

NOTICE: JCPRD open meeting agendas are subject to change prior to and/or during the course of the meeting.
ADA NOTICE: Persons needing accommodations or having questions should contact ADA Coordinator Jo Ann Courtney prior to three (3) working days (M-F, 8:30am-5:00pm) in advance of the meeting at joann.courtney@jocogov.org or 913-826-3405.



BOARD OF PARK AND RECREATION COMMISSIONERS

Steven Baru, Chair
Leslee Rivarola, Vice Chair
George J. Schlagel, Secretary
Paul Snider, Treasurer
Jeff Meyers, Assistant Secretary
Heather Rubesch, Assistant Treasurer
Robert J. Carlson, Board Member
Steven C. Klika, Board Member

ADMINISTRATIVE SERVICES (ASV) COMMITTEE

Jeff Meyers, Chair
Heather Rubesch
George Schlagel
Steve Baru, Board Chair Ex Officio Member

MEETING AGENDA

*JCPRD Administration Building Boardroom
7900 Renner Road, Shawnee Mission, KS 66219*

*July 15, 2019
5:30 pm*

CALL TO ORDER/ROLL CALL

DISCUSSION & ACTION

- A. Petty Cash and Start-up Cash Fund Dollar Amounts – Noelle Testa, Chief Financial Officer
- B. JCPRD Mission & Vision Statements – Jeff Stewart, Deputy Director

OTHER BUSINESS

ADJOURNMENT



JOHNSON COUNTY PARK AND RECREATION DISTRICT
BOARD OF PARK AND RECREATION COMMISSIONERS

BRIEFING SHEET

Presented to: ASV Committee Meeting Date: 07/15/2019

Project Name/Identification: Petty Cash and Start-Up Cash Fund Dollar Amounts

Contact: Noelle Testa, Chief Financial Officer Phone: 913-826-3416

ISSUE: Numerous JCPRD departments have business needs to maintain physical cash on hand at their locations. Seasonal departments will request funds at the beginning of their season and return the funds in full to the Finance Department (Finance) at the completion of the season. Other JCPRD departments maintain ongoing cash funds that are used for year-around operations to manage cash transactions with patrons and small dollar amount employee reimbursements if supplies need to be purchased by an employee or seasonal employee who does not have a JCPRD-issued purchase card. Spending from these funds are required to be supported by receipts, which the Finance department verifies upon replenishment of the funds. Additionally, Finance conducts surprise audits of all cash funds throughout the year and confirms balances with departments at yearend. Per County Policy 120.400, an agency's independent board must approval all new requests for petty cash and any increases exceeding \$200.

BACKGROUND: In order to request a check in Oracle for petty cash and start-up cash funds, a copy of Board meeting minutes showing approving of dollar amounts must be attached to the check request and submitted to the Treasury and Financial Management department at the County for payment. Currently, Finance is using Board approval of funding levels from February 2012. Finance requested that an updated listing of JCPRD departments with petty cash and/or start-up cash funds be approved. Going forward, Finance will bring an updated listing to the Board for approval every two years and as needed in the interim for new departments or departments seeking an increase of more than \$200 over their approved level.

ANALYSIS: Attached is a listing of JCPRD departments with petty cash and/or start-up cash funds. The minimum balance are current balances held by the department with the exception of Shawnee Mission Aquatic Center, which will open in the fall of 2019. A request is made to approve the minimum balance, as well as a maximum level, which is a 20% increase over the current minimum balance. Approving a range will provide JCPRD flexibility in increasing a department's current funding if there is a business need to do so.

FUNDING REVIEW: Are there funding implications involved? [X] No [] Yes - explain:

ALTERNATIVES:

Staff Recommendation

- Recommend consent approval as recommended by staff [X]
Recommend consent approval as determined/modified by committee []
Recommend discussion and action by the full Board at Board Meeting []
Recommend denial of request []
Table for additional consideration []
Take no action []
Other: []

LEGAL REVIEW: Is Legal Counsel Review Required? [X] No [] Yes - If yes, explain:

SUGGESTED RECOMMENDATION/MOTION: Move to accept the department petty cash and start-up cash minimum and maximum funding levels as presented.

SUPPORTING DOCUMENTATION:

- 1. Petty Cash and Start-up Cash Fund Levels by Department
2. Johnson County Petty Cash Policy 120.400

Petty Cash and Start-up Cash Funds
Departments and Amounts

Department	Fund Type	Minimum Balance	Maximum Limit
Administration Building in SMP	Petty Cash	\$ 800	\$ 960
Park Police	Start-up Funds	\$ 125	\$ 150
Park Police	Petty Cash	\$ 100	\$ 120
Fishing Licenses	Start-up Funds	\$ 280	\$ 336
Heritage Park Golf Course	Start-up Funds	\$ 1,375	\$ 1,650
Tomahawk Hills Golf Course	Start-up Funds	\$ 1,500	\$ 1,800
Kill Creek Park Beach	Start-up Funds	\$ 100	\$ 120
Kill Creek Park Marina	Start-up Funds	\$ 50	\$ 60
Shawnee Mission Park Beach - Gate Fees	Start-up Funds	\$ 100	\$ 120
Shawnee Mission Park Beach - Concessions	Start-up Funds	\$ 300	\$ 360
Shawnee Mission Park Marina - Rentals	Start-up Funds	\$ 250	\$ 300
Shawnee Mission Park Marina - Soda Machine	Start-up Funds	\$ 50	\$ 60
Theatre in the Park - Box Office	Start-up Funds	\$ 1,000	\$ 1,200
Theatre in the Park - Concession	Start-up Funds	\$ 1,800	\$ 2,160
MidAmerica Sports Complex - Gate Fees	Start-up Funds	\$ 400	\$ 480
MidAmerica Sports Complex - Concessions	Start-up Funds	\$ 4,550	\$ 5,460
MidAmerica Sports Complex - Gate Fees	Petty Cash	\$ 100	\$ 120
MidAmerica West Sports Complex/Okun Fieldhouse - Concessions	Start-up Funds	\$ 3,750	\$ 4,500
Okun Fieldhouse	Petty Cash	\$ 100	\$ 120
Roeland Park Community Center	Petty Cash	\$ 80	\$ 96
Roeland Park Aquatic Center - Gate Fees	Start-up Funds	\$ 275	\$ 330
Roeland Park Aquatic Center - Concessions	Start-up Funds	\$ 300	\$ 360
Mill Creek Activity Center	Start-up Funds	\$ 100	\$ 120
Antioch Park – Registration	Petty Cash	\$ 550	\$ 660
Antioch Park – 50 Plus	Petty Cash	\$ 580	\$ 696
Heritage Park Softball Complex - Concessions	Start-up Funds	\$ 800	\$ 960
New Century Fieldhouse	Start-up Funds	\$ 3,000	\$ 3,600
Arts & Heritage Center - Front Desk	Start-up Funds	\$ 1,000	\$ 1,200
Arts & Heritage Center - Museum	Start-up Funds	\$ 960	\$ 1,152
Arts & Heritage Center - Museum	Petty Cash	\$ 25	\$ 30
Lanesfield School	Start-up Funds	\$ 100	\$ 120
Lanesfield School	Petty Cash	\$ 25	\$ 30
Ernie Miller Nature Center - Gift Store	Start-up Funds	\$ 225	\$ 270
Ernie Miller Nature Center	Petty Cash	\$ 100	\$ 120
Meadowbrook Park Clubhouse	Start-up Funds	\$ 80	\$ 96
Shawnee Mission Aquatic Center - Gate Fees*	Start-up Funds	\$ 150	\$ 180
Shawnee Mission Aquatic Center - Concessions*	Start-up Funds	\$ 800	\$ 960
Total Balance		<u>\$ 25,880</u>	<u>\$ 31,056</u> \$ 5,176

NOTE: Minimum balance is the current balance as of June 30, 2019, with the exception of Shawnee Mission Aquatic Center scheduled to open Fall 2019. Maximum balance represents a 20% increase over the current balance

* New department opening in Fall 2019

Policy 120.400 Petty Cash

Johnson County provides for the expenditure of county funds for a broad variety of goods, services, and activities related to the conduct of official county business. It is recognized that some of these expenditures are more appropriately made in the form of cash purchases because of the small amounts of money involved; the specific nature of the expenditure; or specific situations wherein a cash purchase is the most expedient and appropriate method of expenditure. It is the policy of Johnson County that County agencies and departments shall be authorized to establish and utilize petty cash funds according to procedures adopted to govern the use of such petty cash funds.

PETTY CASH PROCEDURES

All items purchased shall meet the operating guidelines and policies currently in place and shall pertain to the operation of the department managing the petty cash. Reimbursement of employees which have impact for reporting on a federal 1099 reporting or a W-2 reporting should not be done through a petty cash account.

The petty cash fund must be placed under the sole custody of a department employee responsible for the funds. The petty cash fund must remain secured at all times when not in use.

DOLLAR LIMIT

The balance in the petty cash fund must be as small as practicable. Two months usage is recommended.

CREATION OR INCREASE OF PETTY CASH FUND

Department heads, elected officials and agency directors are authorized to create or increase petty cash funds within certain monetary limitations. Creating an account of not more than \$200 or increasing an existing account by not more than \$200 can be accomplished by sending a memorandum to the Finance Office with the appropriate department head approval.

Establishing or increasing a petty cash fund to exceed the \$200 limit will require additional approval authority, except for elected officials, as follows: For departments without independent boards, a memorandum must be submitted to, and approved, by the County Administrator's Office stating the reasons for the establishment or change in the fund. For agencies with independent boards, a copy of the minutes approving the changes must be presented with the request to Finance. Elected officials are authorized to approve these changes for their own department

The General Ledger Account for petty cash will be adjusted by the Finance Office to allow for the creation or increase of a petty cash fund for a department. The Finance Office will generate a check payable to the petty cash custodian for the approved amount. A copy of the memorandum shall be maintained by Finance along with a list of all petty cash funds by each department by fund (Appendix A) for purposes of reconciling the petty cash general ledger accounts at year end.

The petty cash custodian shall cash the check immediately and place the cash in the petty cash fund locked box or in a checking account if appropriate, and record the amount of the petty cash check.

Some petty cash accounts include the custodian's name on the petty cash reimbursement check so that banks will cash the check. If the petty cash custodian changes, a notice shall be sent to the Finance Office asking that the former custodian's name be removed and list the new custodian.

DISBURSEMENT OF FUNDS

Funds are customarily disbursed from a petty cash account in one of several ways:

1. 1. A specific amount of cash is given to an employee from the petty cash fund to make a purchase. Upon completing the purchase, the receipts and any change are returned to the custodian.
2. Items are purchased from the employee's personal resources and reimbursement is requested from the fund. In this case, original receipts shall be given to the custodian before the reimbursement occurs.
3. The petty cash account is in the form of a checking account, and a check is written for the amount of the supplies, service, etc.
4. For all transactions, the petty cash custodian shall review all receipts for completeness, accuracy and conformance with County policies. The employee's name and purpose of the purchase will be recorded.
5. 4. The receipts shall be placed back into the locked petty cash fund until there is a need to reimburse the fund.

REIMBURSEMENT OF THE PETTY CASH FUND

1. The petty cash custodian shall count the cash remaining and the total of all receipts. The combination of the amount of cash, all receipts and QV's in process should equal the approved amount of the petty cash fund. A copy of the 3710 form, "Petty Cash Voucher Report" shall be filled out and sent with the receipts to Finance. The 3710 form must be reviewed and approved by an appropriate designee, other than the custodian.
2. A copy of each receipt shall be retained in the petty cash fund until the reimbursement check is received.
3. Prepare a voucher with the proper coding for each receipt. The total of the voucher should equal the total of all receipts submitted. Prepare an adding machine tape or a copy of a spreadsheet by account code (Appendix B) which shows the total amount to be reimbursed to the petty cash fund.
4. Send a copy of the voucher, with receipts attached, and the copy of the adding machine tape or spreadsheet to the Finance Office for payment.
5. The accounting and accounts payable staff will issue a check to the department for the total amount requested.

6. Upon receipt of the check reimbursing the petty cash fund, the custodian must cash the check and replenish the petty cash fund.
7. Petty cash accounts should be reconciled at least monthly to ensure that cash and/or receipts are equal to the approved petty cash amount.

PROCEDURE TO DECREASE OR ELIMINATE AN ESTABLISHED PETTY CASH FUND

1. To eliminate or decrease the amount of the petty cash fund, department heads, elected officials and agency directors must submit a memorandum to the Finance Office requesting the change.
2. The department shall either issue a check or deliver cash to the Treasurer's Office for the amount of the decrease. The department shall prepare a cash receipt for deposit with the Treasurer and have both the department and the Treasurer's Office sign the cash receipt form. A copy will then be sent to the Finance Office. If in a checking account, the department shall reconcile and close out the account and dispose of any unused checks.
3. The Finance Office shall then reduce the general ledger petty cash account and reduce the amount of the petty cash listing.

Departments shall keep a copy of any memorandum or board minutes affecting the status of their petty cash account.



**JOHNSON COUNTY PARK AND RECREATION DISTRICT
BOARD OF PARK AND RECREATION COMMISSIONERS**

BRIEFING SHEET

Presented to: ASV Committee **Meeting Date:** 07/15/2019
Project Name/Identification: JCPRD Mission & Vision Statements
Contact: Jeff Stewart, Deputy Director **Phone:** 913-826-3404
Name & Title

ISSUE: Consider new JCPRD Mission and Vision Statements.

BACKGROUND: For more than 20 years, JCPRD’s mission and vision statements have remained unchanged and are continued to be used in their original forms as follows:

Current Mission Statement: *Enhance the quality of life in Johnson County by providing high-quality parks, services, and recreation programs.*

Current Vision Statement: *The Johnson County Park and Recreation District will:*

- *be the leader in park management and recreation services,*
- *be responsive to our community and the people we serve,*
- *impact the character of our community in a positive manner,*
- *serve as a catalyst for program and land use innovation, and*
- *function as a responsible steward of all our resources.*

ANALYSIS: While the current mission and vision statements have served JCPRD well, it is a best practice to review mission and vision statements from time to time for potential update. The process of reviewing JCPRD’s mission and vision statements was undertaken in 2018 by the Administrative Team. Through combined efforts with the Administrative Team, Steering Committee, and staff participation at a LEAP Live! event and through discussion board input, staff recommend new mission and vision statements for the Board’s consideration:

Proposed Mission Statement: *To enrich our community through excellence in parks, recreation, culture, education, and public service.*

Proposed Vision Statement: *Pursuing innovative means to sustain and enrich a thriving park and recreation system that inspires healthy and fulfilling lives for all.*

Because of the overarching applications of the mission and vision statements to JCPRD’s philosophies and inclusions in all forms of its services and documents, staff recommends the ASV Committee recommend Board approval through the Discussion & Action agenda of the upcoming Regular Board Meeting.

FUNDING REVIEW: Are there funding implications involved? No Yes *If Yes, explain:*

ALTERNATIVES:

Staff Recommendation

- Recommend consent approval as recommended by staff
- Recommend consent approval as determined/modified by committee
- Recommend discussion and action by the full Board at Board Meeting.....
- Recommend denial of request.....
- Table for additional consideration.....

- Take no action.....
- Other:.....
If other, explain:

Consequences or additional information (if any): The current mission and vision statements will remain in effect.

LEGAL REVIEW: Is legal counsel review required? No Yes *If yes, explain:*

SUGGESTED RECOMMENDATION/MOTION:

It is the consensus of the ASV Committee to recommend Board approval as a part of its Discussion & Action agenda of new mission and vision statements as follows:

Mission Statement: *To enrich our community through excellence in parks, recreation, culture, education, and public service.*

Vision Statement: *Pursuing innovative means to sustain and enrich a thriving park and recreation system that inspires healthy and fulfilling lives for all.*

SUPPORTING DOCUMENTATION:

- N/A