certain amount of budgeted funds each fiscal year (July 1 – June 30). It is the responsibility of the Park Manager / Center Director to monitor allocations throughout the year to ensure that the account is not overspent.
- 1.3 Self -Sustaining Accounts: All revenues from park / center activities are deposited into the revenue account on a daily basis (See also Policy on Handling of Cash – Policy No. 9020). All expenses incurred (instructor’s salaries, supplies for classes, park activities, etc.) are deducted from the expense account. These accounts should show a “profit” at the end of the fiscal year. These accounts are managed by the Park Manager / Center Director and monitored on a monthly basis to ensure accuracy.
- 1.4 Utilities: Expenses for Telephone, Electric, Water, etc. are budgeted each fiscal year and paid out of these accounts.
- 1.5 Park Manager / Center Directors must note on time cards whether salaries are paid from the Part-Time Account or the Self-Sustaining Account.

1.6 No other accounts except those mentioned above are authorized without the approval of the Division Head for Business Operations.

**2.0 DEPOSITS:**

Nightly deposits should be made; however in certain situations facilities have the option to make deposits by 2:00 p.m. on the following business day.

ADOPTED BY RICHLAND COUNTY RECREATION COMMISSION BOARD

BOARD MEETING DATE: December 16, 2013  
(Date Approved)

APPROVED: J. Marie Green  
J. Marie Green, Chair

For more information about this policy, contact the Executive Department