



Robert W. Johnson
an accountancy corporation

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September 25, 2015

Board of Directors
Silverado-Modjeska Recreation & Parks District
P.O. Box 8
Silverado, CA 92676

Dear Board Members:

We recently completed our three-year audit contract with your District. We appreciated the opportunity to work with your staff and the Board of Directors.

Therefore, this letter proposes a new three-year audit contract. A number of our special district clients prefer to retain our services on a contract basis. This permits a district to budget accordingly and also permits us to schedule our staff in advance.

Our estimate (maximum fees) for your audits is:

Year ended June 30, 2016	\$4,400
Year ended June 30, 2017	4,500
Year ended June 30, 2018	4,600

These estimates include all travel and incidental expenses. i.e. no additional charge for travel expenses.

Please let us know the Board's wishes. If everything is in order, please sign and return the second copy of this letter.

Sincerely,

Robert W. Johnson, CPA

RWJ:jn

Approved Contract

By: _____

Title: _____

Date: _____

**SILVERADO-MODJESKA
RECREATION AND PARKS DISTRICT**

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES**

June 30, 2015

ROBERT W. JOHNSON
Certified Public Accountant



Robert W. Johnson
an accountancy corporation

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September 14, 2015

To the Board of Directors
Silverado-Modjeska Recreation and Parks District
Silverado, California

We have audited the financial statements of Silverado-Modjeska Recreation and Parks District as of and for the year ended June 30, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts.

In planning and performing our audit of the financial statements of Silverado-Modjeska Recreation and Parks District as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered Silverado-Modjeska Recreation and Parks District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures but not for the purpose of expressing our opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we have enclosed other recommendations for your consideration.

This communication is intended solely for the information and use of management and Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation

1. Operating Comparisons (total):

	June 30,		Favorable (Unfavorable) Variance
	<u>2015</u>	<u>2014</u>	
Revenues	\$ 201,031	\$ 172,538	\$ 28,493
Expenses	<u>278,089</u>	<u>246,310</u>	(31,779)
Net income (loss)	\$(<u>77,058</u>)	\$(<u>73,772</u>)	\$(<u>3,286</u>)
Total cash	\$ <u>284,216</u>	\$ <u>321,402</u>	\$(<u>37,186</u>)

Observations:

- operating deficit is analyzed:

Child care	\$ 38,000
Parks	<u>39,000</u>
	\$ <u>77,000</u>

Child care:

- operating expenses increase	\$ 6,000
- donations income increase	9,500
- fund raising decrease	6,300

2. Prior Year Recommendations:

(a) Budget:

Recommendation – prepare a budget for 2015. It is a useful tool. On an ongoing basis, compare monthly “actual” with “budget” operations.

Follow up – a Recreation and Parks budget was prepared for 2015.

(b) Interfund Receivable/Payable:

Recommendation – if this loan has some possibility of collection, then a repayment schedule should be set up.

Follow up – at June 30, 2015 this loan to the Children’s Center had increased to \$132,246. It may be time for the Board to seriously consider the future viability of the Children’s Center.

(c) Property List:

Recommendation – the accounting records do not provide sufficient detail of past years’ property and equipment purchases. An accurate property list safeguards assets and assists with future purchases.

Follow up – nothing done. An inventory can be made of current major items on hand – without a major expenditure of time. Accurate accounting for publicly-owned property is important. The solution may be to have a Board member take on this task.

(d) Internal Financial Statements:

Recommendation – Board formally approve such statements. It establishes Board oversight.

Follow up – Board now formally approves internal financial statements.

2. Prior Year Recommendations, continued:

(e) Bank Accounts:

Recommendation – have a separate responsible person (Board member) receive the bank statement directly and compare such bank statement with the accounting record of bank deposits and checks written – and sign off for having performed such function.

Follow up – the District Treasurer now performs this oversight function.

(f) Child Care Receipts:

Recommendation – To increase segregation of duties, the following procedures may be implemented.

- a policy to require a pre-numbered receipt be given for all cash receipts. The bookkeeper can reconcile receipt book to cash deposits.
- the bookkeeper take over the function of making the deposits.

Follow up – a volunteer staff person now provides this monitoring procedure.

3. Accounts Receivable:

Observation – Nearly half of accounts receivable for the Children's Center is over 90 days old at June 30, 2015:

- Accounts receivable at 6/30/15 - \$5,344
- Receivables over 90 days old - \$2,529

Recommendation – Research collectability of receivables. If determined uncollectable – the Board can pass a motion to write them off.

**SILVERADO-MODJESKA
RECREATION AND PARKS DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2015**

ROBERT W. JOHNSON
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Silverado-Modjeska Recreation and Parks District
Silverado, California

Report on the Financial Statements

We have audited the accompanying financial statements of the enterprise activities and the governmental activities of Silverado-Modjeska Recreation and Parks District, as of and for the year ended June 30, 2015, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the enterprise activities and the governmental activities of Silverado-Modjeska Recreation and Parks District as of June 30, 2015, and the results of its operations and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Other Matters

Required Supplementary Information

The Management's Discussion and Analysis is not a required part of the financial statements but is supplemental information required by the Government Auditing Standards Board. Management has elected to omit the Management's Discussion and Analysis.

Robert W. Johnson, An Accountancy Corporation

Citrus Heights, California
September 14, 2015

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2015

	Governmental Fund			Enterprise Fund Child Care	
	Recreation and Parks				
	General Fund	Adjustments	Statement of Net Position		Total
ASSETS					
Cash (Note 3)	\$ 271,109	\$ -	\$ 271,109	\$ 13,107	\$ 284,216
Accounts receivable	-	-	-	5,344	5,344
Interest receivable	101	-	101	-	101
Prepaid expenses	860	-	860	-	860
Capital assets (Note 4)	-	1,255,501	1,255,501	342,152	1,597,653
Less, accumulated depreciation	-	(321,854)	(321,854)	(285,936)	(607,790)
Interfund receivable	<u>132,246</u>	<u>-</u>	<u>132,246</u>	<u>-</u>	<u>132,246</u>
Total assets	<u>\$ 404,316</u>	<u>\$ 933,647</u>	<u>\$1,337,963</u>	<u>\$ 74,667</u>	<u>\$1,412,630</u>
LIABILITIES					
Accounts payable	\$ 14	\$ -	\$ 14	\$ 1,893	\$ 1,907
Accrued payroll	-	-	-	-	-
Compensated absences	-	-	-	-	-
Interfund payable	-	-	-	132,246	132,246
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,081</u>	<u>7,081</u>
Total liabilities	<u>14</u>	<u>-</u>	<u>14</u>	<u>141,220</u>	<u>141,234</u>
FUND BALANCES/NET POSITION					
Fund balances:					
Restricted	-	-	-		
Committed	-	-	-		
Unassigned	<u>404,302</u>	<u>(404,302)</u>	<u>-</u>		
Total fund balances	<u>404,302</u>	<u>(404,302)</u>	<u>-</u>		
Total liabilities and fund balances	<u>\$ 404,316</u>				
Net position:					
Net investment in capital assets		933,647	933,647	56,216	989,863
Unrestricted		<u>404,302</u>	<u>404,302</u>	<u>(122,769)</u>	<u>281,533</u>
Total net position		<u>\$1,337,949</u>	<u>\$1,337,949</u>	<u>\$ (66,553)</u>	<u>\$1,271,396</u>

See notes to financial statements

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
for the year ended June 30, 2015

<u>Functions/Programs</u>	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Grants and Contributions</u>
Primary government:			
Governmental activities:			
Recreation and parks	\$ <u>140,398</u>	\$ <u>16,644</u>	\$ <u>-</u>
Total governmental activities	<u>140,398</u>	<u>16,644</u>	<u>-</u>
Business-type activities:			
Child care	<u>137,691</u>	<u>79,266</u>	<u>-</u>
Total business-type activities	<u>137,691</u>	<u>79,266</u>	<u>-</u>
Total primary government	\$ <u>278,089</u>	\$ <u>95,910</u>	\$ <u>-</u>
General revenues:			
Property taxes			
Interest income			
Donations/other income			
Total general revenues			
Change in net position			
Net position – beginning			
Net position – ending			

See notes to financial statements

<u>Net (Expense) Revenue and Changes in Net Position</u>		
<u>Primary Government</u>		

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<u>\$ (123,754)</u>		<u>\$ (123,754)</u>
<u>(123,754)</u>		<u>(123,754)</u>
<u>-</u>	<u>\$ (58,425)</u>	<u>(58,425)</u>
<u>-</u>	<u>(58,425)</u>	<u>(58,425)</u>
<u>(123,754)</u>	<u>(58,425)</u>	<u>(182,179)</u>
<u>28,393</u>	<u>-</u>	<u>28,393</u>
<u>1,025</u>	<u>1</u>	<u>1,026</u>
<u>55,274</u>	<u>20,428</u>	<u>75,702</u>
<u>84,692</u>	<u>20,429</u>	<u>105,121</u>
<u>(39,062)</u>	<u>(37,996)</u>	<u>(77,058)</u>
<u>1,377,011</u>	<u>(28,557)</u>	<u>1,348,454</u>
<u>\$ 1,337,949</u>	<u>\$ (66,553)</u>	<u>\$ 1,271,396</u>

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
CHILD CARE
for the year ended June 30, 2015

Operating revenues:		
Tuition and registration		\$ 71,922
Other income		<u>7,344</u>
Total operating revenues		79,266
Operating expenses:		
Salaries	\$ 65,158	
Payroll taxes	7,686	
Workers comp	2,796	
Taxes & licenses	1,197	
Office expense	4,905	
Legal & professional	13,825	
Repairs & maintenance	16,068	
Utilities	6,965	
Special department expense	6,867	
Depreciation	<u>12,224</u>	
Total operating expenses		<u>137,691</u>
Operating income (loss)		(58,425)
Non-operating revenues (expenses):		
Donations	19,118	
Fundraising, net	1,310	
Interest income	<u>1</u>	
		<u>20,429</u>
Income (loss) before contributions (carried forward)		(37,996)

See notes to financial statements

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION, continued
CHILD CARE
for the year ended June 30, 2015

Income (loss)	
before contributions	
(brought forward)	\$(37,996)
Capital contributions	<u> -</u>
Change in net position	(37,996)
Total net position:	
Beginning	(<u> 28,557</u>)
Ending (deficit)	\$(<u> 66,553</u>)

See notes to financial statements

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
RECREATION AND PARKS
for the year ended June 30, 2015

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Program expenditures/expenses:			
Recreation and parks services	\$ 108,749	\$ -	\$ 108,749
Capital outlay	2,276	(2,276)	-
Depreciation	<u>-</u>	<u>31,649</u>	<u>31,649</u>
Total program expenditures/ expenses	<u>111,025</u>	<u>29,373</u>	<u>140,398</u>
Program revenues:			
Recreation, rental and event income	<u>16,644</u>	<u>-</u>	<u>16,644</u>
General revenues:			
Property taxes	28,393	-	28,393
Interest income	1,025	-	1,025
Pass thru fees	52,311	-	52,311
Donations	570	-	570
Miscellaneous	<u>2,393</u>	<u>-</u>	<u>2,393</u>
Total general revenues	<u>84,692</u>	<u>-</u>	<u>84,692</u>
Excess (expenditures) revenue/changes in net position	(9,689)	(29,373)	(39,062)
Beginning fund balances/net position	<u>413,991</u>	<u>963,020</u>	<u>1,377,011</u>
Ending fund balances/net position	\$ <u>404,302</u>	\$ <u>933,647</u>	\$ <u>1,337,949</u>

See notes to financial statements

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
RECREATION AND PARKS
for the year ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
Property taxes	\$ 32,200	\$ 28,393	\$ (3,807)
Interest income	800	1,025	225
Pass thru fees	40,000	52,311	12,311
Donations	-	570	570
Recreation, rental and event income	2,272	16,644	14,372
Miscellaneous	<u>-</u>	<u>2,393</u>	<u>2,393</u>
Total revenues	<u>75,272</u>	<u>101,336</u>	<u>26,064</u>
Expenditures:			
Director fees	800	800	-
Insurance	7,000	5,440	1,560
Maintenance	46,700	28,837	17,863
Memberships	-	1,899	(1,899)
Office	3,440	2,196	1,244
Legal	9,500	9,869	(369)
Audit	8,300	8,300	-
Grant management	-	-	-
Caretaker	12,000	9,350	2,650
Secretarial	7,000	6,610	390
Bookkeeping	5,000	4,138	862
Other professional services	375	2,325	(1,950)
Administrative	200	968	(768)
Telephone	3,500	3,535	(35)
Utilities	12,700	12,518	182
Recreation program	3,700	2,075	1,625
Event expense	1,500	6,759	(5,259)
Capital outlay	-	2,276	(2,276)
Miscellaneous	<u>400</u>	<u>3,130</u>	<u>(2,730)</u>
Total expenditures	<u>122,115</u>	<u>111,025</u>	<u>11,090</u>
Excess of revenues (expenditures)	<u>\$ (46,843)</u>	<u>\$ (9,689)</u>	<u>\$ 37,154</u>

See notes to financial statements

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
STATEMENT OF CASH FLOWS
CHILD CARE
for the year ended June 30, 2015

Cash flows from operating activities:	
Receipts from customers	\$ 76,028
Payments to suppliers	(21,716)
Payments to employees	(67,330)
Net cash provided to operating activities	(13,018)
Cash flows from noncapital financing activities:	
Receipts from non-operating income	20,428
Cash flows from capital and related financing activities:	
Purchase of capital assets	(700)
Cash flows from investing activities:	
Interest income	<u>1</u>
Net increase in cash	6,711
Cash and cash equivalents:	
Beginning of year	<u>6,396</u>
End of year	\$ <u>13,107</u>

See notes to financial statements

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
STATEMENT OF CASH FLOWS, continued
CHILD CARE
for the year ended June 30, 2015

Reconciliation of operating income (loss) to net cash provided to operating activities:		
Operating income (loss)		\$(58,425)
Adjustment to reconcile operating income (loss) to net cash provided to operating activities:		
Depreciation	\$ 12,224	
Changes in operating assets and liabilities:		
Accounts receivable	(3,238)	
Accounts payable	(2,022)	
Compensated absences	-	
Accrued payroll	(1,986)	
Interfund payable	33,348	
Deferred revenue	<u>7,081</u>	<u>45,407</u>
Net cash provided to operating activities		\$(<u>13,018</u>)

See notes to financial statements

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS

1. Organization:

Silverado-Modjeska Recreation and Parks District (the "District") is a California special district organized March 21, 1961 to provide park and recreation activities plus open space preservation activities within the District.

The District is governed by a Board of Directors elected by the voters of the District.

2. Summary of Significant Accounting Policies:

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The District reports a *General Fund* that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Measurement Focus and Basis of Accounting, continued

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The two funds in these financial statements are grouped as follows:

Governmental Fund

The governmental fund is used to account for all financial resources of the recreation and parks department. This fund is also used to establish accounting control and accountability for fixed assets of the aforementioned activity.

Enterprise Fund

The enterprise fund is used to account for the child care operation that is financed and operated in a manner similar to private business enterprises. The intent of the District 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.

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies, continued:

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District is required to prepare a final balanced budget for each fiscal year.

Cash

The District maintains cash balances with the Treasurer of the County of Orange in an interest-bearing pooled investment account and in checking accounts with a bank. Cash in bank accounts is covered by Federal depository insurance.

Property Taxes

The District receives property taxes from the County of Orange. Property taxes become a lien on the first day of the year they are levied. Secured property tax is levied on July 1 and due in two installments, on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1, and become delinquent on August 31.

Statement of Cash Flows

All highly liquid investments with a maturity of three months or less when purchased, are considered to be cash equivalents.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

3. Cash and Investments:

At year-end the carrying amount of the District's deposit was \$284,216 and the bank balance was \$286,001. The funds are either secured by federal depository insurance or are collateralized.

	<u>Recreation & Park</u>	<u>Child Care</u>
Petty cash	\$ -	\$ 200
Checking	80,401	5,819
Savings	-	7,088
Cash with County	<u>190,708</u>	<u>-</u>
	<u>\$ 271,109</u>	<u>\$ 13,107</u>

4. Changes in Capital Assets:

	<u>Balance 7-1-14</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 6-30-15</u>
<u>Child Care</u>				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	290,015	-	-	290,015
Equipment	<u>51,437</u>	<u>700</u>	<u>-</u>	<u>52,137</u>
	<u>\$ 341,452</u>	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ 342,152</u>
<u>Recreation and Parks</u>				
Land	\$ 21,144	\$ -	\$ -	\$ 21,144
Buildings	1,205,217	1,476	-	1,206,693
Equipment	<u>26,864</u>	<u>300</u>	<u>-</u>	<u>27,164</u>
	<u>\$ 1,253,225</u>	<u>\$ 1,776</u>	<u>\$ -</u>	<u>\$ 1,255,001</u>
Work in progress	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 500</u>
	<u>\$ 1,253,225</u>	<u>\$ 2,276</u>	<u>\$ -</u>	<u>\$ 1,255,501</u>

SILVERADO-MODJESKA RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

5. Risk of Loss:

Silverado-Modjeska Recreation and Parks District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2015 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

6. Subsequent Events:

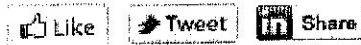
Management has evaluated subsequent events through September 14, 2015, the date these June 30, 2015 financial statements were available to be issued.

Subj: **Fw: Regional Conservation Coalition Forming**
Date: 9/28/2015 1:03:17 P.M. Pacific Daylight Time
From: Phil.osophy@Cox.Net
To: john9olson@gmail.com, Dljmail@aol.com, ktoopp63@gmail.com, sprockethead@cox.net

I didn't hear back from anyone on this, but Debbie, can we get this on the next agenda? I'd be happy to act as point person if the Board wants to get involved.

Phil

From: [Friends of Harbors, Beaches & Parks](#)
Sent: Monday, September 28, 2015 12:49 PM
To: phil.osophy@cox.net
Subject: Regional Conservation Coalition Forming



[Click to view this email in a browser](#)



SoCal Conservation News

Greetings Phil:

Friends of Harbors, Beaches and Parks (FHBP) is gearing up to coordinate a six countywide coalition to ensure the Plan includes innovative and meaningful conservation policies.

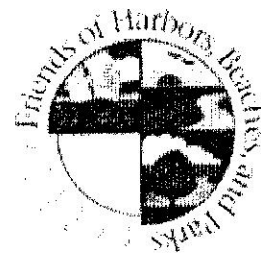
In this email, we are relaying the accomplishments of the 2012 Plan and most importantly, we'd like to know if you want to join the coalition.

If you are interested in staying informed, please respond back by October 5th that you'd like to continue to receive these emails. Only those willing to participate in the Coalition will receive these notices—one benefit of being in the Coalition.

When the 2016 Plan is released in October, we will email it out to the newly formed coalition.

Sincerely,

Melanie Schlotterbeck
Green Vision Coordinator



How the 2012 Conservation Policies Were Met

Tuesday, October 20, 2015 AOL: Dljmail



FHBP has been actively engaged with SCAG staff to ensure the 2012 Conservation Policies were prioritized and met. Here are a few of the ways the policies have been implemented so far, SCAG has:

- Collaborated to create a six countywide GIS database of protected lands.
- Worked with each transportation agency to understand its opportunities to use Regional Advanced Mitigation Programs to conserve open space.
- Created an Open Space Working Group to discuss regional conservation programs and policies that has helped filter the list of ideas for the 2016 Plan.
- Hired consultants to come up with a Combined Habitat Assessment Protocol.

Learn More



Will You Join the 2016 Coalition?

We are officially inviting your organization to participate in the 2016 SCAG Environmental Coalition.

This simply means your organization will:

- Have a point of contact for this effort;
- Be invited to sign on to support letters for the policies;
- Be invited to speak during SCAG meetings to support the policies; and
- Get up-to-date information from FHBP on the policies as the process unfolds.

We'd like to have a broad showing from each County. Please know that this Coalition is organization-based, we will not be able to accommodate individuals in this Coalition.

How To Join This Coalition

Sign on deadline is 5 PM on Monday, October 5.

If your organization is interested in staying informed, having

Tuesday, October 20, 2015 AOL: Dljmail



opportunities to assist in the adoption of meaningful conservation policies, and potentially have your important natural land conserved then please join this Coalition.

Here is the information we need:

- The point of contact's name
- Organization's name
- Phone, and
- Email address.

If you know of other organizations that are interested in protecting our natural resources, please forward this on.

Sign On

If you no longer wish to receive these emails, please reply to this message with "Unsubscribe" in the subject line or simply click on the following link:
[Unsubscribe](#)

Friends of Harbors, Beaches & Parks
P.O. Box 9256
Newport Beach, California 92658
US

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SUGGESTED CHANGES TO THE EMPLOYEE HANDBOOK ARE IN ITALICS. () ARE SUGGESTED DELETIONS.

EMPLOYEE CLASSIFICATIONS

An employee is considered full-time if he/she is assigned work hours equal to a full 40 hour workweek for 12 months a year.

A part-time employee has normal assigned work hours less than a 40 hour workweek.

A temporary employee has a position for a seasonal or other special time period basis. This classification does not guarantee employment for any specific length of time.

All employment is at the mutual consent of the employee and the Center and therefore, either the employee or the Center can terminate the employment relationship at will, at any time, with or without cause or advance notice.

DELETE (An employee will not change from temporary status or classification simply because of the length of time spent as a temporary employee. The status of a temporary employee may change only if the employee is notified of the change of status, in writing, by the Center director.)

SCHEDULE, COMPENSATION AND BENEFITS
--

STAFF HOURS

Staff work schedules are based on the number of children enrolled at any given time. Due to enrollment fluctuations, the number of hours a staff member works may temporarily increase or decrease. Seniority does not constitute the sole basis of schedule changes, but rather what is determined to be in the best overall interest of the Children's Center. Every effort is taken to be respectful of personal time off requested by staff and the need to take classes to further professional development.

COMPENSATION

Salaries are based on a range and established according to education, training, experience and job responsibilities. Salaries are paid on the (1st and the) 15th *and at the end* of the month. If payday falls on a Saturday or a Sunday, paychecks are distributed the prior Friday.

OVERTIME AND COMPENSATORY TIME OFF

Overtime compensation is time and one-half cash payment of the employee's base hourly rate, or time and one-half compensatory time shall be given for hours worked in excess of 40 hours a week. Unless otherwise approved by the Director (or SMRPD Board), compensatory time

accrued in any given pay period shall not exceed eight (8) hours, or one working day, whichever is greater.

BREAKS

Staff members receive one 15 minute paid break on each 4-hour shift. During six to eight hour shifts, staff receives the 15 minute paid break and a 30-minute unpaid meal break.

BENEFITS

All Center employees are covered by Social Security, State Disability Insurance, State Unemployment Insurance and Workers' Compensation.

VACATION/PERSONAL LEAVE

Full-time employees accrue vacation/personal leave based on their time of service. Personal/vacation days only begin accruing after the successful completion of the introductory period. Staff must request vacation time in writing at least two weeks in advance. Leave policies are:

Length of Employment	No. of personal/vacation days
1 year	5
2 to 3 years	7
4 to 8 years	12
8 or more years	14

Vacation days accrue per month at the following rate: 1 year--0.42, 2-3 years--0.58, 4-8 years—1. and 8 or more years—1.17 days per month. Personal/vacation days cannot accrue from year to year.

Employees who work 30 or more days within a year from the beginning of employment accrue paid sick leave at the rate of one hour for every 30 hours worked, paid at the employee's regular wage rate. Accrual shall begin on the first day of employment. An employee may use accrued paid sick days beginning on the 90th day of employment. Accrued paid sick leave shall carry over to the following year of employment with a cap at 48 hours or 6 days. Employees may request paid sick days orally or in writing. Employees may request paid sick leave for themselves or a family member for the diagnosis, care or treatment of an existing health condition or preventive care, or specified purposes for an employee who is a victim of domestic violence, sexual assault, or stalking.

Vacation and personal days may not be used before an employee's anniversary date.

Vacation and personal days are to be used for time off only, and may not be cashed out unless employment has been terminated.

Upon separation or termination, only remaining personal/vacation days, not sick days, are paid out.

CHILD CARE BENEFIT

Staff who have children (or are the legal guardian of) will receive free child care for the first two children and a 50% tuition reduction on additional children. This applies to full and part-time employees.

STAFF IN-SERVICE

Staff in-services occur on the job, during monthly staff meetings and at outside workshops. Staff must adhere to the interaction guidelines set forth in the staff in-service packet. On prep days and when attendance is required, staff will receive compensation.

WORKSHOPS/CONVENTIONS

Silverado Children's Center encourages attendance at local workshops, seminars and the CAEYC Convention and NAEYC Convention, when they are local. Upon the discretion of the Director, staff may receive reimbursement for workshop and conference fees. This does **not** include travel expenses or time in attendance. Staff will receive their regular salary, up to eight hours per day, if attendance is required by the Center.

SALARY REVIEWS

Salary increases are dependent upon staff evaluations, educational and professional growth, and budgetary allowances.

JURY DUTY

The Center pays for jury duty for full-time employees.

LEAVE OF ABSENCE

Leaves of absence for personal, health or maternity reasons will be in compliance with State and Federal Laws.



September 10, 2015

Phil McWilliams
Silverado-Modjeska Recreation and Park District
P.O. Box 8
27641 Silverado Canyon Rd.
Silverado, CA 92676

Dear Mr. McWilliams:

Thank you for the time you and your staff devoted to the Cycle XIV district visitation that occurred on August 27, 2015.

As you know, CAPRI is a risk-sharing pool, which means that the effective risk management and loss prevention efforts of every member district have a direct impact on the results of the entire pool. The district visitation process is one of the many resources that CAPRI provides its members to enhance those efforts.

The enclosed evaluation and recommendations are a result of the survey of facilities and our review of administration and operations generated. In accordance with CAPRI guidelines, we ask that the district respond in writing to the recommendations within 45 days of this letter.

Response Date: October 19, 2015

If you have any questions about the enclosed visitation report, please call our office.

Sincerely,



Rick Richards
Risk Manager

DISTRICT VISITATION

PREPARED FOR:

Silverado-Modjeska Recreation and Park District
Greg Bates
P.O. Box 8
27641 Silverado Canyon Rd.
Silverado, CA 92676

STAFF INTERVIEWED:

Phil McWilliams
Steve Reighart

LOCATIONS VISITED:

Silverado Community Center/Park
Silverado Children's Center
Modjeska Community Center
Modjeska Park

DATE OF VISIT:

August 27, 2015

SURVEYED BY:

Rick Richards, Risk Manager

This survey cannot and does not address every potential unsafe practice or condition of the District. CAPRI, its staff and Board of Directors, neither assume responsibility nor warrant nor represent that the facilities, work sites, operations and/or equipment surveyed are safe or healthful or in compliance with any law, rule or regulation.

SILVERADO-MODJESKA RECREATION AND PARK DISTRICT

Purpose of the Visit

The visit to your District was part of an ongoing effort by CAPRI to assist members in running a safe, healthy operation. We want to acknowledge successes and progress, as well as identify areas for improvement. We strive to be a resource, sharing information from your peers around the state about how they reduce losses and manage risk.

Conclusion

The overall evaluation of Silverado-Modjeska Recreation and Park District is **Very Good**.

OBSERVATIONS AND RECOMMENDATIONS

SAFETY COMMITTEE

District Safety Committees are required to meet no less than quarterly, with minutes of the meetings sent to CAPRI within 60 days of the date of the meeting. The composition of the Committee should reflect the operations of the District. Strong committees don't stop with recognizing hazards or needed corrections. They follow through on those corrections and document their results. They inspect District sites and review site inspection reports. When necessary, they investigate employee and patron accidents, including near-misses. Committee minutes accurately reflect discussions of the agenda items.

Good. The District Safety Committee meets at least quarterly with minutes of the meetings being sent to CAPRI within 60 days from the date of the meeting. Membership within the Committee is representative of the District's operations. The Committee does a very good job in discussing a wide-range of topics, including safety and training issues. Facility inspection reports are reviewed by the Committee on a regular basis. The Committee conducts a post-loss analysis of patron and employee accidents. The minutes reflect, in detail, discussions of the agenda items.

INSPECTION AND MAINTENANCE

The District should have a regularly scheduled inspection system. Inspection forms should be specific to the needs of the site being reviewed. There should be documentation of repairs made by the inspector during the inspection process. There should be a clear path documenting corrections that cannot be completed during the inspection process. Forms need to be initialed or signed and dated.

Good. A review of the District's inspection reports shows that District inspections take place on a regular basis and are well-documented. The inspection forms are site-specific and are signed and dated by the inspector. When larger repairs are needed, the inspector calls in the need for the repair, and steps are immediately taken to initiate repairs.

SCREENING AND REVIEW

Public Resources Code Section 5164 prohibits special districts from hiring an employee or volunteer for a position having supervisory or disciplinary authority over any minor if they have been convicted of certain crimes. To assist our members in screening prospective employees and volunteers, CAPRI requires the use of a preemployment, criminal background screening questionnaire. Moreover, all employees and volunteers who work with minors shall first be fingerprinted and pass a background check through the State Department of Justice.

One of the largest exposures faced by both CAPRI and members is that of vehicle use. CAPRI requires that members verify at least on an annual basis the driving record of anyone who operates a District vehicle or their personal vehicle on District business. Motor vehicle reports (MVR's) must be current for all such employees. Vehicle proof of insurance must also be current for all employees who operate their own vehicles on District business. The District should have the means to deal with a driver who loses their license or whose driving record becomes unacceptable.

Both Federal and State laws prohibit sexual harassment in the workplace. Existing law further requires every employer to be proactive, to ensure a workplace free of sexual harassment. California's AB 1825 requires employers to provide a minimum of two (2) hours of effective interactive training. Training applies to all supervisory employees who are employed as of July 1, 2005 and to all new supervisory employees within six (6) months of their assumption of a supervisory position. Districts should have documentation of their supervisors' sexual harassment training.

Good. The District complies with PRC 5164 in that they require all employees and volunteers with direct control or supervision of children to undergo a fingerprint background check. The District maintains a record of the employees who have been fingerprinted and has a system in place to verify that a background check was completed. Their MVR's are current, as is their file documenting employee proof of insurance. The District has established written policies for dealing with employees whose driving records become unacceptable. The District complies with AB 1825 and has documentation evidencing their supervisors' completion of sexual harassment training.

AMERICANS WITH DISABILITIES ACT (ADA)

The District should be making demonstrable progress toward making its sites and programs accessible to people with disabilities. The District should perform a comprehensive self-assessment and needs-analysis of its sites at least every five years. The District should prioritize those needs, and commit itself to an implementation plan over a reasonable period of time. The District should have established procedures for entering into a good-faith interactive discussion when the need for reasonable accommodations is indicated.

The District has not completed a detailed self-assessment of their sites and facilities within the last five years. They are continuing to improve accessibility as they renovate and upgrade their parks and facilities. New parks and facilities are being designed to meet current ADA requirements. The District has established procedures for entering into a good-faith, interactive discussion as-soon-as the need for reasonable accommodations are indicated.

Recommendation 2003 - 03 **The District has not conducted a formal needs-analysis of their facilities and programs.** They are addressing this problem on an informal basis. Whenever they do remodeling or repairs they take into consideration the requirements needed to comply with ADA standards. The Federal government and the State of California require public agencies make their sites and facilities available to all people no matter what physical limitations they may have. Failure to make sites and facilities accessible may result in a costly law suit. **The District has not conducted a formal evaluation and needs-analysis of the District's facilities.** The District is now provided an opportunity to establish a prioritization and implementation plan. This plan can then assist the District in budgeting and planning for improved access, and to bring District facilities into further compliance with ADA standards. **It is recommended that the District develop a written priority plan for implementing ADA improvements.**

INJURY AND ILLNESS PREVENTION PROGRAM

The District should have an established Injury and Illness Prevention Program (IIPP) that is reviewed at least on an annual basis. The individual responsible for implementing the program should be clearly identified. A system should be in place for evaluating workplace hazards as well as methods and procedures for correcting unsafe or unhealthy conditions. The District should be actively involved with safety training, and have a policy for reporting hazards without fear of reprisal. There should also be a system in place to ensure employee compliance with safe and healthy work practices. The District conducts a review of their IIPP at least annually.

*The District's Injury and Illness Prevention Program identifies the person responsible for implementing the program. It contains a system for identifying, evaluating, and correcting workplace hazards and unsafe conditions. The District has an active training program and a system in place to ensure employee compliance with safe and healthy work practices. The District has a policy in place for reporting hazards without fear of reprisal. **The District does not have evidence of their annual review of the Injury and Illness Prevention Program.***

Recommendation 2006 - 02 **One of the key requirements of the Injury and Illness Prevention Program, as established by SB 198, is that the program be reviewed at least annually. It is recommended that the District document their annual review in whatever format best fits the District's needs.**

WAIVER AND RELEASE FORMS

Waiver and release forms need to have CAPRI-approved language and printed in correct type-face. They need to be used for all District programs and activities where registration is required. The waiver form should include a description of the activity and the time-frame in which the activity will take place. Forms need to be signed by the participant, or in the case of a minor, the minor's parent or guardian. Team rosters should be signed by all team members.

Good. Participant waiver and release forms use CAPRI-approved language and accurately describe the name of the activity, along with the time-frame of the ac-

tivity. These forms are being utilized for all activities where registration is required.

FACILITIES USE AGREEMENT

Facility use agreements are contracts between the District and the facility user. The facilities use agreement should contain a section with CAPRI-approved indemnification, also known as “hold-harmless” language. The District should establish standards as to when they require facility users to provide liability insurance. When liability insurance is required, the District should, depending on the nature of the activity, obtain a certificate of insurance, and when applicable, an additional insured endorsement naming the District as an additional insured on the facility users’ liability insurance policy. When obtained, these documents should be kept on file at the District.

Good. The facilities use agreements contain CAPRI-approved indemnification language. The District has standards for when renters are required to provide a certificate of liability insurance. When required, these certificates of liability insurance are kept on file.

PARKS AND FACILITIES

The District’s parks and facilities evidence good care and maintenance. Parks and sport fields are inspected on a regular basis and are free and clear of hazards. Park picnic tables, benches, and shade structures do not have broken pieces that could cause injury. Playground equipment complies with the California Code of Regulations Title 22, Division 4, Chapter 22.

Good. The District’s parks and facilities evidence good care and maintenance. The parks and recreation facilities are in good working order. Sidewalks, parking areas, and tire stops are in good condition. Play areas are in good condition and have sufficient surface material. Playground equipment complies with the California Code of Regulations Title 22, Division 4, Chapter 22.

POOLS

The District has no pools.

EMPLOYEE ENTRANCE MEDICAL EXAMS

All new, full-time hires are required to be given a post-offer, pre-placement medical exam. Medical exams are not conducted until all other background checks have been completed. Results of those exams need to be kept in a separate, confidential file, other than the employees’ personnel files.

Good. The District requires post-offer, pre-employment medical examinations for full-time employees. Candidates for a position are informed that the offer of employment is conditional upon completion of a satisfactory medical exam. The District does not send a candidate for the medical exam until all other background checks have been completed. The District maintains the medical records in a secure location separate from the employees’ personnel files.

JOB DESCRIPTIONS

Clear, current job descriptions are required for all full-time and regular part-time positions. Job descriptions clearly identify the essential functions of the position.

Good. The District has a current list of job descriptions for all full-time and regular part-time positions. The job descriptions clearly identify the essential functions of each position, including the physical requirements of the job.

VOLUNTEERS

When volunteers are used, they are supervised by District personnel. Volunteers receive appropriate health and safety training for the jobs they are performing. A volunteer log is maintained, using applicable job classifications for all volunteers.

Good. The District has a current log for all volunteers by job classification. When volunteers are used, they are supervised by District personnel. Volunteers receive appropriate training for the type of service they are performing.

LIFE SAFETY

Material Safety Data Sheets (MSDS) should be current and available at all appropriate job sites. Fire extinguishers should be currently tagged and first aid kits properly stocked. Emergency exit lights should be in good working order and fire exits clearly identified and free of obstacles. Emergency evacuation plans should be developed along with annual drills to evaluate the effectiveness of the plans.

Good. The District's MSDS are current and are readily available at the appropriate job sites. The District's fire extinguishers are charged and properly tagged. The building "EXIT" lights are fully-functioning and do not contain any burned out bulbs. Fire exits are clearly identified and free of obstacles. Emergency plans have been developed and drills are conducted at least annually.

SITES

Silverado Community Center/Park

The Community Center buildings are used primarily as the District's meeting rooms. One of the buildings appears to be modular by design and the other is a free standing building on a fix foundation. The free standing building has a small kitchen which is used sparingly during rentals. The modular building has a male and female restrooms which are ADA compliant. At the rear of the complex is a mobile home which is used as a residence for the District care taker. The site also includes a small park. This park contains a playground, basketball court and greenbelt area. The park is often used to host community events and gatherings.

Silverado Children's Center

The Children's Center is made up of two (2) modular buildings, and at the time of our visit one of the buildings was in the process of having the roof re-done. Both buildings have ADA approved restrooms are appear to be kept clean and neat.

Modjeska Community Center

The Modjeska Community Center is located in the quiet and rural area known as Modjeska. The center itself was once the fire station and the building was donated to the community by the county. Now in the control of the district it serves as a dance, yoga and palliates studio and local meeting place.

Modjeska Park

This park is situated across the street from the center and next to the new fire station. The park has a basketball court, play area, BBQ grill, covered gazebo and plenty of shade trees. The park also has a large handball wall which doubles as an outdoor movie screen. The park has a walking trail that leads the surrounding forest to an elevated sitting and viewing area.



SMRPD's Mission Statement - "To promote community well being through programs and activities that protect, preserve and enrich the canyons' heritage, open space and unique way of life."

P.O. Box 8, Silverado California 92676 • www.smrpd.org

SMRPD Policy on Reviewing the Illness and Injury Prevention Plan October 2015

The SMRPD will review and update its District Illness and Injury Prevention Plan (IIPP) in January of every year. Changes and revisions will be documented. The SMRPD Safety Committee is responsible for the review and updating.



SMRPD's Mission Statement - "To promote community well being through programs and activities that protect, preserve and enrich the canyons' heritage, open space and unique way of life."

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SMRPD Americans With Disabilities Act Interactive Process

October 2015

Congress passed the Americans with Disabilities Act in 1990 with a stated purpose to eliminate discrimination against individuals with disabilities. The ADA requires covered employers to make reasonable accommodations to the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or employee. The ADA's definition of discrimination includes an employer's not making reasonable accommodations to the known physical or mental limitations of an otherwise qualified individual with a disability unless the employer can demonstrate that the accommodation would impose an undue hardship on the operation of the business. The employer commits unlawful discrimination under the ADA if the employer fails to make reasonable accommodations of the known physical or mental limitations of an otherwise qualified but disabled individual who is an applicant or employee.

In accordance with the above, the SMRPD recognizes that the interactive process is idealistically a means for determining what reasonable accommodations are available to allow a disabled employee (or applicant) to perform essential job functions. To this end the SMRPD will be proactive and work with an employee requesting accommodation so that both parties can identify the employee's limitations and accommodations which might enable the employee to continue working.

The SMRPD will initiate the interactive process by analyzing the employee's job functions to establish the essential and non-essential job tasks and identify barriers to job performance by consulting with the employee to learn about the exact limitations and what types of accommodations would be most effective. Ways to engage in the interactive process include meeting with the employee, exchanging letters, holding telephone conversations, requesting information about the employee's limitations, considering the employee's requests and discussing reasonable and effective alternatives if the request is an undue burden.

During the interactive process, the SMRPD will also give the employee an opportunity to discuss his/her abilities, restrictions and ideas for an accommodation, and should also meet with the employee's supervisor to discuss the reasonable accommodation. The SMRPD's response during the interactive process to a request for a reasonable accommodation will be "expeditious," but need not be immediate.

The SMRPD, as taking an active good faith role in the interactive process, will not be liable if the employee refuses to participate in the interactive process or withholds essential information during the interactive process.

At the conclusion of the interactive process, unless an undue hardship is found, the reasonable accommodation provided will be effective to allow the employee to perform the essential functions of his/her job. The SMRPD sufficiently engages in the interactive process when it grants an effective accommodation, but not necessarily the accommodation requested by the employee.



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PROGRAM/ACTIVITY NAME _____

AGREEMENT, WAIVER, AND RELEASE

In consideration for being permitted by the above district to participate in the above activity, I hereby waive, release, and discharge any and all claims for damages for personal injury, death, or property damage which I may have, or which may hereafter accrue to me, as a result of participation in said activity. This release is intended to discharge in advance the above district (its officers, employees, and agents) from any and all liability arising out of or connected in any way with my participation in said activity, even though that liability may arise out of negligence or carelessness on the part of the persons or entities mentioned above. It is understood that this activity involves an element of risk and danger of accidents and knowing those risks I hereby assume those risks. It is further agreed that this waiver, release and assumption of risk is to be binding on my heirs and assigns. I agree to indemnify and to hold the above person or entities free and harmless from any loss, liability, damage, cost, or expense which they may incur as the result of my death or any injury or property damage that I may sustain while participating in said activity.

PARENTAL CONSENT: (to be completed and signed by parent/guardian if applicant is under 18 years of age.) I hereby consent that my son/daughter, , participate in the above activity, and I hereby execute the above Agreement, Waiver, and Release on his/her behalf. I state that said minor is physically able to participate in said activity. I hereby agree to indemnify and hold the persons and entities mentioned above free and harmless from any loss, liability, damage, cost, or expense which they may incur as a result of the death or any injury or property damage that said minor may sustain while participating in said activity.

I HAVE CAREFULLY READ THIS AGREEMENT, WAIVER, AND RELEASE AND FULLY UNDERSTAND ITS CONTENTS. I AM AWARE THAT THIS IS A RELEASE OF LIABILITY AND A CONTRACT BETWEEN MYSELF AND THE ABOVE DISTRICT AND I SIGN IT OF MY FREE WILL.

Signature

Name (Printed)

Date

Address

Child/Children's Names: _____



SMRPD's Mission Statement - "To promote community well being through programs and activities that protect, preserve and enrich the canyons' heritage, open space and unique way of life."

P.O. Box 8, Silverado California 92676 • www.smrpd.org

VEHICLE AND TRANSPORTATION POLICY

The Silverado Modjeska Recreation and Park District (SMRPD) operates its van under the control of the director of the Silverado Children's Center. The van is intended primarily for use by the Children's Center, although SMRPD staff and board members may request to use it for SMRPD purposes. Drivers must be on the SMRPD's approved drivers' list and have their current DMV record on file with the Children's Center Director.

Keys to the van can be picked up at the Center from Monday through Friday. On weekends, drivers must make special arrangements with the Center Director.

Van rules are:

1. No smoking is allowed in the van.
2. No food or drinks are to be consumed in the van.
3. The van is not to be used to haul large equipment.
4. All drivers must carry a cell phone for emergencies. However, drivers must not use a cell phone for any purpose (calls, texting, etc.) while the vehicle is in motion.
5. It is the responsibility of each driver to make sure the van is clean at the end of a trip.

Registration

The Children's Center director is responsible for making sure the registration is renewed every year. The Secretary of the SMRPD Board is responsible for proper security of the van title.

Log Books

Drivers will maintain a mileage log for the van. Before leaving on a trip and at the end, the driver must write the current reading on the odometer. Drivers must also record the date and the trip's purpose. Every month the Children's Center director will review the log to make sure it correlates with the odometer reading.

Services and repairs

The Children's Center director is responsible for van maintenance and routine repairs. The director will maintain service records that include the date of service/repair, nature of service/repair, service company used and price. The van should receive regular oil changes, oil filter changes, spark plug checks, air filter checks and tire checks. All repairs over \$500 must be authorized by the SMRPD Board of Directors.

Overnight parking

When not in use, the van will be parked at the Children's Center. Exceptions can only be made with the approval of the Center Director.

Driver Guidelines

- All drivers must be at least 25 years old.
- Drivers should not have more than one at-fault accident or one minor traffic violation within the last three years.
- Drivers having violations such as careless driving, reckless driving, or driving under the influence will not be allowed to operate the van.
- Drivers above the age of 70 must maintain a clean driving record and submit a letter of good health from their physician on an annual basis.
- All drivers must be properly licensed for the size and type of vehicles being driven.
- When drivers' licenses are renewed, a copy of the new license must be submitted to the SMRPD as soon as possible.
- At all times, obey posted speed limits and rules of the road.

Trip Guidelines

- The vans are to be used for SMRPD-approved activities only.
- A Van Reservation Form must be completed prior to each trip taken.
- One approved driver will be adequate when driving on one-way trips of 35 miles or under (70 miles round trip); two approved drivers will be required when driving on one-way trips of over 35 miles (over 70 miles round trip).
- The driver and/or trip leader is responsible for having the necessary emergency contact information available on each passenger.
- The driver is responsible to see that his/her passengers properly dispose of all trash when the vehicle is returned from a trip. The van should also be vacuumed to rid of dirt, etc., and should be filled with gas if needed.

Prior to the trip, drivers must do a visual inspection.

Walk around the vehicle and check for proper tire inflation and for engine, radiator, or transmission leaks, etc.

Fuel level. Check to be sure that you have adequate fuel for the trip.

Mirror adjustment. Adjust rear and side view mirrors for proper views.

Windshield and windows. Clear the windshield, front door windows, side view mirrors and rear door windows of frost, debris, etc.

Horn. Check to see that the horn is operating properly.

First Aid. Check to see that a first aid kit and fire extinguisher are on board the vehicle(s).

Seat belts/passenger safety. Drivers and passengers are required to wear seat belts at all times.

Passengers are not to move about the vehicle when it is in motion. Passengers should occupy the seats from the front of the van and fill in seats to the rear as needed. Leave the back seat empty if space allows.

Security. Ensure that all doors are locked when the trip is completed. Remember to complete the "mileage log" provided in the van, and return keys, if applicable, to the Children's Center office.

Braking information. Check that brakes are working properly.

For longer trips, the following should be done:

Tire inflation. Check with a gauge. Pressures are specified on the manufacturer's label on the inside of the door and in the owner's manual. Also check the spare tire pressure.

Check fluids:

1. Oil level (with engine off).
2. Wiper fluid level.
3. Brake fluid level (visual check through plastic reservoir).
4. Coolant level. Remember to never remove a radiator cap on a hot engine!
5. Transmission fluid level. Check with the vehicle on level ground, the parking brake engaged, the engine hot and running with the gear selector in parked position.

Accidents and Emergencies

In case of an accident or incident, the driver must notify the Children's Center Director as soon as possible. If there is a traffic accident with damage to any vehicle or injury to any person, the driver must contact law enforcement and make a report.

After an accident or incident, the driver and/or person who booked the van must submit a written report to the Center director within three (3) working days. The written report must include the other vehicle's registration number, insurance information, driver's license number, exact location of the accident, and time of the accident. A copy of the report will be placed in the driver's personnel file as well as the vehicle file.

Van Information

Make: Ford

Model: EconoVan

Year: 2000

License Plate: 4HTW134

Vin: 1FBSS31L4YHA18869



SMRPD's Mission Statement - "To promote community well being through programs and activities that protect, preserve and enrich the canyons' heritage, open space and unique way of life."

P.O. Box 8, Silverado California 92676 • www.smrpd.org

VAN REQUEST FORM

Today's Date:		Reason for trip:	
Name:			Cell:
Address:			

Date Needed:		Time:	<i>Start</i>	<i>End</i>
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How flexible is the time?

Destination:	Round trip mileage:
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Please print

Driver Name	
Driver Address	
License No.	
Driver Birthdate	
Driver Cell Phone	

Approved: _____

Date: _____

ACCIDENT REPORT

SILVERADO MODJESKA RECREATION AND PARK DISTRICT
P.O. BOX 8, SILVERADO, CA 92676

DO NOT USE THIS FORM FOR EMPLOYEE INJURIES. HANDLE EMPLOYEE INJURIES ACCORDING TO WORKERS' COMPENSATION GUIDELINES. District staff (not the Injured person) should complete this form. After completing it, forward to the District Investigator, who should mail a copy to CAPRI and keep a copy for district files. All accidents should be reported, since there is always the potential for a claim. If an accident involves serious bodily injury or death, call CAPRI immediately, then follow up with a written report.

INJURED

Name of Injured: _____ Age: _____ Sex: _____

Address: _____

City, State, Zip: _____

Home Phone: (____) _____ Work Phone: (____) _____

Date of Accident: _____ Time: _____ Location: _____

Part(s) of body injured: _____

Describe how the accident happened. Include persons, equipment and objects involved: _____

Did the Injured cause or contribute to the injury or accident? (Y/N) _____ Describe: _____

Who was notified? _____ Relationship: _____

Where was the Injured taken? _____ Home _____ Hospital _____ Doctor _____ Other

If "Other," where? _____

Was 911 called? (Y/N) _____ Was first aid provided? (Y/N) _____

Name of person giving first aid: _____

Address of person giving first aid: _____ Phone (____) _____

Was the Injured participating in a district activity? (Y/N) _____

If "Yes," had the Injured (or parent) signed a Waiver and Release? (Y/N) _____

Name of person in charge: _____ Phone (____) _____

Was any property damaged? (Y/N) _____ If "yes," describe _____

WITNESSES

Name: _____ Home Phone: (____) _____

Address: _____ Work Phone: (____) _____

City, State, Zip: _____ District Employee? (Y/N) _____

Name: _____ Home Phone: (____) _____

Address: _____ Work Phone: (____) _____

City, State, Zip: _____ District Employee? (Y/N) _____

Name: _____ Home Phone: (____) _____

Address: _____ Work Phone: (____) _____

City, State, Zip: _____ District Employee? (Y/N) _____

Was a police or fire report filed? (Y/N) _____ Was a citation issued? (Y/N) _____

Name of police department or fire department: _____

COMPLETED BY:

Print Name: _____ Title: _____

Signature: _____ Date: _____

REVIEWED BY:

Print Name: _____ Title: _____

Signature: _____ Date: _____

WHAT TO DO IN THE EVENT OF AN ACCIDENT

1. **STOP**, turn off the ignition. Turn on your emergency flashers and **REMAIN CALM**.
2. Render first-aid **only** if you are trained to do so, **unless** the life of the victim is at risk.
3. If no one is killed or injured, move your vehicle off to the side of the road.
4. Notify the police if anyone is killed, injured, or if serious property damage has occurred.
5. Immediately report the accident to your employer.
6. Be polite, courteous, and cooperative with all police and emergency personnel.
7. Do not discuss the specifics of the accident **EXCEPT** with an officer of the law, your employer, or a representative of CAPRI.
8. Identify yourself to the other driver(s).
9. Identify the other driver(s) using the information inserts contained within this packet.
10. Obtain the names and addresses of witnesses, including passengers in all vehicles.

WHAT TO DO IN THE EVENT OF AN ACCIDENT (continued)

11. Make notes about the accident and draw a sketch of the accident scene using the information inserts in the center pocket. Keep this information confidential.
12. If involved in an accident with a pedestrian, make sure their injuries receive prompt medical attention. If a minor, locate their parent or notify a police officer.
13. If you strike an unattended vehicle or other real property, attempt to identify the owner. If they cannot be found, leave a note with your name, district address, and phone number. Then promptly report the accident to your local police authority and employer.
14. If you kill or injure an animal, stop and try to locate its owner. If they cannot be found, call the nearest humane society or the local police department. Do not try to move an injured animal, or leave it to die.
15. Leave the scene only after the injured have been assisted, the police have been notified (if necessary), and the other driver(s), witnesses, or property owner have been identified.
16. If possible, take photographs of the damage to your vehicle, the other vehicle(s), and the overall accident scene.

PRE TRIP FOR VANS

Drivers must complete and document a pretrip inspection prior to transporting students in the vehicle.

Vehicle ID _____

Date _____

Odometer _____

Driver Name _____

Overview:

- ☐ Check if vehicle leaning to one side
- ☐ Check under vehicle for fluid leaks
- ☐ Check for hazards around vehicle
- ☐ Student Transportation sign on roof
- ☐ District name on door
- ☐ Check all safety equipment
 - ☐ Fire Extinguisher
 - ☐ First Aid kit
 - ☐ 6 Fuses
 - ☐ 3 Reflective triangles
 - ☐ Spare electrical fuses
 - ☐ Blood Borne Pathogen Kit

Under hood:

- ☐ Coolant level full
- ☐ Engine oil between add and full
- ☐ No moisture or fluid leaks
- ☐ Belts
 - not cracked
 - not frayed
 - no more than 1/2 inch play

☐ Hoses

- no leaks
- no bulges

☐ Wiring

- not loose
- not frayed

☐ Battery cables

- clean
- secure

☐ Brake fluid

- full
- no leaks

☐ Power steering

- full
- no leaks

From drivers seat:

- ☐ Start engine
- ☐ Check all gauges and/or indicator lights
- ☐ Check horn
- ☐ Check 2-way radio
- ☐ Pump brake pedal 3 times and hold down
 - pedal should not fade
- ☐ Set parking brake and put vehicle in gear
 - vehicle should not move
- ☐ Check all mirrors for adjustment

☐ Windows

- clean
- no cracks

☐ Check Wipers / Washer

☐ Steering wheel

- no more than 10 degrees or 2 inches play
- ☐ Turn on high beam head lights and left turn signal

Outside vehicle:

➤ Start at back left side

- ☐ Check rear tires
 - 2/32 inch of tread
 - proper pressure
 - no cuts or bulges

☐ Check rear door

☐ Tail lights and left turn signal

☐ Fuel filler cap on securely

☐ Check for body damage

☐ Listen for exhaust leaks

☐ Check front tires

- 4/32 inch of tread
- proper pressure
- no cuts or bulges

Right side:

☐ Check left turn signal and low beams

☐ Check front tire

- 4/32 inch of tread
- proper pressure
- no cuts or bulges

☐ Side doors and windows for proper operation

☐ Check passenger seats and belts

☐ Check rear tires

- 2/32 inch of tread
- proper pressure
- no cuts or bulges

Second walk around:

☐ Turn on high beams, right turn signal, and block down brake pedal

☐ Check lights both front and rear

Note:

Report any and all defects in writing to the proper person and keep 1 copy for yourself

INSURANCE IDENTIFICATION CARD

California Association for
Park & Recreation Indemnity

CAPRI

Company Issuing Card

California Association for Park & Recreation Indemnity (CAPRI)
6341 Auburn Boulevard, Suite A
Citrus Heights, CA 95621-5203

Effective Date
7/1/2015

Expiration Date
7/1/2016

Covered Vehicle: Fleet

District

Silverado-Modjeska Recreation and Park District
27641 Silverado Canyon Road
Silverado, CA 92676



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SAFETY COMMITTEE MINUTES

Safety Meeting Minutes for

Silverado-Modjeska Recreation and Park District, 9/28/15, 2:00 pm

- 1) Call to Order: At 2:00pm by Phil McWilliams.
- 2) Members in Attendance: Phil McWilliams, Chair, Dr. Debbie Johnson, Director, Steve Reighart, Caretaker.
- 3) Last meeting's Minutes of June 22nd were approved.
- 4) Review and Discussion of Employee/Patrons Accident/Incident Reports: N/A
- 5) Review and Discussion of Departments:
 - a) RECREATION: In preparation for a possible El Nino rain event this winter, the District has purchased some emergency supplies and equipment (water, lights, radio, etc.). These need to be organized (water needs to be dated, location for storage determined, etc.)
 - b) FACILITIES: See below
 - c) GROUNDS: See below
- 6) Staff Safety Training: Steve Reighart and Board members attended an ISDOC Emergency Response Training workshop in August.
- 7) Site Inspections:

Silverado Community Center and Park

All OK; Steve R. to conduct 4th quarter inspections of all facilities.

Modjeska Community Center and Park

Picnic tables were cleaned, sidewalks were power-washed. We have one area on the sidewalk that is slightly raised, Steve R. will repair.

Silverado Children's Center

Old refrigerator on site has had the door secured and is scheduled for pick-up and removal 10/12.

The Director has instituted a program for each child to have an emergency pack stored at the Center.

A water line valve regulator was installed in order to keep the internal sprinklers from leaking. Various repairs on the drainage system were made in preparation for possibly heavy winter rains.

8) Old Business: Next week, Debbie will work on a comprehensive van policy (Log book, DMV monitoring and pull-out program, etc.)

9) New Business: ADA site review conducted; some signage is needed at the Modjeska Community Center and the Children's Center, otherwise we appear to have met standards. Debbie will work on a IIPP review and update policy. The result of our annual CAPRI inspection was an upgrade to "Very Good" from last year's "Good". However, there are still areas for improvement. Phil will draft a letter of response to CAPRI, due by Oct. 20th.

Time and Place of next meeting: Dec. 14th, 2015, 2:00 pm, Silverado Community Center.

Meeting adjourned at 3.00 pm.

Safety Committee Chair: _____ Date: _____