EVRPD Board Meeting Process
(Adopted 1/22/2013; updated 3-2017)

**Board President:**

1. **Calls Meeting to Order**
   a. Leads the Pledge of Allegiance
   b. Moment of Reflection
   c. Conflict of Interest Disclosures
      Before the meeting commences, the Board President asks:
      “Are there any Board Members who need to disclose a conflict of interest related to the agenda items?”
      [If there is a conflict, the Board member explains the conflict and then recuses himself/herself from the meeting before the Board discusses that agenda item.]

2. **Consent Agenda**
   The consent agenda is considered a single item on the agenda and is approved by a single vote.
   
   **Board member 1:** I move to approve the consent agenda, as presented.
   **Board member 2:** I second the motion.
   **Board president:** There is a motion and a second to approve the consent agenda.
   All in favor, signify by saying “Aye.”

   A request to remove an item from the consent agenda:
   **Board member:** I would like to request that the Item ‘xx’ be pulled from the Consent Agenda for discussion and placed under the “__” portion of the regular agenda.
   **Board president:** All in favor of approving the Consent Agenda, minus Item ‘xx’ signify by saying Aye.

   If the vote passes, Item “xx” is discussed as a regular discussion item after the vote. ONLY items moved off the consent agenda are held out for discussion.

3. **Approval of Regular (Action) Agenda**
4. **Citizen and Board Comments**
5. **Administrative Reports**
6. **Old Business**
7. **New Business**
8. **Further Business**
1. CALL TO ORDER
   A. Pledge of Allegiance
   B. Moment of Reflection
   C. Conflict of Interest Disclosures

2. CONSENT AGENDA
   A. Board Minutes:
      1. May 16, 2017 Regular Meeting
      2. June 15, 2017 Board Work Session
   B. Trails Committee Minutes:
      1. June 6, 2017 (Review)
   C. Staff Reports:
      1. Golf Operations
      2. Recreation Operations
      3. Community Center Operations
      4. Aquatic Operations
      5. Golf Maintenance
      6. Parks/Trails Maintenance
      7. Marina Operations
      8. Campground Operations
      9. Human Resources
      10. Marketing and Communications
      11. Financial Reports
      12. Paid Bills

3. APPROVAL OF AGENDA

4. CITIZEN & BOARD COMMENTS

5. ADMINISTRATIVE REPORTS
   A. Executive Director Report
   B. Project Manager Report
   C. Finance Director Report

6. OLD BUSINESS
   A. Community Center Project - Owner’s Rep. Update (Discussion)

7. NEW BUSINESS
   A. Updates to District Credit Card Account (Discussion/Action)
   B. 4TH of July Parking Rates (Discussion/Action)
   C. Updates to District Finance Policies and Procedures (Discussion)

8. FURTHER BUSINESS
   A. Meetings to Schedule

9. ADJOURNMENT

The Board reserves the right to consider other appropriate items not available at the time the agenda was prepared.

Stanley C. Gengler, Board Secretary
Agenda Title: Consent Agenda
Submitted by: Tom Carosello, Executive Director

Background Information:
The consent agenda for the June 20, 2017, Regular Board Meeting includes:

A. Board Minutes:
   1. May 16, 2017 Regular Board Meeting
   2. June 15, 2017 Special Board Meeting

B. Trails Committee Minutes
   1. June 6, 2017 (Review)

C. Staff Reports:
   1. Golf Operations
   2. Recreation Operations
   3. Community Center Operations
   4. Aquatic Operations
   5. Golf Maintenance
   6. Parks/Trails Maintenance
   7. Marina Operations
   8. Campground Operations
   9. Human Resources
   10. Marketing and Communications
   11. Financial Reports
   12. Paid Bills

Attachments:

___ Resolution  ___ Letter  ___ Other:
___ Report  ___ Minutes
___ Contract  ___ Map

Board Action Needed:
A motion to (approve or modify) the consent agenda as presented.
MINUTES OF REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS
OF
ESTES VALLEY RECREATION AND PARK DISTRICT

Tuesday May 16, 2017 – 7 p.m.
Estes Park 18-Hole Golf Course Club House
14810 Golf Course Road, Estes Park, CO 80517

Present: Ken Czarnowski, Ron Duell, Stanley C. Gengler, Dave Kiser, Marie Richardson

Absent: None

Staff: Tom Carosello, Mary Davis, Heather Drees, Kim Slininger, Mark Miller, Teresa Jackson

Others: None

Prior notice of this meeting was given by posting a notice at the Town of Estes Park’s Municipal Building, the Estes Park Public Library, Estes Valley Recreation and Park District’s Administration Office, the Larimer County Clerk’s Office in Estes Park, and the Boulder County Clerk’s Office in Boulder.

The meeting was called to order at 7:00 p.m.

Board President Czarnowski began the meeting with the Pledge of Allegiance and a moment of reflection. Mr. Czarnowski asked if any Board members had conflict of interests related to the agenda. No conflicts of interest were disclosed.

CONSENT AGENDA

The consent agenda for the meeting included:

A. Board Minutes:
   1. April 18, 2017 Regular Board Meeting

B. Trails Committee Minutes:
   1. March 7, 2017 (Approve)
   2. May 2, 2017 (Review)
   3. Trails Committee Officer Appointments

C. Staff Reports:
   1. Golf Operations
   2. Recreation Operations
   3. Community Center Operations
   4. Aquatic Operations
   5. Golf Maintenance
   6. Parks/Trails Maintenance
   7. Marina Operations
   8. Campground Operations
   9. Human Resources
   10. Marketing and Communications
   11. Financial Reports
   12. Paid Bills

Moved by Marie Richardson, seconded by Ron Duell, to approve the consent agenda as presented.

No discussion. Ayes – 5 Motion carried unanimously.

APPROVAL OF REGULAR (ACTION) AGENDA

Moved by Ron Duell, seconded by Stanley Gengler, to approve the regular (action) agenda with the addition of Discussion Item 7B, Estes Park Golf Course 100-year celebration.

No discussion. Ayes – 5 Motion carried unanimously.

BOARD ORGANIZATION

Election of Officers

In accordance with EVRPD By-Laws, Board officers are appointed annually at the May Regular Board meeting. Roberts Rules of Order states that if the nominated person is present and consents to the nomination, their duties begin immediately. The responsibilities of the officers of the district were included in the Board Packet.


**RECORD OF PROCEEDINGS**

*Discussion:* The Board Members discussed whether there was particular interest by any of the Board Members regarding a specific office, which there was none.

*Moved* by Marie Richardson, seconded by Dave Kiser to re-nominate all officers to their current positions; President – Ken Czarnowski, Vice President – Ron Duell, Treasurer – Dave Kiser, Secretary – Stanley Gengler, Director At-Large – Marie Richardson. All officers accepted nominations.

There were no other nominations and no further discussion. Ayes – 5. Motion carried unanimously.

**2017 Officers of the Board of Directors:**

President Ken Czarnowski  
Vice President Ron Duell  
Treasurer Dave Kiser  
Secretary Stanley Gengler  
Director At-Large Marie Richardson

**Committee Appointments**

President Czarnowski made the following committee appointments:

- Community Center Committee: Marie Richardson
- Estes Valley Trails Committee: Ron Duell
- Goals/Evaluation: Stanley Gengler
- Intergovernmental: Ken Czarnowski, Dave Kiser (alternate)
- Stanley Park: Marie Richardson

**Conflict of Interest Forms**

Board members are required to complete Conflict of Interest forms each year. Since Board officers are appointed each May, they are asked to sign new Conflict of Interest forms at that time.

**Board Attendance Sheet**

Board packets included a chart detailing Board meeting attendance from May 6, 2016 to April 18, 2017.

**CITIZEN & BOARD COMMENTS**

**Citizen Comments:**

Sharyn Gartner, District resident and Estes Park Gun & Archery Club (EPGAC) President, supplied written comments prior to the Board Meeting regarding Public Day Use at the Common Point Outdoor Shooting Range. (Ms. Gartner's written comments are included at the end of these minutes.)

**Board Comments:**

Board Member Gengler asked the status of the Ballard King operational study. Teresa Jackson, Manager of Community Center Operations, stated that she has received the latest draft on Thursday and is still in the process of reviewing it. Board Member Gengler then asked that the Board receive a copy of the study prior to the Special Meeting of the Board, which is yet to be scheduled.

Board President Czarnowski closed the Citizen & Board Comments portion of the meeting.

**EXECUTIVE DIRECTOR REPORT**

Tom Carosello, Executive Director, supplied a written report prior to the meeting.

Mr. Carosello referred to his written report, and provided more information in regards to the Childcare Assessment/Boys and Girls Club of Larimer County. Mr. Carosello noted that he and Teresa Jackson will be attending a meeting scheduled on Thursday with Kathy Wright to discuss the Boys and Girls Club’s plans. Mr. Carosello stated that the area where the current Recreation Office is located at Stanley Park has been discussed as a future home for a new building for a childcare facility and/or the Boys and Girls Club.

*Discussion:* Board Member Czarnowski asked what our plans are for the existing building at Stanley Park (Recreation Office). Mr. Carosello replied there are no definite plans for the building but also noted that the Boys and Girls Club is not looking at occupying the current building; they want to build their own building. Board Member Gengler suggested looking closely at the Stanley Park Conveyance, as he believes the document states Stanley Park is to be used for “public” park and recreation purposes only.

Executive Director Tom Carosello asked the Board Members for suggestions for the new 501c foundation name. Board Member Gengler suggested naming the foundation “Estes Valley Park and Recreation Foundation” as the name “Estes Valley Recreation and Park Foundation” is not available.
Board Member Duell asked multiple questions starting with the fiber connection and the need for it. Executive Director Tom Carosello explained the benefits of being connected to fiber optic, and the need for the community center to be connected as it is much more reliable and can accommodate the use by guests and staff. Mr. Carosello also noted that there are plans to connect the whole District to fiber. Board Member Duell then asked if the District had received any negative feedback with the closure of the Aquatic Center. Mr. Carosello responded yes, but not as much as expected. Mr. Carosello also noted that the School District did voice some concern with the closure. Board Member Richardson added that the Middle School has concerns with the closure, as it will affect the swim team. Board Member Duell then asked if the Stanley Park-Bike Park MOU with the School District was completed. Mr. Carosello responded no, but they are close; they are still working on small details.

Board Member Gengler asked if there was fiber optic connecting the two golf courses. Manager of Golf Operations, Mark Miller, replied no, they are not connected; they are both currently on “cable” internet. Board President Czarnowski stated he does not like the idea of placing the new cell tower at the 18-hole golf course. He is concerned with losing parking. Executive Director Tom Carosello responded that the District has voiced their concerns to the Town of Estes Park. Mark Miller stated he does not know why the Town would want to place this at the golf course when they would only be receiving $1,000 per month from the cell company.

**PROJECT MANAGER REPORT**

Kim Slininger, Project Manager, supplied a written report prior to the meeting.

Mr. Slininger asked the Board if they had any questions in regards to his written report.

**Discussion:** Board President Czarnowski asked for an update on the bedrock at Mary’s Lake Campground. Mr. Slininger responded, (as previously reported) that they hit bedrock at 350ft at Mary’s Lake Campground. They tried working with a non-explosive expanding grout. Mr. Slininger drilled over 200 holes and then took a jackhammer to the blue granite to no avail. The District now must wait for permission from the Bureau of Reclamation to blast the rock. Before permission is given, the B.O.R. will need to do a NEPA study in that specific area. Mr. Slininger will ask if it is possible to do a NEPA study of the entire area to reduce delays in the future. Mr. Slininger also stated that we will now need to re-negotiate the contract to finish Phase I, with only 100 feet of the 450-foot main line left to complete, it is possible to wait until Phase II to complete this. Mr. Slininger also noted that Rocky Mountain Waterworks has been doing a great job, with the unforeseen delays and barriers they have been working very long hours to finish before the campground opens.

Board Member Duell asked what the timeline was for Phase II at Mary’s Lake. Mr. Slininger replied Phase II would be next fiscal year. Executive Director Tom Carosello added that he will look into combining Phases II and III to get the sewer rehab project completed sooner. Mr. Slininger noted that he would like to start future campground projects in the fall, as it gives construction a bigger window to work with.

In regards to the East Portal Campground bathhouse site work, Mr. Slininger reported that the manhole has been set and the building pad was finished today. The bath house building was scheduled to be delivered today, but because of issues with special trucking permits needed, the delivery has been pushed back until tomorrow. This is a concern as 4 halves of the bathhouse will need to be set in one day. Weather is also a big concern, with a spring storm coming that could leave a large amount of snow. Mr. Slininger also stated that a wooden deck will need to be built on the retaining wall side of the new bath house for safety.

Board Member Duell asked for the status of the proposed MacGregor Avenue Trail. Mr. Slininger replied, the task order has been issued to Cornerstone and thankfully MacGregor Ranch has granted (at no charge) the needed easements to the District.

Board Member Duell asked in regards to the Fish Creek Trail, what a PW filed to FEMA was. Mr. Slininger replied, a PW is a Project Work Statement. Also noting that he looked though all of the documents and confirmed the parking lot at the upper portion of the trail was left out.

Board Member Gengler commented on the campgrounds, stating that substantial improvements have been made since EVRPD has taken over. Executive Director Tom Carosello agreed and stated that Kim Slininger and Zenda Smith have done a great job.

The Board thanked Mr. Slininger.

**FINANCE DIRECTOR REPORT**

Mary Davis, Finance Director, supplied a written report prior to the meeting.

Mary Davis, Finance Director gave an overview of her written report noting as it is still early in the season Golf, Campgrounds, and Marina revenues are up but dollar amounts are small. Whereas the Aquatic Center and Recreation revenue is down due to program cancellations. Ms. Davis stated expenses are looking good, she is watching the budget closely as it is tight this year. Ms. Davis then went over and explained the EVRPD Operating Reserve Analysis that was included in her report in detail.

**Discussion:** Board Member Gengler asked for more information about the Community Center Debt Service Fund and the amount of the payment. Ms. Davis explained the fund in detail, and stated the semiannual payment is about $600,000.

**OLD BUSINESS**

**Community Center Project - Owner’s Rep Update (Discussion)**

Chuck Jordan, (RLH Engineering, Inc.) supplied a written report prior to the meeting.

Executive Director Tom Carosello gave an overview of Mr. Jordan’s written report “Progress Report #14” as Mr. Jordan was unable to attend the meeting. Mr. Carosello noted the meeting with the Town of Estes Park - Light and Power to
discuss the location of a new transformer and connection of existing primary power to new transformer. Mr. Carosello also reported that they will begin staging/tearing into the Aquatic Center on May 26.

Discussion: Board Member Duell asked if there was designated space for a maintenance shop for the new Facility Maintenance Supervisor. Mr. Carosello replied, in addition to the many mechanical rooms he is sure there is space, but what is needed is to look at materials required/needed for that space.

Board Member Gengler asked when the pool closes would they drain the pool. Mr. Carosello replied yes, and noted that when the pool closes they would also be turning off the heat and only be using minimal power for construction.

Board Member Richardson asked what is happening to the current pool staff when the pool closes. Mr. Carosello replied Jill would be moving to the recreation office along with Caitlin to work on programing for the new facility. Caitlin will also work at the Marina one day a week. Mr. Carosello also noted that all pool staff affected by the pool closure had been given an opportunity to apply to work in other departments within the District until the Aquatic Center reopens.

Board President Czarnowski asked if the existing Aquatic Center would match the new Community Center, and if the blue roof would be replaced. Mr. Carosello replied yes the blue roof will be replaced, as the alterations to the existing facility will help to match the new facility.

Board Member Richardson asked when training would start for the new facility, as this might be the right time to hire the correct people and train them correctly. Mr. Carosello agreed, hiring the right people and training correctly is a priority.

Board Member Gengler suggested staff attend an A.L.I.C.E training. Mr. Carosello replied that they have been looking into this type of training.

Estes Park Golf Course 100-year celebration (Discussion)
Executive Director Tom Carosello explained why he is asking for direction from the Board on when to celebrate the 100th anniversary. Manager of Golf Operations Mark Miller stated he would like to start advertising in the Fall of 2017. Noting that the current golf cards on hand will run out by this fall, just in time to order new 100th anniversary cards. Mr. Miller also stated that they have already made many plans to fix up the course for the 2017-2018 celebration.

Discussion: Board President agreed with celebrating the anniversary in the fall of 2017. Board Member Gengler also agreed fall would be fine, stating let’s get ready for next year.

NEW BUSINESS

Senior Advisory Board Appointments
Manager of Community Center Operations, Teresa Jackson introduced the agenda item explaining the selection process and requirements for the Senior Advisory Board. Ms. Jackson noted that in August 2016, the Town of Estes Park and the Estes Valley Recreation and Park District entered an intergovernmental agreement to transfer senior services from the Town to EVRPD upon the opening of the Estes Valley Community Center (EVCC). The agreement included the establishment of a Senior Advisory Committee. Written in this agreement was “The Senior Advisory Committee (SAC) shall consist of five members appointed by the EVRPD Board of Directors. At least two members on the Committee will be appointed from the membership of Estes Park Senior Citizen’s Center, Inc.

Discussion: Board President Czarnowski stated that he has reviewed all of the applications and is impressed all of the applicants appear to really want to serve the community. Teresa Jackson noted that she will follow up with the other individuals that had previously shown interest in serving on the committee.

Moved by Stanley G. Gengler, seconded by Ron Duell to appoint JoAnn Batey, Jeffrey Hancock, and Prince Beail to the Senior Advisory Board.

No further discussion. Ayes - 5. Motion carried unanimously.

Board Approval of Estes Valley Trails Committee (EVTC) Officers
Per Estes Valley Trails Committee Bylaws, Article X – Officers: Section 1, of the Trails Committee By-Laws states (in part): The appointed officers shall be the President, Vice President, Secretary, and Treasurer. These officers will be appointed annually at the May EVRPD regular board meeting and begin serving at the June Trails Committee meeting.

Current officers:
- President – Amy Plummer
- Vice President – Danny Basch
- Secretary - Hal Dalzell
- Treasurer - Dick Putney

The committee recommended keeping officer appointments the same

Moved by Ron Duell, seconded by Marie Richardson to approve the following Trails Committee Officers to serve from June 2017 to May 2018: President - Amy Plummer; Vice President – Danny Basch; Secretary - Hal Dalzell; Treasurer- Dick Putney.

No discussion. Ayes - 5. Motion carried unanimously.
EVTC Committee Members

Committee members whose terms expire at the end of May 2017 are Lisa Plaut and Hal Dalzell. The Committee recommends reappointing Lisa Plaut and Hal Dalzell for an additional three-year term.

Board President Czarnowski appointed Lisa Plaut and Hal Dalzell as voting members on the Estes Valley Trails Committee members, with membership terms beginning in June 2017 and ending in May 2020.

Updates to District Finance Policies and Procedures

Mary Davis, Finance Director submitted an updated EVRPD Finance Policies and Procedures manual for Board review. This manual will provide a framework of operating standards and ensure compliance with federal, state, and local legal and reporting requirements. Ms. Davis stated that this is a first read/draft of the policy and asked for Board feedback.

Discussion: Board Member Gengler asked if the EVRPD Legal counsel would be reviewing the document as well. Ms. Davis responded yes, with special attention to the “Procurement” section. Board Member Duell asked which employees currently have District credit cards. Ms. Davis replied Tom Carosello, Heather Drees, Mark Miller, John Feeney, Zenda Smith, and Matt Enrietta.

Finance Director Mary Davis, encouraged Members of the Board to send her feedback either by email or by discussion at the next Regular Board Meeting.

FURTHER BUSINESS

Meetings to Schedule

- **Special Board Meeting:**
  Thursday, June 15, 2017 – 12:00 p.m. – 18-hole Golf Course Clubhouse

- **Next Regular Board Meeting:**
  Tuesday, June 20, 2017 – 7:00 p.m. – 18-hole Golf Course Clubhouse

- **Trails Committee Meeting:**
  Tuesday, June 6, 2017 – 5:00 p.m. – Lilly Lake Trail

Board Member Duell stated that he has only heard great things about Smokin Dave’s BBQ at the Hangar, and asked when the restaurant will start extending their hours in the evening. Tom Carosello replied he thought after Memorial Day they would extend their hours. Mark Miller responded that their closing time will be close to 7:30 p.m. Mr. Miller also reported that the beverage cart has started and is going very well. Board President Czarnowski also commented on the restaurant staff, stating that they are very friendly and welcoming.

Board Members discussed the amount of hard work Project Manager Kim Slininger has put in recently at the Mary’s Lake Campground project. They believe the District should do something nice for him to show our appreciation.

Meeting adjourned at 8:32 p.m.

Ken Czarnowski, Board President

Stanley C. Gengler, Board Secretary

Recorded by Heather Drees, EVRPD Senior Administrative Assistant
MINUTES OF BOARD WORK SESSION OF THE BOARD OF DIRECTORS
OF
ESTES VALLEY RECREATION AND PARK DISTRICT

Thursday, June 15, 2017 – 12:00 p.m.
Estes Park Golf Course
Estes Park, CO 80517

Present: Ron Duell, Stan Gengler, Dave Kiser, Marie Richardson

Absent: Ken Czarnowski (excused absence)

Staff: Tom Carosello, Mary Davis, Heather Drees, Jeanne Bauer

Guests: Matt Beerbower (RubinBrown LLP Auditor)

Prior notice of this meeting was given by posting a notice at the Town of Estes Park’s Municipal Building, the Estes Park Public Library, Estes Valley Recreation and Park District’s Administration Office, the Larimer County Clerk’s Office in Estes Park, and the Boulder County Clerk’s Office in Boulder.

The meeting was called to order at 12:03 p.m.

Board Vice President Duell began the meeting with the Pledge of Allegiance. Mr. Duell asked if any Board members had conflict of interests related to the agenda. No conflicts of interest were disclosed.

Approval of Agenda

Moved by Stan Gengler, seconded by Dave Kiser, to approve the agenda, as presented.

No discussion. Ayes – 4. Motion carried unanimously.

2016 Audit Report and Financial Statements


Financial Statements

Mr. Beerbower called the Board members’ attention to the Independent Auditor’s Report beginning on page 1, noting the unmodified (“clean”) opinion. He explained the rule change noted in Emphasis of Matters on page 2 (GASB Statement No. 72). Mr. Beerbower then walked the Board through the financial statements and accompanying note disclosures, focusing on the notable changes in the District’s net position, revenues and expenses and capital assets. He commented that the Community Center project in progress had a significant impact on District investments, capital assets, accounts payable and long-term liabilities.

Discussion: Members of the Board asked questions regarding recording and valuation of capital assets, including water rights owned by EVRPD and the property contributed by the school district (land and aquatic center building) for the Community Center project. Mr. Beerbower discussed Note 3 – Capital Assets, which provides a summary of changes from the previous year and additional description of contributed assets. He also referred to the table on page i. of the Management Discussion and Analysis, which provides more information on capital additions and work in progress.

Board members inquired about the District’s investment accounts at Colotrust and CSafe and the comparative returns for the two investment pools. Members also asked questions about information contained in the Management Discussion and Analysis, including the ongoing goal to add at least $50,000 to cash reserves each year; and trends (historical and future) in the District’s mill levies. This led to a discussion of the potential impact of the change in residential property assessment rate in the coming year.

ViewPoints

Mr. Beerbower discussed the “ViewPoints” Report to Governance, which included the status of prior-year observations, and analysis of changes in assets, net position, operating revenues and expenses. He also...
described some of the data analytics used in the audit, pointed out continuing disclosure requirements related to bond issuances, and outlined the required auditor communications contained in the report.

Discussion: Board Member Gengler asked about the financial analysis reference to a “full year of expenditures related to the operation of the campground.” Finance Director Mary Davis explained that while campground operations officially began in 2015, there was a learning curve in the first year, especially related to appropriate staffing levels. The increased level of expenses in 2016 were more representative of the ongoing cost of campground operations.

Board member Gengler stated he would like the District to start doing cash audits.

Board members thanked Jeanne Bauer and Mary Davis for their financial management service to the District.

Moved by Stanley C. Gengler, seconded by Marie Cenac to approve the 2016 Audit Report and Financial Statements, as presented.

No discussion. Ayes – 4. Motion carried unanimously.

Meeting adjourned at 12:40 p.m.

Ken Czarnowski, Board President            Stanley C. Gengler, Board Secretary

Recorded by Heather Drees
ESTES VALLEY TRAILS COMMITTEE
MEETING MINUTES
Tuesday, June 6, 2017
4:30 P.M.
Lily Lake Trailhead
State Highway 7, Estes Park, CO 80517

PRESENT:
Voting Members: Amy Plummer, Danny Basch, Hal Dalzell, Lisa Plaut, Ken TeSelle, Dave Larsen, Marlene Borneman
Non-voting Members: Vaughn Baker (EVLT Liaison); Ron Duell (EVRPD Board Liaison)
Staff: Heather Drees (EVRPD Administrative Assistant), Tom Carosello (EVRPD Executive Director)

ABSENT:
Voting Members: Dick Putney, Dan Marshall, Ed Hayek [excused absence]
Non-Voting Members: Audem Gonzales & Greg Muhonen (Town of Estes Park Liaisons) [excused absences]
Guests: Justin Pattison, Kevin Soviak, and Doug Parker (Rocky Mountain National Park)

Prior notice of this meeting was given by posting a notice at the Town of Estes Park’s Municipal Building, the Estes Park Public Library, Estes Valley Recreation and Park District’s Administration Office, the Larimer County Clerk’s Office in Estes Park, the Boulder County Clerk and Recorder’s Office in Boulder.

The Estes Valley Trails Committee met at the Lily Lake Trailhead at 4:30 p.m.

Field Trip to Lily Lake
Vice President Danny Basch arranged for a tour of the Boardwalk Project at Lily Lake. The tour was led by staff from the Rocky Mountain National Park (Kevin Soviak, Justin Pattison, and Doug Parker). Kevin Soviak gave an overview of the Boardwalk project. Mr. Soviak started by describing the area before the new boardwalk was built, and the challenges of maintaining that section of trail each year. Mr. Soviak then gave an overview of the construction process and materials used. Committee Members thanked the Rocky Mountain National Park staff for their time, and for doing a great job on this project.

Meeting adjourned at 5:00 p.m.

___________________
Amy Plummer, President

Date
# Hangar Restaurant Net Sales History & Concession Percentage

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*Does not include 15% from last two weeks of September and all of October, per Board decision to wave contract obligations for that time period because of flood.

EVRPD % is now 10%

**

### Golf Report:

May was a pretty good month considering we were closed at both courses for about a week from the snow storm. Both golf courses are in excellent condition as the maintenance crew has outdone themselves once again! The Wheel Open participants enjoyed a beautiful weekend with 420 golfers. As expected parking was an issue, however, we were able to work through it. Smokin Dave's did an excellent job handling the crowds for the weekend. They will be breaking most of the records this season as you can see from their April and May totals.

Junior Golf program is in full swing. Enrollment in the four day classes is down, however, the afternoon club numbers are very good with about 15 in each of the two age groups.
### 18 HOLE PRO SHOP --- 2017

#### REVENUES AND PLAY

<table>
<thead>
<tr>
<th>2017 BUDGET</th>
<th>% REALIZED</th>
<th>JAN</th>
<th>FEB</th>
<th>MAR</th>
<th>APR</th>
<th>MAY</th>
<th>JUNE</th>
<th>JULY</th>
<th>AUG</th>
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#### REVENUE GR. FEE

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## 9 HOLE PRO SHOP — 2017
### REVENUES AND PLAY

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<th>FEB</th>
<th>MAR</th>
<th>APR</th>
<th>MAY</th>
<th>JUNE</th>
<th>JULY</th>
<th>AUG</th>
<th>SEPT</th>
<th>OCT</th>
<th>NOV</th>
<th>DEC</th>
<th>RUNNING TOTALS</th>
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### REVENUE GR. FEE

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<th>APR</th>
<th>MAY</th>
<th>JUNE</th>
<th>JULY</th>
<th>AUG</th>
<th>SEPT</th>
<th>OCT</th>
<th>NOV</th>
<th>DEC</th>
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May/June 2017 BOD Report Recreation

Programs Currently in Progress
- Adult Softball – 2 divisions, 18 teams total approximately 225 participants
- 4 Star Baseball (Travel) – 2 Teams in the Junior Division, 27 players aged 9-12 so far their records are 3-1 and 4-0
- Instructional Youth Baseball – 2 Divisions
  - Coach Pitch – 4 Teams, 45 players
  - T-ball – 2 Teams, 20 players
- Youth Tennis – 10 and Under format, nine children in the first session, seven already registered for session 2.
- C.A.R.A. Track – 30 registered participants, first meet scheduled for Saturday, June 17

Cancelled Programs
- Little hitters was combined into T-ball, and the age range for t-ball was, changed to ages 4-6

Upcoming Programs and Events

Youth
- Track meets, and ball games will continue through July.
- Youth Fall Soccer Registration will begin in July

Adult
- Adult Soccer registration will begin in July
- We are surveying now to gauge interest in an Adult Fall Softball League with an abbreviated season. If there is interest, we will offer registration in July

Special Events
- July is Parks and Recreation Month – Celebrate this from the board down the entire month of July

Staffing
- We are fully staffed for the summer. This season we are using a single man mechanic for adult softball, and we are utilizing scorekeepers as well. Our goal is to develop a great team that we can utilize throughout our different sports seasons.

Program Planning
- Program planning is improving, and timelines are being setup for all programs moving forward.
Special Projects

- The construction of the perimeter bike trail continues in Stanley Park. The school district has sent the Easement/MOU document to their attorney for review.
- Parks and Recreation Director Matt Enrietta will submit a grant application related to the dog park in Stanley Park to install a water station in the dog park. This is an amenity that is desired by the public.

Issues/Community Feedback

- The district has had members of the tennis community in Estes Park bring attention to the state of the upper tennis courts in Stanley Park. The district is aware of the issues they are highlighting. The courts were resurfaced three years ago for approximately $27k and had exhibited significant cracking in that time. All options available to the district at this stage will be short term solutions to a much larger issue. The courts are of asphalt construction which is not an ideal substrate in any environment let alone the harsh environment we have at this altitude in Estes Park. The long-term solution would be completely reconstructing the courts with post-tensioned concrete slabs. It is not clear from the present usage that the number of tennis courts truly needed in this community, but I would recommend letting demand drive the total number. Presently having 2-3 properly constructed courts seems like it would be an appropriate number. The construction mentioned above method would run approximately $100k per court. The renovation of the courts could be achieved by applying for grants and providing matching funds. The project would obviously occur in 2018 or beyond. For 2017 we will crack seal as best we can to provide some playability.
Beam Signing and Topping Off Ceremony
The beam signing held Tuesday, May 23, 2017 had a great response from the community. It is exciting to know more than 100 signatures will be a permanent part of the building.

The wind almost delayed the topping-off Ceremony the following day, but it stopped just long enough to allow for placement of the final steel beam as planned.

Community Outreach
June will include a presentation to the Kiwanis Club. Summer will bring a number of events where the District will host information booths. Our branded promotional tent is pictured below.

Instructor Recruitment
EVRPD is recruiting Contract Instructors to teach a wide variety of classes that provide local residents with positive recreational experiences, offer opportunities to learn new skills and encourage community involvement.
The Estes Valley Community Center will utilize independent contract instructors to provide recreational services to our community that are designed for preschoolers, school age children, teens, adults, seniors, and families.

We welcome any program idea that reflects the needs and wants of the residents of Estes Park and the surrounding area. An instructor must possess strong skills in teaching, be positive, organized, have good communication skills, and demonstrate a desire to develop and promote their program.

Interested individuals wishing to instruct a class should review the Contracted Instructor Handbook on-line and must submit a Program Proposal to be considered. Examples of classes include Yoga, Zumba, Dance, Martial Arts, Art and Music. Program Proposals for 2018 Contract Instructors will be accepted through July 14, 2017.

On Wednesday, June 28, 2017 at 1:00 p.m. the Town of Estes Park and the Estes Valley Park and Recreation District will co-host an instructor information meeting at the Senior Center.

What is a Contract Instructor?
Contract Instructors provide an educational or recreational opportunity to the public and are hired on a contractual basis. A Contract Instructor creates their own curriculum, provides their own supplies, and staffs their activity entirely on their own.
June 20, 2017
Agenda Item: 2.C.4

Agenda Title:  Staff Reports – Aquatic Operations
Submitted by:  Jill Schladweiler, Aquatics Director

Estes Park Aquatic Center May 2017

Well, that’s a wrap. We managed to move everything out of the aquatic center amidst the four feet of falling snow and pool parties, we got it done. The last week we were open proved to be a little bit of everything and thanks to the ever impressive pool staff we made magic happen. The last week we were open we hosted all the grades between Monday and Wednesday and welcomed Thursday with the snow. Unfortunately for us we had the move out schedule down to the final minutes and the snow provided us with some impromptu speed packing. In anticipation of the closure, we opted not to give the aquatic center staff additional time to move out, meaning that the day we closed and the day we needed to be out were the same. In a normal place, on a normal day, this would have not been much of any issue but sprinkle in some late spring snow and you have a moving bonanza! Needless to say everything got out of there, albeit by Monday instead of Friday, we did it. The shipping containers got moved the following Monday and we move forward. The unpacking in October may be a little interesting but hopefully we will not be speed un-packing.

Moving forward Caitlin and I are settling in to our new space at the rec offices (old youth center). Caitlin is keeping busy helping with some rec programs and future pool planning and Teresa and I are tackling a variety of things needing to be in place for both October and the opening of the community center. This summer proves to be one like none other. I look forward to what is to come and reflect fondly on what we have left behind.

Check out this fun picture of my old office!

Temporary Office
Board Report

June 2017

18 HOLE COURSE

After the 30” snow fall on May 19th, both courses remained in good shape. Snow mold appeared on the greens at the at the 18 hole course. This required a curative application of fungicide. This with drier, warmer conditions cured the problem.

Greens recovered well from the aerification process and we are now in our greens maintenance program which consists of the following.

- Light rates of fertilizer/growth regulators and seed head suppressants
- Verti-cutting and top dressing once/month or when necessary
- Hand watering

After aerifying, seed, extra fertilizer and irrigation. Most troubled areas in the fairways have filled in. As we move into warm dry conditions, the inefficiencies of the irrigation system begin to show. Many areas where irrigation coverage is poor, will continue to be thin or lacking turf all together. Staff will attempt to irrigate these areas with hoses when time allows.

A post emergent herbicide application was completed in the first week of June, targeting noxious weeds on both courses. This situation will be monitored and applications will follow when necessary.

Kim Anderson has planted all district flowers just in time for the 53rd annual Wheel Open golf tournament.

The 9 hole course remained in very good shape all Spring. Greens are rolling well and fairways have virtually no bad lies. This has been proven by Tom Carosello’s hole in one on number 9 on June 11th. Staff has been monitoring run off and placed sandbags on the river’s edge where necessary.
JUNE 2017 BOARD REPORT

Summer is here! We have been working on the ballfields trying to keep them nice and green. The irrigation keeps use busy working out all of the bugs. We are looking at adding a filter in the main irrigation line to remove any debris that comes from the lake, it will reduce the amount of time we spend cleaning out the heads. The shelter reservations are picking up in the park. Baseball and softball is in full swing, it keeps us busy prepping all of the fields for play. We are removing rocks and weeds almost daily from the infields trying to keep them looking good and safe. Now that the weather is staying warmer we will be able to paint and stain outside on shelters, signs and anything else that needs it. Staff has been working on the skate park replacing some skate lite material that needs replaced. The flush less urinals are in place in Stanley Park and working great. Mowing and weed eating is almost a daily job for park staff.

Parks/Trails Staff
The 31st annual Lake Estes Fishing Derby was held June 3, 2017. There were approximately 200 participants, ages 1 - 84. A good time seemed to be had by all. Prizes were donated by local merchants. 60 prizes were given out for fish returned to be weighed and measured. A big THANK YOU, to all who helped. Special Thank you to Tom and Dawn.

We had 90 6th graders celebrate their last day of school with us here at the Marina. Using canoes, ripple boats, searching for buried shells, and building sand castles.

Staff is working on keeping all of our areas, clean and tidy.

Lake Estes Marina Pavilion is being well used. Payment for the Lake Estes Marina pavilion is done now through eTracks, the revenue is mostly collected through the office. Thank you, Heather.

Starting to see more folks around, hopefully we will continue getting busier.

Our boats were Coast Guard certified for the fourth year.

New pontoon boat has arrived, should be a great addition!
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<tr>
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<td>$5,478.00</td>
<td></td>
</tr>
</tbody>
</table>
The camping season was off to a slow start in May. Campgrounds opened as scheduled on May 15th and then were closed for a week due to the 3 foot snowstorm. We did have a private event at East Portal on May 17th which contributed $2,600 to revenue which is not reflected in the camping revenue for the month of May. Mary’s Lake re-opened on May 24th and East Portal re-opened with a partial closure on May 27th. Losing some revenue over Memorial Day weekend was unfortunate, however both campgrounds have been full the past two weekends which is way above average occupancy for early June.

The construction projects at both campgrounds are almost complete. We are excited to open the new restroom/bath house at East Portal as soon as the BOR approves the NEPA study for the power supply line. The Mary’s Lake sewer project will be revisited in the fall after the campground closes. The only items left are a permanent alignment for the sewer line (which is currently in a temporary re-route due to massive amounts of granite) and asphalt to create a cleanable surface at the new dump station.

We have been at full capacity at Portal the past few weekends which has been great. However, we have been experiencing more bathroom problems due to lack of water volume. The old ¾” distribution lines cannot handle the supply requirements to run the 4 showers and 3 toilets simultaneously in the west loop bath house. So, we have been forced to either close showers and/or toilets during high-use times. Porta-potties have been put in place to alleviate the demand, but are not a permanent solution to the problem. Planning a complete waterline replacement project and the installation of another restroom building to service the west loop in the very near future is a priority.

Our new camp store/camp host staff has been doing a fantastic job learning all of the ins and outs of the Field Manager reservation system. We have a great group this year that are receiving lots of compliments about their wonderful customer service skills from our guests. The maintenance staff has also been working hard keeping the shower houses clean and have completed a number of site improvement projects. We have also received numerous compliments from guests who are noticing all of our improvements. We are excited about having a very busy season.
## Campgrounds Revenue

### Mary's Lake Campground

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>$4,243.56</td>
<td>$13,476.45</td>
<td>$31,701.45</td>
<td>$42,163.30</td>
</tr>
<tr>
<td>February</td>
<td>$7,870.75</td>
<td>$14,736.00</td>
<td>$27,777.29</td>
<td>$30,976.70</td>
</tr>
<tr>
<td>March</td>
<td>$10,753.05</td>
<td>$27,780.70</td>
<td>$47,656.40</td>
<td>$48,730.30</td>
</tr>
<tr>
<td>April</td>
<td>$14,769.58</td>
<td>$36,958.38</td>
<td>$46,783.13</td>
<td>$39,103.90</td>
</tr>
<tr>
<td>May</td>
<td>$38,329.39</td>
<td>$54,422.81</td>
<td>$89,748.31</td>
<td>$72,090.21</td>
</tr>
<tr>
<td>June</td>
<td>$66,657.92</td>
<td>$110,045.52</td>
<td>$137,350.69</td>
<td></td>
</tr>
<tr>
<td>July</td>
<td>$77,292.78</td>
<td>$133,147.70</td>
<td>$127,997.09</td>
<td></td>
</tr>
<tr>
<td>August</td>
<td>$48,574.83</td>
<td>$28,629.70</td>
<td>$31,246.05</td>
<td>$30,757.10</td>
</tr>
<tr>
<td>September</td>
<td>$26,474.62</td>
<td>$39,975.76</td>
<td>$50,711.23</td>
<td></td>
</tr>
<tr>
<td>October</td>
<td>$14,766.61</td>
<td>$16,069.15</td>
<td>$21,651.10</td>
<td>$19,686.95</td>
</tr>
<tr>
<td>November</td>
<td>$10,518.29</td>
<td>$18,721.95</td>
<td>$28,516.50</td>
<td>$20,867.35</td>
</tr>
<tr>
<td>December</td>
<td>$38,922.78</td>
<td>$54,422.81</td>
<td>$89,748.31</td>
<td>$72,090.21</td>
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<tr>
<td>Total To Date</td>
<td>$301,422.16</td>
<td>$585,463.99</td>
<td>$671,886.11</td>
<td>$233,064.41</td>
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### East Portal Campground

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
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</thead>
<tbody>
<tr>
<td>January</td>
<td>$7,754.74</td>
<td>$12,111.45</td>
<td>$17,325.60</td>
<td>$24,704.55</td>
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<td>February</td>
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<td>$16,069.15</td>
<td>$21,651.10</td>
<td>$19,686.95</td>
</tr>
<tr>
<td>March</td>
<td>$10,318.29</td>
<td>$18,721.95</td>
<td>$28,516.50</td>
<td>$20,867.35</td>
</tr>
<tr>
<td>April</td>
<td>$14,086.61</td>
<td>$28,629.70</td>
<td>$31,246.05</td>
<td>$30,757.10</td>
</tr>
<tr>
<td>May</td>
<td>$26,474.62</td>
<td>$39,975.76</td>
<td>$50,711.23</td>
<td>$28,248.94</td>
</tr>
<tr>
<td>June</td>
<td>$40,261.90</td>
<td>$57,407.94</td>
<td>$50,634.11</td>
<td></td>
</tr>
<tr>
<td>July</td>
<td>$42,256.59</td>
<td>$44,332.01</td>
<td>$50,702.49</td>
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<tr>
<td>August</td>
<td>$29,531.64</td>
<td>$36,992.33</td>
<td>$37,439.86</td>
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<tr>
<td>September</td>
<td>$17,149.30</td>
<td>$26,035.06</td>
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<tr>
<td>October</td>
<td>$3,641.94</td>
<td>$3,982.13</td>
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</tr>
<tr>
<td>November</td>
<td>$2,327.50</td>
<td>$3,546.25</td>
<td>$4,342.50</td>
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</tr>
<tr>
<td>December</td>
<td>-</td>
<td>$362.60</td>
<td>$466.25</td>
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</tr>
<tr>
<td>Total To Date</td>
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<td>$288,166.33</td>
<td>$319,758.47</td>
<td>$124,264.89</td>
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### Combined Totals To Date

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<th>2015</th>
<th>2016</th>
<th>2017</th>
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</thead>
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<td>Annual Total</td>
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<td>$262,882.35</td>
<td>$393,117.06</td>
<td>$357,329.30</td>
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<td>Annual Revenue Budget</td>
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<td>$873,630.32</td>
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<tr>
<td>$401,910.00</td>
<td>$473,993.00</td>
<td>$741,525.00</td>
<td>$937,256.00</td>
<td></td>
</tr>
</tbody>
</table>
Board Report  
June 2017

HUMAN RESOURCES

- **Recruitment**
  Last month, we began recruitment for the Estes Valley Community Center’s *Facility Maintenance Supervisor*. We ended up with thirteen (13) complete applications for this position, in addition to the eight (8) applicants that submitted via *Indeed* but failed to follow up with their completed EVRPD employment applications. HR joined Teresa Jackson for a full day of phone interviews on June 9th and in-person interviews were extended to the top two (2) applicants. The in-person interviews will be conducted by HR, Teresa, and Chuck Jordan on June 15th, which will also include a scheduled hardhat tour of the EVCC construction site. We hope to extend an offer of employment to the top candidate and have our new recruit start in July.

- **Sentric**
  We have selected a new HR and Payroll software provider for the District. After months of research and product comparisons, we are thrilled to announce that *Sentric Workforce* will be implemented in October of this year. Sentric will provide the District with a robust HRIS, employee self-service portal, HR recruitment and onboarding modules, advanced payroll/time and attendance modules, and the ability to generate numerous specialized reports. This powerful set of tools will undoubtedly help us grow as we continue our quest to become *the Employer of Choice* in the Estes Valley.

- **EVRPD Employee Referral Program**
  We are thrilled to report that the EVRPD Employee Referral Program is having a positive effect on our seasonal recruitment. Out of a total of 7 employee referrals that we received last month for part-time positions, 5 were hired for this summer. Our referral program states that returning part-time employees will receive $50 for every month their referral stays employed with the district working more than 20 hours per week, up to 5 consecutive months.

- **International Students**
  Over the past month, many international students have been coming to the Admin office in search of a second summer job, in addition to their sponsored primary job in Estes Park. Unfortunately, as part of their work study abroad agreement, they are not allowed to hold maintenance jobs or participate in a job that might cause bodily injury. However, we were able to offer part-time summer employment to one J1 student who is taking care of minor janitorial duties at Mary’s Lake Campgrounds.
this summer. Be sure to say hello to Nodir Isayev from Uzbekistan, if you are out at the Campgrounds.

- **Staff Appreciation Picnic**
  The annual staff appreciation picnic was held on June 1st at the Lake Estes Marina. We had an amazing turnout at this year’s event, which we opened up to both staff and their families. In all, we had 65 EVRPD staff, 2 board members, and 40 additional family members in attendance. Executive Director, Tom Carosello, grilled burgers, hotdogs and brats for all 105 picnic attendees! Our new EVRPD logo tee-shirts and $10 gift cards were given away to all EVRPD staff members as a thank you for all they do for the District.

*Please note: Attached to the HR report, is a 1-page background on Sentric.*
(customer)
SENTRIC
Workforce Management With Ease
A LITTLE BACKGROUND

We’re 23 years old and we live in Pittsburgh, or at least that’s where it all started. Back in 1994, we were a regional payroll services bureau, giving organizations like the Pittsburgh Pirates, Pittsburgh Cultural Trust, and Sarris Candies a local, client-service-centric payroll alternative. We got pretty good at that, building a customer base of thousands, processing billions, and expanding nationally, with offices in Huntington Beach, CA and Denver, CO.

By the mid-2000’s we were a small, profitable, stable company, growing at a consistent 10 to 12 percent per year. Around that time, our CEO, Mike Maggs, realized that the service-centric model we’d been so successful with in payroll was still missing in the broader world of HR. He decided it was time to diversify, grow, and give small and medium-sized businesses the same alternative in HR software that we’ve long offered in payroll. See “How we See HR” to learn why we thought we could make the leap.

With a stable core of customers, a profitable business model and group of passionate and talented people at the helm, we became an HR software company that still does payroll better than anyone. Today, 80 percent of our new revenue comes from our all-in-one HR software SentricWorkforce, and we’re growing that business profitability and consistently on the same principles that have gotten us this far:

- Our people have to love working for us before clients will love working with us.
- Profitable business is responsible business.
- Hire generous people; people who are generous with their time, thinking, and communities and are people who aren’t afraid to let clients know that we care about their success.
- Business is earned long after the sale, always advocate for the client. Always.

Finally, we embrace the blue-collar roots of Pittsburgh and our payroll business wholeheartedly. While other companies toss around words like innovation, transformation, integration, and a thousand other “-tions,” we’ll be getting the job done.
Marketing Monthly Report

DATE: June 15, 2017

Social Media

We are up to a total of 666 likes on Facebook, a 24% increase since I started. As our busy summer season has kicked into full swing, so has the activity on Facebook. We now have daily posts, including scheduling posts to appear over the weekend. New content included links to the blog post about the elk calving season, links to press releases for the community center and May newsletter on our website, and a link to the featured story about the tennis grant we received. We also featured golf heavily this month to help build awareness and conversions in paying players. There seems to be some traction with this, but we are still testing its success. As an example, we posted info about playing on the 9-hole course (because the weather was beautiful and the 18-hole had a tournament) with links to the online coupon on Friday, Saturday and Sunday, June 9, 10 & 11, respectively. There was a noticeable increase in play that weekend that included the use of the coupon. It is a great alternative to advertising the course over expensive print advertising if it is truly working. In the next month I will create Facebook-only coupons to test this theory.

Other social media promotions included:
Father’s Day coupons for the golf course (two-for-one special); header for the free clinics at the golf course with PGA Pro, Bob Shuler; gift certificate idea for Father’s Day; promoting the beam signing event (which I thought had a larger turnout than I expected); promoting the
Fishing Derby; and promoting summer seasonal hiring.

The original plan to promote the District throughout the summer starting in June with giveaways and contests had to be scaled back due to budget constraints. We will, however, continue with this program in July for Park and Recreation Month, and social media will play a big part in this activity.

**Email and Newsletters**

We distributed our third District e-newsletter on June 2. It was sent to 1,540 recipients. There was a 39% open rate, a 3% click-through rate, and a 1/2% unsubscribed rate. The top three click-through links were to jobs page on evrpd.com, blog post about the elk calves, and info about the fishing derby on evrpd.com. For the third month in a row, the top link was one of the last stories in the newsletter; people read through the entire piece to get to this link.

As I launch into Park and Rec Month, one of the goals is to get people to sign up for our newsletter, as well as get them liking our Facebook page. I will be working on other ways to add people to this distribution, such as having a pop-up sign-up window on our website.

The link to the newsletter is also posted on Facebook, so that is another way people can access the information.
Next month’s issue, which will go out July 6, will include info about the next blog post (featuring safety at the dog park), events for Park and Rec Month, photos from the Homer Rouse Trail, and announce the Cub’s Den play area features.

I am looking into starting an employee-only e-newsletter as well, possibly in July, which could be a great tool for communicating during the busy summer months.

Website

The website continues to be updated with new slider images: free golf clinics, update about hours for Dave’s BBQ, elk calving season, tennis classes, campgrounds open for season, Memorial Day golf tournament, beam signing ceremony and EVCC instructor recruitment. We will continue updating these slider images with the latest news and events around the District. Anticipated new topics for July include the Fourth of July, Park and Rec Month, happy hour at Dave’s BBQ, and fall soccer registrations.

A new blog post was added to the website – Elk Calving Season is Here – and new articles were added under What’s New and Featured Story. This month we will create at least one new blog post, and at least one of the featured stories, news story or district news. Potential topics include safety at the dog park and benefits of recreation (to tie into Park and Rec Month).
Public Relations

We had three press releases since the last report: fishing derby, beam signing event and launch of EVCC instructor recruitment program. The local papers have also been great in getting us into the papers by including photo essays from the beam signing and fishing derby.

We also had articles in the Estes Park Trail Gazette Vacation Guide about Smokin’ Dave’s BBQ at the Hangar Restaurant and the spring issue of the Wellness Magazine from Estes Park Trail Gazette about five health benefits of playing golf.

We are working on an article and an introduction letter for the Summer issue of the Wellness Magazine.

I attended the Visit Estes Park Tourism Summit on June 7. While there, I met the team at Turner PR, the PR agency for VEP. They were excited to meet me and hear a little about what we have going on in the District. In particular, they feel they can promote Lake Estes more to visitors and tourists, they were interested in the community center opening and loved the idea of the 100-year anniversary for the golf course.

I will continue to work closely with them, and VEP, to make sure our District facilities are included in information about Estes Park. In particular, I have already started to let the VEP team know that we can make our facilities available to journalists visiting Estes Park, such as providing boat rentals, paddleboard rentals, and tours of the facilities.

Marketing Collateral and Advertising

The new branding continues to be distributed and recognized throughout the District. The three new brochures have now been fully distributed on the rack displays throughout Estes Park. A fourth rack card will be produced for the community center after approval of the pricing. I am also wrapping up the content for a wedding services brochure for requests for information from the Estes Park Wedding Association. This will be an electronic piece only. Although this will take a softer look than the other four brochures to target the wedding
market, it will continue to follow our style of photography content featuring photos of a bride and groom at the Estes Park Golf Course.

We also continued our weekly ad program in Estes Park News. We have a complete calendar of topics and promotions with a full schedule already through Labor Day. Ads have featured the fishing derby, seasonal recruitment, beam signing ceremony and golf clinics. Topics for the next month include EVCC instructor recruitment, park and rec month, fall soccer registrations and Fourth of July. This publication is a great opportunity to reach tourists and locals with most editions being gone from newsstands by the end of the weekend.

The contract has been signed for the Visit Estes Park website. We will have a feature location on the homepage – one of 15 spots that rotate – as well as enhanced listings for golf, marina, community center, campgrounds and things to do. To raise awareness about the golf courses, I have also procured a spotlight listing for six months (July-Sept 2017 and April-June 2018). This will be a link to the golf page of our website from the Estes Spotlight section that appears throughout the VEP website. These items will begin in July and run through June 2018 (other than the dates for the golf spotlight).

Two categories were dropped – lodging for our campgrounds – based on the poor performance of these categories last year.
Estes Park Vacationland was distributed in May. I am already aware of a few coupons for the golf course being used. We had three ads in this year’s edition: community center (p98), golf courses (p47) and District recreation opportunities (p45).

Other advertising pieces submitted this month include:

- **MMAC Monthly:** EVCC Instructor Recruitment
- **Redstone Review:** EVCC Instructor Recruitment
- **EP Trail Gazette:** EVCC Instructor Recruitment
- **Estes Park Menu Guide:** Lake Estes Marina

**Future Projects**

Mark Miller and I will continue to work together to put create plans for the 100-year anniversary of the Estes Park Golf Course.

National Park and Recreation Month is July. I have started to put together a program of events throughout the course of the month to promote our District and being active. Events will include:

- Daily itinerary of activities to do throughout Estes Valley
- Meet the EVRDPD staff with free ice cream: Saturday, July 8, 11-2 p.m. at Stanley Park
- Weekly photo contests with prizes with EVRPD logos (backpacks, t-shirts, lanyards and stickers)
- Photo theme days throughout the month with prizes given for sharing photos and liking our Facebook page
- Information booth set up at least once a week throughout the District with information about the community center, marina, golf and campgrounds.

Other coordinated activities may be added, such as bird walks around Lake Estes or hikes along Homer Rouse Trail, as staff is available.

The photo library continues to grow with new photos of the dog park and golf course in the inventory. Additional photos will be taken in the next couple of weeks for the campgrounds, more of the golf course and of people recreating in our District. The brown tones of summer will be here before we know it so these photos will help convey a sense of place for the entire summer season in our promotions.

I am always looking for models for photo shoots. If you, your kids or your grandchildren (if applicable) are interested in being in photos, send me an email at dawn@evrpm.com.

**Customer Feedback**

I have started researching ways to collect customer feedback. One recommendation from VEP was to have a Word document open at every register in the District. As sales are closed out, staff asks these questions as part of the conversation with the customer and records the information in the form. This
may become time consuming during busy hours. The information would then be emailed to me at the end of each day to review, respond to any customer concerns, and use positive comments in our social media and website.

Another option would be to install traditional customer feedback boxes around the District. There may be some costs involved in this option that are not currently in the budget.

A third option, and the one I may be leaning towards the most, is to have a pre-printed, self-addressed stamped postcard with five or six survey questions. These would be available at all POS locations within the District and should be handed out by all staff at the close of a sale. All the customer would have to do is fill out the card and drop it in the mail. It would come to my attention and I can review the cards, respond to any customer concerns, and use positive comments in our social media and website.
## Estes Valley Recreation & Park District
### Period Income Statement
#### Compared with Budget and Last Year
##### For the Five Months Ending May 31, 2017

<table>
<thead>
<tr>
<th></th>
<th>Current Year Month Actual</th>
<th>Current Year YTD Actual</th>
<th>Current Year YTD Budget</th>
<th>Last Year YTD Actual</th>
<th>Current Year Annual Budget</th>
<th>Current Year YTD % Budget</th>
<th>Remaining Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ADMINISTRATION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Revenues</td>
<td>211,510</td>
<td>666,329</td>
<td>724,103</td>
<td>616,096</td>
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<tr>
<td>Operating Expenses</td>
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<td>246,617</td>
<td>574,251</td>
<td>44.58</td>
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<tr>
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<td>-</td>
<td>2,395</td>
<td>2,073</td>
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<td>Total Expenses</td>
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<td>248,689</td>
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<td>44.13</td>
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<td>367,407</td>
<td>145,274</td>
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<td><strong>RECREATION</strong></td>
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<td></td>
<td></td>
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<td>Total Revenues</td>
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<td>34,967</td>
<td>31,248</td>
<td>35,397</td>
<td>80,200</td>
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<td>45,233</td>
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<tr>
<td>Operating Expenses</td>
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<td>91,129</td>
<td>94,324</td>
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<td>236,023</td>
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<td>144,894</td>
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<td>-</td>
<td>-</td>
<td>2,460</td>
<td>-</td>
<td>5,900</td>
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<td>13,184</td>
<td>91,129</td>
<td>96,784</td>
<td>54,663</td>
<td>241,923</td>
<td>37.67</td>
<td>150,794</td>
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<tr>
<td>Net Income</td>
<td>(3,513)</td>
<td>(56,162)</td>
<td>(65,536)</td>
<td>(19,266)</td>
<td>(161,723)</td>
<td>(105,561)</td>
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<tr>
<td><strong>COMMUNITY CENTER</strong></td>
<td></td>
<td></td>
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<tr>
<td>Total Revenues</td>
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<td>1,106,441</td>
<td>1,226,385</td>
<td>13,598,802</td>
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<td>Operating Expenses</td>
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<td>270,487</td>
<td>35.88</td>
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<tr>
<td>Non-Operating Exp</td>
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<td>2,451,073</td>
<td>17.08</td>
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<tr>
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<td>24,780,560</td>
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<tr>
<td>Net Income</td>
<td>(1,325,126)</td>
<td>(3,176,648)</td>
<td>(8,861,002)</td>
<td>12,890,398</td>
<td>44,403</td>
<td>3,221,051</td>
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<td><strong>LAKE ESTES GOLF</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Total Revenues</td>
<td>10,895</td>
<td>36,691</td>
<td>38,131</td>
<td>42,573</td>
<td>252,322</td>
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<td>215,631</td>
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<tr>
<td>Operating Expenses</td>
<td>28,954</td>
<td>121,700</td>
<td>123,242</td>
<td>107,756</td>
<td>359,719</td>
<td>33.83</td>
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</tr>
<tr>
<td>Non-Operating Exp</td>
<td>-</td>
<td>42,538</td>
<td>47,858</td>
<td>36,620</td>
<td>18,000</td>
<td>0.00</td>
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<tr>
<td>Net Income</td>
<td>(18,059)</td>
<td>(85,009)</td>
<td>(97,861)</td>
<td>(101,802)</td>
<td>(125,397)</td>
<td>(40,388)</td>
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<td><strong>ESTES PARK GOLF</strong></td>
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<td>Total Revenues</td>
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<td>215,848</td>
<td>208,046</td>
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<td>300,500</td>
<td>317,291</td>
<td>278,127</td>
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<td>Non-Operating Exp</td>
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<td>47,858</td>
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<td>79,237</td>
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<td>36,699</td>
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<td>69,613</td>
<td>343,038</td>
<td>365,149</td>
<td>337,613</td>
<td>924,168</td>
<td>37.12</td>
<td>581,130</td>
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<tr>
<td>Net Income</td>
<td>(11,838)</td>
<td>(127,190)</td>
<td>(157,103)</td>
<td>(132,770)</td>
<td>92,699</td>
<td>219,889</td>
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### Current Year

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<th>Current Year YTD Actual</th>
<th>Current Year YTD Budget</th>
<th>Last Year YTD Actual</th>
<th>Current Year Annual Budget</th>
<th>Current Year YTD % Budget</th>
<th>Remaining Budget</th>
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#### MARINA

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<th>Total Revenues</th>
<th>Operating Expenses</th>
<th>Non-Operating Exp</th>
<th>Total Expenses</th>
<th>Net Income</th>
<th>(Last Year)</th>
<th>(Last Year)</th>
<th>(Last Year)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>32,506</td>
<td>21,192</td>
<td>-</td>
<td>21,192</td>
<td>11,314</td>
<td>(74,162)</td>
<td>(95,371)</td>
<td>(98,351)</td>
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#### PARKS/TRAILS

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<th>Total Revenues</th>
<th>Operating Expenses</th>
<th>Non-Operating Exp</th>
<th>Total Expenses</th>
<th>Net Income</th>
<th>(Last Year)</th>
<th>(Last Year)</th>
<th>(Last Year)</th>
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<td>143,905</td>
<td>27,022</td>
<td>41,087</td>
<td>68,109</td>
<td>75,796</td>
<td>(110,614)</td>
<td>(492,448)</td>
<td>(107,574)</td>
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#### CAMPGROUNDS

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<tr>
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<th>Total Revenues</th>
<th>Operating Expenses</th>
<th>Non-Operating Exp</th>
<th>Total Expenses</th>
<th>Net Income</th>
<th>(Last Year)</th>
<th>(Last Year)</th>
<th>(Last Year)</th>
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<tbody>
<tr>
<td></td>
<td>149,232</td>
<td>40,222</td>
<td>124,761</td>
<td>164,983</td>
<td>(15,751)</td>
<td>44,070</td>
<td>(57,193)</td>
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#### AQUATICS

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<th>Operating Expenses</th>
<th>Non-Operating Exp</th>
<th>Total Expenses</th>
<th>Net Income</th>
<th>(Last Year)</th>
<th>(Last Year)</th>
<th>(Last Year)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>3,004</td>
<td>26,419</td>
<td>-</td>
<td>26,419</td>
<td>(23,415)</td>
<td>(117,723)</td>
<td>(69,442)</td>
<td>(98,938)</td>
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#### DISTRICT TOTALS

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<tr>
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<th>Total Revenues</th>
<th>Operating Expenses</th>
<th>Non-operating Exp</th>
<th>Total Expenses</th>
<th>Net Income</th>
<th>(Last Year)</th>
<th>(Last Year)</th>
<th>(Last Year)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>943,506</td>
<td>305,955</td>
<td>1,794,691</td>
<td>2,100,646</td>
<td>(1,157,140)</td>
<td>(3,293,086)</td>
<td>(9,434,266)</td>
<td>(3,298,944)</td>
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## CASH RECEIPTS:

<table>
<thead>
<tr>
<th>Fund/Project</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$209,962</td>
<td>$211,510</td>
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<tr>
<td>Recreation</td>
<td>8,863</td>
<td>9,671</td>
</tr>
<tr>
<td>Community Center</td>
<td>522,951</td>
<td>325,008</td>
</tr>
<tr>
<td>Lake Estes 9-Hole Golf Course</td>
<td>12,428</td>
<td>10,895</td>
</tr>
<tr>
<td>Estes Park 18-Hole Golf Course</td>
<td>59,180</td>
<td>57,775</td>
</tr>
<tr>
<td>Marina</td>
<td>31,233</td>
<td>32,506</td>
</tr>
<tr>
<td>Parks/Trails</td>
<td>4,630</td>
<td>143,905</td>
</tr>
<tr>
<td>Campgrounds</td>
<td>120,294</td>
<td>149,232</td>
</tr>
<tr>
<td>Aquatic Center</td>
<td>4,052</td>
<td>3,004</td>
</tr>
<tr>
<td>Flood Recovery Projects</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>973,593</td>
<td>943,506</td>
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<tr>
<td><strong>(Increase)/Decrease in Receivables/Inv</strong></td>
<td>(68,667)</td>
<td>(177,440)</td>
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<td><strong>Total Cash Receipts</strong></td>
<td>$904,926</td>
<td>$766,066</td>
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## CASH DISBURSEMENTS:

<table>
<thead>
<tr>
<th>Fund/Project</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$63,331</td>
<td>$58,058</td>
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<tr>
<td>Recreation</td>
<td>8,611</td>
<td>13,184</td>
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<tr>
<td>Community Center</td>
<td>453,372</td>
<td>1,650,134</td>
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<tr>
<td>Lake Estes 9-Hole Golf Course</td>
<td>25,337</td>
<td>28,954</td>
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<tr>
<td>Estes Park 18-Hole Golf Course</td>
<td>69,666</td>
<td>69,613</td>
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<tr>
<td>Marina</td>
<td>43,599</td>
<td>21,192</td>
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<tr>
<td>Parks/Trails</td>
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<td>68,109</td>
</tr>
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<td>Campgrounds</td>
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<td>164,983</td>
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<tr>
<td>Aquatic Center</td>
<td>17,374</td>
<td>26,419</td>
</tr>
<tr>
<td>Flood Recovery Projects</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>1,054,607</td>
<td>2,100,646</td>
</tr>
<tr>
<td><strong>(Increase)/Decrease in Payables</strong></td>
<td>12,208,782</td>
<td>(121,012)</td>
</tr>
<tr>
<td><strong>Total Cash Disbursements</strong></td>
<td>$13,263,389</td>
<td>$1,979,634</td>
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</tbody>
</table>

## NET CASH INFLOW (OUTFLOW)

\[
\text{NET CASH INFLOW (OUTFLOW)} = \text{Total Cash Receipts} - \text{Total Cash Disbursements}
\]

\[
= \$904,926 - \$13,263,389
\]

\[
= \$12,358,463
\]

\[
= \$766,066 - \$1,979,634
\]

\[
= \$1,213,568
\]

## CASH IN BANK:

### AVAILABLE CASH:

<table>
<thead>
<tr>
<th>Account</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank of Estes Park - Checking</td>
<td>$489,875</td>
<td>$245,361</td>
</tr>
<tr>
<td>Bank of Estes Park - Credit Cards</td>
<td>35,105</td>
<td>21,212</td>
</tr>
<tr>
<td>ColoTrust - Investments</td>
<td>512,314</td>
<td>1,320,671</td>
</tr>
<tr>
<td>CSafe - Investments</td>
<td>7,981</td>
<td>2,786</td>
</tr>
<tr>
<td>Bank of Estes Park - DOW POS</td>
<td>2,765</td>
<td>1,984</td>
</tr>
<tr>
<td>Bank of CO - Money Market</td>
<td>194,830</td>
<td>194,930</td>
</tr>
<tr>
<td>Petty Cash</td>
<td>4,395</td>
<td>4,455</td>
</tr>
<tr>
<td>PayPal Cash</td>
<td>1,028</td>
<td>0</td>
</tr>
<tr>
<td><strong>Sub-Total - Available Cash</strong></td>
<td>$1,248,293</td>
<td>$1,791,399</td>
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### OTHER CASH:

<table>
<thead>
<tr>
<th>Account</th>
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<th>2017</th>
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</thead>
<tbody>
<tr>
<td>Bank of Estes Park - Parks &amp; Trails</td>
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<td>$470,336</td>
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<td>ColoTrust - Lottery Funds(CTF)</td>
<td>212,686</td>
<td>251,589</td>
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<td>ColoTrust - Community Center Fund</td>
<td>76,051</td>
<td>76,688</td>
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<tr>
<td>ColoTrust - Comm Ctr Proj Acct</td>
<td>21,878,582</td>
<td>17,345,844</td>
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<tr>
<td>Bank of Estes Park - GIF</td>
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<td>6,951</td>
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<tr>
<td>CSafe - Maintenance Fund</td>
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<td>59,265</td>
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<td>CSafe - Tabor Reserve</td>
<td>42,643</td>
<td>48,200</td>
</tr>
<tr>
<td>CSafe - Debt Service Fund</td>
<td>609,735</td>
<td>611,961</td>
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<tr>
<td>Bank of EP - Youth Center</td>
<td>31,889</td>
<td>31,892</td>
</tr>
<tr>
<td><strong>Sub-Total - Other Cash</strong></td>
<td>$23,387,669</td>
<td>$18,902,726</td>
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</table>

## TOTAL CASH IN BANKS

\[
\text{TOTAL CASH IN BANKS} = \text{Available Cash} + \text{Other Cash}
\]

\[
= \$1,248,293 + \$23,387,669
\]

\[
= \$24,635,961
\]

\[
= \$1,791,399 + \$18,902,726
\]

\[
= \$20,694,125
\]

* Includes Jr Golf, Youth Activity & Marina Improvement
<table>
<thead>
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<th>Check #</th>
<th>Date</th>
<th>Payee</th>
<th>Cash Account</th>
<th>Amount</th>
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<td>142544</td>
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<td>142545</td>
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<td>Atlas Disposal &amp; Recycling</td>
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<td>5/4/17</td>
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<td>1-0000-101-1001</td>
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<td>Smith, Zenda - Petty Cash</td>
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<td>142582</td>
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<td>142583</td>
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Total  $281,477.99

Electronic/Other Transactions:
- Transfer to Csafe Debt Service Account $302,696.36
- Transfer to DOW Account $0.00
- Payroll & Payroll Taxes $145,478.72
- Sales Tax Remittance $1,305.00
- Voided Checks $1,739.31

Total Disbursements from Operating Account $732,697.38

Transfer to Csafe Debt Service Account (302,696.36)
Credit Card Fees withdrawn from CC account $2,164.32
Construction payments to A&P wired directly from Colotrust $1,130,855.00
Bond interest payments to UMB wired directly from Csafe $404,075.00
DOW withdrawals for fishing licenses $3,155.70

Grand Total Disbursements $1,970,251.04
Agenda Title:  Regular (Action) Agenda

Submitted by:  Tom Carosello, Executive Director

The Action Agenda for the June 20, 2017 Regular Board Meeting includes:

4. Citizen and Board Comments:

5. Administrative Reports:
   A. Executive Director Report
   B. Project Manager Report
   C. Finance Director Report

6. Old Business:
   A. Community Center Project – Owner’s Rep. Update (Discussion)

7. New Business:
   A. Updates to District Credit Card Account (Discussion/Action)
   B. 4th of July Parking Rates (Discussion/Action)
   C. Updates to District Finance Policies and Procedures (Discussion)

8. Further Business:
   A. Meetings to Schedule

Attachments:

___ Resolution  ___ Letter  ___ Other:
___ Report  ___ Minutes
___ Contract  ___ Map

Board Action Needed:
A Motion to (approve or modify) the Action Agenda as presented.
Agenda Title: Citizen and Board Comments

Submitted by: Tom Carosello, Executive Director

Background Information:
This item is placed on the agenda to give members of the audience an opportunity to comment on any item not on the agenda. It is also an opportunity for the Board to make comments on items that are not covered in the agenda.

The Board may either wish to respond to the citizen’s comment depending on the background information available or listen to the comments without taking any action. The Board may also table the discussion to a future meeting allowing time for staff to prepare background.

Attachments:

___ Resolution
___ Report
___ Contract
___ Letter
___ Minutes
___ Map
___ Other:

Board Action Needed:
No action can be taken from citizens or Board comments since such comments were not included on the posted agenda.
Agenda Title: Administrative Reports

Submitted by: Tom Carosello, Executive Director
Kim Slininger, Project Manager
Mary Davis, Finance Director

Background Information:
Attached are this month’s administrative reports

Attachments:

  ___ Resolution
  ___ Letter
  ___ Other:
  X Report
  ___ Minutes
  ___ Map

Board Action Needed:
None
Executive Director’s Report (June 20, 2017) Agenda Item 5.A

Community Center – Recent developments include:

- Development Review/TOEP Inspection Process – All town inspections to date have produced no concerns. I have received no final decision on a building permit fee waiver request to the Town of Estes Park for the work to be performed on the existing aquatics center ($1.7 million in upgrades). However, I have been informed that this will be a decision for the town trustees. I expect the town to waive applicable fees for all but any outsourced reviews.

- Utilities – A&P Construction should complete the installation of the final sewer/storm water components along Manford and Community Drive before the end of the month. A new transformer is ready for installation on the west side of the building along Community Drive; a decision on where to pursue a fiber-optic connection is pending.

- Aquatics Center – Town building officials have agreed that alterations can be made according to the codes in effect when the building was originally constructed. This decision which will reduce scope, costs and possibly the timeline for this work. The aquatics center will remain closed through mid-October in order to complete the necessary portion of construction on that facility.

- Vertical Construction – Steel work, framing and concrete-masonry unit work continue at a rapid rate. Barring extensive weather delays, most of the building should be “roofed in” by the end of the month. Due to groundwater seeps, mitigation is required (a drainage system) before the foundation of the gymnasium can be poured. The drainage system should be in place before the end of the month.

- Site plan – Conditions permitting, work on the retaining walls and parking lot will commence before the end of the month; we are targeting a reduction of at least 25 percent in the landscaping plan, which will be finalized before the end of the month.

- Senior Services – EVRPD staff and town senior services personnel remain in frequent contact regarding the transition of senior services and will work through the year to develop a plan for integration of programming and staff. A solicitation for members to serve on the Senior Advisory Committee has been extended; three applications have been received; two more are needed to satisfy the IGA with the town, which mandates that we have five members on the committee.

- Partnerships – Medical center staff met with Teresa Jackson and I earlier this month to discuss the potential for partnering on wellness initiatives. Library district staff continue to work with the design team on plans to implement public library amenities in the lower and upper lobbies.

- Operational Study – Jeff King of Ballard King has incorporated staff recommendations into the operational study; the final draft operational study will be completed after the fee schedule is formally adopted. To date, there has been very little negative feedback regarding proposed membership fees.

- Media – Press releases, Facebook posts and web site updates will continue to be issued on a regular basis to highlight milestones in the project timeline and clear up any public controversy (almost nonexistent, currently).

- Public presentations – There are no public presentations scheduled for this month.

Update on Childcare Assessment/Boys and Girls Club of Larimer County – Teresa Jackson and I recently met with Kathi Wright, president of the Boys and Girls Club of Larimer County, regarding the club’s pursuit of the area at Stanley Park currently occupied by the Recreation Office. This area is indeed being
targeted by the Boys and Girls Club for a possible facility of approximately 18,000 square feet. Teresa and I explained that we believe the pursuit of this facility is redundant and likely unnecessary, given the fact that the community center is on target to open early next year. However, representatives from the Boys and Girls club will attend a July 11 town trustees’ meeting to gauge the trustees’ thoughts on this possibility. I will attend this meeting.

**Stanley Bike Park Update** – The District’s legal counsel authored a draft easement in April regarding access and construction on school district property. The school district reviewed the document and has forwarded it to its legal counsel. To date, we have received no comment from the school district’s legal counsel, but will push for a satisfactory result. Todd Plummer and other members of the local biking coalition continue to work on construction of the perimeter, single-track portion of the plan.

**Dry Gulch to Devil’s Gulch Update** – The District has issued a task order to Cornerstone Engineering for the preliminary design of the “non-Town” portion of this trail; work on the design of this portion of the trail should begin promptly.

**Fall River Trail Update** – We received word from GOCO last week that our joint application with the Town of Estes Park for the Connect Initiative Grant for the Fall River Trail Extension project has been recommended for full review. Below is a list of the other projects which are finalists:

<table>
<thead>
<tr>
<th>Applicant</th>
<th>Project Title</th>
<th>County</th>
<th>Request Amount</th>
<th>Total Project Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Aurora</td>
<td>Triple Creek Trail Construction</td>
<td>Arapahoe</td>
<td>$2,000,000</td>
<td>$3,300,600</td>
</tr>
<tr>
<td>City of Idaho Springs</td>
<td>Clear Creek Greenway</td>
<td>Clear Creek</td>
<td>$2,000,000</td>
<td>$4,093,247</td>
</tr>
<tr>
<td>Clear Creek County</td>
<td>Peaks to Plains Trail; Clear Creek Greenway Canyon Segment Phase 2</td>
<td>Clear Creek</td>
<td>$2,000,000</td>
<td>$3,407,600</td>
</tr>
<tr>
<td>City of Durango</td>
<td>Animas River Greenway Trail Connection</td>
<td>La Plata</td>
<td>$1,000,000</td>
<td>$4,475,000</td>
</tr>
<tr>
<td>Town of Estes Park</td>
<td>Fall River Trail Phase 1</td>
<td>Larimer</td>
<td>$2,000,000</td>
<td>$2,737,000</td>
</tr>
<tr>
<td>City of Grand Junction</td>
<td>Lunch Loop Trail</td>
<td>Mesa</td>
<td>$1,517,045</td>
<td>$2,022,727</td>
</tr>
<tr>
<td>City of Montrose</td>
<td>Connecting People to their Parks and Recreation</td>
<td>Montrose</td>
<td>$2,000,000</td>
<td>$3,480,402</td>
</tr>
<tr>
<td>City of Pueblo</td>
<td>Arkansas River Levee Trail</td>
<td>Pueblo</td>
<td>$2,000,000</td>
<td>$10,590,851</td>
</tr>
</tbody>
</table>

**Establishment of A District Foundation/501c3** – Staff continues to discuss the establishment of a nonprofit foundation to benefit District programs and facilities with legal counsel. Regarding foundation names, “The Estes Valley Recreation and Park Foundation” is being considered, pending Board approval.

**Web Site and Point-of-Sale System Upgrades** – Matt Enrietta, Dawn Wilson and Heather Drees continue to lead the effort to manage and update the new web site and POS system. Despite a few small glitches, public feedback on both initiatives continues to be very positive.
**Policy** – The administrative team will continue to create, update and enforce a wide range of applicable District policies. Current work includes updates to procurement/financial policy, the formation of membership/fee policy for the community center and review/evaluation of parks and recreation policies. Resulting policies in draft form will be presented for Board review on a regular basis as they become finalized.

*Please do not hesitate to contact me at any time via cell phone at (970) 382-1356 with questions, comments and suggestions.*
EVRPD Project Status Brief

Wednesday, June 14, 2017
Prepared by: Kim Slininger - Project Manager

Active Projects
East Portal Campground Shower/Restroom
MacGregor Avenue Trail
Mary’s Lake Campground Sewer Line Rehab/Construction
Fish Creek Trail

EPCG Shower/Restroom Building/Site Construction-Status

- Building components set Wednesday, May 31
- Contract has been completed with Rocky Mountain Water Works to complete the site construction.
- Waiting on BOR compliance clearance to install HV electrical lines by TOEP
- Electrical service line to be installed by Carlson Electric when HV and transformer install completed
- Pro Tech working on interior plumbing as of June 14
- ADA Accessible deck surrounding building will be built with 42” railing on rock wall (north) side
- Estimated cost to finish project is $13,450
- Cost of this building topped $400/sq.ft.—next one should be built onsite for about half the cost/sq.ft..

MacGregor Avenue Trail- Recommendation

- Task Order has been issued an research underway
- MacGregor ranch has agreed to grant slope easements (at no cost to EVRPD)to allow for trail alignment
- TOEP High Voltage will need to move power poles and guy wires cost is about $10,000
- Cornerstone is developing construction documents and a cost estimate for the work

Mary’s Lake Campground Sewer Line Rehab/Construction-Status

- Could not complete the main 8” line due to hard bedrock.
- Blasting plan will be developed for BOR so compliance can be done for all the terraces which will be drilled and blasted at the same time.
- Delay in completion and re-mobilization is expected to be done through a change order with RMWW. Quoted cost from RMWW is $15,550. Drilling and blasting yet to be costed
- About 100 feet of 8” line was installed as a temporary fix until BOR has completed NEPA- May be ready to shoot in the fall
- Total estimate for trench blasting is 500 lineal feet. Borehole work will be done by track drill through a separate contract.
EVRPD Project Status Brief

Fish Creek Trial Rehabilitation-Status

- Work continues on along upper portion of Fish Creek trail will be lifted to height of roadway.
- Parking lot at upper portion of trail was not part of PW filed with FEMA- unknown reasoning. Work will be completed with GOCO funding as described in grant.
- 100 tons of road base delivered to Upper FC trail head parking lot
- About 75 tons will be used to finish grade Trailhead parking lot

Homer Rouse Trail Re-Status

- Approximately 25 tons of road base will be hauled up Homer Rouse trail for maintenance work by 21 volunteers coming June 27-28-29.
EVRPD Project Status Brief
Operating Revenues and Expenses
As of the end of May, operating revenues are tracking 1.3% lower than this point last year. Golf revenues are up 3% and Marina is up 6%. Campgrounds are down 6% (partly due to the late May snowstorm). Aquatics is down 6% (Center is now closed until fall), and Recreation is down 7% due to program cancellations. Operating expenses are 21% higher than last year, as expected/budgeted with additional staff and Community Center ramp-up. Overall, operating revenues are at 24% of total annual budget, and operating expenses are at 37% (compared to 5/12ths or 41.7% of year elapsed.) Below is a chart comparing YTD enterprise operation revenues for 2013-17:

Cash Flow
Operating cash is beginning to show the results of the start of our busy season – larger payrolls, larger accounts payable check runs, and thankfully, larger daily deposits. Cash flow is in good shape now.

Other Updates
• This month’s income statement is presented in a proposed new format, with changes summarized below. We believe this format provides more useful information by analyzing year to date data versus only a single month.

<table>
<thead>
<tr>
<th>Columns removed</th>
<th>Columns added</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last year month actual</td>
<td>Last year YTD actual</td>
</tr>
<tr>
<td>Current year month budget</td>
<td>Current year YTD as % of annual budget</td>
</tr>
<tr>
<td>Current year month budget variance</td>
<td>Current year budget remaining</td>
</tr>
</tbody>
</table>

• The administrative team has selected Sentric as our new human resources and payroll solution (replacing Paychex). More information is included in the HR Report. Preliminary implementation will begin soon, with full implementation scheduled for 4th quarter 2017.
• Closeout documentation has been submitted for 3 of our 5 “large” FEMA projects.
• I look forward to Board input on the updated District Finance Policies and Procedures.
DATE: June 20, 2017

TO: Tom Carosello, Executive Director EVRPD and EVRPD Board of Directors

FROM: Chuck Jordan & Travis Guerette, EVRPD Owner’s Representative


1. Weekly Owner-Architect-Contractor (OAC) meetings held on Tuesdays at A&P jobsite trailer.

2. Tuesday, May 23rd community beam signing ceremony hosted by EVRPD. Wednesday, May 24th beam topping ceremony held with EVRPD Board and staff, RLH, OLC and A&P.

3. Week of June 12th first slab on grade concrete slab poured for lower admin area and community rooms. Steel erection, structural CMU block walls, roofing and concrete are the heaviest activities at this time.

4. EVRPD, OLC interior design and OfficeScapes are finalizing furniture package with building interior color palate.

5. initial.IT (Jack Smith) has produced a template RFP for District to solicit fiber provider for the EVCC facility that the District will administer.

6. initial.IT and EVRPD are 85% complete on reviewing and refining technology scope and budget for EVCC.

7. Fitness equipment selection has been completed.

8. Kid watch area play features selection has been completed.

9. Project Team and Town of Estes Park Building Department have successfully reached understanding that the existing aquatics facility re-roof design criteria will need to meet the 1982 Universal Building Code (when this building was designed and constructed).

10. A&P is preparing Owner Change Order #5 to incorporate the whirlpool/hot tub into the project. OCO #5 will be completed and distributed for review prior to the July 18th Board meeting.

11. Project on schedule and in budget.
12. Community rooms and lower level prior to slab on grade pour.

13. Looking from upper level into gym, under slab water mitigation will be installed.

Agenda Title: Updates to District Credit Card Account

Submitted by: Mary Davis, Finance Director

Background Information:
In July, 2015, the Board authorized opening a District Credit Card account with Bank of Colorado, issuing cards to the Executive Director, certain Department Managers, and the Administrative Assistant. Each cardholder has a credit limit of $5,000. At this time, there is a need to add two cardholders – 1) Annie Hanson, Marina Manager, and 2) Teresa Jackson, Manager of Community Center Operations. This will bring our total cardholders to 8, with a new total credit limit of $40,000 District-wide. This action will result in the following cardholders:

<table>
<thead>
<tr>
<th>Name/Title</th>
<th>Credit Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thomas Carosello, Executive Director</td>
<td>$5,000</td>
</tr>
<tr>
<td>Heather Drees, Administrative Assistant</td>
<td>$5,000</td>
</tr>
<tr>
<td>Matthew Enrietta, Parks &amp; Recreation Director</td>
<td>$5,000</td>
</tr>
<tr>
<td>John Feeney, Manager of Golf Maintenance</td>
<td>$5,000</td>
</tr>
<tr>
<td>Annie Hanson, Marina Manager</td>
<td>$5,000</td>
</tr>
<tr>
<td>Teresa Jackson, Manager of Community Center Operations</td>
<td>$5,000</td>
</tr>
<tr>
<td>Mark Miller, Manager of Golf Services</td>
<td>$5,000</td>
</tr>
<tr>
<td>Zenda Smith, Campgrounds Manager</td>
<td>$5,000</td>
</tr>
<tr>
<td><strong>Total Credit Limit</strong></td>
<td><strong>$40,000</strong></td>
</tr>
</tbody>
</table>

The attached payment listing details the monthly total purchase amounts since account inception, showing an average monthly purchase amount of $6,821.92.

Attachments:

--- Resolution
--- Report
--- Contract
--- Letter
--- Minutes
--- Map
--- Other:

Staff Recommendation:
Add Annie Hanson and Teresa Jackson as authorized credit card holders, and increase the total credit limit to $40,000.

Board Action Needed:
Motion to add Annie Hanson and Teresa Jackson as authorized District credit cardholders, each with a credit limit of $5,000; and request from Bank of Colorado a total credit limit of $40,000 for the combined District account.
## District Credit Card Monthly Purchase History

<table>
<thead>
<tr>
<th>Customer/Vendor ID</th>
<th>Check No.</th>
<th>Date</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
<td>VISA-BANK OF CO</td>
<td>140158</td>
<td>9/17/2015</td>
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<tr>
<td>VISA-BANK OF CO</td>
<td>140246</td>
<td>10/15/2015</td>
<td>$4,819.02</td>
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<tr>
<td>VISA-BANK OF CO</td>
<td>140344</td>
<td>11/12/2015</td>
<td>$4,227.15</td>
</tr>
<tr>
<td>VISA-BANK OF CO</td>
<td>140510</td>
<td>12/17/2015</td>
<td>$2,312.68</td>
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<tr>
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<tr>
<td>VISA-BANK OF CO</td>
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<td>2/10/2016</td>
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<tr>
<td>VISA-BANK OF CO</td>
<td>140797</td>
<td>3/17/2016</td>
<td>$6,497.84</td>
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<tr>
<td>VISA-BANK OF CO</td>
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<td>4/21/2016</td>
<td>$11,505.04</td>
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<tr>
<td>VISA-BANK OF CO</td>
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<td>5/19/2016</td>
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<tr>
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<tr>
<td>VISA-BANK OF CO</td>
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<tr>
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<tr>
<td>VISA-BANK OF CO</td>
<td>142616</td>
<td>5/11/2017</td>
<td>$10,116.11</td>
</tr>
</tbody>
</table>

**Average Monthly Purchases**  
$6,821.92
Agenda Title: Updates to District Finance Policies and Procedures
Submitted by: Mary Davis, Finance Director

Background Information:
The current District “Accounting Manual” is dated 2010, with a procurement policy revision in 2014. The District has changed and grown significantly over the past few years, triggering a need to update and enhance our financial policies.

The attached DRAFT Finance Policies and Procedures document provides:
- A policy statement for various financial functions (in the box at the beginning of each section)
- Information about implementation of the policy (description of processes, procedures, responsibilities, dollar threshold amounts, etc.)
- Reference materials in the Appendices

This document is intended to provide guidance for managers and staff in carrying out the business of the District; and to help auditors and reviewers understand and evaluate how we authorize, process and report financial information.

Because of the number of topics and volume of information involved, I anticipate a 2-3 month process for Board evaluation and input on this set of policies. As a part of final approval, I request the latitude to make minor revisions which may be needed as our business changes. Any material revisions will be brought to the Board for input and approval.

I welcome questions and input via email, phone or in-person.

Attachments:

___ Resolution  ___ Letter  X Other: Draft Policy Document
___ Report  ___ Minutes
___ Contract  ___ Map

Staff Recommendation:
N/A – First draft for consideration and input.

Board Action Needed:
N/A – First draft for consideration and input.
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District Mission, Values and Key Objectives

**Mission:**
Plan, direct, organize, and implement recreational programs, manage facilities, and provide public park and recreation opportunities for residents of the District and visitors to the community. Implement programs that offer a wide variety of recreational opportunities for all age groups, including both active and passive experiences. Provide recreational services and facilities within the financial limitations and scope of the District.

**Values:**
- Responsive to community needs
- Excellent customer service
- Access for everyone
- Healthy, active lifestyles
- Public resource stewardship and transparency
- Environmental stewardship and conservation
- Continuous improvement and efficiency/progressiveness in operations
- Employee development, engagement and empowerment
- Effective partnership

**Key Objectives:**
- Active participation/use in programs and facilities by all ages, abilities and income levels
- Financial viability and sustainability
- Responsible and proactive management, maintenance and upgrades of facilities
District Financial Roles and Responsibilities

In accordance with the by-laws, the Board of Directors is responsible for establishing policies for sound financial management. The Board delegates to the Executive Director and Finance Director the day-to-day financial management, interpretation/application of accounting policies and implementation of accounting procedures. All Managers and Staff are responsible for observance of District financial policies in day-to-day operations.

Board of Directors
The Board of Directors is ultimately responsible for oversight of EVRPD finances. The Board sets policies and holds the managers of the organization accountable for following those policies. The Board may designate an ad hoc Finance/Audit Committee to be closely involved in the selection, engagement and interaction with the organization’s auditors.

Executive Director
The Executive Director serves as the chief executive officer of the organization and reports directly to the Board of Directors. The Board of Directors delegate authority for day-to-day management of the organization to the Executive Director, meaning the Executive Director is directly accountable to the Board for implementing and following the accounting policies.

Finance Director
The Finance Director reports to the Executive Director. Authority and responsibility for day-to-day implementation of the accounting policies is delegated to the Finance Director. The Finance Director supervises any accounting staff, provides staff support for any Board Finance/Audit Committee meetings, and is present at full board meetings to answer questions and/or provide clarification regarding the financial reports.

Department Managers
Other managers (department/project/program) of the organization are responsible for making daily decisions that must be in compliance with the accounting policies. Department managers are responsible for adhering to their respective budgets, and have responsibility to authorize purchases, review and approve timesheets and travel expenses, and create documentation that supports compliance with regulations and funder requirements.

Accounting Staff
Accounting staff report to the Finance Director, and are responsible for processing financial transactions in accordance with the organization’s accounting policies and procedures. All other department and administrative staff are responsible for following fiscal policies and procedures as they carry out their duties.

External Auditors
The external auditor’s role and responsibilities are described in the Audit policy.
Fiscal Year, Accounting Basis and System

The EVRPD fiscal year begins January 1 and ends December 31. EVRPD uses the accrual basis of accounting for financial reporting; and the modified accrual basis for budgeting. A comprehensive accounting system, including a detailed chart of accounts, general and subsidiary ledgers, source documents and an organized filing system is maintained to record, classify, process and report financial transactions in accordance with applicable laws, regulations, and funder requirements.

Accounting Basis

Enterprise fund accounting is utilized in accordance with generally accepted accounting principles for governmental units.

- Revenues and expenses are recognized on the accrual basis of accounting. Revenue is recognized when earned, and expenses are recognized when incurred.
- Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met.
- Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Reporting Entity and Structure

EVRPD was originally created under the name of the Rocky Mountain Metropolitan Recreation District. In 1985, its name was changed to the Estes Valley Recreation and Park District. EVRPD follows GASB accounting pronouncements which provide guidance for determining which governmental activities, organizations and functions should be included within the reporting entity. GASB pronouncements set forth the financial accountability of a governmental organization’s elected governing body as the basic criterion for including a possible component governmental organization in a primary government’s legal entity. Financial accountability includes, but is not limited to, appointment of a voting majority of the organization’s governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens and fiscal dependency. EVRPD is not financially accountable for any other organization, nor is it a component unit of any other primary governmental entity.

The accounting system of EVRPD is organized as a single enterprise fund. An enterprise fund accounts for operations that are financed and operated in a manner similar to a private business enterprise where the intent of EVRPD is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance, and improvement of the physical plant facilities required to provide these services are financed from existing cash resources, the issuance of bonds, and other EVRPD funds.

Compliance with Laws and Regulations

The accounting system, policies and procedures are designed to support compliance with the following laws and regulations:

a. Generally Accepted Accounting Principles (GAAP) as applied to governmental units, in conformance with standards set by the Governmental Accounting Standards Board (GASB).
b. Colorado Revised Statutes Title 29, Article 1 (Local Government – General Provisions); and Title 32, Article 1 (Special Districts)
c. Code of Federal Regulations, Title 2 – Grants and Agreements
d. OMB Circular A-133 “Audits of States, Local Governments, and Non-Profit Organizations”.
e. All other applicable federal, state and local laws/regulations.

**Chart of Accounts and General Ledger**

EVRPD budgets and tracks revenues and expenses using a number of Departments (Golf, Marina, Campgrounds, etc.). The Finance Director is responsible for maintaining a comprehensive Chart of Accounts, which is used to assign revenue and expenses to the appropriate department, program or funding source. The Finance Director is responsible for ensuring that revenue, expense, asset, liability and fund balance transactions are accurately posted to the proper accounts. The Executive Director reviews all year-end closing (non-routine) General Journal entries made by the Finance Director. (See Appendix A.1 for full Chart of Accounts and the Financial Reporting section for more information.)

**Accounting Software**

The accounting system is fully computerized. All transactions are processed in the financial management software currently in use. The Executive Director and Finance Director evaluate and determine the accounting software that best fits the needs of EVRPD. Any conversions to a new software package are first discussed with the Board. Any changes to existing software must be authorized by the Finance Director, and are clearly documented and kept in a software documentation file for reference and audit trail purposes.

Access to the accounting software is controlled by the Finance Director who assigns users and user roles to the accounting system.

The Accounting Software is installed on the file server, which is backed up daily to an external (cloud) location. The Finance Director also does a manual backup of the accounting software on the server at least weekly.

**Records Management and Retention**

Current year accounting-related documents and records such as checks, cash receipt documentation, vendor invoices, payroll and general ledger reports are filed in an orderly fashion in the accounting office.

EVRPD has adopted the 2008 Colorado Special District Records Retention Schedule and all subsequent revisions. Schedule No. 5 (Financial Records) is included as Appendix A.2 See https://www.colorado.gov/pacific/sites/default/files/SpecialDistrictsRecordsManagementManual.pdf for the most current version of the Records Retention Schedule.

EVRPD has also adopted a Personal Identity Information Policy (Appendix A.3).
An annual budget is prepared by staff in accordance with applicable legal requirements, and approved by the Board of Directors. The budget is used as a planning and management tool. The budget may be revised or supplemented with Board approval.

Content
The format and content of the budget is prepared in accordance with the requirements of Local Government Budget Law (29-1-101, et seq., C.R.S.). See Appendix B.1. EVRPD budgets on a non-GAAP (modified accrual) basis. Purchases of capital assets are shown as expenses and depreciation of capital assets is not budgeted. All annual appropriations lapse at fiscal year-end. The operating budget includes proposed expenses and the means of financing them for the upcoming year, along with estimates for the current year and actual data for the preceding year.

Process
(See Appendix B.2 Colorado Department of Local Affairs – Local Government Budget Calendar).

Capital Improvement Plan
The budget process begins with the annual review and update of the District Capital Improvement Plan (CIP – see Appendix B.3 for CIP policy/description.) The Board approves the CIP, which provides the capital portion of the following year’s budget. When appropriate for large projects or acquisitions, the feasibility and cost of borrowing (lease-purchase) is evaluated and documented as part of the overall budget.

Annual Operating Budget
Upon closing of the month of August, the Finance Director prepares budget worksheets for each department, providing actual expenses by line item for the previous year and actual expenses year to date through 8/31 for the current year. The budget worksheets are pre-populated with known revenues and expenses or percentages, such as grants, property taxes, payroll taxes, employment benefit costs, lease payments or other recurring charges. (See example, Appendix B.4) Managers populate the budget worksheets with estimates and planned expenditures, and return to the Finance Director, who then compiles a first draft of the consolidated budget for internal management review.

During internal management review, the Executive Director, Finance Director and Department Managers evaluate revenue and expense assumptions, potential shortfalls and/or additional resources needed – and adjust plans accordingly to achieve an overall balanced budget prior to submission to the Board. The Draft must be submitted to the Board no later than October 15.

Following initial submission to the Board, 1-2 Board work sessions are scheduled to provide dialogue with Managers, clarification of budget assumptions, and additional input from the Board. Any recommended revisions are incorporated into a final budget, which must be approved by the Board prior to the December 15 deadline for certification of mill levies.

The Board’s budget approval includes resolutions to 1) Adopt the Budget; 2) Appropriate the Money; 3) Set Mill Levies (see below); and 4) Adopt a Supplemental (Revised) Budget for the Current Year. (See Appendix B.5 pages 51-53 and 71-74 for sample Resolutions).
The final budget includes narrative cover sheets outlining the budgetary basis and organization, along with highlights, priorities and projects for the budget year. It also includes the required Certification, 3-Year Comparison, Supplemental Debt Schedules, and all associated Resolutions and Worksheets. (See attached complete budget document Appendix B.5)

**Mill Levy Calculation and Certification**

In late August, County Assessors provide total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits (see Appendix B.5 pages 57-58). Upon receipt of these valuations, the Finance Director enters the numbers into the DLG 53 – Property Tax Revenue Limit Calculations Worksheet (see example – Appendix B.5 pages 61-64). This worksheet calculates the 5.5% limit of revenue growth, and the TABOR limit, to determine the maximum allowed mill levy the District may impose for the following budget year. In addition to the Assessor’s valuations, prior year property taxes and the Consumer Price Index (CPI) projections from the Colorado Office of State Planning and Budgeting (see attached Appendix B.6) are used in the calculation. The resulting mill levy is combined with mill levies from specific elections (2008 and 2015) to calculate the total mills to be levied. (See summary worksheet Appendix B.5 page 59). If any changes are made to assessed valuations (notification by Assessors no later than December 10), the worksheets are updated accordingly.

Along with final approval of the Budget, the Board passes resolutions for the mill levies, which are attached to Form DLG 70 and submitted to Boulder and Larimer Counties prior to the December 15 deadline (see Appendix B.5 pages 65-66 and 69-70).

**Budget Reporting**

A monthly comparison of actual vs. budgeted performance for each program is prepared and provided to the appropriate management personnel as well as the Board of Directors. Any significant variances are addressed as part of the monthly report. Budget tracking schedules of specific items may be requested by managers or Board Members as needed. (For example, a Department Manager may request details of actual vs. budget for supplies expense.)

**Budget Revisions**

Actual vs. budget comparisons are used as a management control device during the year. If the total appropriations must be revised, an official amended budget is approved, and a resolution making additional appropriations (“Supplemental Budget”) is passed. Revision of the current year budget is considered during the process of budget development for the next year.
Revenue Recognition and Accounts Receivable

Revenues and expenses are recognized on the accrual basis of accounting. Revenue is recognized when earned, and expenses are recognized when incurred. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

User Fees and Merchandise
User fees (activity registrations, facility memberships, season passes, punch passes, daily passes, greens fees, equipment rental, campground reservations, shelter/pavilion reservations) are developed and recommended by Management, and approved by the Board of Directors.

User fees and merchandise sales are considered earned when payment is received. Each Department records user fees by category and merchandise sales on a sales/deposit form and forwards, along with the deposit receipt, to the Finance Department. The Accountant enters the sales into the Accounting software. Any refunds are posted as a reduction to revenue when issued.

Property Tax Revenue
Property Tax Revenue is recognized and recorded throughout the year as it is received from the counties. A year-end accrual is entered (and reversed in the succeeding year) to record revenue collected by the counties in December, and received by the District in January. Property taxes budgeted/levied for the next year are accrued at year-end as a receivable and a deferred inflow of resources. See the Budget section for more information on property tax mill levies.

Grant Revenue
With few exceptions, grants to the District are expenditure-driven. The revenue is accrued at the end of the month or quarter in which qualifying expenditures are made. An analysis is performed at year-end to ensure all grant revenues earned during the year have been recorded. See the Grant Administration section for more information.

Interest and Other Revenue
Unless there is enough information to warrant an accrual, interest and other/miscellaneous revenue is generally recognized as received. This may include donations, discounts earned, proceeds from sale of equipment, and insurance reimbursements.

Refunds
See Appendix C.1 for refund policy and request form.
Public and private grant funding is leveraged as available to advance the mission of the District. The District designs its accounting and contracting policies and procedures to ensure compliance with funder requirements.

**Types of Grant Funding**
EVRPD utilizes external grant funding as available for the following types of activities:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Example Funders/Projects</th>
</tr>
</thead>
</table>
| Capital improvements and new construction | • Bureau of Reclamation (BOR) cost share agreements for improvements to EVRDP-managed BOR properties  
• Great Outdoors Colorado (GOCO) grants for parks and trails projects  
• Colorado Parks and Wildlife grants for conservation and wildlife-related projects  
• Private foundation grants for projects that align with foundation mission |
| Special programming               | • Public and private grants for specific programs and/or equipment (SIPA, El Pomar, Community Fdn. of NoCo, US Pickleball Ass’n.)                            |
| Disaster recovery                 | • Federal and State Emergency Management Agencies for cleanup and repair  
• Other Federal and State Agencies (HUD/CDBG, DOLA, CDPHE, GOCO) for repairs and recovery support activities such as staffing  
• Private funders for repairs of specific areas |

**Accounting for Grant Project Expenses**
If warranted by size and complexity of project, the project is assigned a “Job I.D.” in the accounting software. All expenses for the project are then coded with the appropriate General Ledger account number (materials, contract services, salaries, etc.), and assigned to the corresponding Job (See Appendix C.2 Invoice Entry Screen Shot). Job Ledgers are generated as needed to provide G/L detail support for expenses claimed (See Appendix C.3 Job Ledger).

**Grant Administration Procedures and Responsibilities**
*Appendix C.4* provides a matrix of Grant Administration Procedures and responsible parties.
**Bonds and Leases**

The District utilizes legally approved and authorized methods – bonds and capital leases – to finance large capital expenditures and long-term resources. Operating leases may also be used to rent facilities and equipment.

**Bonds**

As required by law, issuance of general obligation bonds by the District requires an election to obtain voter approval. Bond financing is used for large capital projects with expected long-term benefits for District citizens. Professional counsel (bond attorneys, underwriters, financial advisors, paying agents, etc.) are retained to guide and assist the District Board and Management throughout the election, bond issuance and debt servicing process.

Bond amortization schedules are prepared to calculate actual annual interest costs, any necessary interest accruals at fiscal year-end, annual amortization of any bond premiums or discounts, and other information required to be disclosed in the financial statements (See Appendix C.5). Current and long-term portions of bonds payable, and any associated unamortized premiums or discounts, are reported in the liability section of the balance sheet.

**Capital Leases**

The District may use capital leases to finance larger pieces of equipment (generally with a purchase price >$25,000), and improvement projects if collateral is available. Capital lease terms are usually 5 years or less, and are secured by the asset being acquired. As described in the Procurement policy, leases require language specifying that payments are subject to annual appropriation and the lease does not constitute multi-year general obligation debt.

Capital lease amortization schedules are prepared to calculate actual annual interest costs, any necessary interest accruals at fiscal year-end, and other information required to be disclosed in the financial statements. (See Appendix C.6). Current and long-term portions of capital leases are reported in the liability section of the balance sheet.

**Other (Operating) Leases**

The District may enter into other operating agreements and leases to rent facilities and equipment. These lease payments are recorded as current year expenses and no associated current or long-term liability is established.
Cash Receipts

All receipts of checks and cash are promptly deposited, with restrictive endorsement on checks. Duties related to the receiving, recording, depositing and reconciliation of cash are appropriately segregated. Cash transactions are defined as cash, check, credit card, direct deposit, internal bank transfers and wire transfers. Incoming cash must be made a matter of record as soon as possible (posted to the accounting system and deposited), but generally not later than 2 business days after receipt. Cash receipts retained on the premises overnight are to be minimized and secured in a locked safe. No disbursements are to be made from un-deposited cash. Cash received is generally posted as either a revenue item, reduction of a receivable, or a transfer between District cash or investment accounts.

Cash received by mail
All District mail is delivered to either the PO Box or the physical box across the street from the 690 Big Thompson facility. Both boxes require a key for access. The Administrative Assistant is responsible for retrieving and distributing mail. All checks received by mail are immediately stamped with a restrictive endorsement. The District receives the following type of cash receipts (in the form of checks) by mail:

- **Recreation team sponsorships** – these checks are processed by the Administrative Assistant, who records them in the POS and includes with the Admin daily deposit.
- **Special event registrations** (softball tournaments, races, fishing derby, golf tournaments) – these checks are forwarded to the applicable Department staff (Recreation Supervisor, Marina Manager, Manager of Golf Operations), who records them with Department revenues and deposits along with other daily registration/fees/sales cash receipts.
- **Season pass purchases (golf)** – these checks are forwarded to the Manager of Golf Operations, who records them with Golf revenues and deposits along with other daily golf receipts.
- **Shelter/pavilion reservations** – these checks are processed by the Administrative Assistant, who records them in the POS and includes with the Admin daily deposit.
- **Donations** – these checks are forwarded to the Finance Director, who determines the revenue category/coding, and then gives to the Accountant who prepares the deposit and takes to the bank.
- **Grant reimbursements** – these checks are forwarded to the Finance Director, who determines the revenue category/coding, and then gives to the Accountant who prepares the deposit and takes to the bank.
- **Other miscellaneous reimbursements** – these checks are forwarded to the Finance Director, who determines the revenue category/coding, and then gives to the Accountant who prepares the deposit and takes to the bank.

Cash received by phone or online
District staff will occasionally accept credit card payment over the phone for shelter/pavilion reservations or event registrations. Additionally, the District provides options for customers to register and pay online through the POS provider website.

- **Facility reservations or event registrations by phone** – the staff member accepting payment completes the appropriate form and enters the payment into the credit card machine and/or POS in the same manner as payments received in person. Credit card account number information is immediately shredded, and a copy of the credit card receipt is provided to the customer.
- **Online payments** – the Accountant logs into the POS system and downloads online transaction reports for import/entry into the Accounting software system.
Cash received in person
The District accepts cash, checks and credit card payments in person at the Golf Courses, Marina, Campgrounds, Community/Aquatic Center, Recreation Office, and the Administrative Office. Each facility uses a POS software solution to record revenue categories and type of payment (cash, check, credit card) for daily cash received. Checks are immediately stamped with a restrictive endorsement.

- **Daily cash receipts** –
  - At the end of each day, the attendant/cashier on duty counts the cash in the drawer and places the beginning change fund in a separate deposit bag or locked cash drawer. The amount of the change fund/beginning cash is determined by each facility manager (generally $100-$300).
  - The remaining cash, checks and credit card receipts are placed in a designated daily deposit bag, along with a printout from the POS system summarizing the sales receipts for the day. This deposit bag is then placed in a safe for which only the Department Manager/Assistant Manager has access.
  - The following day, the Department Manager or their designee (i.e. Assistant Manager or Supervisor) reconciles the daily deposit to the POS system reports, prepares the bank deposit slip and any additional GL reports, and delivers the deposit to the bank. (Campgrounds does this 1x/week).
  - The bank deposit receipt, merchant copies of credit card receipts, GL report and POS report are delivered to the Admin Office/Accountant.
  - The Accountant verifies the GL, POS and receipts and enters (or imports) into the accounting software.
  - On non-banking days, the cash/checks/CC receipts are kept in the safe at the respective facility until the next banking day. Department Managers may also utilize secure night/after-hours drop boxes provided by the Bank.
  - During the slower parts of the season/year, deposits may be kept in the facility safe and made less frequently, provided less than $500 cash is kept on site. (i.e., 1x/week).

- **Campgrounds shower and laundry receipts** – shower and laundry coins are collected once a week by the Campgrounds Manager. Coin bays at the shower buildings and in the laundry room are secured with locks and can only be opened using keys which are secured in the office. Log sheets are used to record the amount removed from the coin bays, and are reconciled with the digital coin counters on the change machines. The Campgrounds Manager deposits the coin and forwards the deposit report to the Admin Office. At the end of each month, the Accountant reconciles the weekly deposits with the monthly POS report and enters into the accounting software.

**Direct deposits and wires**
The Finance Director is responsible for monitoring District bank and investment accounts for anticipated direct deposit and wire receipts (examples include property taxes, grant reimbursements, campgrounds revenue from 3rd party processor). Upon notification of receipt, the Finance Director prepares the appropriate supporting documentation (including revenue/GL codes) and forwards to the Accountant for entry into the accounting software system.

**Payment Card Information Security**
Refer to *Appendix C.7* for PCI policy/procedures.
Banking, Investments and Cash Management

The District maintains operating and investment accounts in accordance with public deposit and investment requirements. Balances are maintained to provide cash flow for operating expenditures while maximizing earnings on funds not immediately needed for operations. A Board Resolution is required to open new accounts. The Executive Director and Board members are the authorized signers to withdraw funds. The Finance Director is authorized to transfer funds between accounts.

Legal Requirements

Banks holding deposits for the District are required to comply with the Public Deposit Protection Act (PDPA), which provides protection for public funds in excess of the FDIC insured limit. See Appendix C.8 PDPA Fact Sheet. District investments must comply with the requirements described in Appendix C.9 Legal Investments for Colorado Local Governments.

Operating Accounts

The District maintains three operating accounts:

- **General Operating Account** – used for all general disbursements of accounts payable and payroll; and receipts of user fees, merchandise sales, property taxes, most grant reimbursements, and other general operating income. Two signatures are required on disbursement checks. Cash flow projections are developed to determine whether funds should be transferred to investments or if additional operating funds are needed from reserves.
- **Credit Card Deposit Account** – this is the account in which receipts from, and fees paid to, the third party credit card processors are deposited and withdrawn. No checks are written on this account. Balances in excess of $10,000 are transferred to the General Operating Account at the end of each month.
- **Department of Wildlife Account** – this account is used for automatic withdrawals from the State of Colorado for the State’s share of fishing and hunting licenses sold by the District. The Finance Director monitors the balance and transfers funds from the General Operating Account as needed to fund the withdrawals. No checks are written from this account. A nominal balance is maintained during the off season (around $1,000.)

Investment and Designated Funds Accounts

The District maintains various “savings” and investment accounts with local banks and public investment pools (Colotrust and CSafe). In addition to operating and improvement fund reserves, the District maintains designated “sub-accounts” in public investment pools for the following purposes:

- **Conservation Trust Fund Account** – this account is used to segregate Lottery funds received and disbursed per State requirements.
- **Taxpayer Bill of Rights (TABOR) Reserve Account** – this account is used to segregate District emergency reserve funds as required by state law. The required balance for this account is determined and funded at the end of each fiscal year.
- **Debt Service Account** – property tax collections for bond debt servicing are transferred to this account on a monthly basis shortly after receipt from the counties (these funds are direct deposited in the General Operating Account). Bond interest and principal payments are transferred from this account to the paying agent by wire prior to the payment due date.
- **Project Account** – bond proceeds and other financing for large construction projects are deposited into this account (usually by wire). Monthly construction draws are transferred by wire from this account to the General Operating Account to pay contractors.
**Electronic Transactions**
Any wire or ACH transfers out of District accounts are authorized by the Executive Director. The Executive Director may authorize recurring/routine transfers, which are then initiated by the Finance Director (for example wiring retirement deferrals and match to the plan administrator on payroll dates.) The Finance Director is authorized to transfer funds from one District account to another within the same financial institution.

**Cash Receipts and Disbursements**
Policies and processes for cash receipts and disbursements are described in other sections of this document.

**Account Reconciliations**
The Finance Director is responsible for monitoring bank account balances to ensure adequate, but not excess, funds are in each account. The Accountant reconciles all accounts as soon as possible following receipt of monthly bank statements. The Finance Director reviews all bank reconciliations. Checks outstanding for more than (90 days) from the date of issue are investigated and appropriate action taken.
Procurement

Goods and services are purchased at cost effective and competitive prices, yielding the desired service, turnaround time and value for the dollar. Procurement standards specified by any funding agency are used for purchases charged directly to that funding agency’s grants or contracts. Appropriate approvals (in accordance with the Schedule of Authorizations) are affixed to contracts prior to authorizing contract work to begin. Board or staff members with a conflict of interest regarding a specific purchase do not participate in that purchase.

Code of Conduct

All Board members and employees are prohibited from accepting gifts, gratuities, favors, entertainment or anything of monetary value from persons or firms who are either doing business with or seeking to do business with EVRPD. All Board members, employees and agents of EVRPD are prohibited from being involved in the selection of, awarding of or administration of a contract if a conflict of interest, real or perceived, would be involved. Such a conflict would arise when the contract award was being made to

- The employee, officer or agent of EVRPD
- Any members of the employee’s, officer’s or agent’s immediate family
- The employee, officer or agent’s partner or
- An organization which employs or is about to employ any of the above or has a financial interest in the firm or individual selected for award.

In order to ensure objective performance as well as eliminate unfair competitive advantages, contractors who develop or draft specifications, request for proposals, etc. are excluded from competing for the related contract or award.

Solicitation and Competition

All procurement transactions will be conducted to provide – to the maximum extent possible – free and open competition among suppliers. EVRPD will begin with an analysis of the need for the procurement to avoid the purchase of unnecessary items (this may include an examination of lease versus purchase alternatives).

EVRPD personnel are expected to seek out the best value in every purchase, including routine operating expenditures. This includes periodically seeking out and evaluating new suppliers, and ongoing cost comparisons among existing suppliers. Operating efficiency (including requirement of time invested in purchasing), and delivery logistics are also factors in evaluating vendors and prices.

All invitations for bids or requests for quotations are based upon a clear and accurate description of the technical requirements for the material, products or services to be produced or purchased. Such description does not contain features which unduly restrict competition.

Positive efforts are made to ensure that small businesses, minority-owned firms (MBE), as well as business enterprises owned and operated by women (WBE) are given every opportunity throughout the procurement process to participate on an equitable basis with larger suppliers and contractors. Whenever possible, purchases are made from reputable and responsible firms within the EVRPD District.
Purchases Funded by Grants or Other External Funding Agreements

As described in the Grant Administration section, the District leverages external funding from a variety of public and private sources to accomplish specific goals and to fund capital improvements. If grants or funding agreements require more restrictive procurement thresholds and methods than those described in this policy, the more restrictive requirements are used for purchases charged to those grants/agreements. Specifically, procurement related to federally funded projects will be performed in compliance with the requirements of 2 CFR 200 and any other pertinent CFR’s for the specific grant program/agency.

- All contracts solicitations, in excess of $10,000, issued that are all or in part federally funded must contain language to acknowledge all bidders must comply with Executive Order 11246 “Equal Employment Opportunity” as amended by Executive Order 11375 of October 13, 1967 as supplemented in Department of Labor regulations (41 CFR chapter 60).
- Contracts in excess of $100,000, shall acknowledge mandatory compliance with applicable standards or requirements issued under section 306 of the Clean Air Act (42 U.S.C. 1857(h) section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738 and Environmental Protection Agency regulations (40 CFR part 15).

Appendix D.1 provides a Procurement Checklist to assist with meeting federal procurement requirements.

Procurement Threshold Requirements

The following threshold requirements apply to a per item cost for goods, and a total contract amount for services. In general, items with a cost over $5,000 and a useful life of more than one year are expected to have been included in the District’s Board-approved capital budget.

<table>
<thead>
<tr>
<th>Per item cost</th>
<th>Procurement requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;$3,000</td>
<td>May be handled by informal competitive purchasing procedures (written bids not required).</td>
</tr>
<tr>
<td>$3,000 - $9,999</td>
<td>3 quotes must be secured and documented on the EVRPD Quote Documentation Form (Appendix D.2). If 3 quotes cannot be obtained, the reason is noted along with the quotations received. Should special circumstances require the selection of a vendor who does not quote the lowest price, the reason is noted. Quote documentation is attached to the invoice and/or contract when the purchase is made, and is retained in the accounting records.</td>
</tr>
<tr>
<td>$10,000 - $24,999</td>
<td>Advance approval by the Executive Director is required. Written bid specifications and bidding instructions must be provided to prospective bidders. At least 3 written bids or proposals should be obtained, with award to the lowest responsible bidder. When less than three bids are received, the person or persons soliciting bids certifies that reasonable efforts were made to obtain three bids or proposals.</td>
</tr>
<tr>
<td>$25,000 and up</td>
<td>Formal bids/proposal process with legal notice is required (competitive sealed bids). Refer to process for IFB/RFP.</td>
</tr>
</tbody>
</table>
Waiver of Quote/Bid/Proposal Requirements and Sole Source Procurements

The requirement to have a quote, bid or proposal may be waived in case of an emergency. An emergency situation is defined as unforeseen circumstances or conditions which jeopardize human life or property, and includes those times when goods or services are needed immediately.

Quotes, bids or proposals may also be waived with Executive Director approval when services required are:

- Of a (specialized) technical and professional nature, or
- To be performed under authority of supervision and paid for on a time basis (contract labor), or
- When a “non-competitive item” is to be purchased
- When purchased through a State or Federal procurement contract MAPO, GSA, etc.

Bidding requirements for construction contracts $60,000 and over cannot be waived, as required by Colorado State Law.

Procurement Procedures – Items/Services <$25,000

Managers and staff making purchases on behalf of the District will do so in accordance with the policy and requirements described herein. The preferred arrangement with vendors is a minimum 30-day payment term, or discounts for earlier payment. An IRS form W-9 should be obtained from all new vendors. The Finance Director assists managers in completing vendor credit applications and supplying tax exempt documentation. Vendors are instructed to mail invoices to the District post office box address, or email to accounting@evrp.com. If insurance certification is required by contract, the vendor should mail the certificate to the District post office box address.

Upon determining the necessity for a purchase and budgeted funds available, the purchaser:

- Obtains quotes or bids and approvals if applicable
- Evaluates reasonableness of prices and best value for the District (price, delivery, responsiveness, etc.)
- Selects vendor based on best value
- Negotiates payment terms with the selected vendor (if applicable with new vendors)
- Places the order or arranges for execution of contract in accordance with Schedule of Authorizations. Purchases of services totaling $3,000 or more must be documented in a contract, engagement letter or other written form which specifies deliverables, terms, conditions and responsibilities of the vendor.

(See additional guidance for purchases funded by grants or contracts.)

Invoices received at the Administrative Office are routed to the purchaser for confirmation of receipt, general ledger coding, and approval for payment – indicated by the purchaser’s initials on the invoice. See the Accounts Payable policy and procedures for a description of vendor payment processing.

Credit Card Usage

As described in item 6 above, the preferred vendor arrangement is an account with specified terms. For purchases that cannot be made on account, EVRPD may issue credit cards for use by authorized managers and staff members. Credit cards are issued in the name of EVRPD personnel with approval from the Board. EVRPD may also utilize “store” cards (Safeway, Home Depot, Sam’s Club, for example). Credit cards are stored in a locked safe when not in use.

Any staff person who holds a credit card must acknowledge in writing they understand they are held
responsible for any and all charges to that credit card. All purchases made with credit cards must comply with the procurement policy and procedures, including appropriate receipts/documentation. Any unsubstantiated credit card purchases may require payment by the staff person holding the card.

**Invitations For Bids (IFB) and Requests for Proposals (RFP) – Items/Services ≥$25,000**

The process of soliciting bids and proposals will be conducted in a manner to promote open competition and to obtain the best value for the District.

**Invitation for Bids vs. Requests for Proposals**
IFB is generally used for fixed-price contracts, and when the service or equipment to be contracted/purchased is standard, routine or common “off the shelf” type items, or if there is an industry standard associated with the service or commodity to be contracted. RFP is generally used when the requirement is highly technical, unusual, is not a standard “off-the-shelf” item, or there are little or no clear standards or specifications available to use in the solicitation, and when the primary consideration in determining award may be factors other than price. The policy and process for IFB and RFP are generally the same, but the criteria for evaluation of a procurement using RFP will usually be more heavily weighted on qualitative factors such as vendor qualifications and performance history, and may involve an interview process and more extensive negotiation to arrive at a final contract amount. For purposes of this policy and process, the term “bid” will be used, but it applies to proposals as well.

**Bid Specifications, Posting and Receipt**
Department Managers collaborate with the Executive Director and Finance Director to prepare bid specifications and scope of service. Depending on the size and scope of the project/purchase, the Executive Director will determine whether specifications should be prepared by a contracted architect or engineer. Contractors or vendors writing specifications for an item or service are prohibited from submitting a bid/proposal for that item/service, unless determined by the Executive Director that doing so would not inhibit competition.

**Bid Format and Content** – Telephone, facsimile or electronically transmitted bids will not be accepted in formal solicitations. IFBs and RFPs contain the following information at a minimum:
- Instructions for bid submission, including required format, closing date/time and delivery address
- Project description and detailed specifications
- If a contract will be used, the contract terms and conditions, including warranty and bonding or security requirements as applicable
- Bid opening date, time and location
- Bid evaluation criteria

A complete electronic bid packet will be made available via the District’s website. The District may also make hard copy bid packets available at the Administration Office, and may charge a nominal fee for such packets.

**Public Posting** – Legal notices of IFBs and RFPs are published at least once in the District’s newspaper of record (unless the bidding/proposal requirement is waived for a valid reason as specified below.) IFBs and RFPs are also posted on the District website, bulletin board at the Administrative Office, and in other publications or on other websites which are deemed appropriate for the particular procurement (including those specifically targeting MBE/WBE). In addition, relevant vendors may be contacted.
directly to notify of the IFB/RFP posting. The closing date for acceptance of bids is generally no earlier than 14 days following first publication notice.

The Executive Director may authorize the waiver of public notice upon written determination that circumstances call for quick procurement action. Supplies or equipment may be needed promptly for backup to insure against downtime; a significant price increase on a needed item may be imminent; or the scope of an ongoing task may be unexpectedly expanded. In these types of situations, the Executive Director will make special effort to obtain written competition or sealed bids, but may waive the publication of notice in the newspaper.

Pre-bid Conferences – Pre-bid conferences may be conducted for the purpose of explaining the procurement requirements. Notice of a pre-bid conference is stated in the IFB/RFP. The conference should be held no sooner than 7 days after the IFB/RFP has been issued and advertised to allow potential bidders to schedule for the conference. Bid opening takes place no earlier than 7 days after the pre-bid conference. The pre-bid conference may be mandatory if determined necessary to insure familiarity of the project prior to bidding.

Addenda/Amendments and Bid Cancellations – At any time after the initial posting of the IFB/RFP, but not later than 5 working days prior to a public bid opening, addendums may be required for clarifications and/or changes to the original IFB/RFP. Amendments to IFBs and RFPs shall be identified as such and may require that the bidder acknowledge receipt of all amendments issued. The amendment shall reference the portions of the IFB/RFP being amended. An addendum necessary to postpone the date for receipt of bids or for withdrawing the IFB/RFP may be issued up to the date and time bids/proposals are due.

If a mandatory pre-bid conference was held, only those vendors who signed in at the meeting will be sent any addendum. If a non-mandatory pre-bid meeting was held, all plan holders on record will be sent any addendum. A form acknowledging amendments will be provided to plan holders, and must be signed and submitted along with the vendor’s bid. If the addendum alters the information required on the bid form, a revised bid form will be provided as a part of the addendum and will be required as the vendor’s bid submission. Failure to acknowledge the addendum with a bid may be a reason to reject the bid.

If it becomes necessary to correct an inadequate, deficient or ambiguous IFB/RFP, the invitation will be canceled and new invitation issued. Any bids received will be returned unopened with a notice of cancellation.

Receipt of Sealed Bids – Upon receipt, each bid is date/time stamped and stored in a secure place until bid opening time. Bids remain sealed until opening, with the exception of bids that are opened due to lack of clear identification on the outside of the package. If bids are opened for identification purposes only, they will be re-sealed in the presence of a witness and documented as such on the front of the package. Any bid received after the time/date specified in the IFB/RFT will be date/time stamped and returned to the vendor unopened. The District is not responsible for bids received late due to problems with the US Postal Service or other delivery services, adverse weather conditions, parking problems, unforeseen problems of the vendor(s) or any other situation where a bid cannot be delivered by the date/time required. The Executive Director may permit the following exceptions:

- In the event of a public labor unrest (strike, work slowdown, etc.), which may affect mail delivery, the Executive Director may develop and issue emergency procedures.
• There is conclusive evidence that the bid was submitted to the office designated in the IFB/RFP on time and was mishandled by that particular office/department’s personnel responsible for handling/receiving bids (i.e. lost or misplaced).
• It was the only bid received.

Bids may be modified or withdrawn by written correspondence or facsimile notice to the Administration Department prior to the date/time set for bid opening. At the bid opening, but prior to the actual advertised date and time of the opening of the bids, a bidder may withdraw a bid to correct a mathematical error, to sign a document or to correct clerical errors. The bidder must make the modification as quickly as possible. Modified bids must be resealed, received and date/time stamped by the Administration Department prior to the advertised date/time bids are due. All documents relating to the modification or withdrawal of bids shall be made part of the appropriate procurement file.

**Bid Opening and Award**

**Public Bid Opening** – Public bid openings are generally used for IFB but not necessarily for RFP procurements. If there is to be a public bid opening, it is held on the date/time at the place announced in the solicitation or at the date/time and place announced in any change. All bids received on or before the date/time specified in the IFB/RFP will be opened publicly and read aloud. Bid packages will be opened in the order in which they were received. The bids will be read aloud by the Executive Director or their designee and results tabulated.

If no bids are received, the following options are available:

• The solicitation may be canceled.
• The District may re-solicit bids with or without amendments or modifications.
• If time constraints prohibit the re-solicitation of bids, such as expiration of grant funds, safety and welfare of employees/public, further damage to District property, and construction deadlines, the Executive Director may negotiate a contract with a qualified vendor for the project, goods or services.

If only one bid is received:

• An award may be made to the single contractor if the Executive Director finds that the price submitted is fair and reasonable, other prospective bidders had reasonable time to respond, and there is not adequate time for re-solicitation.
• The bid may be rejected and new bids may be solicited (if new bids are solicited, the prices originally submitted shall not be released to the public in order to maintain the integrity of the procurement.)
• The procurement may be canceled.
• If the Executive Director determines that the price of the one bid is not acceptable, and that re-solicitation would likely be futile, negotiations may be entered into with the lone bidder.

After the bid opening, the Executive Director or their designee will verify all information received on the bid forms for accuracy and responsiveness to the requirements set forth in the solicitation.

**Bid Irregularities, Formalities and Mistakes** – If the Executive Director determines that a bid submitted contains a minor informality or irregularity, he/she may either give the bidder an opportunity to cure any deficiency resulting from the minor informality/irregularity, or waive the deficiency, whichever is to the advantage of the District. In no event will the bidder be allowed to
change the bid amount. A minor informality or irregularity is one that is merely a matter of form and not of substance. It also pertains to some immaterial defect in a bid or variation of a bid from the exact requirements of the IFB/RFP that can be corrected or waived without being prejudicial to other bidders. The defect or variation is considered immaterial when the effect on price, quantity, quality or delivery is negligible when contrasted with the total cost or scope of the services being acquired. Examples of minor informalities or irregularities include, but are not limited to:

- Bidder fails to return the number of copies of signed bids required by the IFB.
- Bidder fails to sign the bid, but only if the unsigned bid is accompanied by other material evidence that indicates the bidder’s intention to be bound by the unsigned bid (such as bid bond or signed cover letter which references the bid number or title and amount of bid.)
- Bidder fails to acknowledge an amendment – considered only if the unacknowledged amendment is insignificant and involves only a matter of form or has either no effect or merely a negligible effect on price, quantity, quality or delivery of the item or services.

If a mathematical error is detected or any other information is not clear, the Executive Director or their designee will contact the authorized representative of the vendor to advise him/her of the error and get authorization to make the correction.

The Executive Director or their designee may also ask for clarification on any of the information submitted as part of the bid, including warranty and delivery or manufacturer/make/model. A vendor will not be allowed to change the submitted bid. Clarifications will be requested to allow for a fair evaluation of information received.

When it appears from a review of the bid that a mistake has been made, the Executive Director or their designee will contact the bidder and request the bidder to confirm the bid in writing. Situations when confirmation should be requested include obvious, apparent errors of the face of the bid or a bid unreasonably lower than the other bids submitted. If the bidder alleges mistake, the bid may be withdrawn. If a mistake and the intended correct bid are clearly evident to the Executive Director on the face of the bid document, the bid will be corrected by the bidder to the intended correct bid and may not be withdrawn. Examples include typographical errors, errors in extending unit prices, or transposition errors. A bidder may be permitted to withdraw a bid if the bidder submits proof of evidentiary value in accordance with provisions above. Any decision to permit or deny correction or withdrawal of a bid under this section will be supported by a written determination by the Executive Director or their designee.

**Evaluation of Bids** – All products or services are evaluated against the requirements stated in the solicitation. In addition to price, the following factors may be considered in evaluating any bid response: delivery date, cash discounts, warranties (type/length), future availability, results of product testing, local service, cost of maintenance agreements, future trade-in value or availability of repurchase agreement, availability of training courses, financial terms, space limitations, aesthetics, adaptability to environment, cost of operation, or safety and health features relating to regulatory codes or requirements.

The IFB/RFP may require the submission of bid samples, descriptive literature, technical data, or other material necessary to determine product acceptability. The acceptability evaluation is not conducted for the purpose of determining whether a bidder’s item is superior to another, but only to determine whether a bidder’s offering will meet the District’s needs as set forth in the IFB/RFP. Any bidder’s offering which does not meet acceptability requirements will be rejected as non-responsive.
Evaluation and acceptance of bids/proposals should be done in a timely and efficient manner. After opening the bids, the Executive Director may extend time for the evaluation provided that no other change is permitted. Upon completion of the evaluation, the Executive Director or their designee will tabulate the bid results. The official tabulation sheet may be provided to each bidder upon request.

If all bids exceed budgeted funds, the Executive Director will determine if additional funds are available. If additional funds are not available, the Executive Director is authorized in situations where time or economic considerations preclude re-solicitation of bids to negotiate with the low bidder an adjustment of the bid price, specifications, delivery or other cost items in order to bring the bid within the amount of available funds.

The District reserves the right to reject any and all bids, or any bid part, to waive any formalities or informalities, or to accept a bid or combination of bids, if any, which in its sole and absolute judgment will under all circumstances best serve the District’s interest. No bid will be accepted from any firm, person, or corporation who is a defaulter as to surety or otherwise, or is deemed incompetent, irresponsible, or unreliable by the District.

The Executive Director may determine to make whole or partial awards, or may reject all bids if prices are determined to be unreasonably high or unrealistically low. If insufficient funds are available to award a contract, the solicitation may be canceled, or re-solicited.

**Lowest bid vs. lowest responsive bid** – A recommendation for award based on the lowest bid will be made if that bid meets all the specifications as outlined in the IFB, with no exceptions. The lowest bidder is not required to be recommended for award if it:

- Does not meet all the specifications, or takes exception to any of the specifications that are not acceptable.
- Cannot meet acceptable delivery requirements, or has shipping costs that make the overall total cost higher than the next low bid.
- Has an unacceptable warranty limitation(s).
- Has past documented history by the District of poor quality, delivery or other information that would negatively affect the operation of the District.

Evaluation of all bids received must indicate that the best value will be realized by the District upon award. When the low dollar bid has been eliminated due to one of the above referenced factors, the next low dollar bid will be evaluated in accordance with the same procedures. The bidder who submits a bid that, when all factors have been evaluated, may meet all the requirements, but is not the lowest dollar bid, may be recommended for award of the bid as the **lowest responsive bid**.

As a general rule, if two or more bids are received for the same total price or unit price, and one of the bidders has a place of business located in the District (local bidder), the local bidder will be considered low bidder if the quality and service of the tie bids are equal. In the event that two or more local bidders submit low tie bids or should two or more non-local bidders submit low tie bids, the contract will be awarded, in the presence of a minimum of two witnesses, by the drawing of lots or other method deemed appropriate by the Executive Director.

**Awarding of Bids** – Bid awards are made with reasonable promptness by written notice to the lowest responsive bidder whose bid meets the requirements and criteria set forth in the IFB/RFP, and is determined to be in the best interest of the District.
All bids for which the economic value of the resulting contract or other agreement (whether the money, services, equipment, or other goods will be paid to or by the District) is budgeted and will not exceed $60,000 may be awarded by the Executive Director with the recommendation of the appropriate Department Manager in accordance with the District Contract Procedure. In addition, if a capital equipment purchase has been previously approved by the Board of Directors in the budget process or otherwise, and the cost of the equipment does not exceed $150,000, the bid may be awarded by the Executive Director with the recommendation of the appropriate Department Manager. All other bids are awarded by the Board of Directors. Bids subject to Board of Directors’ approval are submitted by the Executive Director, along with the appropriate Department Manager’s recommendation for award, at the time when Board of Directors meeting packets are transmitted. The bid award title shall be placed on the meeting agenda as an action item.

The Executive Director or their designee will work with the successful bidder and District legal counsel to get all contract or agreement documents (including performance/payment bonds, proof of insurance, etc.) in place before award is made and services or merchandise are provided to the District. The Executive Director will determine who will initiate the contract.

The District reserves the right to cancel the award of any contract at any time before all parties execute the contract, without any liability against the District. If the successful bidder fails to execute a contract within ten business days of receiving the notification of award, the District may take any bid deposit and consider it as liquidated damage for failure to execute the contract, not as a penalty.

Award Posting – After award, tabulation results will be available in the Administration Office. All documents submitted with the bid become public information immediately after a decision or award relating to the bid has been made, except for those items identified prior to award as proprietary information, trade secrets or other information protected under Colorado Open Records Act.

The Executive Director or their designee, in consultation with District legal counsel as necessary, will examine all bids to determine the validity of any written request for nondisclosure of trade secrets or other proprietary data identified in writing. If the parties do not agree as to the disclosure of data, the Executive Director will inform the bidder in writing what portions of the bid will be disclosed. Vendors requesting information from competing vendors’ bid proposals must do so in writing with detail of all information being requested. All requests must be submitted to the Executive Director or their designee.

Contracts

Contracts are required when it is necessary to describe the District’s specific requirements and the contractor’s responsibilities as well as to assure compliance with appropriate laws and regulations. Contracts over $25,000 are reviewed by legal counsel. The following purchases, if over $10,000 will require contracts:

- Construction
- Property or Equipment Lease
- Facilities Repair
- Maintenance Services
- Professional Services
- Term Contracts for Supplies
- Fabrication of Equipment and Fixtures
Contract Period/Term
All contracts will be set for a specified contract period. Such contract period will include an original term, and may include options for extensions. No contract extension period will exceed five years, except for leases, which may have an extension period of ten years. The extension options will be used if the contractor’s performance has been satisfactory and/or new competition may not be advantageous. The same approvals as the procurement levels will be used to issue extensions. The District has the authority to enter into contract or lease periods exceeding ten years if determined fiscally responsible for the District.

All contracts with terms that extend beyond the current fiscal year of the District contain language which specifies:

- Payment is subject to annual appropriation
- The obligation is year-to-year only
- Shall constitute currently budgeted expenditures of the District
- Shall not constitute a mandatory charge or requirement in any ensuing budget year
- Shall not constitute a general obligation, direct or indirect multiple-fiscal year financial obligation or other indebtedness of the District within the meaning of any constitutional or statutory limitation or requirement concerning the creation of indebtedness, nor a mandatory payment obligation of the District in any ensuing fiscal year beyond any fiscal year during which the agreement shall be in effect.

Other Required Contract Provisions
As described above, contracts related to grant/public-funded projects must contain the terms and conditions required by the funding agency. Construction contracts provide for performance and payment bonds (if contract total over $50,000) and a minimum 5% retainage. Appendix D.3 provides a sample boiler plate contract for construction. Appendix D.4 provides a sample for services.

Contract Administration
A Contract Administrator is designated for each contract/agreement entered into by the District.

- Contract administration includes planning the work, monitoring vendor performance, payment approval, and contract modification/amendment if needed.
- For agreements in which the District is the recipient of funding, contract administration will also include ensuring the District is performing the work as agreed, compliance with funder regulations and reporting requirements, and working with the Finance Director to submit payment requests, performance reports and other supporting documentation. (See Grant Administration section for more information.)
- In general, the Manager of the department receiving or performing the service serves as the Contract Administrator.
- The Project Manager serves as Contract Administrator for larger capital projects.
- The Executive Director serves as Contract Administrator for District-wide contracts.
## Schedule of Authorizations

<table>
<thead>
<tr>
<th>Category</th>
<th>Minimum Level of Purchase and Contract Signature Authorization</th>
<th>Dollar Value</th>
<th>Designated Staff</th>
<th>Department Manager*</th>
<th>Executive Director</th>
<th>Board of Directors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Routine operating supply purchases</td>
<td></td>
<td>&lt;$250</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vendor contracts and budgeted purchases (operating and capital)</td>
<td></td>
<td>&lt;$10,000</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$10,000 - $60,000</td>
<td></td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vendor contracts and unbudgeted purchases</td>
<td></td>
<td>&gt;$60,000</td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Budgeted capital equip. purchases and leases (previously Board approved)</td>
<td></td>
<td>≤$150,000</td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Capital equipment purchases and leases</td>
<td></td>
<td>&gt;$150,000</td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Grant/funding agreements (for which District is recipient)</td>
<td></td>
<td>≤$250,000</td>
<td></td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>&gt;$250,000</td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Department(s)</th>
<th>*Authorized Department Manager</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>Finance Director</td>
</tr>
<tr>
<td>Recreation, Parks and Trails</td>
<td>Parks and Recreation Director</td>
</tr>
<tr>
<td>Community Center and Aquatics</td>
<td>Manager of Community Center Operations</td>
</tr>
<tr>
<td>Golf Operations (both courses)</td>
<td>Manager of Golf Operations</td>
</tr>
<tr>
<td>Golf and Fleet Maintenance</td>
<td>Golf Maintenance Manager</td>
</tr>
<tr>
<td>Marina</td>
<td>Marina Manager</td>
</tr>
<tr>
<td>Campgrounds</td>
<td>Campgrounds Manager</td>
</tr>
</tbody>
</table>
Accounts Payable and Cash Disbursements

Cash disbursements are made only for properly authorized and documented expenses, as evidenced by signed contracts and other agreements, receiving documents, invoices and payment requests. Duties related to the recording of accounts payable and disbursement of cash are appropriately segregated. Accounts payable disbursements are processed at reasonable intervals to ensure timely payment of obligations. Checks and electronic payments are signed and/or authorized according to established Cash Disbursement Authorizations. Blank checks are kept in a locked safe.

General

Unless specifically requested by a vendor, EVRPD does not use purchase orders or requisitions. Invoices, credit card receipts, vendor statements and payment requests serve as source documentation for recording expenses and accounts payable. Payment requests are used for situations in which no invoice or receipt is applicable, (for example, issuing a refund to a customer) with supporting documentation attached. The purchaser or Department Manager will indicate payment approval of expenses by writing the budget/GL code on the invoice, receipt or payment request, and initialing or signing it. (See Procurement for policies and procedures related to the purchasing process.)

Accounts Payable Process

- Vendors are instructed to mail invoices to the District post office box. The Administrative Assistant retrieves the mail and distributes accounts payable invoices to the appropriate manager for approval.
- Managers forward coded/approved invoices, payment requests and credit card charge receipts to the Accountant for entry into the accounting software.
- At specified intervals (i.e. weekly), the Accountant produces an Aged Payables report and forwards it, along with all outstanding invoices, to the Finance Director. The Finance Director analyzes the report and evaluates the accompanying invoices/expense documentation for completeness, accuracy, and funder compliance requirements if charged to a grant or contract.
- The Finance Director selects invoices for payment based on due dates and available cash flow.
- The Accountant prints the checks and a check register. Blank checks are stored in a locked safe, with an accompanying log of checks used by date.
- The Accountant attaches the checks to the supporting documentation and arranges for signature by the Executive Director and a Board member (if the Executive Director is not available, 2 Board members may sign. All checks require 2 signatures). Signed checks are given to the Administrative Assistant for processing.
- The Administrative Assistant attaches check stubs to invoices, marks the invoices paid, inserts the checks into envelopes, affixes postage, and takes to the post office or mailbox. Paid invoices are filed by vendor in the Accounting office.

Petty cash funds are maintained at each facility for small purchases that do not lend themselves to payment by check or credit card. A petty cash custodian is designated to keep the cash in a secure location (safe), distribute as needed, and periodically reconcile and request replenishment.

Electronic Payments

Electronic payments are issued for payroll and related taxes, and to remit monthly sales tax due to the State of Colorado. Approval for payroll transactions is a part of the payroll process (see Payroll).
Monthly sales tax amounts due are calculated by entering applicable sales posted in the general ledger into a spreadsheet, and then into the State’s online filing system. After calculating the amount due, the Finance Director initiates an electronic payment.

Electronic (wire/ACH) payments may also be used for large construction project payments. These payments are initiated by the Executive Director.

Electronic payments are reported to, and approved by the Board of Directors at their regular monthly meetings.

**Cash Disbursement Authorization**
A summary of cash disbursement authorizations is provided below:

<table>
<thead>
<tr>
<th>Cash Disbursement Authorizations</th>
<th>Dept. Manager</th>
<th>Finance Director</th>
<th>Executive Director</th>
<th>Board Member(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Petty Cash disbursement</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable checks (2 signatures required)</td>
<td></td>
<td></td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Payroll EFT transmission*</td>
<td></td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales tax EFT transmission</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers between District accounts within same institution</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers between District accounts from one institution to another</td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Routine wire/ACH transfers out (per prior written agreement)</td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Non-routine wire/ACH transfers out</td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
</tr>
</tbody>
</table>

*Verified/approved by Executive Director after processing.
Personnel and Payroll

Payroll is processed bi-weekly, using an electronic timekeeping system with supervisor approval required for payment. EVRPD complies with all state and federal laws regarding salaries, wages and payroll deductions. Payroll duties are appropriately segregated to ensure proper review and approval of wages.

Personnel Policies
The EVRPD Personnel Manual describes District personnel policies, and should be used along with the Finance Manual for guidance in personnel and payroll matters.

Approved rate(s) of pay
Newly hired employees are provided an “Offer Letter” (Appendix D.5) which describes their position, start date and rate of pay. Returning seasonal employees are also provided an offer letter showing their start and end dates and rate of pay for the season. Any changes to pay rates for existing employees are documented on a “Notification of Base Salary Increase” letter (see Appendix D.6). Pay rate changes are entered into the payroll system by the HR Manager, and filed in the employee’s personnel file.

Payroll deductions
Payroll deductions for health insurance, retirement, other benefits, garnishments, etc. are documented in the employee’s personnel records via enrollment/change forms and garnishment orders. Payroll deductions are entered into the payroll system by the HR Manager.

Timekeeping
A properly completed and supervisor-approved (electronic) timesheet is required for pay processing, allocating costs to departments, grants and contracts, and recording leave taken. Each employee is assigned labor distribution codes (to indicate department and regular vs. seasonal) and if applicable, job codes. Time allocated to a federally-funded grant or contract includes a description of the activity.

Depending on their position, employees may use a physical or electronic time clock to clock in/out; or complete an electronic timesheet showing total hours worked and leave taken. Intermittent employees’ time may be entered by their supervisor.

Payroll Processing
EVRPD uses a 3rd party payroll processor to provide:
- Electronic/online personnel records and human resources information
- Online time reporting and approval
- Paycheck/direct deposit processing
- Payroll reports
- Garnishment processing
- Tax deposits and quarterly/annual reporting

Payroll is processed on a bi-weekly schedule. Pay periods run from Friday to Thursday. The date of the pay check/direct deposit is 8 days following the end of the pay period. For example, the two-week pay period beginning Friday February 3, 2017 and ending Thursday, February 16, 2017 has a pay date of Friday, February 24, 2017. See payroll checklist, Appendix D.7. Sample payroll schedule, Appendix D.8.
Printed payroll reports are provided to the Executive Director for review and approval, and are stored in a locked cabinet in the Accounting office. Department designations, labor distributions and job costing are incorporated into the payroll journal entry (imported to accounting software from payroll processing software) and serve as the basis for allocation of salary and fringe costs to departments, grants and contracts.

**Payroll-related Liabilities**
Payroll tax withholding, employer share of payroll taxes, and wage garnishments are handled by the 3rd party payroll processor, and are deducted from the District’s Operating Account with each payroll. Employee retirement plan deferrals and employer match are reported to the plan administrator and transferred to the plan by ACH or wire on the payroll date. Deductions for employee share of health insurance premiums are calculated and scheduled to “clear” the associated liability account at the end of each year. An annual reconciliation is performed to adjust for any differences.
Travel and Expense Reimbursements

EVRPD employees and board members will be reimbursed for necessary, reasonable and properly documented travel and incidental expenses incurred for District business purposes.

Local Travel
Employees driving their personal vehicles for approved business purposes will be reimbursed at the current IRS rate for business mileage. The date, destination, number of miles and purpose for the trip must be reported on the Expense Reimbursement Form. (See Appendix D.9). Mileage is calculated from the employee’s normal work location. If an employee leaves from home to conduct District business, the miles driven in excess of their normal commute will be reimbursed.

Out-of-Town Travel
Out-of-town travel must be approved in advance by the employee’s supervisor. Out-of-state travel must be approved in advance by the supervisor and the Executive Director. EVRPD does not provide travel advances. If needed, larger travel expenses such as airfare and hotel reservations may be purchased in advance on a District credit card or arrangements made for direct billing. Itemized receipts and/or accurate mileage totals are required for all reimbursable business expenses, except for meals and incidentals reimbursed at the per diem rate. Employees and board members will be provided with a copy of the District tax exempt certificate and should request tax exemption when available. The provisions of this policy also apply to candidates traveling to interview for full-time EVRPD employment, if approved in advance by the Executive Director.

Allowable expenses for traveling away from home
An employee or board member is traveling away from home if a) duties require him or her to be away from the regular work location substantially longer than an ordinary day’s work, and b) the employee or board member needs to sleep or rest to meet the demands of his or her work while away from home (i.e. overnight stay.)

- **Lodging** – Reimbursement for actual basic room rate (excluding any upgrades) for conference-specific hotels. For non-conference hotels, the published federal rate for the region should be used as a guideline for selection of reasonable accommodations. (See Appendix D.10 for sample.)
- **Meals and Incidentals** – EVRPD will reimburse employees/board members traveling away from home overnight at the established Continental United States (CONUS), or federal, per diem rate for meals and incidentals. If a meal is included in a conference fee or is provided with the cost of lodging, no allowance should be claimed for that meal. On departing and returning dates, 75% of the destination/departing city’s per diem rate may be claimed for reimbursement. Tips paid to porters, bellhops, hotel maids and skycaps; and tips for meals are considered part of the per diem rate (no separate reimbursement.) (See Appendix D.11 for sample M&IE levels and breakdown.)
- **Transportation** – Employees and board members are reimbursed only for the dollar equivalent of the most cost beneficial method of transportation available that satisfactorily accomplishes the District business. Reimbursement is limited to the actual cost of commercial transportation. Itemized receipts are required for reimbursement.
  - Business miles driven using personal vehicle – Reimbursable at the current IRS business mileage rate.
  - Rental car – Midsize or smaller, unless specific need for a truck/SUV or van. Extra costs
for upgrades such as satellite radio, GPS, etc. are not reimbursable unless necessary for business purpose.

- Airfare – Coach fare and standard baggage fees. If employee/board member chooses upgrade, they will be responsible for difference.
- Taxi/shuttle fares – Actual fare plus reasonable tip.
- Toll-road fees – Actual fee.
- Parking fees – Actual fee. Valet should not be used unless required. If valet parking is required, a reasonable tip may be reimbursed.

**Non-allowable travel expenses**

No reimbursement will be made for:

- Alcoholic beverages
- Entertainment expenses
- Personal expenses not related to District business
- Expenses for family or friends accompanying employee/board member on trip
- Traffic fines and parking tickets
- Insurance on rental vehicles

**Cellphone Allowance**

See Employee Cell Phone Provision and Allowance Policy *Appendix D.12*

**Moving Expenses**

See Relocation Expense Policy *Appendix D.13*

*Relocation Expense Reimbursement Form *Appendix D.14*)
Merchandise Inventory

The District tracks purchases, sales and on-hand quantities of merchandise inventory using Point-of-Sale (POS) systems at each location. Inventory is valued at either the average cost basis, or FIFO (first-in, first-out). Merchandise purchases are scheduled to take advantage of quantity pricing and adequate supply for customer purchase, while minimizing the amount remaining on hand at the end of each season.

Merchandise Pricing
In addition to actual purchase cost, Department Managers consider the following factors in setting merchandise prices:

- Market/competitor prices
- Costs associated with purchasing/stocking/storing
- Perishability
- Uniqueness
- Customer convenience

Merchandise items are generally marked up a minimum of 30% (most products higher) for retail pricing. Department Managers are authorized to put merchandise on sale as needed to move it, or to attract customers for special promotions.

Physical Inventory Counts
Department Managers perform merchandise inventory physical counts once per year at the end of the season or fiscal year. The count is compared and reconciled to inventory quantities reported in the POS. Finance staff may perform random checks of physical inventory counts as additional verification. Finance staff use inventory reports to adjust the general ledger inventory account at the end of the fiscal year. See Appendix D.15 – Inventory Adjustment Worksheet.
Prepaid Expenses

Large purchases of non-capitalized goods and services which will benefit the District for more than one period, or in future periods, may be recorded as prepaid expenses and amortized over the benefit period.

Examples of Prepaid Expenses

- Annual property/liability and workers compensation insurance policies are usually paid in advance. A monthly amortization is prepared to match the expense with the benefit periods. The property and liability amortization is based on Department assets and operating expenses. The workers compensation amortization is based on actual salaries by Department for the month. Appendix D.16 provides examples.
- Multi-year subscriptions such as computer virus protection and back-up services are often paid up front. These expenses are recorded as prepaid and amortized/adjusted at the end of the fiscal year.
- Purchases of commodity-type operating supplies at the end of a fiscal year to take advantage of off-season or pre-buy pricing (petroleum, fertilizer). These expenses are recorded as prepaid and then expensed in the following (benefiting) year.

Annual reconciliation of Prepaid Expenses

Appendix D.17 provides an example of the annual reconciliation of prepaid expenses.
Cost Allocation

EVRPD allocates certain common/shared costs such as administrative support and fleet maintenance to the benefiting departments to measure cost recovery levels for the various activities of the District.

Administrative Cost Allocation

Allocable administrative costs include:

- Salaries and fringe of project management, marketing, human resources, accounting and administrative support staff
- Audit, legal, IT and other contracted/professional services
- Employee recruiting and screening costs
- Marketing expenses
- Professional development and training expenses
- District dues and memberships
- Other supporting costs – utilities, supplies, etc.

Two-thirds (67%) of administrative costs are allocated across all operating Departments based on each Department’s pro rata share of operating expenses plus up to $250,000 of capital outlays. See sample calculation below:

<table>
<thead>
<tr>
<th>Department</th>
<th>Operating Expenses</th>
<th>Capital Expenses</th>
<th>Capital Included in Alloc Base</th>
<th>Base for Admin Cost Allocation</th>
<th>Admin Costs Allocated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recreation</td>
<td>240,000</td>
<td>25,000</td>
<td>25,000</td>
<td>265,000</td>
<td>18,828</td>
</tr>
<tr>
<td>Community Center &amp; Aquatics</td>
<td>1,500,000</td>
<td>1,000,000</td>
<td>250,000</td>
<td>1,750,000</td>
<td>124,334</td>
</tr>
<tr>
<td>Golf</td>
<td>1,300,000</td>
<td>60,000</td>
<td>60,000</td>
<td>1,360,000</td>
<td>96,625</td>
</tr>
<tr>
<td>Marina</td>
<td>325,000</td>
<td>30,000</td>
<td>30,000</td>
<td>355,000</td>
<td>25,222</td>
</tr>
<tr>
<td>Parks/Trails</td>
<td>550,000</td>
<td>750,000</td>
<td>250,000</td>
<td>800,000</td>
<td>56,838</td>
</tr>
<tr>
<td>Campgrounds</td>
<td>850,000</td>
<td>300,000</td>
<td>250,000</td>
<td>1,100,000</td>
<td>78,153</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,630,000</strong></td>
<td></td>
<td></td>
<td><strong>400,000</strong></td>
<td></td>
</tr>
</tbody>
</table>

Fleet Maintenance Cost Allocation

Maintenance and repairs of District vehicles and other shared equipment are performed in the Maintenance Shop at the 18-hole golf course by the Mechanic and Assistant Mechanic. The salaries and fringe for these positions, and the parts and supplies used for shared equipment are charged to a “Fleet Maintenance Pool”. The expenses in the pool are allocated to the following departments according to the percentages in the following table. The percentages are evaluated annually to determine whether adjustment is needed.

Fleet Maintenance Allocation Percentages:

<table>
<thead>
<tr>
<th>Department</th>
<th>Share of Fleet Maintenance Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lake Estes Golf</td>
<td>20%</td>
</tr>
<tr>
<td>Estes Park Golf</td>
<td>50%</td>
</tr>
<tr>
<td>Marina</td>
<td>5%</td>
</tr>
<tr>
<td>Parks and Trails</td>
<td>12.5%</td>
</tr>
<tr>
<td>Campgrounds</td>
<td>12.5%</td>
</tr>
</tbody>
</table>
**Capital Assets**

The District manages its fixed assets for effective utilization and to protect against loss, theft or damage. The Finance Director is responsible for property and equipment insurance and inventory. Department Managers are responsible for ensuring that fixed assets are properly tagged, secured and maintained.

**Capitalization and Tagging**

Items with a unit cost of $5,000 or more are capitalized at cost – which includes freight, installation and any other outlays necessary to place the asset in service. Donated assets are capitalized at fair market value. If fair market value is not readily determinable, a third party evaluation is used to establish the value.

To protect against loss or misuse, property tags are affixed to all “sensitive” property (regardless of cost); and to other items with a unit cost of $500 or more, regardless of whether they are capitalized. “Sensitive property” includes all items that require special control and accountability due to unusual rates of loss, theft or misuse, or due to security considerations. This property includes information technology equipment with memory capability, cameras, communications equipment, and other electronic and computing devices.

Asset numbers are assigned only to capitalized items. The following table summarizes accounting treatment and tagging requirements for items with a useful life of one year or more:

<table>
<thead>
<tr>
<th>Item Unit Cost</th>
<th>Expensed</th>
<th>Capitalized</th>
<th>Property Tag</th>
<th>Asset #</th>
<th>Inventoried</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALL sensitive property</td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>&lt;$500</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$500 - $4,999</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>≥$5,000</td>
<td></td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
</tbody>
</table>

**Depreciation**

Land, trees, work-in-progress and intangible assets are not depreciated. Other capital assets are depreciated on a straight-line basis over their useful life. General guidelines for depreciable lives are:

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Depreciable Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings – Recreation Facilities, Stores, Offices, Maintenance Shops, Restrooms</td>
<td>39 years</td>
</tr>
<tr>
<td>Buildings – Storage Sheds</td>
<td>10 years</td>
</tr>
<tr>
<td>Vehicles – Trucks</td>
<td>7 years</td>
</tr>
<tr>
<td>Maintenance Equipment – Tractors, Mowers, Utility Vehicles, Turf Equipment</td>
<td>7 years</td>
</tr>
<tr>
<td>Boats and Golf Carts</td>
<td>7 years</td>
</tr>
<tr>
<td>Office, Laundry and Indoor Fitness Equipment</td>
<td>5 years</td>
</tr>
<tr>
<td>Leasehold Improvements – Utilities</td>
<td>30 years</td>
</tr>
<tr>
<td>Leasehold Improvements – Trails, Playgrounds and Golf Features</td>
<td>20 years</td>
</tr>
<tr>
<td>Leasehold Improvements – Fencing</td>
<td>15 years</td>
</tr>
<tr>
<td>Leasehold Improvements – Sidewalks, Paving and Landscaping</td>
<td>10 years</td>
</tr>
<tr>
<td>Leasehold Improvements – Court Surfacing</td>
<td>5 years</td>
</tr>
</tbody>
</table>
**Asset Records and Inventory**

Capital asset records include the following information about each asset:

1. A description of the asset.
2. Asset tag number.
3. Manufacturer's serial number, model number or other identification number.
4. Acquisition date and unit cost.
5. If funded by a grant, source and percentage of funding, including the award number if applicable and indication of whether title vests in EVRPD or funding agency.
6. Lien holder, if any.
7. Location/department.
8. Ultimate disposition data, including date of disposal and sales price or the method used to determine current fair market value.

A physical inventory of all capitalized assets is conducted every two years. Physical inventory documentation includes the location and condition of the asset, the person(s) taking inventory, and the date the information was reported. Any instances of un-located items are fully investigated, and the results of the investigation documented and reported to the Board of Directors.

**Dispositions**

Assets acquired in whole or in part from federal or state sources will be disposed of according to the requirements of the funding agency.

In general, capitalized assets which are no longer useful to EVRPD will be disposed of in one of the following ways:

1. Taken to an appropriate recycling or disposal site, if broken or unusable
2. Returned to the funding agency, if applicable
3. Donated (with Board approval) to another government or nonprofit organization
4. Sold for fair market value (see following instructions.)

Unless otherwise required by a funding agency, when items are to be sold for fair market value, the following procedure is used:

- If fair market value is estimated to be less than $5,000, the item will be advertised on a public auction website and sold to the highest qualified bidder.
- If fair market value is estimated to be $5,000 or more, the District may sell at a public auction, or an advertisement soliciting bids will be placed in the local newspaper, and may also be placed in other appropriate publications or websites. The item is sold to the highest qualified bidder (EVRPD reserves the right to reject bids).
- A cashier’s check is required for payment. A bill of sale is provided to the buyer at the time of payment. (The bill of sale should have appropriate language to sell the item “as is” and release EVRPD from any future liability associated with the item.) See Appendix D.18 for sample Bill of Sale.
Insurance

The District obtains adequate property, liability and workers compensation insurance to manage risk and protect employees, operations and assets. The Finance Director coordinates the annual renewal and ongoing updates of insurance coverage, with input from the Executive Director and Department Managers.

Property Insurance

All insurable capital assets of the District are scheduled and covered in the following categories:

- **Property** – buildings and contents, certain leasehold improvements, pavilions/picnic and rain shelters, park/playground structures, bridges, fencing (insured for replacement cost).
- **Vehicles** – trucks and trailers (insured at current value).
- **Mobile Equipment (“Inland Marine”)** – utility vehicles, tractors, mowers and turf equipment, boats (insured at current value.)

For each category, an appropriate deductible is specified – determined by loss history, premium discounts and budget. Lessors and other property interest holders are listed as additional insured and provided certificates as requested. The Finance Director notifies the insurance carrier of newly acquired assets within 3 business days of placing in service.

Liability Insurance

The District obtains the legally required levels of liability insurance for the following:

- Public Entity General
- Public Officials
- Automobile

Additional liability coverages are obtained as required for compliance with Intergovernmental Agreements, contracts and other agreements. The District participates in safety and other training programs to manage risk and earn premium discounts. See Appendix D.19 for sample property and liability insurance policy.

Workers Compensation Insurance

The District obtains the legally required level of workers compensation coverage. An appropriate deductible is specified – determined by loss history, premium discounts and budget. (See Appendix D.20 for sample reports.) The Human Resources Manager is responsible for coordinating the District Safety Program, and for administration of workers compensation claims. See Appendix D.21 for sample workers compensation insurance policy.
**Financial Reporting**

Monthly financial reports compare actual results to the budget. Financial activity of the organization is processed and reported in an accurate and timely manner and in accordance with state and federal laws/regulations, funding agency requirements, and generally accepted accounting principles.

**Monthly Processing**
In addition to day-to-day transaction processing related to payroll, accounts payable and cash receipts, the Accountant and Finance Director prepare routine monthly journal entries to record additional expenses, accrue revenue and allocate costs. Appendix E.1 provides a checklist of routine monthly journal entries.

**Reports Content and Format**
The Finance Director and Accountant are responsible for processing and compiling monthly financial reports, which include:

- a) District-wide income statement comparing actual to budget
- b) Department income statements comparing actual to budget
- c) Cash Flow report, comparing to previous year
- d) A listing of “Paid Bills” for the month
- e) Balance sheet

(See Appendix E.2 for sample reports.)

A cash flow statement is prepared at the end of the fiscal year as a part of the audit and year end closing process.

**Timeliness and Distribution**
The monthly financial reports are generally completed no later than the (10th) working day of the following month. Departmental reports are distributed to the managers, along with general ledger detail; and District-wide reports are presented to the Board. The Board approves the Paid Bills each month at their regularly scheduled meeting.

**Supplemental Reports**
The Finance Director provides any supplemental reports deemed necessary to the Executive Director, appropriate levels of management and the Board. These reports may include information concerning fiscal performance for the various departments and functions, project job ledgers, cash flow projections, aged accounts payable, or other analysis. Such reports and related procedures are reviewed at least once a year by the Finance Director to determine the efficiency and effectiveness of the reporting system.

**External Reports (funders, payroll, tax-related)**
The Finance Department prepares external reports related to several categories including payroll, grants/funding agency requirements, bonds/leases, budget and audit. Appendix E.3 outlines external reporting, frequency and responsibilities.

**Year-End Financial Statements**
The Finance Department prepares year-end adjusting/closing journal entries and associated schedules, reconciliations and disclosures for the District annual financial statements. See Appendix E.4 for a checklist. Also see the Audits section for more information.
Audits

A qualified CPA firm is engaged to perform annual independent audits of the financial statements and, if applicable, compliance with grants and contracts. Any audit findings are promptly addressed with the development and implementation of a corrective action plan. Auditors have direct communication with the Board of Directors as needed during the Audit, and present the Audit Report to the Board upon completion.

1. Roles and Responsibilities

The Board of Directors has responsibility to:

a) Select an audit firm.

b) Review and approve the audit scope and fees.

c) Review and approve any proposed involvement of the audit firm in activities other than the annual audit (such as preparation of supplementary reports.)

d) Ensure a direct line of communications with the organization’s auditor.

e) Review and address the management letter and auditor’s comments.

f) Review any serious difficulties or disputes with management encountered during the course of the audit.

g) Review other matters related to the conduct of the audit that are to be communicated to the Board under generally accepted auditing standards.

h) Review and approve the audit report.

Management has responsibility for preparing the financial statements in accordance with applicable laws, regulations and generally accepted accounting principles. In the audit process, management has responsibility to:

a) Provide staff support to the Board in selecting and engaging an audit firm.

b) Provide access to documentation requested by the auditors, including preparing schedules and reconciliations, pulling and copying documents and signing letters requesting information from external sources.

(c) Answer auditor questions and provide clarifying information.

d) Review and respond to the draft audit report.

e) Prepare management responses to audit findings.

f) Prepare and submit corrective action plans to the Board and funders.

g) Implement corrective actions and report results to the Board and funders.

h) Distribute the audit report as required by funders, and according to the organization's policy for distribution.

i) Entering any audit adjustments into the accounting system.

Auditors have responsibility for conducting their audit in accordance with GAAP, Government Auditing Standards and, if applicable, OMB Circular A-133. Specifically, the auditors have responsibility to:

a) Examine evidence supporting the amounts and disclosures in the financial statements to obtain reasonable assurance about whether the financial statements are free of material misstatement.

b) Assess the accounting principles used and significant estimates made by management.

c) Evaluate the overall financial statement presentation.

d) Issue a report containing an opinion on whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the organization in conformity with U.S. generally accepted accounting principles.
(If applicable for federal funding requirements)
e) Obtain an understanding of internal control and perform tests of internal control over federal programs, and issue a report on the results of those tests.
f) Perform procedures to determine whether the auditee has complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on federal programs, and issue an opinion on compliance.
g) Perform any program-specific audit procedures and provide associated reports required by funders.

2. **Auditor Selection**

EVRPD procures audit services in accordance with its procurement policies and procedures. Audit bids will be solicited at least every three years unless otherwise determined by the Board of Directors.

A comprehensive Request for Proposals is prepared and appropriately published via public notice, and distributed to qualified bidders. Audit proposals will include the following minimum required information:

a) A profile of the firm, including a description of its quality control and a copy of the latest peer review report.
b) Qualifications of staff who will be involved in performing, supervising and reviewing the audit.
c) Relevant experience with audits of other organizations and contact information for references.
d) Scope of work and proposed schedule.
e) Complete description of fees including estimated hours, hourly rates, and out of pocket expenses.

Audit proposals are evaluated according to the following factors:

a) The responsiveness to the request for proposal;
b) Relevant experience;
c) Availability of staff with professional qualifications and technical abilities;
d) The results of external quality control reviews; and
e) Price

Auditors’ references are contacted before making a final decision on an engagement with a new auditor.

3. **Auditor Communications**

Auditors may meet with members of the Board (and/or the Board Finance Committee, if established), during the course of the audit to ask questions, seek clarification, or discuss any concerns. Upon completion of the audit, the auditors meet with the Board to present their audit findings and management recommendations.
4. **Findings and Corrective Action Plans**

Compliance and management advisory recommendations may be individually adopted or rejected by the Board, and thereafter it shall be the duty of the Board to oversee the implementation of adopted recommendations.

A corrective action plan is developed and implemented to address any audit findings. The plan lists the finding, the corrective action, the responsible person(s) and the target completion date. An updated plan is reviewed at each Board meeting until all actions are satisfactorily completed.

5. **Report Distribution**

The Finance Director distributes copies of the completed audit report to Board members, funding agencies and other entities as required by grants, contracts and regulations. See Appendix E.5 for an audit distribution listing, and Appendix E.6 for a full set of Audited Financial Statements.
Agenda Title: Meetings to Schedule
Submitted by: Tom Carosello, Executive Director

Background Information:

- **Special Board Meeting:**
  Tuesday, June 27, 2017 – 11:00am – Recreation Office

- **Next Regular Board Meeting:**
  Tuesday, July 18, 2017 – 7:00pm – 18-hole Golf Course Clubhouse

- **Trails Committee Meeting:**
  Tuesday, August 1, 2017 – 6:00pm – 18-hole Golf Course Clubhouse