



FINANCIAL POLICIES AND PROCEDURES FOR PARK AND FOREST ACCOUNTS

An important part of the mission of the Pennsylvania Parks and Forest Foundation is to provide citizens and companies with a mechanism to make donations to support state parks and state forests. To enable the receipt of these donations, parks and forests may establish an account with the PA Parks and Forests Foundation, and the following financial policies and procedures have been established for the operation of these accounts.

To establish an account, submit the Information Sheet found at the end of this document to the PPF Office in Camp Hill. An account will be established upon the approval of the PPF President.

In order for the Foundation to comply with auditing, tax and other legal requirements, it is essential that we have the necessary information for all income received and expenses paid. Income received for the PPF account must be forwarded to the Foundation as soon as possible where it will be kept for the exclusive use of the designated park or forest less the applicable fees. Likewise, any expense requiring payment from the account should be sent to the Foundation for payment.

PPFF financial functions are currently performed by the Foundation office at 704 Lisburn Road, Suite 102, Camp Hill, PA 17011. The normal Foundation point of contact for financial transactions is Bernadette Howard, Bookkeeper, and she can be reached at 717-236-7644 or bhoward@paparksandforests.org.

To minimize confusion, only one person, (normally, the park manager or district forester) should conduct financial transactions with the Foundation. The name and contact information must be kept current with Bernadette Howard at bhoward@paparksandforests.org. Or contact Marci Mowery, the PPF President, at mmowery-ppff@pa.net.

Deposits

Deposits into accounts should be made using the standard PPF Deposit Form available from PPF. This is in an Excel spreadsheet format and is available online at www.PaParksAndForests.org. A paper version can also be provided upon request. We ask that you assign a deposit ID number to each deposit so it will be easier to reference at a later time. **When sending deposits to PPF, send both the hard copy of the deposit form (keep a copy for your records) with the deposit, as well as email an electronic version of the spreadsheet to the bookkeeper.** This facilitates the issuance of acknowledgement letters from our office.

Send deposits to PPF at 704 Lisburn Road, Suite 102, Camp Hill, PA 17011.

All checks should be endorsed with the PPF "For Deposit Only" endorsement stamp that will be provided to the individual responsible for the account. Check with PPF if you have not received your stamp.

1. On the deposit form, indicate the account and a deposit id (such as 02-2007 or FORCSP 01-07, etc.).
2. Complete, in detail, the specific information from each check. This is then forwarded to our database and/or used for thank you letters. This information should be the name and address of who the check is from (not to), check number, amount and type of revenue. Note: Tags, fees and memberships are not sales, they are actually donations so please identify as such.
3. On the form is a deposit summary that will need to be completed.

As noted above, be sure to maintain accurate records for deposit transactions. Deposits should be in the form of checks or money orders made payable to the PA Parks and Forests Foundation with the park or forest name listed in the memo line. CASH deposits will not be accepted. Please convert cash to a money order payable to PPF. Checks made payable to the Commonwealth of Pennsylvania can also not be accepted.

All donations receive an acknowledgment; program fees, vendor fees, ad or merchandise sales do not.

If a check is returned by the bank for any reason, the amount of the check and any fees will be deducted from the account until and if a replacement check is received. You will be notified of the returned check and may need to follow through with the individual who gave the money to try to get another check issued. PPF is not responsible for ensuring the replacement of bad checks.

Expenses

Check requests must be submitted using the standard PPF check request form found on our web site www.PaParksAndForests.org and must include the signature of the Park Manager or District Forester. Check requests without the proper approval signatures will **not** be honored. The request should be accompanied by the original invoice or other appropriate documentation such as a musician contract or receipts. Checks will be sent to the vendor unless otherwise indicated on the request form.

If special mailing is needed, the cost of the mailing will be billed to the account. *No checks will be written on an account where the transaction would place the account into a deficit situation.* Please avoid multiple payees on a single request form.

Checks are processed weekly on Thursday mornings. Properly completed check requests received by Thursday morning are processed and circulated for signatures and should be in the mail by the following Tuesday. If you are concerned about sending these requests through the mail or if you have a time sensitive invoice, the check request and invoice may be faxed to the bookkeeper at (717) 236-0972. The original documents may then be mailed with a note that a fax copy has already been submitted.

Invoices may also be submitted, with signed cover sheet, via fax at 717-236-0972 or by emailing a PDF to bhoward@paparksandforests.org and copying mmowery-ppff@pa.net.

If a check is needed in advance for payment of a service, please give PPF adequate time to prepare the checks. For example, if funds are needed to pay musicians the day of an event.

Account Reports

Annual statements will be forwarded for each account. If you require additional reports, please contact the bookkeeper and she will forward it to you. All accounts are audited annually by a certified public accountant.

Closing Accounts

Notify PPF if you need to close the account. Please recommend how any remaining funds should be dispersed for PPF. Use of all funds must be consistent with the mission and purpose of DCNR/PPF.

Supporting PPF Administrative Costs

As a nonprofit organization, it is important to cover the costs of the accounts program. To do this, PPF \$2 per check written and \$2 per deposit form, direct deposit, and online deposit.

Questions and Suggestions

The financial policies and procedures for PPF will continue to evolve as we strive to make the organization more efficient and effective with the least cost to all concerned. Your questions and suggestions are always welcome and should be addressed to PPF President Marci Mowery at mmowery-ppff@pa.net.



Information Sheet for State Park and State Forest Accounts

Title of Account: _____
(example – Cherry Springs Dark Sky Fund)

Is this account ongoing or for a one-time event or project: ongoing
 one-time

Does this account have a special focus such as the Dark Sky Fund?
 Yes No If yes, please describe _____

Name and Title of Account Coordinator: _____
(This is the individual who will handle deposits and requisitions for the account. Please advise PPF on changes before the next transaction.)

Address: _____

Telephone: _____ **Fax:** _____

Email Address: _____

Park Manager or District Forester:

Email Address: _____

Completed by: _____ **Date:** _____
(Signature)

Mail completed form to: PPF, 704 Lisburn Road, Suite 102, Camp Hill, PA 17011

For PPF Use

Approved by PPF President: _____ **Date:** _____

_____ **State park or forest notified**

_____ **PPFF Treasurer notified and copy of form provided**