

SIERRA LAKES COUNTY WATER DISTRICT

Policies and Procedures

Commented [SL1]: Search and replace “district” —> “District”

Commented [MJA2R1]: Done

Commented [SL3]: Are contractors and consultants considered “employees” or “staff” or neither? It matters in several places; and the answer may not be the same everywhere. For example, Section XVIII refers frequently to “staff” but the GM, the Secretary, and the Financial Analyst are contractors.

Commented [MJA4R3]: Definition section added at the end of the policies, and the term “staff” is defined and used throughout to cover consultant’s functioning as District staff.

Commented [SL5]: The section on responding to fraud is muddled, especially when both the GM and President are involved.

Commented [MJA6R5]: See policy

Commented [SL7]: The Records Retention Schedule takes up a large fraction of this document? Is it needed here, or could a reference to another document suffice?

Commented [MJA8R7]: Yes, the schedule is needed so that records destruction forms do not have to go to the Board for approval.

Commented [SL9]: RTWP appears to be limited to work-related illness/injuries; that needs to be made clearer in the policy itself and the related documents. What if the employee gets COVID, and the condition is aggravated by work? Not providing something like RTWP for employees who get sick or injured outside work could be considered a little hard-hearted (and not conducive to developing good workforce morale).

Commented [MJA10R9]: RTWP is intentionally limited to work-related injuries. State law does not require a policy on non-work related injuries.

Commented [SL11]: Are there conflicts between RTWP and HIPPA, especially regarding physician briefing on job restrictions?

Commented [MJA12R11]: No.

Commented [SL13]: Several policies require annual review (remuneration, investment); the Board has not been doing that.

Commented [MJA14R13]: Where annual review is required, staff will calendar reminders.

Commented [SL15]: The new sexual harassment policy has apparently been added to the Employee Handbook. But sexual harassment is not limited to “employee” situations, especially given the District’s use of contractors and consultants. I recommend putting it into P&P, where it should be more visible.

Commented [MJA16R15]: See Ethics Policy revisions.

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I. **Board Meeting Agenda**

A. **Agenda Preparation**

The Secretary to the Board, in cooperation with the Board President and/or the General Manager, shall prepare an agenda for each regular and special meeting of the Board.

Any Director may contact the Secretary to the Board and request an item to be placed on the agenda.

Requests to place items on the agenda should be made no later than 5:00 p.m. one week prior to the regular meeting date.

B. **Public Participation**

1. **Public Request for Agenda Item.**

Any member of the public may request that the District consider that a matter directly related to District business be placed on the agenda of a regularly scheduled meeting of the Board, subject to the following conditions:

1. The request must be in writing and be submitted to the Secretary to the Board together with any supporting documents and information.
2. The General Manager shall, in consultation with the Board President, be responsible for determining whether the public request is a matter directly related to District business and therefore qualifies for consideration by the Board at a future meeting. The public member requesting the agenda item may appeal the Board President's decision at the next regular meeting of the Board. Any Director may request that the item be placed on the agenda of the Board's next regular meeting.

2. **Public Comment.**

This policy does not prevent the Board from taking testimony at regular and special meetings of the Board on matters not on the agenda that a member of the public may wish to bring before the Board. However, the Board shall not discuss or take action on such matters at that meeting.

The Board President may impose a reasonable time limit on comments made by members of the public during meetings of the Board.

Commented [SL17]: The agenda template has disappeared. The old one could use refinement, but I'm not sure removing it entirely is the solution. There is some value in predictability.

Commented [MJA18R17]: IMO not needed. If the Board decides, from time-to-time, to direct that the format of the agenda be modified it can so direct the GM.

Commented [SL19]: Since the meeting date can now float, there is a potential ambiguity here. If the meeting is on Monday, is the deadline the Thursday of the prior week or the Thursday 11 days earlier? I think "the Thursday one week or more prior" is needed.

Commented [MJA20R19]: Revised

Commented [MJA21]: The Board's ability to add an item to the agenda after the agenda has been posted is limited by the Brown Act. This does not accurately summarize the rules.

Commented [MJA22]: IMO the District should not arbitrarily limit what is brought to the Board attention by the public. This policy does not restrict the District's ability to discuss an item brought by the public in closed session.

C. Agenda Changes.

1. Regular meetings.

Government Code Section 54954 requires that agendas for regular meetings are posted no less than seventy-two (72) hours prior to the time of the meeting. Therefore, no changes may be made to a regular meeting agenda less than seventy-two (72) hours prior to the meeting.

2. Special meetings.

Government Code Section 54656 requires that agendas for special meetings are posted no less than twenty-four (24) hours prior to the time of the meeting. Therefore, no changes may be made to a special meeting agenda less than twenty-four (24) hours prior to the meeting.

Commented [SL23]: This paragraph should say "special" rather than "regular". Then remove the extra bullet.

Commented [MJA24R23]: revised.

D. Posting of Meeting Agendas and Materials.

All meeting agendas shall be posted in compliance with Government Code Section 54954.2 and with the timing requirements described in Section 3, above.

II. **Fixed Asset Capitalization**

A. **Capitalization**

1. All assets acquired during the year will be capitalized (i.e., recorded as an asset and added to the depreciation schedule) at the end of each fiscal year. Projects that are in progress for more than one year will be capitalized in the year in which they are completed.
2. For Capital Assets, the acquisition cost includes all costs necessary to place the asset into service for its intended use. In general, this should include, but is not necessarily limited to:
 1. The net invoice price of the asset including the cost of any attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it was acquired.
 2. Also included in the acquisition cost are invoice cost (in any), taxes, freight, transit insurance and installation charges.
3. For improvements to existing Fixed Assets, actual costs are used to determine the cost of the asset. In general, this should include, but is not necessarily limited to: project costs consisting of contractor billings, labor, material, and appropriate overhead rate. Only direct costs will be assigned to the project.
4. Categories that will not be capitalized include, but are not necessarily limited to:
 1. Soft Costs: All other project costs of an administrative nature, sometimes referred to as soft costs, will not be capitalized, but will be charged to operating expenses.
 2. Shared Assets: There will be no capitalization of shared assets owned by other entities, regardless of the language in any auxiliary agreements regarding those shared assets.
 3. Good Will: There will be no capitalization of good will.
 4. Leased Assets: There will be no capitalization of leased assets.
 5. Projects without Physical Assets: There will be no capitalization of projects that do not result in the acquisition of a tangible physical asset.
 6. Administrative Projects and Costs: In no instance will an administrative project be capitalized; nor will administrative costs be charged to a project, except as a component of overhead calculation.

B. Depreciation

1. All depreciable assets will be depreciated using the straight-line method, with half-year convention (i.e. a half years depreciation in the year the asset is placed in service). The straight-line method allocates an equal amount of the net cost of the asset to each accounting period in the asset's useful life; matching the expense to the life of the asset.
2. All assets will be depreciated based on useful life, which will be determined at the time of purchase or completion of a project.
3. If the life of the asset is reduced for any reason (i.e., it wears out sooner than expected, or is broken or destroyed, or declared to be obsolete) then the asset will be removed from District records and all of the remaining depreciation will be recorded immediately.

III. **Code of Conduct**

A. The Board is committed to providing excellence in leadership that results in the provision of the highest quality services to its constituents. In order to assist in the governance of the behavior between and among members of the Board, the following rules shall be observed.

- The dignity, style, values and opinions of each Director shall be respected.
- Responsiveness and attentive listening in communication is encouraged.
- The needs of the District's constituents should be the priority of the Board.

A. The primary responsibility of the Board is the formulation and evaluation of policy and budget. Routine matters concerning the operational aspects of the District are to be delegated to Staff of the District.

B. Directors should commit themselves to emphasizing the positive, avoiding double talk, hidden agendas, gossip, backbiting, and other negative forms of interaction.

C. Directors should commit themselves to focusing on issues and not personalities. The presentation of the opinions of others should be encouraged. Cliques and voting blocs based on personalities rather than issues should be avoided.

D. Differing viewpoints are healthy in the decision-making process. Individuals have the right to disagree with ideas and opinions, but without being disagreeable. Once the Board takes action, Directors should commit to supporting said action and not to creating barriers to the implementation of said action.

E. Directors should practice the following procedures:

- In seeking clarification on informational items, Directors may directly approach staff members to obtain information needed to supplement, upgrade, or enhance their knowledge to improve legislative decision-making.
- In handling items related to safety, concerns for safety or hazards should be reported to the General Manager or to the District office. Emergency situations should be dealt with immediately by seeking appropriate assistance.
- In presenting items for discussion at Board meetings, see Agenda Policy.
- In seeking clarification for policy-related concerns, especially those involving personnel, legal action, land acquisition and development, finances, and programming, said concerns should be referred directly to the Board President or General Manager.

Commented [SL25]: Section III is less a "Code of Ethics" than a "Guide to Behavior for Directors"

Commented [MJA26R25]: noted.

Commented [SL27]: add "legislative" before this word?

Commented [MJA28R27]: "legislative" deleted, since the Board functions as a legislative, administrative and quasi-judicial body at various times.

Commented [SL29]: and consultants (and contractors)?

Commented [MJA30R29]: Added a defined term "Staff" to new Definitions Appendix.

Commented [SL31]: creating?

Commented [MJA32R31]: revised

- When approached by District personnel concerning specific District policy, Directors should direct inquiries to the appropriate staff supervisor. The chain of command should be followed.

F. The work of the District is a team effort. All individuals should work together in the collaborative process, assisting each other in conducting the affairs of the District.

G. When responding to constituent requests and concerns, Directors should be courteous, responding to individuals in a positive manner and routing their questions through appropriate channels and to responsible personnel.

H. Directors should develop a working relationship with the General Manager wherein current issues, concerns and District projects can be discussed comfortably and openly.

I. Directors should function as a part of the whole. Issues should be brought to the attention of the Board as a whole, rather than to individual members selectively.

J. Directors are responsible for monitoring the District's progress in attaining its goals and objectives, while pursuing its mission.

K. Directors are responsible for ensuring they conduct themselves in compliance with the State of California's open meeting law, the Ralph M. Brown Act (Government Code § 54950 et seq.)

L. Directors are responsible for notifying the General Manager and General Counsel of any potential conflicts of interest they may have with respect to any business coming before the Board so that the General Manager and General Counsel may review the issue for potential conflicts of interest under the Political Reform Act (Government Code § 81000 et seq.), Government Code § 1090, and the common law conflicts of interest doctrine

M. As summarized in Section I.B of the District's Employee Handbook:

"The District does not tolerate harassment of job applicants, contractors, volunteers, interns, employees, or any other professional contact by another employee, vendor, customer, or any third party based on any of the protected bases identified above. The District has zero tolerance for harassment and is committed to a workplace free of any harassment."

While Board Members are not subject to the Employee Handbook, Board Members are responsible for conducting themselves in a manner consistent with the requirements set forth in Section I.B. of the Employee Handbook.

Commented [SL33]: Better wording might be "When approached by District personnel concerning specific District policy, Directors should first inquire with the appropriate staff supervisor, then follow the chain of command upward until the concern is resolved."

Commented [MJA34R33]: Board preference.

IV. **Disposal**

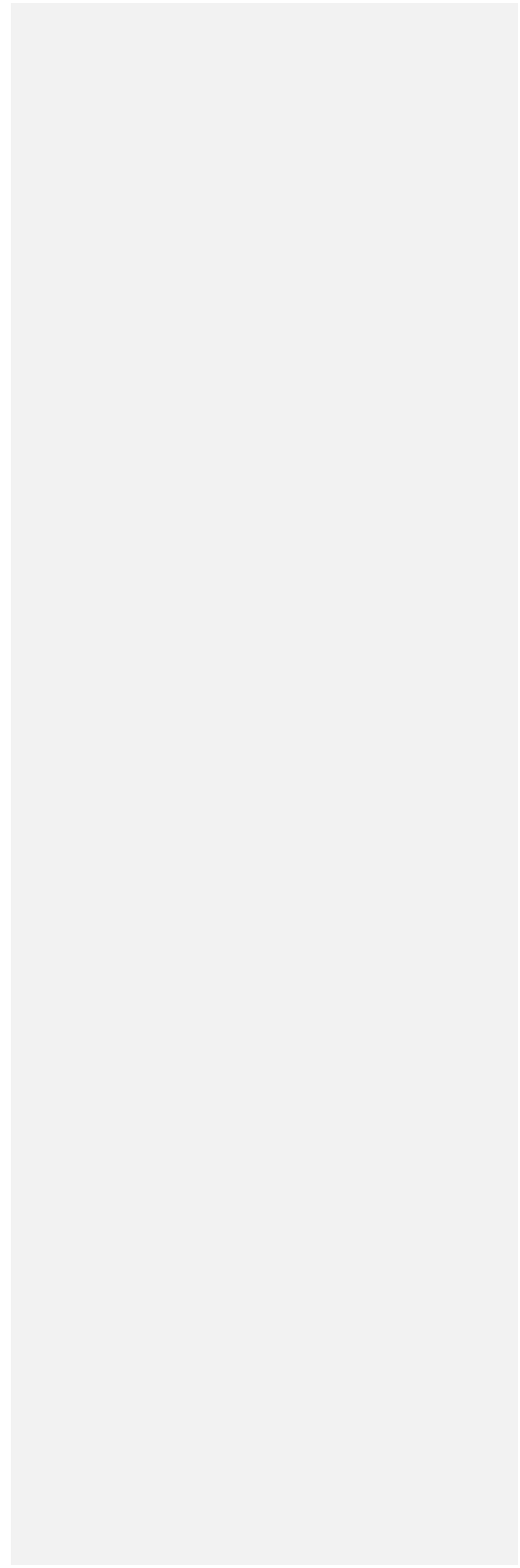
- A. This is the policy of the District for disposal of supplies, materials and equipment.
- B. the term “disposal” shall include disposal, sale, or barter of supplies, materials, or equipment which are no longer useful to the District.
- C. No disposal, the estimated or actual value of which is greater than \$2,500.00, shall be made without the prior authorization of the Board. The General Manager is authorized to approve disposals with an estimated or actual value of \$2,500.00 or less.
- D. In case of emergency, where a disposal has not been authorized by the Board, and the General Manager has determined that the best interest of the District requires that such disposal be made before the Board can meet to authorize such disposal, the General Manager is authorized to make such disposal after first obtaining the verbal consent of the President or Vice President of the Board. The General Manager shall thereafter promptly report in writing to the Board the nature of the disposal and the emergency circumstances justifying the disposal. Such action shall be subject to ratification at the next Board Meeting.

Commented [SL35]: Omit

Commented [MJA36R35]: IMO this should stay, to make it clear that this policy does not apply to the disposition of land (which is addressed by state law) or destruction of records.

Commented [SL37]: Omit

Commented [MJA38R37]: Revised.



V. **Fraud in the Workplace – Guidelines and Procedures**

A. **Purpose and Scope.**

To establish policy and procedures for clarifying acts that are considered to be fraudulent, describing the steps to be taken when fraud or other related dishonest activities are suspected, and providing procedures to follow in accounting for missing funds, restitution and recoveries.

B. **General.**

The District is required and committed to protecting its assets against the risk of loss or misuse. Accordingly, it is the policy of the District to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the District and, when appropriate, to pursue legal remedies available under the law.

C. **Definitions.**

1. Fraud.

- Claims for reimbursement of expenses that are not job-related or authorized by the District.
- Forgery, falsification, or unauthorized alteration of documents or records (including but not limited to checks, promissory notes, time sheets, independent contractor agreements, purchase orders, and budgets).
- Misappropriation of District assets (including but not limited to funds, securities, supplies, furniture, and equipment).
- Inappropriate use of District resources (including but not limited to labor, time, equipment and materials).
- Improprieties in the handling or reporting of money or financial transactions.
- Authorizing or receiving payment for goods not received or services not performed.
- Computer-related activity involving unauthorized alteration, destruction, forgery, or manipulation or misappropriation of District-owned or licensed data or software.
- Misrepresentation of information on documents.
- Theft of equipment or goods.
- Any apparent violation of federal, state, or local laws related to dishonest activities or fraud.
- Seeking or accepting anything of material value from those doing business with the District including vendors, consultants, contractors,

Commented [SL39]: Does this cover the AMR data collected by Budget?

Commented [MJA40R39]: Yes.

lessees, applicants, and grantees. Materiality is determined by the Fair Political Practices Commission's regulations.

- Any other conduct, actions or activities treated as fraud or misappropriation under any federal or state law, rule or regulation.

2. Employee.

As used in this policy, "employee" refers to any individual or group of individuals who receive compensation, either full- or part-time, including the Board and independent contractors functioning as Staff, from the District. The term also includes any volunteer who provides services to the District through an official arrangement with the District or a District organization.

Commented [SL41]: Does this cover interns who may not receive compensation directly from the District?

Commented [MJA42R41]: Yes.

3. Management.

In this context, "management" refers to any manager, supervisor, or other designated individual who manages or supervises the District's employees, resources, and/or assets.

Commented [SL43]: and/or?

Commented [MJA44R43]: revised

4. Internal Audit Committee.

- (a) In this context, if the claim of fraud involves anyone other than the General Manager, the Internal Audit Committee shall consist of the General Manager, the General Counsel and one other person appointed by the Board President.
- (b) If the claim of fraud involves the General Manager, the Internal Audit Committee shall consist of the Board President, the General Counsel and one other person appointed by the Board President.
- (c) In the event the Board President is implicated or otherwise involved in the claim of fraud, the Board President shall recuse him or herself from all aspects of the investigation, and the Internal Audit Committee shall consist of the General Manager, General Counsel, and one other person appointed by the Board.
- (d) In the event more than one member of the Board are implicated or otherwise involved in a claim of fraud, or if the General Manager and any Board member are implicated, the matter will be reviewed by an external auditor. Nothing contained in this policy shall be construed as requiring the Board President to appoint other persons to the Internal Audit Committee. Individuals appointed to the Internal Audit Committee by the Board President, other than the District's Legal Counsel, shall serve at the pleasure of the Board President.

Commented [SL45]: Composition of the AIC is muddled. A claim involving both the GM and President is not covered by any of these options. At the least, no one accused in the claim should be a member of the IAC.

Commented [MJA46R45]: see revisions

5. External Auditor.

In this context, External Auditor refers to independent audit professionals who perform annual audits of the District's financial statements and are appointed by the District's Board. Where investigations of possible fraud is undertaken by an External Auditor, references to the Internal Audit Committee shall be read to refer to the External Auditor.

D. **Process and Procedures.** It is the District's intent to fully investigate any suspected acts of fraud, misappropriation, or other similar irregularity. An objective and impartial investigation will be conducted regardless of the position, title, and length of service or relationship with the District of any party who might be involved in, or becomes, the subject of such investigation.

Each department of the District is responsible for instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriations, and other irregularities. Management should be familiar with the types of improprieties that might occur within departmental areas of responsibility and be alert for any indications of such conduct.

For all claims of fraud, the Internal Audit Committee, as appointed by the Board President, shall have primary responsibility for the investigation of the activity covered by this policy. The District's General Counsel shall advise the Committee, or the Board President, on all such investigations.

Throughout the investigation, the Internal Audit Committee will inform the Board President of pertinent investigative findings, unless the Board President is a subject of the investigation.

Employees will be granted whistle-blower protection pursuant to Labor Code section 1102.5 when reporting suspected or actual misconduct. Neither the District nor any person acting on behalf of the District shall retaliate against the employee for disclosing information, or because the employer believes that the employee disclosed or may disclose information. Prohibited acts of retaliation include:

- Dismissing or threatening to dismiss the whistle-blowing employee;
- Disciplining, suspending, or threatening to discipline or suspend the employee;
- Imposing any penalty upon the employee; or
- Intimidating or coercing the employee.

Violations of the whistle-blower protection will result in discipline up to and including dismissal.

Upon conclusion of the investigation, the results will be reported to the General Manager (or in the event the investigation involves the General Manager, to the Board President) who shall receive the report and advise the Board. If the investigation involves allegations against the Board President, the External Auditor shall report directly to the Board.

Commented [SL47]: Is the following still part of "C. Definitions" or is this a new section about goals and aspirations in the prevention, detection, investigation of fraud?

Commented [MJA48R47]: See revisions

Commented [SL49]: But there may not be an IAC ...

Commented [MJA50R49]: see revisions

Commented [SL51]: Presumably not if the President is a target of the investigation

Commented [MJA52R51]: Correct.

Commented [SL53]: For purposes of this paragraph do contractors and consultants fall within the definition of "employee"?

Commented [MJA54R53]: Yes. See the special definition of employee at the beginning of this policy.

Following review of the investigation results, the General Manager, Board President, or Board (as the case may be) will take appropriate action regarding the misconduct. Disciplinary action can include termination (other than elected officials) and referral of the case to the District Attorney's Office for possible prosecution.

Commented [SL55]: Problems here if both the GM and President are targets.

The District will pursue every reasonable effort, including court ordered restitution, to obtain recovery of District losses from the offender, or other appropriate sources.

Commented [MJA56R55]: See revisions.

1. Procedures.

(a) Board Responsibilities.

If a Board Member has reason to suspect that a fraud has occurred, he or she shall immediately contact the Board President and the District's Legal Counsel.

Commented [SL57]: President is suspected?

The Board Member shall not attempt to investigate the suspected fraud or discuss the matter with anyone other than the Board President and the District's Legal Counsel.

Commented [MJA58R57]: I think we can leave it up to Board members to figure out whether reporting the Board President to the Board President is a good idea.

The alleged fraud or audit investigation shall not be discussed with the media by any person other than the Board President after consultation with the District's Legal Counsel and the Internal Audit Committee, if any Committee is appointed.

(b) Management Responsibilities.

Management is responsible for being alert to, and reporting, fraudulent or related dishonest activities in its areas of responsibility.

Each manager shall be familiar with the types of improprieties that might occur in his or her areas and be alert for any indication that improper activity, misappropriation, or dishonest activity is or was in existence those areas.

When an improper activity is detected or suspected, management shall determine whether an error or mistake has occurred or if there may be dishonest or fraudulent activity.

If anyone in a management position determines that a suspected activity may involve fraud or related dishonest activity, he or she shall contact his or her immediate supervisor or the District's General Manager. If the activity involves the General Manager, the report shall be made to the Board President or the District's Legal Counsel.

Management personnel shall not attempt to conduct individual investigations, interviews, or interrogations. However, management is responsible for taking appropriate corrective actions to ensure that adequate controls exist to prevent recurrence of improper actions.

Management shall support the District's responsibilities and cooperate fully with the Internal Audit Committee, other involved departments, and law enforcement agencies in the detection, reporting, and investigation of criminal acts, including the prosecution of offenders.

Management must give full and unrestricted access to all necessary records and personnel to the Internal Audit Committee. All District assets, including furniture, desks, and computers, are open to inspection at any time. There is no assumption of privacy.

In dealing with suspected dishonest or fraudulent activities, great care must be taken. Therefore, management should take reasonable care to avoid the following:

- Making incorrect accusations.
- Alerting suspected individuals that an investigation is underway.
- Treating employees unfairly.
- Making statements that could lead to claims of false accusations or other offenses.

Commented [SL59]: Procedural problems depending on the target(s) of the investigation.

Commented [MJA60R59]: see revisions.

In handling dishonest or fraudulent activities, management has the responsibility to:

- Refrain from contacting (unless requested) the suspected individual to determine facts or demand restitution. Under no circumstances shall there be any reference to “what you did,” “the crime,” “the fraud,” “the misappropriation,” etc.
- Avoid discussing the case, facts, suspicions, or allegations with anyone outside the District, unless specifically directed to do so by the General Manager.
- Avoid discussing the case with anyone inside the District other than employees who have a need to know such as the General Manager, the Internal Audit Committee, the District’s Legal Counsel, or law enforcement personnel.
- Direct all inquiries from the suspected individual, or his or her representative, to the District’s Legal Counsel. All inquiries by an attorney of the suspected individual should be directed to the District’s Legal Counsel. All inquiries from the media should be directed to the Board President.
- Take appropriate corrective disciplinary action, up to and including dismissal, after consulting with the District and Legal Counsel.

(c) Employee Responsibilities.

A suspected fraudulent incident or practice observed by, or made known to, Staff must be reported to the employee’s supervisor for reporting to the proper management official. Employees (other than elected officials) will not be exempted from discipline up to and including termination by reporting his or her own misconduct, although self-reporting may be taken into account in determining the appropriate course of action and/or discipline in response to the employee’s misconduct.

When the employee believes the supervisor may be involved in the inappropriate activity, the employee shall make the report directly to the next higher level of management and/or the General

Manager. If the activity involves the General Manager, it shall be reported to the Board President or the District's Legal Counsel.

The reporting employee shall refrain from further investigation of the incident, confrontation with the alleged violator, or further discussion of the incident with anyone, unless requested by the General Manager, Internal Audit Committee, the District's Legal Counsel, or law enforcement personnel.

(d) Internal Audit Committee Responsibilities.

Upon assignment by the Board President, the Internal Audit Committee shall promptly investigate the fraud.

In all circumstances where there appears to be reasonable grounds for suspecting that criminal fraud has taken place, the Internal Audit Committee, in consultation with the District General Manager or the Board President and District's Legal Counsel, shall contact the Placer County Sheriff's Office.

The Internal Audit Committee shall be available and receptive to receiving relevant, confidential information to the extent allowed by law after consultation with the District's Legal Counsel.

If evidence is uncovered showing possible dishonest or fraudulent activities, the Internal Audit Committee shall proceed as follows:

- Discuss the findings with the General Manager and the Board President.
- Advise management, if the case involves District Staff, to meet with the Board President to determine if disciplinary actions should be taken.
- Report to the External Auditor such activities in order to assess the effect of the illegal activity on the District's financial statements.
- Coordinate with the District's General Manager and Office Manager regarding notification to insurers and filing of insurance claims.
- Take immediate action, after consultation with the District's Legal Counsel, to prevent the theft, alteration, or destruction of evidentiary records. Such action shall include, but is not limited to:
 - Removing the records and placing them in a secure location or limiting access to the location where the records currently exist.
 - Preventing the individual suspected of committing the fraud from having access to the records.

In consultation with the District’s Legal Counsel and the Placer County Sheriff Department, the Internal Audit Committee may disclose particulars of the investigation to potential witnesses if such disclosure would further the investigation.

If the Internal Audit Committee is contacted by the media regarding an alleged fraud or audit investigation, the Internal Audit Committee will refer the media to the Board President.

At the conclusion of the investigation, the Internal Audit Committee will document the results in a confidential memorandum report to the Board President for action. If the report concludes that the allegations are accurately founded and the District’s Legal Counsel has determined that a crime has occurred, the report will be forwarded to the Placer County Sheriff Department.

The Internal Audit Committee will be required to make recommendations to the appropriate department for assistance in the prevention of future similar occurrences.

Upon completion of the investigation, including all legal and personnel actions, all records, documents, and other evidentiary material, obtained from the department under investigation will be returned by the Internal Audit Committee to that department.

(c) Exceptions.

There will be no exceptions to this policy unless provided for and approved by the Board President and the District’s Legal Counsel. The Board reserves the right to amend, delete, or revise this policy at any time by formal action of the Board.

Commented [SL61]: This historical note does not need to be carried forward now that there is a P&P document containing everything that will be given a new approval by the Board sometime soon.

Commented [MJA62R61]: revised.

VI. **Guidelines for Accessing Public Records**

Records of the District may be accessed in accordance with the California Public Records Act (“CPRA”) (Gov. Code § 6250 et seq.).

A. Making a Request for Public Records.

Any interested party may request access to or copies of District records orally or in writing. The District encourages, but does not require, that requests for records be made in writing. Written requests will help the District in correctly identifying the records requested. Written requests should be sent care of the District Secretary at P.O. Box 1039, Soda Springs, CA 95728, or may be made by email addressed to info@slc wd.org.

B. Identifying Records.

In order to help the District provide records promptly, requesters should provide specific information about the records they seek. When a record cannot be identified by name, the requester should attempt to be as specific as possible in describing the record, based on its content. When a request is not sufficiently specific, Staff may request additional information from the requester in order to identify the information being sought.

C. Inspection of Physical Records.

Public records maintained by the District are available for inspection during the District's regular business hours. Members of the public are not required to give notice in order to inspect public records at the District office during normal working hours. However, reviewing records requires Staff to locate the requested records and review them to determine whether they are to be withheld from disclosure or redacted in accordance with the CPRA. Therefore, members of the public are encouraged to arrange a mutually agreeable time to inspect records. In order to prevent records from being lost, damaged, or destroyed during an inspection, Staff will determine where original documents may be inspected and will supervise such review.

D. Processing Requests for Copies of Records.

When a copy of a record is requested, and the record cannot be produced immediately, the District will provide a response within ten (10) days. Depending on the complexity of the request and available staff resources, the time necessary to provide records may need to be extended. In that event, Staff will inform the requester of the need for an extension and with an estimated date on which the records will be available and will provide the records within a reasonable period of time.

E. Duplication Fee and Additional Costs.

The District charges a \$0.10 per page duplication fee for physical copies of records. This duplication fee represents the District's direct copying costs and does not include staff time associated with providing records. Oversized records may be subject to additional costs equal to the District's actual third-party costs. To the extent the CPRA allows for the District to recover any additional costs associated with responding to a request, the District will provide the requestor with an estimate of such additional costs prior to commencing the review of the requested records.

Commented [SL63]: Could be simplified to: “Records of the District may be accessed in accordance with the California Public Records Act (“CPRA”) (Gov. Code § 6250 et seq.)”

Commented [MJA64R63]: revised

All duplication fees and additional costs must be paid prior to the release of any records. No duplication fees are charged for electronic records.

F. Exemptions.

The District will provide access to all public records in accordance with the CPRA. Under the CPRA, some categories of records or portions of records are exempt from disclosure. Examples of such exempt records under the CPRA include, but are not limited to: certain personnel records, investigative records, drafts, confidential legal advice, records prepared in connection with litigation, and information that may be kept confidential pursuant to other state or federal statutes.

G. Privacy and Customer Usage Data.

The District is committed to protecting the privacy of its customers. The District does not intentionally disclose any personal information about its customers, including name, credit history, utility usage data, home address, telephone number, or email addresses to any third party, except in the following circumstances:

- When disclosure is necessary in the ordinary course of District operations.
- When disclosure is required pursuant to Gov. Code § 6254.16(a) [to an authorized agent or family member of the customer]
- When disclosure is required pursuant to Gov. Code § 6254.16(b) [to a government official in the course of their performing their official duties].
- When disclosure is compelled by a court order or law enforcement request pursuant to Gov. Code § 6254.16(c) [court order or law enforcement request].
- When disclosure is allowed pursuant to Gov. Code § 6254.16(e) [information pertains to elected or appointed official with authority to influence usage policies], subject to the restrictions described therein.
- When disclosure is permitted pursuant to Gov. Code § 6254.16(d), (f) [customer is found to have used services in a manner that is contrary to adopted policies; public interest served by disclosure outweighs public interest served by nondisclosure] and Board has approved the disclosure.
- When disclosure is required pursuant to any other law or regulation.

VII. **Incident Report Procedure**

The procedure for reporting extraordinary operational events (incidents) to the appropriate managerial personnel is described below. Reporting is required for incidents which include but are not limited to:

- Major power outages;
- Unacceptable levels of contaminants in the water supply system;
- Flooding that affects any District facility;
- Sewer spills or pipeline breaks;
- Major water line breaks;
- Breakdown of any major equipment component that is essential to operation of the water; supply or sewer collection system;
- A significant injury to any member of the District Staff; or injury to a third party or third-party property by the District Staff or any District Facility;
- Trespass or damage to District property by a third party;
- Any chemical spill that might endanger persons, property or the District water supply; and
- Any other event that might affect the normal operation of the District.

Any Staff who discovers an existing or potential incident must report it to his or her supervisor as soon as possible, after taking the actions necessary to remedy the situation on a temporary basis if it is safe for the Staff to do so. If the employee's immediate supervisor cannot be contacted, the Staff should notify the next higher level of authority until a report can be made. Supervisors should make a personal visit to the site, if appropriate, and take any additional measures necessary to stabilize the situation. The supervisor shall contact the General Manager or Board President once the situation is stable.

This policy shall be supplemented with departmental internal procedures that include notification of other organizations (i.e., County Health Department, DSPUD, State Water Resources Control Board, etc.) and the District's planned response to specific types of incidents.

The General Manager shall ensure that emergency contact information is easily available to the public from the home page of the District's web site.

Commented [SL65]: Omit. Start with "The"

Commented [MJA66R65]: revised

Commented [SL67]: add "As described below" before this word?

Commented [MJA68R67]: revised

Commented [SL69]: Change to notify.

Commented [MJA70R69]: revised

Commented [SL71]: Should this policy cover the case of a customer or other non-employee citizen who discovers a problem? SLCWD certainly can't force 'civilians' to report anomalies; but including a phone number here might still be worthwhile. Then a few words about what happens when the phone rings would flesh out the steps needed when a call comes in.

Commented [MJA72R71]: see revisions

VIII. **Operator Certification Requirements**

SLCWD SYSTEM NO: 3110017

CWEA System Maintenance 1 Collection No:
090321042

	Minimum Certification of Chief Operator	Minimum Certification of Shift Operator
<u>Water Treatment</u>		
Facility Classification - T3	T3	T2
<u>Water Distribution</u>		
System Classification - D2	D2	D1

Commented [SL73]: The personal information is interesting; but I wonder whether this section could be rewritten with just the requirements. Then there wouldn't be any pressure to update as renewals become effective.

Commented [MJA74R73]: revised

Renewals: Any person wishing to maintain a valid operator certificate shall submit an application for renewal at least 120 days, but no more than 180 days, prior to expiration of the certification. To be eligible for certificate renewal, certified operators shall have completed continuing education contact hours since the previous renewal or issuance of the certificate. For specific instructions for certification renewal, refer to the attached document from the Division of Drinking Water and Environmental Management, "Operator Certification Regulations", Section 63840, Page 17.

Examinations: An Applicant who has had a certificate revoked, and not reinstated, for any reason other than failure to meet renewal requirements pursuant to Section 63840 shall not be eligible for water treatment operator or distribution operator examinations at any grade level. Operators must submit a completed application for examination by the final filing date established by the Department of Health Services, and must meet various eligibility requirements based on the grade level for which they make application (see Eligibility Criteria below). Along with the completed application form, the test applicant must submit documentation of completion of specialized training courses, as provided by the educational institution, claimed to meet the requirements.

Certifications: Upon passing an examination, the operator must meet specific experience requirements before submitting an application for certification. For information regarding eligibility criteria for water treatment operator certification and distribution operator certification, refer to the attached document from Division of Drinking Water and Environmental Management, "Operator Certification Regulations", pages 10-13.

Eligibility Criteria for Taking a Water Treatment Examination:

- T1 An applicant shall have a high school diploma or GED.
- T2 A high school diploma or GED and successful completion of at least one course of specialized training covering the fundamentals of drinking water treatment.
- T3 A high school diploma or GED and successful completion of at least two courses of specialized training that includes at least one course covering the fundamentals of drinking water treatment.
- T4 A valid Grade T3 operator certificate, successful completion of at least three courses of specialized training that includes at least two courses in drinking water treatment.
- T5 A valid Grade T4 operator certificate and successful completion of at least four courses of specialized training that includes at least two courses in drinking water treatment.

Specialized training courses may be used to fulfill the eligibility requirements for water treatment operator and /or distribution operator examinations.

Eligibility Criteria for Taking a Distribution Operator Examination:

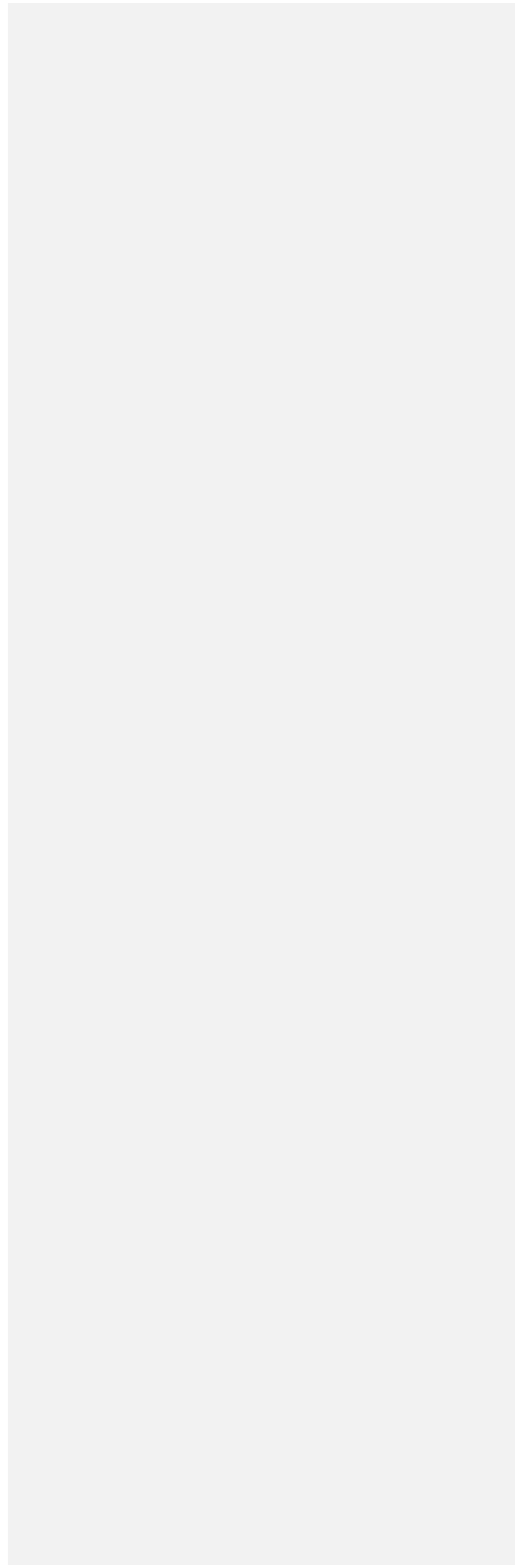
- D1 An applicant shall have a high school diploma or GED.
- D2 A high school diploma or GED and successful completion of at least one course of specialized training in water supply.
- D3 A valid Grade D2 or interim Grade D3 or higher operator certificate and successful completion of at least two courses of specialized training that includes at least one course in water supply principles.
- D4 A valid Grade D3 or interim Grade D4 or higher operator certificate and successful completion of at least three courses of specialized training that includes at least two courses in water supply principles

D5

A valid Grade D4 or interim Grade D5 operator certificate and successful completion of at least four courses of specialized training that includes at least two courses in water supply principles.

IX. **Procurement**

[Deferred for Separate Consideration]



X. **Retention and Disposal of District Records**

A. Purpose.

The purposes of this policy are:

- To provide guidelines regarding the identification, maintenance, safeguarding, retention and disposal of District Records
- To assist staff with the prompt and accurate retrieval of District Records to comply with legal and regulatory requirements, in response to requests under the California Public Records Act, or in the ordinary conduct of District business

Commented [SL75]: Are these different? see below.

Commented [MJA76R75]: revised

B. Authority.

The District is authorized to maintain and identify for destruction District Records pursuant to Government Code Sections 60200 thru 60203, Water Code Section 21403, and the guidelines prepared by the State of California Controller’s Office and the Controller’s Advisory Committee for Special Districts.

C. Procedure for Destruction of District Records.

Staff shall at least annually review District Records and identify District Records that may be destroyed pursuant to this policy. The steps for destroying District Records shall be as follows:

- Staff shall complete a “Request for Destruction of Obsolete Records” (“RDOR”) form, listing the date and description of each document to be destroyed.
- Staff shall verify the documents listed on the submitted RDOR form are not required to be permanently retained, have been retained for the legally required period, and have satisfied any applicable reproduction requirements.
- Staff shall submit the RDOR form to the General Manager for review and signature.
- The General Manager shall submit the RDOR form to the General Counsel for review and signature.
- The General Manager shall retain all original, signed RDOR forms for a minimum of two (2) years and permanently retain a record of District Record destruction through either a log or certificates of destruction.

Commented [SL77]: Add commas.

Commented [MJA78R77]: revised

D. General Guidelines.

The following general guidelines apply to all District records.

Pursuant to Government Code Section 60201, except where a record is expressly required to be preserved according to state law, the District may destroy any original obsolete document without

retaining a copy of the document as long as the retention and destruction of the document complies with the retention schedule as set forth in this policy.

In addition to the retention periods required under this policy, the District shall retain original administrative, legal, fiscal and/or historical records with continued value (i.e., records for long-term transactions and/or special projects) until all matters pertaining to such records are completely resolved or the time for appeals has expired. (Government Code Sections [14755\(a\)](#) and [34090](#).)

Pursuant to Government Code Section 14755(b) and 34090, the District shall not destroy any record subject to audit until it has been determined that the audit has been performed.

Pursuant to Government Code Section [60201](#), the District shall not destroy any of the following records:

- Records relating to the formation, change of organization, or reorganization of the District;
- Ordinances and resolutions, unless they have been repealed or have become invalid or otherwise unenforceable for five years;
- Minutes of any meeting of the District;
- Records relating to any pending claim, litigation, any settlement or other disposition of litigation within the past two years;
- Records that are the subject of any pending request for records under the California Public Records Act, whether or not the record is exempt from disclosure, until the request has been granted or two years after the request has been denied by the District;
- Records relating to any pending construction that the District has not accepted or for which a stop notice claim may be legally presented;
- Records relating to any non-discharged debt of the District;
- Records relating to the title to real property in which the District has an interest;
- Records relating to any nondischarged contract to which the District is a party;
- Records that have not fulfilled the administrative, fiscal, or legal purpose for which they were created or received;
- Unaccepted bids or proposals, which are less than two years old, for the construction or installation of any building, structure or other public work;
- Records less than seven years old that specify the amount of compensation or expense reimbursement paid to District Staff, officers, or independent contractors.

E. Record Retention Schedule.

District Records shall be retained for the periods described in the following Record Retention Schedule, in accordance with state laws and regulations.

XI. **Record Retention Schedule**

Commented [SL79]: This is very long; is it necessary to include it in the SLCWD P&P, or can a reference to a State document suffice?

Commented [MJA80R79]: Needs to be here. The only State document that is comparable is much longer and includes documents unrelated to a CWD.

Type of Record	Category	Notes		
Accident/Illness Reports	Administration	For employee medical records and employee exposure records regarding exposure to toxic substances or harmful physical agents – includes material safety data sheets (MSDS)	8 CCR 3204(d)(1)(A), (B)	Length of employment plus 30 years
		Does not include: records of health insurance claims maintained separate from employer’s records; first aid records of one-time treatments for minor injuries; records of employees who worked less than one year if records are given to employee upon termination		
Accidents/Damage to District Property	Administration	Risk management administration	GC 34090	10 years
			CCP 337.15	
Accounts Payable	Finance	Journals, statements, asset inventories, account postings with supporting documents, vouchers, investments, invoices and back-up documents, purchase orders, petty cash, postage, PERS reports, check requests, etc.	CCP 337	Until audited + 4 years
			26 CFR 31.6001-1(e)(2)	
			Sec. of State Local Gov’t. Records Mgmt. Guidelines	
Expense reimbursements to employees and officers, travel expense	GC 60201(d)(12)	7 years after date of payment		

Type of Record	Category	Notes	Authority	Minimum Retention Period
reimbursements or travel compensation				
Accounts Receivable	Finance	Receipts for deposited checks, coins, currency; checks received, reports, investments, receipt books, receipts, cash register tapes, payments for fees, permits, etc.	CCP 337	Until audited + 4 years
			26 CFR 31.6001-1(e)(2)	
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Affidavits of Publication/Posting	Administration	Legal notices for public hearings, publication of ordinances, etc.	GC 34090	2 years
Agency Report of Public Official Appointments (FPPC Form 806)	Administration	Report of additional compensation received by District officials when appointing themselves to committees, boards or commissions of other public agencies, special districts, joint powers agencies or joint powers authorities. Current report must be posted on the District's website	FPPC Reg. 18702.5(b)(3)	Recommended retention: Keep a paper copy of report for 2 years after removal from the District's website
			GC 34090	
Agenda/Agenda Packets	Administration	Original agendas/special meeting notices/certificates of posting, etc. – Board' meetings	GC 34090	Current + 2 years
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Agenda Reports (Staff Reports)	Administration	Documentation received, created and/or submitted to Board	GC 34090	Current + 2 years

Type of Record	Category	Notes	Authority	Minimum Retention Period
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Agreements (see also Contracts)	Administration	Original contracts and agreements and back-up materials, including leases, license agreements, service/maintenance contracts, etc.	CCP 337, 337.2, 343	4 years after termination/completion
Original contracts/agreements regarding the development of real property, design specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property; may include records of retention releases, retention withheld, change orders, etc.	CCP 337.15	10 years after termination/completion		
Annexations/Reorganizations	Development	Notices, resolutions, certificates of completion	GC 34090, 60201(d)(1)	Permanent
Annual Financial Report	Finance	May include independent auditor analysis	GC 34090	Until audited + 7 years
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Appraisals	Development	For real property owned by District – Not a public record until real estate transaction is complete	GC 6254(h), 34090	2 years

Type of Record	Category	Notes	Authority	Minimum Retention Period
Articles of Incorporation	Administration		GC 34090, 60201	Permanent
Audit Reports	Finance	Financial services, internal and/or external reports, independent auditor analysis	GC 34090	Current + 4 years
			Sec. of State Local Gov't. Records Retention Guidelines	Sec. of State Guidelines recommends permanent retention (may be revised at a later time)
Audit Hearing or Review	Finance	Documentation created and/or received in connection with an audit hearing or review	GC 34090	2 years
Backflow Test Reports	Public Works	Reports of testing and maintenance – water supply	17 CCR 7605	3 years
Bank Account Reconciliations	Finance	Bank statements, receipts, certificates of deposit, etc.	26 CFR 31.6001-1(e)(2)	4 years
				Sec. of State Guidelines – recommended retention: until audited + 5 years
Bids, Successful	Development	Includes plan and specifications, notices/affidavits	GC 34090	4 years
			CCP 337, 337.1	
Bids, Unsuccessful	Development	Unsuccessful bid packages only	GC 34090, 60201	2 years
Billing records	Finance	Utility bill stubs – submitted with payment	GC 34090	Current + 2 years
Bonds	Finance	Authorization/public hearing records/prospectus/proposals/certificates/notices (transcripts)/registers/statements	CCP 337.5	Upon cancellation, redemption, or maturity + 10 years
Bonds – Employee (Fidelity Bonds)	Finance	Form of insurance that covers employer (District) for losses resulting from fraudulent acts of specified Staff	CCP 34090	Current + 2 years

Type of Record	Category	Notes	Authority	Minimum Retention Period
Bonds – Paid/Cancelled	Finance	Paid or cancelled bonds, warrant certificates, interest coupons	CCP 337.5	10 years
Bonds – Unsold	Finance	Unsold bonds	GC 34090, 43900 e t seq.	2 years (specific requirements for disposal of unused bonds)
Bonds – Final	Finance	Final bond documentation, monthly statement of transactions, supporting documents	CCP 337.5	Upon cancellation or maturity + 10 years
Bonds, Development	Finance	Housing, industrial development	CCP 337.5	Upon cancellation or maturity + 10 years
Bonds, Surety	Finance	Documentation created and/or received in connection with the performance of work/services for the District	CCP 337	4 years
Brochures/Publications	Administration	Retain selected documents only for historic value	GC 34090	2 years
Budget, Annual	Finance	Annual operating budget approved by the Board	GC 34090	Sec. of State recommends permanent retention
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
California – OSHA	Administration	Personnel – logs, supplementary record, annual summary (federal and state – California OSHA)	LC 6410	5 years
			8 CCR 14307	
California State Tax Records	Finance	Forms filed annually, quarterly and year-end reports	R&TC 19530, 19704	6 years
Campaign Statements and Other Campaign Reports (Originals) – Board	Administration	Original statements of candidates and supporting committees; other original reports and statements	GC 81009(c), (e), (g)	7 years (can image after 2 years)

Type of Record	Category	Notes	Authority	Minimum Retention Period
Campaign Statements and Other Campaign Reports (Copies)	Administration	Copies of reports/statements (if filing officer is not required to keep more than copy)	GC 81009(f), (g)	4 years (can image after 2 years)
Capital Improvements, Construction	Public Works	Records on planning, design, construction, conversion or modification of local government-owned facilities, structures and systems	GC 34090	Permanent
			H&S 19850	
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Checks – District-Issued	Finance	District checks paid – expense reimbursements to Staff, payments to independent contractors, etc. Includes check copies, canceled or voided checks, electronic versions of checks	GC 60201(d)(12)	7 years
			CCP 337	
District checks paid to vendors; other District payments. Includes check copies, canceled or voided checks, electronic versions of checks	Sec. of State Local Gov't. Records Mgmt. Guidelines	Until audited + 4 years		
	CCP 337	Sec. of State Guidelines recommends until audited + 5 years		
	26 CFR 31.600 1-1(e)(2)			
Citizen Feedback	Administration	General correspondence	GC 34090	2 years
Claims Against the District	Administration	Paid/denied	GC 25105.5, 60201 (d)(4)	Until settled + 5 years (may be

Type of Record	Category	Notes	Authority	Minimum Retention Period
				microfilmed after 3 years)
Clean Water State Revolving Fund – State Water Resources Control Board	Administration	Clean water state revolving fund records include, but are not limited to, the following:	GC 60200 – 60203	The District should retain original source documents that are submitted to the state and reimbursed by the CWSRF loan for the length of 36 years after project completion.
		(a) Signed contracts and/or agreements;		At any time, the District may destroy rough drafts, notes, working papers (except for audits) that are not retained by the District in the ordinary course of business, including temporary or transitory documents used only for controlling the flow of work (i.e., “Post-it” notes).
		(b) Bid documents;		
		(c) Design plans of the collection system and wastewater reclamation facility;		
		(d) Timecards;		
		(e) Environmental documents;		
		(f) EADOC correspondence;		

Type of Record	Category	Notes	Authority	Minimum Retention Period
		(g) Invoices;		
		(h) Disbursement requests.		
Collective Bargaining Agreements	Administration		29 CFR 516.5	Current + 3 years
Complaints – Customer Complaints – Water Quality, Water Outages	Administration	Customer complaints regarding water quality – odor, taste, appearance; or water outages	40 CFR 122.41(j)(2)	5 years
			22 CCR 64470	
Complaints – Miscellaneous	Administration	Miscellaneous complaints, not related to specific lawsuits involving the District and not otherwise specifically covered by the retention schedule	GC 34090	2 years
Comprehensive Annual Financial Reports (CAFR)	Finance	Finance	GC 34090	Until audited + 4 years
			CCP 337	
Conflict of Interest Code	Administration	Conflict of Interest Code – required under Political Reform Act; must be reviewed by July 1st of every even-numbered year and amended if necessary	GC 87300 et seq.	Permanent
Contracts (see also Agreements)	Administration	Original contracts and agreements and back-up materials, including leases, service/maintenance contracts, etc.	CCP 337, 337.2, 343	4 years after termination/completi on
Original contracts/agreements regarding the development of real property, design, specifications, surveying, planning, supervision, testing, or	CCP 337.15	10 years after termination/completion		

Type of Record	Category	Notes	Authority	Minimum Retention Period
observation of construction or improvement to real property; may include records of retention releases, retention withheld, change orders, etc.				
Correspondence	Administration	General correspondence, including letters and email; various files, not otherwise specifically covered by the retention schedule	GC 34090	2 years
Credit Cards, District-Owned	Finance	Credit card bills or statements, and other records related to the use of District-paid credit cards	GC 60201(d)(12)	7 years after date of payment
Deeds, Real Property	Development	File with recorded documents; originals may not be destroyed	GC 34090, 60201(d)	Permanent
Deferred Compensation Reports	Finance	Finance – pension/retirement funds	29 CFR 516.5, 162 7.3	3 years
Demographic Statistical Data	Administration		GC 34090	Current + 2 years
DMV Driver's Records Reports (DMV Pull-Notice System)	Administration	Motor vehicle pulls – personnel record – not a public record	GC 36254(c), 4090	Until superseded (should receive new report every 12 months)
			VC 1808.1(c)	Sec. of State recommends until termination + 7 years
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Easements, Real Property	Development	File with recorded documents; originals may not be destroyed	GC 34090	Permanent

Type of Record	Category	Notes	Authority	Minimum Retention Period
EEOC Records (Equal Employment Opportunity Commission)	Human Resources	Records, reports showing compliance with federal equal employment requirements (EEO-4 reports, etc.)	29 CFR 1602.30	3 years
Election – Administrative Documents	Administration	Not ballot cards or absentee voter lists/applications	GC 34090	2 years
Election – Affidavit Index	Administration	Voter registration index	EC 17001	5 years
Election – Ballots and Related Documents	Administration	State and local elections: All ballot cards (voted, spoiled, canceled) arranged by precinct, unused absentee ballots, ballot receipts, absent voter identification envelopes, absentee voter applications. May be destroyed subject to any pending contest	EC 17302, 17306, 17505	6 months
Election – Ballots and Identification Envelope – Federal Offices	Administration	For elections to federal office (President, Vice-President, U.S. Senator, U.S. Representative)	EC 17301	22 months
Election – Ballots – Prop. 218 (Assessment Districts)	Administration	Ballots – property related fees (assessment ballot proceeding)	GC 53755.5(b)(4)	2 years
Election – Canvass	Administration	Notifications and publication of election records used to compile final election results, including tally sheets, voting machine tabulation, detailed breakdown of results, special election results	EC 17304	6 months
Election – Certificate of Election	Administration	Certificates of elections; original reports and statements	GC 81009(a), (d)	Termination + 4 years
Election – Election Official’s Package of Documents	Administration	Package of two tally sheets, copy of index, challenge lists, assisted voters list	EC 17304	6 months
		Public record – all voters may inspect after commencement of official canvass of voters		

Type of Record	Category	Notes	Authority	Minimum Retention Period
Election – Nomination Documents – Successful	Administration	All nomination documents and signatures in lieu of filing petitions	EC 17100	Until term expires + 4 years
Election – Nomination Documents – Unsuccessful	Administration		GC 81009(b)	5 years
Election Petitions – Initiative/Recall/Referendum, Charter Amendments	Administration	Not a public record – documents resulting in an election – retention is from election certification	EC 17200, 17400	8 months
			GC 6253.5	
			GC 34458-60	
Election Petitions – No Election	Administration	Not a public record. Not resulting in an election. Retention is from final examination	EC 17200, 17400	8 months
			GC 6253.5	
Election – Precinct Records	Administration	From date of election: precinct official material, declaration of intention, precinct board member applications, orders appointing members of precinct boards and designating polling places includes notice of appointment of office and record of service	EC 17503	5 months
Election – Roster of Voters	Administration	From date of election, initiative, referendum recall, general municipal election, Charter amendments	EC 17300	5 years
Election – Voter Affidavits	Administration	Affidavits of registration (including cancelled affidavits); voter registration index	EC 17000, 17001	5 years
Election – Voter Registration Signature Copy	Administration	Special district	EC 17000	5 years
Email	Administration		GC 34090	2 years

Type of Record	Category	Notes	Authority	Minimum Retention Period
Emergency Response and Recovery – FEMA, CalWARN, etc.	Administration	Emergency response and recovery records include, but are not limited to,	GC 60200 – 60203	The District should retain original source documents that are created during an emergency and/or submitted to an emergency response agency for reimbursement for 7 years after the date of incident.
		the following:		At any time, the District may destroy rough drafts, notes, working papers (except for audits) that are not retained by the District in the ordinary course of business, including temporary or transitory documents used only for controlling the flow of work (i.e., “Post-it” notes).
		(a) Timecards;		
		(b) Photos;		
		(c) Public notifications;		
		(d) Mutual aid documentation;		
		(e) Contracts and purchases;		
		(f) Water testing reports;		
		(g) Incident reports.		

Type of Record	Category	Notes	Authority	Minimum Retention Period
Employee Benefits	Human Resources	Benefit plans (include “cafeteria” and other plans), health insurance programs; records regarding COBRA – extension of benefits for separated employees, insurance policies (health, vision, dental, deferred compensation, etc.)	29 USC 1027	For life of plan/policy + 6 years
			11 CCR 560	
			28 CCR 1300.85.1	
			29 CFR 1627.3(b)(2)	
Employee Bonds (Fidelity Bonds)	Administration	Form of insurance that covers the District for losses resulting from fraudulent acts of specified Staff	GC 34090	While employed + 2 years
Employee Files	Administration	Personnel – not a public record	GC 6254(c), 12946	While current + 2 years
Employee Information, General	Administration	Name, address, date of birth, occupation	GC 12946	3 years
			29 CFR 1627.3	
			LC 1174	
Employee Information, Payment	Administration	Rate of pay and weekly compensation earned	GC 60201	7 years
Employee Information – CEIR	Administration	Personnel – California employer information report (for employers of 100 or more employees)	2 CCR 7287(a), 7287.0(a), (c)(2)	2 years
			GC 12946	
Employee Information – And Non-Hired Applicant Identification Records	Administration	Personnel – data regarding race, sex, national origin of non-hired applicants and employees	2 CCR 7287.0(b), (c)(2), (c)(3)	Current + 2 years

Type of Record	Category	Notes	Authority	Minimum Retention Period
Employee, Medical and Exposure Records (Toxic Substances or Harmful Physical Agents)	Administration	Medical records are part of personnel file – not a public record	GC 6254(c)	Length of employment + 30 years
		Includes medical records made or maintained by a physician, nurse, or other health care personnel, or technician pertaining to employees exposed to toxic substances or harmful physical agents	29 CFR 1910.1020	
		Does not include first aid records of one-time treatment made on site by a non-physician or observation of minor scratches, cuts, burns, splinters, etc., which do not involve medical treatment, loss of consciousness, restriction of work or motion, or transfer to another job	8 CCR 3204 (d)(1)(A)(B)	
		(For employees of less than one year, no need to retain medical records regarding exposure to toxic substances/harmful physical agents if they are returned to employee upon termination)		
Employee, Nonsafety	Administration	Nonsafety employee records may include: release authorizations, certifications, reassignments, outside employment, commendations, disciplinary actions, terminations, oaths of office, evaluations, pre-employee medicals, fingerprints, identification cards (IDs)	29 CFR 1627.3	Length of employment + 3 years
			GC 12946	
Employee Programs	Administration	Includes EAP and recognition	GC 12946, 34090	Current + 2 years
Employee, Recruitment	Administration	Alternate lists/logs, ethnicity disclosures, examination materials, examination answer sheets, job bulletins	GC 12946, 34090	Current + 2 years

Type of Record	Category	Notes	Authority	Minimum Retention Period
			29 CFR 1602 et seq.	
			29 CFR 1627.3	
Employee, Reports	Administration	Employee statistics, benefit activity, liability loss	GC 34090	Current + 2 years
Employee Rights – General	Administration		GC 12946	Length of employment + 2 years
			29 CFR 1602.31	
Employment Agreements – At-Will Employees; Temporary Employees	Human Resources	Original agreements/contracts for at-will Staff or temporary Staff	CCP 337, 343	Length of employment + 4 years
Employment Applications – Not Hired	Administration	Applications submitted for existing or anticipated job openings, including any records pertaining to failure or refusal to hire applicant	GC 12946, 34090	2 years
			29 CFR 1627.3(b)(1)(i)	
Employment Eligibility Verification (I-9 Forms)	Administration	Federal Immigration and Nationality Act; Immigration Reform/Control Act 1986	8 USC 1324a (b)(3)	3 years after date of hire, or 1 year after date of termination, whichever is later
			Pub. Law 99-603	
Employment – Surveys and Studies	Administration	Includes classification, wage rates	GC 12946, 34090	2 years
			29 CFR 516.6	
Employment – Training Records, Nonsafety	Administration	Paperwork documenting internal and external training for nonsafety employees, includes any volunteer program training – class training materials, internships	GC 12946, 34090	Length of employment + 2 years

Type of Record	Category	Notes	Authority	Minimum Retention Period
Employment – Vehicle Mileage Reimbursement Rates	Administration	Annual mileage reimbursement rates set by the Internal Revenue Service	GC 34090	Until superseded
Environmental Quality – Air Quality (AQMD)	Development	Participants/voucher logs, total daily mileage survey (TDM), various local authorities, commute alternative	CCP 338(k)	3 years
			GC 34090	
Environmental Quality – Asbestos	Development	Documents, abatement projects, public buildings	GC 34090	Permanent
Environmental Quality – California Environmental Quality Act (CEQA)	Development	When the District is the lead or responsible agency – notice of exemptions, environmental impact report, mitigation monitoring, negative declaration, notices of completion and determination, comments, statements of overriding considerations	GC 34090	Permanent
			CEQA guidelines	
Environmental Quality – Congestion Management	Development	Ride sharing, trip management	GC 34090	Completion + 2 years
Environmental Quality – Environmental Review	Development	Correspondence, consultants, issues, conservation	GC 34090	Completion + 2 years
Environmental Quality – Pest Control	Development	Pesticide applications, inspections and sampling documents	GC 34090	Completion + 2 years
Environmental Quality – Soil	Development	Analysis, construction recommendations	GC 34090	Completion + 2 years

Type of Record	Category	Notes	Authority	Minimum Retention Period
Environmental Quality – Soil Reports	Development	Final reports	GC 34090	Permanent
ERISA Records (Employee Retirement Income Security Act)	Human Resources	Employee Retirement Income Security Act of 1974 – plan reports, certified information filed	29 USC 1027, 1059	6 years
Ethics Training Records	Administration	Records required to be kept under Gov't Code § 53235.2. Records must show dates that District officials satisfied the training requirements and the entity that provided the training	GC 53235.2	5 years after receipt of training
Family and Medical Leave Act (Federal)	Administration	Records of leave taken, District policies relating to leave, notices, communications relating to taking leave	29 CFR 825.500	While employed + 3 years (federal) or 2 years (state)
			GC 12946	
Federal Tax Records	Finance	May include Forms 1096, 1099, W-4 and W-2	29 USC 436	5 years after file date
			26 CFR 31.6001.1-4	
			26 CFR 31.6001-1(e)	
			29 CFR 516.5 – 516.6	
Fixed Assets – Inventory	Finance	Reflects purchase date, cost, account number	GC 34090	Until audited + 2 years
Fixed Assets – Surplus Property	Finance	Auction; disposal – listing of property; sealed bid sales of equipment	GC 34090	Until audited + 4 years
			CCP 337	

Type of Record	Category	Notes	Authority	Minimum Retention Period
Fixed Assets – Vehicle Ownership and Title	Finance	Title transfers when vehicle is sold	VC 9900 et seq.	Until sold
Forms	Administration	Administrative – blank		Until superseded
Fund Transfers	Finance	Internal; bank transfers and wires	GC 34090	Until audited + 2 years
General Ledgers	Finance	All annual financial summaries – all agencies	GC 34090, 60201(d)(10)	Until audited + 4 years
			CCP 337	Published articles show 4 – 7 years retention as typical
			Sec. of State Local Gov't. Records Retention Guidelines	Sec. of State Guidelines recommends permanent retention. (May be revised at a later time by Sec. of State or county officials)
Gift to Agency Report (FPPC Form 801)	Administration	FPPC form showing payment or donation made to the District or to a District official and which can be accepted as being made to the District	FPPC Reg. 18944(c)(3)(F), (G); FPPC Fact Sheet: “Gifts to an Agency – Part 2”	Must be posted on the District’s website for 4 years (per FPPC Fact Sheet)
Gifts/Bequests	Finance	Receipts or other documentation	GC 34090	Until completed + 2 years
Grants – Successful Community Development Block Grant (CDBG); Urban Development; Other Federal and State Grants	Development	Grants documents and all supporting documents: applications, reports, contracts, project files, proposals, statements, subrecipient docket, environmental review, grant documents, inventory, consolidated plan, etc.	GC 34090	Until completed + 4 years
			24 CFR 85.42	

Type of Record	Category	Notes	Authority	Minimum Retention Period
			24 CFR 570.502	
Grants – Unsuccessful	Development	Applications not entitled	GC 34090	2 years
Hazardous Materials – Hazardous Waste Disposal	Public Safety	Documents regarding handling and disposal of hazardous waste	CAL OSHA	While current + 10 years
		(Permanent retention of environmentally sensitive materials is recommended)	Sec. of State Local Gov't. Records Mgmt. Guidelines	
Hazardous Materials – Permits, Hazardous Materials Storage	Public Safety	(Permanent retention of environmentally sensitive materials is recommended)	GC 34090	While current + 2 years
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Hazardous Materials – Exposure Records, Etc.	Public Safety	Employee exposure records, name/identity of chemical substance used, when and where chemical substance was used	8 CCR 3204(d)(1)(B)	30 years
Hazardous Materials – Underground Storage Tank	Public Safety	Compliance: documents regarding: storage, location, installation, removal, remediation, maintenance and repair	GC 34090	Permanent
Improvements (Lighting, Underground Utility) – Supporting Documents	Public Works	Supporting documents – bonds, taxes, construction	GC 34090	Permanent
			Sec. of State Local Government Records Management Guidelines	

Type of Record	Category	Notes	Authority	Minimum Retention Period
Insurance, Joint Powers Agreement	Finance	Accreditation, MOU, agreements and agendas	GC 34090	Current + 2 years
Insurance Certificates	Finance	Liability, performance bonds, Staff bonds, property	GC 34090	Current + 2 years
		Insurance certificates filed separately from contracts, includes insurance filed by licensees		
Insurance, Liability/Property	Finance	May include liability, property, certificates of participation, deferred, use of facilities	GC 34090	Current + 2 years
Insurance, Risk Management Reports	Finance	Federal OSHA forms, loss analysis report, safety reports, actuarial studies	29 CFR 1904.44	5 years (federal)
			GC 34090	2 years (state)
Investment Reports, Transactions	Finance	Summary of transactions, inventory and earnings report	GC 34090	Until audited + 4 years
			CCP 337	Sec. of State recommends permanent retention
			Sec. of State Local Government Records Retention Guidelines	
Invoices	Finance	Copies sent for fees owed, billing, related documents	GC 34090	Until audited + 2 years
Job Descriptions	Human Resources	Descriptions of duties, qualifications, responsibilities for each position/classification/job title	29 CFR 1627.3	While current + 3 years
Lease Agreement	Administration	Property or equipment	CCP 337, 337.2, 343	Until terminated + 4 years
Legal Notices/Affidavits of Publication	Administration	Notices of public hearings, proof of publication of notices	GC 34090	2 years

Type of Record	Category	Notes	Authority	Minimum Retention Period
Legal Opinions	Administration	Confidential – not for public disclosure (attorney-client privilege)	GC 34090	Until superseded + 2 years
Litigation	Administration	Case files	GC 34090	Until settled or adjudicated + 2 years
Lobbying or Lobbyist Forms (FPPC forms)	Administration	FPPC Form 602 – Lobbying Firm Activity Authorization; FPPC Form 635 – Report of Lobbyist Employer and Reports of Lobbying Coalition – forms used when employing or contracting with a lobbying firm	FPPC Reg. 18615(d)	5 years
Maintenance Manuals	Administration	Equipment service/maintenance	GC 34090	Current + 2 years
Maintenance/Repair Records	Administration	Equipment	GC 34090	2 years
Marketing, Promotional	Administration	Brochures, announcements, etc.	GC 34090	2 years
Meter Operations	Public Works	Reader reports, orders, tests, maintenance reports	GC 34090	2 years
Meter Reading	Public Works	Reports and rebate reports	GC 34090	Current + 2 years
Minutes – Board Meetings	Administration	Minutes of Board meetings. Documents are to be imaged immediately. Paper records are to be maintained permanently by the board	GC 34090, 60201(d)(3)	Permanent
Newsletter, District	Administration	May wish to retain permanently for historic reference	GC 34090	2 years
Notices – Public Meetings	Administration	Special meetings	GC 34090	2 years
Oaths of Office	Administration	Elected and public officials – board members	GC 34090	Current + 6 years
			29 USC 1113	
			Sec. of State Local Gov't. Records Mgmt. Guidelines	

Type of Record	Category	Notes	Authority	Minimum Retention Period
OSHA	Administration	OSHA Log 200, supplementary record, annual summary (federal and state – California – OSHA); OSHA 300 Log, privacy case list, annual summary, OSHA 301 incident report forms	LC 6410	5 years
			8 CCR 14307	
			29 CFR 1904.2 – 1904.6	
OSHA (Accident/Illness Reports)	Administration	Personnel – employee exposure records and employee medical records	LC 6410	Duration of employment + 30 years
		Not a public record	8 CCR 3204	
			8 CCR 14307	
			GC 6254(c)	
Payroll – Federal/State Reports	Finance	Annual W-2s, W-4s, Form 1099s, etc.; quarterly and year-end reports	GC 60201	7 years
Payroll Deduction/Authorizations	Finance	Finance	29 CFR 516.6(c)	While current + 7 years
			GC 60201	
Payroll Records	Finance	Records that specify compensation paid to Staff, officers	GC 60201(d)(12)	7 years after date of payment
Payroll Records, Terminated Employees	Finance	Finance files	29 CFR 516.5	7 years from date of last entry
			GC 60201(d)(12)	
Payroll, Registers	Finance	Payroll registers, payroll reports	29 CFR 516.5(a)	7 years from date of last payment

Type of Record	Category	Notes	Authority	Minimum Retention Period
			LC 1174(d)	
			GC 60201	
Payroll, Time Cards/Sheets	Finance	Employee	29 CFR Part 516.6	3 years
			8 CCR 11000 – 11150	Sec. of State recommends until audited + 6 years
			LC 1174	
			Sec. of State Local Government Records Mgmt. Guidelines	
Payroll – Wage Rates/Job Classifications	Finance	Employee records	GC 60201	While current + 7 years
PERS – Employee Benefits	Administration	Retirement plan – annual reports required to be filed under ERISA	29 USC 1027	6 years
PERS Employee Benefit Plan – original document or copies	29 CFR 1627.3(b)(2)	Current + 2 years		
Personnel Records	Administration	Other records (not payroll) containing name, address, date of birth, occupation, etc., including records relating to promotion, demotion, transfer, lay-off, termination	29 CFR 1627.3	3 years
Personnel Rules and Regulations	Administration	Including employee handbooks, employee manuals, and other policies/procedures	CFR 516.6	Current + 3 years
			CFR 1627.3(a)	
Petitions	Administration	Submitted to legislative bodies	GC 34090	Current + 2 years

Type of Record	Category	Notes	Authority	Minimum Retention Period
Policies, Administrative	Administration	All policies and procedures, directives rendered by the District not assigned a resolution number	GC 34090	Current + 2 years
Policies, Board	Administration	Original policies adopted by the Board	GC 34090	Current + 2 years
Political Support/Opposition, Requests and Responses	Administration	Related to legislation	GC 34090	2 years
Press Releases	Administration	Related to District actions/activities	GC 34090	2 years
Procedure Manuals	Administration	Administrative	GC 34090	Current + 2 years
Property, Abandonment	Development	Buildings, condemnation, demolition	GC 34090	Permanent
Property Acquisition/Disposition	Development	District owned. Supporting documents regarding sale, purchase, exchange, lease or rental of property by District	CCP 337.15	10 years
Public Records Act Requests	Administration	Requests from the public to inspect or copy public documents	GC 34090	2 years
			GC 60201(d)(5)	
Purchasing RFQs, RFPs	Finance	Requests for qualifications; requests for proposals regarding goods and services	GC 34090	Current + 2 years
Purchasing, Requisitions, Purchase Orders	Finance	Original documents	GC 34090	Until audited + 4 years
			CCP 337	
Recordings – Audio (e.g., for preparation of meeting minutes)	Administration	Audio recordings of board meetings “made for whatever purpose by or at the direction of the local agency”	GC 34090, 54953.5 (b)	Minimum 30 days

Type of Record	Category	Notes	Authority	Minimum Retention Period
Recordings – Routine Video Monitoring, Telephone, and Radio Communications	Administration	Routine daily recording of telephone communications and radio communications; recordings of routine video monitoring, monitoring systems, or building security systems	GC 53160, 53161	Videos – 1 year; phone and radio communications – 100 days (destruction must have been approved by the Board and with written consent of the District’s general counsel). If recordings relate to a claim or pending litigation, they must be preserved until the matter is resolved. If another record of the video recording is kept (written minutes or audio recording), video needs to be kept for only 90 days after the recorded event
Recordings, Video Recordings – Meetings of Legislative Bodies	Administration	Recordings of public meetings made by or at the direction of the District (e.g., board meetings)	GC 54953.5	Minimum 30 days
Recordings, Video – Other Events	Administration	Other than video recordings of public meetings; considered duplicate records if another record of the same event is kept (i.e., written minutes or audio recording)	GC 53161	Minimum 90 days after event is recorded. If no other record of the event exists, the recording must be kept 2 years
Records Management Disposition/Destruction Certification	Administration	Documentation of final disposition/destruction of records	GC 34090, 60201(d)(10)	Permanent
Records Retention Schedules	Administration		GC 34090	Current + 2 years

Type of Record	Category	Notes	Authority	Minimum Retention Period
Recruitments and Selection	Administration	Records relating to hiring, promotion, selection for training	29 CFR 1627.3	3 years
Resolutions	Administration	Vital records	GC 34090, 60201	Permanent
Returned Checks	Finance	Adjustments – NSF, etc. (not District checks)	GC 34090	Until audited + 4 years
			CCP 337, 343	
Salary/Compensation Studies, Surveys	Finance	Surveys of other agencies regarding wages, salaries and other compensation benefits	GC 34090	Current + 2 years
State Controller	Finance	Annual reports	GC 34090	2 years
State Tax Records	Finance	Filed annually; quarterly	Refer to federal tax records	5 years after file date
Statement of Economic Interest (SEI) – Form 700 (Copies)	Administration	Copies of original statements of elected officials forwarded to Fair Political Practices Commission (FPPC)	GC 81009(f), (g)	4 years (can image after 2 years)
Statement of Economic Interest (SEI) – Form 700 (Originals) (Non-Elected)	Administration	Originals of statements of designated Staff	GC 81009(e), (g)	7 years (can image after 2 years)
Stop Payments	Finance	Finance – bank statements	GC 34090	2 years
Taxes, Special	Finance	Special tax levied by a local agency on a per-parcel basis	CCP 338(m)	Until audited + 3 years
Underground Utility – Supporting Documents	Public Works	Supporting documents for improvements, lighting – bonds, taxes, construction	GC 34090	Permanent
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Unemployment Insurance Records	Finance	Records relating to unemployment insurance – claims, payments, correspondence, etc.	26 USC 3301 – 3311	Current + 4 years

Type of Record	Category	Notes	Authority	Minimum Retention Period
			Calif. Unemployment Insurance Code	
			CCP 343	
Utility Services – Applications	Public Works	Applications for utility connections, disconnects, registers, service	GC 34090	Current + 2 years
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Utility Services – Billing Records	Public Works	Customer name, service address, meter reading, usage, payments, applications/cancellations, monthly activity	GC 34090	Until audited + 2 years
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Utility Services – Connection Records	Public Works	Maps, water line connections	GC 34090	Until audited + 2 years
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Utility Services – Meter Reading, Reports	Public Works		GC 34090	Current + 2 years
Utility Services – Utility Rebates, Reports	Public Works		GC 34090	Current + 2 years
Vouchers – Payments	Finance	Account postings with supporting documents	GC 34090	Until audited + 4 years
			CCP 337	
Wage Garnishment	Finance	Wage or salary garnishment	CCP 337	Active until garnishment is satisfied, than retain

Type of Record	Category	Notes	Authority	Minimum Retention Period
				until audited + 4 years
Warrant Register/Check Register	Finance	Record of checks issued; approved by legislative body (copy is normally retained as part of agenda packet information)	GC 34090	Until audited + 2 years
Workers' Compensation Files	Finance	Work injury claims (including denied claims), claim files, reports, etc.	8 CCR 10102	Until settled + 5 years
			8 CCR 15400.2	

XII. Expenditure Reimbursement

A. Purpose and Authority.

The purpose of this policy is to prescribe the manner in which District Staff and directors may be reimbursed for expenditures related to District business as permitted under Government Code Sections 53232 through 53232.4.

B. Scope.

This policy applies to the District's Staff and Directors. The provisions of this policy are intended to result in no personal gain or loss to the Staff or Directors.

C. Reimbursement Requests.

Whenever requests for reimbursement for out-of-pocket expenses for item(s) or service(s) appropriately relating to District business are submitted, they shall be submitted on a reimbursement form provided by the District and approved by the Board. Included on the reimbursement form shall be an explanation of the District-related purpose for the expenditure(s), and, except for mileage expense reimbursement, receipts evidencing each expense.

- The Board will review and approve Director reimbursement requests.
- The Board will review and approve reimbursement requests made by the General Manager.
- The General Manager will review and approve other Staff reimbursement requests.

D. Cell Phone Reimbursement.

Certain District Staff's job duties include the frequent need for a cell phone. Employees who choose to use their personal cell phone for such duties may receive reimbursement for the reasonable and necessary business expenses incurred as a result of using their personal device at a flat rate of \$50.00 per month. This reimbursement does not constitute an increase to base pay and will not be included in the calculation of percentage increases to base pay for salary increases, promotions, etc.

E. Expense Reimbursement.

District Staff and directors are eligible to receive reimbursements for travel, meals, lodging, and other reasonable and necessary expenses for performing services on behalf of the District and approved or authorized by the District. Reimbursement rates shall coincide with rates set by Internal Revenue Service Publication 463 or its successor publication(s).

- Lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor. If the published group rate is unavailable, directors shall be reimbursed for comparable lodging at government or IRS rates.
- Government or group rates offered by the provider of transportation or lodging shall be used when available.

- Directors attending functions on behalf of the District shall submit a report to the District summarizing their actions during the meeting or event on behalf of the District.

Commented [SL81]: District

Commented [MJA82R81]: revised

Any and all expenses that do not fall within the adopted reimbursement policy or the IRS reimbursement rates are required to be approved by the Board in a public meeting prior to the expenses(s) being incurred.

District shall provide expense reimbursement report forms to Staff and directors who incur reimbursable expenses on behalf of the District to document that their expenses adhere to this policy.

Expenses that do not adhere to the adopted reimbursement policy or the IRS reimbursement rates, and that do not receive prior approval from the Board in a public meeting prior to the expense being incurred, shall not be eligible for reimbursement.

Receipts are required to be submitted in conjunction with all items listed on the expense report form. Expenses without receipts will not be reimbursed.

Commented [SL83]: Mileage was exempt from the receipt requirement in XIII.C.

Commented [MJA84R83]: noted.

Expense reports shall be submitted prior to the end of the fiscal year in which the expense was incurred.

Commented [SL85]: Set a maximum (2 months?) unless given additional time by the GM or Board?

Commented [MJA86R85]: revised

XIII. **Reserve**

[Deferred for Separate Consideration]

Commented [SL87]: Requirements for working around electrical facilities, fuel storage, etc.?

Illness and Injury Prevention Manual

[Deferred for Separate Consideration]

Commented [SL88]: How much goes here, and how much in the Employee Handbook?

XIV. **Statement of Investment**

A. Background and Purpose.

Government Code section 53646 requires the District to prepare and adopt a written statement of investment policy annually.

Government Code sections 53600 et seq. and 53630 et seq. and other laws authorize the District to deposit and invest its money and funds in various institutions and types of investments, subject to limitations.

The purpose of this policy is to provide guidelines with regard to the deposit and investment of District monies and funds in accordance with, and subject to the limitations of, applicable laws.

B. Scope.

This investment policy applies to all monies, funds, and financial assets of the District, including its general fund, all enterprise funds, all developer and impact fee funds, and any and all capital project funds.

C. Standard of Care and Objectives.

Deposits and investments shall be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. District management and Staff handling deposits and investments of District funds shall act pursuant to a “prudent investor” standard applied in the context of managing the entire portfolio. (See Govt. Code, § 53600.3.)

When depositing, investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing District funds, the District’s primary goals and objectives, in priority order, shall be:

1. Safety.

To safeguard the principal of the District funds. Deposits and investments of District funds, monies, and financial assets shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

2. Liquidity.

To meet the liquidity needs of the District. The District’s investment portfolio must remain sufficiently liquid to enable the District to meet all operating expenses and requirements which might be reasonably anticipated.

3. Return on Investment.

To achieve a return on the investment of District funds. As a final priority, the District's investment portfolio shall be designed with the objective of obtaining a fair market rate of return throughout budgetary and economical cycles and consistent with the first two priorities.

D. Duty of the Board.

The Board is responsible for the deposit and investment of District monies, funds, and financial assets pursuant to this statement of investment policy.

E. Authorized Investments.

District funds and monies may be deposited and invested in various institutions and investment types as provided by law under Government Code sections 53600 et seq.

No investment shall be made in any security that at the time of the investment has a term remaining to maturity in excess of five years, unless the Board has granted express authority to make that investment either specifically or as a part of an investment program approved by the Board no less than three months prior to the investment.

F. Safekeeping and Custody.

All District deposits and investments shall have the District named as depositor and registered owner. All securities purchased or acquired shall be delivered to the District by Book entry, by physical delivery, or by third party custodial agreement as required by Government Code section 53601.

G. Annual Review and Quarterly Reporting.

The District Secretary on a monthly basis shall submit to the Board copies of the most recent account statements received by the District from the institutions holding District funds and financial assets. (Govt. Code, § 53646(e).) The District Secretary shall annually review this statement of investment policy and request the Board either to make appropriate changes or to reaffirm the current policy. (Govt. Code, § 53646(a).)

H. Amendments.

This statement of investment policy shall take effect only upon adoption by resolution of the Board. Any subsequent amendments or modifications shall not take effect unless expressly approved by resolution of the Board.

XV. **Board Positions on Third Party Legislative and Policy Matters.**

A. Purpose.

The purpose of this policy is to establish a clear process for determining and expressing District positions on the legislative or policy actions of other jurisdictions so that the District can represent its interests in a clear and time-effective manner. As used in this policy, the term “jurisdiction” includes non-profit organizations.

B. Policy

It is the policy of the Board to have a clearly defined process for efficiently and effectively communicating the District's position on relevant legislation or policy actions of other jurisdictions at the local, state and federal levels. This policy applies solely to actions pending before legislative or administrative bodies, not to matters that are directly before the voters.

C. Procedure.

There will be two procedures for establishing official District positions on the legislative or policy actions of other jurisdictions:

1. Standard Procedure.

Under all circumstances except those described in subsection (B) of this policy, staff will present the Board with an agenda report and recommendation for taking an official District position on the legislative or policy actions of other jurisdictions, including but not limited to, the federal, state and other local governments.

These agenda reports will summarize the relevant issues, providing appropriate background information and alternatives for the Board to base a decision.

If the staff recommendation is approved, the Board will authorize the Board President or the President's designee to advocate for or against that legislation or policy action, and to take related actions to advance the relevant District interests.

2. Urgency Procedure.

With prior notice to the General Manager, the Board President or the President's designee is delegated authority to establish official District positions on the legislative or policy actions of other jurisdictions, or to engage in communications with other government officials regarding potential legislation or policy actions without Board action, if all of the following conditions are met:

- The proposed legislation or policy action has a clear positive or negative connection to District activities;
- The proposed District position or comment is consistent with existing Board policies or policy direction; and
- Using a reasonable person standard:
 - There is insufficient time to bring this matter before the full Board; and

Commented [MJA89]: This was previously the Urgent Matter Protocol. Titring it Board Decision Making is too broad; the policy only covers the procedure for expressing District position on “outside” matters when time is short.

Commented [MJA90R89]: Revised

- The proposed District position appears unlikely to generate public controversy or create other unintended consequences.

In advance of any action taken under this authority, the Board President or the President's designee shall provide written (e-mail) notice to all members of the Board by blind copy (bcc) with a summary of the position being taken and other relevant information.

If any member of the Board objects to the proposed position within 24 hours of written notice, the District will not take an official position until such a recommendation can be brought before the entire Board.

Actions taken by the Board President or the President's designee pursuant to this policy shall be agendaized for discussion at the next regular Board meeting, and the agenda packet shall include a summary of the position taken and a copy of any written communications of that position provided to other jurisdictions.

XVI. **Vehicle Use**

A. Use of District Vehicles.

District vehicles shall be operated only by authorized District Staff.

The use of District vehicles shall be limited to commuting to and from work by the on-call Operator and Utility Operations Manager for conducting official District business.

Family members are not authorized to drive/ride in a District vehicle nor shall family members be taken to a District job site or facility. Employees may occasionally have non-family passengers in the vehicle that are a necessary part of the District's operations.

The District will provide a vehicle for transportation to and from business meetings, work-related conferences, seminars, training or other similar events District Staff are invited to attend whenever operational needs permit. Whenever District vehicles are not available for such official District business and Staff uses a personal vehicle for such District business, the District will reimburse the current rate for mileage as set from time to time by the Internal Revenue Service.

Personal use, or other improper or unauthorized use of District vehicles will result in disciplinary action up to and including termination.

B. General Manager Authorization to Use District Vehicles.

The General Manager may authorize the use of a District vehicle by the Operator assigned on-call duty to commute to and from their residence and to respond to after-hours calls for the period the Operator is on such duty.

The vehicle shall not be used for personal purposes once the vehicle is at the residence other than de minimis personal use, such as a stop for a personal errand on the way to and from home and during the work day when his/her personal vehicle is not available. The vehicle may not be used after hours for personal travel in anticipation of, or being prepared for, call-out. If the on-call Operator chooses to use a District vehicle to commute between his/her home, a second Operator may shuttle the on-call Operator and his/her personal vehicle to the on-call Operator's home so that the personal vehicle is available for non-District related travel. In lieu of using a District vehicle, the Operator assigned on-call duties may elect to use his/her personal vehicle and will be reimbursed the current rate for mileage to/from his/her residence and the District during the period the Operator is on-call and for after-hours calls.

APPENDIX A: DEFINITIONS

- A. "Board" means the Board of Directors of the District.
- B. "Capital Expenditure" means an expenditure for the acquisition cost of Fixed Assets (land, buildings, equipment), or expenditures to make improvements to existing Fixed Assets that materially increase the asset's value or useful life.
- C. "District" means Sierra Lakes County Water District.
- D. "District Records" are those records kept by the District in the ordinary course of business, regardless of their format.
- E. "Fixed assets" means items of tangible property, both real and personal, having a value of \$10,000 or more and an estimated useful life of five years or more.
- F. "General Manager" means the District's General Manager or designee.
- G. "Staff" means an individual (or individuals) directly employed by the District or an independent contractor who functions as an employee of the District.