

Policy Title: Expense Authorization

Policy Number: 3040

3040.1 All purchases and expenditures made by the District shall be approved by the Board and shall be in conformance with the approved District's budget.

Policy Title: Employment of Consultants

Policy Number: 3042

3042.1 The District employs outside consultants. The Board of Directors will select consultants. The Board will make their selection based on the consultant's experience and qualifications. The consultant will also be required to make a cost estimate for his/her services that will be considered by the Board in the evaluation process.

Policy Title: Purchases

Policy Number: 3080

3080.1 To purchase small items - such as office supplies and other miscellaneous items costing less than \$500 - vendors will be asked to provide a receipt or invoice.

3080.2 To purchase items costing more than \$500, quotations will be solicited from vendors prior to processing a purchase order. The Board must approve purchase orders.

Policy Title: Disposal of Surplus Property or Equipment

Policy Number: 3085

3085.1.1 Board of Directors takes action to declare equipment surplus.

3085.1.2 Item is advertised for sale with notation of location/hours/days it can be seen and deadline date for submission of sealed bids. (Advertisement also notes that the District reserves the right to reject any or all bids, equipment sold AS IS.)

3085.1.3 Sealed bids are opened at the next Regular Board Meeting and action is taken by the Board to accept or reject highest bid.

3085.1.4 Bidders are notified of Board's action.

3085.1.5 Junked Certificates are obtained for vehicles that are sold to protect the District from liability.

Policy Title: Records Retention'

Policy Number: 3090

3090.1 The purpose of this policy: provide guidelines to staff regarding the retention or disposal of BFPD records; provide for identification, maintenance, safeguarding and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and ensure compliance with legal and regulatory requirements.

3090.2 Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to EPRFPD.

3090.3 EPRFPD's Administrative Secretary is authorized by the Board of Directors to interpret and implement this policy, and to cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified below.

3090.4 Pursuant to the provisions of California government Code 60200 through 60203, California Water code 21403, and the guidelines prepared by the State Controller's office and the Controller's Advisory Committee for Special Districts, the following qualifications will govern the retention and disposal of records of EPRFPD.

3090.4.1 Duplicate records, papers and documents may be destroyed at any time without the necessity of Board authorization or copying to photographic or electronic media.

3090.4.2 Originals of records, papers and documents more than two years old that were prepared or received in any manner other than pursuant to State or Federal statute may be destroyed without the necessity of copying to photographic or electronic media.

3090.4.3 In no instances are records, papers or documents to be destroyed where there is a continuing need for such records for such matters as pending litigation, special projects, etc.

3090.4.4 Records, papers or documents, which are not expressly required by law to be filed and preserved, may be destroyed if all of the following conditions are met:

3090.4.4.1 The record, paper or document is photographed, microphotographed, reproduced on film of a type approved for permanent photographic records by the National Bureau of Standard, or copies to an approved electronic media;

3090.4.4.2 The device used to reproduce such record, paper or document on film, or retrieves and prints the document from the electronic media, is one which accurately reproduces the original thereof in all details; and,

3090.4.4.3 The photographs, microphotographs, or other reproductions on film are placed in conveniently accessible files and provisions are made for preserving, examining, and using the same, together with documents stored via electronic media.

3090.4.5 Any accounting record except the journals and ledgers which are more than five years old and which were prepared or received in any manner other than pursuant to State statute may be authorized for destruction, provided that:

3090.4.5.1 There is no continuing need for said record, i.e., long-term transactions, special projects, pending litigations, etc., and;

3090.4.5.2 There exists in a permanent file, an audit report or reports covering the inclusive period of said record, and that,

3090.4.5.3 Said audit report or reports were prepared pursuant to procedures outlined in Government Code Section 26909 and other State or Federal audit requirements, and that,

3090.4.5.4 Said audit or audits contain the expression of an unqualified opinion.

3090.4.6 Any accounting record created for a specific event or action may be destroyed upon authorization five years after said event has in all respects terminated. Any source document detailed in a register, journal, ledger or statement may be authorized for destruction five years from the end of the fiscal period to which it applies. The following may be destroyed at any time:

3090.4.6.1 Duplicated (original-subject to aforementioned requirements).

3090.4.6.2 Rough drafts, notes or working papers (except audit).

3090.4.6.3 Cards, listings, nonpermanent indexes, other papers used for controlling work or transitory files.

3090.4.7 All payroll and personnel records shall be retained indefinitely. Originals may upon authorization be destroyed after seven years retention, provided said records have been microfilmed and qualify for destruction in section 4, above. Payroll and personnel records include the following:

3090.4.7.1 Accident reports, injury claims and settlements.

3090.4.7.2 Medical histories.

3090.4.7.3 Injury frequency charts.

3090.4.7.4 Applications, changes and terminations of employees.

3090.4.7.5 Insurance records of employees

3090.4.7.6 Time cards

3090.4.7.7 Classification specifications (job descriptions).

3090.4.7.8 Performance evaluation forms.

3090.4.7.9 Earning records and summaries.

3090.4.7.10 Retirements.

3090.4.8 All assessing records may upon authorization be destroyed after seven years retention from lien date; however, their records may be destroyed three years after the lien date when said records are microfilmed as provided for in section 4, above.

3090.4.9 Records of proceedings for the authorization of long-term debt, bonds, warrants, loans, etc., after issuance or execution may be destroyed if microfilmed as provided for in section 3090.4.4, above. Terms and conditions of bonds, warrants, and other long-term agreements should be retained until final payment, and thereafter may be destroyed in less than ten years if microfilmed as provided for in section 4, above. Paid bonds warrant certificates and interest coupons may be destroyed after six months if detailed payment records are kept for ten years.

3090.5 Minutes of the meetings of the Board of Directors are usually retained indefinitely in their original form, However, they may upon authorization be destroyed if said minutes are microfilmed as proved for in section 4, above. Recording tapes (or other media) of Board meetings will be kept for a period of 30 days after the Board approves the minutes at their scheduled meeting, after which they will be destroyed.

3090.5.1 Construction records, such as bids, correspondence, change orders, etc., shall not be kept in excess of seven years unless they pertain to a project which includes a guarantee or grant and, in that event, they shall be kept for the life of the guarantee or grant plus seven years. As-built plans for any public facility or works shall be retained as long as said facility is in existence.

3090.5.2 Contracts should be retained for its life plus seven years. Any unaccepted bid or proposal for the construction or installation of any building, structure or other public work, which is more than two years old, may be destroyed.

3090.5.3 Property records, such as documents of title, shall be kept until the property is transferred or otherwise no longer owned by EPRFPD.