

Crescent City Harbor District
FINANCE & ADMINISTRATION
POLICIES AND PROCEDURES MANUAL

(Updated November 2024, ver. 3.1)



Signatures:

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The *Finance & Administration Policies and Procedures Manual* has been prepared by Crescent City Harbor District (CCHD) as a working guide for the staff of CCHD. It sets out the working procedures for the implementation of the financial and general policies and procedures of CCHD. The manual deals with both the financial and general aspects of the organization’s policies and procedures. This manual excludes most Human Resource policies which are dealt with separately in an Employee Handbook.

Organization of this section

The following topics are addressed in this section of the manual:

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1 OBJECTIVES

The objectives of this manual are:

- To explain the accounting assumptions and policies adopted by CCHD
- To describe the accounting procedures of CCHD
- To describe the general policies of CCHD
- To ensure uniformity in the application of accounting policies and procedures
- To provide a reference guide for training new staff
- To outline procedures that will enhance adequate internal controls
- To document systems of CCHD

2 UPDATING

This manual shall be reviewed, amended or modified in order to accommodate technological developments, organization’s new policies, and changes within the accounting profession or within CCHD.

3 RESPONSIBILITY

The CEO/Harbor Master has the overall responsibility for implementing and managing approved policies of the office, including the application and implementation of this Policies and Procedures manual, and may delegate administrative responsibilities as deemed fit.

4 DEFINITIONS

- **Organization** shall mean CCHD (Crescent City Harbor District)
- **Subcontract** shall mean a contractual agreement between CCHD and a third party whereby the third party is to provide services to or on behalf of CCHD as stated in the agreed terms of reference
- **CCHD Financial Year** shall mean the period from 1 July to 30 June of every year
- **Financial Statements** shall mean the Income and Expenditure Statement and the Balance Sheet
- **Voucher** shall mean the original accounting document used to record accounting transactions into QuickBooks
- **Assets** shall mean both movable and immovable property of CCHD, including bank deposits, cash-on-hand, land, buildings, etc.
- **Cash** shall mean currency, checks and money in banks readily available on demand throughout the financial year

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5 APPLICATION

These policies and procedures shall be referred to as the Policies and Procedures of CCHD and are designed to ensure that all CCHD assets are properly accounted for and controlled. These policies and procedures shall apply from the date of issuance of this manual. The policies and procedures may be amended as required with the authority or approval of the CEO/Harbormaster and the required approval(s) by the Board.

6 GENERAL POLICY

The CEO/Harbormaster shall ensure that all staff members of CCHD exercise utmost control over the finances and other assets of the organization and shall comply in good faith with the Financial and Administrative Policies and Procedures. They shall conduct themselves in a manner befitting their status as employees of CCHD.

Section: 3	ACCOUNTING METHODS AND PRACTICES	
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Objective

The purpose of this section is to describe the accounting practices of Crescent City Harbor District (CCHD) and the main features of the accounting system (QuickBooks).

Organization of this section

The following topics are addressed in this section of the manual:

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Policy	2
Types of vouchers	2
Transaction Posting and Review	3

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CHART OF ACCOUNTS

The Chart of Accounts is a list of the accounts that includes a unique number for each, allowing identification of the type of accounting transactions that are recorded in the general ledger. The list is arranged in the order of the appearance of accounts in the financial statements (asset, liability, equity, revenue, and expense). CCHD makes use of the additional “class” field in QuickBooks to track all relevant Grant-related income and expense, in order to facilitate tracking of grant activities as well as accurate reporting to agencies providing these funds. This additional field is also used to track income and expenses by cost centers, such as RV Park activity.

POLICY

Double Entry - The accounting system shall be based on a double entry system of bookkeeping.

Coding Classification - Transactions shall be identified and classified by charging the appropriate account codes, tracking codes and object/transaction codes as prescribed by the CCHD Chart of Accounts. The transactions shall be posted into the General Ledger. Transactions shall be captured into the ledger on a timely basis so as to maintain balances that accurately reflect the financial position of the CCHD at any given time.

The office shall maintain the following primary records:

- General Ledger
- Cash Books
- Petty Cash Books (if necessary)
- Income and Expenditure Report
- Funds Flow Statement

General Ledger – CCHD shall maintain a General Ledger with the accounts as shown in the Chart of Accounts. Additional sub-accounts can be opened under the respective series as necessary. However, transactions that will be consolidated to the standard financial statements will be rolled up to the primary level.

Vouchers are prepared for ALL transactions posted in the accounting system.

TYPES OF VOUCHERS

Payment Vouchers are used to record cash disbursements. These are tracked using the check number for check disbursements and a sequential number for wire or fund transfers as well as automatic debit arrangements.

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Receipt Vouchers are used to record all cash receipts. These will be tracked using the receipt number and a sequential number.

Adjusting Journal Vouchers are used to record transactions that do not involve cash, such as the settlement of an advance. They are also used to record transaction adjustments related to account coding.

TRANSACTION POSTING AND REVIEW

CASH PAYMENTS/DISBURSEMENTS

- All cash disbursements should have an approved payment voucher that is numbered, including all supporting documents (supplier invoices, procurement forms, etc.)
- Disbursements should be made by check or wire transfer or automatic debit arrangement (exception when paid from a petty cash fund). All checks should be made payable to an individual or organization, and acronyms should only be used in exceptional cases.
- Checks and wire transfers should be signed according to the approved authority matrix.
- All payments should have a corresponding official receipt or payment acknowledgement from the payee.
- The custodian of blank check stock should be somebody other than the signatory. Signing or countersigning blank checks is strictly prohibited. All unissued and unused checks should be kept in a safe.
- Segregation of Duties should be required as possible, as noted in the table below.

Responsible	Task
Office Manager or assigned staff	Reviews source for accuracy, completeness and reasonableness and prepares the payment voucher
Director of Operations	Reviews voucher and supports for accuracy, completeness and reasonableness
Office Manager	Writes checks and attaches to the reviewed voucher package and forwards to the CEO/Harbormaster for approval and signing
Check signatories (Board members)	Approve the transaction and sign the check
Office Manager or assigned staff	Issues the check and has the payee sign on the space provided on the voucher or gets an official receipt and signs on check photocopy.
Office Manager or assigned staff	Records all accounting data from approved original voucher records in QuickBooks

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CASH/CHECK RECEIPTS

- All cash receipts should have an approved receipt voucher that is numbered, including all supporting documents (CCHD official receipt, copy of deposit slip, etc.)
- A CCHD official receipt should always be issued to the individual or organization from whom/which CCHD is receiving cash. The official receipt is an accounting document that needs to be audited regularly through review of the Sales Report generated by QuickBooks.
- All cash received should be deposited to the bank account (and not to the Petty Cash Fund) within a reasonable number of days, preferably the next banking day. All undeposited cash must be accounted for at the end of the day and the custodian of the cash fund must use a register to record the cash and subsequent deposits to the bank account.

Responsible	Task
Office Manager or assigned staff	Receives money and issues an official receipt. Deposits the money to the bank and forwards the Official Receipt and deposit slip to the Office Manager
Office Manager	Reviews the source documents (official receipt, deposit slip, etc.) and prepares the receipt voucher
Director of Operations	Reviews voucher and supports for accuracy, completeness and reasonableness
CEO/Harbormaster	Approves the transaction on the voucher
Office Manager or assigned staff	Records all accounting data from approved original voucher records in QuickBooks

ADJUSTMENTS

- All adjustments should have a corresponding approved adjustment journal voucher.
- Copies of the original transaction that is being adjusted or corrected should be part of the supporting documents

Responsible	Task
Office Manager	Request for an adjustment journal, with justification
Director of Operations	Reviews voucher and supports for accuracy, completeness and reasonableness
CEO/Harbormaster	Approves the transaction
Office Manager or assigned staff	Records all accounting data from approved original voucher records in QuickBooks

Section: 4	CASH MANAGEMENT	
		Last Updated: November 2024

Objective

The objective of this section is to describe cash management guidelines and associated internal controls.

Organization of this section

The following topics are addressed in this section of the manual:

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Banking	2
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OPERATION OF BANK ACCOUNTS

BANK ACCOUNTS

The Crescent City Harbor District (CCHD) maintains a main operating account with US Bank, which is the primary account used for all operations. There are also several other smaller accounts with US Bank for RV operations and savings. An investment account is maintained with LAIF (Local Agency Investment Fund). A QuickBooks Online account (QuickBooks Checking) is maintained for the receipt of on-line payments for RV and Marina operations, fed by online customer payments as well as regular transfers from Dockwa (Marina) and Stripe (RV) customers.

BANK SIGNATORIES

Addition and deletion of bank signatories must be requested by the CEO/Harbormaster and approved by Board. A check signatory no longer working with CCHD must be immediately deleted as bank signatory upon separation from employment or the Board.

Checks written to draw funds from CCHD bank accounts shall be signed by any two of the following signatories: CEO/Harbormaster and Designated members of the Board. The checks, Payment Vouchers and other supporting documents shall be made available to the signatories for verification prior to signing the checks. Signing and countersigning blank checks is strictly prohibited.

BANKING

The Office Manager and the Guest Services Manager are designated as the only contacts with US Bank for making deposits and for collecting bank documents. Any changes in the signing authority for staff must be communicated immediately to the bank by an authorized bank signatory. There is a formal agreement between CCHD and US Bank stipulating certain rules in administering CCHD’s accounts, including the following.

- Authorized bank signatories and their level of authorization
- Non-validity of transactions done by phone or fax
- Certain level of check that needs to be entered into the US Bank system (SinglePoint)
- Return of cleared checks for CCHD’s file
- Check encashment

CONTROL OF CHECK STOCK

The Office Manager requests and maintains the security of check stock for printing checks via the accounting software. All requests for new stock are authorized by the CEO/Harbormaster.

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BANK RECONCILIATIONS

Bank reconciliations for each bank account are prepared on a monthly basis in QuickBooks by the Office Manager, with oversight from the Director of Operations and final approvals by the CEO/Harbormaster. The following guidelines apply to the performance of Bank Reconciliations and standard banking practice.

- All known direct bank debits and credits shall be entered into QuickBooks. All unknown direct bank debits and credits shall be noted by the Office Manager and reported to the Director of Operations for appropriate action.
- All dishonored checks should be reported to the Director of Operations by the Office Manager, and immediate action taken to ensure that the issuer of the check rectifies irregularities. Appropriate reversing entries should then be posted in QuickBooks with approval of the Director of Operations.
- Uncashed checks issued by CCHD should be aged by month. When these checks are outstanding for more than two months an explanation should be sought by the Office Manager from the payee. Any difficulties should be brought to the attention of the Director of Operations.
- All “stale” checks (uncashed checks that are more than six months old) should be brought to the attention of the Director of Operations and should be reversed in QuickBooks with a stop payment order issued to the bank. The payee may be issued with a new check should the old one be confirmed lost in transit or misplaced.

OPERATION OF CASH ACCOUNTS

HARBOR OFFICE CASH REGISTER

A cash register is maintained at the Harbor Office by the Guest Services Manager. Upon opening the office on week day mornings, a “Cash Sheet” form should be completed to count the exact contents of the register. The starting cash register amount should be \$200 exactly, since at the end of each day any cash excess over \$200 should be put aside for deposit to the bank. After counting the starting cash the completed “Cash Sheet” form should be filed for easy reference throughout the work day in case large bills are collected. Any cash payments must be supported by a receipt provided to the customer. A notice should appear on the wall facing customers confirming that they should expect a receipt upon making any payments to the Administration Officer.

GIFT SHOP PAYMENTS AND INVENTORY

An invoice should be created in QuickBooks for every item sold in the gift shop. Once all items are entered the customer should be given a copy of the receipt generated after recording the correct method of payment. Inventory of Gift Shop items should be accomplished and documented by the Office Manager on a weekly basis.

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MARINA PAYMENTS

When a customer makes a payment for a slip in the Marina, appropriate entries should be made directly into the Dockwa software according to the contract name (by boat or owner). If an owner has multiple invoices open for settlement the record of payment should be applied correctly. If paying by credit card there should usually be a card already on file. If the card is not yet linked to the customer file then this should be set up in Dockwa for the current and future payments to be processed. If payment is made by check or cash then this method of payment should be noted in the system and the payment should be secured in the locked drawer in the Harbor Office. In any case the customer should be given a receipt, either printed or emailed, based on preference.

BOAT LAUNCH RAMP PERMIT PAYMENTS

Customers can purchase monthly and annual launch ramp permits at the main Harbor Office. If a permit is desired then a new customer profile should be created in QuickBooks, unless this is a renewal and the customer already exists in the system. After all details have been entered then a receipt for the customer should be generated and the appropriate permit prepared (orange for annual, green for monthly, and pink for slip tenants). Slip tenants receive launch permits free with the price of moorage. Customers can also pay for daily ramp access directly at the boat ramp by placing cash into one of the envelopes provided for this purpose. Cash dropped into the launch ramp box is collected at least once every day by two CCHD employees and is placed in a locked drawer in the Harbor Office.

BAYSIDE RV PARK PAYMENTS

Regular tenants of the Bayside RV Park can settle outstanding invoices online or by cash, check or credit card at the Harbor office. Payments accepted at the Harbor Office should be recorded in QuickBooks and applied to the customer account, with a receipt provided to the tenant. Payments for transit RV customers, whether staying at Redwood Harbor RV Park or Bayside RV park, may be made online via the Stripe application or in person at the Harbor office. In only exceptional circumstances can payment in cash be made to members of the CCHD Harbor Patrol, but this is strongly discouraged.

OTHER PAYMENTS

Other payments received by the Harbor Office include Crab Pot storage, Boat Trailer storage, Boat storage, and Key Fobs for gates, showers, and bathrooms in the Harbor. All of these payments are recorded in QuickBooks against the appropriate customer account, with receipts provided in all cases.

COLLECTION OF LAUNDRY QUARTERS

At the end of each week two CCHD employees from the Harbor Office go together to the laundry rooms and collect quarters from the machines. These are then stored securely in a locked room at the office.

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BANK DEPOSIT OF CASH AND CHECKS COLLECTED

Deposit of cash and checks to the US Bank main operating account is done on a weekly basis, unless the amount of cash on hand reaches a significant amount and it is determined that an earlier deposit needs to be made. The following steps are implemented prior to making the deposit in order to confirm that the daily cash and check amounts are accurate.

- Make a copy of each check which will be deposited.
- The Office Manager should print out a sales report for each day covered by the deposits in order to match the cash and check sales to activities.
- A bank deposit slip should be completed with all relevant information regarding cash and checks to be deposited. All cash and checks should then be placed into an envelope.
- Once the envelope for deposit has been prepared and checked by the Office Manager and the Administrative Officer for accuracy, the planned deposit date and total amount should be written on a page included in the envelope.
- Once the deposit has been taken to the bank by one of the two authorized CCHD employees, a bank deposit receipt is provided and returned to the Office Manager.
- The deposit details are then recorded in QuickBooks by the Office Manager and checked on the daily bank transactions statement.
- The deposit receipt is then attached to the deposit details and filed by month.

Section: 5	ACCOUNTS RECEIVABLE	
		Last Updated: November 2024

Objective

The objective of this section is to cover Crescent City Harbor District (CCHD) policies and procedures related to the management of Accounts Receivable.

Organization of this section

The following topics are addressed in this section of the manual:

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Section: 5	ACCOUNTS RECEIVABLE	
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POLICY

The proper management of the Accounts Receivable by Crescent City Harbor District (CCHD) is of high importance given the large number, and amount, of transactions passing through on a constant basis.

PROCEDURES

The following procedures are followed in regards to the handling of Accounts Receivable by CCHD.

- Invoices are sent to tenants and guests for various charges at the beginning of each month, and throughout the month as necessary. Any auto-payments set up in the CCHD systems are also run at the beginning of the month.
- Customer billing details are obtained using data from QuickBooks, Dockwa, and other sources. Bills are sent out on a regular basis for the following CCHD charges, all not subject to coverage by insurance. A regular check of those tenants covered by current insurance policies should be done on a monthly basis in order to ensure that only those not covered by insurance are billed.
 - marina electric meter readings obtained from Marinesync
 - commercial electric meter readings
 - crab pot storage
 - boat trailer and boat storage
 - moorage payments due on contracts recorded in Dockwa
 - RV payments due from Bayside residents
 - billable maintenance services provide to tenants
- All billable electrical charges can be reviewed in data exported from Marinesync. Exceptions consist of boats plugged into slip meters which are not being leased as well as transient customers. Completion of standard “rate and use” calculations determines the billing rate.
- Billing amounts for commercial electricity, crab pot storage, and storage yard activity are obtained from logs maintained by Harbor Patrol and Maintenance, as well as regular readings of the electric meters in the Harbor.
- Reference to Dockwa provides information regarding moorage amounts due from tenants in the Marina, as well as reference to the Boat Log which is updated on a daily basis.

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- All invoices sent for payment are recorded in QuickBooks (or Dockwa for moorage) using relevant customer and account details, and regular Accounts Receivable Aging reports are run on a weekly basis for review by the Director of Operations and the Office Manager.
- A detailed review of all outstanding Accounts Receivable balances is performed at the end of each month, with focus paid to those amounts due which exceed 30 days. The aging on these reports generated by QuickBooks reflects detail for all amounts due, as follows: 1) less than 30 days; 2) 30 to 60 days; 3) 60 to 90 days; 4) greater than 90 days.
- Alterations to a customer invoice may be made by the Office Manager for amounts less than \$100 without approval from the CEO/Harbormaster, but after notification and consultation with the Director of Operations. Customers who have received an adjustment within the past year must obtain approval from the CEO/Harbormaster for any additional adjustments unless moorage or insurance covers the cost. Adjustments to customer invoices for amounts greater than \$100 always requires written approval by the CEO/Harbormaster, unless daily moorage is paid in Dockwa or insurance details have been provided.
- Depending on the category and type of invoice sent, late fees will be added and invoiced to the respective customer or vendor. The “Missed Payment Notice” should show the customer the late fee amount plus the new total balance owed. The notice should clearly inform the customer that CCHD will escalate the account if an invoice remains unpaid after 30 days. Phone calls by the Office Manager and other Harbor Office staff may also be made to customers in order to encourage settlement of amounts due.
- For Bayside RV tenants, Invoices for rent are sent out on the last day of each month and rent is due on the first day of the following month. Tenants are given a grace period of five business days before an account is considered delinquent. After this period is passed and payment has not yet been received, a “Pay or Quit” notice is issued for action within three business days. At the same time a “60-Day Eviction Notice” is served, after review by the Director of Operations and approval by the CEO/Harbormaster. If the RV remains in the Bayside Park after completion of the 60-day period than legal action will be initiated to begin UD (Unlawful Detainer) eviction of the tenant and the RV.
- For Marina tenants, a “Final Warning” will be issued to customers after 60 days of delinquency without any attempts to make payments on an Accounts Receivable which is past due, prior to release of a “Revocation Warning”. Action regarding revocation is not taken until a full review by the Director of Operations and final approval from the CEO/Harbormaster, at which time a formal revocation order may be issued. Revocation orders are only rescinded with Harbormaster/CEO approval or through a formal appeals process to the Board.

Section: 6	ACCOUNTS PAYABLE	
		Last Updated: November 2024

Objective

The objective of this section is to cover the Crescent City Harbor District (CCHD) policies and procedures related to the management of Accounts Payable.

Organization of this section

The following topics are addressed in this section of the manual:

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Section: 6	ACCOUNTS PAYABLE	
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POLICY

It is important that the management of the Accounts Payable process by the Crescent City Harbor District (CCHD) be handled with absolute integrity, accuracy, and transparency. The following general procedures are followed.

PROCEDURES

The following procedures are followed in regards to the handling of Accounts Payable by CCHD:

- Vendor invoices are received by CCHD through various methods. This might be via the receipt of mail at the main Harbor Office, but also might be via electronic means through any of the members of the senior management team in addition to the Office Manager. In all cases any vendor invoice should first be routed to the Office Manager for an initial review.
- The authenticity of all incoming (and recurring) invoices are verified by the Office Manager, with additional verification provided as necessary. This extra effort may involve consultation with the CCHD staff directly involved in receipt of the services or goods which are being invoiced. The Office Manager has the authority to bring an invoice which is insufficiently supported for payment to the attention of the Director of Operations, who may then discuss with the CEO/Harbormaster in order to determine action steps to take.
- After ensuring that the invoice is acceptable for payment, an entry is made into QuickBooks to record the bill due. This entry will include the proper account coding and expected payment date, all feeding into the QuickBooks cash flow statement calculations.
- Each Monday or Tuesday an Accounts Payable detail report is prepared directly from QuickBooks for review by the Director of Operations and for approval by the CEO/Harbormaster. This report will contain those payments to be made during the coming weeks only, whereas all bills which have been entered into the accounting software will detail beyond the present week. After approval signature by the CEO/Harbormaster the invoices to be paid will be approved by two members of the Board.
- Payment Vouchers will then be prepared to cover the approved documentation, and payment procedures will then follow to ensure that the correct vendor is paid in the planned time frame.
- All new vendors require a W-9 form prior to issuance of any payment.

Section: 7	BUSINESS CREDIT CARDS	
		Last Updated: November 2024

Objective

The objective of this section is cover Crescent City Harbor District (CCHD) policies and procedures related to the issuance, management, and settlement of business credit cards.

Organization of this section

The following topics are addressed in this section of the manual:

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Section: 7	BUSINESS CREDIT CARDS	
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POLICY

The purpose of issuing Business Credit Cards to Crescent City Harbor District (CCHD) employees is to facilitate travel and daily operations. This policy sets out the acceptable and unacceptable uses of these credit cards.

PROCEDURES

- Business credit cards have been issued to key CCHD employees, specifically the CEO/Harbormaster and the Office Manager. Spending limits have been placed on each of the cards as follows:
 - CEO/Harbormaster: \$5,000
 - Office Manager: \$5,000

- The utilization of CCHD-issued credit cards is a privilege that CCHD may withdraw at any time, with or without cause. Upon termination of employment with the CCHD all cards must be returned and the card will be cancelled. Use of a CCHD credit card may also be terminated by the CEO/Harbormaster at any time due to misuse, and the CEO/Harbormaster privileges may be terminated by Board mandate.

- Monthly credit card statements must be supported with all relevant supporting documentation by the Office Manager and submitted to the Director of Operations for review and signature. This set of documents must then be approved by the CEO/Harbormaster prior to final approval by two members of the Board. These steps must be accomplished prior to settlement of the amount due with USBank in the credit card account.

- Employees in possession of CCHD credit cards are solely responsible for all charges made to the card and for ensuring that the card is not used by unauthorized personnel. Card numbers may not be distributed by any means and should not be saved in any online accounts. These business cards should be maintained by each employee in a separate sleeve or location in order to avoid mistaken use of the card for personal purposes.

- CCHD credit cards may only be used by the individual to whom the card is issued. Credit cards issued to employees must only be used for business purchases of goods or services required in the execution of CCHD job duties. At no time should the credit card be utilized for personal purchases unrelated to CCHD business, cash advances, transactions beyond established credit limits, purchases in violation of CCHD policies, unlawful purchases, or purchases in violation of ethical rules, purchases related to betting or gambling, or to the purchase of alcoholic beverages. In cases where a personal charge may have inadvertently occurred, then the employee is responsible for

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identification of the charge details and prompt settlement of any amount due with CCHD. Reimbursement can be made by check payment or salary deduction.

- Business-related expenses, such as food, lodging, and airfare while on approved business travel, may be made on the CCHD credit card as long as these purchases are consistent with CCHD travel and expense reimbursement policies. Equipment may be charged to the credit card if in line with existing budget details and approved if over spending limits defined in the CCHD approval matrix.
- All CCHD employees who have been issued credit cards are responsible for providing receipts in order to support any charges made on the card. If a receipt is lost, a written description of the items or services procured should be prepared and approved as long as there is firm verification that the charge was valid.
- All receipts should be provided to the Office Manager prior to the close of the credit card monthly billing period. Each receipt should be clearly labeled with a description of the charge and any additional information which might be required. For example, a receipt for a business meal should identify those present and the purpose of the meeting. Travel receipts should note the purpose of the trip, with supporting information as appropriate.
- If an employee makes use of the CCHD credit card for a business-related purchase which is not within the scope of the employee’s duties or the employee’s authorization level, then the costs become the responsibility of the employee unless formally approved. Reference should be made to the policies and procedures outlines in the CCHD Procurement section of the full Policies and Procedures Manual.
- In addition to financial responsibility for any inappropriate charges to the CCHD credit card, violation of the CCHD credit card policies and procedures could result in loss of credit card privileges, demand for restitution to the District for unauthorized or improper purchases, prosecution under state or federal law for misuse of public resources, and disciplinary action, up to and including, termination. Cardholders shall immediately surrender CCHD credit cards if an action is taken under this policy to revoke credit card access due to a violation of this policy. When an employee separates from the District, he or she shall immediately surrender any CCHD cards to the Office Manager. Use of a CCHD credit card for any purpose after its surrender is prohibited.
- The Office Manager is responsible for compilation of all receipts relating to CCHD card charges and other supporting documents into an accounting package which is submitted for final review by the Director of Finance and approval by the CEO/Harbormaster. Upon approval payment may be made in order to settle the amount due on the credit card statement, taking into account any reimbursements which may have been received from employees.

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- All CCHD employees provided with credit cards for business purposes must annually sign an acknowledgement of these policies and procedures, with a commitment to strictly follow all guidelines which have been set forth, recognizing that failure to follow these policies and procedures could subject the employee to disciplinary action up to termination. Copies of the signed acknowledgement shall be placed in the employee’s personnel file.
- All staff in possession of business credit cards, as well as those employees responsible for the financial management of these documents, will take part in an annual training session during which these policies and procedures will be clearly explained.
- CCHD authorized cardholders are responsible for securing CCHD credit cards appropriately to prevent loss, theft, or misuse. If a CCHD credit card is lost, stolen, or misused, the cardholder shall immediately report the occurrence to the Office Manager so the card may be cancelled. It is explicitly forbidden for CCHD cards to be used for personal purposes. Any such use shall be immediately reported to the Office Manager and the employee may face disciplinary action, up to and including termination, depending upon the severity. Furthermore, the employee shall be responsible for reimbursing CCHD for any such personal charges.

Section: 8	Procurement	
		Last Updated: November 2024

Objective

The objective of this section is to set out Crescent City Harbor District (CCHD) guidelines for procuring goods and services in line with relevant regulations.

Organization of this section

The following topics are addressed in this section of the manual:

<i>Subsection</i>	<i>Page</i>
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General Policies	2
Procurement Officer Role & Responsibilities	2
Pre-Qualified Vendors List	4
Ethics Statement	4

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INTRODUCTION

The policy set forth in this document establishes standards and guidelines for the procurement of supplies, equipment and services to ensure that they are obtained in a cost-effective manner and through an open and competitive process, and that contracts are managed with good administrative practices and sound business judgment.

GENERAL POLICIES

Procurement is one major area where funds are utilized and CCHD commits to putting tight controls on this area and to give value for money spent. The following are the general CCHD policies covering procurement.

- Procure only those items which are required to fill a bona fide need.
- All purchases are made in the best interests of CCHD and any entity providing grant funds.
- Obtain quality supplies/services needed for delivery at the time and place required.
- Buy from responsible sources of supply.
- Obtain maximum value for all expenditures.
- Deal fairly and impartially with all vendors.
- Avoid any conflict of interest, or even the appearance of a conflict of interest, in all CCHD-vendor relationships.
- Obtain sufficient documentation to support a transparent, clear, and understandable “audit trail”, meaning that someone who had no involvement in the procurement actions can easily follow the entire procurement process from beginning to end. The documentation should clearly demonstrate the need for the purchase and how/why the winning vendor was selected.
- The responsibilities of carrying out procurement tasks and approvals are assigned to particular roles within CCHD to ensure a proper segregation of duties

PROCUREMENT OFFICER ROLE & RESPONSIBILITIES

The staff member tasked with contacting vendors and collecting quotes and bids is acting as a Procurement Officer, which in CCHD is fulfilled by the Office Manager position. If this role is properly managed then the two most important procurement requirements, carrying out a competitive and open procurement and maximizing the value for money, can be accomplished. Note that in some cases employees are allowed to procure goods and services which fall below a limit established by the CEO/Harbor Master in order to ensure the smooth flow of operations without creating additional risk.

The Procurement Officer is expected to meet the organization’s procurement needs in a timely manner following the organization policies and procedures. This role is responsible for the following:

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- Maintain a complete and updated preferred vendors list.
- Communicate with the requestor to clarify/expand specifications to ensure that at the completion of the procurement the requestor has received the intended good or service.
- As appropriate, select a number of qualified suppliers sufficient for meeting the competition criteria. Ensure that all offers are documented as per the competition criteria.
- Conduct price analysis and any other qualitative/quantitative analysis in the comparison of quotes/bids/offers received if the value of the procurement is over a defined limit.
- Recommend the best vendor to fulfill procurement needs using the following criteria (not in order of importance, though generally speaking price should weigh most heavily, assuming degree of fit is comparable among bids received)
 - Degree of fit with the specifications/requirements
 - Price (and other related cost i.e. insurance, freight, etc.)
 - Reliability and Quality
 - Warranty
 - Delivery Period
 - Quality of customer service if after-sale service is likely to be a significant consideration
 - Past performance of the vendor
 - Payment terms and mode of payment
- Complete a Purchase Order once the selected vendor has been approved, depending on the value of the procurement.
- Follow up on the order with the vendor to ensure delivery as promised. Keep the requestor informed of expected delivery and update requestor with other pertinent developments.

Procurement should be managed by the Procurement Officer using the most appropriate method, per the following standard approaches.

- Competitive Process: Ideally all procurement above a defined limit should undergo the competitive bidding process. All deviations from the competitive process of procurement should be fully documented for audit trail purposes.
- Preferred Vendor: This is a vendor that meets minimum standards criteria and is certified to provide the listed goods or services. The suppliers included in this have proven good track records with CCHD. In general, for local minor and day-to-day purchases (for example: general office supplies), there should be an annual survey of vendors through which preferred vendors are identified. Contracts are often concluded for high value vendors of this nature.
- Sole Source Procurement: This option is valid when only one vendor can be identified as meeting the requirements and specifications of a procurement need. The Procurement Officer must take the lead by providing clear written justification as to why sole source is necessary. In general sole source procurement is only justified when:
 - The item is available only from a single source
 - Procurement is of an emergency nature and competitive solicitation will result in significant delays resulting in unacceptable costs or consequences.
 - In cases of grant funds, the donor authorizes non-competitive procurement. In such a case written approval must be obtained prior to the procurement.

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PRE-QUALIFIED VENDORS LIST

CCHD is required to develop a list of pre-qualified vendors. The list should be reviewed and updated on an annual basis, removing any vendors not meeting CCHD standards and adding in new vendors that qualify. The initial list and any updates are to be prepared by the Office Manager, reviewed by the Director of Operations, and then approved by the CEO/Harbormaster.

ETHICS STATEMENT

- Business will be conducted ethically in a manner above reproach and with total impartiality and preferential treatment for none. Procurement will be made based strictly on the merits of supplier proposals and applicable related considerations such as timing, quality and quantity.
- **Organization employees will not solicit or accept, directly or indirectly, any gift, favor, entertainment, loan or anything of monetary value, from anyone maintaining a business connection with CCHD.**
- All staff involved in the procurement process will avoid any action or circumstances, such as a gratuity (a payment or gift to obtain favorable treatment or influence an award), family relationship, or financial interest,-that might conflict with the proper performance of their duties or compromise the organization's acquisition process. All staff will ensure that their conduct at all times is in a manner that maintains trust and confidence in the integrity of the procurement process.
- No employee, officer, member of the Board of Directors or agent of CCHD will participate in the selection or award or administration of a contract if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when one of the following has a financial or other interest in the organization selected for award:
- Members of the Board, officers, employees, or agents of CCHD will neither solicit nor accept gratuities, favors or anything of monetary value from vendors, contractors, potential contractors or parties to sub-agreements.

Section: 9	BOAT & MARINA MANAGEMENT	
		Last Updated: November 2024

Objective

The objective of this section is to cover the management of Crescent City Harbor District (CCHD) boat and Marina operations.

Organization of this section

The following topics are addressed in this section of the manual:

<i>Subsection</i>	<i>Page</i>
Policy	2
Daily Boat Log Updates	2
Boat Slip Reservations	2
Boat Contracts and Payments	3

Section: 9	BOAT & MARINA MANAGEMENT	
		Last Updated: November 2024

POLICY

The Crescent City Harbor District (CCHD) policy regarding boat and Marina management ensures that the Marina is well-managed and boats are properly registered.

DAILY BOAT LOG UPDATES

The Harbor Patrol is responsible for monitoring and documenting in the Boat Log any significant changes in boats staying in the Marina. Major changes might include events such as guests checking out after normal working hours, or arrivals which might also occur outside of normal working hours. Note that a tenant will frequently be vacated from their slip for a prolonged period. In these situations it is important to check for a checkout date because tenants may not have one which is recorded in the Boat Log.

BOAT SLIP RESERVATIONS

When a customer contacts the Harbor Office to reserve a slip in the Marina, it is important to first determine if this individual will be a “Transient” or “Recurring” customer. All transient reservations should be made through the Dockwa website. Anyone staying less than 30 days in the harbor is considered to be transient. It is encouraged for the customer to make their own profile since Dockwa has access to multiple harbors across the country. In cases when the customer does not want to make the Dockwa reservation independently then the Administrative Officer may assist. Recurring reservations are also made in Dockwa. When making these longer term registrations the customer should complete a “Vessel Checklist” form which documents information regarding insurance, registration and emergency contacts. If a boat owner has previously stayed in the harbor, the current file should be checked to confirm that all information is current.

After registration is complete the Administrative Officer should refer customers to an updated dock map to show them the recommended slips. If a specific slip is desired then every effort should be made to satisfy the customer. Based on length and beam of the vessel and the length of stay, a contract will be prepared. This contract will clearly state the moorage rate and any relevant conditions. Once completed and signed the contract will be placed into the customer file. If a customer has any questions about the kind of Insurance they would need, reference should be made to the physical “Vessel Insurance Policy” posted in the front office.

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BOAT CONTRACTS AND PAYMENTS

The following guidelines cover the main important aspects of boat contracts and payments.

- As of November 2023 all slip rentals (whether transient or long term) are processed exclusively through Dockwa.
- Slip rentals and moorage fees are due in advance and can be settled through ACH, credit card, or prepayment.
- If a slip rental is not renewed by the 10th of the month, a first warning will be issued, accompanied by a late fee. If payment is not received by the last day of the month, the customer will incur a second late fee and be notified of the cancellation of their slip rental.
- In the event of non-payment by the 11th of the month, the customer's account will automatically switch to daily moorage. The daily rate will persist until the slip rental account is brought back to good standing or the vessel is removed from the harbor.
- Upon reaching a 60-day delinquency, the customer will receive a “Final Warning” notice, along with an additional late fee.
- Should a slip rental customer fail to settle their outstanding balance within 90 days, their privileges will be revoked.
- To regain access to the harbor and be eligible to rent a slip once again, a customer must pay a \$350 Revocation Fee, clear all past due daily moorage charges, settle all Harbor Service Fees owed, provide all necessary documentation, sign a new Berthing agreement, and consent to automatic payments.
- For customers facing financial difficulties, a repayment plan spanning up to 9 months may be arranged, contingent upon their agreement to automatic payments, and maintaining their account in good standing. These agreements must all be prepared by the Office Manager, reviewed by the Director of Operations, and approved by the CEO/Harbormaster.

Section: 10	MAINTENANCE	
		Last Updated: November 2024

Organization of this section

The following topics are addressed in this section of the manual:

<i>Subsection</i>	<i>Page</i>
Policy	2
Procedures	2
Work Orders	2

Section: 10	MAINTENANCE	
		Last Updated: November 2024

POLICY

The purpose of the maintenance function is to ensure clean and safe working conditions for staff and customers of the Crescent City Harbor District (CCHD).

PROCEDURES

Regular Tasks: every day

- Rubbish removal from Filet Stations and Bathrooms
- Pressure wash of Launch Ramp, Filet Stations and Fish Totes
- Check Inspection Bay 4
- Other tasks as assigned and which result from daily monitoring, and work orders

Regular Tasks: week days only

- Morning clean-up within the Harbor District
- Dock Walks and Inspections
- Clean Inspection Bay 4
- Other tasks as assigned and which result from daily monitoring, and work orders

Monthly Tasks

- Complete Storage Log and check stored items
- Check Power Meters

WORK ORDERS

There are certain maintenance procedures that customers can come to the Harbor office to request. The appropriateness of the Work Order will be determined per set guidelines by the Administrative Officer in coordination with the Office Manager. All customers asking for a Work Order should complete the “Forklift, Mobile Crane, and Personnel Fees and Policies” form. After the form is completed and the work request understood and found to be acceptable, the information will be added to the log managed by the Harbor Office. A copy of the Work Order will be placed in the Maintenance incoming mail space, and if urgent a voice mail will be left for the Maintenance crew. Upon completion of the work a member of the crew will bring in an updated copy of the Work Order which shows how much time was spent on the request. An invoice will then be created in QuickBooks by the Administrative Officer for follow-up with the customer.

Section: 11	RECORDS MANAGEMENT	
		Last Updated: November 2024

POLICY

The objective of this section is explain Crescent City Harbor District (CCHD) policies and procedures regarding the maintenance of files and records for Marina and RV Park activity, in addition to other areas of operations where keeping documentation is required.

GUEST AND TENANT FILING PROCEDURES

CCHD will maintain complete files and records per the following guidelines.

- If there is a new customer coming into the harbor, a physical file will need to be made for them. Other tenants already in the harbor should have these file contents up to date. Certain information is maintained in readily accessible files for each type of Tenant, as follows.
- If the customer is a Marina tenant, a file is maintained which contains a Berthing Permit or Contract, a photocopy of the Boat owner’s official ID, Insurance and Registration documentation, and a completed Emergency Contact form. Berthing Permits are completed each time a vessel comes into the harbor. The permit has an “in effect” time frame that will either be for the duration of the customer’s stay or which will be renewed on an annual basis. Annual renewals require that the boat owner completes a new permit for the next annual cycle. These documents are referred to for billing purposes, and for any contact with the boat owner. Files are maintained and kept for all boats, including those vessels which are no longer in the Marina.
- If the customer is an RV Tenant, a file is maintained which contains the RV Registration, a signed verification copy of the RV Park rules and regulations, a copy of the signed rental agreement, and a photocopy of the RV owner’s official ID. Files are maintained and kept for all RVs, including those which are no longer in any of the CCHD RV parks.

Section: 12	ANNEX	
		Last Updated: November 2024

Objective

The objective of this section is to identify policies and procedures of the Crescent City Harbor District (CCHD) which are included for adherence, but which require more complete elaboration in a subsequent revision to this Finance & Administration Manual.

Organization of this section

The following topics are addressed in this section of the manual:

<i>Subsection</i>	<i>Page</i>
Introduction	2
Negotiated Commercial Leases	2
Salary Advances	2
Performance Components	2

Section: 12	ANNEX	
		Last Updated: November 2024

INTRODUCTION

The following policies and procedures are provided as an Annex to this manual for guidance and adherence pending the provision of additional details and guidance in the next revision of the manual.

NEGOTIATED COMMERCIAL LEASES

The CEO/Harbormaster shall bring all potential leases and contracts to the full Board (in closed session) prior to the initiation of negotiations, advising the Board of the particulars of each proposed lease or contract and the CEO/Harbormaster’s suggestions for parameters to be held to during any negotiations. Should those parameters not be met during subsequent negotiations, then the CEO/Harbormaster will report the results back to the Board, once again in closed session. During this session the CEO/Harbormaster will suggest to the Board new parameters and how to proceed. The Board should again provide input, while repeating this process until the negotiations reach a satisfactory conclusion.

SALARY ADVANCES

Advances to employees by Crescent City Harbor District may only be given in emergency situations. All advances require a written agreement between the employee and the Crescent City Harbor District and must be approved and signed by the CEO/Harbormaster, with additional approval provided by two members of the Board. A contract should be signed between the employee and CCHD which includes a repayment plan. Deductions will be taken out of payroll on a regular basis until the advance has been fully settled. Upon termination or resignation with an outstanding balance due, any remainder of the advance needs to be settled with Crescent City Harbor District in full by the employee.

PERFORMANCE COMPONENTS

All management personnel to be considered for a performance improvement plan shall have certain criteria in place prior to the plan’s implementation. These criteria shall consist of 4-5 clear and objective goals. These goals should be established so that the employee as well as eventual decision-makers are clear regarding the basis of judgements to be made, as well as how employees will be rewarded should the goals be achieved. The CEO/Harbormaster should suggest the goals that each manager should achieve, with the Board and CEO/Harbormaster jointly approving those goals. The goals for the CEO/Harbormaster will be set by the Board.