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Date: 06/30/2019    **Updated:** 06/30/2022    **Date To Be Reviewed:** Three Years – 06/30/2025

## Title of Document: 5.1.A - 5.2.A LOPR\_Additional Fiscal Practices

Lake Oswego Parks & Recreation (LOPR) adheres to the City of Lake Oswego Finance Department’s Fiscal Policies and Management Procedures which are outlined in 5.1-5.2 LOPR\_City of Lake Oswego Fiscal Policies & Management Procedures. The purpose of this document is to state the additional fiscal practices unique to the Lake Oswego Parks & Recreation (LOPR) Department and its Divisions.

LOPR is funded through allocations of general funds, fees collected for property and facility use, sponsorships, bonds, donations and special endowments, and fees collected for recreation activities.

### 1. Cash/Check Handling Procedures

The Registrars, Administrative Assistants (at the main Parks Department Office or Adult Community Center (ACC) or Program Supervisors/Coordinators at remote locations have responsibility for cash management and receipt of all monies turned in by satellite operations. Any location or operation that does not do a direct deposit with Finance needs to submit monies to the main LOPR Department Office for placement in the safe.

Cash/Check Handling Procedures include the procedures for handling Petty Cash, Front Desk Cash Drawers (including inputting monies directly into the Tyler financial system) and processing Incoming Cash/Checks from other LOPR Divisions.

#### Guidelines for Handling Petty Cash

##### In General

LOPR has petty cash for reimbursement of small purchases (\$75 limit) *Note: LOPR Divisions/remote locations may have petty cash in differing amounts at differing locations depending upon need.* The Registrars, Administrative Assistants, or Program Supervisors/Coordinators at remote locations are responsible for disbursing and monitoring petty cash. No other individuals may access or disburse petty cash. Any amount over \$75 must be reimbursed by the Finance Department located in City Hall through the submission of a Purchase Order (PO), or by taking in the receipt for reimbursement to the Finance Department front counter. **Petty Cash must be secured at all times during operating hours and placed in safes after hours.**



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### Petty Cash Draw

A request for a draw from petty cash is made through the full time Registrars, Administrative Assistant, or Program Supervisors/Coordinators at remote locations. A *Petty Cash Requisition* withdrawal slip (available from front desk staff) must be filled out by the person requesting and receiving the money, authorized by an approver and initialed by either Registrars, Administrative Assistants, or Program Supervisors/Coordinators at remote locations (the money disbursers). In EVERY case, there are three people involved in a petty cash transaction and three names on a slip. A receipt must be turned in to cancel out the withdrawal slip. Expense codes are required to be written on the withdrawal slip. **Receipts must be turned in within 3 business days or the situation will be escalated to the authorizing supervisor.**

### Petty Cash Reimbursement

A request for reimbursement from petty cash is made by the individual requesting reimbursement. A receipt must be presented, and a *Petty Cash Requisition* withdrawal slip (available from front desk staff) must be filled out (including expense codes), authorized by a manager or supervisor, signed by the individual requesting the money, and initialed by the money disburser. In EVERY case, there are three people involved in a petty cash transaction and three names on a withdrawal slip.

## Guidelines for Handling Incoming Cash/Checks

### In General

Registration staff at front desk locations receive all incoming cash/checks whether from customers or from Divisions handling money at remote locations (Farmers' Market, Luscher Farm, Sports, Teen Program, Living Well Dances, etc.) The incoming monies should arrive in sealed envelopes with the date and providers' names and are placed in the respective safes until registration staff are available to process the monies. When able to be processed into the Active Network system or Tyler, registration staff will open the envelopes and reconcile that the attendance sheets that note the total money received for drop-in sports and hikers, or the information slips (that contain the revenue GL code, POS transaction name, or activity number) provided by Farmers' Market/Concerts/Other Events, field rentals and sports league activities are correct. Anytime money is given to the registration staff for processing, it must be reconciled against the amount LOPR Division staff has noted as being presented to the registration staff.



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### Processing Incoming Cash or Checks

All incoming monies are entered into either Tyler directly or the Active Network system, and receipts are provided to the customer, donor/sponsor, or recreation supervisor as directed by the individual giving the monies to staff to process. Cash and checks received in person or in the mail for activities registered through the Active Network system will result in receipts printed and handed to, mailed to, or e-mailed to customers. Once processed, the money will be placed in a bank bag designated for that day's deposit and placed in the respective safes until the Daily Close process is activated.

***It is the responsibility of the recreation supervisor to develop specific cash handling procedures with their respective cash/check handlers when the money is handled off-site (Farmers' Market, Luscher Farm, Open Gyms, Teen Programs). The general guideline is to ensure monies are submitted daily unless a special circumstance prevents it and the supervisor is notified, and then monies must be submitted within one week or less.***

### Guidelines for Front Desks Cash Drawer Management

Front desk staff have specific Daily Open and Close processes documented and available onsite. The guidelines presented here relate to all front desk locations.

#### Daily Open Process

The Registrars open the safes and retrieve the \$100 in cash drawer funds to start the day. The Registrars note if other monies (not processed the previous business day) need to be processed for the current day. Active Network or Tyler is used to process the monies received the prior day or on Monday's if the location is not staffed on the weekends.

#### Daily Close Process

The Registrars retrieve the daily deposit bank bag from the safes or cash drawers. The Active Network system is used to generate the reports needed to reconcile the day's (or weekend's) receipts. Totals are confirmed and over/shorts are documented. The deposit is created, \$100 is kept for the next day's open, and all monies are placed in the respective safes.

#### Cash Received After Business Hours

After business hours, incoming money from staff should be counted, placed into an envelope with required information (amount of cash, staff name, and revenue codes or direction how to enter it into Tyler or the Active Network system), sealed (moisten seal and staple), and placed



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in the slot labeled **“Night Drop”** in the green box currently located at the front entrance of the Adult Community Center.

The drops are collected the next day (or Monday if a weekend), and monies get processed following the Guidelines for Handling Incoming Cash/Checks.

## 2. Credit Card Security Procedures

The Parks & Recreation Department takes security of customer credit card data very seriously. Any location that accepts credit card information in person, over the phone, or in written form via mail or fax will follow procedures to safeguard customer credit card information.

### In General

All staff members are responsible for appropriately maintaining the security of patron credit card information used to purchase products or services from the Department.

### Written Credit Card Numbers

Credit Card Numbers included in paper registrations, parks reservations etc. (ACC, Golf, Luscher Farm, Teen Programs, Sports League or Event Registrations, Tennis, and front desk locations)

Staff will ensure all paper documents received from customers that contain credit card information are securely destroyed after processing into the Active Network or other monetary processing system. If the credit card information is part of a reservation packet, once the reservation has been completed, the packet will be archived under lock and key for the prescribed document retention duration. For credit card information associated with recreation activities currently being processed, the files containing these documents will be secured in a locking drawer or cabinet in the front desk area outside of business hours.

### Manually Entered Credit Card Transactions

Active Network provides the registration and reservations system and acts as the merchant processor for all cash and credit transactions. Active Network provides encryption of credit card data entered using the pin pad, but not for manually entered transactions. It is the Department’s responsibility to utilize the pin pad as often as possible. Once credit card data is entered into the system by either the pin pad or manually entered by staff, it is imperative to shred and destroy any written evidence of the patron’s credit card information.



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### 3. Signing Authority, Purchase Orders and P Cards

#### Signing Authority

Contract signing authority is granted by the City Manager in written form. It cannot be delegated to anyone else even in the Director’s absence. It is the contractual authority that binds the City. The Parks & Recreation Director can approve up to \$50,000 in contracts. The City Manager can approve up to \$250,000. Contracts greater than \$250,000 have to be presented to City Council for approval. For amounts not requiring contracts or not being paid by P card, refer to Letter of Agreement Signing Authority which is located at the City’s Private Pages, CAO, Contracts, What Type.

**Contract signing authority differs from signing authority for Purchase Orders, Invoices, and Payment Requests.** This authority is requested by the Department through the Purchase Orders Authorization Form (see graphic below) and maintained by the Finance Department Accounts Payable on a different listing and can be delegated to others in authorized person’s absence. The form should be updated each time a new authorized signer is added or a signer is removed, or annually at a minimum. The LOPR Administrative Assistant is responsible for maintaining the form and providing updated forms to the Finance Department Accounts Payable.



#### Signing Authority for Purchase Orders, Invoices and Payment Requests

Department Directors are authorized to sign purchase orders totaling \$10,000 without prior approval of the Public Contracting Officer. Authorization up to \$5,000 may be delegated in whole or in part to other department employees as deemed necessary and expedient. Final purchase order approval maybe contingent upon authorization from the Finance Director.

Please provide the following information:

Parks & Recreation  
Department

Name (Print or Type)	Signature	Authorized Limit
Ivan Anderholm		\$10,000
Jeff Munro		\$10,000
Jan Wirtz		\$10,000
Maria Bigelow		\$10,000
Megan Big John		\$10,000
Bruce Powers		\$4000
Kyra Haggart		\$4000
Dina Balogh		\$2500
Pam Montoya		\$2500
Cyd Fletcher		\$2500

Department Director Signature:

(Today's Date) 4/6/22

The graphic in this document is representative of the actual signature document kept in Parks Policies & Procedures.  
 Refer to 5.2.2.A LOPR\_Purchase Signing Authority Signed FORM

The Finance Department Matrix of Signing Authority FORM titled Contract and PO Signing Authority (for Purchase Orders, Invoices, and Payment Requests) is located at the City’s Private Pages in the Finance section.



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### Purchase Orders

Typically purchase orders have a duration of the fiscal year and must be closed out with Finance at the end of the fiscal year, but not always (e.g. in the case of large projects.) Purchase orders are used to encumber funds for future payment, for any capital project, and for any project with multiple invoices and/or multiple vendors.

Purchase order signing authority is mandated by the authorized listing of signers. See previous page under the Signing Authority section.

Refer to How To Create and Track Purchase Orders (located on the shared P Drive, How To/Personnel folder) for instructions on creating a purchase order document and maintaining the tracking form located on the shared P drive in the Purchase Order Tracking folder.

### P Cards

Purchasing Cards are provided by the City to easily allow employees to purchase without using a Purchase Order. The specific thresholds are determined by user needs, and charges are reconciled monthly with required documentation as outlined in the policy. The specific policies are outlined in LOPR\_5.1-5.2 City of Lake Oswego Fiscal Policies & Management Procedures which provides direction locate to all the pertinent Finance documents.

## 4. Contracting & EFT Form

Generally, contracts for services are outlined and explained under the City Attorney's Office web pages within the City's private pages website. All processes and procedures are explained in detail. Refer to City Private Pages - CAO, Contracts.

A public contract is "a sale or other disposal, or a purchase, lease, rental or other acquisition, by a contracting agency of personal property, services, including personal services, public improvements (including public works, minor alterations, or ordinary repair or maintenance necessary to preserve a public improvement). Public contract" does not include grants. [ORS [279A.010\(1\)\(z\)](#)]

LOPR creates and administers many types of contracts for programming, projects, services and there are two main sections of the contract, the scope of work and the payment schedule. The payment schedule explains the details funds paid to the contractor and also how the funds are to be received. The City of Lake Oswego preferred method of paying their vendors is by direct deposit as an electronic fund transfer, EFT.

If a request to change the bank account is received from the contractor, it is the duty of the recipient of the request to investigate the request to ensure it is legitimate. The EFT authorization is to remain in full force and effect until the City of Lake Oswego has received written notification from the contractor of its



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## PARKS & RECREATION

termination, in such time and in manner as to afford the City and Depository a reasonable opportunity to act on it. Once the notification that the EFT account is no longer authorized, it is then appropriate to distribute the new EFT form. The EFT form for the contractor to complete is located on the City's private pages under the Finance section.

### Electronic Funds Transfer Authorization Form

The City of Lake Oswego preferred method of paying their vendors is by direct deposit. This form authorizes the City of Lake Oswego to make payments to a business or individual electronically. Please complete the authorization agreement below, then fax, email, or mail back to us along with a voided check or bank verification letter on letterhead from your financial institution to:

City of Lake Oswego  
 Accounts Payable  
 PO Box 369  
 Lake Oswego, OR 97034  
 Phone: 503-675-3987  
 Fax: 503-534-5201  
 Email: [invoices@lakeoswego.city](mailto:invoices@lakeoswego.city)

Authorization Agreement for Direct Deposit

Company name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Contact & phone no: \_\_\_\_\_  
 Email for deposit notification: \_\_\_\_\_

We hereby authorize the City of Lake Oswego to initiate credit entries to our account indicated at the financial institution named below:

Depository Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

This authorization is to remain in full force and effect until the City of Lake Oswego has received written notification from us, of its termination, in such time and in manner as to afford the City and Depository a reasonable opportunity to act on it.

Name: \_\_\_\_\_ Title: \_\_\_\_\_  
(Please print) (Please print)

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Related Documents

5.1-5.2 LOPR\_City of Lake Oswego Fiscal Policies & Management Procedures

5.1.1 LOPR\_Comprehensive Revenue Policy

5.2.2.A LOPR\_Purchase Signing Authority Signed FORM

City of Lake Oswego Electronic Funds Transfer Authorization FORM

*How To Create and Track Purchase Orders* located on the shared P Drive, How To/Personnel folder.

**Responsibility/Contacts:** Recreation Deputy Director, Administrative Assistants, Registrars/Front Desk Personnel