



CHILD CARE PLANNING COUNCIL OF SONOMA COUNTY

Protocol
Financial Processes

Responsible Committee	Date Last Reviewed
Executive Committee	Revised 2/1/13

Protocol Description

1. Authorized Signers:
 - Grant contracts – SCOE (per CCPC approval)
 - Independent Contracts with Consultants – SCOE (per CCPC approval)
 - Subcontracts – SCOE (per CCPC approval)
 - Monthly Fiscal Reports – Treasurer
 - LPC forms for CDD - Co-Chairs or Coordinator, as specified by CDD
 - MOUs with no fiscal commitment – Coordinator (per CCPC approval)
 - Letters – Co-Chairs or Coordinator (per CCPC approval)

2. Credit Card Usage
 - Limit per purchase on record with SCOE- \$1,000
 - Limit per month on record with SCOE - \$2,000 (can be waived on a one-time basis as needed)
 - Coordinator may make credit card purchases up to \$200 per purchase for: catering, office supplies, per approved budget line items
 - Coordinator must receive written prior approval from Treasurer or Co-Chair for purchases over \$200

3. Coordinator must obtain Executive Committee signatures for:
 - Credit Card pre-approval for amounts over \$200
 - Credit Card payment approval
 - Expenditures over \$200 that have not been previously approved by the full Council (e.g. in budget, Activities/Projects spreadsheet, CCPC action, in contracts, etc.). On previously approved items, Coordinator will notate source of approval.
 - Expenditures for which Coordinator has a conflict of interest, such as a self-reimbursement.
 - Monthly expense reports

4. Budget Development and Revisions– usual process steps for each item below:
 - 1) Finance Committee, 2) Executive Committee, 3) Council:



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- a. Develop in Spring based on preliminary funding allocation for following fiscal year; approval at May/June Council meeting; to SCOE
- b. If actual fiscal year funding increases or decreases, Revised Budget Approval in August and/or as needed
- c. For mid-year new expenditure needs or line item revisions: approval as changes, not whole new Budget Approval
- d. Questions to consider when making budget decisions:
 - A. What are the core requirements? How much money is necessary to achieve needed program delivery/reach and adequate staffing to deliver quality programming?
 - B. How do the choices fit with the CCPC mission and Strategic Plan?
 - C. How will the choices impact members' motivation to participate?
 - D. What will be the impact of the choices on children, families and providers?
 - E. How do these choices fit within the overall budget and fiscal health of the Council?
 - F. What is the impact of these choices on staff turnover?
 - G. How do these choices impact the long-term viability of the Council?
 - H. Have we followed the above agreed-upon processes?

5. Reporting

- a. SCOE monthly fiscal reports: Coordinator reviews with Treasurer; Treasurer signs reports; Treasurer reports any concerns/issues to Executive Committee; Coordinator makes available to full Council in binder at monthly meetings.
- b. Coordinator prepares Internal Fiscal Report quarterly during the first half of the fiscal year, and monthly during the second half. Coordinator reviews with Treasurer, submits to Finance Committee and makes available to full Council in binder at monthly meetings.

6. Role of Treasurer (per current bylaws)

- a. Provides oversight of all fiscal matters of Council.
- b. Approves authorized expenditures.
- c. Reviews monthly statements of the financial activities of the Council.
- d. Collects, compiles and submits In-Kind forms to the Coordinator quarterly.
- e. Serves as Chair of the Finance Committee.
- f. Oversees the reporting of activities and fiscal matters to State of California and other funding or oversight entities.
- g. Provides additional reports and supportive information as requested by the Co-Chairs and Executive Committee.