

**TRI-PAR ESTATES PARK AND RECREATION DISTRICT  
POLICY AND PROCEDURE MANUAL**

**ITEM 5.28      INVOICES AND WARRANTIES FOR CAPITAL ASSETS**

1. A separate “permanent” file drawer shall be provided for these items.
2. Capital assets, buildings, furnishings, equipment and tools costing more than \$500 each shall have a separate folder in the permanent file. The paid invoice and all warranty information shall be filed in this folder.
3. Invoices for small equipment, tools, etc. costing \$500 or less that come with a warranty shall have a separate folder in the permanent file for the invoice and warranty information. Invoices for such items that are without warranty information may be filed in the current year paid bills file.
3. Items that come with warranty registration cards shall have the cards completed to register the item for warranty, and a copy of the registration filed with the invoice and warranty.
4. Invoices and warranty information should not be taken from the office. If needed outside copies should be made for the purpose.

Adopted by Trustees – 10/20/2015