

Fulton-El Camino Recreation & Park District  
 Policy & Procedure Manual Revised policy updates

**OPERATIONS**

<b>Policy #</b>	<b>Policy Name</b>	<b>Date approved</b>	<b>Revision Date</b>
3005	Emergency Preparedness	6/20/2013	3/20/2020
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3012	Environmental Policy	6/20/2013	
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# Fulton-El Camino Recreation & Park District

## POLICY and PROCEDURE MANUAL

**POLICY TITLE:** Emergency Preparedness

**POLICY NUMBER:** 3005

**3005.1** It is the policy of The Fulton-El Camino Recreation & Park District to create and maintain an active emergency preparedness program that includes an emergency plan that will help manage the District's critical functions during any emergency and protect the safety of staff. The District will coordinate the emergency plan, function and response with those responders from the public and private entities and organizations charged with emergency duties.

**3005.2** Emergency: Emergency means the actual or threatened existence of conditions of disaster or of extreme peril to the provision of critical District functions and the health and safety of staff or the public, caused by such conditions as fire, severe storm, riot, hazardous materials releases, earthquake, power outages, dam failures, freezes, water supply contamination, and other conditions which may be beyond the capability of the services, personnel, equipment, and facilities of this District, and may require the combined forces of other political subdivisions to help respond.

**3005.3** Emergency Preparedness: The Board of Directors authorizes the establishment of an Emergency Preparedness Program, which consists of the nationally-recognized four phases of emergency management: mitigation, preparedness/planning, response, and recovery. District actions will include developing and maintaining a District-wide emergency plan, identifying and training District staff to activate and use the plan, appointing District staff to critical positions identified in the emergency plan, and appointing staff to represent the District in negotiations or consultations with public and private agencies on matters pertaining to response to the emergency and recovery of damaged systems and financial costs incurred during the emergency.

**3005.4** Standardized Emergency Management System: The California Office of Emergency Services regulates the Standardized Emergency Management System (SEMS), which was created by Government Code §8607 following the East Bay Hills Firestorm in 1991. To ensure reimbursement for claims filed after a disaster, all District emergency plans, procedures, and training will follow the SEMS regulations, and coordinate with the District-wide emergency plan.

**3005.5** District Emergency Declaration: When an emergency condition arises, the General Manager may, in consultation with the Board President, declare a "District Emergency." The Board must ratify the declaration at the next meeting of the Board.

**3005.6** Authorization During District Emergencies: The General Manager's Declaration of a District Emergency is a public acknowledgement of the serious situation the District faces, and that the District's resources may not be adequate to respond to the emergency. The Board of Directors, in consultation with the General Manager, may delegate to the General Manager the authority to suspend competitive bidding

and enter into emergency contracts of up to \$250,000, as authorized by Public Contract Code §20567 and §22050.

**3005.7** Mutual Aid: The California Master Mutual Aid Agreement (Government Code §8561, §8615, and §8617) allows for the implementation of mutual aid during threatened, actual, or declared emergencies. The General Manager, in accordance with the Emergency Plan, may request mutual aid assistance from other local government and public agencies, or commit District resources to other agencies requesting aid. The General Manager may sign appropriate documents to effectuate mutual aid and other emergency response agreements.

**3005.8** Continuity of Management: The District's emergency plan will list at least two successors to critical staff identified in the plan, including the General Manager. In the event the primary person is unable to respond to an emergency, each successor, in order, may assume all the duties and powers of the primary staff.

**3005.9** Status Reports: The General Manager will provide annual reports to the Board of Directors on the progress of the Emergency Preparedness Program. Additional reports will be given to the Board on the effectiveness of the plan and District response within 60 days of the occurrence of a declared District Emergency.

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# Fulton-El Camino Recreation & Park District

## POLICY and PROCEDURE MANUAL

**POLICY TITLE:** Computer Security  
**POLICY NUMBER:** 3010

**3010.1** Purpose: The Fulton-El Camino Recreation & Park District seeks to ensure that detailed or sensitive information regarding its facilities not be released to parties who might use it for malicious purposes. This security plan is designed to address computer security procedures for District personnel who are issued laptop computers.

**3010.2** Scope: This program applies to all employees who are issued laptop computers.

**3010.3** Responsibilities:

**3010.3.1** The General Manager shall approve all purchases of laptop computers for use by District personnel, subject to the General Manager's oversight.

**3010.3.2** Each employee issued a laptop computer is responsible for understanding and following the requirements of this policy.

**3010.4** Sensitive Information. Personnel records and customer information including names, addresses, phone numbers, social security and credit card numbers are not to be stored on laptop computers at any time.

**3010.5** Portable Laptop Computer Security.

**3010.5.1** A password will be required to start the laptop computer.

**3010.5.2** Any software installed on the laptop computer must be pre-approved by the General Manager.

**3010.5.3** The portable laptop computer may be transported between the main District office and the field location at which the employee is assigned. If the employee at any time leaves a vehicle unattended, the laptop computer will be stored out of sight in a locked compartment.

**3010.5.4** The laptop computer may not be removed from the District's service area without prior approval of the General Manager.

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# California Special Districts Association

## SAMPLE POLICY HANDBOOK

**POLICY TITLE:** Environmental, Health & Safety Program  
**POLICY NUMBER:** 3012

**3012.1** The Board of Directors of the Fulton-El Camino Recreation & Park District recognizes the importance of an effective environmental, health, and safety-compliance program for the well-being of each District employee, to the District's customers, to the public at large, to the environment, and to the productivity of District operations. Therefore, it is the firm and continuing policy of the Board of Directors that environmental, health and safety compliance and accident prevention shall be considered of primary importance in all phases of the District's operation and administration, at all levels of the organization.

**3012.2** Within the District, therefore, the General Manager is authorized to approve programs, standards, rules, and procedures to protect and promote the safety and health of District employees, customers, the public at large, the environment, and the productivity of District Operations. Under the General Manager's supervision, the District Safety Committee shall review accidents and compliance issues, and recommend new or revised environmental, health, and/or safety programs, standards, rules, and procedures for approval by the General Manager and implementation within the District.

**3012.2.1** Each division manager and supervisor shall make environmental, health, and safety compliance an integral part of their regular duties, including the provision of proper training, materials, and equipment so that work can be performed safely and in compliance with regulations and other applicable standards.

**3012.2.2** It is equally the duty of each employee to accept and follow established programs, standards, rules, and procedures, as well as instructions and directives relating to the efficient performance of their work. Every effort will be made to provide adequate training to employees. However, if an employee is ever in doubt about how to do a job safely and correctly, it is their duty to ask a qualified person for assistance. Everyone is responsible for housekeeping duties that pertain to their jobs. Unsafe conditions must be reported.

**3012.3** By maintaining an effective environmental, health, and safety compliance program, the risk of personal injury, operational interruptions, and regulatory fines are reduced, and the mission of the District is manifested. The cooperation of all District employees is required.

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Budget Preparation  
**POLICY NUMBER:** 3020

**3020.1** The General Manager shall recommend budget guidelines for the preparation of the budget each fiscal year. These guidelines shall be presented to the Board of Directors not later than the first regular meeting of the Board in March. The Superintendents, under the direction of the General Manager, are responsible for planning the division budgets according to a schedule determined by the General Manager.

**3020.2** An annual budget proposal shall be prepared by the General Manager

**3020.2.1** The budget shall be prepared in a modified program budget format with at least the following categories: (1) Staff-hours, (2) Human Resources, (3) Services and Supplies, (4) Capital Equipment, (5) Capital Projects, (6) Loan, (7) Contingency Reserves, and (8) Debt Service (608 Fund)

**3020.3** Prior to review by the Board of Directors, the Board's standing Finance Committee shall meet with the General Manager and review his/her annual budget proposal.

**3020.4** The proposed annual budget as reviewed and amended by the Finance Committee shall be reviewed by the Board at its regular meeting in May.

**3020.5** The proposed annual budget as amended by the Board during its review shall be adopted at its regular meeting in August.

**3020.6** The General Manager shall have the authority to make transfer as follows:

**3020.6.1** From activity to activity within the same program and within the same budget category, i.e., salary to salary, etc.

**3020.6.2** From program to program, i.e., Teens to Senior Citizens, etc., when the item has been budgeted and for program budgeting purposes it can better be accounted for in the new program.

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# California Special Districts Association

## SAMPLE POLICY HANDBOOK

**POLICY TITLE:** Illness and Injury Prevention Program  
**POLICY NUMBER:** 3015

### **3015.1** Program Goal and Outline.

The goal of the District is to provide safe and healthful working conditions for all of its employees. Therefore, the District will maintain a safety and health program conforming to the best practices of agencies of this type. The District's safety and health program will include:

**3015.1.1** Providing mechanical and physical safeguards to the maximum extent possible.

**3015.1.2** Conducting a program of safety and health inspections to find and eliminate unsafe working conditions or practices, to control health hazards, and to comply fully with the safety and health standards and law for every job.

**3015.1.3** Training all employees in good safety and health practices.

**3015.1.4** Providing necessary personal protective equipment, and instructions for use and care.

**3015.1.5** Developing and enforcing safety and health rules, and requiring that employees cooperate with these rules as a condition of employment.

**3015.1.6** Investigating promptly and thoroughly, every accident to determine its cause and correct the problem so it will not happen again.

**3015.1.7** Developing a system of recognition and awards for outstanding safety service and/or performance.

### **3015.2** Program Responsibility.

Although the District recognizes that the responsibility for safety and health is shared, the General Manager [or other responsible managing employee] shall be responsible and have full authority for implementing this policy and the District's Injury and Illness Prevention Program.

**3015.2.1** The District accepts responsibility for leadership of the safety and health program, for its effectiveness and improvements, and for providing the safeguards required to ensure safe conditions.

**3015.2.2** Supervisory personnel are responsible for developing proper attitudes toward safety and health for themselves and in those they supervise, and for ensuring that all operations are performed with the utmost regard for the safety and health of all personnel involved, including themselves.

**3015.2.3** No employee will be required to work at a job he/she knows is not safe or healthful. Employees are responsible for wholehearted, genuine operation of all aspects of the safety and health program -including compliance with all rules and regulations - and for continuously practicing safety while performing their duties. Any employee found not practicing safety while performing their duties will be subject to appropriate discipline.

### **3015.3** Injury and Illness Records.

The District's record keeping system for its Injury and Illness Prevention Program shall conform to Cal/OSHA standards. Records shall be used to measure and evaluate the success of said program.

**3015.3.1** A report shall be obtained on every injury or illness requiring medical treatment. (See also Section 3015.8.)

**3015.3.2** Each injury or illness shall be recorded on the "Cal/OSHA Log and Summary of Occupational Injuries and Illnesses," Cal/OSHA Form 200, according to its instructions.

**3015.3.3** A supplementary record of the occupational injuries and illnesses shall be prepared on OSHA Form 5020, "Employer's Report of Injury or Illness," with the same information as in 3015.32, above.

**3015.3.4** Annually, the summary Cal/OSHA Form 200 shall be prepared and posted no later than February 1 in a place easily observable by employees. Said form shall remain posted until March 1.

**3015.3.5** All records specified in this section shall be maintained in the District's files for a minimum of five years after their preparation.

### **3015.4** Documentation of Activities.

Records shall be maintained of steps taken to establish and maintain the District's Injury and Illness Prevention Program. They shall include:

**3015.4.1** Records of scheduled and periodic inspections as required by Cal/OSHA [*California Code of Regulations, Title 8, Chapter 4*] to identify unsafe conditions and work practices. The documentation must include the name of the person(s) conducting the inspection, the unsafe conditions and work practices identified, and the action taken to correct the unsafe conditions and work practices. The records are to be maintained for at least three (3) years.

**3015.4.2** Documentation of safety and health training required by Cal/OSHA [*California Code of Regulations, Title 8, Chapter 4*] for each employee. The documentation must specifically include employee name or other identifier, training dates, type(s) of training and the name of the training provider. These records must also be kept for at least three years.

### **3015.5** Program Communication System.



Readily understandable communication shall be maintained with all affected employees on matters relating to occupational safety and health, including provisions designed to encourage employees to inform the District of hazards at the worksite without fear of reprisal. Communications with employees shall include meetings, training programs, posted written information, and a system of anonymous notification by employees about hazards.

**3015.5.1** Written communications to employees shall be in a language they can understand. If an employee cannot read in any language, said communication shall be made orally in a language he/she can readily understand.

**3015.5.2** The District's Code of Safe Practices, below, shall be posted at a conspicuous location in the District's maintenance office, and shall be provided to each supervisory employee who shall keep it readily available.

**3015.5.3** Periodic meetings (at least one per quarter) of supervisory employees shall be held under the direction of the General Manager for the discussion of safety problems and accidents that have occurred. Documentation of these meetings shall be maintained for three years.

**3015.5.4** Supervisory employees shall conduct "toolbox" or "tailgate" safety meetings, or equivalent, with their crew(s) at least every ten working days to emphasize safety. Documentation of these meetings shall be maintained for three years.

**3015.5.5** General employee meetings shall be conducted (at least one per quarter) at which safety is freely and openly discussed by those present. Such meetings should be regular, scheduled, and announced to all employees so that maximum employee attendance can be achieved. Documentation of these meeting shall be maintained for three years. Discussions at these meetings should concentrate on:

**3015.5.5.1** Occupational accident and injury history within the District, with possible comparisons to other similar agencies.

**3015.5.5.2** Feedback from employees.

**3015.5.5.3** Guest speakers from the District's workers' compensation insurance carrier or other agencies concerned with safety.

**3015.5.5.4** Brief audio-visual materials that relate to the District's operations.

**3015.5.6** Training programs shall be conducted when new equipment, machinery or tools are purchased. Employees shall be instructed in the safe operation of said equipment, machinery or tools. Documentation of training programs shall be maintained for three years.

**3015.5.6.1** New employees shall be trained by their supervisor in the safe operation of the equipment, machinery and tools with which they will be working prior to being allowed to work independently. Documentation of new employee training shall be maintained for three years.

**3015.5.7** Posters and bulletins relating to and encouraging safe and healthy practices shall be posted on a rotational basis at a conspicuous location in the District's maintenance office.

**3015.5.8** News articles and publications devoted to safety shall be distributed to employees. This policy shall also be distributed to all employees upon its adoption, to all new employees at the time of their hiring, and annually thereafter.

**3015.5.9** A safety suggestion box shall be maintained where employees, anonymously if desired, can communicate their concerns to the District's General Manager.

### **3015.6** Hazard Assessment and Control.

Periodic safety inspections shall be conducted to identify existing hazards in the workplace, or conditions, equipment and procedures that could be potentially hazardous. The inspections shall be conducted by personnel who, through experience or training, are able to identify actual and potential hazards and who understand safe work practices.

**3015.6.1** Safety inspectors will observe if safe work practices are being followed and will ensure that unsafe conditions or procedures are identified and corrected properly.

**3015.6.2** Safety inspections will be conducted at least annually. The frequency of the inspections will depend on the operations involved, the magnitude of the hazards, the proficiency of employees, changes in equipment or work processes, and the history of workplace injuries and illnesses.

**3015.6.3** A written assessment shall be prepared after said inspections which will document identified hazards and prescribe procedures for the elimination of same, and measures that can be taken to prevent their recurrence.

**3015.6.4** The General Manager *[or other designated program manager]* will review written inspection reports and/or assessments and will assist in prioritizing actions and verify completion of previous corrective actions. He/she shall also review the overall inspection program to determine trends.

### **3015.7** Accident Investigation.

All accidents shall be thoroughly and properly investigated by the Field Operations Supervisor *[or other responsible managing employee who should be trained in accident investigation]*, with the primary focus of understanding why the accident or near-miss occurred and what actions can be taken to preclude recurrence. A written report of said investigation shall be prepared which adequately identifies the cause(s) of the accident or near-miss occurrence.

**3015.7.1** The investigation must obtain all the facts surrounding the occurrence: what caused the situation to occur; who was involved; was/were the employee(s) qualified to perform the functions involved in the accident or near-miss; were they properly trained; were proper operating procedures established for the task involved; were procedures followed, and if not, why not; where else this or a similar situation might exist, and how it can be corrected.

**3015.7.2** The accident investigator must determine which aspects of the operation or process require additional attention (what type of constructive action can eliminate the cause(s) of the accident or near-miss).

**3015.7.3** Actions already taken to reduce or eliminate the exposures being investigated should be noted, along with those remaining to be addressed.

**3015.7.4** Any interim or temporary precautions should also be noted. Any pending corrective action and reason for delaying its implementation should be identified.

**3015.7.5** Corrective action should be identified in terms of not only how it will prevent a recurrence of the accident or near-miss, but also how it will improve the overall operation. The solution should be a means of achieving not only accident control, but also total operation control.

### **3015.8** Code of Safe Practices.

#### GENERAL

**3015.8.1** All employees shall follow these safe practices rules, render every possible aid to safe operations, and report all unsafe conditions or practices to the Foreman, Field Operations Supervisor, or General Manager [or other responsible managing employees].

**3015.8.2** Supervising employees shall insist on employees observing and obeying every rule, regulation, and order as is necessary to the safe conduct of the work, and shall take such action as necessary to obtain observance.

**3015.8.3** Anyone known to be under the influence of drugs or intoxicating substances which impair the employee's ability to safely perform the assigned duties shall not be allowed on the job while in that condition, and will be subject to the discipline specified in Policy #2190.

**3015.8.4** Horseplay, scuffling, and other acts which tend to have an adverse influence on the safety or well-being of the employees shall be prohibited.

**3015.8.5** Work shall be well planned and supervised to prevent injuries in the handling of materials and in working together with equipment.

**3015.8.6** No one shall knowingly be permitted or required to work while the employee's ability or alertness is so impaired by fatigue, illness, or other causes that it might unnecessarily expose the employee or others to injury.

**3015.8.7** Employees shall not enter manholes, underground vaults, chambers or other similar places that receive little ventilation, unless it has been determined that it is safe to enter.

**3015.8.8** Employees shall be instructed to ensure that all guards and other protective devices are in proper places and adjusted, and shall report deficiencies promptly to the Foreman or Field Operations Supervisor [or other responsible managing employee].

**3015.8.9** Crowding or pushing when boarding or leaving any vehicle or other conveyance shall be prohibited.

**3015.8.10** Workers shall not handle or tamper with any electrical equipment, machinery, or air or water lines in a manner not within the scope of their duties, unless they have received instructions from the Foreman or Field Operations Supervisor [or other responsible managing employee].

**3015.8.11** All injuries shall be reported promptly to the Foreman or Field Operations Supervisor [or other responsible managing employee] so that arrangements can be made for medical or first aid treatment.

**3015.8.12** When lifting heavy objects, the large muscles of the leg instead of the smaller muscles of the back shall be used.

**3015.8.13** Materials, tools, or other objects shall not be thrown from buildings or structures until proper precautions are taken to protect others from the falling objects.

**3015.8.14** Employees shall cleanse thoroughly after handling hazardous or unhealthy substances, and follow special instructions from authorized sources.

**3015.8.15** Work shall be so arranged that employees are able to face a ladder and use both hands while climbing.

**3015.8.16** Gasoline shall not be used for cleaning purposes.

**3015.8.17** No burning, welding, or other source of ignition shall be applied to any enclosed tank or vessel, even if there are some openings, until it has first been determined that no possibility of explosion exists, and authority for the work is obtained from the Field Operations Supervisor *[or other responsible managing employee]*.

**3015.8.18** Any damage to scaffolds, falsework, shoring or other supporting structures shall be immediately reported to the Foreman or Field Operations Supervisor *[or other responsible managing employee]*.

#### USE OF TOOLS AND EQUIPMENT

**3015.8.19** All tools and equipment shall be maintained in good condition.

**3015.8.20** Damaged tools or equipment shall be removed from service and tagged "DEFECTIVE."

**3015.8.21** Pipe or Stillson wrenches shall not be used as substitute for other wrenches.

**3015.8.22** Only appropriate tools shall be used for the job.

**3015.8.23** Wrenches shall not be altered by the addition of handle-extensions or "cheaters."

**3015.8.24** Files shall be equipped with handles and not used to punch or pry.

**3015.8.25** Screwdrivers shall not be used as chisels.

**3015.8.26** Wheelbarrows shall not be used with handles in an upright position.

**3015.8.27** Portable electric tools shall not be lifted or lowered by means of the power cord. Ropes shall be used for this purpose.

**3015.8.28** In locations where the use of a portable power tool is difficult, the tool shall be supported by means of a rope or similar support of adequate strength.

#### MACHINERY AND VEHICLES

**3015.8.29** Only authorized persons shall operate machinery or equipment.

**3015.8.30** Loose or frayed clothing, or long hair, dangling ties, finger rings, etc., shall not be worn around moving machinery or other sources of entanglement.

**3015.8.31** Machinery shall not be serviced, repaired or adjusted while in operation, nor shall oiling of moving parts be attempted, except on equipment that is designed or fitted with safeguards to protect the person performing the work.

**3015.8.32** Where appropriate, lock-out procedures shall be used.

**3015.8.33** Employees shall not work under vehicles supported by jacks or chain hoists, without protective blocking that will prevent injury if jacks or hoists should fail.

**3015.8.34** Air hoses shall not be disconnected at compressors until hose line has been bled.

**3015.8.35** All excavations shall be visually inspected before backfilling, to ensure that it is safe to backfill.

**3015.8.36** Excavating equipment shall not be operated near tops of cuts, banks, and cliffs if employees are working below.

**3015.8.37** Tractors, backhoes and other similar equipment shall not operate where there is possibility of overturning in dangerous areas like edges of deep fills, cut banks, and steep slopes.

EDITOR'S NOTE:

An Injury and Illness Prevention Program, which will conform to the requirements of SB 198 and the Standards promulgated in response thereto by the California Occupational Safety and Health Standards Board, will require more than just the implementation of a policy similar to the foregoing sample. Full compliance will require an in-depth and individualized assessment of an agency's current workplace conditions, practices and problems. Said assessment must be documented and include a safety and health survey, workplace assessment, evaluation of assessment information, development of an action plan, implementation of said plan, and ongoing maintenance of the program. C.S.D.A. encourages its members to take full advantage of Cal/OSHA's Consultation Service. In addition to suggesting both governmental and private sources for information, Cal/OSHA has a publication entitled, "Guide to Developing Your Workplace Injury & Illness Prevention Program With Checklists for Self-Inspection." This document and other information can be obtained from the Cal/OSHA Consultation Service Offices listed below.

DOWNEY  
8535 East Florence Ave., Suite 200  
Downey, CA 90240  
(213) 861-9993

SAN BERNARDINO  
303 West Third St., Room 219  
San Bernardino, CA 92401  
(714) 383-4257

FRESNO  
1901 North Gateway Blvd., Suite 102  
Fresno, CA 93727  
(209) 454-1295

SAN DIEGO  
7827 Convoy Court, Suite 406  
San Diego, CA 92111  
(619) 279-3771

SACRAMENTO  
2424 Arden Way, Suite 410  
Sacramento, CA 95825  
(916) 920-6131

SAN MATEO  
3 Waters Park Dr., Suite 230  
San Mateo, CA 94403  
(415) 573-3864

Cal/OSHA CONSULTATION SERVICE HEADQUARTERS  
395 Oyster Point Blvd., Room 325  
South San Francisco, CA 94080  
(415) 737-2843

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

POLICY TITLE: Debt Management Policy  
POLICY NUMBER: 3025

**3025.1** This Debt Management Policy (the "Debt Policy") of the Fulton-El Camino Recreation and Park District (the "District") was approved by the Board of Directors of the District (the "Board") on February 7, 2019. The Debt Policy may be amended by the Board as it deems appropriate from time to time in the prudent management of the debt of the District. This Debt Policy shall also apply to any improvement districts formed by the District.

**3025.2** The Debt Policy has been developed to provide guidance in the issuance and management of debt by the District and is intended to comply with Government Code Section 8855, effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the District's interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the District.

**3025.3** Debt, properly issued and managed, is a critical element in any financial management program. It assists in the District's effort to allocate limited resources to provide the highest quality of service to the public. The District understands that poor debt management can have ripple effects that hurt other areas of the District. On the other hand, a properly managed debt program promotes economic growth and enhances the vitality of the District for its residents and businesses.

**3025.4 Findings:** Unless waived by the District, this Debt Policy shall govern all debt undertaken by the District. The District hereby recognizes that a fiscally prudent debt policy is required in order to:

**3025.4.1** Maintain the District's sound financial position.

**3025.4.2** Ensure the District has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.

**3025.4.3** Protect the District's credit-worthiness.

**3025.4.4** Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the District.

**3025.4.5** Ensure that the District's debt is consistent with the District's planning goals and objectives and capital improvement program or budget, as applicable.

**3025.4.6** Encourage those that benefit from a facility/improvement to pay the cost of that facility/improvement without the need for the expenditure of limited general fund resources.

**3025.5 Policies:** Purpose For Which Debt May Be Used: The District will consider the use of debt financing for capital improvement projects ("CIP") primarily when the project's useful life will equal or exceed the term of the financing and when resources are identified sufficient to fund the debt service requirements. An exception to this section's focus is the issuance of short-term instruments such as tax and revenue anticipation notes, which are to be used for prudent cash management purposes and conduit financing, as described below.

**3025.5.1 Long-Term Debt:** To the extent permitted by law, long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and/or operated by the District.

**3025.5.2** Long-term debt financings are appropriate when the following conditions exist:

**3025.5.2.1** When the project to be financed will provide benefit to constituents over multiple years.

**3025.5.2.2** When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.

**3025.5.3** Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses.

**3025.5.4** The District may use long-term debt financings subject to the following conditions:

**3025.5.4.1** The project to be financed has been or will be approved by the Board.



**3025.5.4.2** The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not cause the District to violate any covenants to maintain the tax-exempt status of such debt, if applicable.

**3025.5.4.3** The District estimates that sufficient income or revenues will be available to service the debt through its maturity.

**3025.5.4.4** The District determines that the issuance of the debt will comply with the applicable requirements of state and federal law.

**3025.5.4.5** The District considers the improvement/facility to be of vital, time-sensitive need of the community and there are no plausible alternative financing sources:

**3025.5.5** Periodic reviews of outstanding long-term debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints, if applicable) if and when there is a net economic benefit of the refunding. Refundings which are non-economic may be undertaken to achieve District objectives relating to changes in covenants, call provisions, operational flexibility, tax status of the issuer, or the debt service profile.

In general, refundings which produce a net present value savings of at least three percent (3%) of the refunded debt will be considered economically viable. Refundings which produce a net present value savings of less than three percent (3%) or negative savings will be considered on a case-by-case basis, and are subject to Board approval.

**3025.6 Short-Term Debt:** To the extent permitted by law, short-term borrowing may be issued to generate funding for cash flow needs in the form of Tax and Revenue Anticipation Notes (TRAN).

To the extent permitted by law, other types of short-term borrowings, such as commercial paper, and lines of credit, will be considered as an interim source of funding in anticipation of long-term borrowing. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. Prior to issuance of the short-term debt, a reliable revenue source shall be identified to secure repayment of the debt. The final maturity of the debt issued to finance the project shall be consistent with the economic or useful life of the project and, unless the Board determines that extraordinary circumstances exist, must not exceed seven (7) years.

Short-term debt may also be used to finance short-lived capital projects; for example, the District may undertake lease-purchase financing for equipment.

**3025.7 Types of Debt:** In order to maximize the financial options available to benefit the public, it is the policy of the District to allow for the consideration of issuing all generally accepted types of debt, including, but not exclusive to the following:

**3025.7.1 General Obligation (GO) Bonds:** General

Obligation Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at large. Examples of projects include but, are not limited to: street improvements, libraries, parks, and public safety facilities. All GO bonds shall be authorized by the requisite number of voters in order to pass.

**3025.7.2 Lease-Backed Debt/Certificates of Participation**

**(COP):** Issuance of lease-backed debt is a commonly used form of debt that allows a District to finance projects where the debt service is secured via a lease, lease/purchase agreement or installment agreement.

**3025.8** The District may from time to time find that other forms of debt to, the extent permitted by law, would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy. To maintain a predictable debt service burden, the District will only issue debt that carries a fixed interest rate.

**3025.9 Relationship Of Debt To Capital Improvement Program And Budget**

The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's capital budget and the capital improvement plan.

**3025.10** The District shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the District's public purposes. The District shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

**3025.11 Policy Goals Related To Planning Goals And Objectives**

The District is committed to financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's annual operating budget.

**3025.11.1** It is a policy goal of the District to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

**3025.11.2** The District will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

**3025.12 Internal Control Procedures:** When issuing debt, in addition to complying with the terms of this Debt Policy, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

**3025.13** The District will periodically review the requirements of and will remain in compliance with the following:

**3025.13.1** Any continuing disclosure undertakings under SEC Rule 15c2-12

**3025.13.2** Any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues.

**3025.13.3** Any required reporting to be filed with the California Debt and Investment Advisory Commission (CDIAC); and

**3025.13.4** The District's investment policies as they relate to the investment of bond proceeds.

**3025.14** The General Manager or designee can recommend future changes to the Debt Management Policy as deemed necessary.

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# **Fulton-El Camino Recreation & Park District**

## **POLICY & PROCEDURE MANUAL**

**POLICY TITLE:** Asset Capitalization (Fixed Assets), Developed to comply with GASB 34

**POLICY NUMBER:** 3030

### **3030.1 Introduction**

**3030.1.1 Purpose**

**3030.1.2 Authority**

**3030.1.3 Description of Fixed Assets**

**3030.1.4 Additional Capital Asset Issue**

### **3030.2 Intangible Asset Policy and Procedures**

**3030.2.1 Purpose**

**3030.2.2 Authority**

**3030.2.3 Applicability**

**3030.2.4 Definition**

**3030.2.5 Policy**

**3030.2.6 Procedures**

3030.1.1 Purpose

The purpose of asset capitalization policy is to provide guidance to account for controlling the assets acquisition, movement, sale, disposal, and addressing areas such as useful life, minimum threshold values for capitalization, depreciation, and retirement of fixed assets.

3030.1.2 Authority

GASB Statement No. 34; GASB Statement No. 51; GASB Comprehensive Implementation Guide; and State of California Accounting Standards and Procedures for Counties

3030.1.3 Description of Fixed Assets

Fixed assets include land, buildings and structures, equipment, infrastructures, intangible assets, or any related capital lease. These items are further defined as follows:

- A. Land includes all parcels purchased by the District or any improvements made to existing parcels of land.
- B. Buildings, structures, and other related improvements include all relatively permanent improvements constructed or placed onto District-owned land or existing structures. This will also include improvements placed onto land leased by the District. Building alterations will be capitalized when they increase the value or life of the building. Any buildings, structures, and improvements with a value greater than \$25,000 should be capitalized as fixed assets or lease-hold improvements.
- C. Equipment includes movable personal property of a relatively permanent nature and of significant value, such as furniture, machines, tools, and vehicles.
  1. Relatively permanent nature should be interpreted as having a useful life greater than one year.
  2. Significant value should be defined as all equipment acquisitions with a cost greater than \$5,000, subject to the following exceptions:
    - All calculators, cameras, camera accessories, photocopiers, fax machines, video or projections equipment and two-way radios, with a cost in excess of \$1,000, but less than \$5,000, and grant-funded equipment costing less than \$5,000 will be inventoried for control purposes only and not capitalized.
  3. The cost of equipment includes: the purchase price less discounts received; freight charges; sales, use and transportation taxes; and installation charges
- D. Infrastructures include roads, bridges, drainage systems, water and sewer systems, and lighting systems. All infrastructures are assets regardless of the cost. Buildings that are an ancillary part of a network of infrastructure assets should be considered infrastructure. An integral part of the infrastructure of other items is considered infrastructure too.

- E. Intangible assets include assets lacking physical substance, non-financial in nature, with a relatively permanent nature and significant value.
  - 1. Relatively permanent nature should be interpreted as having a useful life greater than one year.
  - 2. Significant value should be defined as all intangible assets acquisition with a cost greater than \$25,000, subject to the following exceptions:
    - Permanent easements will be treated as fixed assets, regardless of cost;
    - Computer or website software will be capitalized if the cost is greater than \$100,000.
- F. Intangible assets should not include assets acquired or created primarily for obtaining income or profit, assets resulting from capital lease transactions reported by lessees, and goodwill created through the combination of a government and another entity.
- G. Capital leases (lease-purchase arrangements) include all arrangements to lease land, buildings and structures, or equipment with the District intending to assume ownership rights when the lease is paid off. If a purchase would normally meet the fixed asset criteria, stated above, it will be accounted for as a fixed asset regardless of the financing procedure used.
- H. This District will be in full compliance with Chapter 15 of the State Controller's Manual.

#### 3030.1.4 Additional Capital Asset Issues

- A. Construction in Progress includes new construction or improvements to land, buildings, structures, infrastructure, or intangible assets that have not been physically completed or have not had all project costs processed by fiscal yearend and the final cost of which is expected to be greater than \$25,000, subject to the following exceptions:
  - 1. Land, infrastructure, permanent easement construction or improvements will be treated as fixed assets, regardless of cost;
  - 2. Computer or website software projects will be capitalized if the final cost is greater than \$100,000.
- B. Capital assets should be depreciated over their estimated useful lives unless they are either inexhaustible or are infrastructure assets reported using the modified approach. Inexhaustible capital assets such as land, land improvements and permanent easement should not be depreciated. The District has elected to adopt the straight-line method of depreciation. Capital assets that become fully depreciated and are still in use must remain in the financial capital accounts until they are disposed of.
- C. Capital assets may be sold, abandoned, or traded in on new assets. Assets which have been retired or disposed of must be removed from capital accounts including related accumulated depreciation.

### 3030.2.1 Purpose

This policy and procedures provides guidance on accounting for intangible assets, including internally generated intangible assets.

### 3030.2.2 Authority

GASB Statement No. 34; GASB Statement No. 51; GASB Comprehensive Implementation Guide; and State of California Accounting Standards and Procedures for Counties

### 3030.2.3 Applicability

This policy does not apply to the following intangible assets:

- Assets acquired or created primarily for obtaining income or profit.
- Assets resulting from capital lease transactions reported by lessees.
- Goodwill created through the combination of a government and another entity.

### 3030.2.4 Definition

An intangible asset is an asset that possesses *all* of the following characteristics:

- It lacks physical substance. It may be contained in or on an item with physical substance, for example, software stored on a compact disc; it may be closely associated with another item that has physical substance, for example, the underlying land in the case of a right-of-way easement.
- It is non-financial in nature, meaning it is not in monetary form and it does not represent a claim or right to assets or a prepayment.
- It has an initial useful life of more than one year.

Common types of intangible assets:

- Right-of-way easements
- Other types of easements
- Land use rights, such as mineral, water, or timber rights
- Patents, copyrights, and trademarks
- Computer and Web site software – purchased, internally generated, or acquired through licensing agreements

### 3030.2.5 Policy

- A. Management must ensure the proper accounting and reporting of capital assets that meet the definition of intangible assets as defined in GASB 34 and amended by GASB 51.
- B. In addition to the specific provisions of this policy, a department/agency must apply the general guidance of the District's Asset Capitalization Policy.
- C. The District's capitalization thresholds for intangible assets are all \$25,000, except for permanent easements with zero threshold, and computer and website software with \$100,000 threshold. All intangible assets have a useful life greater than one year, except permanent easements with no useful life. Record qualified as intangible assets in the appropriate capital asset general ledger (GL).

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(that are still being used), meeting the thresholds criteria, and acquired after June 30, 1980, will need to be reported as intangible assets unless it is considered internally generated (developed), then you do not have to retroactively report it. However, you may retroactively report an internally generated (developed) intangible asset if the amount is based on sound cost accounting principles that can be supported for your auditors.

It is acceptable to use an estimated historical cost for intangible assets if you are unable to determine an actual historical cost; however, it is not acceptable to estimate historical cost for internally generated (developed) intangible assets.

If a new building is currently being constructed, once the CIP is reclassified as a capital asset, in general it is NOT required to break out such intangible asset costs for a project.

Capitalizable modifications on existing internally generated intangible assets (or intangible assets) as of the effective date would be reportable. Depending on the particular facts, some modifications can result in the creation of a new asset rather than the extension of an existing asset.

According to GASBS 51, ¶ 20, “this Statement should be applied retroactively (except for internally generated intangible assets and intangible assets with indefinite useful lives) by restating financial statements, if practical, for all prior periods presented. If restatement is not practical, the cumulative effect of applying this Statement, if any, should be reported as a restatement of beginning net assets, fund balances, or fund net assets as appropriate, for the earliest period restated. In the period this Statement is first applied, the financial statements should disclose the nature of any restatement and its effect.”

- D. Consider land use rights, such as easements, water rights, timber rights and mineral rights, obtained through the purchase or donation of land as “bundled” with the land; do not record them as separate assets.
- E. Account for a land use right obtained by lease, contract or other similar agreement (without acquiring the underlying land) as a separate intangible asset. Record the obligation to make payments over the life of the agreement as a long-term liability.
- F. Account for and report intangible assets acquired or created primarily for obtaining income or profit as investments.
- G. Capitalize software acquired through a licensing agreement as an intangible asset, even if the license agreement refers to the arrangement as a lease. Record the obligation to make payments over the life of the agreement as a long-term liability.
- H. When a computer is purchased with software already installed, it is not required to break out software vs. hardware costs, especially if the useful lives of both are the same.

When a computer software system consists of more than one module or component, apply the guidance in this policy to each individual component or module separately rather than to the system as a whole. Agencies can value software individually or group them together depending upon the purchasing time and amount. For example, larger agencies may buy 100+ computers together at one time, already equipped with software. Individually



But grouped together they would definitely be above our reporting threshold. If all items are ordered at the same time and are part of the same transaction then they should be grouped together and reported, (if their total value is equal to or greater than the \$100,000 threshold). Invoices should not be split to avoid reporting.

According to GASB Implementation Guide 7.9.8, “capitalization policies adopted by a government should find an appropriate balance between ensuring that all material capital assets, collectively, are capitalized and minimizing the cost of recordkeeping for capital assets. It may be appropriate for a government to establish a capitalization policy that would require capitalization of certain types of assets whose individual acquisition costs are less than the threshold for an individual asset. Computers, classroom furniture, and library books are assets that may not meet the capitalization policy on an individual basis, yet might be considered material collectively.”

- I. Computer software is a common type of intangible asset that is often internally generated. Computer software should be considered internally generated if it is developed in-house by the government’s personnel or by a third-party contractor on behalf of the government. Commercially available software that is purchased or licensed by the government and modified using more than minimal incremental effort before being put into operation also should be considered internally generated. Any of the following activities would satisfy the “*modified using more than minimal incremental effort*” criterion: changing code, changing fields, adding special reporting capabilities, and testing any changes.
- J. Amortize intangible assets with limited lives on a straight-line basis. Do not amortize intangible assets with indefinite lives.
- K. When a department/agency sells or retires an intangible asset, remove the asset and accumulated amortization from the GL control accounts and subsidiary property ledger and recognize any gain or loss arising from the disposition.

### 3030.2.6 Procedures

#### A. Recognition

Recognize an intangible asset *only* if it is identifiable. Consider an intangible asset as identifiable if it is either (1) separable, meaning the asset is capable of being separated from the agency and sold, transferred, licensed, etc.; or (2) the asset arises from contractual or other legal rights.

#### B. Land Use Rights Bundled with Property

Ownership of property comprises a bundle of rights that includes the right to control the use of the property. Do not report land use rights such as easements, water rights, and mineral rights obtained through the purchase or donation of land as separate assets. Although the individual rights included in the bundle of rights are separable and intangible in nature, collectively they represent the ownership of the land.

#### C. Land Use Rights Accounted for Separately

Account for land use rights obtained by lease, contract or other similar

Record the agency's obligation to make payments over the life of the agreement as a long-term liability.

Land use rights that may be obtained from a third party through a legal agreement include:

- The right to access land, such as an easement, right of way
- The right to explore or exploit natural resources, such as timber, mineral, or water rights

#### D. Intangible Assets Acquired or Created to Obtain Income

Assets acquired or created primarily to obtain income or profit are not subject to this policy. For example, this policy does not apply to a copyright acquired or created by a public university that the university uses primarily to generate royalty income.

However, when a department/agency uses an intangible asset, such as a trademark, both in its operations and to obtain revenues, professional judgment is required. To determine the primary purpose of the intangible asset, consider the amount of revenue expected to be generated versus the service capacity gained by using the intangible asset in the agency's operations.

#### E. Internally Generated Intangible Assets

Consider intangible assets "internally generated" if the agency or an entity contracted by the agency creates or produces the assets. Also, consider assets acquired from a third party as internally generated if the assets require more than minimal additional effort on the part of the agency to achieve the desired service capacity.

Under the "specified-conditions" approach, a department/agency capitalizes outlays associated with the development of internally generated intangible assets only when all of the following conditions occur:

1. The agency has determined the specific objective of the project and the service capacity expected upon completion of the project.
2. The agency has determined that it is technologically feasible to complete the project.
3. The agency has demonstrated that it intends to complete the project (or in the case of a multi-year project, to continue development of the intangible asset).

This approach provides a safeguard against the capitalization of outlays that may become impaired in the future because the agency terminated the project. Expense outlays incurred *prior* to meeting the above criteria. Capitalize outlays incurred *subsequent* to meeting the criteria.

#### F. Computer Software with Multiple Components

A department/agency may enter into a licensing agreement for computer software with multiple components that the agency considers internally generated (e.g., the license to use the software; modifications to meet the agency's requirements; training; routine systems maintenance; and rights to future upgrades and modifications). The agency must allocate the outlays associated with the agreement among all the individual elements based on

software license as part of the application development stage and expense outlays to train the users as part of the post-implementation/operation stage.

#### G. Software Licensing Agreements

Software licensing agreements are not subject to Capital Leases, even if the agreement is referred to as a “lease.” Agencies must capitalize the software and report it as an intangible asset. They must also record a long-term liability

to recognize the obligation to make annual payments over the life of the contract. According to GASB 51, ¶ 65: “The Board believes that outlays to acquire a license to use commercially available software that is not considered internally generated computer software will meet the description of an intangible [capital] asset and should be reported accordingly. (If the licensed software is considered internally generated computer software and, therefore, reporting of related outlays is based on the development stage approach, the Board believes that the criteria to begin capitalization of outlays related to software development are met when the government makes the decision to license the specific software. Accordingly, the licensing of the software would be an application development stage activity, and the related outlays would be capitalized.)” Given that licensed software, (or all software for that matter), is an intangible capital asset and it does not have an indefinite useful life, the proper treatment is to capitalize software licenses that meet the \$100,000 threshold.

#### H. Capitalized Interest

When a proprietary fund finances the acquisition of an internally generated intangible asset, the interest capitalization requirements apply. Interest capitalization starts on the date of the borrowing and continues until the date that the asset is ready for its intended use. Interest earned during this period on unspent borrowings reduces the amount the agency capitalizes. *Capitalized interest is not included as part of the cost of assets purchased with resources from governmental funds.*

#### I. Useful Life

The useful life of an intangible asset that arises from contractual or legal rights must not exceed the legal term of the rights. Consider renewal periods when determining the useful life of an intangible asset, if the agency plans to seek a renewal and the anticipated costs will be minimal. If the expected outlay for renewal is more than minimal, the agency must account for the resulting transaction as a new intangible asset.

Consider an intangible asset to have an indefinite life, if there are no legal, contractual, regulatory, technological, or other factors that limit the useful life of the asset. A permanent right-of-way easement is an example of an intangible asset with an indefinite life. Do not amortize intangible assets with indefinite lives. If changes occur that cause the useful life of an intangible asset to no longer be indefinite, the agency must test the asset for impairment. Amortize the carrying value of the intangible asset, if any, following the recognition of an impairment loss over the remaining

Per GASB ¶ 70, “because computer software is intangible, it does not deteriorate physically; rather, obsolescence is what decreases the service capacity of computer software. [Therefore, only modifications that defer obsolescence should be considered to extend the useful life of software.]”

If the software is no longer being used (nor is being used but considered internally generated) then you don’t need to retroactively report it.

J. Impairment

A common indicator of impairment occurs when the agency stops development due to a change in priorities. Report internally generated intangible assets impaired by development stoppage at the lower of carrying value or fair value.

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Fixed-Asset Accounting  
**POLICY NUMBER:** 3031

**3031.1** The purpose of this policy is to ensure proper accounting control resulting in the maintaining of accurate financial reports of fixed assets.

**3031.2** An accounting, or inventory, of all fixed assets shall be conducted on an annual basis. After the conclusion of said inventory, the Superintendent of Administration shall certify its completeness and report the results thereof to the Board of Directors at its next regular monthly meeting.

**3031.3** Applicable purchases for inclusion in said accounting shall be the following:

**3031.3.1** Equipment, tools, and vehicles that individually have an original total cost of more than \$500;

**3031.3.2** All land and building acquisitions regardless of price; and,

**3031.3.3** Additions or major improvements to the District's service infrastructure.

**3031.4** When any item defined in Section 3030.3.1 above is received, a tag with a unique identification number shall be affixed to said item, and the number recorded in the permanent inventory records.

**3031.4.1** All District vehicles shall be clearly and visibly marked with the district name and logo.

**3031.5** Permanent inventory records shall be maintained in either a paper file or electronic (computer data base) format. Said records shall be updated whenever a change in the status of a particular fixed asset occurs (e.g., original purchase, sale, destruction, loss, theft, etc.).

**3031.6** Information to be maintained in said inventory records shall include at least the following:

**3031.6.1** Asset number;

**3031.6.2** Description;

**3031.6.3** Manufacturer's serial number (if available);

**3031.6.4** Storage location;

- 3031.6.5** Original cost (if known, otherwise approximate cost);
- 3031.6.6** Acquisition date of all new purchases; and,
- 3031.6.7** Classification code (e.g., office equipment, vehicle, etc.).

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Financial Reserves Policy

**POLICY NUMBER:** 3035

### 3035.1 PREMISE

The Fulton-El Camino Recreation and Park District reserve policy is a financial policy guided by sound accounting principles of public fund management. The policy establishes reserve funds to minimize adverse annual budgetary impacts from anticipated and unanticipated District expenses.

The adequacy of the target reserve year-end balance ranges and/or annual contributions will be reviewed annually during the budgeting process and may be revised accordingly as necessary. The following District reserve fund categories are established:

### 3035.2 Capital Replacement Reserve Fund

3035.2.1 Purpose: To provide funds for the orderly and timely maintenance of the District facilities to meet future demand and to maintain and/or improve the District's existing level of facility quality.

3035.2.2 Target Balance: Fund 40% of the reserve balance based on a life cycle study of the District's capital assets with the goal to self-fund upkeep and maintenance as required.

3035.2.3 Methodology/Rational: Use of a professional Reserve Study which includes an inventory of all current District capital equipment and facilities, an estimate of their useful life, and a schedule of repair/replacement funding needs based on estimated future costs.

3035.2.3.1 This Study will become a part of the Reserve Fund documentation as an Appendix.

3035.2.3.2 Funds will be specifically identified for each asset repair/replacement need in proportion to their cost and the actual Capital Improvement Fund Balance available. The reserve summary will indicate by category the level of reserve funding.

3035.2.4 Use of Funds: The funds shall accumulate in a Reserve Fund and may only be used for the purposes identified in the Reserve Study, or other purposes deemed appropriate by a 4/5<sup>th</sup> vote of the Board of Directors. The annual District budget shall identify both additional contributions to the Reserve Fund, and authorized expenditures from the Reserve Fund as identified in the Reserve Study.

### **3035.3 Capital Acquisition Reserve Fund**

- 3035.3.1 Purpose: To provide funds for the future acquisition of park lands when available and facilities as identified in the Master Plan.
- 3035.3.2 Target Balance: Fully funded acquisition fund based on the District's Master Plan in conjunction with current and future cost estimates.
- 3035.3.3 Methodology/Rational: The Master Plan is used to identify and plan for future needs of the District. Funding can be through grants as they are available, but reserves are necessary to take advantage of opportunities that arise with little advance notice including the need for matching funds for grants. The restricted appropriation fund exists to provide for an orderly land acquisition program.
- 3035.3.4 Use of Funds: The accumulated funds in this area will be disbursed through an annual budgeted appropriation in accordance with the District's programmed acquisition requirements. The Board of Directors may, by a 4/5<sup>th</sup> vote, use the accumulated funds for an emergency land acquisition during the fiscal year.

### **3035.4 Operating Reserve Fund**

- 3035.4.1 Purpose: To ensure cash resources are available to fund daily administration, operations and maintenance of the District without the use of "Dry Period Financing" from the County of Sacramento.
- 3035.4.2 Target Balance: Sufficient to fund six months of District expenditures.
- 3035.4.3 Methodology/Rational: District tax revenues are credited twice annually. The District will identify the target balance needed through the annual budgeting process. This fund need is expected to fluctuate based on each year's identified and approved expenditure needs as well as expected revenues from sources other than taxes.
- 3035.4.4 Use of Funds: These funds will be used to pay for expenditures according to budget and expenditure authority.

### **3036.1 Shared Use**

Capital Reserve Funds in excess of the current Fiscal Year budget needs may serve as all or part of the Operating Reserve Fund necessary to prevent the need for "Dry Period Financing".



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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Customer Payment Arrangements

**POLICY NUMBER:** 3037

**3037.1** It is District Policy that all payments are due in advance of the start of a District program. Upon request, the Department Manager may grant approval of special arrangements to be made for payment of program fees when a hardship exists. Late fees will be assessed on payments made after the start of the program and may not be waived if prior arrangement has not been made or the payment deadline has been missed. Late fee amounts will be based on the needs of the individual programs. Terms and conditions of late fee assessments will be included in printed program information.

**3037.1.1** The payment arrangement shall not extend beyond the halfway point of the program.

**3037.1.2** Payment arrangements will not be made with customers who have an outstanding debt from previous program participation.

**3037.1.3** Payment arrangements will not be made with customers who have a history of checks not being honored by their bank.

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Expense Authorization

**POLICY NUMBER:** 3040

**3040.1** All purchases made for the District by staff shall be authorized by each Department Manager, and shall be in conformance with the approved District budget.

**3040.2** Any commitment of District funds for a purchase or expense greater than \$5,000.00 shall first be submitted to the Board of Directors for approval, or shall be in conformance with prior Board action and/or authorizations.

**3040.3** A "petty cash" fund shall be maintained in the District office having a balance-on-hand maximum of \$300.00.

**3040.3.1** Petty cash may be advanced to District staff or Directors upon their request and the execution of a receipt for same, for the purpose of procuring item(s) or service(s) appropriately relating to District business. After said item(s) or service(s) have been obtained, a receipt for same shall be submitted to the Superintendent of Administration and any remaining advanced funds shall be returned. The maximum petty cash advance shall be \$50.00.

**3040.3.2** No personal checks shall be cashed in the petty cash fund.

**3040.3.3** The petty cash fund shall be included in the District's annual independent accounting audit.

**3040.3.4** Whenever employees or Directors of the District incur small "out-of-pocket" expenses (typically under \$20.00, up to \$50.00) for item(s) or service(s) appropriately relating to District business as verified by valid receipts, said expended cash shall be reimbursed upon request from the District's petty cash fund. In those instances when a receipt is not obtainable, the requested reimbursement shall be approved by the General Manager in writing to serve as a receipt prior to remuneration.

**3040.4** Whenever employees or Directors of the District incur other "out-of-pocket" expenses for item(s) or service(s) appropriately relating to District business as verified by valid receipts, said expended cash shall be reimbursed through the usual claims process with the County of Sacramento. In those instances when a receipt is not obtainable, the requested reimbursement shall be approved by the General Manager in writing to serve as a receipt prior to remuneration.

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Revolving Checking Account  
**POLICY NUMBER:** 3041

- 3041.1** A Revolving Checking Account shall be maintained in order to make payments that are due before the standard County of Sacramento payment process can accommodate, or to avoid late fees, or to reimburse employees for out of pocket expenses in excess of what can be paid from the petty cash account.
- 3041.2** The beginning balance of the account will be set by the Board and can only be changed by a resolution of the Board.
- 3041.2.1** Checks written from this account shall require two authorized signatures without exception.
- 3041.2.2** Electronic payments made from this account shall be approved by two authorized signers and their signatures shall both appear on the invoice being remitted electronically.
- 3041.2.3** The same documentation (such as an original invoice) required for processing payments through the normal County of Sacramento process shall be required for processing payments through this Revolving Checking Account.
- 3041.3** Replenishment of funds for this account shall be requested through the normal County of Sacramento claims process, and reported to the Board of Directors in the same manner as all other claims, and shall be identified as having been remitted from the Revolving Checking Account.

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# Fulton-El Camino Recreation & Park District

## POLICY AND PROCEDURE MANUAL

**POLICY TITLE:** Employment of Outside Contractors and Consultants

**POLICY NUMBER:** 3042

**3042.1** The District employs outside contractors or consultants for construction, engineering, planning, and environmental review projects, auditing purposes, and other services, as needed. The District's procedure is as follows:

**3042.1.1** The District will utilize the services provided by Internal Departments first and foremost.

**3042.1.2** Outside service providers will be utilized when:

- A. There is a need for special expertise or experience beyond the capability of District staff; or
- B. There is a need for review of work performed by District staff to ensure that such work represents the best possible solution; or
- C. District staff is unable to perform the needed work within the time required and the public interest requires such work to be done; or
- D. Use of outside service providers is more cost-effective.

**3042.1.3** Construction projects will be published in accordance with State law. The bid opening is open to the public and will be specified in the bid documents.

**3042.2** Consultants will be selected by the Board of Directors. The Board of Directors will make their selection based on the consultant's experience and qualifications. The consultant will also be required to provide a cost estimate for their services that will be used in their evaluation in the selection process.

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# **Fulton-EI Camino Recreation & Park District**

## **POLICY AND PROCEDURE MANUAL**

**POLICY TITLE: Easement Abandonment**  
**POLICY NUMBER: 3050**

**3050.1** Abandonment by the District of its interest in public utility easements and other easements dedicated to the District for installation, maintenance, repair, etc., of its facilities, shall require approval of the Board of Directors.

**3050.2** Commitments to abandon easements or assurances that easements will be abandoned may be provided by staff only after approval of same by the Board of Directors.

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

POLICY TITLE: Easement Acceptance

POLICY NUMBER: 3060

**3060.1** Acceptance by the District of any interest in public utility easements or other easements dedicated to the District for installation, maintenance, repair, etc., of its facilities, shall require approval of the Board of Directors.

**3060.2** Acceptance of easements shall be accomplished by the Board of Directors by adoption of a resolution. Said resolution shall be in the following format:

RESOLUTION NO. \_\_\_\_\_

Fulton-El Camino Recreation & Park District

ACCEPTING [SPECIFY TYPE OF SERVICE] EASEMENT

WHEREAS, a permanent easement is needed for the purpose of constructing, maintaining, servicing and/or replacing [specify type of service] facilities for the parcel listed below.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of [District Name] that the District shall accept the easements offered to it by the owners of the parcels hereinafter listed:

Assessor's Parcel No.'s

Property Owner

\_\_\_\_\_

\_\_\_\_\_

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Granting of Easements

**POLICY NUMBER:** 3062

**3062.1** The District may grant an easement or easements dedicated to governmental agencies or utility companies that demonstrate compelling reasons for the easement request to benefit the district or the interest of the general public.

**3062.2** Granting of the easement(s) shall be accomplished by the Board of Directors by adoption of a resolution.

**3062.2.1** Said resolution shall include the following information:

1. Resolution Number
2. District Name
3. Description of Resolution, "Accepting [Specific Type of Service Easement]"
4. Reason for the Resolution "Whereas, a permanent easement is needed for the purpose of constructing, maintaining, servicing and/or replacing (specify type of service) facilities for the parcel listed below.
5. All information necessary to define the property right granted by the easement,
6. A stipulation that the easement be quit claimed back to the District in the event the easement is no longer needed for its original purpose, and
7. Provision requiring reasonable advanced notice from the governmental agency or utility company in the event work is to be performed within the easement.
8. Closing statement: "Now therefore be it resolved by the Board of Directors of Fulton-El Camino Recreation and Park District that the District grants the easement(s) requested by the governmental agency or utility company for the following parcels hereinafter listed:
9. List the Assessor's Parcel Numbers
10. List the Property Owner as Fulton-El Camino Recreation and Park District

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE: Encroachment Permits**

**POLICY NUMBER: 3070**

**3070.1** Whenever a property owner desires to install or construct physical improvements - landscaping, fencing, retaining walls, culverts, bridges and/or other structures or improvements - on, above or below the surface of any portion of their land which is encumbered by a district facility or dedicated easement or right of way, they shall, prior to commencement of said installation or construction, apply for and receive an Encroachment Permit from the General Manager, or his/her designated representative.

**3070.1.1** Plans for said structures or improvements may be required by the General Manager to ensure that the resulting installation adequately accommodates existing district facilities.

**3070.1.2** The Encroachment Permit will specify those conditions by which approval for the proposed improvements are granted, including specifications for construction materials and procedures.

**3070.1.3** Together with actual county recording costs, a fee will be assessed to cover district costs that include District administrative and inspection costs, and the cost to record the Encroachment Permit with the County Recorder.

**3070.1.4** The District will follow county guidelines and format of the Encroachment Permit.



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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Credit Card Usage  
**POLICY NUMBER:** 3075

**3075.1** Purpose. The purpose of this policy is to prescribe the internal controls for management of District credit cards.

**3075.2** Scope. This policy applies to all individuals who are authorized to use District credit cards and/or who are responsible for managing credit card accounts and/or paying credit card bills.

**3075.3** Implementation. A credit card shall be issued by the General Manager and the Superintendent of Administration. Credit cards shall not be issued or used by members of the Board of Directors and the cards will remain in the safe.

**3075.3.1** All credit card bills shall be paid in a timely manner to avoid late fees and finance charges.

**3075.3.2** All credit card expenses shall be reasonable and necessary to the furtherance of District business. No personal *expenses* shall be charged on a District credit card. If there is an overlap on a transaction between personal and District business, the employee shall pay for the transaction personally and then request reimbursement by the District.

**3075.3.3** All credit-card *transactions* shall have third-party documents (receipts) attached and the District purpose annotated by the cardholder.

**3075.3.3** The Superintendent of Administration shall review all credit-card transactions by the cardholders. The General Manager shall review and approve credit-card transactions by the Superintendent of Administration, Parks and Recreation.

**3075.3.3** Purchases shall be approved as follows:

up to \$400	No approval needed by immediate supervisor
\$400 to \$1000	Immediate Supervisor approval
\$1,000 to \$2,500	Superintendent or General Manager approval
\$2,500 to \$5,000	General Manager approval
\$5000 plus	Bid process (see bid policy # 3080)

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Purchasing  
**POLICY NUMBER:** 3080

**3080.1** Purchases will be made in accordance to the Environmental Purchasing Policy number 3084 as well as the procurement guidelines of the Uniform Guidance (UG), formally 2 C.F.R. 200 Uniform Administrative Guidelines Purchases.

**3080.2** The following are general purchasing guidelines for the District:

**3080.2.1** Only suppliers who are responsible, and have a proven track record of integrity, compliance with public policy, and successful past performance shall be utilized.

**3080.2.2** Purchasing records sufficient to detail the history of procurement, including the rationale for the method of procurement, contractor selection, and price considerations shall be maintained for the purpose of confirming policy compliance.

**3080.2.3** Procurement shall be conducted in a manner providing full and open competition consistent with federal requirements.

**3080.2.4** All reasonable steps to use minority or women owned business will be taken when possible.

**3080.2.5** Procurement documentation will be made available to federal funders upon request.

**3080.3** Purchases costing less than \$500

**3080.3.1** Vendors will be asked to submit pricing information. District accounts are then awarded to those firms that provide the best prices, discounts, etc. Purchases for items costing less than \$500 will not need purchase orders.

**3080.4** Purchases costing between \$500 and \$3,500 (Micro-purchases)

**3080.4.1** Bids will be solicited and the District will distribute micro-purchases equitably among qualified suppliers. The micro-purchase threshold will be adjusted periodically, and will be documented in the Federal Acquisition Regulation at 48CFR Subpart 2.1.

**3080.5** Purchases between \$3,500 and \$150,000

**3080.5.1** Price or rate quotations will be obtained from an adequate number of qualified sources. The District will use a bidding process, but is not required to select the lowest price vendor.

**3080.6** Purchases over \$150,000

**3080.6.1** Construction Projects over \$150,000 with a Firm Fixed Price

The District will publically solicit sealed bids. The contract will be awarded to the lowest price qualified bidder whose bid conforms to all material terms and conditions. Bids may be rejected if there is a sound documented reason.

**3080.7** Competitive Proposals over \$150,000 Based on Either a Fixed Price or Cost Reimbursement

The District will, when conditions are not appropriate for the use of sealed bids, award contracts to a qualified vendor whose proposal is most advantageous to the program, with price and other factors considered, i.e., price is one of several quantitative and qualitative factors. The basis for considering and selecting the vendor must be documented.

**3080.8** Sole Source Contracts over \$150,000

Solicitation from a sole source will only be used if one or more of these criteria are met:

- 1) the service or good provided is unique,
- 2) in the case of an emergency or,
- 3) if your federal funder authorizes it.

The basis for considering and selecting the vendor will be documented.

**3080.9** Splitting Purchases Prohibited

Per Government Code 25502.6, It is unlawful, for the purpose of evading this policy, to split or separate into smaller units of purchase any purchase or transaction covered by this policy

**3080.10** Vehicles will be purchased through the State's Vehicle Procurement Program, unless they can be acquired at the same cost or less expensively otherwise.

**3080.11** Patented or Proprietary Items

When the District requires supplies, materials or equipment that are produced only by one manufacturer, the Purchaser may specify such manufacturer make or brand on the invitation to bid and shall seek competitive bids from responsible bidders. If the manufacturer or his/her representative is the sole responsible bidder or sole source of supply, the General Manager may negotiate an open market order or contract with the manufacturer or his/her representative at prices and on terms most advantageous to the District.

When the District requires supplies, materials or equipment that are patented or proprietary and that are obtainable in two or more equally satisfactory and competitive makes, brands, or types, the General Manager may list such acceptable and competitive makes, brands, or types. It shall be incumbent on each bidder to prove to the satisfaction of the District that the alternate or additional make, brand, or type which is offered is equal in appearance, quality and performance to those listed in the invitation to bid. The determination of "approved equivalents" will be made by the General Manager.

**3080.12 Specific Competitive Bid Exceptions**

The following may be purchased without competitive bid:

1. Advertising
2. Books, recordings, motion picture films, subscriptions
3. Election supplies
4. Legal brief printing and transcripts
5. Insurance
6. Public utility services
7. Ordinary travel expense items
8. Purchases made from or through other governmental jurisdictions
9. Personal property, rentals or equipment, or hiring of services, the prices of which are fixed by law.

**3080.13 Emergency Purchases**

An emergency shall be deemed to exist when unforeseen circumstances arise in which an immediate purchase is necessary in order to avoid a substantial hazard to life or property or a serious interruption of operations.

If an emergency occurs during regular business hours, the General Manager or his designee shall make the purchase without competitive bids.

If an emergency occurs at times other than regular business hours and the General Manager is not immediately available, a Superintendent may authorize the emergency purchase.

**3080.14 Competitive Bidding**

The District shall at all times attempt to obtain the best available price for all items purchased under the provisions of this policy. Except as otherwise provided in this policy, such items shall be purchased on the basis of competitive bids.

**3080.14.1 Competitive Bid Procedures**

When competitive bids are required, the following procedures will be followed:

1. Sealed bid proposals will be received at the District Office until 3:00 PM of the date indicated in the published "Notice to Contractors", at which time they shall be opened and publicly read.
2. All bids must conform to the requirements of the contract documents and bonds. The District Staff, after determining the validity of all bids, will submit, along with their recommendations, all valid bids to the Board of Directors at the first Board Meeting subsequent to the bid opening date.

**3080.15** Local Preference

When two or more bids are the same, preference shall be given to the lowest responsible bidder within FECRPD who offers to supply items for purchase that are raised, grown, manufactured, fabricated, processed or assembled in the District if price, quality, service and other factors are equal.

**3080.16** Standards of Conduct and Conflicts of interest

**3080.16.1** At no time should purchases be made that benefit, directly or indirectly, any staff or Board member without Board approval. The District must document the reason. The following reasons are the only reasons for this type of purchase:

1. The item or service is one of a kind and necessary to the operation of the District.
2. The price quoted cannot be met by any other source and documentation is presented to the Board confirming the benefit to the District.

**3080.16.2** At no time shall an employee or Board member accept gifts and or services from suppliers for his/her personal use valued in excess of \$20. Meals conducted for business purposes are excluded.

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# Fulton-EI Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Purchase of Alcohol for District Special Events  
**POLICY NUMBER:** 3082

**3082.1** Policy 2190 prohibits the purchase of alcohol by District employees while on District business. This has been developed to clearly stipulate that the use of said alcohol by District employees while on District business is prohibited. Policy 2190 does not address the use of District funds for the purpose of purchasing alcohol that is to be resold at District Special Events.

**3082.2** The Board of Directors authorizes a number of special events on a yearly basis in which the sale of alcohol is included.

**3082.2.1** The Board of Directors authorizes the purchase of alcohol strictly for the purpose of re-selling the alcohol during fund-raising events with the stipulation that the alcohol will only be utilized to raise revenue as part of the special event and is never to be given to employees or consumed during work hours.

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Environmental Purchasing Policy

**POLICY NUMBER:** 3084

**3084** It is the policy of the Fulton-El Camino Recreation and Park District ("District") to:

**3084.1** Institute practices that reduce waste by increasing product efficiency and effectiveness,

**3084.2** Purchase products that minimize environmental impacts, toxics, pollution, and hazards to worker and community safety to the greatest extent practicable, and

**3084.3** Purchase products that include recycled content, are durable and long-lasting, conserve energy and water, use agricultural fibers and residues, reduce greenhouse gas emissions, use unbleached or chlorine free manufacturing processes, are lead-free and mercury-free, and use wood from sustainably harvested forests.

**3084.4** The purpose of this policy is to support the purchase of recycled and environmentally preferred products in order to minimize environmental impacts relating to our work. The District will follow the requirements of State Assembly Bill 939 requiring a 50% reduction of material going to landfills, and the economics of effectively managing costs for solid waste disposal, all District Departments shall adopt and promote the use of recycled/recyclable supplies and materials as a District priority.

**3084.5 Exemption:** Nothing in this policy shall be construed as requiring the purchase of products that do not perform adequately and/or are not readily available at a reasonable cost.

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# Fulton-EI Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Disposal of Surplus Property or Equipment  
**POLICY NUMBER:** 3085

### **3085.1** Sale of Surplus Equipment.

**3085.1.1** The General Manager takes action to declare equipment surplus.

**3085.1.2** Items having an estimated value of less than FIVE HUNDRED DOLLARS (\$500) shall be disposed of through a competitive bid process such as an internet auction sites such as ebay. A minimum value will be established by the General Manager. The item will be sold AS IS without any warranty. Unsold items will be sent to the Sacramento County Purchasing Division of General Services to be sold at their auction. In the event the item is not sold, the item will be deemed to have no value and the General Manager will be allowed to dispose of it.

**3085.1.3** Items having an estimated value of FIVE HUNDRED DOLLARS (\$500) or more shall be disposed of on the basis of competitive bids. The General Manager will determine an acceptable minimum value for the item and secure authorization to sell the item from the Board. Bids will be received in writing and opened at a Public Board Meeting—Or, by auction conducted by the Sacramento County Purchasing Division of General Services. In the event the item is not sold the General Manager may decide to retain the item or deem the item to have no value and allow the County to dispose of it.

**3085.1.4** Sealed bids are opened by the General Manager who awards the item be sold to the highest bidder.

**3085.1.5** Bidders are notified of the General Manager's action.

**3085.1.6** Junked Certificates are obtained for vehicles that are sold to protect the District from liability.

**3085.1.7** Any surplus item that fails to receive an acceptable bid is deemed to have Zero (\$0) value and will be disposed of at the discretion of the General Manager.

### **3085.2** Sale of Real Estate:

**3085.2.1** Board takes action to declare property surplus and authorizes District staff to obtain appraisal.



**3085.2.2** Property is offered to public agencies at the appraised price. (State law requires that public agencies have the opportunity to purchase property prior to advertisement to the general public.)

**3085.2.3** If property is not purchased by a public agency, it is advertised in the newspaper with a request that sealed bids be submitted to the District.

**3085.2.4** Board takes action at the next regular Board Meeting to accept or reject highest bid.

**3085.2.5** Bidders are notified of the Board's action.

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Records Retention

**POLICY NUMBER:** 3090

**3090.1** Purpose. The purpose of this policy is to prescribe the internal controls for management of District records.

**3090.2** Scope. This policy applies to all written, electronic, and recorded District records.

**3090.3** Implementation. Records retention is the responsibility of each Department Head.

**3090.4.** Permanent Files are Documents, records, all Court final actions and correspondence having a historical value to the District, (i.e. Board Meeting Minutes.) and shall not be destroyed. Permanent files may be scanned and stored electronically when it is determined space for filing is a problem. The General Manager shall be responsible for insuring that legal requirements for storing are adhered to.

**3090.5** Case/Project/Reference Files are documents created or received relative to a specific subject classified as a "case", a "project" or "reference". These files will be complete unto themselves. All documentation, memoranda, financial (if applicable) records, notes and changes shall be files in one folder or book, labeled as to classification and maintained until no longer needed. Whether these files are temporary or permanent depends upon the value/retention felt necessary by the responsible division maintaining the file.

**3090.6** Disposition of Personnel Files - at the time of termination (voluntary or involuntary), the employee shall be offered all documentation of a temporary nature in the file, i.e. letters of appreciation, certificates of achievement, memoranda of record. The remainder of the file containing the application, evaluations, tax withholding forms etc., shall be maintained for three years following departure, after which time the file will be reviewed. All memoranda, letters and evaluations, etc., will be removed and destroyed. The original employment applications with any updated applications, last evaluation and the last (latest) Tax Withholding Form (W-4) will be retained permanently.

**3090.7** Financial Records shall be retained according to the following schedule:

Invoices	5 years
Bank Statements and Reconciliations	5 years
Financial Statements	Permanently
Payroll Reports	Permanently
Audits	Permanently

**3090.8** Program Participation records shall be retained for 3 years, except that releases of liability shall be kept until the participant reaches the age of 18 years and 6 months.

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# Fulton-El Camino Recreation & Park District

## POLICY & PROCEDURE MANUAL

**POLICY TITLE:** Financial Reporting

**POLICY NUMBER:** 3095

**3095.1 Purpose** The purpose of financial reports is to provide periodic and timely information to the Board, other governmental agencies, staff and to the general public. The following reports are required:

Audit Report	Annually
Budget Expenditure Status Report	Monthly
Claims Report	Monthly
Payroll Report	Monthly
Refunds	Monthly
Revenue	Monthly

**3095.2 Audit Report** Pursuant to State law, the District is required to have an annual independent audit of its financial activities. Upon completion of the audit, the accounting firm performing the audit shall submit a comprehensive report of its findings. The audit report will be reviewed by the Board of Directors for its approval and/or comments.

**3095.3 Budget Expenditure Status Report** This report will be provided to the Board of Directors on a monthly basis. The report will be compiled from data obtained from the monthly computer printout reports received from the Sacramento County Auditor-Controller's Office. It shall contain fiscal year-to-date expenditures relative to the budget approved by the Board of Directors

**3095.4 Claims Reports** This report will be provided to the Board of Directors on a monthly basis. The report shall identify each claim submitted to the County Department of Payment Services with detailed information on the vendor paid, the exact items purchased, the General Ledger account charged, and the total amount due.

**3095.5 Payroll Report** This report will be provided to the Board of Directors on a monthly basis. The report shall identify the department/position, and the gross amount paid to each employee for each semi-monthly pay period. Any Employer-paid taxes and Employer-paid benefits shall also be included.

**3095.6 Refund Report** This report will be provided to the Board of Directors on a monthly basis. The report shall detail the number of refunds issued, the programs for which they were issued, and the total dollar amount of refunds by program.

**3501.7 Revenue Report** This report will be provided to the Board of Directors on a monthly basis. The report shall detail the revenues for the month and year-to-date received by each department.