

BOARD APPROVED POLICIES

FAIR POLICIES	DATE ESTABLISHED	DATE LAST REVISED	DATE LAST REVIEWED	REVISED YES/NO	DATE APPROVED
Fair Vendor	3/23/2016		9/25/2024	YES	
FINANCIAL POLICIES	DATE ESTABLISHED	DATE LAST REVISED	DATE LAST REVIEWED	REVISED YES/NO	DATE APPROVED
Check Signing Authority	2/21/2018	6/9/2021	9/25/2024	NO	
Collection/Bad Debt/Uncollectable Accounts	8/27/2014		9/25/2024	YES	
Equipment Capitalization	4/24/2013	9/22/2021	9/25/2024	YES	
Investment Policy	1/25/2012	9/22/2021	9/25/2024	NO	
Purchasing and Procurement	2/21/2018	5/24/2023	9/25/2024	NO	
Travel Expense	10/25/2017	4/24/2019	9/25/2024	YES	
OPERATIONAL POLICIES	DATE ESTABLISHED	DATE LAST REVISED	DATE LAST REVIEWED	REVISED YES/NO	DATE APPROVED
First Amendment Rights (Translated in Spanish, Tagalog and Simplified Chinese)	3/16/1988	4/15/2004	9/25/2024	NO	
Record Retention and Document Destruction	5/23/2009		9/25/2024	NO	
OTHER POLICIES	DATE ESTABLISHED	DATE LAST REVISED	DATE LAST REVIEWED	REVISED YES/NO	DATE APPROVED
Board Stipend	5/24/2023		9/25/2024	NO	
Conflict of Interest	4/24/2009		10/16/2024	YES as a resolution	
Smoking & Vaping	10/27/2021		9/25/2024	NO	



BOARD POLICY

Subject: Fair Vendors

Established: March 23, 2016

Revised: **September 22, 2024**

For the purposes of the San Mateo County Fair, held annually at the San Mateo County Event Center ("Fair"), the following definitions and conditions shall apply to Commercial Vendors and Non-Profit Vendors:

COMMERCIAL VENDOR

A Commercial Vendor is a seller of products, rides or services holding a California State Seller's Permit issued by the California State Board of Equalization. In order to apply to sell products, rides or services at the Fair, a Commercial Vendor must complete and submit a Commercial Vendor Application form, available from the San Mateo County Fair Administration ("Fair Administration"). The Fair Administration retains absolute discretion to approve or deny Commercial Vendor Applications. Only Commercial Vendors who have submitted Commercial Vendor Applications and been approved by Fair Administration will be permitted to sell products, rides or services at the Fair, and Fair Administration reserves the right to revoke any permit granted to a Commercial Vendor for a violation of Fair rules or policies.

NON-PROFIT VENDOR

A Non-Profit Vendor is a non-profit corporation **in good standing** with federal tax-exempt status pursuant to section 501(c)(3) of the Internal Revenue Code, which applies to corporations organized and operated exclusively for [religious](#), [charitable](#), [scientific](#), [literary](#), or [educational](#) purposes, or for testing for public safety, or to foster national or international [amateur sports](#) competition, or for the prevention of cruelty to children or [animals](#). To be eligible to participate in the Fair, Non-Profit Vendors must complete and submit a Non-Profit Vendor Application form, available from the San Mateo County Fair Administration ("Fair Administration"). Fair Administration retains discretion to accept and process Non-Profit Vendor Applications from other tax-exempt entities, e.g., governmental agencies and public school district organizations. Fair Administration retains absolute discretion to approve or deny Non-Profit Vendor Applications. Only Non-Profit Vendors who have submitted Non-Profit Vendor Applications and been approved by Fair Administration will be provided permitted space at the Fair, in the designated Community Area. The Fair Administration reserves the right to revoke any permit granted to a Non-Profit Vendor for a violation of Fair rules or policies.

To be eligible for a Non-Profit Vendor permit, an applicant must maintain a substantial presence and provide services in San Mateo County, serving San Mateo County Residents. **All vendors shall provide adequate General Liability Certificates of Insurance (COI) in sums deemed sufficient by (CFSA) California Fair Services Authority.**

FIRST AMENDMENT RIGHTS

For information concerning First Amendment rights at the San Mateo County Fair, please see the San Mateo Event Center's First Amendment Policy.



PROPOSED AMENDED BOARD POLICY

Subject: CHECK SIGNING AUTHORITY

Established: February 21, 2018

Revised: June 9, 2021

Reviewed: September 25, 2024

Approved:

PURPOSE: This policy identifies those people who are authorized to sign and issue checks on behalf of the San Mateo County Event Center.

POLICY: Operating account and payroll checks require two signatures. Premium checks require one signature (premium checks are prize money paid to San Mateo County Fair competitive exhibitors). All checks \$75,000 and above for non-budgeted Association purchases require one signature to be an Officer of the Board.

Authorized Signers are as follows:

Board President

Board Vice-President

Board Secretary-Treasurer

Chief Executive Officer

Chief Administrative Officer

Chief Finance Executive



BOARD POLICY

Subject: Collection, Bad Debt and Uncollectible
Account Policy

Established: September 25, 2017
Revised: April 24, 2019
Revised: September 22, 2024

Collection/Bad Debt, **Uncollectable Accounts/Policy**

Approved by Board of Directors 8/27/2014

All services and use licenses offered by the San Mateo County Event Center and Fair shall be paid in full and comply with the contractual agreement before use or services are provided.

Accounts Receivable shall be reviewed monthly by the Accounting Staff. At an aging of 61 – 90 days all accounts still listed as outstanding shall be investigated by a staff member familiar with the event or activity to research the account and any possible reason for non-payment.

If an error is found in the account, a corrected invoice shall be prepared, and a corrected statement shall be sent to the debtor. If it is ascertained that this is a legitimate debt, accounting staff shall write a letter requesting payment within 30 days with a copy of the invoice.

If the debt is not paid within 30 days, a second letter shall be prepared by accounting, sent by certified mail, stating the account will be turned over to collection if not paid within 30 days.

All accounts that reach an aging of over 120 days and are deemed that the cost of recovery justifies the collection costs shall be turned over to a collection agency. Currently, the Association is using Greenberg, Grant & Richards. At that time, the account shall be listed as a doubtful account. If an account is found not worth collecting (the cost of collection does not warrant the amount due) the account shall be written off immediately.

If a collection agency cannot collect the debt within 120 days after the account is listed, it shall be deemed uncollectable.

Any accounts with a balance of less than \$5,000.00 can be written off with approval of the **General Manager CEO**, if it is deemed to be uncollectable. The account will then be removed from the accounts receivable and doubtful accounts.

If an account with a balance of over \$5,000.00 is deemed uncollectable, it shall be presented to the Board of Directors semi-annually (April and October) for formal approval, and then removed from the accounts receivable and doubtful accounts.

***Accounts over 120 days that are not deemed worthy of the cost of collection shall be written off immediately. Any account with a balance of less than \$5,000.00 can be written off with the approval of the CEO. If an account with a balance of \$5,000 or larger is deemed uncollectable, it shall be presented to the Board for approval at the next scheduled Board meeting and then removed from the accounts receivable and doubtful accounts.**

***See management procedural policy for further details. Amendment combines Collection and Bad Dept Policy with Uncollectable Account Policy *last paragraph.**



BOARD POLICY

Subject: Equipment Capitalization

Established: April 24, 2013

Revised/Reviewed: September 22, 2021

Reviewed: September 22, 2024

EQUIPMENT CAPITALIZATION

All equipment with a life expectancy of more than one year and a cost of more than \$5,000.00 shall be capitalized starting July 1, 2013. All items costing over \$250.00 and a life expectancy of over 1 year shall be added to inventory and tracked.

Personal computing equipment and software shall be depreciated over three years; all other equipment shall be depreciated over five years.

LEASEHOLD IMPROVEMENTS

All improvements must cost \$50,000.00 or more. The improvement shall be depreciated on a straight line method, full month convention. All leasehold improvements shall be set up to be fully depreciated at the end of the current contract with the County of San Mateo (currently June 30, 2025 2030).

A leasehold improvement shall be defined as: New construction, an addition to existing buildings, installation of material components to a building, or an improvement that would substantially prolong the useful life of the property. The costs of adding, replacing and installing new components and structural parts should be capitalized.

Costs to restore property to a like new condition should be capitalized, while expenditures made for the purpose of keeping the property in ordinarily efficient operating condition should be expensed.



BOARD POLICY

Subject: Investment Policy

Established: January 25, 2012

Revised: September 22, 2021

I. Background

The purpose of this Statement is to ensure that surplus funds are invested by the Association in accordance with statutory guidelines and a prudent balance between fund preservation, liquidity, and return on investment.

II. Investment Management

The San Mateo County Exposition and Fair Association (SMCEFA) Board of Directors – Treasurer, CEO and Controller shall be in charge of oversight of the Association's surplus funds and their investment. The SMCEFA Finance Committee shall meet on a regular basis and shall advise the Board on investment options and investment policy.

The Treasurer shall have such other responsibilities that may be set forth in the Association Bylaws or from time to time assigned by the Board of Directors. The Board of Directors is ultimately responsible for the disposition of the Associations funds. The Board may at any time appoint one or more investment managers to work with the Treasurer, CEO and Controller or the Board on fund investment issues.

The Board of Directors may, if it chooses, delegate discretion and authority to the Treasurer, CEO and Controller or a professional investment manager(s) over surplus funds, subject to the limitations on such delegation and investment restrictions established by State Law, this Policy, or from time to time by the Board of Directors.

III. Investment Guidelines

A. Investment of funds on behalf of the Association shall conform to the Prudent Investor Standard as set forth in Government Code Section 53600.3, which includes proceeding in a manner "a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."

B. Investments will be limited to those authorized in the Government Code chapters on "Investment of Surplus" (Section 53600, et seq.) and "Deposit of Funds" (Sections 53630, et seq.), including U.S. Treasury instruments, certain Bank obligations, "prime" commercial paper and bills of exchange, bank certificates of deposit, money market funds, bonds and notes, and other investment vehicles as described by statute. The Association is specifically authorized to place funds in the Local Agency Investment Fund established by the State of California (Government Code Section 16429.1) and with the San Mateo County Pooled Investment Fund (Government code Section 53684).

C. The SMCEFA Board Treasurer and Finance Committee shall annually provide the Board a copy of this Statement of Investment Policy for review at a public meeting. In addition, the Finance Committee shall review and the Treasurer shall deliver a semiannual report to be submitted within 30 days following the end of the period covered by the report.

This report shall cover information including type of investment, issuer, investments and moneys held, and shall additionally include a description of any of Association funds under the management of contracted parties, and general investment fund compliance with this policy. For investments that have been placed in the Local Agency Investment Fund or in the County Investment Pool, or any combination of these, the Finance Committee shall review and the Treasurer may supply to the Board the most recent statement or statements received from these institutions in lieu of the Treasurer's own report required by this policy.

IV. Legislative Changes

The statutory references within this Policy shall be deemed to incorporate any legislative changes to the codes subsequent to adoption of this Policy and shall further be deemed to incorporate any successor statutes that subsequently replace the referenced statutes or statutory schemes.



BOARD POLICY

**Subject: PURCHASING POLICY &
PROCUREMENT**

Established: February 21, 2018

Revised: May 24, 2023

Reviewed: September 25, 2024

PURPOSE: The SMCEC is committed to ensuring that ethical, efficient, and accountable practices are used for sourcing, procuring, and purchasing goods and services while striving to obtain the best value and quality for all SMCEC purchases.

The Goals of the Association's procurement policies are to deploy the Association's resources wisely, obtain the best quality products and services, and maintain trust by conducting the Association's business with integrity, fairness, and transparency.

STANDARD TERMS AND CONDITIONS

Competitive purchasing and procurement is the preferred method of procurement unless the competition is infeasible due to an emergency, restricted availability of goods or services, or other extenuating circumstances that justify waivers of competitive requirements.

Procurement may not be split into several smaller solicitations or separate contracts over fiscal or calendar years to circumvent procurement requirements.

The standard base period for contracts is no more than three years. Contracts may include a provision allowing the Association to exercise an option to extend the contract period for up to two additional years (a total of five years), provided that the express terms for the extensions are agreed to and set forth in the contract.

COMPETITIVE SOLICITATION TYPES:

Pursuant to a competitive solicitation, service contracts or purchase orders may be awarded based on price alone or on price and other relevant factors, which, taken together, are deemed to provide the best overall value.

Prior to and during the procurement process, no party competing for or expected to compete for an award of contract may be provided information that is not provided to other competing parties.

No party, or any spouse, relative, affiliate, or subsidiary of the party, may submit and bid or proposal or be awarded a contract if they have assisted in the development and management of procurement documents or have provided plans, specifications, designs, evaluation criteria, or have otherwise influenced factors that may affect the selection of a contractor.

MINIMUM CONTENT FOR ALL SOLICITATIONS

An informal solicitation may be conducted for goods and services expected to cost \$75,000 or less. "Informal solicitation" means a solicitation that does not require public notice or sealed responses but that may be conducted by requesting prices or proposals via e-mail.



Solicitations may be publicized by posting on the San Mateo County Fair's website under RFPs, which will satisfy the requirement to obtain three quotes. Prior to the due date and time for response submission, proposals or quotes from the responding party may not be shared with other competing parties.

All solicitations, regardless of value, subject matter, or type of procurement, must include all information necessary to enable interested parties to describe how they would provide the requested goods and services and propose a price. In addition, at a minimum, solicitations over \$5,000 must include the following:

- Objectives in issuing the solicitation
- A description of expected tasks and deliverables
- Estimated budget or budget range (for service solicitations only)
- All relevant information known would reasonably be considered likely to affect the contractor's performance or price.
- A description of the process and timeline for reviewing responses and awarding a contract
- All criteria other than price will be considered in awarding a contract. Criteria not stated in the solicitation may not be considered.
- If an award is based on the best value rather than the lowest price, the solicitation must describe the method by which offers will be evaluated.
- A pricing form or explicit instruction on how pricing information is to be provided allows competing offers to be easily compared.

Contracts or purchases may only be awarded to "responsive": and "responsible" contractors, as these terms are defined below.

- Bids or proposals are "responsive" if they meet the requirements of the solicitation documents and comply with instructions and procedures outlined in the documents. Minor irregularities may be waived if they could not have affected the outcome of the solicitation.
- Bidders or proposers are "responsible" if they are trustworthy, possess the skills, resources, fitness, capacity, and experience to perform satisfactorily, and have not been barred from government contracts for prior misconduct.

WAIVERS OF COMPETITIVE REQUIREMENTS:

Emergencies

- An emergency is defined as a sudden, unexpected occurrence posing a clear and imminent danger that will not permit delay that might result from a competitive procurement but requires immediate action to prevent or mitigate the loss or impairment of life, health, property, or essential public services.
- Potential loss of funds, fiscal year closing, failure to plan, model changes, and similar inconveniences are not "emergencies" nor justifications for non-competitive procurement.
- Competitive procurement requirements may be waived in the case of emergencies, provided such purchases are identified and recorded as emergency purchases and the emergency justification is documented.
- Once an emergency has passed, procurements undertaken to address the consequences of the emergency must comply with standard procurement procedures.



Non-Emergency – Specific Exemptions

- Expert witnesses, legal defense, legal advice, or other legal services
- Agreements with public entities, including governments, universities, schools, or other organizations acting as governmental agencies, including joint powers authorities.
- Development, administration, or use of licensing or proficiency testing examinations
- Items for testing or experiments to determine the suitability of the items for future use
- Maintenance agreements for \$75,000 or less per year, provided by the original seller, for equipment under-documented warranty.
- Entertainment Contracts
- Subscriptions, regardless of media format
- Memberships in professional organizations
- Personnel training for \$75,000 or less using pre-existing training courses that do not require the development of training or other personal or consulting services.
- Utility services obtained from a utility or direct access provider
- Educational services from a not-for-profit organization

Non-Emergency – General Exemptions

- They are propriety or are only available from a single source.
- Continuation of an ongoing service or project
- Required at a specific location; there is no economically feasible alternative within a reasonable distance.
- They have unique performance factors.
- They are additions that must conform to or become part of existing products or equipment, such as replacement parts.
- They are offered at a substantial discount below current market conditions and prices, taking into account both the initial purchase price as well as ongoing expenses.

The CEO may waive competitive bidding requirements for services up to \$75,000 for the above reasons. The Board of Directors may waive competitive bidding requirements for services for the above reasons and/or in any situation where the Board of Directors determines that the best interests of the County would be served without the necessity of competitive bidding. Waiver of competitive requirements must be justified in a written document that is kept as part of the procurement record.



GUIDELINES:

PURCHASING THRESHOLDS

Purchasing thresholds described below do not include tax and shipping on purchases.

Under \$1,000.00

Department managers can approve budgeted purchases for their department of \$1,000 and under without further advance approval. Informal quotes are encouraged to obtain the best value for the SMCEC. A purchase order is to be prepared by the manager and submitted to accounting with proper backup documentation for all purchases.

\$1000.01 - \$5,000.00

Three informal written quotes should be obtained whenever possible or other documentation to show the best value was obtained for the SMCEC. A purchase order is to be prepared by the Department Manager and submitted to the CEO or Controller in their absence for approval before the commitment of funds. The CEO will return the signed P.O. to the requestor. The requestor will make the purchase and submit P.O. to Accounting for processing.- A purchase order shall be approved by the Controller. The requestor will make the purchase. Accounting will follow established procedures to pay the invoice/contract after the delivery of goods/services.

\$5,000.01 - \$25,000.00

Three written quotes will be obtained. A purchase order is to be prepared by the Department Manager and submitted to the CEO or Controller in their absence for approval prior to the commitment of funds. The CEO will return the signed P.O. to the requestor. The requestor will make the purchase and submit P.O. to Accounting for processing. The requestor will make the purchase after approval from the CEO. Accounting will follow established procedures to pay the invoice/contract after the delivery of goods/services.

\$5,000.01 - \$75,000

The CEO will inform the Board President of all unbudgeted purchases exceeding \$75,000. The CEO is authorized to approve all non-budgeted purchases up to \$75,000 without Board Approval. Items over \$5,000 require Three written quotes. A purchase order is to be prepared by the Department Manager and submitted to the CEO for approval prior to the commitment of funds. A purchase order shall be approved in advance by the CEO. The requestor will make the purchase. Accounting will follow established procedures to pay the invoice/contract after the delivery of goods/services.

\$75,000 and above

Purchases of \$75,000 and above will go through the RFP process and require Board approval unless the purchase qualifies for a waiver and is documented as such.

DEFINITION OF "PURCHASE"

A purchase is defined as an expenditure not previously approved by the Board under the then-current budget through a transaction involving a) a single service or set of related services supplied by a single entity or b) a single product or group of related products supplied by a single entity; or c) a combination of related products and services supplied by a single entity. Reimbursable expenses are excluded from this policy.

CREDIT CARD PURCHASES

SMCEC credit cards must be used for authorized purchases or approved travel expenses, and all purchase requirements must be followed. Credit cards are not to be used for recurring large charges. Check with the Controller to establish ACH Payments or credit accounts for this type of purchase



BOARD POLICY

Subject: TRAVEL EXPENSE POLICY

Established: October 25, 2017

Revised: April 24, 2019

Reviewed: **September 22, 2024**

The Board of Directors recognizes that individuals may be required to travel or incur other expenses to conduct business and to further the mission of the organization. The purpose of this Policy is to ensure that: 1) those who travel on behalf of the SMCEC act responsibly in incurring expenses, 2) adequate cost controls are in place, 3) a uniform approach is followed for the timely reimbursement of authorized expenses incurred, and 4) SMCEC complies with all applicable laws and regulations governing travel expenses.

It is the policy of the SMCEC to reimburse only reasonable and necessary expenses actually incurred by those who travel on its behalf. SMCEC expects that those traveling on its behalf to:

- Exercise discretion and good business judgment with respect to travel expenses.
- Provide a true accounting of all expenses, supported by required documentation.

Under the United States Internal Revenue Code, travel expenses are not treated as income to the traveler. SMCEC will reimburse only those travel expenses incurred for an approved business purpose that are ordinary, necessary and reasonable.

INDIVIDUALS COVERED

This policy covers all individuals who travel on behalf of SMCEC, including but not limited to directors, officers, and employees.

APPROVAL PROCESS

All travel must be approved in advance by the appropriate Manager. It is the responsibility of the individual planning to travel to obtain the necessary prior approval. For purposes of this Travel Policy, appropriate approval managers are:

- For the Chief Executive Officer, the Board President or his or her designee;
- For the directors or officers, the CEO or his or her designee;
- For employees, the traveler's Supervisor;

EXPENSE REPORTS

Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report on SMCEC's Expense Reimbursement Form. The Expense Report must sufficiently itemize all expenses and provide a detailed description of the dates, destination and purpose of the trip as well as the name and affiliation of all people for whom expenses are claimed (i.e., people on whom money is spent in order to conduct SMCEC's business). An original receipt must be submitted for each expense. If an original receipt is not available, (a bill, canceled check or written statement detailing the expense and the reason no receipt is available) may be substituted in certain and limited circumstances.

Before being submitted for reimbursement, all expense reports must be reviewed and approved by the appropriate approving Manager as described in the Approval Process. The approving Manager is responsible for reviewing the expense report to ensure that only ordinary, necessary and reasonable expenses are reimbursed. No reimbursements will be paid without the appropriate review and approval.

BOARD TRAVEL

Board travel will be reimbursed for events ~~that is Western Fairs Association sponsored events and the Progress Seminar. Other~~ travel that are deemed to be of value to SMCEC shall be reviewed and recommended by the Executive Committee **pending full Board approval**.

For Board travel, any costs incurred due to trip cancellations will be the responsibility of the traveler. The Executive Committee may grant exceptions due to emergencies or other valid reasons.

GENERAL TRAVEL CONSIDERATIONS

In determining the reasonableness and necessity of travel expenses, the individual and approving Manager shall consider the ways in which SMCEC will benefit from the travel and weigh those benefits against the anticipated costs.

TYPES OF EXPENSES

Air Travel

Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares. Generally, SMCEC will reimburse for the actual, reasonable cost of coach travel only, not for premium or first-class travel, from the airport nearest the individual's home or office to the airport nearest the destination. Individuals traveling on behalf of SMCEC may accept and retain frequent flyer miles for their personal use. Individuals may not deliberately utilize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on other airlines.

Lodging

Individuals traveling on behalf of SMCEC will be reimbursed at the single room rate for the reasonable cost of hotel accommodations, not deluxe or luxury accommodations. Travelers are required to select the lowest reasonable rate for standard lodging. Convenience, the cost of staying in the city in which the hotel is located, and proximity to other venues on the individual's itinerary shall be considered in determining reasonableness. Whenever possible, individuals shall make use of available discount rates for hotels. SMCEC will not reimburse for in-room movies or laundry services. SMCEC will reimburse for the actual, reasonable cost of internet access in the hotel room or through the hotel's business center if the service is necessary for business purposes.

Meals

SMCEC will reimburse for the actual, reasonable cost of meals (including tips) subject to a maximum of \$75.00 per individual, per day, unless the expense is directly for marketing entertainment purchases which shall be reasonable expenses for a not for profit organization.

Alcohol

Alcoholic beverages (including beer and wine) are limited to two drinks per person, per day. Wine bottle allowance based on one moderately priced bottle (\$30 to \$60) for every two people per meal.

Ground Transportation

SMCEC will reimburse for the actual, reasonable cost of local ground transportation. Individuals are expected to use the most economical ground transportation appropriate under the circumstances.

Personal Automobile

Individuals will be compensated for use of their personal vehicle when used for SMCEC business based upon the actual miles using the most direct route. Reimbursement will be at the current IRS mileage rate. SMCEC will not reimburse for parking tickets, moving violations, vehicle towing charges, or auto repairs and maintenance. Individuals using their personal vehicle for SMCEC business are responsible for maintaining a valid driver's license and current auto liability insurance. In the event of an accident, the individual's own insurance will be called upon to pay for bodily injury and property damage liability. In the case of individuals using their personal vehicle to take a trip that would normally be made by air, the total mileage reimbursement will not exceed the lowest available round trip coach airfare.

Parking/Tolls

Parking and toll expenses, including charges for hotel parking, incurred by individuals traveling on SMCEC business will be reimbursed. The costs of parking tickets, fines, car washes, valet service, etc., are the responsibility of the individual and will not be reimbursed. On-airport parking (short-term parking) is permitted for short business trips. For extended trips, individuals should use off-airport facilities.

Other Expenses

Gratuities, where customary and expected, will be reimbursed and should be between fifteen and twenty percent. Reasonable costs associated with business services on behalf of SMCEC (i.e., postage, faxes, photocopies, computer supplies, etc.) will be reimbursed.

Non-Reimbursable Expenses

SMCEC maintains a strict policy regarding expenses that could be perceived as lavish or excessive. Such expenses which may be construed as inappropriate for reimbursement by a nonprofit organization will not be reimbursed. Expenses that are not reimbursable include, but are not limited to:

- First class tickets or upgrades
- Limousine travel
- Membership dues at any country or private club, athletic, golf or tennis club, or similar organization
- Membership dues in any airline or hotel club
- Movies
- Spa or exercise charges
- Travel insurance
- Valet service or car washes
- Retail expenses
- Entertainment which is not approved in advance by the appropriate approval Manager
- Companion travel expenses

POLICY EXCEPTIONS

Generally, any exception to this policy must have the prior written approval of the applicable policy by the CEO. Requests for exceptions should document extenuating circumstances or proposed overall savings to the SMCEC. At certain times, under unusual circumstances, exception may be made after the fact, however, payment by the SMCEC will not be made without the approval of the CEO or his or her designee.

**SAN MATEO COUNTY EVENT CENTER
POLICY**

Subject: FIRST AMENDMENT RIGHTS	Established: Revised: Reviewed: Reviewed:	March 16, 1988 April 15, 2004 September 22, 2021 September 25, 2024
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Policy:

In order to promote First Amendment Rights at the San Mateo County Event Center, we have established the following procedures for individuals wishing to pass out materials or information.

Procedures:

Individuals or groups wishing to distribute materials to Event Center patrons must fill out a "Registration Form For Free Speech Designated Area" and submit it along with a \$100 refundable trash clean-up deposit and a copy of all materials to be handed out to CEO or his designee.

A 10'x10' space will be assigned in a designated area to be determined by San Mateo County Event Center Management. Assigned spaces will be distributed to groups on a "first come-first served" basis. The location of the "free speech" area will allow the group(s) access to the public. Any group in a "free speech" area must allow the public reasonable access entering the San Mateo County Event Center Grounds in a manner that does not create a public nuisance or safety hazard. Auto and pedestrian traffic will not be obstructed at any time.

The number of people in the group will be limited to five (5) people at any one time. A contact person must be designated from the group and provide on site contact information. All members of the group must stay in the designated area.

Harassing patrons, following patrons, the use of amplification devices of any kind including loud speakers and bullhorns is strictly prohibited.

Only information allowed under the First Amendment of the Constitution can be distributed.

Under circumstances where the materials being presented are deemed controversial, the General Manager can request a security guard or a police officer be hired at the expense of the free speech group, if problems are anticipated.



BOARD POLICY

**Subject: RECORD RETENTION & DOCUMENT
DESTRUCTION**

Established: May 23, 2009
 Reviewed: September 22, 2021
 Reviewed : September 25, 2024

Record Retention and Document Destruction

The corporate records of the San Mateo County Event Center (SMCEC) are important assets. Corporate records include essentially all records you produce as an employee, whether paper or electronic. A record may be as obvious as a memorandum, an e-mail, a contract, or a case study, or, something not as obvious, such as a computerized desk calendar, an appointment book, or an expense record.

The law requires the organization to maintain certain types of corporate records, usually for a specified period of time. Failure to retain those records for those minimum periods could subject you and the organization to penalties and fines, cause the loss of rights, obstruct justice, spoil potential evidence in a lawsuit, place the organization in contempt of court, or seriously disadvantage the organization in litigation.

The organization expects all employees to fully comply with any published records retention or destruction policies and schedules, provided that all employees should note the following general exception to any stated destruction schedule: If you believe, or the organization informs you, that organization records are relevant to litigation, or potential litigation (i.e., a dispute that could result in litigation), then you must preserve those records until it is determined the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records. If you believe that exception may apply, or have any question regarding the possible applicability of that exception, please contact the general manager.

From time to time the organization establishes retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that bear special consideration are identified below. While minimum retention periods are suggested, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention identified above, as well as any other pertinent factors.

File Category	Item	Retention Period
Corporate Records	Bylaws and Articles of Incorporation	Permanent
	Corporate resolutions	Permanent
	Board and committee meeting agendas and minutes	Permanent
	Conflict-of-interest disclosure forms	4 years
Finance and Administration	Financial statements (audited)	Permanent
	Auditor management letters	Permanent
	Payroll records	6 years
	Journal entries	6 years
	Check register and checks	6 years
	Bank deposits and statements	6 years
	Charitable organizations registration statements (filed with [State] Attorney General)	Permanent
	Chart of accounts	While active
	Expense reports	6 years
	General ledgers and journals (includes bank reconciliations, fund accounting by month, payouts allocation, securities lending, single fund allocation, trust statements)	6 years
	Accounts payable ledger	6 years
	Investment performance reports	6 years
	Investment consultant reports	6 years

File Category	Item	Retention Period
Consulting Services	Consulting contracts/filed	6 years after all obligations end
Human Resources	Employee personnel files	Permanent
	Retirement plan benefits (plan descriptions, plan documents)	Permanent
	Employee medical/benefit records	Permanent
	Employee handbooks	5 years after updating
	Workers comp claims (after settlement)	5 years
	Employment applications/resumes	2 years
	IRS Form I-9 (store separate from personnel file)	Greater of 1 year after end of service, or 3 years
	Safety (OSHA) reports	5 years
	Employee claims and investigations	5 years after disposition
	Group disability records	6 years after end of benefits
	Software licenses and support agreements	7 years after all obligations end
	Group disability records	7 years after end of benefits
Technology	Software licenses and support agreements	7 years after all obligations end
Library	Other foundations' annual reports	2 years
	Directories and periodicals	2 years
General Administration	Correspondence — chief executive and general	7 years
	Appointment calendars — chief executive	7 years

Failure to comply with this Record Retention and Document Destruction Policy may result in punitive action against the employee, including suspension or termination. Questions about this policy should be referred to the general manager who is in charge of administering, enforcing, and updating this policy.



BOARD POLICY

Subject: BOARD OF DIRECTORS STIPEND

Established: May 24, 2023

Reviewed: September 25, 2024

The San Mateo County Exposition and Fair Association Board of Directors ("Board") is responsible for governance and oversight of the San Mateo County Exposition and Fair Association ("Association"). Members of the Board ("Directors") are selected from throughout San Mateo County and serve without compensation. Absent exceptional circumstances, they are required to attend all regular Board meetings in person.

This Stipend Policy serves to offset direct costs incurred by Directors for travel and related expenses associated with attending regular Board meetings.

The Board approves the following Stipend Policy for Directors as set forth below until otherwise amended by the Board.

Each Director is entitled to receive a monthly stipend of One-Hundred Dollars and Zero Cents (\$100.00) subject to the following qualifying requirements:

- The Director must attend in person the scheduled monthly Board meeting; and;
- The Director must be in good standing with the Association.

Each Director who satisfies the above qualifying requirements will receive payment for the \$100.00 monthly stipend unless waived by such Director.



BOARD POLICY

Subject: **SMOKING & VAPING**

Established: **October 27, 2021**

Reviewed: **September 25, 2024**

No Smoking & Vaping Policy for the San Mateo County Event Center.

The San Mateo County Exposition and Fair Association supports a healthy environment.

No smoking and/or vaping will be allowed on Event Center property except in designated smoking & vaping location(s).