

COCKEYSVILLE RECREATION AND PARKS COUNCIL FINANCIAL PROCEDURES

Effective: January 2026

I. BUDGETS

1. All programs must submit annual program budgets for their program year for review and approval from the executive board and general council. The program chairperson should be present to discuss and respond to questions as well accept approval or amendments to the budget. While the council year is January 1 through December 31, some programs may run seasonally through the winter across two council years or operate on a school year, which would also cross two council fiscal years.
2. Budgets should be submitted before the program opens registration, allowing time for refinements or adjustments. The budget is required sixty (60) days prior to the onset of activities. The Chairperson will be notified no less than thirty (30) days prior to the onset of activities of the approval or amendment to the program budget.
3. Budgets should be balanced for the program year but if carrying a large balance can overspend or under collect to reduce the carried balance.
4. Programs should use the Budget template to prepare the budget and itemize revenue and spending categories, which align with the council program activity report form. A comparison to the prior-year expenses and prior-year budget should be provided.

II. DEPOSITS

1. Crossbar is the official council intake for registration, donation and other financial receipts. All registrations should be funneled through this system. Payments made through Crossbar are electronically transferred to the council account and accompanied by program and individual registrant attribution. Programs should be aware of the difference between the gross fee charged and the net deposited with the council as a result of electronic processing fees.
2. **All monies, no matter the source, type, or method received, must be deposited in the CRC account** on a prompt basis, no less than weekly. Restrictively endorse all checks immediately to CRC and provide the program name/number on the check and/or slip. This helps identify deposits and bounced checks. You cannot hold back funds to make any purchase or pay for a service. Checks should be made payable to the CRC to the credit of the specific program for which the funds are designated. No checks should be made payable to individuals in any program. Cash collection is strongly discouraged. Any cash receipts must be immediately deposited in the bank account and

a statement attributing sources and amounts must be sent to the bookkeeper and Treasurer.

3. Crossbar deposits are separated by registration, donation, and sponsorship categories. Any manual deposits should identify on the slip the nature of the deposit as well as alerting the bookkeeper. Monies from fundraising must be more clearly defined, such as, Fundraising- Pizza Sales, Fundraising - Sale of Spirit Wear, Fundraising - Car Wash, etc. This breakdown of funds is necessary for the completion of council tax return.

NOTE: Monies received from raffles are categorized as gaming. All proceeds are to be deposited and the prize paid by check via an Expense Request *form*. The IRS regulations regarding gaming are somewhat complicated. For our purpose, a 1099 will be issued if the winning prize is (1) \$600 or more, but less than \$5,000, and the prize is at least 300 times the wager, or (2) the prize exceeds \$5,000. If either of these conditions exist, the winner must complete IRS Form W-9 prior to receiving the prize.

4. **Monies received by cash or check should be deposited as soon as possible.** Checks can be deposited weekly. Cash receipts should be deposited immediately, no later than the next day from the collection event. A statement attributing the sources and amounts of cash receipts must be sent to the bookkeeper and the treasurer.
5. The CRC account is with PNC. Deposits may be made at any *PNC* branch.
6. Deposits are credited to your activity in the month deposited.
7. If a check in your deposit bounces, the face amount of the check, plus the bank fee, will be subtracted from your income. When depositing recovered bad checks, label the Deposit Slip: Recovered Bad Check.
8. Monetary donations of \$250 or more **must** be acknowledged in writing by the receiving program. The acknowledgement letter must contain the CRC tax identification number, 52-1761429, for IRS purposes. A sample letter is included in the Appendix. Should a donor require IRS Form W-9, copies may be obtained from the CRC Treasurer.
9. All donations of products or services are to be recorded on an ***Event Donation Record*** form. The IRS requires that such donations be accounted for in the annual tax return. Any questions regarding the completion of the form should be directed to the Council Treasurer. The completed form is to be submitted to the bookkeeper within thirty (30) days of receipt of the donation. The form is included in the Appendix.
10. Third-Party Deposits

While debits from CRC bank accounts are blocked, some deposits may be allowed, such as from charitable giving aggregator sites. Programs seeking to utilize these

services must become familiar with its operation and coordinate with the CRC Treasurer to enable deposits. Gross revenue will be booked as income and the service fees will be booked as an expense. Programs should alert the bookkeeper and the Treasurer in order to look out for such deposits and to properly credit the program with the donation.

III. PURCHASES/PAYMENTS

1. All purchases must be in the name of Cockeysville Recreation Council with your program name added. **Only the program chairperson or the program's treasurer can authorize volunteers to purchase items on behalf of the activity or to request payment of invoices/services/reimbursements. DO NOT PAY MARYLAND SALES TAX.** The CRC Maryland sales tax-exempt number is 30161963. A copy may be obtained from the Council Treasurer. You will **not** be reimbursed for Maryland sales tax paid.
2. Persons completing Expense Requests must be cognizant of any real or perceived conflict of interest. Such a conflict will exist when goods or services are obtained from another family member or one's own business and/or employer. To avoid or minimize such a conflict, the Expense Request form should be approved by another authorized person from the program. If there is no other authorized person within the program, the President or Treasurer of CRC would review and authorize the transaction during the check signing process.
3. It is the policy of this Council that vendors who have provided goods and services to any program to be paid promptly. Once an invoice is received by a program, it is to be submitted as soon as possible to the Council's bookkeeper for payment. Payment to vendors should be requested no later than two (2) weeks following the receipt of an invoice. NO check request will be authorized without some form of invoice or receiving ticket. Requests for payment to independent leadership contractors, where appropriate, should be accompanied by a timesheet signed by the program chairperson. If the Board, or any member of the Board, or any check signer disagrees with the nature of the expenditure, it is still the responsibility of the Council to make payment to the vendor and raise the legitimacy of the expenditure at the next Board meeting.
4. Program funds must be exclusively used to the benefit of program participants, not for program chairs, boards, or volunteers. There is a carveout for donations, discussed in item 7 below. Program/activity funds, no matter the source, are **not** to be used for the purchase of alcohol, nor will anyone be reimbursed for such a purchase.
5. Complete an Expense Request form and submit a copy of the receipt or invoice. Ensure the proper documents are provided and the totals are correct. The form must identify the vendor, the address of the vendor, the amount of the request and the purpose of the expenditure. The form must be signed by the program chairperson and/or the program treasurer as authorizing the issuance of payment. Requests

containing significant errors and/or missing proper supporting documents will **not** be processed until corrected. These items will be either returned for correction or held until the error has been rectified. Please include the program authorizers' e-mail address on the Expense Request form to facilitate any necessary corrections. Failure to do so may have a negative effect on the timely release of payment to vendors. Additionally, every expense must be appended to a specific category to properly prepare the annual tax return. Please ensure that every expense is sufficiently described so this determination can be made by the bookkeeper, especially where the vendor only provides a product code or an abbreviated description of the product or service being provided. If the request is for prepayment of an expense, provide the invoice or contract for services.

6. Payment For Services

A. IRS Requirements

The IRS requires that any person being compensated for services rendered provide IRS Form W-9 prior to payment, no matter the amount. Compensation of \$600 or more will be reported to the IRS via Form 1099. Individuals who receive this form are solely responsible for including this income on their tax return.
CRC withholds no taxes.

B. Reimbursement for Cash Payments

Any person seeking reimbursement for a cash payment **MUST** provide a receipt. For cash payments to game officials, assignors, scorekeepers, etc. provide documentation of the rate (such as a program rules/operation outline) and the date of issuance (such as a game schedule). Where at all possible, electronic payment of officials through documented systems is preferred.

C. Funds Advanced For Future Services:

Monies can be advanced to program officials for cash payments for anticipated services such as game officials, scorekeepers, etc. by submitting an Expense Request form. The individual receiving the disbursement is responsible for the redistribution of the funds **and** obtaining a receipt for monies disbursed.

The program chair/treasurer will submit to the CRC accountant a final report of all monies disbursed within thirty (30) days of the close of the season, including the receipts and the name of the original payee. If the program's season crosses from one calendar year to another, an interim report of all monies paid to date must be submitted to the accountant.

Excess monies not disbursed must be re-deposited within thirty (30) days of the close of the season. Such deposits should be categorized as "Unused Service Fees - Umpires," for example, on the deposit slip.

Any program which fails to provide a complete accounting of all funds advanced, including receipts, will be prohibited from receiving future advances.

7. Donations

Programs may make charitable donations, at their discretion, to organizations such as nationally recognized charities, local non-profit organizations, educational institutions, religious institutions, scholarship funds, etc. up to \$2,500 without Board approval. This includes donations to other programs within CRC. It is incumbent upon the program chair or treasurer to ensure that the recipient of any funds is a legitimate organization prior to submitting an Expense Request form.

Any single donation in excess of \$2,500, OR, multiple donations to a single organization that total more than \$2,500 in any one fiscal year, will require the approval of the Board of Directors. Requests for payment must be submitted in writing to the CRC Treasurer for presentation to the Board. Upon approval, the program chair or treasurer may submit an Expense Request form for payment. Any request must include the following:

1. Name and address of the organization
2. Federal Tax ID number of the organization, ideally IRS Form W-9
3. Amount to be donated
4. Reason for the donation
5. Confirmation that the recipient is duly registered as a charitable organization with the Maryland Secretary of State and is in good standing.

EXCEPTION: Government entities, churches, and schools.

Information can be found by searching the “Charities & Fundraisers” link at the Secretary of State’s webpage: www.sos.state.md.us.

8. Email the *Expense Request form* and invoice to the CRC bookkeeper, **Dave Thompson**, at crcbookkeeper7@gmail.com.

Do not email deposit slips or expense requests to the Recreation Office. Any inquiries regarding the Financial Procedures are to be directed to the Council Treasurer. Inquiries to Mr. Thompson should be focused on discrepancies regarding program balances, the timing and nature of deposits, and status of expense requests.

9. *Expense Requests* are processed weekly on Thursdays and need to have been submitted by Wednesday. If a week will not have a scheduled check run, notice will be provided in advance. It is important that persons submitting vouchers plan accordingly to ensure checks are received in a timely manner. Checks will **not** be issued at any other time. The default for check delivery is U.S. Mail. Manual handoff or delivery of checks must be requested and arranged in advance.

10. **Check Signing.** The signing of checks must be done by two members (“countersigned”) of the Board..

11. Insurance

If your program is hosting any type of event which requires the issuance of a liquor/alcohol permit, you must obtain additional liability insurance coverage for the event.

Program volunteers are reminded that they are covered under the Baltimore County self-insurance plan, which is similar to that coverage provided to County employees. The County has the option of whether or not they will extend coverage to a volunteer depending upon the circumstances. **The County will deny coverage if the named party is not on the County’s approved background check list.**

If you participate in an activity outside the State of Maryland, you are NOT covered by the County’s plan and must obtain insurance coverage for the event/activity. When in doubt, obtain additional insurance coverage.

12. When an individual seeks reimbursement for the use of their personal funds, proof of payment is required as follows:

- A) PERSONAL CHECK: Submit an image of the cancelled check
- B) CREDIT CARD: Submit the receipt AND evidence of posting to the reimbursement requestor’s account
- C) CASH: Submit the receipt/documentation of need.
- D) ELECTRONIC FUNDS TRANSFER: Submit a copy of the statement showing the transfer.

NOTE: Maryland sales tax will **not** be reimbursed. Black out account information prior to submission at your discretion. If receipts include items that were not purchased for the benefit of CRC, circle or highlight those items for which reimbursement is being sought. Failure to provide the required proof of payment will delay reimbursement.

IV. **GENERAL FUND**

1. CRC expects that programs may occasionally require funds beyond those they receive from registration donations and fundraising. The Council collects a tithe from each program or activity, which is deposited in the Council’s General Fund. Programs pay different tithes according to whether they are volunteer or independent contractor programs. The purpose of the General Fund is as follows, essentially in order of the priority for payment:

Payment of office expenses.

Payment for program safety needs.

Payment for website maintenance
Payment for program capital requests
Payment for coaching certification and licensure.

2. Requests for funds for office expenses, program safety needs and web site maintenance may be made at any Board meeting for recommendation to the Council; capital requests and coaching certification and licensure requests must be submitted by or before the March meeting of each calendar year to the Board for review and recommendation to the Council. Decisions will be made by the May meeting of the Council and programs notified at that meeting. .
3. CRC expects that programs will from time to time require investments in capital equipment such as soccer goals, bonnets for backstops, etc. Capital requests are for such capital investments that generally cannot be funded by program post-tithed revenue. Capital investments are expected to have a life expectancy of more than five (5) years, absent vandalism and other destruction. Capital requests for uniforms and other perishables will not be entertained as capital requests, except for new programs that generally have insufficient funds in the initial budget for such startup expendables. Capital budgets are due by or before the March meeting of each year as part of a program's request for General Funds.

V. LOST/STALE/VOID PAYMENTS

LOST	If you want a “stop payment” placed on the check, contact the CRC Treasurer and the bookkeeper. The stop payment fee will be charged to the program.
STALE	Checks that are over six months old and have not been cashed are considered “stale” checks. The accountant will notify the treasurer of that status if this occurs, prior to voiding.
VOID	Mark the work “VOID” across the face of the check and contact the the accountant. The voided check will be credited to the respective activity.

VI. MONTHLY FINANCIAL STATEMENT

1. CRC’s bookkeeper will issue a financial statement each month, consisting of a monthly income and expense statement, with ending program balances, for each program sponsored by the Council. Chairpersons and treasurers of each program should receive a copy via e-mail. Please ensure that current e-mail addresses are on file with the CRC Treasurer
2. The program chairperson or treasurer **must review** this statement for accuracy each month. Any discrepancies between the council financial statement and your program figures should be reconciled with the bookkeeper.
3. Each program **must** keep a ledger detailing all income and expenses, as well as a running balance. The program should maintain all paper back-up to support ledger

figures. All financial records such as ledgers, are the property of CRC and subject to audit at any time.

4. Records should be kept for the current and the two prior fiscal years.
5. Programs are required to maintain a positive balance. Short-term deficits must be reported to, and approved by, the CRC President or Treasurer. Programs that run a deficit for three (3) or more consecutive months risk denial or delay of any expense request that may be submitted.

VII. COUNCIL TITHES

Each program is assessed based on the current year's program registration numbers. The Council will obtain these figures, and the assessment will be charged to your program. The CRC Board of Directors will determine any changes to tithes in the fiscal year prior to the year of a revised tithe.

The Board may impose additional monetary penalties against any program/activity for non-compliance with any policy or procedure of the Council. All such monies will be transferred from the program/activity to the Council's General Fund.

Appeals of any fee or penalty must be submitted in writing to the CRC Board of Directors within thirty (30) days of the imposition of such fee or penalty.

VIII. RECONCILIATION OF PROGRAM INCOME AND EXPENSES

At the close of the fiscal year, the Treasurer will provide each program a copy of the program activity report with a record of all income and expenses and classifications. Program chairs and treasurers should review the ledger for accuracy and report any discrepancies to the CRC bookkeeper promptly.

Appendix

Expense Request Form

COCKEYSVILLE RECREATION AND PARKS COUNCIL

Request for Authorization of Payment

Payable to: _____ Amount: _____
Address: _____
City, State, Zip: _____
Telephone Number: _____
Payment for: _____
Program to be charged: _____
Payment requested by: _____ Date: _____

Chairperson approving signature _____ Date: _____
Chair contact information Email: _____ Phone: _____

Expense Category:	Place X		Cost	Notes
	_____ (11)	County Staffing	\$ _____	
	_____ (12)	Paid Program Providers	\$ _____	
	_____ (13)	Uniforms	\$ _____	
	_____ (14)	Officials	\$ _____	
	_____ (15)	League/Tournament Fees	\$ _____	
	_____ (16)	Expendables	\$ _____	
	_____ (17)	Capital Equipment	\$ _____	
	_____ (18)	Awards	\$ _____	
	_____ (19)	Field Maintenance	\$ _____	
	_____ (20)	Rental Fees	\$ _____	
	_____ (21)	Website	\$ _____	
	_____ (22)	Fundraising	\$ _____	
	_____ (23)	Other	\$ _____	
	_____ (24)	Insurance	\$ _____	
	_____ (25)	Professional Fees	\$ _____	
		Total	\$ 0.00	must match Amount field (15)

Please do not write below this line.

Approved by Council President: _____ Date: _____

Date Check Cut: _____ Check No.: _____

Date Mailed: _____

Notes:

1. All requests must be signed by the Program chair or designated signee.
2. All requests must be accompanied by an invoice, purchase order, or registration form.
3. Requests for reimbursement must be accompanied by proof of payment by the requested recipient.
4. Requests can be emailed with the above information.
4. Any requests submitted with partial or incomplete information will not be processed.

Revised 1/9/23

Budget Form

		Budget		
		Budget Year 2025	Prior Year Budget	Prior Year Actuals
Income:	Line Number			
Anticipated Registration (Numbers)	(1)	0	0	0
Registration Donation (\$ amount)	(2)	\$ -	\$ -	\$ -
Registration Income	(3=1*2)	\$ -	\$ -	\$ -
Other Income (e.g., Banquet/Concessions)	(4)	\$ -	\$ -	\$ -
Sub-Total Tithing Income	(5=3+4)	\$ -	\$ -	\$ -
Fundraising/Donations Income	(6)	\$ -	\$ -	\$ -
Carryover from Prior Year	(7)	\$ -	\$ -	\$ -
Total Funds Available	(8=5+6+7)	\$ -	\$ -	\$ -
Expenses:				
Tithe (\$10 - Youth, \$12 - Adult, 15% IC)	(9)	\$ -	\$ -	\$ -
Registration Fees (Online Host, PayPal, etc.)	(10)	\$ -	\$ -	\$ -
County Staffing	(11)	\$ -	\$ -	\$ -
Paid Program Instructors	(12)	\$ -	\$ -	\$ -
Uniforms	(13)	\$ -	\$ -	\$ -
Officials	(14)	\$ -	\$ -	\$ -
Event, League, and Tournament Fees	(15)	\$ -	\$ -	\$ -
Expendables	(16)	\$ -	\$ -	\$ -
Capital Equipment	(17)	\$ -	\$ -	\$ -
Awards	(18)	\$ -	\$ -	\$ -
Field Maintenance	(19)	\$ -	\$ -	\$ -
Rental Fees	(20)	\$ -	\$ -	\$ -
Website	(21)	\$ -	\$ -	\$ -
Fundraising	(22)	\$ -	\$ -	\$ -
Other	(23)	\$ -	\$ -	\$ -
Insurance	(24)	\$ -	\$ -	\$ -
Professional Fees	(25)	\$ -	\$ -	\$ -
Total Expenses	(26=sum lines 9 to 25)	\$ -	\$ -	\$ -
End-of-Year Balance	(27=8-26)	\$ -	\$ -	\$ -

updated: 1/9/23

Sample Donation Acknowledgement Letter Text

On behalf of the Cockeyville Recreation and Parks Council's [program name] Program, I would like to thank you for your very generous donation of [amount] received on [date]. No goods or services were provided in return for your donation.

The Cockeyville Recreation and Parks Council is designated by the Internal Revenue Service as a 501(c)(3) non-profit tax exempt organization. The federal tax identification number is 52-1761429.

Your generosity allows us to meet our mission of providing public recreation programs for youths and adults in our county.

Regards,

[Program Representative]

[Program Name]

A copy of the current financial statement of Cockeyville Recreation and Parks Council is available by writing to PO Box 25, Cockeyville, MD 21030 or by calling 410-887-7734. Documents and information submitted under the Maryland Solicitations Act are also available, for the cost of postage and copies, from the Maryland Secretary of State, State House, Annapolis MD 21401, (410) 974-5534.

Sample Event Donation Record Form

PROGRAM:				
EVENT TYPE:			DATE:	
ITEM	DONOR	ITEM DESCRIPTION	VALUE	DOLLARS RECEIVED
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				