

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Computer Security
POLICY NUMBER: 3000

3000.1 Purpose: The Rio Linda Elverta Recreation and 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.

3000.2 Scope: This program applies to all employees who are issued laptop computers.

3000.3 Responsibilities: The General Manager shall approve all purchases of laptop computers for use by District personnel, subject to the General Manager's oversight.

3000.3.1 Each employee issued a laptop computer is responsible for understanding and following the requirements of this policy.

3000.4 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.

3000.5 Portable Laptop Computer Security: A password will be required to start the laptop computer.

3000.5.1 Any software installed on the laptop computer must be pre-approved by the General Manager.

3000.5.2 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.

3000.5.3 The laptop computer may not be removed from the District's service area without prior approval of the General Manager.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Other Power-Driven Mobility Device
POLICY NUMBER: 3005

3005.1 Public entities are regulated to permit the use of wheelchairs and other manually-powered mobility aids by individuals with mobility disabilities and to make reasonable modifications to its policies to permit use of other power-driven mobility devices (OPDMD) by individuals with mobility disabilities in areas

3005.2 Definitions

3005.2.1 Wheelchair means “a manually-operated or power-driven device designed primarily for use by an individual with a mobility disability for the main purpose of indoor, or of both indoor and outdoor locomotion.” 28 CFR § 35.104.

3005.2.2 Manually Powered Mobility Aids means walkers, crutches, canes, braces, or similar device designed for use by individuals with mobility impairments.

3005.2.3 Other Power-Driven Mobility Device (OPDMD) means any mobility device powered by batteries, fuel, or other engines - whether or not designed primarily for use by individuals with mobility disabilities - that is used by individuals with mobility disabilities for the purpose of locomotion, including golf cars, electronic personal assistance mobility devices (EPAMDs), such as the Segway Personal Transporter or an electrical assisted bicycle (EAB), or any mobility device designed to operate in areas without defined pedestrian routes, but that is not a wheelchair, as defined herein (28 CFR § 35.104).

3005.2.4 Credible Assurance means a valid Disability Placard or Card presented by the person to whom it was issued and is in compliance with the state of issuance’s requirements for disability placards or cards (28 CFR § 35.137). Also, a verbal statement that does not contradict observation.

3005.3 Eligibility

3005.3.1 The operator or passenger of an OPDMD must be an individual with a mobility disability and, upon request of a staff or employee, must provide credible assurance that the OPDMD is required because of the individual’s mobility disability. Credible assurance may be provided by either of the following:

3005.3.1.1 A valid, state-issued, disability parking placard or card or other state-issued proof of disability; or

3005.3.1.2 verbal representation, not contradicted by observable fact, that the OPDMD is being used for a mobility disability. BPRD staff or employees shall not ask an individual using an OPDMD about the nature and extent of the individual's disability

3005.4 The purpose of this guideline is to address the use of OPDMDs by individuals with mobility disabilities on pathways or trails located on the following: (1) properties/facilities owned and operated by the Rio Linda Elverta Recreation and Park District (RLERPD) and (2) properties/facilities managed by RLERPD under a lease, easement or use agreement. Information provided herein describes the types of OPDMDs that are authorized for use within RLERPD facilities, pathways, and trails.

3005.5 Any OPDMD operated in RLERPD owned and operated properties/facilities; or properties managed under a lease; easement; or use agreement shall meet the following assessment factors to determine whether a particular OPDMD would be allowed in a specific area as a reasonable accommodation:

3005.5.1 The type, size, weight, dimensions, and speed of the OPDMD;

3005.5.2 The area's volume of pedestrian traffic;

3005.5.3 The area's design and operational characteristics;

3005.5.4 Whether legitimate safety requirements can be established to permit the safe operation of the OPDMD in the specific area; and Whether the use of the OPDMD creates a substantial risk of serious harm to the immediate environment, natural or cultural resources, or occupants and visitor's safety.

3005.6 Types of Prohibited Devices. The following devices are prohibited on RLERPD's pathways, trails, and properties/facilities:

3005.6.1 Gas or combustible fuel-powered devices because: (1) fuel leaks and/or sparks may result in pollution or fires on the largely grassy RLERPD pathways, trails, and properties/facilities; and (2) exhaust and noise emissions from the devices will disturb or damage RLERPD pathways, trails, and properties/facilities natural or cultural resources or the out-of-doors experience for other park patrons, building occupants and visitors. These devices may be used by RLERPD staff or employees only when necessary for operational and maintenance purposes.

3005.6.2 Other types of Electric-powered devices, such as electric motorcycles and mopeds (except for EPAMDs and EABs), because of: (1) the typical high speeds at which these devices are driven; (2) the likely damage that will result to RLERPD pathways, trails and properties/facilities surfaces from their tires (such as tractors, steel threads, or off-road); (3) some devices may only be permitted on roads or private property by State law; and (4) OPDMD with two or less

wheels because they tip easily.

3005.6.3 Size and dimensions of OPDMDs more than 36 inches wide because: (1) the width of many BPRD pathways and trails are less than 10 feet wide; and (2) OPDMDs wider than 36" are potentially dangerous to users coming from the opposite direction or from someone trying to pass the OPDMD from behind.

3005.7 Speed of OPDMDs. For the safety of all individuals using RLERPD pathways or trails, OPDMDs must be operated at the following speeds:

3005.7.1 Typical walking speed-5 mph when operated inside RLERPD properties/facilities or outdoor events.

3005.8 Weight of an OPDMD may not support certain pedestrian routes or undeveloped areas due to natural features and could pose serious danger to the OPDMD operator or other persons on any RLERPD property/facility. An OPDMD must be capable of being turned around within the trail or pathway tread in a safe manner.

3005.10 The OPDMD shall not be operated in an unsafe manner or cause damage to RLERPD property. The OPDMD operator assumes all risks of operating the OPDMD on RLERPD property. RLERPD does not represent that RLERPD owned, operated, or managed properties are safe for use by an OPDMD and does not assume any liability for operation of the OPDMD. Certain risks are inherent in the use of OPDMDs on RLERPD owned, operated, or managed properties.

3005.11 RLERPD reserves the right to restrict OPDMD use during special events or during times of heavy traffic on RLERPD pathways or trails, if such limitation is required, in the opinion of RLERPD, to protect the public health, safety and welfare of RLERPD patrons.

3005.12 OPDMD operators are prohibited from the use of any substance that would impair their judgment or mobility, including but not limited to alcohol, prescription medications, or illegal narcotics.

3005.13 RLERPD shall not provide battery charging or emergency retrieval of the OPDMD.

3005.14 RLERPD shall not transport the OPDMD to and/or from RLERPD property, nor shall RLERPD shall not store any privately-owned OPDMD.

3005.16 Due to varying conditions on RLERPD property and to ensure safety and natural resource protection, RLERPD recommends that an OPDMD user contact RLERPD at 916-991-5929 to confirm that an OPDMD is permitted on a particular trail or pathway.

3005.17 The OPDMD operator or passenger is responsible for ensuring the OPDMD works properly, per manufacturer's instructions. The OPDMD operator is responsible to follow the manufacturer's operating and protective equipment requirements.

3005.18 RLERP Trails or Pathways, both paved and unpaved, may be open to hikers, bikers, and/or equestrians. Individuals with a mobility disability may use an OPDMD (as permitted by RLERPD's OPDMD guidelines), wheelchairs and other manually-powered mobility aids. Operators of permitted OPDMDs must yield the right-of-way to persons on foot, horseback, or non-motorized devices (e.g., bicycles) and announce their presence before passing another trail or pathway user.

An OPDMD must have the capacity to safely navigate trail and pathway features and obstructions such as steps and other vertical displacements, ponded water, loose gravel, and rocks. Characteristics of some types of OPDMDs could affect other pathway or trail users, based on the volume of traffic and operational characteristics of the pathway or trail. These pathways or trails are typically high capacity, two-way traffic areas, where width and speed restrictions must allow for safe passing of OPDMDs, bicycles, equestrians, and pedestrians.

3005.19 RLERPD OPDMD Specifications:

3005.19.1 Size: OPDMD cannot be wider than 36" and not longer than 48".

3005.19.2 Weight: The overall weight of the device and user shall not exceed 600lbs.

3005.19.3 Speed OPDMD shall not be operated at speeds in excess of 5 miles per hour.

3005.19.4 Noise OPDMD shall not produce noise levels in excess of 70 decibels.

3005.19.5 Emissions OPDMD shall not exceed zero emissions during use.

3005.20 RLERPD may modify these guidelines from time to time as it may deem necessary or as required by law. It is the user's responsibility to ensure that they are in conformance with these guidelines. A copy of the most current OPDMD Guidelines will be available for public review upon request with the RLERPD Main Office and shall be made available on the RLERPD website www.rleparks.com

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Environmental, Health & Safety Program
POLICY NUMBER: 3010

3010.1 The Board of Directors of the Rio Linda Elverta Recreation and 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.

3010.2 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. The General Manager shall meet with management staff to review accidents and compliance issues, and recommend new or revised environmental health and, or safety programs, standards rules and procedures for implementation within the District.

3010.2.1 Each division 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.

3010.2.2 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.

3010.3 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.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Illness and Injury Prevention Program

POLICY NUMBER: 3015

3015.1 Program and Goal Outline: The goal of the District is to provide safe and healthful working conditions for all its employees. Therefore, the District is committed to providing a safe and healthy workplace. This shall be accomplished by the establishment, implementation, and maintenance of an effective Injury and Illness Prevention Program (IIPP). The District's IIPP will include:

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

3015.1.2 Conducting a program of workplace 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 employees in good safety and health practices.

3015.1.4 Providing necessary personal protective equipment and training 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 or incident to determine its cause and correct any deficiencies to reduce the chance of recurrence.

3015.2 Program Responsibility: Although the District recognizes that the responsibility for injury and illness prevention 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 IIPP. District supervisory staff is responsible for auditing and evaluating program activities and for providing supervision, timely input, and feedback on program design and implementation. The District Administrator is to review inspection and investigation findings, identify program deficiencies, assess the effectiveness of safety for identifying program problems, and recommend workable solutions to management.

Amended: 12/8/2020 Covid-19 Attachment
Amended: 6/17/2020
Adopted: 10/10/2002

- 3015.2.1** The District accepts responsibility for leadership of the IIPP, for its effectiveness and improvements, and for providing the safeguards required to ensure safe conditions.
- 3015.2.2** Responsibilities – General Manager:
- 3015.2.3** Ensure that all supervisors and employees comply requirements outlined by this policy.
- 3015.2.4** Coordinate the establishment, implementation, and maintenance of safe work practices throughout the IIPP.
- 3015.2.5** Assist supervisors in the implementation and maintenance of the IIPP, including safe work guidelines.
- 3015.2.6** Work with supervisors to periodically evaluate job hazards and recommend corrective actions, which will eliminate or reduce the risk of injury or illness.
- 3015.2.7** Take out of use any equipment or stop any operation that may create an imminent danger to employees or others.
- 3015.2.8** Report serious injuries to California Occupational Safety and Health Administration (Cal/OSHA).
- 3015.2.9** Be the contact and lead for any Cal/OSHA inspections and communications.
- 3015.2.10** Coordinate safety training of District employees.
- 3015.2.11** Administer record keeping systems to document compliance with federal, state, and local regulatory requirements.
- 3015.2.12** Upon the request of Cal/OSHA, verify abatement actions taken by the District to abate citations issued by Cal/OSHA.
- 3015.2.13** Responsibilities – Supervisors:
- 3015.2.14** Assist the General Manager of the implementation and maintenance of the IIPP, including safe work guidelines.
- 3015.2.15** Assist in the establishment, implementation, and maintenance of safe work practices throughout the IIPP.
- 3015.2.16** Evaluate potential job hazards and recommend corrective actions that will eliminate or reduce the risk of injury or illness.
- 3015.2.17** Take out of use any equipment or stop any operation that may create an imminent danger to employees or others.
- 3015.2.18** Immediately correct any hazardous conditions and report them to the Supervisors.
- 3015.2.19** Review any investigations of occupational accidents and causes of incidents resulting in occupational injury, occupational illness, or exposure to

hazardous substances, and where appropriate, submit suggestions to the Supervisors for the prevention of future occurrences.

3015.2.20 Review any alleged workplace hazard, unsafe condition, or unsafe work practice brought to the attention of any Safety Committee member, and when determined necessary by the Safety Committee, conduct its own inspection and investigation to assist in remedial solutions.

3015.2.21 Review any hazard reports and submit recommendations to the Safety Officer to assist in the evaluation of employee safety suggestions.

3015.2.22 Discuss and make recommendations concerning any other matters related to the health and safety of District employees.

3015.2.23 Responsibilities - Employees:

3015.2.24 Comply with the requirements of this policy, the IIPP manual, and other established safe work procedures.

3015.2.25 Immediately correct hazardous conditions and report them to their supervisor.

3015.2.26 Avoid taking part in any operation that violates the District's IIPP and other established safe work procedures.

3015.2.27 Attend and participate in safety training and periodic informational meetings as requested by their supervisor or other authorized individual.

3015.2.28 Immediately report any injury or incident to their supervisors or other authorized individual.

3015.3 Injury and Illness Records: The District's record keeping system for its IIPP 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 Qualifying injury or illness shall be recorded on Cal/OSHA Form 300, "Log of Work-Related Injuries and Illnesses," according to instructions.

3015.3.3 A supplementary record of the occupational injuries and illnesses shall be prepared on Cal/OSHA Form 301, "Injury & Illness Incident Report," with the same information as in 3.2 above.

3015.3.4 Cal/OSHA Form 300A, "Annual Summary of Work-Related Injuries and Illnesses," shall be prepared annually and posted from January 1, through March 30 in a place easily observable by employees. This information must also be filed electronically with Federal OSHA by the first business day in March of the year following the reporting year. The Instructions and Injury Tracking Application (ITA) link are available at:
<https://www.osha.gov/injuryreporting/index.html>

3015.3.5 All records specified in this section shall be maintained per the District's Records Inspection, Retention, Disposal, and Storage Policy.

3015.4 Documentation of Activities: Records shall be maintained of steps taken to establish and maintain the District's IIPP. 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 per the District's Records Inspection, Retention, Disposal, and Storage Policy (PL-ADM-002).

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 maintained per the District's Records Inspection, Retention, Disposal, and Storage Policy.

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, 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 IIPP shall be posted at a conspicuous location at the District office. Shall be provided to the General Manager, Administrative Services Supervisor, Maintenance Supervisor and Recreation Supervisor, who shall keep it readily available.

3015.5.3 Annual meeting by the General Manager for the discussion of any safety problems or accidents that have occurred. Documentation of these meetings shall be maintained per the District's Records Inspection, Retention, Disposal, and Storage Policy.

3015.5.4 Supervisory employees shall conduct "tailgate" safety meetings, or equivalent, with their crew(s) at least every 10 working days to emphasize safety. Verification of staff attendance at these meetings shall be documented and this documentation shall be maintained per the District's Records Inspection, Retention, Disposal, and Storage Policy.

3015.5.5 Quarterly meetings by District staff will be posted at a conspicuous location in the District office. Documentation of these meetings shall be maintained per the District's Records Inspection, Retention, Disposal, and Storage Policy.

3015.6 Hazard Assessment and Control: Periodic safety inspections shall be conducted to identify existing/potential 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. (Attachment 2).

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.

3015.6.2 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 The Safety Officer will review written inspection reports and/or assessments and will assist in prioritizing actions and verify completion of previous corrective actions.

3015.7 Accident/Incident Investigation: All accidents/incidents shall be thoroughly and properly investigated by the District's designated Safety Officer with the primary focus of understanding why the accident occurred and what actions can be taken to preclude recurrence. The Accident/Incident Investigation will assess whether the accident/incident was preventable or non-preventable. A written report of said investigation shall be prepared to adequately identify the cause(s) of the accident/incident.

3015.7.1 The investigation must attempt to 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/incident; were they properly trained; were proper operating procedures followed, and if not, why; and where this or a similar situation might exist, and how it can be corrected.

3015.7.2 The Accident/Incident Investigation must assess which aspects of the operation or process require additional attention to determine what type of constructive action can eliminate the cause(s) of the accident/incident.

3015.7.3 Actions already taken to reduce or eliminate the exposure(s) being investigated should be noted along with those remaining to be addressed.

3015.7.4 Any interim or temporary precautions should 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 reduce the chance of recurrence of the accident/incident, 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 and Operating Procedures: All employees shall follow these safe practices rules, render every possible aid to safe operations, and report all unsafe conditions or practices to the Park Supervisor, or General Manager (or other responsible managing employees).

3015.8.1 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.

3015.8.2 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.

3015.8.3 Horseplay, scuffling, and other acts which tend to have an adverse influence on the safety or well-being of the employees shall be prohibited.

3015.8.4 Work shall be well planned and supervised to prevent injuries in the handling of materials and in working together with equipment.

3015.8.5 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.

3015.8.6 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.

3015.8.7 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 Park Supervisor (or other responsible managing employee).

3015.8.8 Crowding or pushing when boarding or leaving any vehicle or other conveyance shall be prohibited.

3015.8.9 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 Park Supervisor (or other responsible managing employee).

3015.8.10 All injuries shall be reported promptly to their Immediate Supervisor (or other responsible managing employee), so that arrangements can be made for medical or first aid treatment.

3015.8.11 When lifting heavy objects, the large muscles of the leg instead of the smaller muscles of the back shall be used.

3015.8.12 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.

3015.8.13 Employees shall cleanse thoroughly after handling hazardous or unhealthy substances and follow special instructions from authorized sources.

3015.8.14 Work shall be so arranged that employees are able to face a ladder and use both hands while climbing.

3015.8.15 Gasoline shall not be used for cleaning purposes.

3015.8.16 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 Park Supervisor (or other responsible managing employee).

3015.8.17 Any damage to scaffolds, false work, shoring or other supporting structures shall be immediately reported to the Park Supervisor (or other responsible managing employee)

3015.9 Use of Tools and Equipment: All tools and equipment shall be maintained in good condition.

3015.9.1 Damaged tools or equipment shall be removed from service and tagged "DEFECTIVE".

3015.9.2 Pipe or steel wrenches shall not be used as substitute for other wrenches.

3015.9.3 Only appropriate tools shall be used for the job.

3015.9.4 Wrenches shall not be altered by the addition of handle-extensions or "cheaters".

3015.9.5 Files shall be equipped with handles and not used to punch or pry.

3015.9.6 Screwdrivers shall not be used as chisels.

3015.9.7 Wheelbarrows shall not be used with handles in an upright position.

3015.9.8 Portable electronic tools shall not be lifted or lowered by means of the power cord.

3015.9.9 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.

3015.10 Machinery and Vehicles: Only authorized persons shall operate machinery or equipment.

3015.10.1 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.

3015.10.2 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.

3015.10.3 Where appropriate, lock-out procedures shall be used.

3015.10.4 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.

3015.10.5 Air hoses shall not be disconnected at compressors until hose line has been bled.

3015.10.6 All excavations shall be visually inspected before backfilling, to ensure that it is safe to backfill.

3015.10.7 Excavating equipment shall not be operated near tops of cuts, banks, and cliffs if employees are working below.

3015.10.8 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.

3015.11 First Aid Program: Basic First Aid, CPR, and Automated External Defibrillator (AED) training shall be required for all Field Operations staff at a minimum interval of once every two years. Basic First Aid, CPR, and AED training for all office staff. To encourage employees not required to receive this training to keep these important skills current, opting out of the training will require a written request to and approval by the General Manager.

3015.11.1 First aid kits shall be maintained in the District Office. First aid kits shall be approved by the Facilities and park supervisor for the location and conditions. First aid kits shall be inspected and restocked quarterly by the General Manager.

3015.11.2 If an employee suffers a work-related injury or illness, the applicable procedures listed below will be followed depending upon the severity of the injury or illness.

3015.11.3 If the injury is life threatening (e.g. uncontrolled bleeding, loss of consciousness, loss of limb, chest pain, stroke, severe burn, poisoning), the nearest available co-employee will immediately contact emergency medical services by telephoning 9-1-1. The employee who calls 9-1-1 shall remain on the telephone until released by the emergency dispatch operator. Other available employees should immediately render appropriate first aid consistent with their training. If none are available, the co-employee should immediately render appropriate first aid consistent with their training after being released by the emergency dispatch operator. As soon as practicable, an attending employee will contact a supervisor to report the incident. The supervisor will contact the General Manager and verify that the injured employee has been transported to an appropriate medical facility and is being treated.

3015.11.4 If the injury is obviously not life-threatening, the injured employee or a co-employee will contact a supervisor and relay the nature of the injury. The employee or co-employee should also immediately render appropriate first aid consistent with their training. If an ambulance is obviously not necessary, the injured employee will be treated on-site or transported to the nearest hospital for treatment, as appropriate depending on the nature of the injury. As soon as practicable, the employee or the employee's supervisor shall notify the General Manager and ascertain the medical status of the injured employee.

3015.11.5 If an employee suspects a work-related illness, he or she will immediately contact the Safety Officer. After discussing the matter with the employee, the Safety Officer will pursue appropriate medical examination or consultation. As soon as practicable following any work-related injury or report of a work-related illness, the Safety Officer, or their designee, shall comply with the recordkeeping requirements set forth above. The Employee's claim for Worker's Compensation Claims Form (DWC1) must be provided to the employee's dependent or representative within 24 hours of learning of a work-related injury or illness. In the case of a fatality or serious injury,

including any transport via ambulance, amputation, Permanent disfigurement, or admittance to hospital for over 24 hours, the Safety Officer must notify Cal/OSHA within 8 hours of the incident.

3015.11 Safety Training

3015.11.1 Employee training will be provided on safety issues that an employee is exposed or for which there is potential exposure.

3015.11.2 All newly hired employees will begin receiving training upon starting employment with the District.

3015.11.3 All training and re-training sessions will be thoroughly documented as to the trainers, content, and attendees. Documentation of these sessions shall be maintained per the District's Records Inspection, Retention, Disposal, and Storage Policy.

3015.12 Disciplinary Procedures: Any disciplinary action taken shall not violate the employee's rights as defined under General Industry Safety Order §3203 or any other Cal/OSHA regulation.

SUPPLEMENT TO RLERPD INJURY AND ILLNESS PREVENTION PROGRAM

The Rio Linda Elverta Recreation and Park District (District) is committed to providing a safe and healthful workplace for all of its employees. To fulfill this obligation, the District enforces an Injury and Illness Prevention Program with the intent to prevent and/or minimize the probability of injuries and illnesses to workers and to comply with applicable State, Federal and local, health and safety codes, standards and regulations. This document is intended as a temporary supplement to the District's Injury and Illness Prevention Program (IIPP) to address COVID-19 exposures, safety protocols, and hazard communication training as mandated by Cal-OSHA by regulation enacted on May 21, 2020.

Infection Prevention Measures

All (District) employees MUST adhere to the following rules and procedures at all times when working at any district worksite or facility:

- Know and understand the underlying health conditions that are currently identified as putting an individual at greater risk for serious health complications from exposure to COVID-19 or other infectious diseases. Those underlying conditions include, but are not limited to:
 - ✓ Diabetes
 - ✓ Asthma, COPD, or respiratory conditions that compromise lung capacity
 - ✓ Some allergies that manifest in respiratory distress with environmental exposures
 - ✓ Sleep apnea
 - ✓ Heart disease
 - ✓ High blood pressure (hypertension)
 - ✓ High cholesterol (whether or not controlled by medications)
 - ✓ Blood disorders
 - ✓ Chronic kidney disease
 - ✓ Chronic liver disease
 - ✓ Immune compromised – cancer or radiation treatment
 - ✓ inflammatory conditions like rheumatoid arthritis, Lupus, or some gastric conditions like colitis or Crohn's disease.
 - ✓ pregnancy – current or recent

NOTE: employees are not required to disclose the particular underlying health condition, but are expected to exercise the appropriate precautions for self-isolation or other safety measures and to inform the District that they have one or more conditions that place them at higher risk for COVID 19, OR are advised by their health care provider to remain off work or to self-isolate.

Source: Centers for Disease Control (CDC)

- Employees are NEVER to report to work if they are exhibiting ANY symptoms of COVID-19 or any other illness. Symptoms of COVID-19 include, but are not limited to:
 - ✓ New or persistent dry cough
 - ✓ Shortness of breath or difficulty breathing
 - ✓ Fever
 - ✓ Chills
 - ✓ Chills with shaking

- ✓ Muscle pain
- ✓ Sore throat
- ✓ New loss of taste or smell
- ✓ Other less common symptoms have been reported, including gastrointestinal symptoms like nausea, vomiting, or diarrhea

Source: CDC

- Employees who are at work with a persistent cough, fever, difficulty breathing, chills, muscle pain, headache, sore throat or a recent loss of taste or smell shall be sent home or to medical care, as needed.
- All employees are required as a condition of employment to report immediately if they know or learn that they have been directly exposed to anyone that has tested positive for COVID-19.
- Employees who are out ill with fever or acute respiratory symptoms are prohibited from reporting to any District worksite or facility until both of the following conditions are met:
 - ✓ They are free of fever for at least 72 hours, without the use of fever reducing or other symptom-altering medicines (e.g. cough suppressants, Tylenol, or other prescribed or over the counter remedies).
 - ✓ At least 10 days have passed since the symptoms first appeared, OR the employee has received two verified test results for COVID-19, administered at least 24 hours apart .
- Employees who receive a positive or presumptive COVID 19 diagnosis will be required to provide written medical verification from a licensed health care provider that they are released to return to work, although at this time a negative COVID-19 test is not mandatory. Return to work requirements are subject to change and managers will be notified accordingly.
- Employees that return to work following an illness must immediately report any recurrence of symptoms related to COVID-19.

If an employee is confirmed to have a COVID-19 infection, the District will take the following action:

- ✓ Identify employees who were working at the same worksite, within 6 feet for 15 minutes or longer with an individual who has tested positive for COVID 19
- ✓ Inform employees of their possible exposure to COVID-19 in the workplace but maintain confidentiality to the extent possible, as required by the Americans with Disabilities Act (ADA) and the California Fair Employment & Housing Act (FEHA) NOTE: absolutely anonymity for individuals is not guaranteed, to the extent that the District must disclose information to public health authorities for the purpose of mandated contact tracing by the County health department.
- ✓ Temporarily close the general area where the infected employee worked until cleaning of the entire area, including shared equipment and high touch surfaces is completed.
- ✓ Conduct deep cleaning of the entire general area where the infected employee worked and may have been, including breakrooms, restrooms and travel areas, with a cleaning agent approved for use by the EPA against coronavirus.
- ✓ Any person cleaning the area should be equipped with the proper PPE for COVID-19 disinfection (disposable gown, gloves, eye protection, mask, or respirator if required) in addition to PPE required for cleaning products.
- A confirmed work-site exposure may be subject to mandatory reporting to the Cal-OSHA.

- Under certain limited circumstances, a confirmed work-site exposure may become a compensable industrial injury and employees should contact their manager, supervisor or coordinator as soon as possible to coordinate the filing of a workers' compensation claim. The District does not render an opinion on whether the illness will result in compensable industrial injury, and the District's claims administrators will manage any claims to determine compensability and address what, if any, benefits are required.
- Employees may qualify for paid sick leave or emergency medical leave for specified reason related to COVID-19 if required by the Families First Coronavirus Response Act (FFCRA), which is currently operative through 12/31/20.
- Implement physical distancing requirements by cancelling or rescheduling in-person meetings of more than 10 people, using video or telephonic meetings to the largest extent possible.
- The District will implement protocols at worksites to maintain a distance of at least 6 feet between persons at the workplace when possible, and employees are required to comply with those requirements
- Wash hands frequently with hot water and soap, for at least 20 seconds
- Wash hands with hot water and soap as soon as practical after touching any surfaces or equipment
- If hand washing with soap and hot water is not immediately available, use hand sanitizer immediately after touching any shared equipment and surfaces until you are able to wash your hands.
- Routinely clean and sanitize your work-site, equipment and vehicles, as well as high touch surfaces, such as doorknobs, cabinet handles, light switches, or other frequently touched surfaces
- Avoid sharing workspaces (desks, offices, and cubicles) and work items (phones, computers, other work tools, and equipment) when possible. If they must be shared, clean and disinfect shared workspaces and work items before and after use.
- Avoid sharing food items or drinks, and to the extent possible use disposable plastic utensils and paper plates.
- Commonly touched objects and surfaces such as handrails, copy machines, faucets, and doorknobs shall be routinely cleaned. Surfaces should be cleaned with soap and water prior to disinfection. Disinfectants that are EPA-approved for use against the virus that causes COVID-19 shall be used. EPA-registered disposable wipes for employees to wipe down commonly used surfaces before use shall be used. Manufacturer's instructions for all cleaning and disinfection products (e.g., safety requirements, PPE, concentration, contact time) shall be followed. Staff shall ensure there are adequate supplies to support cleaning and disinfection practices.
- All employees must wear a face covering while working, with some exceptions:
 - ✓ Employees working alone in an office
 - ✓ Employees driving alone in a vehicle
 - ✓ Employees alone on break
 - ✓ Employees doing remote tasks such as mowing
 Employees must have the face covering readily available to put on if they have even the possibility of making any sort of public or employee contact while participating in one of these excepted activities.
- Employees are advised to avoid or defer non-essential travel to the greatest extent possible.

- Employees who travel out of the U.S. and return, must report such travel to the District upon return, and if travel was to a high-risk area for significant COVID-19 exposure, as identified by the US Departments of State or Homeland Security, may be required to self-isolate for period of time.
- Certain positions at the District may be suited to telework. Those employees are encouraged to contact their manager and work from home when possible.
- Employees in an office setting with regular exposures to the public shall be protected with plexiglass screens or other physical barriers.
- The number of customers at the Recreation Park Customer Service office shall be limited to no more than two people. Other customers shall wait in the lobby.

Employee Training

This portion of the supplemental Injury & Illness Prevention Program will include hazard communication training for all employees who perform services in any District work-site or facility and will ensure that vendors and contractors have received such training prior to interacting with District employees on the job. The purpose of hazard communication is to assure that employees receive the critical information necessary to perform their duties safely and capably, and as mandated by Cal/OSHA regulations:

1. What exposures may occur that could result in illness from COVID 19;
2. The range of potential illness, symptoms that may result in illness, from mild to serious
3. How to protect themselves from exposure, with the use of PPEs and other protocols
4. How to determine if they have been exposed through inhalation, touching, or other exposures
5. Reporting requirements and options to alert District management of a potential exposure

Employees should be able to determine: what is it, how can it make them ill, how to protect themselves, how to determine if they have been exposed or become ill, and what to do if an exposure at work occurs.

The District will conduct hazard communication training as follows:

Provide employee training on the following:

- a. General description of COVID-19, symptoms, when to seek medical attention, how to prevent its spread, and the District's procedures for preventing its spread at the workplace.
- b. How an infected person can spread COVID-19 to others even if they are not sick.
- c. How to prevent the spread of COVID-19 by using cloth face covers, including:
 - i. [CDC guidelines](#) that everyone should use cloth face covers when around other persons.
 - ii. How cloth face covers can help protect persons around the user when combined with physical distancing and frequent hand washing.
 - iii. Information that cloth face covers are not protective equipment and do not protect the person wearing a cloth face cover from COVID-19.
 - iv. Instructions on washing and sanitizing hands before and after using face coverings, which should be washed after each shift.
- d. Cough and sneeze etiquette.

- e. Washing hands with soap and water for at least 20 seconds, after interacting with other persons and after contacting shared surfaces or objects.
- f. Avoiding touching eyes, nose, and mouth with unwashed hands.
- g. Avoiding sharing personal items with co-workers (i.e., dishes, cups, utensils, towels).
- h. Providing tissues, no-touch disposal trash cans and hand sanitizer for use by employees.
- i. Safely using cleaners and disinfectants, which includes:
 - i. The hazards of the cleaners and disinfectants used at the worksite.
 - ii. Wearing PPE (such as gloves).
 - iii. Ensuring cleaners and disinfectants are used in a manner that does not endanger employees.

Non-Retaliation Provisions

The District encourages, and in some circumstances, requires employees to report illness from, or a known exposure to COVID 19 infection that they or a close family member have experienced. Employees have broad rights and responsibilities to report in good faith identified unsafe conditions (such as lack of PPEs, non-working PPEs, or inconsistent enforcement of physical distancing and other infection control protocols. Employees are protected from all forms of retaliation or reprisals for any reporting pursuant to this IIPP and infection control procedures. Retaliation prevention includes direct adverse actions, or threats of reprisal. The District will investigate any reported acts or threats of retaliation for exercising rights and duties under this IIPP and infection control procedures. Substantiated acts of retaliation or threats of reprisals will be subject to immediate and appropriate corrective action, up to and including termination for any individual who retaliates or threatens to do so. This non-retaliation policy applies to all employees: managers, supervisors, and co-workers.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: American Disability Act
POLICY NUMBER: 3025

3025.1 ADA (American Disability Act): The District is committed to compliance with the Americans with Disabilities Act (ADA) which prohibits the discrimination of qualified individuals who can perform the essential functions of the job with or without reasonable accommodation. If you require a reasonable accommodation of a disability to perform the essential functions of your job or to access any aspects/benefits of employment, you must notify your Supervisor or Human Resource representative.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Quimby In Lieu Fees
POLICY NUMBER: 3030

3030.1 Quimby In Lieu Fees: This policy is enacted pursuant to the authority granted by Section §66477 of the Government Code of the State of California. The park and recreation facilities for which dedication of land and/or payment of a fee required by the Rio Linda Elverta Recreation and Park District is in accordance with the general plan of the Sacramento County. This account is a separate account that is mandated by the 1975 Quimby Act. The act provides for five (5) acres of land per one thousand (1,000) residents to be set aside for park development within a subdivision. If the subdivision is smaller than fifty (50) parcels, a payment of fees is required in place of park land. These fees must be accounted for separately from other funds and used according to the Quimby Act regulations. (CA Codes Gov: 66475-66478).

3030.1.1 Requirements: Prior to the approval of the tentative map or parcel map, the Rio Linda Elverta Recreation and Park District shall meet with the sub divider and determine the land required for dedication and/or in lieu fee payment. As a condition of approval of a final subdivision map or parcel map, the sub-divider shall dedicate land, pay a fee in-lieu thereof, or both at the option of the Agency for neighborhood and community park or recreational purposes.

3030.1.2 General Standard: It is found and determined that the public interest, convenience, health, welfare and safety require that "spelled out number" (5) acres of property for each 1,000 persons residing within the Agency be devoted to neighborhood and community park and recreational purposes.

3030.1.3 Formula for Dedication of Land: The formula for determining acreage to be dedicated shall be as follows:

Average number of persons/units ÷ $\frac{1,000 \text{ population}}{\text{park acreage standard}}$ = minimum acreage dedication

3030.1.4 Fees in Lieu of Land, x# of parcels or less: If the proposed subdivision contains x# parcels or less, the sub-divider shall pay the in-lieu fee. However, nothing in this section shall prohibit the dedication

and acceptance of land for park and recreation purposes in subdivision of x# parcels or less, where the sub-divider proposes such dedication voluntarily and the land is acceptable to the Agency's Board of Directors.

3030.1.5 Use of Money: The money collected shall be used only for the purpose of acquiring necessary land and developing new neighborhood and community park or recreation facilities reasonably related to serving the subdivision.

3030.1.6 Land Access: All land offered for dedication shall have access to at least one existing or proposed public street. The Agency's Board of Directors may waive this requirement if the Board determines public street access is unnecessary.

3030.1.7 Special Waiver Affordable Housing Projects: The Agency will waive the Quimby provisions of land dedication or in lieu fees for projects that result in the creation of residential units with a long-term dedication to affordability as defined as affordable to moderate income or lower income households. These parcels however will be required to pay the fees for the District's AB 1600-mitigation program.

3030.1.8 Waiver of AB 1600 Impact Fees: All parcels, which have paid a Quimby Fee, are exempt from paying the District's AB 1600 impact fee. A record of all parcels paying a Quimby Fee is available at the District's offices.

3030.1.9 Special Provision – Condominium and Townhouse Projects: Since condominium and townhouse projects submit their building plans prior to the recordation of the subdivision map, they will be required to pay the District's AB 1600 impact fee and at the time the subdivides files their subdivision map act for their project, they will be required to pay the balance of the Quimby fee less the amount previously paid for the AB 1600 fee.

3030.1.10 Request for Waiver of a portion of the In-Lieu Fee or Land Dedication: A waiver not to exceed x% shall be given against the requirement of land dedication or payment of fees in-lieu thereof if the District's Board of Directors finds that it is in the public interest to do so. No credit will be given for open space. In order for the proposed facilities in the subdivision to be eligible for a waiver, they must fit the current needs of the community.

POLICY TITLE: Park Development Impact Fees

POLICY NUMBER: 3035

3035.1 This Park Impact Fee Nexus Study was prepared pursuant to the Mitigation Fee Act as found in Government Code 66000 et Seq. The purpose of this Nexus Study is to establish the legal and policy basis for collection of park impact fees from new residential and nonresidential development within the District. The need is measured in proportion to average household size for five housing types. The District Master plan standards are 5.0 improved park acres for every 1,000 residents, one community center for every 25,000 residents and one aquatic center for every 25,000 residents. The fund is to provide a way to develop park land as populations become denser. The funds cannot be used for maintenance operations or programs.

3035.1.1 District needs to have a five-year findings report. Findings must establish a current nexus, not rely solely on original findings. 100% of unexpanded balance must be accounted for. The findings must provide the following:

3035.1.1.1 Affirmatively demonstrate that the agency intends to construct specific improvements with accumulated funds.

3035.1.1.2 Explain how the agency intends to use the funds to acquire or construct the improvements.

3035.1.1.3 Specify the estimated cost of the improvements.

3035.1.1.4 Indicate whether the agency requires additional funds and, if so when it anticipates receiving those funds.

3035.1.2 The general purpose of these fees is to fund the development of park and recreation facilities. Revenue from fees collected on new development may be used to pay for any of the following:

3035.1.2.1 Construction of new or expanded park and recreation facilities to accommodate new development.

3035.1.2.2 District and County park impact fee program administration costs including period nexus study updates, collection, accounting, annual reporting requirements and other associated cost resulting from population growth caused by new residential development.

3035.1.2.3 This account consists of funds received from the issuance of building permits and in-lieu funds from developers. Funds received for building permits and in-lieu funds for new construction and development only.

3035.1.3 Funds from this account are designated for acceptable park development projects based on the Districts level of service standards for providing such facilities. The cost for park development, community use facilities, aquatics facilities and administration costs are defined on a cost per capita basis. These per capita costs are then applied to five housing categories based on their respective average household size in the budget process and transferred into the proper land development account when used for the specific projects.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Fixed-Asset Accounting
POLICY NUMBER: 3040

3040.1 The purpose of this policy is to ensure proper accounting control resulting in the maintaining of accurate financial reports of fixed assets.

3040.2 An accounting, or inventory, of all fixed assets shall be conducted on an annual basis. After the conclusion of said inventory, the General Manager shall certify its completeness and report the results thereof to the Board of Directors at its next regular monthly meeting.

3040.3 Applicable purchases of inclusion in said accounting shall be the following:

3040.3.1 Equipment, tools, and vehicles that individually have an original total cost of more than \$1000;

3040.3.2 All land and building acquisitions regardless of price; and,

3040.3.3 Additions or major improvement to the District's service infrastructure that has a total cost of more than \$5,000.00;

3040.4 When any item defines in section 3040.3.3 above is received, a tag with unique identification number shall be affixed to said item, and the number recorded in the permanent inventory records.

3040.4.1 All District vehicles shall be clearly and visibly marked with the District name and logo.

3040.5 Permanent inventory records shall be maintained in either a paper file of 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.).

3040.6 Information to be maintained in said inventory records shall include at least the following:

- 3040.6.1** Asset number;
- 3040.6.2** Description;
- 3040.6.3** Manufacture's serial number;
- 3040.6.4** Storage location;
- 3040.6.5** Original cost;
- 3040.6.6** Acquisition date;

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Financial Reserves Policy
POLICY NUMBER: 3045

3045.1 This policy defines several funds that are separate from the District General fund and that minimize adverse annual and multi-year budgetary impacts from anticipating and from unanticipated District expenses. The adequacy of the target reserve year-end balance and / or annual contributions will be reviewed annually during the budgeting process and may be revised accordingly as necessary.

3045.2 **Contingency Account** - This account is not an accrual account but is budgeted out of the general fund, annually, during the budget process. If it is not used in the budgeted fiscal year, it is returned to the general fund.

3045.2.1 The purpose is to fund significant unanticipated replacement of fixed assets, maintenance or operating expenditures.

3045.2.2 Contribution to the account will be designated in the budget process and may be 1% of total county revenue or more.

3045.2.3 Use of funds will be only with specific Board approval.

3045.3 **Reserve Account** – This account is an accrual account that can be used for designated Capital improvement projects, large equipment or vehicle purchase, planned acquisition of park land or very significant emergency operations expenditures.

3045.3.1 The purpose is to fund larger fixed asset projects or equipment and to provide for prolonged emergency funding of operating expenses.

3045.3.2 Contribution will be designated in the budget process and may be accrued annually at a rate of 3% of the total operations and personnel budget up to a maximum amount of a designated fixed asset and / or three months operating expenses.

3045.3.3 Use of funds will be designated in the budget process whenever possible and only with specific Board approval.

3045.4 **Security Account** – This account is an accrual account that will be used for projects, devices and programs compliance to increase the security of District park facility users.

3045.4.1 The purpose of the fund is to bring the District facilities and programs into a safe and secure atmosphere.

3045.4.2 Funds are being collected at a rate of \$1.00 per participant of all special interest classes and \$5.00/day/per rental at the Horse Arena, Community Center and BMX track.

3045.4.3 Use of these funds will be specified in the annual budget process and may be used in combination with other project funds where security requirements are necessary.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Emergency Fund Reserves Policy
POLICY NUMBER: 3050

3050.1 Use of these funds requires Board of Directors action and a 4/5 vote. Funds are to be used for severe emergencies only such as, but not limited to the following;

3050.1.1 Fire/flood destroys facility or apparatus requiring replacement.

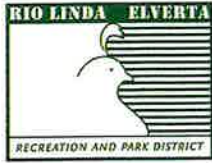
3050.1.2 Required maintenance protecting health and safety of public and District staff.

3050.1.3 Emergency fund will be used for facilities only.

3050.1.4 Use of emergency funds must be approved in open session of a Board meeting.

3050.1.5 Use of emergency funds must be approved as a separate Board action and not included in the annual budget process.

3050.1.6 Interest generated by emergency funds will stay with emergency fund.



RIO LINDA ELVERTA RECREATION AND PARK DISTRICT POLICY & PROCEDURE MANUAL

POLICY TITLE: Customer Payment Arrangements
POLICY NUMBER: 3055

3055.1 It is District policy that all payments are due in advance of the start of a District program. Upon request, the District 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.

3055.1.1 The payment arrangement shall not extend beyond the halfway point of the program.

3055.1.2 Payment arrangements will not be made with customers who have outstanding debt from previous program participation.

3055.1.3 Payment arrangements will not be made with customers who have a history of checks not being honored by their bank.

3055.1.4 The District budgets a designated amount for sponsorships on an annual basis, which is available to those living within the District boundaries experiencing extreme hardships and meeting established criteria. These guidelines will be amended internally in January of every year.

Dear Parent or Guardian,

The Rio Linda Elverta Recreation and Park District offers a limited number of sponsorships to qualifying households annually, depending on the total household income level. If you wish to apply for a sponsorship, please complete the attached application for consideration, and return it, in person or by mail, to the Rio Linda Elverta Recreation and Park District, 810 Oak Lane, Rio Linda, CA, 95673, 916-991-5929.

2024 Federal Poverty Guidelines

Persons Household	Family	Poverty Guideline
1		\$13,590
2		\$18,310
3		\$23,030
4		\$27,750
5		\$32,470
6		\$37,190
7		\$41,910
8		\$46,630

For families/households with more than 8 persons, add \$5380 for each additional person.

*Modified Adjusted Gross Income.

Sponsorship amounts for program registration:

Sponsorships are given for registration fees only. Additional costs associated with the program must be paid by participant.

Sponsorship deadlines for program registration:

Sponsorship Applications are due at least 2 weeks before the start of the program being applied for.

To register for programs, the remaining amount of the program payment minus the sponsorship must be provided at time of registration. Once the sponsorship request is processed, participant will be notified if additional payment is owed and registration may be completed.

HOW TO APPLY - Complete the attached application and return it to the RLE office a minimum of 2 weeks prior to the registration deadline specified for the activity of your choice.

APPLICATION FOR PARTIAL SPONSORSHIP

Household means a group of related or non-related individuals who are living as one economic unit sharing living expenses (including rent, clothes, food, doctor bills, utilities, etc.).

* A household of one means a participant who is his/her sole support. Children who are institutionalized are always one member households. Foster children are one member households only if the welfare/placement agency maintains legal responsibility for the child.

*Applicant's household address must fall within Rio Linda Elverta Recreation and Park District boundary lines in order to qualify.

The following documents MUST be included in order to determine eligibly.

1. *Most recent tax return or paycheck statement*
2. *Copy of all W2's from employers*

Participant's Name (Please Print)	School	Grade
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____

Guardian's Name: _____ Phone: _____
 Address: _____ City: _____ Zip: _____

Program of Sponsorship Request: _____ Total Amount Requested: \$ _____

Received Sponsorship in past: **Y or N** Year(s): _____

Total number in family now living in household? _____

Total annual family income (before deductions)? \$ _____
 (Include wages and earnings of all family members living in this household, including parents, grandparents, children, etc., as well as AFDC payments, pensions, social security payments, worker's compensation, unemployment, alimony, etc.)

I hereby certify that the above information is correct. I understand that if the information provided is found to be false, it could affect my child(ren)'s participation in RLERPD's sponsorship program.

 Print Name of Guardian

 Signature of Guardian Date

For District Use Only

Amount requested: _____

Amount Granted: _____

Application Denied: _____

Additional amount due: _____

Additional amount due date: _____

Applicant Denied Notification: _____

By _____

- *Attach copy of most recent tax return, paycheck statement or other type of income form for verification to this application.
- *Attach proof of eligibility in state assisted lunch program.
- **All sponsorship applications will be reviewed and you will be notified if additional payment will be required for your child(ren) to participate prior to the start of the program. The application cannot be approved unless it contains complete eligibility information.

Approved _____

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Refund Policy for all Classes and Programs
POLICY NUMBER: 3056

3056.1 Unless there are extraneous circumstances the District will credit the customer's account if the customer chooses to withdraw from any program or class. The District does **NOT** refund by cash/credit card to class/program participants. (Examples of extraneous circumstances would include a family emergency, injury to the participant with proper physician's notification, change in family situation such as moving, etc.)

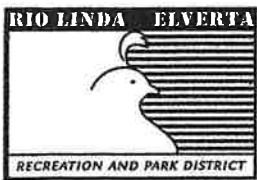
3056.2 Deadlines for withdrawing from a class or program to receive credit to their account shall be defined as:

Up to the beginning of the class or program	100% credit to account
From the first day of class for the first week of the class or program	75% credit to account
From the first week of class or program to the first 1/3 of completion	50% credit to account
1/3 completion of class or program to the half way mark	25% credit to account
Any time after the half way mark of the Class or Program	no credit to account.

3056.3 The General Manager reserves the right to override the above policy should he/she deem so necessary.

- If the class is not being offered again and the customer is withdrawing then a refund will be available if the customer does not desire a credit to their account.

3056.4 No Refunds for Swim Lessons: Due to the volume of interest in the program, Rio Linda Elverta adheres to a no refund policy once a participant is registered. Please refer to the Swim Lesson Fact Sheet



RLE Swim Lesson Fact Sheet

Registration Facts:

- **No Refunds:** Due to the volume of interest in the program, Rio Linda Elverta adheres to a no refund policy once a participant is registered.
- **Transfers:** Once registered, participants may transfer to a different session or class for an additional \$5 fee. The \$5 will be waived if the transfer is made by RLE Aquatic staff. Unless the transfer is made by RLE Aquatic staff, it is **your responsibility** to call or stop by the District Office to pay the \$5 fee at the time of the change.
- **Placement:** If you are unsure of the lesson level in which to place your swimmer, ask to talk to an Aquatic staff member to direct you into the right class.
- **Class Cancellations:** Rio Linda Elverta reserves the right to a cancel class due to low enrollment. In the case of a low enrollment, swimmers enrolled will be transferred to another class free of charge.
- **Class Schedule:** In case of low enrollment, all advertised classes may be canceled. Check with a RLE staff member to confirm current class times.
- **Late Registration:** Swim lesson registration closes at 5pm the Thursday before the next swim session begins. A \$5 late registration fee will be applied if registering after this time.
- **Credits:** Participants with a credit on their account may use it towards swim lessons. However, you must still register the swimmer in advance. There are no automatic enrollments.
- **Private Lessons:** Private lessons are available on a first come first serve basis during specifically scheduled times. All Private lesson registrations are final and cannot be rescheduled or refunded due to volume of interest in the program and staff scheduling constraints.
- **Class advancement:** If your swimmer's instructor promotes the participant to the next level and you have already registered them previously, it is **your responsibility** to call the District office (916-991-5929) and move your swimmer to the correct class, the \$5 transaction fee will be waived.

Swim Lesson Facts:

- **What type of Sunscreen should I use?:** Apply **water resistant** sunscreen SPF 15 or higher. All sun screens are different so please read instructions on proper application.
- **What do I need to bring?:** All you need for swim lessons is appropriate swim attire and a towel. Goggles are allowed as long as they do not cover the swimmer's nose. Lifejackets and floatation devices are not permitted at any time.
- **What if my child keeps crying?:** It's OKAY! Some swimmers cry during swim lessons and it is perfectly normal. Be patient, it's important to keep them in the water and allow them to adjust to the new situation. An Aquatics Specialist will be there the first day and periodically throughout each session to help adjust the children and to answer any questions or concerns you may have.
- **Is Toy Time necessary?:** Yes, it is an important part of swim lessons. This is a time the swimmers associate swim lessons with fun, especially with the young children. Toy time will vary at the end of each swim lesson depending on the class time and class size, but should not exceed 5min. If you have concerns about toy time or it is continually exceeding 5 min please notify the Recreation Supervisor at 916-991-5929.

- **Can I talk to my instructor?:** Yes, it's important to communicate with the instructor and get feedback. Unfortunately, our instructors do not always get a chance to talk to every parent in a class. That said, if the instructor is available at the end of class, we encourage you to talk to them.
- **How many session will it take for my child to learn how to swim?:** Every child is different, some learning more quickly than others for a variety of reasons. It's important to stay positive and practice learned skills with your swimmer. Practicing outside of swim lessons can help swimmers advance more quickly. Also, it is normal for a child to take the same lesson level for multiple sessions.
- **What is the teacher to student ratio?:** 5:1
- **Is there a lifeguard on duty?:** Yes, there will always be a lifeguard on duty during all swim lessons. However, please do not leave any child unattended as a guardian must be present at all times in case of an emergency.

RLE appreciates feedback and Parent Evaluations will be done periodically during the season. However, if you are extremely happy or dissatisfied with your swim lessons we would appreciate being contacted in a timely manner. The Recreation Supervisor can be reached at 916-991-5929.

Thank you for choosing Rio Linda Elverta RPD for your Swim lessons!

Sincerely,
RLE Aquatic Staff

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Returned Check Fees

POLICY NUMBER: 3060

3060.1 A charge of twenty five dollars (\$25.00) shall be imposed and collected as provided in this section for any item (including, without limitation, checks and funds transfers) in favor of the Rio Linda Elverta Recreation and Park District which is returned without payment for any reason.

3060.2 This section applies to personal checks drawn in favor of the Rio Linda Elverta Recreation and Park District, or any department, bond, body, agency or officer thereof in payment of any license, fee, permit, fine, or other obligation owing to the Park District.

3060.3 The charge shall be imposed when the check is returned by the County Treasurer to the Rio Linda Elverta Recreation and Park District.

3060.4 The payee to whom a check is returned without payment may prescribe a different method of payment for that payment and for future payments by the person who issued the check.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Expense Authorization
POLICY NUMBER: 3065

3065.1 All purchases made for the District by staff shall be authorized by each Division Head, and shall be in conformance with the approved District budget.

3065.2 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.

3065.3 A “petty cash” fund shall be maintained in the District office having a balance-on-hand maximum of \$500.00.

3065.3.1 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 Administrative Analyst and any remaining advanced funds shall be returned. The maximum petty cash advance shall be \$50.00.

3065.3.2 No personal checks shall be cashed in the petty cash fund.

3065.3.3 The petty cash fund shall be included in the District’s annual independent accounting audit.

3065.3.4 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.

3065.4 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.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Revolving Checking Account
POLICY NUMBER: 3070

3070.1 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.

3070.2 The beginning balance of the account will be set by the Board and can only be changed by a resolution of the Board.

3070.2.1 Checks written from this account shall require two authorized signatures without exception.

3070.2.2 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.

3070.2.3 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.

3070.3 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.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Mello-Roos Community Facilities Act (CFD's)
POLICY NUMBER: 3075

3075.1 Mello-Roos Community Facilities Act: This policy sets forth the goals and policies of the Rio Linda Elverta Recreation and Park District (the "District") concerning the use of the Mello-Roos Community Facilities Act of 1982 (the "Act") (Section 53311 and following of the California Government Code) with respect to community facilities districts for the purpose of financing services provided by the District to ensure that adequate services are available as a result of new and / or planned development. It has been prepared pursuant to the requirements of Section 53312.7 of the Act.

3075.2 Fundamental Policy: It is the policy of the District that, except as specifically limited by these goals and policies, the Board of Directors may exercise all rights, powers, and authorities granted to it by the Act.

The silence of these goals and policies with respect to any matter shall not be interpreted as creating any policy with regard to that matter. Any inconsistency between these goals and policies and the Act, as amended, shall be resolved in favor of the Act.

3075.3 Initiation of CFDs: The District will consider applications initiated by owners or developers of vacant property proposed to be developed, owners of property within existing developed areas, or registered voters residing in existing developed areas. The District itself may initiate the establishment of a Community Facilities District (a "CFD") to finance services authorized by the Act that benefit or serve existing or new development or a combination thereof.

3075.4 Financing Priorities: The purpose of the District's use of the Act is to finance services authorized by the Act and necessitated by development or planned development within a proposed CFD.

In selecting services to be financed, the District may finance any service permitted to be financed under the Act which will be demanded by the owners or occupants of parcels within a CFD as a result of increases in the intensity of use of territory within the CFD.

3075.5 Equity of Tax Allocation Formulas: It is a goal of the District that any special tax levied pursuant to the Act be allocated equitably against all similar parcels within any CFD. Towards this end, the District will engage a qualified special tax consultant to assist in the development of the rate and method of apportionment for any special tax proposed in connection with a CFD.

The District recognizes that any determination of tax equity must rely, to a large extent, on assumptions based on average characteristics of parcels, and that an exactly fair share of costs cannot be perfectly estimated with respect to any parcel or class of parcel. Consequently, the District may rely on any reasonable tax apportionment analysis, in its sole and absolute discretion. Furthermore, in its sole and absolute discretion, the District may permit the allocation of special taxes on any basis that is rationally related to the purpose of the CFD but may not be based on assessed valuation.

Because any special tax levied pursuant to these goals and policies will be for the ongoing provision of services, any special tax methodology may provide for an annual rate increase to reflect inflation.

It is not desirable that the annual special tax on any parcel pursuant to these Goals and Policies exceed an amount equal to a total tax rate of 2%, including the general property taxes and other special taxes or assessments, per year per residential parcel. This is the maximum tax that may be levied pursuant to these Goals and Policies unless the Board of Directors finds that a higher amount would be more appropriate in light of the attributes of the parcel. The maximum tax rate for developed nonresidential parcels shall be an equitable rate that is comparable to that given above and shall be determined by the Board of Directors.

3075.6 Issuance of Bonds--Statement Regarding Credit Policy and Appraisal Standards: At this time, it is the policy of the District to utilize the Act pursuant to these goals and policies only for the funding of services. Therefore, these goals and policies do not authorize the issuance of bonds pursuant to Article 5 of the Act. As a consequence, these goals and policies do not include a statement regarding credit policies or a statement of definitions, standards, and assumptions to be used in appraisals.

The Board of Directors may, in the future, amend these goals and policies to permit the issuance of bonds.

3075.7 Responsible Department: The General Manager, who is located at 810 Oak Lane, Rio Linda, California, and whose telephone number is (916) 991-5929, or his/her designated representative, is designated as the official of the District who will serve as CFD Administrator and who is responsible for: (i) preparing the annual roll of special tax obligations with respect to any CFD; (ii) providing information to interested persons regarding the current and estimated future tax liability of owners or purchasers of real property subject to the special

tax lien; and (iii) furnishing notices of special tax as required by Section 53340.2 of the Act.

Subject to the policies of the District, and as permitted by applicable law, the District may obtain the assistance of a qualified special tax consultant to perform any of the duties set forth above.

3075.8 Transparency and Notification: The District will take the following steps to ensure that prospective property purchasers are fully informed about their taxpaying obligations imposed under the Act:

3075.8.1 It will conduct all proceedings required by the Act in the manner required by the Ralph M. Brown Act (Section 54950 and following of the California Government Code);

3075.8.2 It will cause a map of the boundaries of any proposed CFD to be recorded, pursuant to Section 3111 of the California Streets and Highways Code, in the Office of the Recorder of Sacramento County within 15 days following the adoption, of a resolution of intention to form that CFD, pursuant to Section 53321 of the Act;

3075.8.3 It will give notice, pursuant to Section 53322 of the Act, prior to holding any public hearing on the establishment of a CFD;

3075.8.4 It will record a notice of special tax lien, in the form specified by Section 3114.5 of the California Streets and Highways Code, within 15 days of the Board of Directors' determination that the requisite number of voters are in favor of the levy of a special tax in connection with a CFD. Such notice will include, among other information:

- a. A description of the rate, method of apportionment, and manner of collection of the authorized special tax;
- b. Information about the conditions under which the obligation to pay the special tax may be prepaid and permanently satisfied and the lien of the special tax canceled;
- c. The name(s) of the owner(s) and the assessor's tax parcel number(s) of the real property included within this community facilities district and not exempt from the special tax; and

- d. The name, address and telephone number of the CFD Administrator, so they may contact the CFD Administrator to obtain further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to the special tax lien.

3075.8.5 It will, through the CFD Administrator, furnish a notice of special tax, in the form set forth in Section 53340.2(c) of the Act to any individual requesting the notice or any owner of property subject to a special tax levied by the local agency within five working days of a written request for such notice. The Board of Directors may establish a reasonable fee for this service.

3075.9 Interpretation: The Board of Directors is empowered to interpret these Local Goals and Policies. A finding by the Board of Directors that a CFD conforms to the provisions of these Local Goals and Policies shall be conclusive evidence of such conformity.

3075.10 Amendment: These Local Goals and Policies may be amended from time to time by resolution of the Board of Directors.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Credit Card Purchases (Cal Card)
POLICY NUMBER: 3095

3095.1 Cal Card As a service to local government agencies, the State of California has contracted with the Union Bank of California to manage an employee VISA credit card program. Strict guidelines for participation in the program are provided in separate guidelines which must be reviewed and followed by all participating employees.

3095.2 The District will issue Cal Cards to employees with purchasing authority. The purpose of the Cal Card is for purchase of supplies, materials, services and equipment used in the day-to-day operations of the District. At no time may the Cal Card be used for personal purchases.

3095.3 Purchasing limits will correspond to the District's policies on purchasing and the amounts on the "List of Approved Signers" unless the Department Head or District Administrator further limits an individual's card.

3095.4 An "Instructions and Procedures" booklet will be issued to each cardholder and Department Head upon issuance of the card or whenever there are changes in the body of the booklet text. The booklet will discuss:

3095.4.1 Card limits and restrictions

3095.4.2 The procedures for handling the card, and

3095.4.3 Responsibilities pertaining to processing of the monthly statement.

3095.5 Accidental use of the card for personal use will be remedied by repayment from the employee to the District within the statement period.

3095.6 Unreimbursed accidental personal use within the statement period or fraudulent use of the card is cause for disciplinary action up to and including termination of employment.

3095.7 Annually, the Administration Department will do an internal audit of The Cal Card expenditure process to ensure the internal controls of supporting documentation, signatures, and timeliness are followed.

Adopted: 4/19/2006
Amended: 9/2008
Revised: 6/15/2011
Revised: 4/18/2015

3095-1

3095.8 Annually, each holder of the card will acknowledge in writing the receipt of training and instruction on use of the Cal Card.

3095.9 Use Restrictions: Cal Card credit cards shall not be used for personal purchases. They are to be used only for District business which is limited to services and supplies. The Administrator shall review and ratify all credit card charges on a monthly basis.

3095.10 Supplies: Every effort shall be made to purchase material and supplies using established vendor set up per District policy. When this is not possible or if a one-time purchase of supplies and materials is needed the use of the Cal Credit Card is appropriate.

3095.11 Auditing: Every Cal Card purchase shall be supported by a receipt detailing the expense, or by a completed expense claim form with Cal Card receipts for each purchase attached. Cal Card accounts are to be maintained in a manner that facilitates a clear audit trail.

3095.12 Payment: Cal Card balances shall be paid before any interest or late fees are accrued.

purchase that are raised, grown, manufactured, fabricated, processed or assembled in the District if Price, quality, service and other factors are equal.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Purchasing

POLICY NUMBER: 3100

3100.1 Purchasing will be made in accordance to the Environmental Purchasing Policy # 3105.

3100.2 Purchases less than \$500: To purchase small items – such as office supplies, auto parts, and other miscellaneous items costing less than \$500, 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.

3100.3 Purchases greater than \$500: The General Manager or Division Heads must approve all purchase orders in excess of \$500.

3100.4 Purchases between \$60,001 - \$200,000: The District Administrator may, by informal bidding procedures can make purchases between \$60,001 - \$200,000.

3100.4.1 For all purchases between \$2,500 - \$200,000 the District will require a minimum of three bids and the General Manager will make a recommendation based on the best responsive bid and services being rendered.

3100.5 Purchases of \$200,001 or more: All purchases of \$200,001 or more shall be by competitive bid as required by the Public Resources Code, Division 5, Chapter 4, Section 5782.5.

3100.5.1 Local firms will be allowed a 5% preference margin.

3100.6 For Large quantity orders, the District will provide suppliers with a list of items to be purchased. Items on the list will be purchased from the supplier quoting the lowest process and having an acceptable delivery date.

3100.7 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.

3100.8 Vehicles will be purchased through the State's Vehicle procurement program, unless they can be acquired less expensively otherwise.

3100.9 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.

3100.10 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.

3100.11 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, and the General Manager is not immediately available, a Division Head may authorize the emergency purchase.

3100.12 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.

3100.12.1 When competitive bids are required, the following procedures will be followed:

3100.12.1.1 Sealed bid proposals will be received at the District Office until 3:00pm of the date indicated in the published "Notice to Contractors", at which time they shall be opened and publicly read.

3100.12.1.2 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.

3100.13 Local Preference: When two or more bids are the same, preference shall be given to the lowest responsible bidder within RLERPD who offers to supply items for

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Environmentally Preferable Purchases and Practices
POLICY NUMBER: 3105

3105.1 The Rio Linda Elverta Recreation and Park District provides that all departments shall, whenever possible, use recycled products and recycled materials to meet their needs. This policy is enacted to demonstrate compliance with the Waste Management Reduction Act and foster market development for recycled products.

3105.2 Purchase Policies

3105.2.1 All Rio Linda Elverta Recreation and Park District departments shall use recycled products whenever practicable. Special emphasis shall be placed on the purchase of products manufactured with post-consumer recycled materials.

3105.2.2 All Rio Linda Elverta Recreation and Park District departments may, at their option and with purchasing concurrence, require procurement of designated recycled products or recycled products above the levels required by this policy.

3105.2.3 The Rio Linda Elverta Recreation and Park District shall require its contractors and consultants to use and specify recycled products in fulfilling contractual obligations whenever practicable.

3105.2.4 The Rio Linda Elverta Recreation and Park District shall promote the use of recycled products by publicizing its procurement policy whenever practicable.

3105.3 Purchase Responsibilities of Recycled Products and Materials Coordinator:

3105.3.1 The General Manager shall coordinate the implementation of this policy. He/she will establish a list of recycled products that shall be purchased by all Rio Linda Elverta Recreation and Park District departments whenever practicable and will develop the mechanism for maintenance, additions, and deletions to the list of recycled products available for procurement. Maintenance of the list will include addition of new products containing recycled material as they become available. Specifications of these new products and their suggested uses will be made available to all Rio Linda Elverta Recreation and Park District departments. The General Manager will also work with all departments to establish minimum recycled content standards for designated recycled products

to maximize recycled product availability, recycled content, and competition. The General Manager will also be responsible for annual policy review.

3105.4 Environmentally Preferable Practices: The Rio Linda Elverta Recreation and Park District will act to make resource conservation an integral part of its waste reduction and recycling programs. The practice of discarding materials used in the Rio Linda Elverta Recreation and Park District facilities is wasteful of natural resources, energy, and money.

3105.4.1 The Rio Linda Elverta Recreation and Park District will integrate the concept of resource conservation, including waste reduction and recycling, into its environmental programs.

3105.4.2 The Rio Linda Elverta Recreation and Park District will decrease the amount of waste of consumable materials by: a) reducing the consumption of consumable materials wherever possible; b) fully utilizing all materials prior to disposal; and c) minimizing the use of non-biodegradable products wherever possible.

3105.4.3 The Rio Linda Elverta Recreation and Park District will cooperate with, and participate in, recycling efforts being made by the city and county. As systems for recovering waste and recycling develop within the Rio Linda Elverta Recreation and Park District. RLERPD will participate by appropriately separating and allowing recovery of recyclable waste products.

3105.4.4 The Rio Linda Elverta Recreation and Park District will purchase, where financially viable, recycled products. The Rio Linda Elverta Recreation and Park District will also encourage suppliers, both private and public, to make recyclable products and unbleached paper products available for purchase.

3105.4.5 Representatives of the Rio Linda Elverta Recreation and Park District will actively advocate, where appropriate, for resource conservation practices to be adopted at the local, regional, and national levels.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Disposal of Surplus Property or Equipment
POLICY NUMBER: 3110

3110.1 Sale of Surplus Equipment: The General Manager takes action to declare equipment surplus when:

3110.1.1 Items having an estimated value of less than Five Hundred Dollars (\$500) shall be disposed of by advertising in a local newspaper that the item is for sale at the best offer in a competitive bid process at a specified time and place. (Advertisement also notes that the District reserves the right to reject any or all bids, equipment sold AS IS).

3110.1.2 Items having an estimated value of Five Hundred Dollars (\$500) or more shall be disposed of on the basis of competitive bids that 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.

3110.1.3 Sealed bids are opened by the General Manager at the next Regular Board Meeting and action is taken by the Board to accept or reject lowest bid.

3110.1.4 Bidders are notified of the Board's action.

3110.1.5 Junked Certificates are obtained for vehicles that cannot pass a smog test without significant repairs and in order to protect the District from liability.

3110.1.6 Any surplus item that fails to receive an acceptable bid is deemed to have Zero Dollar (\$0) value and will be disposed of at the discretion of the General Manager.

3110.2 Sale of Real Estate: Board takes action to declare property surplus and authorizes District Staff to obtain appraisal when:

3110.2.1 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).

3110.2.2 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.

3110.2.3 Board takes action at the next Regular Board Meeting to accept or reject highest bid.

3110.2.4 Bidders are notified of the Board's action.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Records Retention
POLICY NUMBER: 3115

3115.1 To provide guidelines to staff regarding the retention or disposal of Rio Linda and Elverta Recreation and Park District records; provide for the identification, maintenance and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and ensure compliance with legal and regulatory requirements.

3115.2 Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to the District.

3115.3 The General Manager is authorized by the Board of Directors to interpret and implement this policy, and to cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified below.

3115.4 Pursuant to the provisions of California Government code?? 60203 through 60203, and the guidelines prepared by the State Controller's office and the Controller's Advisory Committee for Special Districts, the following qualifications will govern the retention and disposal of records of the Rio Linda and Elverta Recreation and Park District.

3115.4.1 Duplicate records, papers and documents may be destroyed at any time without the necessity of Board authorization or copying to photographic or electronic media.

3115.4.2 Originals of records, papers and documents more than two (2) years old that were prepared or received in any manner other than pursuant to State or Federal statute may be destroyed without the necessity of copying to photographic or electronic media.

3115.4.3 In no instances are records, papers or documents to be destroyed where there is a continuing need for such records for such matters as pending litigation, special projects, etc.

3115.4.4 Records, papers or documents which are not expressly required by law to be filed and preserved and may be destroyed if all of the following conditions are met:

3115.4.4.1 The record, paper or document is photographed, reproduced on film of a type approved for permanent photographic records by the National Bureau of Standards, or copies to an approved electronic media;

3115.4.4.2 The device used to reproduce such record, paper or document on film, or retrieves and prints the document from the electronic media, is one which accurately reproduces the original there of in all details; and,

3115.4.4.3 The photographs, microphotographs, of other reproductions on film are placed in conveniently accessible files and provision is made for preserving, examining, and using the same, together with documents stored via electronic media.

3115.4.5 Any accounting record except the journals and ledgers which are more than five years old and which were prepared or received in any manner other than pursuant to state statute may be authorized for destruction, provide that:

3115.4.5.1 There is no continuing need for said record, i.e., long-term transactions, special projects, pending litigations, etc., and;

3115.4.5.2 There exists in a permanent file, an audit report or reports covering the inclusive period or said record, and that;

3115.4.5.3 Said audit report or reports were prepared pursuant to procedures outlines in Government Code Section 26909 and other State or Federal audit requirements, and that;

3115.4.5.4 Said audit or audits contain the expression of an unqualified opinion.

3115.4.6 Any accounting record created for a specific event or action may be destroyed upon authorization five years after said event has in all respects terminated. Any source document detailed in a register, journal, ledger or statement may be authorized for destruction five years from the end of the fiscal period to which it applies. The following may be destroyed at any time:

3115.4.6.1 Duplicated (original-subject to aforementioned requirements).

3115.4.6.2 Rough drafts, notes or working papers (except audit).

3115.4.6.3 Cards, listings, nonpermanent indices, other papers used for controlling work or transitory files.

3115.4.7 All payroll and personnel records shall be retained indefinitely. Originals may upon authorization be destroyed after seven years retention, provided said records have been microfilmed and qualify for destruction section 4, above payroll and personnel records include the following:

1. Accident reports, injury claims, settlement and Injury frequency charts
2. Medical Histories
3. Applications, changes and terminations of employees
4. Insurance records of employees
5. Retirement
6. Time cards
7. Classifications specifications (job description)
8. Performance evaluation forms
9. Earning records and summaries

3115.4.8 All assessing records may upon authorization be destroyed after seven years retention from lien date; however, their records may be destroyed three years after the lien date when said records are microfilmed as provided for section 4, above.

3115.4.9 Records of proceeding for the authorization of long-term debt, bonds, warrants, loans, etc., after issuance or executive may be destroyed if microfilmed as provided for in section 4, above. Terms and conditions of bonds warrants, and other long- term agreements should be retained until final payment, and thereafter may be destroyed in less than ten years if microfilmed as provided for in section 4, above. Paid bonds warrant certificates and interest coupons may be destroyed after six months if detailed payment records are kept for ten years.

3115.5 Minutes of the meetings of the Board of Directors are usually retained indefinitely in their original form. However, they may upon authorization be destroyed if said minutes are microfilmed as provided for in section 4, above. Recording tapes (or other media) of Board meetings will be kept for a period of one year from the date of the recorded meeting, after which they will be destroyed.

3115.5.1 Construction records, such as bids, correspondence, change orders, etc., shall not be kept in excess of seven years unless they pertain to a project which includes a guarantee or grant and, in that event, they shall be kept for the life of the guarantee or grant plus seven years. As-built plans for any public facility or works shall be retained as long as said facility is in existence.

3115.5.2 Contracts should be retained for its life plus seven years. Any unaccepted bid or proposal for the construction of installation of any building, structure or other public work which is more than two (2) years old may be destroyed. Property records, such as documents of title, shall be kept until the property is transferred or otherwise no longer owned by the District.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Records Retention
POLICY NUMBER: 3115

Appendix A

Definitions for Records Retention and Disposal Policy

1. **AUTHORIZATION:** Approval from the General Manager, as authorized by the District's Board of Directors.

2. **ACCOUNTING RECORDS:** Include but are not limited to the following:

a. SOURCE DOCUMENTS

- (1) Invoices
- (2) Warrants
- (3) Requisitions/Purchase Orders (attached to invoices)
- (4) Cash Receipts
- (5) Claims (attached to warrants in place of invoices)
- (6) Bank Statements
- (7) Bank Deposits
- (8) Checks
- (9) Bills
- (10) Various accounting authorizations taken from Board minutes, resolutions or contracts

b. JOURNALS

- (1) Cash Receipts
- (2) Accounts Receivable or Payable Register
- (3) Check or Warrant (payables)
- (4) General Journal
- (5) Payroll Journal

c. LEDGERS

- (1) Expenditure
- (2) Revenue
- (3) Accounts Payable or Receivable Ledger
- (4) Construction
- (5) General Ledger
- (6) Assets/Depreciation

d. TRIAL BALANCE

e. STATEMENTS (Interim or Certified – Individual or All Fund)

- (1) Balance Sheet
- (2) Analysis of Changes in Available Fund Balance
- (3) Cash Receipts and Disbursements
- (4) Inventory of Fixed Assets (Purchasing)

f. JOURNAL ENTRIES

g. PAYROLL & PERSONNEL RECORDS (included, but are not limited to the following):

- (1) Accident reports, injury claims and settlements
- (2) Applications, changes or terminations of employees
- (3) Earnings records and summaries
- (4) Fidelity Bonds
- (5) Garnishments
- (6) Insurance records of employees
- (7) Job Descriptions
- (8) Medical Histories
- (9) Retirements
- (10) Time Cards

h. OTHER

- (1) Inventory Records (Purchasing)
- (2) Capital Asset Records (Purchasing)
- (3) Depreciation Schedule
- (4) Cost Accounting Records

3. LIFE. The inclusive or operational or valid dates of a document.

4. RECORD. Any paper, bound book or booklet, card, photograph, drawing, chart, blueprint, map, tape, microfilm, or other document, issued by or received in a department, and maintained and used as information in the conduct of its operations.

5. RECORD COPY. The official District copy of a document or file.

6. RECORD SERIES. A group of records, generally filed together, and having the same reference and retention value.

7. RECORDS CENTER. The site selected for storage of inactive records.

8. RECORDS DISPOSAL. The planning for and/or the physical operation involved in the transfer of records to the Records Center, or the authorized destruction of records pursuant to the approved Records Retention Schedule.

9. RECORDS RETENTION SCHEDULE. The consolidated, approved schedule list of all District records which timetables the life and disposal of all records.

10. RETENTION CODE. Abbreviation of retention action which appears on the retention schedule.

11. VITAL RECORDS. Records which, because of the information they contain, are essential to one or all of the following:

- a. The resumption and/or continuation of operations;
- b. The recreation of legal and financial status of the District, in case of a disaster;
- c. The fulfillment of obligations to bondholders, customers, and employees.

Vital records include, but are not limited to the following:

- (1) Agreements and Deeds
- (2) Annexations and detachments
- (3) As-built drawings
- (4) Audits
- (5) Contract drawings
- (6) Customer statements
- (7) Depreciation schedule
- (8) Disposal of surplus and excess property
- (9) Disposal of scrap materials
- (10) District insurance records
- (11) Warrant/Voucher register and Warrants (with backup)
- (12) Employee accident reports, injury claims and settlements
- (13) Employee earning records
- (14) Employee fidelity bonds
- (15) Employee insurance records
- (16) Encroachment permits (by others)
- (17) Encroachment permits (by OWID)
- (18) Facility improvement plans
- (19) District Water Rights, Individual water rights and Water rights history
- (20) Individual claims/settlements
- (21) Inventory
- (22) Journal vouchers and Ledgers
- (23) Licenses & permits (to operate)
- (24) Loans & grants
- (25) Maps
- (26) Minutes of Board meetings
- (27) Payroll register
- (28) Policies, Rules and Regulations
- (29) Purchase orders and requisitions
- (30) Restricted materials permits and Spray permits
- (31) Rights of ways and easements
- (32) Statements of Economic Interest
- (33) State surplus acquisitions
- (34) Warehouse requisition

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Records Retention & Storage Summary
POLICY NUMBER: 3115

Appendix B

Group #:	Title or Description	Original	Duplicate	Retention Periods		
				Office	Record Center	Retain or Destroy
1	Records affecting title to real Property or liens thereof.	X		2 yrs.	OP	ES
2	Records required to be kept Permanently by statute.	X		2 yrs.	OP	ES
3	Minutes, ordinances & Resolutions of Board	X		2 yrs.	OP	ES
4	Documents with lasting historical, administrative, legal, fiscal, or research value.	X		2 yrs.	OP	ES
5	Correspondence, operational reports and information upon which District policy has been established.	X		2 yrs.	10 yrs.	12 yrs.
6	Duplicates of 5, above, when retention is necessary for reference.	X		2 yrs.		2 yrs.
7	Records requiring retention for more than five years, but no more than fifteen years by statute or administrative value.	X		2 yrs.	13 yrs.	15 yrs.
8	Duplicates needed for administrative purposes for five to fifteen years.		X	2 yrs.	13 yrs.	15 yrs.
9	All other original District records, or instruments, books or papers that are considered public documents not included in Groups 1 through 8.	X		2 yrs.	1 yrs.	3 yrs.
10	Duplicates and other documents not public records required to be maintained for administrative purposes.	X	X	2 yrs.	3 yrs.	5 yrs.

11	Duplicate records requiring retention for administrative purposes such as reference material for making up budgets, planning and programming.		X	3 yrs.		3
12	Reference files (copies of documents which duplicate the record copies filed elsewhere in the District; documents which require no action and are non-record; rough drafts, notes, feeder reports, and similar working papers accumulated in preparation of a communication, study or other documents, and cards, listings, indexes and other papers used for controlling work).		X	1 yr.		1 yr.
13	Transitory files, including letters of transmittal (when not a public record), suspense copies when reply has been received, routine requests for information and publication, tracer letters, feeder reports, and other duplicate copies no longer needed.	X	X	3 mos.		3 mos.
14	Original documents disposable upon occurrence of an event or an action (i.e., audit, job completion, completion of contract, etc.) or upon obsolescence, supersession, revocation.	X		2 yrs.	3 yrs.	5 yrs.
15	Policy files and reference sets of publications.		X	I		I
16	Duplicates or non-record documents required for administrative need, but destroyable on occurrence of an event or an action.		X	I		I

OP = Original or photographic copy.
ES = May be destroyed if stored in electronic media.
I = Indefinitely

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Financial Reporting
POLICY NUMBER: 3120

3120.1 Purpose: The purpose of this policy is to describe all accounting policies and procedures currently in use at the Rio Linda Elverta Recreation and Park District and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

All staff with a role in the management of fiscal and accounting operations are expected to comply with these policies and procedures.

These policies will be reviewed annually and revised as needed by the staff and approved by the General Manager and Administration and Finance Committee of the Board of Directors.

3120.2 Division of Responsibilities:
The following is a list of personnel who have fiscal and accounting responsibilities:

Board of Directors

1. Reviews and approves the annual budget
2. Reviews annual and periodic financial statements and information
3. Reviews the General Manager's performance annually and establishes the salary
4. Two members of the Board will be appointed by the Board to be authorized signers on the bank accounts
5. Establishes Bidding Parameters for the General Manager to review and accept all bids prior to acceptance by the Board
6. Reviews and approves all contracts over \$200,000
7. Reviews and advises staff on internal controls and accounting policies and procedures

General Manager

1. Reviews and approves all financial reports including cash flow projections
2. Sees that an appropriate budget is developed annually
3. Reviews and signs all issued checks and/or approves check signing procedures
4. Reviews and approves all contracts under \$200,000
5. Reviews and approves all grant submissions
6. Approves inter-account bank transfers
7. Makes bank deposits
8. Is on-site signatory for all bank accounts
9. Oversees the adherence to all internal controls

Administrative Services Supervisor (Finance Director)

1. Approves all program expenditures
2. Monitors program budgets
3. Reviews all payrolls and is responsible for all personnel files
4. Reviews and manages cash flow
5. Reviews and approves all reimbursements and fund requests
6. Processes all inter-account bank transfers
7. Opens all bank statements, reviews for any irregularities, and reviews completed monthly bank reconciliations
8. Assists the General Manager with the development of annual and program budgets
9. Reviews all incoming and outgoing invoices
10. Manages the petty cash fund
11. Receives and opens all incoming accounting department mail
12. Monitors and manages all expenses to ensure most effective use of assets
13. Monitors grant reporting and appropriate release of temporarily restricted funds
14. Oversees expense allocations
15. Monitors and makes recommendations for asset retirement and replacement
16. Reviews, revises, and maintains internal accounting controls and procedures
17. Reviews all financial reports

Administrative Assistant

1. Overall responsibility for data entry into accounting system and integrity of accounting system data
2. Processes invoices and prepares checks for signature
3. Processes payroll
4. Maintains general ledger
5. Prepares monthly and year-end financial reports
6. Reconciles all bank accounts
7. Mails vendor checks
8. Manages Accounts Receivable

3120.3 Chart of Accounts and General Ledger:

- ** The Chart of Accounts is in process as the District currently is using the Sacramento County Finance Department Compass system for accounting procedures.

The District has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification (program vs. fundraising vs. administration). The Administrative Services Supervisor is responsible for maintaining the Chart of Accounts and revising, as necessary.

The general ledger is automated and maintained using the District's accounting software. All input and balancing is the responsibility of the Administrative Assistant with final approval by the Administrative Services Supervisor.

3120.4 Cash Receipts:

Cash receipts generally arise from:

1. Direct donor contributions
2. Fundraising activities
3. Payment for Activities and Rentals

The principal steps in the cash receipts process are:

The Administrative Assistant receives incoming mail and opens, date stamps, and distributes the mail. All checks are entered into a log and stamped "for deposit only," and makes two (2) copies of each check. The checks are kept in a locked cabinet until handed to the Administrative Services Supervisor for processing and the General Manager for deposit.

Weekly (or more often if necessary), the Administrative Services Supervisor submits the following to the General Manager for processing: the endorsed checks, cash, and the correct account allocation for each deposit. The General Manager takes it to the bank for deposit. A copy of the deposit slip is attached to the deposit. The deposits are put in a file to attach to the bank statement.

All cash received will be counted, verified, and signed off by the Administrative Services Supervisor and the Administrative Assistant. The cash will immediately be posted using the appropriate allocation. A receipt will be given to the paying party and a copy kept for internal purposes. The cash will be kept in a locked, secure location and deposited with the next scheduled bank deposit.

3120.5 Inter-Account Bank Transfers:

The Administrative Services Supervisor monitors the balances in the bank accounts to determine when there is a shortage or excess in the checking account. The Administrative Services Supervisor recommends to the General Manager when a transfer should be made to maximize the potential for earning interest. The Administrative Assistant is directed in writing when to make a transfer and in what amount. A copy of the transfer is given to the Administrative Services Supervisor.

3120.6 Cash Disbursements & Expense Allocations:

Cash disbursements are generally made for:

1. Payments to vendors for goods and services
2. Taxes/license fees
3. Staff training and development
4. Memberships and subscriptions
5. Meeting expenses
6. Employee reimbursements
7. Marketing/promotional materials

Claims are processed as they are submitted. Invoices shall be submitted to the Administrative Assistant upon receipt.

Requests for cash disbursements are submitted to Accounting in three ways:

1. Original invoice
2. Purchase request (submitted on approved form)
3. Employee expense report or reimbursement request

All invoices must have the account code written on them and approved by the Division Head prior to being submitted to accounting.

Every employee reimbursement or purchase request must be documented on the approved form with travel authorization, receipts, nature of business, program allocation, and funding source (if applicable) before approving for reimbursement as follows:

Lodging - an itemized receipt from the hotel detailing all charges, the person(s) for whom the lodging was provided, and the specific business purpose.

Meals and Entertainment - a receipt must be provided showing the cost of food, beverage, and gratuities, including the names of every person for whom food or beverage was provided, and the specific business purpose.

Other Expenditures - a receipt from the vendor detailing all goods or services purchased (including the class of service for transportation) and the specific business purpose.

The Administrative Services Supervisor reviews all requests for payment and:

1. Verifies expenditure and amount
2. Approves for payment if in accordance with budget
3. Provides or verifies appropriate allocation information
4. Submits to the Administrative Assistant for processing The Administrative Assistant processes all claims and:
 - Immediately enters them into the Accounts Payable module
 - Forwards claim with General Manager's signature to Sacramento County for payment
 - Stamps invoice "paid"
 - Mails checks and appropriate backup documentation
 - Files all backup documentation in the appropriate file
 - Runs an accounts payable aging at the middle and end of each month and submits to the Administrative Services Supervisor to assure timely payment of all invoices

Please refer to Policy #3670 for more information on the Districts travel and Reimbursement Policy.

3120.6.1 Expense Allocations:

Most non-salary expenses that benefit more than one cost center (administration, parks, and recreation) are charged to each center for hours worked within each center. This is done on a bi-monthly basis by the Administrative Services Supervisor. Occupancy expenses may be split between departments based on the percentage of square footage

that is used by each department.

3120.7 Credit Card Policy and Charges:

All staff members who are authorized to carry an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations, and the entities from which the District receives funds.

The receipts for all credit card charges will be given to the Administrative Services Supervisor within two (2) days of the purchase along with proper documentation. The Administrative Services Supervisor will verify all credit card charges with the monthly statements. A record of all charges will be given to the Administrative Assistant with applicable allocation information for posting. A copy of all charges will be attached to the monthly credit card statement when submitted to the General Manager for approval and signing.

The General Manager's credit card usage will be provided to the Administration and Finance Committee for review.

Please refer to Policy #3095 for more information on the Districts Credit Card Policy.

3120.8 Accruals:

To ensure a timely close of the General Ledger, the District may book accrual entries. Some accruals will be made as recurring entries.

Accruals to consider:

1. Monthly interest earned on money market accounts, certificates of deposits, etc.
2. Recurring expenses, including employee vacation accrual, prepaid corporate insurance, depreciation, etc.

3120.9 Bank Account Reconciliations:

1. All bank statements are given to the Administrative Services Supervisor. The Administrative Services Supervisor reviews the statements for unusual balances and/or transactions.
2. The Administrative Services Supervisor gives the statements to the Administrative Assistant for timely reconciliation as follows: a comparison of dates and amounts of deposits as shown in the accounting system and on the statement, a comparison of inter-account transfers, an investigation of any rejected items, a comparison of cleared checks with the accounting record including amount, payee, and sequential check numbers.
3. The Administrative Assistant will verify that voided checks, if returned, are appropriately defaced, and filed.
4. The Administrative Assistant will investigate any checks that are outstanding over six months.
5. The Administrative Assistant will attach the completed bank reconciliation to the applicable bank statement, along with all documentation.

- The reconciliation report will be reviewed, approved, dated, and initialed by the Administrative Services Supervisor and General Manager.

Please refer to Policy #3070 for more information on the Districts Revolving Checking Account Policy.

3120.10 Petty Cash Fund:

Petty cash funds are maintained by the organization. The funds are to be used for miscellaneous or unexpected purchases and the same approval procedures apply as mentioned in the cash disbursement section.

- The petty cash fund will not exceed \$500 and is kept locked in the safe.
- The Administrative Services Supervisor oversees the petty cash fund.
- Petty Cash shall be reimbursed monthly so that all expenses are recorded.
- All disbursements made from petty cash are acknowledged in writing by the receiving party.
- All money returned to the petty cash fund is counted and verified by the Administrative Services Supervisor and another staff member. Receipts for items purchased with petty cash must be included with the return and should include appropriate account allocations as well as supervisor approval.
- The Administrative Services Supervisor and the Administrative Assistant together will periodically count the cash in the petty cash fund.
- No checks will be cashed by the petty cash fund.

Please refer to Policy #3065 for more information on the Districts Expense Authorization Policy.

3120.11 Property and Equipment:

Property and equipment includes items such as:

- Office furniture and equipment
- Computer hardware
- Computer software
- Leasehold improvements
- Parks Division Equipment and Vehicles

It is the organization's policy to capitalize all items which have a unit cost greater than one thousand dollars (\$1,000). Items purchased with a value or cost less than one thousand dollars (\$1,000) will be expensed in the period purchased.

The depreciation period for capitalized assets is as follows:

Computer Hardware	36 months
Office Equipment	60 months
Office Furniture	60 months
Computer Software	36 months
Leasehold improvements	Length of lease
Parks Division Equipment and Vehicles	120 months

- A Fixed Asset Log is maintained by the Administrative Services Supervisor including date of purchase, asset description, purchase/donation information, cost/fair market value, donor/funding source, identification number, life of asset.

2. The Log will be reviewed by the General Manager.
3. Annually, a physical inspection and inventory will be taken of all fixed assets and reconciled to the general ledger balances.
4. The Administrative Services Supervisor shall be informed in writing of any change in status or condition of any property or equipment.
5. Depreciation is recorded annually. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Any impaired assets discovered during the inventory will be written down to their actual value.

Please refer to Policy #3100 for more information on the Districts Purchasing Policy.

3120.12 Personnel Records:

1. All personnel files contain the following documents: an application and/or resume, date of employment, position and pay rate, authorization of payroll deductions, W-4 withholding authorization, termination data where applicable, a signed confidentiality agreement, a signed acknowledgement of receipt of Employee Handbook, an emergency contact form, and other forms as deemed appropriate by the Administrative Services Supervisor.
2. All employees will fill out an I-9 form and submit the allowable forms of identification to the Administrative Services Supervisor.
3. All personnel files are to be kept in a secure, locked file cabinet and accessed only by authorized personnel.

Please refer to Policy #2085 for more information on the Districts Orientation and Employee Handbook Policy.

3120.13 Payroll Processing:

1. Timesheets are to be prepared by all staff on the approved form and submitted every two weeks on and submitted by the Thursday prior to payday no later than 1:00pm. Exceptions to the submittal date may occur and will be communicated accordingly.
2. Timesheets are to be kept on a daily basis and completed in ink – unless prepared electronically.
3. Any corrections to timesheets are to be made by making a single line through the error and writing in the correction and initialing over the correction.
4. Timesheets are to be signed and dated by the employee and the employee's supervisor for submission to the Administrative Services Supervisor.
5. Any changes to the standing information of the payroll register from the prior period including addition of new employees, deletion of employees, or changes in base pay rate must be accompanied by an Employment Information Form and signed by the General Manager before the change can be made.
6. The Administrative Assistant will process payroll in a timely manner and record vacation time, holiday hours, sick time, and any other information deemed necessary to properly reflect time worked.
7. Paychecks will be distributed by the Administrative Services Supervisor bi-weekly every other Friday. If the payday falls on a holiday the paychecks will be distributed the day before.
8. If the employee requests that his/her check be turned over to a third party, the request must be made in writing prior to distribution.
9. Employees may choose direct deposit to a designated bank account. Their

paycheck is deposited directly into the designated account on the payroll date.
The employee will receive a verification stub.

10. The Administrative Services Supervisor will review payroll bi-weekly.
11. All quarterly federal and state payroll reports will be prepared and filed appropriately.
12. All W-2 statements are issued to employees prior to January 31st of the following year for the prior calendar year.

Please refer to Policy #2130 for more information on the Districts Payroll and Pay Period Policy.

3120.14 End of Month and Fiscal Year Close:

1. The Administrative Services Supervisor will review and sign off on all month- and year-end journal entries. They will be printed and filed for audit trail purposes.
2. At the end of each month and fiscal year end, the Administrative Services Supervisor will review all balance sheet accounts including verification of the following balances: cash accounts match the bank reconciliations, fixed assets accounts reflect all purchases, write-downs and retirements, accounts receivable and payable accounts match outstanding amounts due and owed.
3. The income and expense accounts review will include reconciliation to amounts received and expended and verification that payroll expenses match the payroll reports including federal and state payroll tax filings.
4. Once the final monthly and fiscal year-end financial statements are run, reviewed, and approved by the Administrative Services Supervisor and General Manager, no more entries or adjustments will be made into that month or year's ledgers.
5. At the end of the fiscal year, Sacramento County or an outside CPA will prepare the annual Return for Organization Exempt from Income Tax (IRS Form 990). The return will be presented to the County Finance Committee and County Board of Supervisors for their review and approval.

3120.15 Financial Reports:

The Administrative Services Supervisor will prepare the monthly and annual financial reports for distribution to the General Manager, the Administration and Finance Committee, and the Board of Directors. The reports will include balance sheet, statement of income and expenses, budget versus actual report for each program which has an established budget, a budget versus actual report for the organization, accounts receivable aging, accounts payable register and aging, cash flow projection, and any other requested reports.

3120.15.1 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.

3120.15.2 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.

3120.15.3 Claims Report: 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.

3120.15.4 Payroll Report: This report will be available for review to the Administration and Finance Committee upon request. 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.

3120.15.5 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.

3120.15.6 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.

3120.16 Fiscal Policy Statements:

1. All cash accounts (except petty cash) owned by the District will be held in financial institutions which are insured by the FDIC. No bank account will carry a balance over the FDIC insured amount.
2. All capital expenditures which exceed one thousand dollars (\$1,000) will be capitalized.
3. Employee or public personal checks will not be cashed through the petty cash fund.
4. No salary advances will be made under any circumstances.
5. No travel cash advances will be made except under special conditions and pre-approved by the General Manager.
6. Reimbursements will be paid upon complete expense reporting and approval using the official District form. Reimbursements to the General Manager will be approved by the Administration and Finance Committee.
7. Any donated item with a value exceeding one hundred dollars (\$100) will be recorded and a letter acknowledging the donation will be sent to the donor within two weeks of the receipt of the donation.
8. All volunteer time shall be recorded as in-kind donations.
9. The General Manager and one designated Board and staff member are the signatories on the District's bank accounts.
10. Bank statements will be reconciled monthly. All bank statements will be given to the Administrative Services Supervisor for review.
11. Accounting and personnel records will be kept in locked file cabinets in the finance office and only parties with financial and/or HR responsibility will have access to the keys.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Fund Balance
POLICY NUMBER: 3125

3125.1 Purpose: To outline the policies and procedures adopted by the Board of Directors regarding provisions for identifying and classifying fund balances in accordance with Governmental Accounting Standards Board Statement (GASB) 54.

3125.2 Background: Government entities should maintain a prudent level of financial resources to protect reducing service levels or incurring debt because of temporary revenue shortfalls or unpredicted one-time expenditures. In addition to the General Reserve, fund balances in the General Fund and non-General Fund budgetary units are comprised of classifications and balances of monies set aside for a specific purpose, or funds that are unrestricted and available for use as circumstances dictate, including being used each year to balance the budget. Currently, the fund balance is divided into three basic classifications for accounting and tracking purposes:

- 3125.2.1** Designations
- 3125.2.2** Reserves
- 3125.2.3** Unreserves

The unreserved fund balance is the official title for what has previously been described as “fund balance” for the General Fund in the District’s budget reports and discussions and is available for those uses the Board of Directors deems necessary. Reserves are legally restricted funds established for a future specific use and are not available for general appropriation. Designations have been set aside by the Board of Directors for a specific purpose. The Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, to become effective for financial statements with periods beginning after June 15, 2010 (Statement 54). Statement 54 is designed to improve financial reporting by establishing fund balance classifications that are easier to understand and apply. Basically, a hierarchy has been established clarifying the constraints that govern how a government entity can use amounts reported as fund balance. Statement 54 establishes the following five new fund balance classifications: Non-Spendable, Restricted, Committed, Assigned, and Unassigned.

3125.3 Non-Spendable Fund Balance: Amounts that are not in a spendable form or are legally or contractually required to be maintained intact (such as inventories).

3125.4 Restricted Fund Balance: Amounts that can be spent only for specific purposes stipulated by external parties (such as creditors, grant providers or contributors) or by law.

3125.5 Committed Fund Balance: Amounts that can be used only for the specific purpose determined by the Board of Directors. Commitments may be changed or lifted only by the Board of Directors taking the same formal action that imposed the constraint originally.

3125.6 Assigned Fund Balance: Comprised of amounts intended to be used by the government entity for specific purposes that are neither restricted, nor committed. Intent can be expressed by the Board of Directors or by an official or body to which the Board delegates the authority. Assigned fund balances can be used to eliminate a projected budgetary deficit in the subsequent year's budget.

3125.7 Unassigned Fund Balance: The residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. In non-General Fund funds, if the balance of assigned fund balance is negative, then this could also be classified as an unassigned fund balance.

3125.8 Fund Balances: To maintain the District's credit rating and meet cyclical cash flow shortfalls, economic downturns or local disaster, the budget shall provide for an anticipated balance for general government fund types.

3125.8.1 Fund balance should be maintained to provide the District with sufficient working capital and comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing.

3125.8.2 A designation for debt service that is equal to one year of debt service payments will be maintained. Effective the fiscal year ending June 30, 2012 this category will be the Assigned Fund Balance.

3125.8.3 Funds in excess of the upper goal may be considered for the following one-time or short-term purposes:

3125.8.4 Restore funds advanced from the General Reserve in prior years;

3125.8.4.1 Increase the General Reserve to its minimally approved level;

3125.8.4.2 Capital and technology improvements;

3125.8.4.3 Reduction of the unfunded liabilities, including Retirement and Retiree Health obligations;

3125.8.4.4 Debt retirement;

3125.8.4.5 Productivity enhancements;

3125.8.4.6 Cost avoidance projects;

3125.8.4.7 Litigation;

3125.8.4.8 Local match for grants involving multiple departments;

3125.8.4.9 Other purposes deemed to be fiscally prudent for the District as identified and recommended by the General Manager and approved by the Board of Directors.

3125.9 Classification of Fund Balances: The Auditor-Controller is authorized to evaluate existing fund balance classifications (designations, reserves and unreserved) and reclassify them in accordance with GASB Statement 54, for implementation effective the fiscal year ending June 30, 2011.

3125.9.1 For funds determined to fall within "Committed Fund Balance" classification, the Board of Directors shall formally act before fiscal year-end to establish or re-establish the specified purpose for the funds. Committed Fund Balances must be re-established annually before fiscal year-end by the same formal action.

Restricted Fund Balance	Not in a spendable form; legally or contractually required to be maintained intact.	Inventories
Restricted Fund Balance	Constrained for a specific purpose; changed only with consent of outside party; legally enforceable	Grants Propositions
Committed Fund Balance	Established by Board of Directors for specified purpose (by a formal action of the Board); must be established before fiscal year-end; requires Board action to appropriate.	Capital Project Purchase Orders Encumbrances Delegated authority to amend budgets, contracts or purchase orders
Assigned Fund Balance	Established by governing body or delegated representative; less formal (minutes, memo, purchase order, budget document); may be established after fiscal year-end; may expire at any time by any action	
Unassigned Fund Balance	Residual fund balance after deducting non-spendable, restricted, committed, and assigned fund balance.	Only the General Fund can report positive unassigned fund balance; unless negative fund balance is reported in any of the other four fund types.

3125.10 Funding Flow Assumptions: This policy considers restricted amounts to be spent before unrestricted fund balance when an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed, assigned then unassigned amounts in that order will be spent when an expenditure is incurred for purpose for which amounts in an of those unrestricted fund balance classification could be used.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Recreation Programming Inclusion Plan
POLICY NUMBER: 3130

3130.1 The goals of the inclusion plan are to ensure all programs, events, classes and services are inclusive to all individuals regardless of disability or special needs.

3130.1.2 To commit the Rio Linda Elverta Recreation and Park District to ensuring that all programs, services, and activities will be accessible to individuals with disabilities and that RLERPD will make reasonable accommodations and modifications, consistent with the spirit and letter of the Americans with Disabilities Act (ADA).

3130.1.3 To provide the ability to request needed accommodations or modifications during registration process initiating an inclusion assessment.

3130.2 Implementation of Recreation Programming Inclusion Plan

3130.2.1 Complete plan and necessary policies to be approved at least 30 days prior to implementation.

3130.2.2 Create inclusion specific questions to be implemented with online registrations.

3130.2.3 Create for approval inclusion intake assessment which will be Initiated upon receipt of registrations with requests for accommodations or modifications.

3130.2.4 Provide training and copy of written plan to both participant and class instructors or Recreation Leaders.

3130.2.5 Evaluate on continuous basis to ensure successful programming and customer experience.



Rio Linda Elverta Recreation and Park District Accommodation, Modification, and Needs Assessment

Name:		Date Completed:	
DOB:	Age/Grade:	Male	Female
Parent Name:	Phone:	Cell:	
Emergency Contact:	Phone:	Cell:	

Please note: This information is voluntary and confidential

I. Health Information

Place a check next to all that applies to the participant and/or write in any other conditions:

- Autism Attention Deficit Disorder Hearing Impairment Down Syndrome
- Mental Health Issues Vision Impairment Developmental Disability Cerebral Palsy
- Behavior Disorder Diabetes Spina Bifida Speech Impairment
- Other _____

Does participant have seizures? Yes No

If yes, please indicate type _____ Date of most recent seizure: _____

***Please Note: Staff will not administer or distribute any medication at any time.**

Allergies (include food/medications/other), activity restrictions, special diets or other medical concerns:

II. SKILL ASSESSMENT

Please check each statement that applies to the participant.

***Please Note: Participants needing assistance with toileting, feeding, or dressing must make personal arrangements for this assistance.**

Communication:

Verbal: Yes No If no, please indicate primary form of language? Communication board
 Sign language Pictures Other _____



Understands what is said to him/her: Yes No

Able to clearly express needs to others: Yes No

Behavior:

Behavior: If the participant was to become agitated, he/she is likely to exhibit:

- No behavior Physical aggression Withdrawn/shy Verbal aggression Self injurious
 Temper tantrum Wanders/runs away
 Other _____

What might trigger a behavior (e.g. over excitement, crowds, certain noises, etc.)

Please explain any behavior management techniques used at home or school which eliminate or reduce negative behaviors:

Describe the accommodation you are requesting, and any additional information you feel would assist staff in providing a successful experience for participant.

Inclusion Plan (To be filled out by Staff Only): _____

Parent Signature

Date

Inclusion Specialist

Date

Recreation Supervisor

Date