

SPRINGDALE CHAMBER OF COMMERCE

Financial Policies & Procedures Manual



SPRINGDALE™
Chamber of Commerce

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Revised: December 1999

Revised: February 2006

Revised: July 2010

Revised: August 2015

Revised: January 17, 2017

Revised: March 28, 2017

Financial Policies & Procedures Manual adopted this 28th day of March, 2017, by the Board of Directors of the Springdale Chamber of Commerce.

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Chair of the Board
Springdale Chamber of Commerce

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FINANCIAL POLICIES

ACCOUNTING METHOD

It is the policy of the Springdale Chamber of Commerce (hereinafter, “Chamber”) to utilize the accrual basis of accounting that recognizes revenues when they have been earned and expenses when they have been incurred.

ACCOUNTS PAYABLE ACCRUALS

It is the policy of the Chamber to recognize expenses when they occur. Exception is made for those expenses relating to prior year program activity or prior year payroll taxes that are paid in the following year. These expenses will be accrued on the prior year end financial records of the Chamber.

BANK RECONCILIATION

It is the policy of the Chamber that the bank statements be addressed to the President/CEO and be left unopened for the accountant to review the deposits and checks that cleared during the current month.

BILLING PROCEDURES AND ACCOUNTS RECEIVABLE

It is the policy of the Chamber to invoice dues and non-dues on a monthly basis. Special billings may be done at any time; however, normal billing will take place on the 25th of each month. Invoices will be sent out to all past due membership accounts at 30, 60, and 90 days. Non-dues billings are entered into the Chamber’s accounting system, through a general journal entry, as a receivable asset.

Upon receiving checks, a check register, listing the company’s name, the amount and the check number, is created. Checks are then posted to the Chamber’s accounting system. Checks for dues and non dues are entered as deferred revenue. Checks for non-dues revenues are entered against the appropriate receivable account. A receipt report, which must always match the amount on the check register, is then created. The President/ CEO must approve each check register and each receipt report.

CAPITALIZATION CUT-OFF POLICY (relocated from Organizational Policies)

It is the policy of the Chamber to expense assets in the period purchased if these assets cost \$2,500.00 or less individually. Assets costing in excess of \$2,500.00 individually will be capitalized and depreciated in accordance with the Chamber’s depreciation policies. Improvements to real property and leasehold improvements will be capitalized if the cost is in excess of \$2,500.00 individually and the life of the asset is extended beyond the original life as a result of the improvement.

CHART OF ACCOUNTS

It is the policy of the Chamber to maintain a chart of accounts. All employees involved with account coding responsibilities or budgetary responsibilities will be issued a chart of accounts. The chart of accounts will be updated periodically, as needed.

CHECK ENDORSEMENT/ STAMP (relocated from Organizational Policies)

It is the policy of the Chamber that all checks to be deposited physically be marked with a stamp as follow:

**FOR DEPOSIT ONLY
SPRINGDALE CHAMBER OF COMMERCE**

CONTRIBUTIONS (relocated from Organizational Policies)

It is the policy of the Chamber to send thank you letters on the Chamber's letterhead acknowledging all contributions (this does not include dues and non-dues items for service). The letter will include the dollar amount contributed (see **QUID PRO QUO CONTRIBUTION** section of this manual).

CONTROL OVER CHECKS AND CASH

It is the policy of the Chamber to segregate all processes used to control checks and cash through multiple employees to ensure legitimacy and accuracy of the process. The following procedure will be followed:

- A. A staff person will pick up mail from the post office box each Monday through Friday morning that the post office is open for business. The mail is brought back to the Chamber and combined with the mail delivered directly to the Chamber office.
- B. Two staff members open the mail. The checks are given to designated staff to create a check register.
- C. A designated staff member gives checks and report to staff person in charge of organizational management who will post checks into the membership database program.
- D. The checks are given to a designated staff member for electronic deposit and a deposit report is created. A copy of the deposit report, the checks, and tape register will be verified by the staff person in charge of organizational management.
- E. All reports are signed and placed on the desk of the President/CEO. The President/CEO must approve the reports.
- F. Reports must be kept on record for accountant reconciliation and verification as well as for substantiation for the year-end audit.

This process will also be followed for all cash received.

CPA FIRMS: AUDITED FINANCIAL STATEMENTS

It is the policy of the Chamber that the President/ CEO shall distribute the audited financial statements to the Board and to other organizations entitled to receive a copy pursuant to contractual agreements. The decision to distribute the statements to other individuals or firms requesting them will be left to the discretion of the President/CEO.

CPA FIRMS: THE ENGAGEMENT LETTER

It is the policy of the Chamber to review the draft of the CPA Engagement Letter before it is signed to ensure audit matters necessary for proper administration and management of the Chamber are covered in the Engagement Letter. The Board's Executive Committee will review the Engagement Letter immediately before the audit commences. The Board's Executive Committee or the Board's approval is required before the document may be signed.

CPA FIRMS: SELECTION OF FIRM

It is the policy of the Chamber to contract with a CPA firm specializing in auditing not-for-profit organizations. Awarding the contract for auditing services to the existing auditing firm is acceptable as long as the interview and selection criteria clearly indicate the firm is most qualified and cost effective.

Additionally, the contract awarding the audit to a CPA firm shall have a clause allowing the Chamber to contract with another firm before the end of the contract period in the event of dissatisfaction with the level of service, or if the financial condition of the Chamber prohibits the expense of a full audit.

CREDIT CARDS (relocated from Organizational Policies)

It is the policy of the Chamber to issue credit cards to the following individuals:

President/CEO and certain designated employees

The credit cards issued will be used to cover reasonable business expenses of the Chamber deemed appropriate by the President/CEO and the Board of Directors.

DEFERRED REVENUES

It is the policy of the Chamber that revenues that have not been earned will be included with deferred revenues on the Financial Statement and recognized as revenue when earned.

DEPRECIATION

It is the policy of the Chamber to depreciate fixed assets other than real property and electronic equipment utilizing the straight line method over a ten (10) year period.

Real property will be depreciated utilizing the straight line method over a thirty-nine (39) year period.

Electronic equipment will be depreciated utilizing the Straight Line Method over a five (5) year period.

Capitalized repairs and improvements will be depreciated utilizing the straight line method based on an analysis of the time the repair or improvement is expected to improve the property.

Fully depreciated fixed assets will remain on the Chamber's Statement of Financial Position until they are disposed of or otherwise deemed worthless.

Assets will be capitalized in accordance with the Chamber's Capitalization Cut-Off Policy.

DISBURSEMENTS (relocated from Organizational Policies)

It is the policy of the Chamber that all payments, electronic or otherwise, are made on the 10th of each month, or the next subsequent business day.

Disbursements for greater than **\$1,500.00** ~~\$500~~ require Executive Committee approval as well as signatures from the President/CEO and a member of the executive committee before payment is made.

If disbursement is to be made on a transaction below **\$1,500.00** ~~\$500~~, the President/CEO's signature as well as a senior member of the Chamber staff's signature will suffice for proper authorization. In all cases, documentation of approval and receipt from payment is required for aiding in year-end audit verification.

It is the policy of the Chamber that physical check supplies not currently being used will be kept in a secure area. Individuals responsible for preparing checks will request the approximate number needed, and return all unused checks at the end of each day. All check disbursements will require approved invoices or expense vouchers. All invoices must be approved by a member of the Executive Committee. All checks require two (2) signatures. Those authorized to sign checks are limited to the following:

- Chair~~man~~ of the Board
- Immediate Past Chair~~man~~
- Chair~~man~~ -Elect
- Secretary/Treasurer
- President/CEO

In the absence of the President/CEO, any of the above listed officers may sign checks. When the President/CEO's signature is not attached, a copy of the check and appropriate invoice or expense voucher shall be immediately placed on the desk of the President/CEO for review.

All checks and invoices will be made available at the Board's Executive Committee meeting for inspection, review and approval. Signed checks that have not been mailed or distributed will be placed in a secured location at the end of each day.

FINANCIAL STATEMENT PREPARATION AND DISTRIBUTION

It is the policy of the Chamber to prepare and distribute monthly financial statements that will include the Consolidated Statement of Revenue and Expenses, a Financial Dashboard that includes a two-year financial comparison, year-to-date information and Balance Sheet.

IN KIND DONATIONS (duplicated in Policies and Procedures Manual)

The Chamber does not accept in-kind donations or trade for membership into the organization. Should the Chamber be approached by chamber members with regard to in-kind donations or trade, they will only be considered if they are a budget reduction item – an item or service that the Chamber would normally purchase as part of doing business. All such proposals are subject to the advanced written approval of the President.

To ensure accurate record keeping and appropriate usage of in-kind or trade, staff will maintain a spreadsheet that includes details of the donation which include: Donor information, date and duration of donation, date utilized, by whom and for what purpose.

Upon receiving written approval, authorized employee will update the spreadsheet and send a copy to the President. Personal usage by any employee of the Chamber of in-kind donations or trade is prohibited without prior written approval of the President. Failure to follow the above written policy may result in disciplinary action or termination with the Chamber.

INVENTORY VALUATIONS

It is the policy of the Chamber to use a first-in, first-out method of inventory valuation. The unit cost will be computed by adding freight cost and insurance on shipping expenses to the actual cost of the inventory and dividing the dollar amount by the number of units purchased.

IRS FORMS: FORM 990

It is the policy of the Chamber to allow public access to IRS Form 990. The access will be provided at the Chamber's offices at a time mutually agreeable between the Chamber and the individual requesting the inspection. A responsible employee of the Chamber will remain in the presence of the individual requesting access to this information. Individuals will be allowed a reasonable amount of time to review the Form 990. For a fee of \$50.00 plus applicable postage for each Form 990, an individual may request a copy of Form 990. The original of Form 990 will remain at the Chamber's office without exception.

IRS FORMS: FORM 990T

It is the policy of the Chamber to deny request to inspect IRS Form 990T as it contains confidential information. (See the **UNRELATED BUSINESS INCOME TAX** section of this manual).

LONG TERM DEBT

It is the policy of the Chamber to include the current portion of long term debt in the current liability section on the financial records (the amount to be paid within twelve (12) months) with accounts payable on the financial records. Only the non-current portion of long-term debt will be included in the long term debt section of the financial records.

NON-SUFFICIENT FUND CHECKS (relocated from Organizational Policies)

It is the policy of the Chamber to include checks returned by the bank due to insufficient funds in the “Accounts Receivable, Insufficient Funds” account in the accounting records. If the check in question is eligible to be re-deposited, the subsequent deposit will reduce the receivable account accordingly. If the check in question is prohibited from being re-deposited, the Chamber’s policy on Bad Debts will be implemented.

PRE-PAID EXPENSES

It is the policy of the Chamber to treat payment of expenses that have time sensitive future benefits as pre-paid expenses on the financial records, and expensed in the proper period. Payment of any expense of \$500.00 or less will not qualify as a pre-paid expense. Records of pre-paid expenses will be maintained by the Chamber staff or contracted accounting and audit firms and budgeted accordingly.

Any expenses paid from the prior year fund balance will be accrued on the year-end financial statements or recorded on the Income Sheet in the period the expense was paid.

PURCHASES

All purchases, budgeted and otherwise, including but not limited to operating expenses, capital expenditures, as well as purchases deemed necessary by the President/CEO can be made by the President/CEO up to \$1,500.00 without executive committee approval.

Purchases greater than \$1,500.00 must be approved by a member of the executive committee prior to the transaction occurring. In all cases, documentation of this approval as well as receipt of the transaction must be stored for the purpose of aiding in year-end audit verification.

REFUNDS

It is the policy of the Chamber to not grant refunds for member dues. Exceptions to this policy must be approved by the Executive Committee.

Refunds for special events will be granted to non-participants if the refund is requested within 30 days of the event and if the Chamber was not charged a fee (such as meal guarantee) for the person. Refunds issued will reduce the corresponding revenue account accordingly.

TRAVEL EXPENSES

It is the policy of the Chamber to establish travel expense guidelines as follows:

Authorizations: All expense requests must be budgeted and approved in advance by the President/CEO.

Transportation: It is the policy of the Chamber to fully reimburse all reasonable costs associated with transportation including but not limited to: public carrier, taxi, and car rental as well as fees associated with parking and toll upon **provision of receipts and other appropriate documentation as may be requested by the Chamber** ~~proof of receipt.~~

Mileage incurred on personal vehicles by employees on Chamber business will be reimbursed at the current allowable rate by the IRS. Commuting mileage will not be reimbursed.

Lodging: Employees will be entirely reimbursed for lodging expenses provided proper documentation is shown.

Meals: Employees will be reimbursed for all reasonable charges for breakfast, lunch and dinner.

Tips: Tips associated with, but not limited to, baggage handling, fare, lodging, and meals will be reimbursed provided proper documentation is shown.

Travel expense reimbursements will be distributed within thirty (30) days of receipt and approval of a properly approved request.

See EXAMPLE 2

UNRELATED BUSINESS INCOME TAX (UBIT)

It is the policy of the Chamber to pay Unrelated Business Income Tax on the excess of revenues over expenses on taxable activities. These activities will be clearly classified and designated in the financial records as to provide adequate documentation in the event of an IRS audit. The organization will file IRS Form 990T to report unrelated activities. Form 990T is considered confidential and not available for public inspection.

VOIDED CHECKS (relocated from Organizational Policies)

It is the policy of the Chamber to maintain a voided check log and document every check that has been voided regardless of the reason. If voided checks are physically available; they will be filed in the Chamber's Voided Check File and stamped "Void" on the front of the check accordingly. If the voided checks are not physically available, the Chamber's copy of the bank's "stop payment order" will be filed in the accountant's file and the President/CEO will notify the accountant.

ORGANIZATIONAL POLICIES

BID REQUIREMENTS

It is the policy of the Chamber to require a bid for the following expenditures:

- Professional Services – Professional services, including CPA firms, law firms and insurance agencies, will be evaluated by the Board of Directors (hereinafter, “the Board”) every three (3) years and requests for proposals will be prepared and sent to qualified firms in the same field. In the event that services are being donated to the Chamber, the Board may waive this requirement.

The decision to approve a vendor bidding on any business with the Chamber will be made by the President/CEO up to \$2,500.00. Anything over \$2,500.00 will be referred to the Board for the decision. It shall be the policy of the Chamber to give preference to Chamber members whenever possible.

BOARD DESIGNATED FUNDS

It is the policy of the Chamber to treat Board-designated funds as unrestricted net assets (fund balance) on the Balance Sheet. (See **UNRESTRICTED NET ASSETS** section of this manual).

BONDING OF EMPLOYEES

It is the policy of the Chamber to bond all employees involved in the financial functions of the Chamber.

BUILDING AND FACILITIES POLICY

The following policy is used as a general guideline in the use of the Chamber building and facilities.

- A. The use of facilities and equipment must not conflict with regular Chamber use.
- B. The building is available for use by recognized non-profit organizations; however, the building should not be used for any political, religious or controversial meetings.
- C. Meetings must be scheduled in advance and during normal operating hours Monday – Friday 8:30 a.m. – 5:00 p.m.; however, they may not be scheduled more than two (2) weeks in advance without the approval of the President/CEO. Groups using the Chamber’s facilities shall be held responsible for any and all damages to the Chamber property and for the conduct of all parties present during the period of use.
- D. Office equipment, chairs and furniture are not to be taken from the Chamber building or moved from room to room without the consent of the Chamber staff. Groups using the Chamber’s facilities are expected to leave the room in a neat and orderly fashion.
- E. No commercial firm, group or individual will be allowed to use the Chamber’s facilities for direct consumer sales or commercial promotion.

Organization: _____

Date/ Time Building

Scheduled for Use: _____

Phone:

(Work) _____

(Home) _____

CHAMBER RELATIONSHIPS W/ OTHER ORGANIZATIONS

Three types of projects and programs are permitted involving the staff, headquarters, name, and finances of the Chamber.

- A. **CHAMBER PROJECTS**: Ultimate, total discretion and responsibility for the project or program rest with the Board. All participants are appointed and responsible to the Board.
- B. **CO-SPONSORED PROJECTS**: Any project or program in which the Chamber jointly sponsors and there is sharing of staff, headquarters, name, financing and/or financial responsibility.
 - 1. A written agreement must be developed clearly outlining the responsibility of each organization (all fundraising involving Chamber members must specifically be covered) and must be approved by the Board and the governing body of the other organization(s). This should be done in advance, before the beginning of a project or as soon as possible thereafter.
 - 2. All such projects or programs must be structured so that the Board has total discretion over staff, headquarters, name, financing and fundraising. The Chamber must have the right to withdraw from sponsorship at any time.
- C. **CONTRACT SERVICES**: The Chamber is a membership organization whose purpose is to advance those issues of specific issues to our members. When possible, the Chamber will also work to develop, encourage, promote and protect the commercial, civic industrial, agricultural and general business interests and the general welfare of the City of Springdale and the Greater Springdale area.

CONTRACT SIGNING AUTHORITY

It is the policy of the Chamber that the President/ CEO has authority to sign contracts as long as the financial implications of the contract are included in the Board approved budget. If the financial implication of signing a contract is not included in the Board approved budget, the Board's approval is required before the President/CEO has authority to sign the contract.

CONTRACTUAL AGREEMENTS

The Chamber has contractual agreements to provide services for the City of Springdale, in the amount of \$200,000 per year, the Springdale Advertising and Promotion Commission, in the amounts of \$100,000 per year and \$75,000 per year, the Springdale Public Facilities Board, in the amount of \$25,200 per year and the Northwest Arkansas Council, in the amount of \$90,000 per year. Each of these contracts are for the delivery of professional services with each of the public entities. The Chamber provides to each of these dedicated staff support, office space, office furniture, computer equipment, supplies, and all other services specified by the contracts.

Invoicing Contractual Entities

- Upon approval of the above mentioned contractual agreements, the Chamber creates and submits an invoice to the respective entity for one-fourth of the annual contract amount each quarter. Included with this invoice is all available substantiating documentation that indicate the proper expense categories as specified by each contract.
- Upon receipt of monies from these public entities, these funds are deposited and held in a “Government Holding” account which is fully controlled by the Chamber. There is complete financial accountability to these funds, including monthly reconciliation by an outside accounting firm. This “Holding Account” insures that at no time are the public funds “co-mingled” with operational funds of the chamber.

Invoicing Government Holding Account

- Each month Chamber staff reviews all staff calendars and determines what time and expenses were dedicated to the above mentioned agreements. Each contract is then expensed to the “Holding Account” where monies are transferred to the Chamber. The Chamber is responsible for writing the checks and maintaining the supporting documents.
- If an FOI request is received, it is only subject to the holding account, its records, checks, paid invoices and support invoice documentation.
- At the end of the contract period, if the amount billed to the holding account is greater received from the public entities the unpaid balance will be carried forward until eventually being paid during the next billing cycle or until such expenses are written off by the Chamber. If invoice is less than contract amount, funds available for payment to the Chamber will be held in the “Holding Account”. It is **NOT** necessary to “zero-out” monies in the holding account on an annual basis.

ENDORSEMENT AND REFERRALS

Since the Chamber is supported by many businesses/firms that are in competition, the Chamber’s policy is not to make a recommendation or endorsement regarding specific vendors of products and services. However, specialized membership affinity programs, when implemented, may make exceptions to this policy. The referral policy is to give the name of all members providing the product or service in question.

INDEPENDENT CONTRACTORS

It is the policy of the Chamber to evaluate criteria established by the IRS when assigning an individual status as an employee or as an independent contractor. Individuals qualifying as independent contractors will sign an Independent Contractor Agreement and will be issued an IRS Form 1099 if compensation is \$600 or more.

INVESTMENTS

It is the policy of the Chamber that excess cash may be invested in the following list of approved investments: certificates of deposit, savings accounts or comparable investments by the United States Government. The Chamber should minimize risk when choosing investments. The decision to invest cash in approved investments will be made by the President/CEO and the Board's Executive Committee. Investment in common stock and investments not fully insured by the Federal Deposit Insurance Corporation are prohibited. A completed Investment Authorization Form will be retained with investment documents.

LEASES

It is the policy of the Chamber to record leases as either capital leases or operating leases in the financial records based on appropriate qualification criteria.

LOANS POLICY

It is the policy of the Chamber to prohibit loans to employees and members under any circumstances.

LOBBYING EXPENDITURES

It is the policy of the Chamber to advise members of the non-deductible portion of their dues payments by indicating a non-deductible percentage on membership brochures, membership renewal forms and annually in the Chamber's newsletter.

MEMBERSHIP

It is in the best interest of the Chamber and new members for membership approval to be as expeditious as possible. Recognition in the E-Newsletter and receipt of membership plaques and orientation materials shall be timely. Therefore, a tentative approval for publicity purposes may be given for membership by the President/CEO or the Director of Membership Services upon the receipt of payment of membership dues. Ratification is then in order by the Board.

Members may not be listed in any publication, added to the rolls, approved as a new member, or credited in any membership contest in advance of payment for their Chamber dues.

OVERHEAD ALLOCATION

It is the policy of the Chamber to allocate overhead expenses to various functions of the organization based on the Direct Cost Basis.

QUID PRO QUO CONTRIBUTIONS

It is the policy of the Chamber to inform contributors in writing of a good faith estimate of the non-deductible portion of any quid pro quo contributions made for any fund-raising activity of the organization, if the contribution exceeds \$75.00, individually.

SPONSORSHIP AND EVENTS

- A. Sponsorship for the Chamber events and functions shall be limited to members of the Chamber, with the exception of regionally significant events in which the President/CEO deems a limited open sponsorship policy is necessary to maximize reach and participation of those events.
- B. Attendance at the Chamber functions such as networking events, golf tournament, banquets, etc. shall be for the benefit of Chamber members, their guests and their employees. In such cases where attendance at a function appropriately involves member guest for the purpose of membership outreach, the President/CEO may approve a limited open attendance policy.

TEMPORARY EMPLOYMENT AGENCIES

The Chamber may utilize temporary employment agencies to supplement the work force during peak periods.

TIME CLOCK

It is the policy of the Chamber that all non-exempt individuals filling non-exempt positions will be paid overtime for those hours which exceed forty (40) hours per week. Employees in this classification will be required to maintain an electronic, web based time clock to record their actual hours worked. Employees will be required to clock in each morning, clock out for their allotted lunch hour, clock back in when they return to work and clock out when they leave each day. No employee in this category shall be permitted to work overtime without prior approval from his/her supervisor or the President/CEO. All employees are required to submit personal time off forms for those days absent.

UNRESTRICTED NET ASSETS

It is the policy of the Chamber to include Board designated funds with unrestricted net assets on the Statement of Financial Position. A supplemental Statement of Board Designated Fund Activity will be distributed with the financial statement.

EXAMPLE 1



PERSONAL TIME OFF REQUEST

Date Submitted _____

Employee _____

Date(s) Requested _____

Approximate Length of time Needed _____

Request to be Unpaid

Employee Signature: _____

Approved by: _____

Perry Webb, President/CEO, CCE

EXAMPLE 2

TRAVEL EXPENSE REIMBURSEMENT REQUEST FORM



Name of Employee: _____

Signature: _____

Reason for Travel: _____

Dates of Travel: From _____ To _____

Expenses:

Private Automobile: _____ @ .565 per mile \$ _____

Public Carrier/Taxi: _____ \$ _____

Lodging: (receipt required) \$ _____

Meals: (receipt required) \$ _____

Car Rental: (receipt required) \$ _____

Other Expenses:

_____ \$ _____

_____ \$ _____

_____ \$ _____

Total Expenses/Reimbursement Requested: \$ _____

Approved by:

Signature _____

Date _____