

Appendix A
Definitions for Records Retention and Disposal Policy

1. AUTHORIZATION. Approval from the EPRFPD's Administrative Secretary, as authorized by the EPRFPD's Board of Directors.
2. ACCOUNTING RECORDS. Include but are not limited to the following:
 - a. SOURCE DOCUMENTS
 1. Invoices
 2. Warrants
 3. Requisitions/Purchase Orders (attached to invoices)
 4. Cash Receipts
 5. Claims (attached to warrants in place of invoices)
 6. Bank Statements
 7. Bank Deposits
 8. Checks
 9. Bills
 10. Various accounting authorizations taken from Board minutes, resolutions or contracts
 - b. JOURNALS
 1. Cash Receipts
 2. Accounts Receivable or Payable Register
 3. Check or Warrant (payables)
 4. General Journal
 5. Payroll Journal
 - c. LEDGERS
 1. Expenditure
 2. Revenue
 3. Accounts Payable or Receivable Ledger
 4. Construction
 5. Generalledger
 6. Assets\Depreciation
 - d. TRIAL BALANCE
 - e. STATEMENTS (Interim or Certified - Individual or All Fund)
 1. Balance Sheet
 2. Analysis of Changes in Available Fund Balance
 3. Cash Receipts and Disbursements
 4. Inventory of Fixed Assets (Purchasing)
 - f. JOURNAL ENTRIES
 - g. Payroll and personnel records include but are not limited to the following:
 1. Accident reports, injury claims and settlements
 2. Applications, changes or terminations of employees

3. Earnings records and summaries
4. Fidelity Bonds
5. Garnishments
6. Insurance records of employees
7. Job Descriptions
8. Medical Histories
9. Retirements
10. Time Cards

h. OTHERS

1. Inventory Records (Purchasing)
2. Capital Asset Records (Purchasing)
3. Depreciation Schedule
4. Cost Accounting Records

3. LIFE. The inclusive or operational or valid dates of a document.

4. RECORD. Any paper, bound book or booklet, card, photograph, drawing, chart, blueprint, map, tape, microfilm, or other document, issued by or received in a department, and maintained and used as information in the conduct of its operations.

5. RECORD COPY. The official EPRFPD copy of a document or file.

6. RECORD SERIES. A group of records, generally filed together, and having the same reference and retention value.

7. RECORDS CENTER. The site selected for storage of inactive records.

8. RECORDS DISPOSAL. The planning for and/or the physical operation involved in the transfer of records to the Records Center, or the authorized destruction of records pursuant to the approved Records Retention Schedule.

9. RECORDS RETENTION SCHEDULE. The consolidated, approved schedule list of all EPRFPD records which timetables the life and disposal of all records.

10. RETENTION CODE. Abbreviation of retention action, which appears on the retention schedule.

11. VITAL RECORDS. Records, which, because of the information they contain, are essential to one or all of the following:

- a. The resumption and/or continuation of operations;
- b. The recreation of legal and financial status of EPRFPD, in case of a disaster,
- c. The fulfillment of obligations to bondholders, customers, and employees.

Vital records include but are not limited to the following:

1. Agreements
2. Annexations and detachments
3. As-built drawings

4. Audits
5. Contract drawings
6. Customer statements
7. Deeds
8. Depreciation schedule
9. Disposal of surplus & excess property
10. Disposal of scrap materials
11. EPRFPD insurance records
12. EPRFPD water rights
13. Employee accident reports, injury claims & settlements
14. Employee earning records
15. Employee fidelity bonds
16. Employee insurance records
17. Encroachment permits (by others)
18. Encroachment permits (OWID)
19. Facility improvement plans
20. Improvement districts
21. Individual water rights
22. Individual claims/settlements
23. Inventory
24. Journal vouchers
25. Ledgers
26. Licenses & permits (to operate)
27. Loans & grants
28. Maps
29. Minutes of Board meetings
30. Payroll register
31. Policies, Rules, Regulations
32. Purchase orders & requisitions
33. Restricted materials permits
34. Rights of ways & easements
35. Spray permits
36. Statements of Economic Interest
37. State surplus acquisitions
38. Warehouse requisitions
39. Warrant/Voucher register
40. Warrants (with backup)
41. Water rights history

Policy Title: Board Chairman

Policy Number: 4040

4040.1 The Chairman of the Board of Directors shall serve as chairperson at all Board meetings. He/She shall have the same rights as the other members of the Board in voting; introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions.

4040.2 In the absence of the Chairman, the Vice Chairman of the Board of Directors shall serve as chairperson over all meetings of the Board. If the Chairman and Vice Chairman of the Board are both absent, the remaining members present shall select one of themselves to act as chairperson for the meeting.

Policy Title: Members of the Board of Directors

Policy Number: 4050

4050.1 Directors shall thoroughly prepare themselves to discuss agenda items at Board meetings. Directors shall at all times conduct themselves with courtesy to each other, to staff, and to members of the audience present at Board meetings.

4050.2 Directors shall abstain from participating in consideration on any item involving a personal or financial conflict of interest.

Policy Title: Board Meetings

Policy Number 5010

5010.1 Regular meetings of the Board of Directors shall be held on the second Monday of each month at 7 :00 PM in the Delleker Main Fire Station located at 141 Delleker Road, Portola, CA.

5010.2 Special meetings of the Board of Directors may be called at any time by the Board Chairman, or by a majority of the members of the Board, by delivering written notice to each member of the board and to each local newspaper of general circulation requesting notice in writing. The notice shall be delivered personally or by any other means and shall be received at least 24 hours before the time of the meeting as specified in agenda. The call and agenda shall specify the time and place of the special meeting and the business to be transacted or discussed. The call and agenda shall be posted at least 24 hours prior to the special meeting in a location that is freely accessible to members of the public.

5010.3 No other business shall be considered at a special meeting or an emergency meeting other than what was listed on the agenda or by phone for said meeting.

5010.4 The Board shall hold an annual organizational meeting at its regular meeting held in May of each year. At this meeting the Board will elect a Chairman and Vice Chairman from among its board members to serve during the coming year. The terms will be July 01 to June 30 for one year.

Policy Title: Board Meeting Agenda

Policy Number: 5020

5020.1 The Board Chairman with the assistance of the other Directors and District Administrative Secretary will prepare an agenda for each regular and special meetings of the Board of Directors.

5020.2 Any member of the public may request that a matter directly related to District business be placed on the agenda of a regularly scheduled meeting of the Board of Directors. The request must be submitted in writing to the Chairman or Administrative Secretary at least five days prior to the meeting. The Chairman will determine whether the public request is or is not a "matter directly related to District business".

502003 At least 72 hours before a regular meeting, the Board or District Administrative Secretary shall post an agenda containing a brief general description of each item of business to be transacted or discussed at the meeting, including items to be discussed in closed session. A brief general description of an item generally need not exceed 20 words. The agenda shall specify the time and location of the regular meeting and shall be posted in a location that is freely accessible to members of the public.

Policy Title: Minutes of Board Meetings

Policy Number 5060

5060.1 The District Administrative Secretary shall keep minutes of all regular, special and emergency meetings of the Board of Directors.

5060.2 Copies of meeting minutes shall be distributed to Directors prior to regularly scheduled meetings. Board will consider approving the minutes as presented or with amendments.

5060.3 Motions and resolutions shall be recorded in the minutes as having passed or failed and individual votes will be recorded unless the action was unanimous. All resolutions adopted by the Board shall be numbered consecutively, starting new at the beginning of each calendar year.