SALTON COMMUNITY SERVICES DISTRICT
Regular Board Meeting Agenda
January 18, 2023
Closed Session 1:00 p.m.
Open Session 2:00 p.m.
1209 Van Buren Ave.
Salton City, CA 92275
www.saltoncsd.ca.gov

BOARD OF DIRECTORS:
Michelle Gilmore, President
Micheal Friese, Vice President
Manuel Ramos, Director
Lidia A. Sierra, Director
Dale Johnson, Director

STAFF:
Emmanuel Ramos Interim General Manager
Thania Garcia Board Secretary

1. **CALL TO ORDER:** **1:00 p.m.**

2. **ROLL CALL:**

3. **PLEDGE OF ALLEGIANCE: Michelle Gilmore, President**

4. **PUBLIC COMMENTS:**
Pursuant to California Government Code Section 54954.3, the public has the right to address the board regarding any closed session items listed on the **closed session agenda** prior to the board adjourning into closed session. Anyone who wishes to address the Board, please come to the microphone. Public comments are limited to (3) minutes each person.

5. **CLOSED SESSION ITEMS**:

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION - Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: (Three (1) potential cases)

6. **OPEN SESSION:** **2:00 p.m**
7. **ANNOUNCEMENT OF CLOSED SESSION ACTIONS:**

8. **PRESENTATIONS/ PUBLIC APPEARANCES:**

9. PUBLIC COMMENTS:

Pursuant to California Government Code Section 54954.3 members of the public may address the Board at this time on any items of public interest that are within the Board's subject matter jurisdiction. The Ralph M. Brown Act, however, prohibits the Board from taking action on any matter not appearing on the agenda. Those who wish to address the Board should come to the microphone. Members of the public will be given three (3) minutes to address the board on any items of public interest.

10. BOARD MEMBER COMMENTS:

11. CONSENT CALENDAR ITEMS:

Consent calendar items are expected to be routine and non-controversial, to be acted upon by the board of directors at one time without discussion. If any board member requests that an item be removed from the consent calendar, it will be removed so that it may be acted upon separately.

A. Approve the Minutes for the Regular Meeting of October 2022.

B. Approve the Minutes for the Regular Meeting of December 2022.

C. Approve demands for the month of December 2022.

D. Interim General Manager Contract of Emmanuel Ramos.

E. RESOLUTION NO. 2023-01-18-01 OF THE BOARD OF THE DITRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT APPOINTING SIGNATORIES FOR PACIFIC PREMIRE.

F. Approval of Slovak Baron Empey Murphy & Pinkney LLP, Attorney at Law. Demand in the amount of ($5,086.00) for December

12. REPORTS:

A. Interim General Manager's report
B. Finance Officer's report
C. Field Foreman's report
D. Park Supervisor's report

13. MEMBERS OF THE BOARD REPORTS: AD HOC COMMITTEES:

A. Architectural Committee Report

14. UNFINISHED BUSINESS:

A. A RESOLUTION NO. 2023-01-18-02 OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ADOPTING A CODE OF ETHICS AND CONDUCT FOR ELECTED AND APPOINTED OFFICIAL.

15. NEW BUSINESS:

A. Discussion and Approval of the Verde Design Proposal for the Desert Shore Grass Project.

B. Discussion and Approval of Spring Event for April 8, 2023.

C. Lidia Sierra to appoint a new member to the Architectural Committee.

D. A RESOLUTION NO. 2023-01-18-03 OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ADOPTING AN EMPLOYEE HANDBOOK, COVID-19 POLICY AND ARBITRATION AGREEMENT.

E. A RESOLUTION NO. 2023-01-18-04 OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ESTABLISHING A DISTRICT CONTRACTING AND FINANCIAL POLICY.

16. ADJOURNMENT:

Sonia Thania Garcia, Board Secretary

Upon written request, this agenda will be made in appropriate alternative format to persons with disabilities as required by Section 202 of the American with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to the Secretary of the Board at least 72 hours before the meeting. Any public record, relating to an open session agenda item, that is distributed within 72 hours prior to the meeting is available for public inspection at 1209 Van Buren St, Suite 1, Salton City, California 92275.

SALTON COMMUNITY SERVICES DISTRICT

REGULAR Board Meeting Minutes

October 19, 2022

Closed Session 6:00 p.m.
Open Session 7:00 p.m.
1209 Van Buren Ave.
Salton City, CA 92275
www.saltoncsd.ca.gov

BOARD OF DIRECTORS:
Mr. Rogelio Flores, President
Ms. Lidia A. Sierra, Vice President
Ms. Michelle Gilmore, Director
Mr. Dale Johnson, Director
Mr. Manuel H. Ramos, Director

STAFF:
David Dale, Interim General Manager

Sonia Thania Garcia, Board Secretary

1. CALL TO ORDER: **6:00 p.m.**

2. ROLL CALL

3. PUBLIC COMMENTS:

Pursuant to California Government Code Section 54954.3, the public has the right to address the board regarding any closed session items listed on the **closed session agenda** prior to the board adjourning into closed session. Anyone who wishes to address the Board, please come to the microphone. Public comments are limited to (3) minutes each person.

4. <u>CLOSED SESSION ITEMS</u>:

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION - Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: (Three (3) potential cases).

B. Public Employee Discipline/Dismissal/Release Pursuant to Government Code 54957.

C. Public Employee Appointment Pursuant to Government Code 54957- Interim/General Manager.

D. Conference with Labor Negotiators Pursuant to Government Code Section 54957.6; Agency Representative District Legal Counsel Robert Patterson Unrepresented Employee; Interim General Manager.

5. <u>OPEN SESSION</u>: 7:00 p.m.

6. <u>PLEDGE OF ALLEGIANCE</u>: Rogelio Flores, President

7. <u>ANNOUNCEMENT OF CLOSED SESSION ACTIONS</u>
4A. No Reportable Action
4B & 4C. Board of Directors voted to appoint Emmanuel Ramos as Interim General Manager the vote was 3-1.
President Flores Yes
Vice President Sierra No
Director Gilmore Yes
Director Johnson Yes
Director Ramos recused himself from attending closed session and voting on the Interim General Manager.

8. <u>PRESENTATIONS/ PUBLIC APPEARANCES</u>

A. Presentation by Rob Barnett to discuss the services provided by the Rural Communities Assistance Corporation (RCAC).

B. Correspondents Received by The District from LAFCO

9. <u>PUBLIC COMMENTS</u>:

Pursuant to California Government Code Section 54954.3 members of the public may address the Board at this time on any items of public interest that are within the Board's subject matter jurisdiction. The Ralph M. Brown Act, however, prohibits the Board from taking action on any matter not appearing on the agenda. Those who wish to address the Board should come to the microphone. Members of the public will be given three (3) minutes to address the board on any items of public interest.

There were multiple public comments, the audio recording can be consulted for more information.

10. <u>BOARD MEMBER COMMENTS</u>

Director Gilmore- Talked to Jurg from LAFCO about the 12-month Dissolution. She also spoke about asking Lidia to step down from being board director.

Rogelio Flores- Resigned as Board of Director

11. CONSENT CALENDAR ITEMS:

Consent calendar items are expected to be routine and non-controversial, to be acted upon by the board of directors at one time without discussion. If any board member requests that an item be removed from the consent calendar, it will be removed so that it may be acted upon separately.

A. Approve the Minutes for the Regular Meeting of September 21, 2022.

B. Approve demands for the month of September 2022.

Director Ramos made a motion to Approve the Consent Calendar Items. Vice President Sierra second the motion.

Roll Call

Rogelio Flores Absent	**Michelle Gilmore No**
Lidia Sierra Yes	**Dale Johnson No**
Manuel Ramos Yes	

2- 2 Motion Fails

Director Johnson motion to pull item B from the agenda. Director Ramos second the motion.

Roll Call

Rogelio Flores Absent	**Michelle Gilmore Yes**
Lidia Sierra Yes	**Dale Johnson Yes**
Manuel Ramos Yes	

4- 0 Motion Passes

Director Johnson motioned to approve Consent Calendar Item A. Director Ramos second the motion.

Roll Call

Rogelio Flores Absent	**Michelle Gilmore Yes**
Lidia Sierra Yes	**Dale Johnson Yes**
Manuel Ramos Yes	

4- 0 Motion Passes

12. REPORTS:

A. Interim General Manager's report

Spoke of the condition of the district and acknowledged the children for speaking of concerns of the park.

B. Finance Officer's report

Reported on the Fiscal year of 2021 and Fiscal year 21-22 will be going to Audit at the same time. Explained the grants and how both grants are reimbursement grants.

C. Field Foreman's report

day-to-day operations are going good right now we are working on station two. We have rehabilitated the station from pumps to panels to hardware. There are pictures right there were there was a pipeline approximately 17 years old. It had a hole, and we had to fix that, little by little we're making sure all of our stations are up to date.

Lidia Sierra asked:

"Mr. Emmanuel, I have a question. Did you have an accident on Desert Shores or some event this week?"

Emmanuel Ramos Response:

"No, not this week. The only thing everyone has been seeing in Desert Shores. This is the pump we are working on. If anyone has any questions that's why I provided pictures. You will see one of the coworkers in the manhole repairing. Nothing else."

13. MEMBERS OF THE BOARD REPORTS: AD HOC COMMITTEES

A. Finance Committee Report

Rescheduled the meeting to October 28 at 7:00am

B. Architectural Committee Report

The Site Plan that has been submitted was tabled for another meeting date.

C. Parks and Recreation Committee Report

Asked for a Progress report form the projects being worked on. A list of expenditures for the grants.

14. OLD BUSINESS:

A. Discussion and approval to direct staff to commence an application for the $177,952 Per Capita Grant funds to make certain improvements to the Salton City Park.
Director Johnson motioned to approve to direct staff to commence an application for the $177,952 Per Capita Grant funds to make certain improvements to the Salton City Park for Landscaping. Director Ramos second the motion.
Roll Call

Rogelio Flores Resigned	**Michelle Gilmore Yes**
Lidia Sierra Yes	**Dale Johnson Yes**
Manuel Ramos Yes	

4 -0 Motion Passes

B. Removal of all existing Finance Committee Members.
Director Ramos motioned the removal of all existing Finance Committee Members. Johnson second the motion.
Roll Call

Rogelio Flores Resigned	**Michelle Gilmore No**
Lidia Sierra No	**Dale Johnson Yes**
Manuel Ramos Yes	

2- 2 Motion Failed

C. President Flores to appoint one member for the Finance Committee and approval of the nominees by the Board of Directors.

D. Vice President Sierra to appoint one member for the Finance Committee and approval of the nominees by the Board of Directors.

E. Director Ramos to appoint one member for the Finance Committee and approval of the nominees by the Board of Directors.

F. Director Gilmore to appoint one member for the Finance Committee and approval of the nominees by the Board of Directors.

G. Director Johnson to appoint one member for the Finance Committee and approval of the nominees by the Board of Directors.

15. NEW BUSINESS:

A. Discussion and Approval of the walkway plan submitted by Steve Prager.
Director Johnson Motioned to table of the walkway plan submitted by Steve Prager. Director Ramos second the motion.
Roll Call

Rogelio Flores Resigned	**Michelle Gilmore Yes**
Lidia Sierra Yes	**Dale Johnson Yes**
Manuel Ramos Yes	

4-0 Motion Passes

B. Discussion and Approval for the Proposal from TKE Engineering to Provide Professional Engineering Services for Waste Discharge Requirements Permit Amendments.
Director Johnson motioned to approve the Proposal from TKE Engineering to Provide Professional Engineering Services for Waste Discharge Requirements Permit Amendments. Director Ramos second the motion
Roll Call

Rogelio Flores Resigned	**Michelle Gilmore Yes**
Lidia Sierra Yes	**Dale Johnson Yes**
Manuel Ramos Yes	

4-0 Motion Passes

C. RESOLUTION NO. 2022-10-19-01 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ESTABLISHING A CONFLICT OF INTEREST CODE.
Director Johnson motioned to approve RESOLUTION NO. 2022-10-19-01 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ESTABLISHING A CONFLICT OF INTEREST CODE. Director Ramos second the motion.
Roll Call

Rogelio Flores Resigned	**Michelle Gilmore Yes**
Lidia Sierra Yes	**Dale JohnsonYes**
Manuel Ramos Yes	

4-0 Motion Passes

D. RESOLUTION NO. 2022-10-19-02 OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT APPROVING THE TRANSFER OF A FIRE ENGINE TO THE COUNTY OF IMPERIAL.
Director Johnson motioned RESOLUTION NO. 2022-10-19-02 OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT APPROVING THE TRANSFER OF A FIRE ENGINE TO THE COUNTY OF IMPERIAL. Director Ramos second the motion.
Roll Call

Rogelio Flores Resigned	**Michelle Gilmore Yes**
Lidia Sierra Yes	**Dale Johnson Yes**
Manuel Ramos Yes	

4-0 Motion Passes

E. RESOLUTION NO. 2022-10-19-03 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ESTABLISHING A DISTRICT CONTRACTING AND PURCHASING POLICY.
Director Ramos motioned to approve RESOLUTION NO. 2022-10-19-03 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ESTABLISHING A DISTRICT CONTRACTING AND PURCHASING POLICY. Director Johnson second the motion.
Roll Call

President Flores Resigned	**Director Gilmore Yes**
Vice President Sierra Yes	**Director Johnson Yes**
Director Ramos Yes	

4-0 Motion passes

F. RESOLUTION NO. 2022-10-19-04 RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT REMOVING AUTHORIZED SIGNATORY FOR PACIFIC PREMIER.
Director Gilmore motioned to approve RESOLUTION NO. 2022-10-19-04 RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT REMOVING AUTHORIZED SIGNATORY FOR PACIFIC PREMIER. Director Johnson second the motion.

Roll Call

President Flores Resigned	**Director Gilmore Yes**
Vice President Sierra Yes	**Director Johnson Yes**
Director Ramos Yes	

4- 0 Motion Passes

G. Discussion and Approval of $100,000 to be transferred from LAIF to the Sewer Maintenance for operating expenses and RWQCB required Technical Report for Lansing and TRC.
Director Gilmore motioned to approve $100,000 to be transferred from LAIF to the Sewer Maintenance for operating expenses and RWQCB required Technical Report for Lansing and TRC. Vice President Sierra second the motion.

Roll Call

President Flores Resigned	**Director Gilmore Yes**
Vice President Sierra Yes	**Director Johnson Yes**
Director Ramos Yes	

4- 0 Motion Passes

H. Temporarily Suspend the Parks and Recreation Committee.
Director Johnson motioned to temporarily Suspend the Parks and Recreation Committee. Director Gilmore second the motion.

Roll Call

President Flores Resigned	**Director Gilmore Yes**
Vice President Sierra No	**Director Johnson Yes**
Director Ramos Yes	

3- 1 Motion Passes

16. ADJOURNMENT

Meeting Adjourned at 9:24pm

_____

Michelle Gilmore, President of the Board

_____

Sonia Thania Garcia, Board Secretary

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SALTON COMMUNITY SERVICES DISTRICT
Regular Board Meeting Minutes
December 21, 2022
Closed Session 1:00 p.m.
Open Session 2:00 p.m.
1209 Van Buren Ave.
Salton City, CA 92275
www.saltoncsd.ca.gov

BOARD OF DIRECTORS:
Ms. Michelle Gilmore, President
Ms. Lidia Sierra, Vice President
Mr. Dale Johnson, Director
Mr. Manuel H. Ramos, Director
Mr. Michael Friese, Director

STAFF:
Emmanuel Ramos, Interim General Manager
Sonia Thania Garcia, Board Secretary

1. CALL TO ORDER: 1:00 p.m.

2. ROLL CALL:

3. PUBLIC COMMENTS:

Pursuant to California Government Code Section 54954.3, the public has the right to address the board regarding any closed session items listed on the **closed session agenda** prior to the board adjourning into closed session. Anyone who wishes to address the Board, please come to the microphone. Public comments are limited to (3) minutes each person.

4. CLOSED SESSION ITEMS:

NO CLOSED SESSION

5. OPEN SESSION: 2:00 p.m.

6. PLEDGE OF ALLEGIANCE: Michelle Gilmore, President

7. ANNOUNCEMENT OF CLOSED SESSION ACTIONS:

8. PRESENTATIONS/ PUBLIC APPEARANCES:

9. PUBLIC COMMENTS:

Pursuant to California Government Code Section 54954.3 members of the public may address the Board at this time on any items of public interest that are within the Board's subject matter jurisdiction. The Ralph M. Brown Act, however, prohibits the Board from taking action on any matter not appearing on the agenda. Those who wish to address the Board should come to the microphone. Members of the public will be given three (3) minutes to address the board on any items of public interest.

Lili Garcia: Concerns are that she has been sending email to the district staff on three items that they need to focus on. Items being the two grants for the parks and the sewer system that has had issues for years.

10. BOARD MEMBER COMMENTS:

11. CONSENT CALENDAR ITEMS:

Consent calendar items are expected to be routine and non-controversial, to be acted upon by the board of directors at one time without discussion. If any board member requests that an item be removed from the consent calendar, it will be removed so that it may be acted upon separately.

A. Approve the Minutes for the Regular Meeting of October and November 2022.

Director Friese motioned to remove the October minutes from the Consent Calendar. President Gilmore second the motion.

Roll Call:

President Gilmore Yes **Director Friese Yes**

Vice President Lidia No **Director Johnson Absent**

Director Ramos Yes

Motion Passes 3-1

B. Approve demands for the month of November 2022.

C. Approval of Slovak Baron Empey Murphy & Pinkney LLP, Attorney at Law. Demand in the amount of ($147.00) for November 2022.

Director Friese motioned to approve all items with the exception of item A. October Minutes. Vice President Sierra second the motion.

Roll Call:

President Gilmore Yes **Director Friese Yes**

Vice President Sierra Yes **Director Johnson Absent**

Director Ramos Yes

Motion Passes 4-0

12. REPORTS:

A. Interim General Manager's report

We went to the LAFCO meeting during the meeting they let us know we are moving in the right direction. We are complying with a lot of things they are requesting. TKE is working on the Engineer Report for Lansing and TRC so we can upgrade the capacity. RCAC is working with us for the new lines in Desert Shores and Salton City they finished a draft and study that will help us with the Prop 218 so we can get started. LAFCO is going through it, and we are waiting for their answer.

B. Finance Officer's report

On May 16,2022 $500.00 donation from Ryan Kelly for Children's Day event was received on June 18, 2022, a reimbursement. A check was issued to Mrs. Sierra in the amount of $292.35 for reimbursement of expenditures for that event leaving $207.65 available funds. This morning the Board Secretary picked up $1,000.00 donation from Ryan Kelly from Imperial County for a District approved activity. The RFP have been sent out we have two firm already interested we are waiting on their proposals we begin 2021-2022 audit next month. Next, I would like to talk about next month on the agenda we will be putting 2023 employee handbook for you to review and approve. This is the time for budget amendment so I will be preparing for you the recommendation for the budget to be amended and there will be a study session to go

over what need to bee amended and why it needs to be amend moving forward.

C. Field Foreman's report

See Attached

D. Parks Supervisor's report

See Attached Report

13. MEMBERS OF THE BOARD REPORTS: AD HOC COMMITTEES:

A. Finance Committee Report

No Report

B. Architectural Committee Report

We had two plans one was 1132 Mekete Ave didn't have the sufficient square foot for the living area we gave the resident time to modify the plan that was tabled. We had another plan Valenzuela Ave they has the sq footage but the plan didn't reflect the measurements so the plan is tabled.

14. UNFINISHED BUSINESS:

A. Discuss amendment of Bylaws Government Code 61050 and Government Code 61051.

Vice President Sierra motion to remove Discuss amendment of Bylaws Government Code 61050 and Government Code 61051 from the agenda. Director Ramos second the motion.

Roll Call:

President Gilmore Yes **Director Friese Yes**
Vice President Sierra Yes **Director Johnson Absent**
Director Ramos Yes

Motion Passes 4-0

B. Discuss amendment of Existing Board Policy and Procedure.
Vice President Sierra motion to remove discuss amendment of Existing Board Policy and Procedure. Director Ramos second the motion.
Roll Call:
President Gilmore Yes **Director Friese Yes**
Vice President Sierra Yes **Director Johnson Absent**
Director Ramos Yes
Motion Passes 4-0

C. Temporarily Suspend the Finance Committee.
President Gilmore motion to suspend the Finance Committee. Director Ramos second the motion.
Roll Call:
President Gilmore Yes **Director Friese Yes**
Vice President Sierra No **Director Johnson Absent**
Director Ramos Yes
Motion Passes 3-1

15. NEW BUSINESS:

A. Appoint a New Vice President of the Board
Director Ramos motion for Michael Friese as New Vice President of the Board. President Gilmore second the motion.
Roll Call:
President Gilmore Yes **Director Friese Yes**
Vice President Sierra No **Director Johnson Absent**
Director Ramos Yes
Motion Passes 3-1

B. Discussion and approval of Día del Rey activity
President Gilmore motion to approve Dia del Rey Activity. Vice President second the motion.
Roll Call:
President Gilmore Yes **Director Friese Yes**
Vice President Sierra Yes **Director Johnson Absent**
Director Ramos Yes
Motion Passes 4-0

C. Michael Friese to appoint a new member to the Architectural Committee.

Vice President Friese motion to approve new member to the Architectural Committee Israel Gonsalez. Director Ramos second the motion.

Roll Call:

President Gilmore Yes **Director Friese Yes**
Vice President Sierra Yes **Director Johnson Absent**
Director Ramos Yes

Motion Passes 4-0

D. RESOLUTION NO. 2022-12-21-01 OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT APPOINTING AUTHORIZED SIGNATORIES FOR PACIFIC PREMIER.

E. A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ADOPTING A CODE OF ETHICS AND CONDUCT FOR ELECTED AND APPOINTED OFFICIALS

President Gilmore motion to table items D and E. Director Ramos Second the motion.

Roll Call:

President Gilmore Yes **Director Friese Yes**
Vice President Sierra Yes **Director Johnson Absent**
Director Ramos Yes

Motion Passes 4-0

16. ADJOURNMENT:

Meeting Adjourned 3:10pm

Michelle Gilmore, President od the Board

Sonia Thania Garcia, Board Secretary

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INTERIM GENERAL MANAGER EMPLOYMENT AGREEMENT

THIS EMPLOYMENT AGREEMENT (this "Agreement") is entered into effective as of the ___ day of December, 2022, between the Board of Directors of the Salton Community Services District (the "District" or the "Board of Directors") and Emmanuel Ramos (the "Interim General Manager" or the "Employee"). The above-named parties hereby mutually agree and promise as follows:

I. TERM.
Commencing October 19th, 2022 when the Board of Directors appointed Employee as the Interim General Manager, the District employs the Employee on a full-time basis as the Interim General Manager subject to the other provisions of this Agreement on a month to month basis.

II. SALARY.
Interim General Manager's salary shall be One Hundred and Ten Thousand Dollars ($110,000) per year, which sum shall be paid at such intervals and pursuant to the procedures regularly established, and as they may be amended by the District in its sole discretion.

III. DUTIES
Employee shall perform the duties of the Interim General Manager as prescribed by the policies of the District on a full time basis. Employee shall devote such time as is needed to fulfill his duties and obligations as the Interim General Manager. In addition to the powers and duties set forth in the District policies, the Interim General Manager shall have such powers and duties which are delegated to him by the Board of Directors. In particular the Interim General Manager shall be charged with immediately working with the Local Area Formation Commission to provide requested information, to complete the service area plan and to assure operation of the District in accordance with applicable law and best practices. The Interim General Manager shall execute all powers and duties in accordance with the policies adopted by the Board of Directors and the State of California Government Code.

IV. INTERIM GENERAL MANAGER AND Board of Directors OF DIRECTORS RESPONSIBILITIES.
The Interim General Manager shall be the chief executive officer of the District. As such, the Interim General Manager shall have the responsibility for implementing Board of Directors policy, whereas the Board of Directors shall retain the responsibility for formulating and adopting said policy.

V. OTHER DUTIES.
The Interim General Manager (or designee) shall: (1) review all policies proposed to the Board of Directors and make appropriate recommendations to the Board of Directors; (2) periodically evaluate employees as provided for by California law and District policy; (3) advise the Board of Directors of possible sources of funds that might be available to implement present or contemplated District programs or services and in particular

addressing questions presented by the Imperial County Local Area Formation Committee; (4) maintain and improve his professional competence by available means, including subscription to and reading of appropriate periodicals, and joining and participating in appropriate professional associations and their activities; (5) establish and maintain an appropriate community relations program; and (6) act with respect to all employer-employee matters and report to the Board of Directors regarding the same including, but not limited to, solicitation, hiring, retention, discipline and dismissal. Notwithstanding that a designee of the Interim General Manager may perform said duties, the Interim General Manager shall be the person ultimately responsible to the Board of Directors for the proper implementation of the duties and responsibilities described in this Agreement.

VI. OUTSIDE ACTIVITIES.

Interim General Manager may undertake outside business activities for compensation provided they do not interfere with Interim General Manager's normal duties and are not done with any employees, public officials, vendors or contractors of the District. Under no circumstances shall such outside activities create a conflict of interest with the duties of the Interim General Manager and the interests of the District.

VII. EVALUATION.

Interim General Manager shall meet with the Board of Directors in closed session as requested by the Board of Directors to review the Interim General Manager's performance and to discuss the Board of Directors' evaluation of said performance. Notwithstanding, the failure to conduct such evaluation shall not inhibit any party's ability to terminate this Agreement pursuant to Section VIII below.

VIII. TERMINATION.

A. At-Will Employment

Interim General Manager shall serve at the will and pleasure of the Board of Directors and may be removed from office (terminated) at any time for any reason or no reason upon a majority vote of the Board of Directors. Nothing in this Agreement shall prevent the Board of Directors from terminating this Agreement and the services of Interim General Manager at its sole discretion. Employee acknowledges, understands and agrees that Employee may not avail himself of any procedures, provisions or protections set forth under District's Policies, as defined herein, in so far as such procedures, provisions or protections limit, restrict, modify, prohibit or regulate Employee's status as an "at-will" employee of District or the ability of the Board of Directors to terminate Employee's employment at any time for cause or for convenience and without cause. For purposes of this Agreement, the capitalized term "Policies" includes any ordinance, resolution, regulation, rule, memorandum of understanding, or other written policy of District as the same may be amended, modified or supplemented from time-to-time, and any written employment manual of District which governs, regulates or otherwise relates to employment with District. District's Employment Policies shall not apply to Employee in so far as such Employment Policies limit, restrict, modify or regulate (or may be interpreted to limit, restrict, modify or regulate) Employee's status as an "at-will" employee of District.

B. Employee shall not be entitled to any pre-termination notice or hearing or other similar proceeding or appeal proceeding as a precondition to any decision or action by the District to terminate Employee's employment whether for cause or for convenience and without cause.

C. Nothing in this Agreement shall confer upon Employee any right to any property interest in continued employment with District.

D. Notwithstanding, the forgoing provisions of this Section VII.A in the event that Employee's employment as Interim General Manager is terminated by either Employee or District, based on Employee's "at-will" status, Employee shall automatically return to the position and compensation that he held prior to being appointed as the Interim General Manager by the Board of Directors on October 19th, 2022 and subject to the rights of other employees. If another employee of the District is occupying the position formerly occupied by Employee, District will make Employee's original position or another similar position available to Employee, but the amount of compensation will not be affected by any resulting change in position.

E. Termination for Cause

Termination shall be for "cause" if District Manager: (i) acts in bad faith and to the detriment of the District; (ii) refuses or fails to act in accordance with any specific direction or order of the Board of Directors; (iii) continues in the poor performance of his duties despite Board of Directors efforts to correct any deficiencies; (iv) exhibits misconduct or dishonesty in regard to his employment; or (v) is convicted of a misdemeanor or felony crime.

F. Resignation

If Interim General Manager desires to resign his position, he will provide the Board of Directors with at least thirty (30) calendar days' notice, in writing. If the Interim General Manager resigns his position he will have the right to resume the position at the compensation he received prior to being appointed the Interim General Manager on October 19, 2022 subject to the rights of other employees as further provided above in Section VIII.D.

G. Statutory Obligations; Abuse of Office or Position.

Pursuant to Government Code section 53243, et seq. if the Interim General Manager is convicted of a crime involving an abuse of his/her office or position, all of the following shall apply: (1) if the Interim General Manager is provided with administrative leave pay pending an investigation, the Interim General Manager shall be required to fully reimburse such amounts paid; (2) if the District pays for the criminal legal defense of Interim General Manager (which would be in its sole discretion, as it is generally not obligated to pay for a criminal defense), the Interim General Manager shall be required to fully reimburse such amounts paid; and (3) if this Agreement is terminated, any cash settlement related to the termination that Interim General Manager may receive from the District shall be fully reimbursed to the District. For this Section, abuse of office or

position means either: (1) an abuse of public authority, including waste, fraud, and violation of the law under color of authority; or (2) a crime against public justice, including a crime described in Title 7 commencing with section 92 of the Penal Code.

IX. FRINGE BENEFITS.

A. Time Off. The Interim General Manager shall be provided with paid time off, including vacation, sick leave and paid holidays as provided by District policies.

B. Health Benefits: Interim General Manager shall receive same health benefits as other management employees.

C. CalPERS. Interim General Manager shall receive the same CalPERS benefit as other management employees.

D. Professional Membership. The District shall pay the Interim General Manager's dues for his membership in the organizations as are agreed upon with the Board of Directors.

E. Use of a District vehicle and cell phone for official District business.

F. Exclusive Consideration. All compensation, benefits and comparable payments to be provided to the Interim General Manager under this Agreement shall be less withholdings required by law and shall be provided subject to any rules, regulations, agreements, or policies established by the Board of Directors, as amended from time to time at its discretion. The Interim General Manager shall be entitled to no benefits and compensation other than as set forth above.

X. GENERAL PROVISIONS.

A. This Agreement supersedes any and all other agreements, either oral or written, between the parties hereto with respect to the employment of the Interim General Manager by the District and contains all of the covenants and agreements between the parties with respect to the employment of Interim General Manager by the District.

B. Each party agrees and acknowledges that no representations, inducements, promises or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which are not embodied herein and that any agreement, statement, or promise not contained in this Agreement shall not be valid or binding on either party.

C. Any modifications of this Agreement will be effective only if made in writing and signed by both the Interim General Manager and the District.

D. If any provision of this Agreement is held by a Court of competent jurisdiction to be invalid, void or unenforceable, the remaining provision shall nevertheless continue in full force and effect without being impaired or invalidated in any way.

IN WITNESS WHEREOF, the parties have executed this AGREEMENT effective as of then ___ day of December, 2022.

_____
Emmanuel Ramos
Date: _____

SALTON COMMUNITY SERVICES District

_____
Michelle Gilmore, Board President
Date: _____

ATTEST

_____
Board Secretary, Thania Murillo

1209 Van Buren Avenue, Suite 1
POST OFFICE BOX 5268
Thermal, California 92274
TELEPHONE: (760) 394-4446
FAX: (760) 394-4242
scsd@saltoncsd.ca.gov

Serving the West Shores of the Fabulous Salton Sea

RESOLUTION No. 2023-01-18-01

RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT APPOINTING AUTHORIZED SIGNATORIES FOR PACIFIC PREMEIRE

WHEREAS, the Board of Directors of the Salton Community Services District (1209 Van Buren Avenue Suite 1 Thermal, CA 92274) finds as follows:

WHEREAS, The Salton Community Services District is a community services district organized and operating pursuant to California Government Code Section 61600 et seq.; and

WHEREAS, The District maintains and account or accounts with Pacific Premiere; and

WHEREAS, The Board of Directors wishes to appoint executives and authorized signatories to authorize the deposit or withdrawal of funds with Pacific Premiere; and

NOW, THEREFORE, be it resolved, determined, and ordered by the Board of Directors of the Salton Community Services District as follows:

Section 1. The following Salton Community Services District officers holding the title(s) specified hereinbelow are each authorized for the deposit or withdrawal of funds held with Pacific Premiere.
Authorized key executives, shall be as follows:

Christina Sutton	**Finance Officer**
Manuel Ramos	**Board Member**

Previous authorized signatories that shall be removed are as follows:

Rogelio Flores	**President of the Board**

The following Salton Community Services District officers holding the title(s) specified hereinbelow are each authorized for signatories for the funds held with Pacific Premiere, shall be as follows:

Michael Friese **Director of the Board**

Section 2. All prior resolutions, minutes and directives identifying other signatories to the aforementioned accounts are hereby terminated and shall be of no further force or effect.

PASSED AND ADOPTED by the Board of Directors of the Salton Community Services District, Salton City, California, held on the day of January 18, 2023, by the following vote:

	YES	NO
Michelle Gilmore, President	____	____
Michael Friese, Vice President	____	____
Manuel H. Ramos, Director	____	____
Dale Johnson, Director	____	____
Lidia A. Sierra, Director	____	____

_____

Michelle Gilmore, President of the Board of Directors

ATTEST:

_____

Sonia Thania Garcia, Secretary of the Board of Directors

1209 Van Buren Avenue, Suite 1
POST OFFICE BOX 5268
SALTON CITY, CALIFORNIA 92275-5268
TELEPHONE: (760) 394-4446
FAX: (760) 394-4242
scsd@saltoncsd.ca.gov

Serving the West Shores of the Fabulous Salton Sea

GENERAL MANAGERS REPORT

1. **Verde Engineering proposal Desert shores park Grant**
2. **Kids day event (Día de Reyes)**
3. **RCAC finished with rate study**
4. **Start prop 218 workshop on February 25th, 2023**

Salton Community Services District

Profit and Loss

December 2022

	GENERAL FUND	SEWER CONSTRUCTION	SEWER MAINTENANCE	TOTAL
Income				
4-1000 Revenue - GF				$0.00
4-1101 Property Tax - Secured - GF	138,337.86			$138,337.86
4-1102 Property Tax - Unsecured - GF	22,684.62			$22,684.62
4-1103 Tax - Homeowners Gen Op	276.48			$276.48
4-1104 Tax - Supplemental - GF	1,176.59			$1,176.59
Total 4-1000 Revenue - GF	**162,475.55**			**$162,475.55**
4-1200 Interest Income - GF	0.04			$0.04
4-1203 Checking Interest Income - GF	2.46			$2.46
4-1304 Cell Tower Rent - GF	1,705.10			$1,705.10
4-1307 Burrtec Waste Contract - GF	1,591.96			$1,591.96
4-1612 FD Utility (rental) Income - GF	1,250.00		243.47	$1,493.47
4-1906 ND unspecified dept donations	538.78			$538.78
4-2101 Sewer User Charges - SM			3,262.09	$3,262.09
4-2107 Admin Fees from GF - SM			8,994.60	$8,994.60
4-2203 Checking Interest Income - SM			3.04	$3.04
4-2401 Ste.2 Rental Income - SM (ICFL)			520.00	$520.00
4-3203 Checking Interest Income - SC		0.04		$0.04
Total Income	**$167,563.89**	**$0.04**	**$13,023.20**	**$180,587.13**
GROSS PROFIT	**$167,563.89**	**$0.04**	**$13,023.20**	**$180,587.13**
Expenses				
6-1103 Director Compensation - GF	900.00			$900.00
6-1302 GF Internet service expense	324.87			$324.87
6-1406 Service Charge Expense - GF	25.00			$25.00
6-1602 Building Maint. Expense - GF	85.43			$85.43
6-1802 Admin Fees Due to SM - GF	8,123.78		870.82	$8,994.60
6-2007 ND election expense	20.00			$20.00
6-2300 Legal Expenses - ND	7.35			$7.35
6-3202 FD water service expense	31.88			$31.88
6-4101 PW Wages Expense			4,872.00	$4,872.00
6-4105 PW retirees health benefits exp	495.78			$495.78
6-4720 PW fuel and oil expense	534.89			$534.89
6-5102 SC Park water service expense	74.15			$74.15
6-5103 SC Park electric service exp	139.15			$139.15
6-5105 SC Park supplies expense	21.09			$21.09
6-5106 SC Park equip/bldg maint. exp	125.65			$125.65
6-5107 SC Park improvement expense	84.04			$84.04
6-5302 DS Park water service expense	95.99			$95.99
6-5303 DS Park electric service exp	371.44			$371.44
6-5305 DS Park supplies expense	21.08			$21.08
6-5307 DS Park improvement expense	84.04			$84.04

Salton Community Services District

Profit and Loss

December 2022

	GENERAL FUND	SEWER CONSTRUCTION	SEWER MAINTENANCE	TOTAL
6-5403 Office Electrical Expense			792.87	$792.87
6-5503 Other Electrical Expense	2,658.80			$2,658.80
6-6101 SM maint. crew wages expense			37,793.34	$37,793.34
6-6102 SM employer expense			4,595.62	$4,595.62
6-6104 SM health benefits expense			10,232.80	$10,232.80
6-6105 Sm retiree health benefits exp			2,156.77	$2,156.77
6-6109 SM clerical office wages exp			8,946.25	$8,946.25
6-6110 SM administration. (GM) wages			8,461.56	$8,461.56
6-6206 SM janitorial supplies expense			0.00	$0.00
6-6300 SM Bank Charges Expenses			87.00	$87.00
6-6301 SM bank wire fee expense			45.00	$45.00
6-6302 SM late fee/finance charges	82.50			$82.50
6-6400 SM Vehicle & Equipment Expense			240.85	$240.85
6-6401 SM vehicle maintenance expense			69.03	$69.03
6-6402 SM equipment maintenance exp			-363.66	$ -363.66
6-6405 SM fuel & oil expense			8,194.93	$8,194.93
6-6407 SM shop supplies expense			618.46	$618.46
6-6501 SM water service expense			988.28	$988.28
6-6502 SM electric service expense			17,029.92	$17,029.92
6-6503 SM telephone expense			237.69	$237.69
6-6504 SM cell phone expense			1,247.40	$1,247.40
6-6505 SM underground alerts expense			78.25	$78.25
6-6506 SM internet service expense			6,172.53	$6,172.53
6-6507 SM propane expense	25.64		487.20	$512.84
6-6509 SM Solid Waste Disposal	12,017.35			$12,017.35
6-6604 SM state permits expense			43,680.00	$43,680.00
6-6712 SM pump station maint expense			4,352.56	$4,352.56
6-6713 SM sewer pond maint expense			1,180.17	$1,180.17
6-6750 SM lab testing expense			1,920.61	$1,920.61
6-6809 SM Express Shipping Expense			40.00	$40.00
6-6811 SM Loan Interest Expense			3,814.49	$3,814.49
6-6831 SM Legal Expense			139.65	$139.65
6-6851 SM Travel Expense			0.00	$0.00
6-6852 SM Training Expense			-550.00	$ -550.00
6-6856 SM Subscriptions Expense			200.00	$200.00
6-6881 SM Sales Tax Expense			91.46	$91.46
6-6892 SM Office Tech. Purchases Exp.	200.00			$200.00
6-6894 SM Payroll Processing Fee Exp.			354.25	$354.25
6-7601 GF Water Servie Expense	25.42			$25.42
Total Expenses	**$26,575.32**	**$0.00**	**$169,078.10**	**$195,653.42**
NET OPERATING INCOME	**$140,988.57**	**$0.04**	**$-156,054.90**	**$-15,066.29**
NET INCOME	**$140,988.57**	**$0.04**	**$-156,054.90**	**$-15,066.29**

Salton Community Services District

Profit and Loss

October - December, 2022

	CM TRACT 576A	CM TRACT 662	CM TRACT 679	GENERAL FUND	SEWER CONSTRUCTION	SEWER MAINTENANCE	TOTAL
Income							
4-1000 Revenue - GF							$0.00
4-1101 Property Tax - Secured - GF				138,337.86			$138,337.86
4-1102 Property Tax - Unsecured - GF				22,684.62			$22,684.62
4-1103 Tax - Homeowners Gen Op				276.48			$276.48
4-1104 Tax - Supplemental - GF				1,176.59			$1,176.59
Total 4-1000 Revenue - GF				**162,475.55**			**$162,475.55**
4-1125 Architectural Plan Fees - GF				100.00			$100.00
4-1200 Interest Income - GF				0.05			$0.05
4-1201 Operational LAIF Interest - GF				163.04			$163.04
4-1203 Checking Interest Income - GF				7.00			$7.00
4-1205 Reserve LAIF Interest Inc. - GF				13.74			$13.74
4-1206 Street Light Dev. LAIF Inc - GF				83.01			$83.01
4-1304 Cell Tower Rent - GF				3,410.20			$3,410.20
4-1307 Burrtec Waste Contract - GF				7,888.55			$7,888.55
4-1612 FD Utility (rental) Income - GF				5,000.00		621.67	$5,621.67
4-1906 ND unspecified dept donations				538.78			$538.78
4-2101 Sewer User Charges - SM						43,391.38	$43,391.38
4-2103 Sewer Lot Maintenance Fee - SM						5,525.39	$5,525.39
4-2104 Interest & Penalties - SM						9,213.92	$9,213.92
4-2107 Admin Fees from GF - SM						12,540.74	$12,540.74
4-2108 Admin Fees from SC - SM						51.30	$51.30
4-2201 Operational LAIF Interest - SM						736.54	$736.54
4-2203 Checking Interest Income - SM						9.53	$9.53
4-2204 Reserve LAIF Interest - SM						460.71	$460.71
4-2209 Captial Rsv. Interest - SM						160.71	$160.71
4-2401 Ste.2 Rental Income - SM (ICFL)						1,560.00	$1,560.00
4-3201 LAIF Interest Income - SC					4.52		$4.52
4-3203 Checking Interest Income - SC					0.12		$0.12
4-3209 Capacity Rsv. LAIF Int. - SC					70.22		$70.22
4-4101 Tax Assessments - Tract 576A	0.00						$0.00
4-4102 Int & Penalties - Tract 576A	0.00						$0.00
4-5101 Tax Assessments - Tract 662		0.00					$0.00
4-5102 Int & Penalties - Tract 662		0.00					$0.00
4-6101 Tax Assessments - Tract 679			0.00				$0.00
4-6102 Int & Penalities - Tract 679			0.00				$0.00
Total Income	**$0.00**	**$0.00**	**$0.00**	**$179,679.92**	**$74.86**	**$74,271.89**	**$254,026.67**
GROSS PROFIT	**$0.00**	**$0.00**	**$0.00**	**$179,679.92**	**$74.86**	**$74,271.89**	**$254,026.67**
Expenses							
6-1103 Director Compensation - GF				1,300.00			$1,300.00
6-1302 GF Internet service expense				324.87			$324.87
6-1406 Service Charge Expense - GF				75.00			$75.00
6-1499 AD other bank charge expense				90.00			$90.00
6-1500 Professional Services Exp - GF				1,379.69			$1,379.69
6-1602 Building Maint. Expense - GF				85.43			$85.43
6-1802 Admin Fees Due to SM - GF				8,909.81		3,630.93	$12,540.74
6-2007 ND election expense				20.00			$20.00
6-2201 Property Tax Expense - ND						132.16	$132.16
6-2300 Legal Expenses - ND				2,982.95			$2,982.95
6-3201 GF telephone expense				23.78			$23.78
6-3202 FD water service expense				63.76			$63.76
6-4101 PW Wages Expense						14,952.00	$14,952.00
6-4105 PW retirees health benefits exp				1,487.34			$1,487.34
6-4710 PW vehicle maintenance expense						943.63	$943.63
6-4720 PW fuel and oil expense				1,554.08			$1,554.08
6-5102 SC Park water service expense				149.47			$149.47
6-5103 SC Park electric service exp				829.80			$829.80
6-5105 SC Park supplies expense				21.09			$21.09
6-5106 SC Park equip/bldg maint. exp				654.38			$654.38

Salton Community Services District

Profit and Loss

October - December, 2022

	CM TRACT 576A	CM TRACT 662	CM TRACT 679	GENERAL FUND	SEWER CONSTRUCTION	SEWER MAINTENANCE	TOTAL
6-5107 SC Park improvement expense				84.04			$84.04
6-5302 DS Park water service expense				202.51			$202.51
6-5303 DS Park electric service exp				590.33			$590.33
6-5305 DS Park supplies expense				21.08			$21.08
6-5306 DS Park equip/bldg maint. exp				572.48		553.74	$1,126.22
6-5307 DS Park improvement expense				84.04			$84.04
6-5403 Office Electrical Expense						3,756.40	$3,756.40
6-5503 Other Electrical Expense				8,796.32			$8,796.32
6-6101 SM maint. crew wages expense						141,803.63	$141,803.63
6-6102 SM employer expense						17,409.09	$17,409.09
6-6104 SM health benefits expense						32,289.76	$32,289.76
6-6105 Sm retiree health benefits exp						6,470.31	$6,470.31
6-6109 SM clerical office wages exp						35,340.57	$35,340.57
6-6110 SM administration. (GM) wages						36,779.33	$36,779.33
6-6204 SM safety supplies expense						102.97	$102.97
6-6205 SM work boots expense						938.49	$938.49
6-6206 SM janitorial supplies expense						122.71	$122.71
6-6300 SM Bank Charges Expenses						326.00	$326.00
6-6301 SM bank wire fee expense						45.00	$45.00
6-6302 SM late fee/finance charges				82.50		63.35	$145.85
6-6400 SM Vehicle & Equipment Expense						252.05	$252.05
6-6401 SM vehicle maintenance expense						1,675.66	$1,675.66
6-6402 SM equipment maintenance exp						2,555.32	$2,555.32
6-6405 SM fuel & oil expense						19,382.60	$19,382.60
6-6407 SM shop supplies expense						623.96	$623.96
6-6501 SM water service expense						1,872.14	$1,872.14
6-6502 SM electric service expense						50,596.73	$50,596.73
6-6503 SM telephone expense						689.29	$689.29
6-6504 SM cell phone expense						3,944.17	$3,944.17
6-6505 SM underground alerts expense						358.81	$358.81
6-6506 SM internet service expense						6,172.53	$6,172.53
6-6507 SM propane expense				25.64		501.82	$527.46
6-6508 SM Alarm/Security Expense						392.85	$392.85
6-6509 SM Solid Waste Disposal				12,017.35			$12,017.35
6-6603 SM county permits expense						400.00	$400.00
6-6604 SM state permits expense						43,680.00	$43,680.00
6-6605 SM membership/assoc. expense				358.10		6,803.90	$7,162.00
6-6712 SM pump station maint expense						24,104.70	$24,104.70
6-6713 SM sewer pond maint expense						1,180.17	$1,180.17
6-6750 SM lab testing expense						5,075.86	$5,075.86
6-6760 SM Professional Services Exp						2,088.06	$2,088.06
6-6800 SM Miscellaneous Expenses						131.94	$131.94
6-6802 SM Bldg & Grounds Maintenance						53.99	$53.99
6-6807 SM Office Supplies Expense						34.40	$34.40
6-6809 SM Express Shipping Expense						-114.00	$ -114.00
6-6810 SM Advertising Expense				105.00		105.00	$210.00
6-6811 SM Loan Interest Expense						11,546.57	$11,546.57
6-6831 SM Legal Expense						3,342.05	$3,342.05
6-6833 SM technical expense				2,055.43		1,859.67	$3,915.10
6-6851 SM Travel Expense						862.76	$862.76
6-6852 SM Training Expense						-550.00	$ -550.00
6-6854 SM Copier Lease/Maint. Expense				706.49		214.12	$920.61
6-6856 SM Subscriptions Expense						720.00	$720.00
6-6881 SM Sales Tax Expense						91.46	$91.46
6-6892 SM Office Tech. Purchases Exp.				600.00			$600.00
6-6893 SM Breakroom Expense						44.03	$44.03
6-6894 SM Payroll Processing Fee Exp.						1,105.96	$1,105.96
6-7001 SC Administrative Fees Expense					51.30		$51.30
6-7601 GF Water Servie Expense				50.84			$50.84

Salton Community Services District

Profit and Loss

October - December, 2022

	CM TRACT 576A	CM TRACT 662	CM TRACT 679	GENERAL FUND	SEWER CONSTRUCTION	SEWER MAINTENANCE	TOTAL
6-9374 SP Aeriation Expense						1,951.99	$1,951.99
7-0001 Translation Services				374.00			$374.00
Total Expenses	**$0.00**	**$0.00**	**$0.00**	**$46,677.60**	**$51.30**	**$489,410.63**	**$536,139.53**
NET OPERATING INCOME	**$0.00**	**$0.00**	**$0.00**	**$133,002.32**	**$23.56**	**$ -415,138.74**	**$ -282,112.86**
NET INCOME	**$0.00**	**$0.00**	**$0.00**	**$133,002.32**	**$23.56**	**$ -415,138.74**	**$ -282,112.86**

Salton Community Services District

Transaction Report

December 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
6-1103 Director Compensation - GF							
12/21/2022	Check	0250	Michael Friese	Regular Board Meeting 11.16.2022	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0251	Michael Friese	Regular Board Meeting 12.21.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0243	Manuel Ramos	Regular Board Meeting 11.16.2022	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0248	Lidia Sierra	Regular Board Meeting 12.21.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	0.00
12/21/2022	Check	0249	Lidia Sierra	Regular Board Meeting 12.21.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0242	Manuel Ramos	Regular Board Meeting 11.16.2022	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	0.00
12/21/2022	Check	0252	Dale Johnson	Regular Board Meeting 11.16.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0244	Manuel Ramos	Regular Board Meeting 12.21.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0247	Lidia Sierra	Regular Board Meeting 11.16.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0246	Michelle Gilmore	Regular Board Meeting 12.21.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0245	Michelle Gilmore	Regular Board Meeting 11.16.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
Total for 6-1103 Director Compensation - GF							**$900.00**
6-1302 GF Internet service expense							
12/14/2022	Bill	8014	JetWire Inc.	5% Annual Charge-Internet Service	6-1302 GF Internet service expense	2-2202 Accounts Payable:Accounts Payable - SM	324.87
Total for 6-1302 GF Internet service expense							**$324.87**
6-1406 Service Charge Expense - GF							
12/30/2022	Check	ACH		Monthly Service Fee	6-1406 Service Charge Expense - GF	1-4348 Cash in Banks:Wells Fargo-GF	25.00
Total for 6-1406 Service Charge Expense - GF							**$25.00**
6-1602 Building Maint. Expense - GF							
12/30/2022	Bill		Home Depot	District Office internet connection wire tips	6-1602 Building Maint. Expense - GF	2-2202 Accounts Payable:Accounts Payable - SM	85.43
Total for 6-1602 Building Maint. Expense - GF							**$85.43**
6-1802 Admin Fees Due to SM - GF							
12/07/2022	Journal Entry	CS120822		Pay Period: 11/28/2022 to: 12/04/2022	6-1802 Admin Fees Due to SM - GF	-Split-	217.27
12/14/2022	Journal Entry	CS121422		5% Admin Fee From Imperial County GF Check	6-1802 Admin Fees Due to SM - GF	-Split-	6,966.04
12/14/2022	Journal Entry	CS121522		Pay Period: 12/05/2022 to: 12/11/2022	6-1802 Admin Fees Due to SM - GF	-Split-	219.77
12/15/2022	Journal Entry	CS121522		5% Admin Fee From Imperial County GF Check	6-1802 Admin Fees Due to SM - GF	-Split-	1,157.74
12/21/2022	Journal Entry	CS122122-2		Pay Period: 12/12/2022 to: 12/18/2022	6-1802 Admin Fees Due to SM - GF	-Split-	217.70
12/27/2022	Journal Entry	CS122922		Pay Period: 12/19/2022 to: 12/25/2022	6-1802 Admin Fees Due to SM - GF	-Split-	216.08
Total for 6-1802 Admin Fees Due to SM - GF							**$8,994.60**
6-2007 ND election expense							
12/15/2022	Check	0238	Deborah Gillespie	Notary Fee-Swearing In of Michael Friese	6-2007 ND election expense	1-1211 Cash in Banks:General Fund	20.00
Total for 6-2007 ND election expense							**$20.00**
6-2300 Legal Expenses - ND							
12/07/2022	Bill	76001	Slovak Baron Empey Murphy & Pinkney	Legal Services Through 11/30/2022	6-2300 Legal Expenses - ND	2-2202 Accounts Payable:Accounts Payable - SM	7.35
Total for 6-2300 Legal Expenses - ND							**$7.35**
6-3202 FD water service expense							
12/01/2022	Bill		CVWD	Fire Department Water Service	6-3202 FD water service expense	2-2202 Accounts Payable:Accounts Payable - SM	15.47
12/27/2022	Bill		CVWD	Fire Department Water Service	6-3202 FD water service expense	2-2202 Accounts Payable:Accounts Payable - SM	16.41
Total for 6-3202 FD water service expense							**$31.88**
6-4101 PW Wages Expense							

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12/07/2022	Journal Entry	TPG120822		Payroll Accrual 12/07/2022	6-4101 PW Wages Expense	-Split-	1,276.80
12/14/2022	Journal Entry	CS121522		Payroll Accrual 12/14/2022	6-4101 PW Wages Expense	-Split-	1,198.40
12/21/2022	Journal Entry	CS122122-2		Payroll Accrual 12/21/2022	6-4101 PW Wages Expense	-Split-	1,198.40
12/28/2022	Journal Entry	CS122922		Payroll Accrual 12/28/2022	6-4101 PW Wages Expense	-Split-	1,198.40
Total for 6-4101 PW Wages Expense							**$4,872.00**
6-4105 PW retirees health benefits exp							
12/13/2022	Check	0227	Fair, Clarence R.	Retiree Health Benefit for the Month of January, 2023	6-4105 PW retirees health benefits exp	1-1211 Cash in Banks:General Fund	495.78
Total for 6-4105 PW retirees health benefits exp							**$495.78**
6-4720 PW fuel and oil expense							
12/15/2022	Bill	0648441	SC Fuels	Fuel Card Expense-GF	6-4720 PW fuel and oil expense	2-2202 Accounts Payable:Accounts Payable - SM	83.13
12/22/2022	Bill	2292237-IN	SC Fuels	Diesel Fuel Delivery to District Shop Tank and TRC Tank	6-4720 PW fuel and oil expense	2-2202 Accounts Payable:Accounts Payable - SM	302.21
12/31/2022	Bill	0655396	SC Fuels	Fuel Card Expense-GF	6-4720 PW fuel and oil expense	2-2202 Accounts Payable:Accounts Payable - SM	149.55
Total for 6-4720 PW fuel and oil expense							**$534.89**
6-5102 SC Park water service expense							
12/01/2022	Bill		CVWD	SC Park Water Service Account# 106457-145806	6-5102 SC Park water service expense	2-2202 Accounts Payable:Accounts Payable - SM	37.66
12/27/2022	Bill		CVWD	SC Park Water Service Account# 106457-145806	6-5102 SC Park water service expense	2-2202 Accounts Payable:Accounts Payable - SM	36.49
Total for 6-5102 SC Park water service expense							**$74.15**
6-5103 SC Park electric service exp							
12/06/2022	Bill		IID	Electrical Expense 11/01/2022-12/01/2022 Account# 50007986	6-5103 SC Park electric service exp	2-2202 Accounts Payable:Accounts Payable - SM	139.15
Total for 6-5103 SC Park electric service exp							**$139.15**
6-5105 SC Park supplies expense							
12/16/2022	Bill		Costco Wholesale	Toilet Paper and Hand Towels for SC Park Bathroom	6-5105 SC Park supplies expense	2-2202 Accounts Payable:Accounts Payable - SM	21.09
Total for 6-5105 SC Park supplies expense							**$21.09**
6-5106 SC Park equip/bldg maint. exp							
12/20/2022	Bill	65623	Playsetparts.com	Replacement Child Rubber Full Bucket Seat	6-5106 SC Park equip/bldg maint. exp	2-2202 Accounts Payable:Accounts Payable - SM	125.65
Total for 6-5106 SC Park equip/bldg maint. exp							**$125.65**
6-5107 SC Park improvement expense							
12/14/2022	Bill	LA861497	Lorex	Additional Security Cameras for SC Park to cover Blind spots	6-5107 SC Park improvement expense	2-2202 Accounts Payable:Accounts Payable - SM	84.04
Total for 6-5107 SC Park improvement expense							**$84.04**
6-5302 DS Park water service expense							
12/01/2022	Bill		CVWD	DS Park Water Service Expense Account# 100569-101606	6-5302 DS Park water service expense	2-2202 Accounts Payable:Accounts Payable - SM	48.58
12/27/2022	Bill		CVWD	DS Park Water Service Expense Account# 100569-101606	6-5302 DS Park water service expense	2-2202 Accounts Payable:Accounts Payable - SM	47.41
Total for 6-5302 DS Park water service expense							**$95.99**
6-5303 DS Park electric service exp							
12/06/2022	Bill		IID	Desert Shores Park Electrical Expense 11/01/2022-12/01/2022 Account# 50356177	6-5303 DS Park electric service exp	2-2202 Accounts Payable:Accounts Payable - SM	371.44
Total for 6-5303 DS Park electric service exp							**$371.44**
6-5305 DS Park supplies expense							
12/16/2022	Bill		Costco Wholesale	Toilet Paper and Hand Towels for DS Park Bathroom	6-5305 DS Park supplies expense	2-2202 Accounts Payable:Accounts Payable - SM	21.08

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Total for 6-5305 DS Park supplies expense							**$21.08**
6-5307 DS Park improvement expense							
12/14/2022	Bill	LA861497	Lorex	Additional Security Cameras for DS Park to cover Blind spots	6-5307 DS Park improvement expense	2-2202 Accounts Payable:Accounts Payable - SM	84.04
Total for 6-5307 DS Park Improvement expense							**$84.04**
6-5403 Office Electrical Expense							
12/06/2022	Bill		IID	Electrical Service Expense suite 1,2, 4, 5 11/01/2022-12/01/2022 Account# 50638778 Suite 2 Account# 50638757 Suite 4 Account# 50782673 Suite 3 Account# 50638777 Suite 1	6-5403 Office Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	792.87
Total for 6-5403 Office Electrical Expense							**$792.87**
6-5503 Other Electrical Expense							
12/06/2022	Bill		IID	Duplex Electrical Expense 11/01/2022-12/01/2022 Account# 50778496	6-5503 Other Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	33.28
12/06/2022	Bill		IID	DS Drive Entrance Lights 11/1/2022-12/01/2022 Account# 50039659	6-5503 Other Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	12.34
12/06/2022	Bill		IID	Entrance Lights Electrical Service Expense 11/1/2022-12/01/2022 Account# 50053794	6-5503 Other Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	12.34
12/06/2022	Bill		IID	Fire Department House Electrical Service Expense 11/01/2022-12/01/2022 Account# 50696333	6-5503 Other Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	209.87
12/08/2022	Bill		IID	SC Street Lights Electrical Service Expense 11/03/22-12/06/2022	6-5503 Other Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	2,390.97
Total for 6-5503 Other Electrical Expense							**$2,658.80**
6-6101 SM maint. crew wages expense							
12/07/2022	Journal Entry	TPG120822		Payroll Accrual 12/07/2022	6-6101 SM maint. crew wages expense	-Split-	9,418.46
12/14/2022	Journal Entry	CS121522		Payroll Accrual 12/14/2022	6-6101 SM maint. crew wages expense	-Split-	9,337.53
12/21/2022	Journal Entry	CS122122-2		Payroll Accrual 12/21/2022	6-6101 SM maint. crew wages expense	-Split-	9,569.55
12/21/2022	Journal Entry	CS122122		Payroll Accrual 12/21/2022	6-6101 SM maint. crew wages expense	-Split-	212.60
12/28/2022	Journal Entry	CS122922		Payroll Accrual 12/28/2022	6-6101 SM maint. crew wages expense	-Split-	9,255.20
Total for 6-6101 SM maint. crew wages expense							**$37,793.34**
6-6102 SM employer expense							
12/07/2022	Journal Entry	TPG120822		Payroll Accrual 12/07/2022	6-6102 SM employer expense	-Split-	1,150.63
12/14/2022	Journal Entry	CS121522		Payroll Accrual 12/14/2022	6-6102 SM employer expense	-Split-	1,142.24
12/21/2022	Journal Entry	CS122122-2		Payroll Accrual 12/21/2022	6-6102 SM employer expense	-Split-	1,156.18
12/21/2022	Journal Entry	CS122122		Payroll Accrual 12/21/2022	6-6102 SM employer expense	-Split-	16.26
12/28/2022	Journal Entry	CS122922		Payroll Accrual 12/28/2022	6-6102 SM employer expense	-Split-	1,130.31
Total for 6-6102 SM employer expense							**$4,595.62**
6-6104 SM health benefits expense							
12/06/2022	Bill		Laborers Health & Welfare Trust So. CA	November Health Insurance	6-6104 SM health benefits expense	2-2202 Accounts Payable:Accounts Payable - SM	10,232.80
Total for 6-6104 SM health benefits expense							**$10,232.80**
6-6105 Sm retiree health benefits exp							
12/13/2022	Check	0290	Thompson, Janice	Retiree Health Benefit for the Month of January, 2023	6-6105 Sm retiree health benefits exp	1-1212 Cash in Banks:Sewer Maintenance	209.41
12/13/2022	Check	0291	Freeman, Mr. Blake	Retiree Health Benefit for the Month of January, 2023	6-6105 Sm retiree health benefits exp	1-1212 Cash in Banks:Sewer Maintenance	500.00
12/13/2022	Check	0292	Timothy A. Roberts	Retiree Health Benefit for the Month of January, 2023	6-6105 Sm retiree health benefits exp	1-1212 Cash in Banks:Sewer Maintenance	500.00
12/13/2022	Check	0293	Fair, Gloria L.	Retiree Health Benefit for the Month of January, 2023	6-6105 Sm retiree health benefits exp	1-1212 Cash in Banks:Sewer Maintenance	447.36
12/13/2022	Check	0294	Reagles, Rosa Mesoraca	Retiree Health Benefit for the Month of January, 2023	6-6105 Sm retiree health	1-1212 Cash in Banks:Sewer	500.00

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					benefits exp	Maintenance	
Total for 6-6105 Sm retiree health benefits exp							**$2,156.77**
6-6109 SM clerical office wages exp							
12/07/2022	Journal Entry	TPG120822		Payroll Accrual 12/07/2022	6-6109 SM clerical office wages exp	-Split-	2,230.00
12/14/2022	Journal Entry	CS121522		Payroll Accrual 12/14/2022	6-6109 SM clerical office wages exp	-Split-	2,280.00
12/21/2022	Journal Entry	CS122122-2		Payroll Accrual 12/21/2022	6-6109 SM clerical office wages exp	-Split-	2,230.00
12/28/2022	Journal Entry	CS122922		Payroll Accrual 12/28/2022	6-6109 SM clerical office wages exp	-Split-	2,206.25
Total for 6-6109 SM clerical office wages exp							**$8,946.25**
6-6110 SM administration. (GM) wages							
12/07/2022	Journal Entry	TPG120822		Payroll Accrual 12/07/2022	6-6110 SM administration. (GM) wages	-Split-	2,115.39
12/14/2022	Journal Entry	CS121522		Payroll Accrual 12/14/2022	6-6110 SM administration. (GM) wages	-Split-	2,115.39
12/21/2022	Journal Entry	CS122122-2		Payroll Accrual 12/21/2022	6-6110 SM administration. (GM) wages	-Split-	2,115.39
12/28/2022	Journal Entry	CS122922		Payroll Accrual 12/28/2022	6-6110 SM administration. (GM) wages	-Split-	2,115.39
Total for 6-6110 SM administration. (GM) wages							**$8,461.56**
6-6206 SM janitorial supplies expense							
12/01/2022	Invoice	1367	Imperial County Free Library	Paper towels and Toilet Paper	6-6206 SM janitorial supplies expense	11000 Accounts Receivable	0.00
Total for 6-6206 SM janitorial supplies expense							**$0.00**
6-6300 SM Bank Charges Expenses							
12/13/2022	Check	ACH		Monthly Remote Deposit Expense	6-6300 SM Bank Charges Expenses	1-1212 Cash in Banks:Sewer Maintenance	50.00
12/30/2022	Check	ACH		Paper Statement Fee	6-6300 SM Bank Charges Expenses	1-1214 Cash in Banks:Loan Security	2.00
12/30/2022	Check	ACH		Monthly Service Fee	6-6300 SM Bank Charges Expenses	1-4330 Cash in Banks:Wells Fargo-SM	25.00
12/30/2022	Check	ACH		Balance Requirement Fee	6-6300 SM Bank Charges Expenses	1-1214 Cash in Banks:Loan Security	10.00
Total for 6-6300 SM Bank Charges Expenses							**$87.00**
6-6301 SM bank wire fee expense							
12/13/2022	Check	ACH		Incoming Wire Fee	6-6301 SM bank wire fee expense	1-1212 Cash in Banks:Sewer Maintenance	15.00
12/13/2022	Check	ACH		Monthly Wire Fee	6-6301 SM bank wire fee expense	1-1212 Cash in Banks:Sewer Maintenance	30.00
Total for 6-6301 SM bank wire fee expense							**$45.00**
6-6302 SM late fee/finance charges							
12/30/2022	Bill		Home Depot	Late Fee	6-6302 SM late fee/finance charges	2-2202 Accounts Payable:Accounts Payable - SM	82.50
Total for 6-6302 SM late fee/finance charges							**$82.50**
6-6400 SM Vehicle & Equipment Expense							
12/27/2022	Bill		Fiesta Ford	Replace Damaged Drivers Door Handle and Door Lock	6-6400 SM Vehicle & Equipment Expense	2-2202 Accounts Payable:Accounts Payable - SM	240.85
Total for 6-6400 SM Vehicle & Equipment Expense							**$240.85**
6-6401 SM vehicle maintenance expense							
12/21/2022	Bill	27-09490-51027	Ebay	Unit# 51 Turn Signal & Headlight Control Switch	6-6401 SM vehicle maintenance expense	2-2202 Accounts Payable:Accounts Payable - SM	69.03
Total for 6-6401 SM vehicle maintenance expense							**$69.03**
6-6402 SM equipment maintenance exp							
12/13/2022	Deposit		Westrux International	Vender Credit Refund	6-6402 SM equipment maintenance exp	1-1212 Cash in Banks:Sewer Maintenance	-363.66
Total for 6-6402 SM equipment maintenance exp							**$ -363.66**
6-6405 SM fuel & oil expense							
12/15/2022	Bill	0648441	SC Fuels	Fuel Card Expense-SM	6-6405 SM fuel & oil expense	2-2202 Accounts Payable:Accounts Payable - SM	1,416.77
12/22/2022	Bill	2292237-IN	SC Fuels	Diesel Fuel Delivery to District Shop Tank and TRC Tank	6-6405 SM fuel & oil expense	2-2202 Accounts Payable:Accounts Payable - SM	5,742.04
12/31/2022	Bill	0655396	SC Fuels	Fuel Card Expense-SM	6-6405 SM fuel & oil	2-2202 Accounts	1,036.12

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					expense	Payable:Accounts Payable - SM	
Total for 6-6405 SM fuel & oil expense							**$8,194.93**
6-6407 SM shop supplies expense							
12/08/2022	Bill	5470189	Mallory Safety & Supply LLC	Disposable Rubber Gloves for Sewer Crew	6-6407 SM shop supplies expense	2-2202 Accounts Payable:Accounts Payable - SM	618.46
Total for 6-6407 SM shop supplies expense							**$618.46**
6-6501 SM water service expense							
12/01/2022	Bill		CVWD	District Shop Water Service Expense Account# 106235-143472	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	17.39
12/01/2022	Bill		CVWD	District Water Service-Office Account# 597961-732634	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	28.42
12/01/2022	Bill		CVWD	Vactor Truck Water Service Expense Account# 273739-732666	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	47.57
12/01/2022	Bill		CVWD	Construction Meter Account# 709725-767758	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	294.88
12/01/2022	Bill		CVWD	Sewer Jet Water Service Expense Account# 273741-732668	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	97.78
12/01/2022	Bill		CVWD	District Water Service-Office Irrigation Account# 597959-732636	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	28.15
12/15/2022	Bill		CVWD	Construction Meter Account# 709725-767758	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	262.97
12/27/2022	Bill		CVWD	District Water Service-Office Account# 597961-732634	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	29.59
12/27/2022	Bill		CVWD	District Water Service-Office Irrigation Account# 597959-732636	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	28.15
12/27/2022	Bill		CVWD	Vactor Truck Water Service Expense Account# 273739-732666	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	47.57
12/27/2022	Bill		CVWD	District Shop Water Service Expense Account# 106235-143472	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	16.22
12/27/2022	Bill		CVWD	Sewer Jet Water Service Expense Account# 273741-732668	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	89.59
Total for 6-6501 SM water service expense							**$988.28**
6-6502 SM electric service expense							
12/06/2022	Bill		IID	Station# 8 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50053786	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	87.61
12/06/2022	Bill		IID	TRC Ponds Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50391443	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	11,227.16
12/06/2022	Bill		IID	Station# 24-240 Volt STBY Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007916	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	14.40
12/06/2022	Bill		IID	Station# 1 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50008017	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	14.54
12/06/2022	Bill		IID	Station# 12 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50063692	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	12.34
12/06/2022	Bill		IID	Station# 6 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50349623	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	46.46
12/06/2022	Bill		IID	Station# 23 & Lansing Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007907	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	790.91
12/06/2022	Bill		IID	Station# 16 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50805317	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	524.03
12/06/2022	Bill		IID	Station# 17-18 Monthly Electricity Expense	6-6502 SM electric service	2-2202 Accounts	42.24

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				11/01/2022-12/01/2022 Account# 50007941	expense	Payable:Accounts Payable - SM	
12/06/2022	Bill		IID	Station# 15 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007959	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	118.03
12/06/2022	Bill		IID	Station# 5 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007993	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	96.76
12/06/2022	Bill		IID	Station# 10 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007977	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	242.42
12/06/2022	Bill		IID	Station# 2 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50008036	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	12.34
12/06/2022	Bill		IID	Station# 13 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007969	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	23.07
12/06/2022	Bill		IID	Station# 22-B Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50391441	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	161.84
12/06/2022	Bill		IID	Lansing Ponds Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50811216	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	960.29
12/06/2022	Bill		IID	Station# 21 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50377292	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	18.23
12/06/2022	Bill		IID	District Shop Back Bldg Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50857762	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	22.63
12/06/2022	Bill		IID	DS Ponds Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50053804	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	1,600.23
12/06/2022	Bill		IID	District Shop Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 5007893	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	209.34
12/06/2022	Bill		IID	Station# 24-480 Volt Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50391442	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	707.78
12/06/2022	Bill		IID	Station# 7 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50274645	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	25.49
12/06/2022	Bill		IID	Station# 19-20 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007933	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	71.78
Total for 6-6502 SM electric service expense							**$17,029.92**
6-6503 SM telephone expense							
12/27/2022	Bill	237257	Cytracom	District Office Monthly Phone Service Bill	6-6503 SM telephone expense	2-2202 Accounts Payable:Accounts Payable - SM	237.69
Total for 6-6503 SM telephone expense							**$237.69**
6-6504 SM cell phone expense							
12/08/2022	Bill	9922444007	Verizon Wireless	Station 22, 24, On Call Phone Nov. 9-Dec 8. 2022	6-6504 SM cell phone expense	2-2202 Accounts Payable:Accounts Payable - SM	131.71
12/16/2022	Bill		Frontier Communications	Station 2	6-6504 SM cell phone expense	2-2202 Accounts Payable:Accounts Payable - SM	97.74
12/25/2022	Bill	9923838442	Verizon Wireless	Nov. 26-Dec. 25 Company Cell phone, Tablet Service Account# 542131140-00001	6-6504 SM cell phone expense	2-2202 Accounts Payable:Accounts Payable - SM	1,017.95
Total for 6-6504 SM cell phone expense							**$1,247.40**
6-6505 SM underground alerts expense							
12/01/2022	Bill	1120220637	Underground Service Alert/SC	Monthly Database Maintenance fee	6-6505 SM underground alerts expense	2-2202 Accounts Payable:Accounts Payable - SM	10.00
12/01/2022	Bill	1120220637	Underground Service Alert/SC	39 new ticket charges	6-6505 SM underground alerts expense	2-2202 Accounts Payable:Accounts Payable - SM	68.25
Total for 6-6505 SM underground alerts expense							**$78.25**
6-6506 SM internet service expense							
12/14/2022	Bill	8014	JetWire Inc.	95% Annual Charge-internet Service	6-6506 SM internet service expense	2-2202 Accounts Payable:Accounts Payable -	6,172.53

Salton Community Services District

Transaction Report

December 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
						SM	
Total for 6-6506 SM Internet service expense							**$6,172.53**
6-6507 SM propane expense							
12/26/2022	Bill	1121165453	Ferrellgas	Office Propane Tank Refill	6-6507 SM propane expense	2-2202 Accounts Payable:Accounts Payable - SM	487.20
12/26/2022	Bill	1121165453	Ferrellgas	Office Propane Tank Refill	6-6507 SM propane expense	2-2202 Accounts Payable:Accounts Payable - SM	25.64
Total for 6-6507 SM propane expense							**$512.84**
6-6509 SM Solid Waste Disposal							
12/15/2022	Check	0241	Burrtec Waste & Recycling	Solid Waste Fees from Imperial County 05/01-06/30/2022 95%	6-6509 SM Solid Waste Disposal	1-1211 Cash in Banks:General Fund	8,198.21
12/15/2022	Check	0241	Burrtec Waste & Recycling	Solid Waste Fees from Imperial County 07/01-0/30/2022 95%	6-6509 SM Solid Waste Disposal	1-1211 Cash in Banks:General Fund	3,819.14
Total for 6-6509 SM Solid Waste Disposal							**$12,017.35**
6-6604 SM state permits expense							
12/08/2022	Bill	WD-0217579	State Water Resources Control Board	WD-0217579 7A130110011: Salton City Lansing Ponds	6-6604 SM state permits expense	2-2202 Accounts Payable:Accounts Payable - SM	7,770.00
12/08/2022	Bill	WD-0217356	State Water Resources Control Board	WD-0190389: 7SSO10538: Salton City OXID BASIN CS	6-6604 SM state permits expense	2-2202 Accounts Payable:Accounts Payable - SM	3,453.00
12/08/2022	Bill	WD-0217393	State Water Resources Control Board	WD-0217393 7A130117001: TRC Ponds	6-6604 SM state permits expense	2-2202 Accounts Payable:Accounts Payable - SM	7,770.00
12/08/2022	Bill	WD-0217429	State Water Resources Control Board	WD-0217429 7A130110031: Desert Shores Ponds	6-6604 SM state permits expense	2-2202 Accounts Payable:Accounts Payable - SM	24,687.00
Total for 6-6604 SM state permits expense							**$43,680.00**
6-6712 SM pump station maint expense							
12/08/2022	Bill	2015-1070-I	Swains Electric	Station #22 Pump Repair	6-6712 SM pump station maint expense	2-2202 Accounts Payable:Accounts Payable - SM	994.79
12/09/2022	Bill	1406135-00	Western Waterworks	2 Replacement Check Valves for Station 24	6-6712 SM pump station maint expense	2-2202 Accounts Payable:Accounts Payable - SM	3,357.77
Total for 6-6712 SM pump station maint expense							**$4,352.56**
6-6713 SM sewer pond maint expense							
12/11/2022	Bill		Grainger	Storage Solution for DD Meters	6-6713 SM sewer pond maint expense	2-2202 Accounts Payable:Accounts Payable - SM	221.70
12/11/2022	Bill		Grainger	Magnetic Motor Starter for aerator at TRC Ponds	6-6713 SM sewer pond maint expense	2-2202 Accounts Payable:Accounts Payable - SM	958.47
Total for 6-6713 SM sewer pond maint expense							**$1,180.17**
6-6750 SM lab testing expense							
12/21/2022	Bill	CL21490-9867	Babcock Labortories, Inc.	Desert Shores Monthly Pond Sample	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	275.00
12/21/2022	Bill	CL21496-9867	Babcock Labortories, Inc.	TRC Ponds Water Sample	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	169.00
12/21/2022	Bill	CL21483-9867	Babcock Labortories, Inc.	Desert Shores Ground Water Wells	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	683.76
12/21/2022	Bill	CL21485-9867	Babcock Labortories, Inc.	Lansing Monthly Pond Sample	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	275.00
12/28/2022	Bill	LL20085-9867	Babcock Labortories, Inc.	Desert Shores Ground Water Wells	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	148.85
12/28/2022	Bill	CL21923-9867	Babcock Labortories, Inc.	Desert Shores Annual Testing	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	369.00
Total for 6-6750 SM lab testing expense							**$1,920.61**
6-6809 SM Express Shipping Expense							
12/11/2022	Bill		Grainger	Shipping Charge	6-6809 SM Express Shipping Expense	2-2202 Accounts Payable:Accounts Payable - SM	40.00

Salton Community Services District

Transaction Report

December 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
Total for 6-6809 SM Express Shipping Expense							**$40.00**
6-6811 SM Loan Interest Expense							
12/09/2022	Check	ACH	CIT	Interest	6-6811 SM Loan Interest Expense	1-1212 Cash in Banks:Sewer Maintenance	731.17
12/30/2022	Check	0330	Salton Sea Enterprises, LLC.	Loan Interest Payable 2022	6-6811 SM Loan Interest Expense	1-1212 Cash in Banks:Sewer Maintenance	3,083.32
Total for 6-6811 SM Loan Interest Expense							**$3,814.49**
6-6831 SM Legal Expense							
12/07/2022	Bill	76001	Slovak Baron Empey Murphy & Pinkney	Legal Services Through 11/30/2022	6-6831 SM Legal Expense	2-2202 Accounts Payable:Accounts Payable - SM	139.65
Total for 6-6831 SM Legal Expense							**$139.65**
6-6851 SM Travel Expense							
12/02/2022	Check	ACH	The Burrito Factory El Centro	Purchased Lunch for Meeting after LAFCO Meeting with Board of Directors	6-6851 SM Travel Expense	1-1212 Cash in Banks:Sewer Maintenance	41.89
12/20/2022	Deposit		Emmanuel Ramos	Reimbursement to SM for Lunch Purchased on SM Card for LAFCO Meeting 12.1.22	6-6851 SM Travel Expense	1-1101 Petty Cash	-41.89
Total for 6-6851 SM Travel Expense							**$0.00**
6-6852 SM Training Expense							
12/22/2022	Sales Receipt	1370	Special Distict Leadership	Reimbursement Scholarship - Sonia Garcia	6-6852 SM Training Expense	1-1212 Cash in Banks:Sewer Maintenance	-550.00
Total for 6-6852 SM Training Expense							**$ -550.00**
6-6856 SM Subscriptions Expense							
12/21/2022	Bill		Intuit	QuickBooks Monthly Expense	6-6856 SM Subscriptions Expense	2-2202 Accounts Payable:Accounts Payable - SM	200.00
Total for 6-6856 SM Subscriptions Expense							**$200.00**
6-6881 SM Sales Tax Expense							
12/11/2022	Bill		Grainger	Sales Tax Expense	6-6881 SM Sales Tax Expense	2-2202 Accounts Payable:Accounts Payable - SM	74.28
12/11/2022	Bill		Grainger	Sales Tax Expense	6-6881 SM Sales Tax Expense	2-2202 Accounts Payable:Accounts Payable - SM	17.18
Total for 6-6881 SM Sales Tax Expense							**$91.46**
6-6892 SM Office Tech. Purchases Exp.							
12/01/2022	Bill	FEB8F35D0-0025	Streamline	Website Hosting Bills Dec. 1, 2022-Jan. 1, 2023	6-6892 SM Office Tech. Purchases Exp.	2-2202 Accounts Payable:Accounts Payable - SM	200.00
Total for 6-6892 SM Office Tech. Purchases Exp.							**$200.00**
6-6894 SM Payroll Processing Fee Exp.							
12/02/2022	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	59.27
12/09/2022	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	90.82
12/16/2022	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	57.54
12/23/2022	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	57.54
12/30/2022	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	89.08
Total for 6-6894 SM Payroll Processing Fee Exp.							**$354.25**
6-7601 GF Water Servie Expense							
12/01/2022	Bill		CVWD	DS Building Water Service-Duplex Account# 710799-100642	6-7601 GF Water Servie Expense	2-2202 Accounts Payable:Accounts Payable - SM	12.71
12/27/2022	Bill		CVWD	DS Building Water Service-Duplex Account# 710799-100642	6-7601 GF Water Servie Expense	2-2202 Accounts Payable:Accounts Payable - SM	12.71
Total for 6-7601 GF Water Servie Expense							**$25.42**
TOTAL							**$195,653.42**

Salton Community Services District

Profit and Loss

October - December, 2022

	CM TRACT 576A	CM TRACT 662	CM TRACT 679	GENERAL FUND	SEWER CONSTRUCTION	SEWER MAINTENANCE	TOTAL
Income							
4-1000 Revenue - GF							$0.00
4-1101 Property Tax - Secured - GF				138,337.86			$138,337.86
4-1102 Property Tax - Unsecured - GF				22,684.62			$22,684.62
4-1103 Tax - Homeowners Gen Op				276.48			$276.48
4-1104 Tax - Supplemental - GF				1,176.59			$1,176.59
Total 4-1000 Revenue - GF				**162,475.55**			**$162,475.55**
4-1125 Architectural Plan Fees - GF				100.00			$100.00
4-1200 Interest Income - GF				0.05			$0.05
4-1201 Operational LAIF Interest - GF				163.04			$163.04
4-1203 Checking Interest Income - GF				7.00			$7.00
4-1205 Reserve LAIF Interest Inc. - GF				13.74			$13.74
4-1206 Street Light Dev. LAIF Inc - GF				83.01			$83.01
4-1304 Cell Tower Rent - GF				3,410.20			$3,410.20
4-1307 Burrtec Waste Contract - GF				7,888.55			$7,888.55
4-1612 FD Utility (rental) Income - GF				5,000.00		621.67	$5,621.67
4-1906 ND unspecified dept donations				538.78			$538.78
4-2101 Sewer User Charges - SM						43,391.38	$43,391.38
4-2103 Sewer Lot Maintenance Fee - SM						5,525.39	$5,525.39
4-2104 Interest & Penalties - SM						9,213.92	$9,213.92
4-2107 Admin Fees from GF - SM						12,540.74	$12,540.74
4-2108 Admin Fees from SC - SM						51.30	$51.30
4-2201 Operational LAIF Interest - SM						736.54	$736.54
4-2203 Checking Interest Income - SM						9.53	$9.53
4-2204 Reserve LAIF Interest - SM						460.71	$460.71
4-2209 Captial Rsv. Interest - SM						160.71	$160.71
4-2401 Ste.2 Rental Income - SM (ICFL)						1,560.00	$1,560.00
4-3201 LAIF Interest Income - SC					4.52		$4.52
4-3203 Checking Interest Income - SC					0.12		$0.12
4-3209 Capacity Rsv. LAIF Int. - SC					70.22		$70.22
4-4101 Tax Assessments - Tract 576A	0.00						$0.00
4-4102 Int & Penalties - Tract 576A	0.00						$0.00
4-5101 Tax Assessments - Tract 662		0.00					$0.00
4-5102 Int & Penalties - Tract 662		0.00					$0.00
4-6101 Tax Assessments - Tract 679			0.00				$0.00
4-6102 Int & Penalities - Tract 679			0.00				$0.00
Total Income	**$0.00**	**$0.00**	**$0.00**	**$179,679.92**	**$74.86**	**$74,271.89**	**$254,026.67**
GROSS PROFIT	**$0.00**	**$0.00**	**$0.00**	**$179,679.92**	**$74.86**	**$74,271.89**	**$254,026.67**
Expenses							
6-1103 Director Compensation - GF				1,300.00			$1,300.00
6-1302 GF Internet service expense				324.87			$324.87
6-1406 Service Charge Expense - GF				75.00			$75.00
6-1499 AD other bank charge expense				90.00			$90.00
6-1500 Professional Services Exp - GF				1,379.69			$1,379.69
6-1602 Building Maint. Expense - GF				85.43			$85.43
6-1802 Admin Fees Due to SM - GF				8,909.81		3,630.93	$12,540.74
6-2007 ND election expense				20.00			$20.00
6-2201 Property Tax Expense - ND						132.16	$132.16
6-2300 Legal Expenses - ND				2,982.95			$2,982.95
6-3201 GF telephone expense				23.78			$23.78
6-3202 FD water service expense				63.76			$63.76
6-4101 PW Wages Expense						14,952.00	$14,952.00
6-4105 PW retirees health benefits exp				1,487.34			$1,487.34
6-4710 PW vehicle maintenance expense						943.63	$943.63
6-4720 PW fuel and oil expense				1,554.08			$1,554.08
6-5102 SC Park water service expense				149.47			$149.47
6-5103 SC Park electric service exp				829.80			$829.80
6-5105 SC Park supplies expense				21.09			$21.09
6-5106 SC Park equip/bldg maint. exp				654.38			$654.38

Salton Community Services District

Profit and Loss

October - December, 2022

	CM TRACT 576A	CM TRACT 662	CM TRACT 679	GENERAL FUND	SEWER CONSTRUCTION	SEWER MAINTENANCE	TOTAL
6-5107 SC Park improvement expense				84.04			$84.04
6-5302 DS Park water service expense				202.51			$202.51
6-5303 DS Park electric service exp				590.33			$590.33
6-5305 DS Park supplies expense				21.08			$21.08
6-5306 DS Park equip/bldg maint. exp				572.48		553.74	$1,126.22
6-5307 DS Park improvement expense				84.04			$84.04
6-5403 Office Electrical Expense						3,756.40	$3,756.40
6-5503 Other Electrical Expense				8,796.32			$8,796.32
6-6101 SM maint. crew wages expense						141,803.63	$141,803.63
6-6102 SM employer expense						17,409.09	$17,409.09
6-6104 SM health benefits expense						32,289.76	$32,289.76
6-6105 Sm retiree health benefits exp						6,470.31	$6,470.31
6-6109 SM clerical office wages exp						35,340.57	$35,340.57
6-6110 SM administration. (GM) wages						36,779.33	$36,779.33
6-6204 SM safety supplies expense						102.97	$102.97
6-6205 SM work boots expense						938.49	$938.49
6-6206 SM janitorial supplies expense						122.71	$122.71
6-6300 SM Bank Charges Expenses						326.00	$326.00
6-6301 SM bank wire fee expense						45.00	$45.00
6-6302 SM late fee/finance charges				82.50		63.35	$145.85
6-6400 SM Vehicle & Equipment Expense						252.05	$252.05
6-6401 SM vehicle maintenance expense						1,675.66	$1,675.66
6-6402 SM equipment maintenance exp						2,555.32	$2,555.32
6-6405 SM fuel & oil expense						19,382.60	$19,382.60
6-6407 SM shop supplies expense						623.96	$623.96
6-6501 SM water service expense						1,872.14	$1,872.14
6-6502 SM electric service expense						50,596.73	$50,596.73
6-6503 SM telephone expense						689.29	$689.29
6-6504 SM cell phone expense						3,944.17	$3,944.17
6-6505 SM underground alerts expense						358.81	$358.81
6-6506 SM internet service expense						6,172.53	$6,172.53
6-6507 SM propane expense				25.64		501.82	$527.46
6-6508 SM Alarm/Security Expense						392.85	$392.85
6-6509 SM Solid Waste Disposal				12,017.35			$12,017.35
6-6603 SM county permits expense						400.00	$400.00
6-6604 SM state permits expense						43,680.00	$43,680.00
6-6605 SM membership/assoc. expense				358.10		6,803.90	$7,162.00
6-6712 SM pump station maint expense						24,104.70	$24,104.70
6-6713 SM sewer pond maint expense						1,180.17	$1,180.17
6-6750 SM lab testing expense						5,075.86	$5,075.86
6-6760 SM Professional Services Exp						2,088.06	$2,088.06
6-6800 SM Miscellaneous Expenses						131.94	$131.94
6-6802 SM Bldg & Grounds Maintenance						53.99	$53.99
6-6807 SM Office Supplies Expense						34.40	$34.40
6-6809 SM Express Shipping Expense						-114.00	$ -114.00
6-6810 SM Advertising Expense				105.00		105.00	$210.00
6-6811 SM Loan Interest Expense						11,546.57	$11,546.57
6-6831 SM Legal Expense						3,342.05	$3,342.05
6-6833 SM technical expense				2,055.43		1,859.67	$3,915.10
6-6851 SM Travel Expense						862.76	$862.76
6-6852 SM Training Expense						-550.00	$ -550.00
6-6854 SM Copier Lease/Maint. Expense				706.49		214.12	$920.61
6-6856 SM Subscriptions Expense						720.00	$720.00
6-6881 SM Sales Tax Expense						91.46	$91.46
6-6892 SM Office Tech. Purchases Exp.				600.00			$600.00
6-6893 SM Breakroom Expense						44.03	$44.03
6-6894 SM Payroll Processing Fee Exp.						1,105.96	$1,105.96
6-7001 SC Administrative Fees Expense					51.30		$51.30
6-7601 GF Water Servie Expense				50.84			$50.84

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Profit and Loss

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	CM TRACT 576A	CM TRACT 662	CM TRACT 679	GENERAL FUND	SEWER CONSTRUCTION	SEWER MAINTENANCE	TOTAL
6-9374 SP Aeriation Expense						1,951.99	$1,951.99
7-0001 Translation Services				374.00			$374.00
Total Expenses	**$0.00**	**$0.00**	**$0.00**	**$46,677.60**	**$51.30**	**$489,410.63**	**$536,139.53**
NET OPERATING INCOME	**$0.00**	**$0.00**	**$0.00**	**$133,002.32**	**$23.56**	**$ -415,138.74**	**$ -282,112.86**
NET INCOME	**$0.00**	**$0.00**	**$0.00**	**$133,002.32**	**$23.56**	**$ -415,138.74**	**$ -282,112.86**

Salton Community Services District

Transaction Report

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
6-1103 Director Compensation - GF							
12/21/2022	Check	0250	Michael Friese	Regular Board Meeting 11.16.2022	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0251	Michael Friese	Regular Board Meeting 12.21.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0243	Manuel Ramos	Regular Board Meeting 11.16.2022	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0248	Lidia Sierra	Regular Board Meeting 12.21.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	0.00
12/21/2022	Check	0249	Lidia Sierra	Regular Board Meeting 12.21.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0242	Manuel Ramos	Regular Board Meeting 11.16.2022	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	0.00
12/21/2022	Check	0252	Dale Johnson	Regular Board Meeting 11.16.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0244	Manuel Ramos	Regular Board Meeting 12.21.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0247	Lidia Sierra	Regular Board Meeting 11.16.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0246	Michelle Gilmore	Regular Board Meeting 12.21.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
12/21/2022	Check	0245	Michelle Gilmore	Regular Board Meeting 11.16.22	6-1103 Director Compensation - GF	1-1211 Cash in Banks:General Fund	100.00
Total for 6-1103 Director Compensation - GF							**$900.00**
6-1302 GF Internet service expense							
12/14/2022	Bill	8014	JetWire Inc.	5% Annual Charge-Internet Service	6-1302 GF Internet service expense	2-2202 Accounts Payable:Accounts Payable - SM	324.87
Total for 6-1302 GF Internet service expense							**$324.87**
6-1406 Service Charge Expense - GF							
12/30/2022	Check	ACH		Monthly Service Fee	6-1406 Service Charge Expense - GF	1-4348 Cash in Banks:Wells Fargo-GF	25.00
Total for 6-1406 Service Charge Expense - GF							**$25.00**
6-1602 Building Maint. Expense - GF							
12/30/2022	Bill		Home Depot	District Office internet connection wire tips	6-1602 Building Maint. Expense - GF	2-2202 Accounts Payable:Accounts Payable - SM	85.43
Total for 6-1602 Building Maint. Expense - GF							**$85.43**
6-1802 Admin Fees Due to SM - GF							
12/07/2022	Journal Entry	CS120822		Pay Period: 11/28/2022 to: 12/04/2022	6-1802 Admin Fees Due to SM - GF	-Split-	217.27
12/14/2022	Journal Entry	CS121422		5% Admin Fee From Imperial County GF Check	6-1802 Admin Fees Due to SM - GF	-Split-	6,966.04
12/14/2022	Journal Entry	CS121522		Pay Period: 12/05/2022 to: 12/11/2022	6-1802 Admin Fees Due to SM - GF	-Split-	219.77
12/15/2022	Journal Entry	CS121522		5% Admin Fee From Imperial County GF Check	6-1802 Admin Fees Due to SM - GF	-Split-	1,157.74
12/21/2022	Journal Entry	CS122122-2		Pay Period: 12/12/2022 to: 12/18/2022	6-1802 Admin Fees Due to SM - GF	-Split-	217.70
12/27/2022	Journal Entry	CS122922		Pay Period: 12/19/2022 to: 12/25/2022	6-1802 Admin Fees Due to SM - GF	-Split-	216.08
Total for 6-1802 Admin Fees Due to SM - GF							**$8,994.60**
6-2007 ND election expense							
12/15/2022	Check	0238	Deborah Gillespie	Notary Fee-Swearing In of Michael Friese	6-2007 ND election expense	1-1211 Cash in Banks:General Fund	20.00
Total for 6-2007 ND election expense							**$20.00**
6-2300 Legal Expenses - ND							
12/07/2022	Bill	76001	Slovak Baron Empey Murphy & Pinkney	Legal Services Through 11/30/2022	6-2300 Legal Expenses - ND	2-2202 Accounts Payable:Accounts Payable - SM	7.35
Total for 6-2300 Legal Expenses - ND							**$7.35**
6-3202 FD water service expense							
12/01/2022	Bill		CVWD	Fire Department Water Service	6-3202 FD water service expense	2-2202 Accounts Payable:Accounts Payable - SM	15.47
12/27/2022	Bill		CVWD	Fire Department Water Service	6-3202 FD water service expense	2-2202 Accounts Payable:Accounts Payable - SM	16.41
Total for 6-3202 FD water service expense							**$31.88**
6-4101 PW Wages Expense							

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December 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
12/07/2022	Journal Entry	TPG120822		Payroll Accrual 12/07/2022	6-4101 PW Wages Expense	-Split-	1,276.80
12/14/2022	Journal Entry	CS121522		Payroll Accrual 12/14/2022	6-4101 PW Wages Expense	-Split-	1,198.40
12/21/2022	Journal Entry	CS122122-2		Payroll Accrual 12/21/2022	6-4101 PW Wages Expense	-Split-	1,198.40
12/28/2022	Journal Entry	CS122922		Payroll Accrual 12/28/2022	6-4101 PW Wages Expense	-Split-	1,198.40
Total for 6-4101 PW Wages Expense							**$4,872.00**
6-4105 PW retirees health benefits exp							
12/13/2022	Check	0227	Fair, Clarence R.	Retiree Health Benefit for the Month of January, 2023	6-4105 PW retirees health benefits exp	1-1211 Cash in Banks:General Fund	495.78
Total for 6-4105 PW retirees health benefits exp							**$495.78**
6-4720 PW fuel and oil expense							
12/15/2022	Bill	0648441	SC Fuels	Fuel Card Expense-GF	6-4720 PW fuel and oil expense	2-2202 Accounts Payable:Accounts Payable - SM	83.13
12/22/2022	Bill	2292237-IN	SC Fuels	Diesel Fuel Delivery to District Shop Tank and TRC Tank	6-4720 PW fuel and oil expense	2-2202 Accounts Payable:Accounts Payable - SM	302.21
12/31/2022	Bill	0655396	SC Fuels	Fuel Card Expense-GF	6-4720 PW fuel and oil expense	2-2202 Accounts Payable:Accounts Payable - SM	149.55
Total for 6-4720 PW fuel and oil expense							**$534.89**
6-5102 SC Park water service expense							
12/01/2022	Bill		CVWD	SC Park Water Service Account# 106457-145806	6-5102 SC Park water service expense	2-2202 Accounts Payable:Accounts Payable - SM	37.66
12/27/2022	Bill		CVWD	SC Park Water Service Account# 106457-145806	6-5102 SC Park water service expense	2-2202 Accounts Payable:Accounts Payable - SM	36.49
Total for 6-5102 SC Park water service expense							**$74.15**
6-5103 SC Park electric service exp							
12/06/2022	Bill		IID	Electrical Expense 11/01/2022-12/01/2022 Account# 50007986	6-5103 SC Park electric service exp	2-2202 Accounts Payable:Accounts Payable - SM	139.15
Total for 6-5103 SC Park electric service exp							**$139.15**
6-5105 SC Park supplies expense							
12/16/2022	Bill		Costco Wholesale	Toilet Paper and Hand Towels for SC Park Bathroom	6-5105 SC Park supplies expense	2-2202 Accounts Payable:Accounts Payable - SM	21.09
Total for 6-5105 SC Park supplies expense							**$21.09**
6-5106 SC Park equip/bldg maint. exp							
12/20/2022	Bill	65623	Playsetparts.com	Replacement Child Rubber Full Bucket Seat	6-5106 SC Park equip/bldg maint. exp	2-2202 Accounts Payable:Accounts Payable - SM	125.65
Total for 6-5106 SC Park equip/bldg maint. exp							**$125.65**
6-5107 SC Park improvement expense							
12/14/2022	Bill	LA861497	Lorex	Additional Security Cameras for SC Park to cover Blind spots	6-5107 SC Park improvement expense	2-2202 Accounts Payable:Accounts Payable - SM	84.04
Total for 6-5107 SC Park improvement expense							**$84.04**
6-5302 DS Park water service expense							
12/01/2022	Bill		CVWD	DS Park Water Service Expense Account# 100569-101606	6-5302 DS Park water service expense	2-2202 Accounts Payable:Accounts Payable - SM	48.58
12/27/2022	Bill		CVWD	DS Park Water Service Expense Account# 100569-101606	6-5302 DS Park water service expense	2-2202 Accounts Payable:Accounts Payable - SM	47.41
Total for 6-5302 DS Park water service expense							**$95.99**
6-5303 DS Park electric service exp							
12/06/2022	Bill		IID	Desert Shores Park Electrical Expense 11/01/2022-12/01/2022 Account# 50356177	6-5303 DS Park electric service exp	2-2202 Accounts Payable:Accounts Payable - SM	371.44
Total for 6-5303 DS Park electric service exp							**$371.44**
6-5305 DS Park supplies expense							
12/16/2022	Bill		Costco Wholesale	Toilet Paper and Hand Towels for DS Park Bathroom	6-5305 DS Park supplies expense	2-2202 Accounts Payable:Accounts Payable - SM	21.08

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Total for 6-5305 DS Park supplies expense							**$21.08**
6-5307 DS Park improvement expense							
12/14/2022	Bill	LA861497	Lorex	Additional Security Cameras for DS Park to cover Blind spots	6-5307 DS Park improvement expense	2-2202 Accounts Payable:Accounts Payable - SM	84.04
Total for 6-5307 DS Park improvement expense							**$84.04**
6-5403 Office Electrical Expense							
12/06/2022	Bill		IID	Electrical Service Expense suite 1,2, 4, 5 11/01/2022-12/01/2022 Account# 50638778 Suite 2 Account# 50638757 Suite 4 Account# 50782673 Suite 3 Account# 50638777 Suite 1	6-5403 Office Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	792.87
Total for 6-5403 Office Electrical Expense							**$792.87**
6-5503 Other Electrical Expense							
12/06/2022	Bill		IID	Duplex Electrical Expense 11/01/2022-12/01/2022 Account# 50778496	6-5503 Other Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	33.28
12/06/2022	Bill		IID	DS Drive Entrance Lights 11/1/2022-12/01/2022 Account# 50039659	6-5503 Other Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	12.34
12/06/2022	Bill		IID	Entrance Lights Electrical Service Expense 11/1/2022-12/01/2022 Account# 50053794	6-5503 Other Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	12.34
12/06/2022	Bill		IID	Fire Department House Electrical Service Expense 11/01/2022-12/01/2022 Account# 50696333	6-5503 Other Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	209.87
12/08/2022	Bill		IID	SC Street Lights Electrical Service Expense 11/03/22-12/06/2022	6-5503 Other Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	2,390.97
Total for 6-5503 Other Electrical Expense							**$2,658.80**
6-6101 SM maint. crew wages expense							
12/07/2022	Journal Entry	TPG120822		Payroll Accrual 12/07/2022	6-6101 SM maint. crew wages expense	-Split-	9,418.46
12/14/2022	Journal Entry	CS121522		Payroll Accrual 12/14/2022	6-6101 SM maint. crew wages expense	-Split-	9,337.53
12/21/2022	Journal Entry	CS122122-2		Payroll Accrual 12/21/2022	6-6101 SM maint. crew wages expense	-Split-	9,569.55
12/21/2022	Journal Entry	CS122122		Payroll Accrual 12/21/2022	6-6101 SM maint. crew wages expense	-Split-	212.60
12/28/2022	Journal Entry	CS122922		Payroll Accrual 12/28/2022	6-6101 SM maint. crew wages expense	-Split-	9,255.20
Total for 6-6101 SM maint. crew wages expense							**$37,793.34**
6-6102 SM employer expense							
12/07/2022	Journal Entry	TPG120822		Payroll Accrual 12/07/2022	6-6102 SM employer expense	-Split-	1,150.63
12/14/2022	Journal Entry	CS121522		Payroll Accrual 12/14/2022	6-6102 SM employer expense	-Split-	1,142.24
12/21/2022	Journal Entry	CS122122-2		Payroll Accrual 12/21/2022	6-6102 SM employer expense	-Split-	1,156.18
12/21/2022	Journal Entry	CS122122		Payroll Accrual 12/21/2022	6-6102 SM employer expense	-Split-	16.26
12/28/2022	Journal Entry	CS122922		Payroll Accrual 12/28/2022	6-6102 SM employer expense	-Split-	1,130.31
Total for 6-6102 SM employer expense							**$4,595.62**
6-6104 SM health benefits expense							
12/06/2022	Bill		Laborers Health & Welfare Trust So. CA	November Health Insurance	6-6104 SM health benefits expense	2-2202 Accounts Payable:Accounts Payable - SM	10,232.80
Total for 6-6104 SM health benefits expense							**$10,232.80**
6-6105 Sm retiree health benefits exp							
12/13/2022	Check	0290	Thompson, Janice	Retiree Health Benefit for the Month of January, 2023	6-6105 Sm retiree health benefits exp	1-1212 Cash in Banks:Sewer Maintenance	209.41
12/13/2022	Check	0291	Freeman, Mr. Blake	Retiree Health Benefit for the Month of January, 2023	6-6105 Sm retiree health benefits exp	1-1212 Cash in Banks:Sewer Maintenance	500.00
12/13/2022	Check	0292	Timothy A. Roberts	Retiree Health Benefit for the Month of January, 2023	6-6105 Sm retiree health benefits exp	1-1212 Cash in Banks:Sewer Maintenance	500.00
12/13/2022	Check	0293	Fair, Gloria L.	Retiree Health Benefit for the Month of January, 2023	6-6105 Sm retiree health benefits exp	1-1212 Cash in Banks:Sewer Maintenance	447.36
12/13/2022	Check	0294	Reagles, Rosa Mesoraca	Retiree Health Benefit for the Month of January, 2023	6-6105 Sm retiree health	1-1212 Cash in Banks:Sewer	500.00

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					benefits exp	Maintenance	
Total for 6-6105 Sm retiree health benefits exp							**$2,156.77**
6-6109 SM clerical office wages exp							
12/07/2022	Journal Entry	TPG120822		Payroll Accrual 12/07/2022	6-6109 SM clerical office wages exp	-Split-	2,230.00
12/14/2022	Journal Entry	CS121522		Payroll Accrual 12/14/2022	6-6109 SM clerical office wages exp	-Split-	2,280.00
12/21/2022	Journal Entry	CS122122-2		Payroll Accrual 12/21/2022	6-6109 SM clerical office wages exp	-Split-	2,230.00
12/28/2022	Journal Entry	CS122922		Payroll Accrual 12/28/2022	6-6109 SM clerical office wages exp	-Split-	2,206.25
Total for 6-6109 SM clerical office wages exp							**$8,946.25**
6-6110 SM administration. (GM) wages							
12/07/2022	Journal Entry	TPG120822		Payroll Accrual 12/07/2022	6-6110 SM administration. (GM) wages	-Split-	2,115.39
12/14/2022	Journal Entry	CS121522		Payroll Accrual 12/14/2022	6-6110 SM administration. (GM) wages	-Split-	2,115.39
12/21/2022	Journal Entry	CS122122-2		Payroll Accrual 12/21/2022	6-6110 SM administration. (GM) wages	-Split-	2,115.39
12/28/2022	Journal Entry	CS122922		Payroll Accrual 12/28/2022	6-6110 SM administration. (GM) wages	-Split-	2,115.39
Total for 6-6110 SM administration. (GM) wages							**$8,461.56**
6-6206 SM janitorial supplies expense							
12/01/2022	Invoice	1367	Imperial County Free Library	Paper towels and Toilet Paper	6-6206 SM janitorial supplies expense	11000 Accounts Receivable	0.00
Total for 6-6206 SM janitorial supplies expense							**$0.00**
6-6300 SM Bank Charges Expenses							
12/13/2022	Check	ACH		Monthly Remote Deposit Expense	6-6300 SM Bank Charges Expenses	1-1212 Cash in Banks:Sewer Maintenance	50.00
12/30/2022	Check	ACH		Paper Statement Fee	6-6300 SM Bank Charges Expenses	1-1214 Cash in Banks:Loan Security	2.00
12/30/2022	Check	ACH		Monthly Service Fee	6-6300 SM Bank Charges Expenses	1-4330 Cash in Banks:Wells Fargo-SM	25.00
12/30/2022	Check	ACH		Balance Requirement Fee	6-6300 SM Bank Charges Expenses	1-1214 Cash in Banks:Loan Security	10.00
Total for 6-6300 SM Bank Charges Expenses							**$87.00**
6-6301 SM bank wire fee expense							
12/13/2022	Check	ACH		Incoming Wire Fee	6-6301 SM bank wire fee expense	1-1212 Cash in Banks:Sewer Maintenance	15.00
12/13/2022	Check	ACH		Monthly Wire Fee	6-6301 SM bank wire fee expense	1-1212 Cash in Banks:Sewer Maintenance	30.00
Total for 6-6301 SM bank wire fee expense							**$45.00**
6-6302 SM late fee/finance charges							
12/30/2022	Bill		Home Depot	Late Fee	6-6302 SM late fee/finance charges	2-2202 Accounts Payable:Accounts Payable - SM	82.50
Total for 6-6302 SM late fee/finance charges							**$82.50**
6-6400 SM Vehicle & Equipment Expense							
12/27/2022	Bill		Fiesta Ford	Replace Damaged Drivers Door Handle and Door Lock	6-6400 SM Vehicle & Equipment Expense	2-2202 Accounts Payable:Accounts Payable - SM	240.85
Total for 6-6400 SM Vehicle & Equipment Expense							**$240.85**
6-6401 SM vehicle maintenance expense							
12/21/2022	Bill	27-09490-51027	Ebay	Unit# 51 Turn Signal & Headlight Control Switch	6-6401 SM vehicle maintenance expense	2-2202 Accounts Payable:Accounts Payable - SM	69.03
Total for 6-6401 SM vehicle maintenance expense							**$69.03**
6-6402 SM equipment maintenance exp							
12/13/2022	Deposit		Westrux International	Vender Credit Refund	6-6402 SM equipment maintenance exp	1-1212 Cash in Banks:Sewer Maintenance	-363.66
Total for 6-6402 SM equipment maintenance exp							**$ -363.66**
6-6405 SM fuel & oil expense							
12/15/2022	Bill	0648441	SC Fuels	Fuel Card Expense-SM	6-6405 SM fuel & oil expense	2-2202 Accounts Payable:Accounts Payable - SM	1,416.77
12/22/2022	Bill	2292237-IN	SC Fuels	Diesel Fuel Delivery to District Shop Tank and TRC Tank	6-6405 SM fuel & oil expense	2-2202 Accounts Payable:Accounts Payable - SM	5,742.04
12/31/2022	Bill	0655396	SC Fuels	Fuel Card Expense-SM	6-6405 SM fuel & oil	2-2202 Accounts	1,036.12

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					expense	Payable:Accounts Payable - SM	
Total for 6-6405 SM fuel & oil expense							**$8,194.93**
6-6407 SM shop supplies expense							
12/08/2022	Bill	5470189	Mallory Safety & Supply LLC	Disposable Rubber Gloves for Sewer Crew	6-6407 SM shop supplies expense	2-2202 Accounts Payable:Accounts Payable - SM	618.46
Total for 6-6407 SM shop supplies expense							**$618.46**
6-6501 SM water service expense							
12/01/2022	Bill		CVWD	District Shop Water Service Expense Account# 106235-143472	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	17.39
12/01/2022	Bill		CVWD	District Water Service-Office Account# 597961-732634	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	28.42
12/01/2022	Bill		CVWD	Vactor Truck Water Service Expense Account# 273739-732666	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	47.57
12/01/2022	Bill		CVWD	Construction Meter Account# 709725-767758	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	294.88
12/01/2022	Bill		CVWD	Sewer Jet Water Service Expense Account# 273741-732668	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	97.78
12/01/2022	Bill		CVWD	District Water Service-Office Irrigation Account# 597959-732636	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	28.15
12/15/2022	Bill		CVWD	Construction Meter Account# 709725-767758	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	262.97
12/27/2022	Bill		CVWD	District Water Service-Office Account# 597961-732634	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	29.59
12/27/2022	Bill		CVWD	District Water Service-Office Irrigation Account# 597959-732636	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	28.15
12/27/2022	Bill		CVWD	Vactor Truck Water Service Expense Account# 273739-732666	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	47.57
12/27/2022	Bill		CVWD	District Shop Water Service Expense Account# 106235-143472	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	16.22
12/27/2022	Bill		CVWD	Sewer Jet Water Service Expense Account# 273741-732668	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	89.59
Total for 6-6501 SM water service expense							**$988.28**
6-6502 SM electric service expense							
12/06/2022	Bill		IID	Station# 8 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50053786	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	87.61
12/06/2022	Bill		IID	TRC Ponds Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50391443	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	11,227.16
12/06/2022	Bill		IID	Station# 24-240 Volt STBY Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007916	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	14.40
12/06/2022	Bill		IID	Station# 1 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50008017	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	14.54
12/06/2022	Bill		IID	Station# 12 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50063692	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	12.34
12/06/2022	Bill		IID	Station# 6 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50349623	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	46.46
12/06/2022	Bill		IID	Station# 23 & Lansing Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007907	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	790.91
12/06/2022	Bill		IID	Station# 16 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50805317	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	524.03
12/06/2022	Bill		IID	Station# 17-18 Monthly Electricity Expense	6-6502 SM electric service	2-2202 Accounts	42.24

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				11/01/2022-12/01/2022 Account# 50007941	expense	Payable:Accounts Payable - SM	
12/06/2022	Bill		IID	Station# 15 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007959	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	118.03
12/06/2022	Bill		IID	Station# 5 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007993	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	96.76
12/06/2022	Bill		IID	Station# 10 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007977	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	242.42
12/06/2022	Bill		IID	Station# 2 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50008036	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	12.34
12/06/2022	Bill		IID	Station# 13 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007969	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	23.07
12/06/2022	Bill		IID	Station# 22-B Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50391441	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	161.84
12/06/2022	Bill		IID	Lansing Ponds Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50811216	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	960.29
12/06/2022	Bill		IID	Station# 21 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50377292	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	18.23
12/06/2022	Bill		IID	District Shop Back Bldg Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50857762	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	22.63
12/06/2022	Bill		IID	DS Ponds Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50053804	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	1,600.23
12/06/2022	Bill		IID	District Shop Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 5007893	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	209.34
12/06/2022	Bill		IID	Station# 24-480 Volt Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50391442	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	707.78
12/06/2022	Bill		IID	Station# 7 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50274645	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	25.49
12/06/2022	Bill		IID	Station# 19-20 Monthly Electricity Expense 11/01/2022-12/01/2022 Account# 50007933	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	71.78
Total for 6-6502 SM electric service expense							**$17,029.92**
6-6503 SM telephone expense							
12/27/2022	Bill	237257	Cytracom	District Office Monthly Phone Service Bill	6-6503 SM telephone expense	2-2202 Accounts Payable:Accounts Payable - SM	237.69
Total for 6-6503 SM telephone expense							**$237.69**
6-6504 SM cell phone expense							
12/08/2022	Bill	9922444007	Verizon Wireless	Station 22, 24, On Call Phone Nov. 9-Dec 8. 2022	6-6504 SM cell phone expense	2-2202 Accounts Payable:Accounts Payable - SM	131.71
12/16/2022	Bill		Frontier Communications	Station 2	6-6504 SM cell phone expense	2-2202 Accounts Payable:Accounts Payable - SM	97.74
12/25/2022	Bill	9923838442	Verizon Wireless	Nov. 26-Dec. 25 Company Cell phone, Tablet Service Account# 542131140-00001	6-6504 SM cell phone expense	2-2202 Accounts Payable:Accounts Payable - SM	1,017.95
Total for 6-6504 SM cell phone expense							**$1,247.40**
6-6505 SM underground alerts expense							
12/01/2022	Bill	1120220637	Underground Service Alert/SC	Monthly Database Maintenance fee	6-6505 SM underground alerts expense	2-2202 Accounts Payable:Accounts Payable - SM	10.00
12/01/2022	Bill	1120220637	Underground Service Alert/SC	39 new ticket charges	6-6505 SM underground alerts expense	2-2202 Accounts Payable:Accounts Payable - SM	68.25
Total for 6-6505 SM underground alerts expense							**$78.25**
6-6506 SM internet service expense							
12/14/2022	Bill	8014	JetWire Inc.	95% Annual Charge-internet Service	6-6506 SM internet service expense	2-2202 Accounts Payable:Accounts Payable -	6,172.53

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						SM	
Total for 6-6506 SM Internet service expense							**$6,172.53**
6-6507 SM propane expense							
12/26/2022	Bill	1121165453	Ferrellgas	Office Propane Tank Refill	6-6507 SM propane expense	2-2202 Accounts Payable:Accounts Payable - SM	487.20
12/26/2022	Bill	1121165453	Ferrellgas	Office Propane Tank Refill	6-6507 SM propane expense	2-2202 Accounts Payable:Accounts Payable - SM	25.64
Total for 6-6507 SM propane expense							**$512.84**
6-6509 SM Solid Waste Disposal							
12/15/2022	Check	0241	Burrtec Waste & Recycling	Solid Waste Fees from Imperial County 05/01-06/30/2022 95%	6-6509 SM Solid Waste Disposal	1-1211 Cash in Banks:General Fund	8,198.21
12/15/2022	Check	0241	Burrtec Waste & Recycling	Solid Waste Fees from Imperial County 07/01-0/30/2022 95%	6-6509 SM Solid Waste Disposal	1-1211 Cash in Banks:General Fund	3,819.14
Total for 6-6509 SM Solid Waste Disposal							**$12,017.35**
6-6604 SM state permits expense							
12/08/2022	Bill	WD-0217579	State Water Resources Control Board	WD-0217579 7A130110011: Salton City Lansing Ponds	6-6604 SM state permits expense	2-2202 Accounts Payable:Accounts Payable - SM	7,770.00
12/08/2022	Bill	WD-0217356	State Water Resources Control Board	WD-0190389: 7SSO10538: Salton City OXID BASIN CS	6-6604 SM state permits expense	2-2202 Accounts Payable:Accounts Payable - SM	3,453.00
12/08/2022	Bill	WD-0217393	State Water Resources Control Board	WD-0217393 7A130117001: TRC Ponds	6-6604 SM state permits expense	2-2202 Accounts Payable:Accounts Payable - SM	7,770.00
12/08/2022	Bill	WD-0217429	State Water Resources Control Board	WD-0217429 7A130110031: Desert Shores Ponds	6-6604 SM state permits expense	2-2202 Accounts Payable:Accounts Payable - SM	24,687.00
Total for 6-6604 SM state permits expense							**$43,680.00**
6-6712 SM pump station maint expense							
12/08/2022	Bill	2015-1070-I	Swains Electric	Station #22 Pump Repair	6-6712 SM pump station maint expense	2-2202 Accounts Payable:Accounts Payable - SM	994.79
12/09/2022	Bill	1406135-00	Western Waterworks	2 Replacement Check Valves for Station 24	6-6712 SM pump station maint expense	2-2202 Accounts Payable:Accounts Payable - SM	3,357.77
Total for 6-6712 SM pump station maint expense							**$4,352.56**
6-6713 SM sewer pond maint expense							
12/11/2022	Bill		Grainger	Storage Solution for DD Meters	6-6713 SM sewer pond maint expense	2-2202 Accounts Payable:Accounts Payable - SM	221.70
12/11/2022	Bill		Grainger	Magnetic Motor Starter for aerator at TRC Ponds	6-6713 SM sewer pond maint expense	2-2202 Accounts Payable:Accounts Payable - SM	958.47
Total for 6-6713 SM sewer pond maint expense							**$1,180.17**
6-6750 SM lab testing expense							
12/21/2022	Bill	CL21490-9867	Babcock Labortories, Inc.	Desert Shores Monthly Pond Sample	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	275.00
12/21/2022	Bill	CL21496-9867	Babcock Labortories, Inc.	TRC Ponds Water Sample	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	169.00
12/21/2022	Bill	CL21483-9867	Babcock Labortories, Inc.	Desert Shores Ground Water Wells	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	683.76
12/21/2022	Bill	CL21485-9867	Babcock Labortories, Inc.	Lansing Monthly Pond Sample	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	275.00
12/28/2022	Bill	LL20085-9867	Babcock Labortories, Inc.	Desert Shores Ground Water Wells	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	148.85
12/28/2022	Bill	CL21923-9867	Babcock Labortories, Inc.	Desert Shores Annual Testing	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	369.00
Total for 6-6750 SM lab testing expense							**$1,920.61**
6-6809 SM Express Shipping Expense							
12/11/2022	Bill		Grainger	Shipping Charge	6-6809 SM Express Shipping Expense	2-2202 Accounts Payable:Accounts Payable - SM	40.00

Salton Community Services District

Transaction Report

December 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
Total for 6-6809 SM Express Shipping Expense							**$40.00**
6-6811 SM Loan Interest Expense							
12/09/2022	Check	ACH	CIT	Interest	6-6811 SM Loan Interest Expense	1-1212 Cash in Banks:Sewer Maintenance	731.17
12/30/2022	Check	0330	Salton Sea Enterprises, LLC.	Loan Interest Payable 2022	6-6811 SM Loan Interest Expense	1-1212 Cash in Banks:Sewer Maintenance	3,083.32
Total for 6-6811 SM Loan Interest Expense							**$3,814.49**
6-6831 SM Legal Expense							
12/07/2022	Bill	76001	Slovak Baron Empey Murphy & Pinkney	Legal Services Through 11/30/2022	6-6831 SM Legal Expense	2-2202 Accounts Payable:Accounts Payable - SM	139.65
Total for 6-6831 SM Legal Expense							**$139.65**
6-6851 SM Travel Expense							
12/02/2022	Check	ACH	The Burrito Factory El Centro	Purchased Lunch for Meeting after LAFCO Meeting with Board of Directors	6-6851 SM Travel Expense	1-1212 Cash in Banks:Sewer Maintenance	41.89
12/20/2022	Deposit		Emmanuel Ramos	Reimbursement to SM for Lunch Purchased on SM Card for LAFCO Meeting 12.1.22	6-6851 SM Travel Expense	1-1101 Petty Cash	-41.89
Total for 6-6851 SM Travel Expense							**$0.00**
6-6852 SM Training Expense							
12/22/2022	Sales Receipt	1370	Special Distict Leadership	Reimbursement Scholarship - Sonia Garcia	6-6852 SM Training Expense	1-1212 Cash in Banks:Sewer Maintenance	-550.00
Total for 6-6852 SM Training Expense							**$ -550.00**
6-6856 SM Subscriptions Expense							
12/21/2022	Bill		Intuit	QuickBooks Monthly Expense	6-6856 SM Subscriptions Expense	2-2202 Accounts Payable:Accounts Payable - SM	200.00
Total for 6-6856 SM Subscriptions Expense							**$200.00**
6-6881 SM Sales Tax Expense							
12/11/2022	Bill		Grainger	Sales Tax Expense	6-6881 SM Sales Tax Expense	2-2202 Accounts Payable:Accounts Payable - SM	74.28
12/11/2022	Bill		Grainger	Sales Tax Expense	6-6881 SM Sales Tax Expense	2-2202 Accounts Payable:Accounts Payable - SM	17.18
Total for 6-6881 SM Sales Tax Expense							**$91.46**
6-6892 SM Office Tech. Purchases Exp.							
12/01/2022	Bill	FEB8F35D0-0025	Streamline	Website Hosting Bills Dec. 1, 2022-Jan. 1, 2023	6-6892 SM Office Tech. Purchases Exp.	2-2202 Accounts Payable:Accounts Payable - SM	200.00
Total for 6-6892 SM Office Tech. Purchases Exp.							**$200.00**
6-6894 SM Payroll Processing Fee Exp.							
12/02/2022	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	59.27
12/09/2022	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	90.82
12/16/2022	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	57.54
12/23/2022	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	57.54
12/30/2022	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	89.08
Total for 6-6894 SM Payroll Processing Fee Exp.							**$354.25**
6-7601 GF Water Servie Expense							
12/01/2022	Bill		CVWD	DS Building Water Service-Duplex Account# 710799-100642	6-7601 GF Water Servie Expense	2-2202 Accounts Payable:Accounts Payable - SM	12.71
12/27/2022	Bill		CVWD	DS Building Water Service-Duplex Account# 710799-100642	6-7601 GF Water Servie Expense	2-2202 Accounts Payable:Accounts Payable - SM	12.71
Total for 6-7601 GF Water Servie Expense							**$25.42**
TOTAL							**$195,653.42**

1209 Van Buren Avenue Suite 1
POST OFFICE BOX 5268
SALTON CITY, CALIFORNIA 92275-5268
TELEPHONE: (760) 394-4446

Serving the West Shores of the Fabulous Salton Sea

Jan 2023 Monthly Sewer Maintenance Report

1. Daily Station and Plant Checks
2. Monthly Safety Meeting
3. Monthly Wastewater and lab samples.
4. Monthly Reports to Water Quality
5. Replaced pump Sta. #7
6. Checked all trouble Lines SC and Desert Shores.
7. Jet and vacuumed several lines in Salton City.
8. Service ponds and aerators at TRC Ponds
9. Camera thru Gravity Lines in SC.
10. Multiple mark and locate tickets
11. Service aerators Lansing Facility
12. Service aerators Desert shores Facility
13. Checked High Level Lights at all Stations Monthly
14. Repaired 8in sewer line Bering Ave. SC
15. De-weeding continues at all pond facilities.
16. Routine maintenance completed on Lift stations.

1209 VAN BUREN AVE.
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TELEPHONE: (760) 394-4446
scsd@saltoncsd.ca.gov

January 2023 Monthly Park Supervisor Report

1. Both parks are open and being maintained

2. Attendance has been up at both parks this last month. More so a Salton City Park. On average, two to three families per day.

3. Basketball courts in Desert Shores Park are being used almost daily.

4. There has been virtually no use under the field lights in Desert Shores this last month.

5. A new sewer line has been repaired at Salton City Park for the drain at the storeroom.

6. One new camera has been installed at Salton City Park.

7. There has been ongoing weed control at both parks.

8. Off roaders have been tearing up the parking area at Desert Shores Park, having to clean off handicap parking area on a regular basis, have been dragging the parking area in desert shores to smooth it out. The destruction of the parking area has lessened.

9. On January 6th a water main broke under the South entrance ramp to the bathroom at Desert Shores Park. Repair was done on the 11th. Park was left open, but bathrooms were closed due to water being shut off.

10. The district had a very successful family event at Salton City Park on December 6th. It was well attended. I want to thank Tanya and her volunteers for cleaning up and leaving the park the way they found it.

12-23-22

RESOLUTION NO. 2023-01-18-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ADOPTING A CODE OF ETHICS AND CONDUCT FOR ELECTED AND APPOINTED OFFICIALS

WHEREAS, the Board of Directors of the Salton Community Services District has determined that a code of conduct applicable to the conduct of Directors and appointed officials is essential to assure the mission of the District may be carried out in a way that is transparent, respectful and in the best interests of the community and the staff of the District;

NOW, THERFORE, BE IT RESOLVED that the Salton Community Services District adopts the attached Code of Ethics and Conduct for Elected and Appointed Officials.

PASSED AND ADOPTED by the Salton Community Services District at a regular meeting held on the 18th day of January 2023, by the following vote:

	Yes	**No**
Michelle Gilmore, President	_____	_____
Michael Friese, Vice President	_____	_____
Manuel Ramos, Board Member	_____	_____
Dale Johnson, Board Member	_____	_____
Lidia A. Sierra, Board Member	_____	_____

_____

Michelle Gilmore, President of the Board of Directors

ATTEST:

_____

Thania Garcia, Secretary of the Board of Directors

SALTON COMMUNITY SERVICES DISTRICT
Code of Ethics and Conduct
for
Elected and Appointed Officials

Policy Purpose

The Salton Community Services District ("SCSD") Board of Directors adopts this Code of Ethics and Conduct to assure that all elected and appointed officials, while exercising their office, conduct themselves in a manner that will instill public confidence and trust in the fair operation and integrity of SCSD's government. For ease of reference the term "member" refers to any member of the SCSD Board of Directors or SCSD Committees established by SCSD.

A. ETHICS
The citizens and businesses of SCSD are entitled to have fair, ethical and accountable local government. To this end, the public should have full confidence that their elected and appointed officials:

·Comply with both the letter and spirit of the laws and policies affecting the operations of government.

·Are independent, impartial and fair in their judgment and actions;

·Use their public office for the public good, not for personal gain; and

·Conduct public deliberations and processes openly, unless required by law to be confidential, in an atmosphere of respect and civility.

Therefore, members of the Board of Directors, and of all Committees shall conduct themselves in accordance with the following ethical standards:

1. Act in the Public Interest. Recognizing that stewardship of the public interest must be their primary concern, members will work for the common good of the people of SCSD and not for any private or personal interest, and they will assure fair and equal treatment of all persons, claims and transactions coming before them.

2. Comply with both the spirit and the letter of the law and SCSD Policy. Members shall comply with the laws of the nation, the State of California and SCSD of SCSD in the performance of their public duties.

3. Conduct of Members. The professional and personal conduct of members while exercising their office must be above reproach and avoid even the appearance of impropriety. Members shall refrain from abusive conduct, personal charges or verbal attacks upon the character or motives of other members of Board, Boards, Committees and Commissions, the staff or public.

4. Respect for Process. Members shall perform their duties in accordance with the processes and rules of order established by the Board of Directors.

5. Conduct at Public Meetings. Members shall prepare themselves for public issues; listen courteously and attentively to all public discussions before the body; and focus on the business at hand.

6. Decisions Based on Merit. Members shall base their decisions on the merits and substance of the matter at hand, rather than on unrelated considerations. When making adjudicative decisions (those decisions where the member is called upon to determine and apply facts peculiar to an individual case),

members shall maintain an open mind until the conclusion of the hearing on the matter and shall base their decisions on the facts presented at the hearing and the law.

7. Communication. For adjudicative matters pending before the body, members shall refrain from receiving information outside of an open public meeting or the agenda materials, except on advice of the SCSD legal counsel. Members shall publicly disclose substantive information that is relevant to a matter under consideration by the body which they may have received from sources outside of the public decision-making process.

8. Conflict of Interest. In order to assure their independence and impartiality on behalf of the common good and compliance with conflict of interest laws, members shall use their best efforts to refrain from creating an appearance of impropriety in their actions and decisions. Members shall not use their official positions to influence government decisions in which they have (a) a material financial interest, (b) an organizational responsibility or personal relationship which may give the appearance of a conflict of interest, or (c) a strong personal bias.

A member who has a potential conflict of interest regarding a particular decision shall disclose the matter to the SCSD legal counsel and reasonably cooperate with the SCSD legal counsel to analyze the potential conflict. If advised by the SCSD legal counsel to seek advice from the Fair Political Practices Commission (FPPC) or other appropriate state agency, a member shall not participate in a decision unless and until he or she has requested and received advice allowing the member to participate. A member shall diligently pursue obtaining such advice. The member shall provide the General Manager and the SCSD legal counsel a copy of any written request or advice, and conform his or her participation to the advice given. In providing assistance to members, the SCSD legal counsel represents the SCSD and not individual members. In accordance with the law, members shall disclose investments, interests in real property, sources of income, and gifts; and if they have a conflict of interest regarding a particular decision, shall not, once the conflict is ascertained, participate in the decision and shall not discuss or comment on the matter in any way to any person including other members unless otherwise permitted by law.

9. Gifts and Favors. Members shall not take any special advantage of services or opportunities for personal gain, by virtue of their public office that is not available to the public in general. They shall refrain from accepting any gifts, favors or promises of future benefits which might compromise their independence of judgment or action or give the appearance of being compromised.

10. Confidential Information. Members must maintain the confidentiality of all written materials and verbal information provided to members which is confidential or privileged and in particular such information disclosed in a duly convened closed session of the Board of Directors. Members shall neither disclose confidential information without proper legal authorization, nor use such information to advance their personal, financial or other private interests.

11. Use of Public Resources. Members shall not use public resources which are not available to the public in general (e.g., SCSD staff time, equipment, supplies or facilities) for private gain or for personal purposes not otherwise authorized by law.

12. Representation of Private Interests. In keeping with their role as stewards of the public interest, members of Board shall not appear on behalf of the private interests of third parties before the Board or any Board, Committee or proceeding of the SCSD, nor shall members of Committees appear before their own bodies.

13. Advocacy. Members shall represent the official policies or positions of the Board of Directors, Board, Committee or Commission to the best of their ability when designated as delegates for this purpose. When presenting their individual opinions and positions, members shall explicitly state they do not represent their body or the SCSD of SCSD, nor will they allow the inference that they do. Board members

and Committee members have the right to endorse candidates for all Board seats or other elected offices. It is inappropriate to mention or display endorsements during Board meetings, or Committee meetings, or other official SCSD meetings.

14. Policy Role of Members. Members shall respect and adhere to the Board General Manager structure of SCSD government as outlined in the SCSD Bylaws. In this structure, the Board of Directors determines the policies of the SCSD with the advice, information and analysis provided by SCSD staff, Boards, Committees and Commissions, and the public. Except as provided by the SCSD Bylaws, members shall not interfere with the administrative functions of SCSD or the professional duties of SCSD staff; nor shall they impair the ability of staff to implement Board policy decisions.

15. Independence of Boards, Committees and Commissions. Because of the value of the independent advice of Boards, Committees and Commissions to the public decision-making process, members of Board shall refrain from using their position to unduly influence the deliberations or outcomes of Committee proceedings.

16. Positive Work Place Environment. Members shall support the maintenance of a positive and constructive work place environment for SCSD employees and for citizens and businesses dealing with the SCSD. Members shall recognize their special role in dealings with SCSD employees to in no way create the perception of inappropriate direction to staff. Members shall refrain from rude, inappropriate or harassing conduct when dealing with staff. Members shall endeavor to schedule meetings with staff in advance so as not to disrupt the conduct of SCSD business unnecessarily.

B. CONDUCT GUIDELINES

The Conduct Guidelines are designed to describe the manner in which elected and appointed officials should treat one another, SCSD staff, constituents, and others they come into contact with while representing SCSD.

1. Elected and Appointed Officials' Conduct with Each Other in Public Meetings

Elected and appointed officials are individuals with a wide variety of backgrounds, personalities, values, opinions, and goals. Despite this diversity, all have chosen to serve in public office in order to preserve and protect the present and the future of the community. In all cases, this common goal should be acknowledged even though individuals may not agree on every issue.

(a) Honor the role of the chair in maintaining order

It is the responsibility of the chair to keep the comments of members on track during public meetings. Members should honor efforts by the chair to focus discussion on current agenda items. If there is disagreement about the agenda or the chair's actions, those objections should be voiced politely and with reason, following procedures outlined in parliamentary procedure.

(b) Practice civility and decorum in discussions and debate

Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of debate by a free democracy in action. Free debate does not require nor justify, however, public officials to make belligerent, personal, impertinent, slanderous, threatening, abusive, or disparaging comments.

(c) Avoid personal comments that could offend other members

If a member is personally offended by the remarks of another member, the offended member should make notes of the actual words used and call for a "point of personal privilege" that challenges the other member to justify or apologize for the language used. The chair will maintain control of this discussion.

(d) Demonstrate effective problem-solving approaches

Members have a public stage and have the responsibility to show how individuals with disparate points of view can find common ground and seek a compromise that benefits the community as a whole.

2. Elected and Appointed Officials' Conduct with the Public in Public Meetings

Making the public feel welcome is an important part of the democratic process. No signs of partiality, prejudice or disrespect should be evident on the part of individual members toward an individual participating in a public forum. Every effort should be made to be fair and impartial in listening to public testimony.

(a) Be welcoming to speakers and treat them with respect.

While questions of clarification may be asked, the official's primary role during public testimony is to listen.

(b) Be fair and equitable in allocating public hearing time to individual speakers.

The chair will determine and announce limits on speakers at the start of the public hearing process.

(c) Maintain an open mind

Members of the public deserve an opportunity to influence the thinking of elected and appointed officials.

(d) Ask for clarification, but avoid debate and argument with the public

Only the chair – not individual members – can interrupt a speaker during a presentation. However, a member can ask the chair for a point of order if the speaker is off the topic or exhibiting behavior or language the member finds disturbing.

3. Elected and Appointed Officials' Conduct with SCSD Staff

Governance of SCSD relies on the cooperative efforts of elected officials, who set policy, appointed officials who advise the elected, and SCSD staff who implement and administer the Board's policies. Therefore, every effort should be made to be cooperative and show mutual respect for the contributions made by each individual for the good of the community.

(a) Treat all staff as professionals

Clear, honest communication that respects the abilities, experience, and dignity of each individual is expected. Rude, disrespectful, or hostile behavior towards staff is not acceptable.

(b) Do not disrupt SCSD staff from their jobs

Elected and appointed officials should not disrupt SCSD staff while they are in meetings, on the phone, or engrossed in performing their job functions in order to have their individual needs met. Do not attend SCSD staff meetings unless requested by staff – even if the elected or appointed official does not say anything, his or her presence implies support, shows partiality, may intimidate staff, and hampers staff's ability to do their job objectively.

(c) Never publicly criticize an individual employee

Elected and appointed officials should never express concerns about the performance of a SCSD employee in public, to the employee directly, or to the employee's manager. Comments about staff performance should only be made to the SCSD Manager through private correspondence or conversation. Appointed officials should make their comments regarding staff to the SCSD General Manager.

(d) Do not get involved in administrative functions

Elected and appointed officials acting in their individual capacity must not attempt to influence SCSD staff on the making of appointments, awarding of contracts, selecting of consultants, processing of development applications, or granting of SCSD permits.

(e) Do not solicit political support from staff
Elected and appointed officials should not solicit any type of political support (financial contributions, display of posters or lawn signs, name on support list, etc.) from SCSD staff. SCSD staff may, as private citizens with constitutional rights, support political candidates but all such activities must be done away from the workplace.

(f) No Attorney-Client Relationship
Members shall not seek to establish an attorney-client relationship with the SCSD legal counsel, including his or her staff and legal counsels contracted to work on behalf of the SCSD. The SCSD legal counsel represents the SCSD and not individual members. Members who consult with the SCSD legal counsel cannot enjoy or establish an legal counsel-client relationship with the legal counsel.

4. Board Conduct with Boards, Committees and Commissions
The SCSD has established several Committees as a means of gathering more community input. Citizens who serve on Committees become more involved in government and serve as advisors to the Board of Directors. They are a valuable resource to the SCSD's leadership and should be treated with appreciation and respect.

(a) If attending a Committee meeting, be careful to only express personal opinions. Board members may attend any Committee meeting, which are always open to any member of the public. However, they should be sensitive to the way their participation – especially if it is on behalf of an individual, business or developer – could be viewed as unfairly affecting the process. Any public comments by a Board member at a Board, Committee or Commission meeting should be clearly made as individual opinion and not a representation of the feelings of the entire Board of Directors.

(b) Limit contact with Board and Committee members to questions of clarification It is inappropriate for a Board member to contact a Committee to lobby on behalf of an individual, business, or developer, and vice versa. It is acceptable for Board members to contact Committee members in order to clarify a position taken by the Committee.

(c) Respect that Committees serve the community, not individual Board members. The Board of Directors appoints individuals to serve on Boards, Committees and Commissions, and it is the responsibility of Committees to follow policy established by the Board. But Committee members do not report to individual Board members, nor should Board members feel they have the power or right to threaten Committee members with removal if they disagree about an issue. Appointment and re-appointment to a Committee should be based on such criteria as expertise, ability to work with staff and the public, and commitment to fulfilling official duties. A Committee appointment should not be used as a political "reward."

(d) Be respectful of diverse opinions
A primary role of Committees is to represent many points of view in the community and to provide the Board with advice based on a full spectrum of concerns and perspectives. Board members may have a closer working relationship with some individuals serving on Committees, but must be fair and respectful of all citizens serving on Committees.

(e) Keep political support away from public forums
Committee members may offer political support to a Board member, but not in a public forum while conducting official duties. Conversely, Board members may support Committee members who are running for office, but not in an official forum in their capacity as a Board member.

C. SANCTIONS

(a) Acknowledgement of Code of Ethics and Conduct
Board members who do not sign an acknowledgement that they have read and understand the Code of Ethics and Conduct shall be ineligible for Committee assignments, intergovernmental assignments or Board subcommittees. Committee members who do not sign an acknowledgement that they have read and understand the Code of Ethics and Conduct are not eligible to hold office.

(b) Ethics Training for Local Officials
Board members and staff members who are out of compliance with State or SCSD mandated requirements for ethics training shall not represent the SCSD on Committees, intergovernmental assignments or Board subcommittees, and may be subject to sanctions.

(c) Behavior and Conduct
The SCSD Code of Ethics and Conduct expresses standards of ethical conduct expected for members of the SCSD Board of Directors, staff and Committees. Members themselves have the primary responsibility to assure that ethical standards are understood and met, and that the public can continue to have full confidence in the integrity of government. The chairs of the Board, and Committees.

Board members:
Board members who intentionally and repeatedly do not follow proper conduct may be reprimanded or formally censured by the Board, lose seniority or committee assignments (both within the and with intergovernmental agencies) or other privileges afforded by the Board. Serious infractions of the Code of Ethics or Code of Conduct could lead to other sanctions as deemed appropriate by the Board. Individual Board members should point out to the offending Board member perceived infractions of the Code of Ethics and Conduct. If the offenses continue, then the matter should be referred to the President in private. If the President is the individual whose actions are being questioned, then the matter should be referred to the Vice President. It is the responsibility of the President (or Vice President) to initiate action if a Board member's behavior may warrant sanction. If no action is taken by the President (or Vice President), then the alleged violation(s) can be brought up with the full Board.

Committee Members:
Counseling, verbal reprimands and written warnings may be administered by the President to Committee members failing to comply with SCSD policy. These lower levels of sanctions shall be kept private to the degree allowed by law. Copies of all written reprimands administered by the President shall be distributed in memo format to the chair of the respective Committee, the SCSD Clerk, the SCSD legal counsel, the SCSD General Manager, and the Board of Directors.

The Board of Directors may impose sanctions on Committee members whose conduct does not comply with the SCSD's policies, up to and including removal from office. Any form of discipline imposed by Board shall be determined by a majority vote of at least a quorum of the Board at a noticed public meeting and such action shall be preceded by a Report to Board with supporting documentation. When deemed warranted, the President or majority of Board may call for an investigation of Committee member conduct. Also, should the SCSD General Manager or SCSD legal counsel believe an investigation is warranted, they shall confer with the President or Board. The President or Board shall ask the SCSD Manager or the SCSD legal counsel to investigate the allegation and report the findings. These sanctions are alternatives to any other remedy that might otherwise be available to remedy conduct that violates this code or state or federal law. In order to protect and preserve good government, any individual including the SCSD Manager and the SCSD legal counsel after complying with Rule 3-600(B) of the State Bar Rules of Professional Conduct, who knows or reasonably believes a member acts or intends or refuses to act in a manner that is or may be a violation of law reasonably imputable to the organization, or in a manner which is likely to result in substantial injury to the organization, may report the violation to the appropriate governmental authorities.

D. IMPLEMENTATION

The Code of Ethics and Conduct is intended to be self-enforcing and is an expression of the standards of conduct for members expected by the SCSD. It therefore becomes most effective when members are thoroughly familiar with it and embrace its provisions.

For this reason, this document shall be included in the regular orientations for candidates for Board of Directors and applicants to Committees. Members entering office shall sign a statement (example below) acknowledging they have read and understand the Code of Ethics and Conduct. In addition, the Code of Ethics and Conduct shall be periodically reviewed by the Board of Directors and Committees and updated it as necessary.

Example:

I affirm that I have read and understand the SCSD Code of Ethics and Conduct for Elected and Appointed Officials.

Signature: _____

Date: _____

January 4, 2023

VERDE DESIGN

3685 Main Street, Suite 350,
Riverside CA 92501 | 951.221.3142p
www.verdedesigninc.com

Salton Community Services District
1209 Van Buren Ave, Suite 1
Salton City, CA 92275

Attn: Emmanuel Ramos
Interim General Manager

Delivered via electronic mail.

SUBJECT: Desert Shores Park
57 Palm Dr
Desert Shores, CA 92274
Landscape Improvements

VERDE PROJECT NO: 222550021M

Dear Emmanuel,
Verde Design is pleased to submit the following proposal to provide design and construction drawing documentation, as well as limited construction administration services, on the above referenced project. This proposal shall remain valid for a period of ninety (90) days.

PROJECT UNDERSTANDING:
The Salton Community Services District (Client) would like to renovate the existing Desert Shores Park, in accordance with a grant from the Clean Air Trust Fund. Per the grant, SCSD is to install 33,600 sf of real grass in the existing Desert Shores Park. The new turf will require a new automatic irrigation system. It is understood that the District does not posses a current topographic survey, nor does the budget allow for one to be procured, therefore, Verde will generate a CAD base from a google aerial image. It shall be noted, that a base prepared by this method will not be precise or as accurate as a formal topographic survey.

The documents we provide will include plans, details, and specifications for the improvements and will be developed in compliance with current building codes.

SCOPE OF SERVICES

We propose the following detailed scope of work for the above stated understanding of the project.

A. Project Kick-Off

1. Attend one on-site meeting with the Client to review existing conditions and confirm project understanding.
2. Prepare an AutoCAD base, using aerial imagery from google earth.

B. Construction Documents

1. 95% Construction Documents - Based on the kick-off meeting, Verde Design will prepare 95% Construction Document plans for review and comment from the Client.
   a. Title Sheet
   b. Demolition Plan that describes above ground elements observed during the site walk, within the project limits.
   c. Landscape Plan will include the following
      - Irrigation Plan including legend and notes.
      - Hatched area to illustrate the sodded natural grass.
      - Overall dimensions of the grass area.
   d. Irrigation Details
   e. Technical Project Specifications (CSI 6-digit number format)
   f. Attend one virtual meeting with the Design Team
2. 100% Construction Documents – Incorporate comments from the 95% submittal and finalize the working drawings in preparation for bidding. This phase will include one virtual meeting.

C. Construction Administration Services

During the landscape installation, Verde Design proposes to provide the following services:

1. Answer construction RFIs.
2. Review substitution requests, submittals, and shop drawings (max two submittal for any one product; additional resubmittals will be billed on an additional Time-and-Materials basis).
3. Attend one construction site observation/meetings as requested by the Client and provide written documentation of findings.
4. Attend substantial completion walk-through on site and generate final punch list.
5. Utilize construction redlines provided by the contractor to provide as built / record drawings.

Additional Meetings: We will attend additional meetings requested by the Client throughout the process. Additional meetings will be billed at cost in accordance with the attached Charge Rate Schedule in addition to the stated fee.

PROJECT TIMELINE

Project Kick-Off:	**2-3 weeks from NTP**
Construction Documentation:	
95% Submittal	**4 weeks from receipt of Client comments**
100% Submittal	**2 weeks from receipt of Client comments**

CLIENT RESPONSIBILITIES

To complete the items described in Scope of Services above, we request that the District provide the following information:

1. Any available construction or record drawings of the existing project area including but not limited to irrigation plans, electrical plans, storm drain plans and sewer plans.
2. Improvement drawings prepared but not yet constructed (if any)

SPECIAL PROVISIONS

For the purposes of clarity, the following items are specifically not included in the Scope of Services:

1. Meetings other than those listed.
2. 3-D or Fly Thru Models
3. Project design documentation or costing in addition to what is noted above.
4. Preliminary landscape plans
5. Hardscape plan, such as walls, walkways, patio
6. Storm Drain Improvement Plans
7. Cost estimate
8. Bidding assistance
9. Grading Plan
10. Permitting or Coordination with public agencies
11. Permit Fees
12. Division 00 and 01 specifications

Services will be diligently pursued, and every reasonable effort will be made to meet the mutually agreed upon schedule. If the completion of the services is delayed at any time in the progress of the work undertaken in this Agreement by conditions beyond the control of the Consultant; including but not limited to: strikes, lockouts, labor disputes, or the inability of District, their consultants, utility companies, or jurisdictional agencies to provide required information, processing or direction; the time of completion shall be extended during such period and Consultant shall be held harmless from any and all claims arising out of such delay.

PROFESSIONAL COMPENSATION

For the above proposed Scope of Services that is based on our project understanding, Verde Design respectfully proposes the following lump sum fee schedule as identified below. This fee is based on the current hourly rate of the office as defined by our attached current Charge Rate Schedule, as well as the anticipated work effort that will be required to successfully complete this project. The fee will be billed as a percentage complete of specified scope.

Project Kick-Off	$ 3,360
Construction Documents	$ 24,900
Construction Administration	$ 8,120
Fee:	**$ 36,380**

Billings will be in accordance with the attached current Charge Rate Schedule, and additional services will be charged on a negotiated fixed fee or time and material basis as noted on the attached Charge Rate Schedule, per the direction of the District. Reimbursable charges such as printing, mailing and mileage will be in addition to the fee noted and will be billed on a time and materials basis.

CHANGE IN SERVICES

The District may order changes in scope or character of service, either decreasing or increasing the amount of Consultant's services, and if necessary, changing the character of services. If such changes are ordered, Consultant is entitled to full compensation for all services performed and expenses incurred prior to receipt of notice of change.

If additional services including, but not limited to design, plans, renderings, and presentations not included in the Scope of Services are required; or for changes and revisions requested by the District after work has been performed, they will be performed on an hourly charge rate basis as extra work in accordance with the charge rate schedule in effect at the time the services are performed.

TERMINATION OF AGREEMENT

This agreement may be terminated by either party at any point with ten (10) days written notice to the other party in the event of substantial failure of performance, or if the client should deem it necessary or desirable to indefinitely suspend the project.

In the event the project is terminated or indefinitely suspended in the manner herein provided, Verde Design shall turn over copies of all documents completed to that date. Verde Design shall be entitled to compensation up to and including said termination date. Original work shall remain the property of Verde Design

BILLINGS AND PAYMENT

Invoices will be sent by the 10th of the month for work completed through the 25th of the previous month.

Verde Design, Inc. will bill our fee as a percentage of completion of our scope of work as outlined in our Professional Compensation.

If this proposal meets with your approval, please sign, and return the original to our office, along with a consultant agreement. Thank you again for the opportunity to work with you and your team on this project.

Respectfully Submitted,
Verde Design, Inc.

Chris Giannini, R.L.A.
Associate /Senior Project Manager
Attachment: Current Charge Rate Schedule

PROPOSAL APPROVED BY:
Salton Community Services District

_____

Name Date

Verde Design, Inc.

Charge Rate Schedule

Effective until December 31, 2023

The following chart outlines the current charge rate for professional and office costs. Reimbursable rates and expenses are shown at the bottom.

Project Rates

Principal	$265.00 per hour
Project Manager/Construction Manager	
Level Four	$250.00 per hour
Level Three	$230.00 per hour
Level Two	$185.00 per hour
Level One	$170.00 per hour
Project Engineer	
Level II	$190.00 per hour
Level I	$175.00 per hour
IT Manager	$185.00 per hour
CAD Manager	$180.00 per hour
Project Designer	$165.00 per hour
Job Captain/Staff Engineer/Construction Administrator	$155.00 per hour
Draftsperson Level II	$150.00 per hour
Draftsperson Level I	$145.00 per hour
Project Administrator	$90.00 per hour
Intern	$80.00 per hour

Reimbursable Rates

Blueprints, Printing and Reproductions	Cost plus 10%
Sub Consultant Services	Cost plus 10%

Reimbursable Expenses

Blueprints and Reproductions	Travel Expenses
Photography	Parking and Toll Expenses
Models and Renderings	Permit Fees
Postage/Overnight Mail Service	Courier Delivery Service

Charge Rate Schedule is subject to revisions.
Revised 6/20/2022

RESOLUTION NO. 2023-01-18-03

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ADOPTING AN EMPLOYEE HANDBOOK, COVID-19 POLICY AND ARBITRATION AGREEMENT

WHEREAS, the Salton Community Services District ("District") is a California Community Services District having a staff of employees some of whom are office staff and others of which are field workers;

WHEREAS, certain of the field workers are subject to a collective bargaining agreement that governs their employment in part and which must be consulted regarding employment matters;

WHEREAS, the District has an Employee Handbook that was adopted in the past and which is in need of updates to reflect best practices and current law;

WHEREAS, the District also wishes to adopt a COVID-19 Policy and Arbitration Agreement applicable to employees of the District;

NOW, THEREFORE, BE IT RESOLVED that the Salton Community Services District hereby adopts the Employee Handbook attached hereto Exhibit "A" the COVID-19 Policy attached hereto as Exhibit "B and the Arbitration Agreement attached hereto as Exhibit "C".

RESOLVED FURTHER, that prior versions of the Employee Handbook are hereby terminated.

PASSED AND ADOPTED by the board of Directors of the Salton Community Services District, held on the 18th day of January 2023, by the following vote:

	YES	NO
Michelle Gilmore Flores, President	____	____
Michael Friese, Vice President	____	____
Manuel H. Ramos, Director	____	____
Dale Johnson, Director	____	____
Lidia Sierra, Director	____	____

_____
Michelle Gilmore, President of the Board of Directors

ATTEST:

_____
Sonia Thania Garcia, Acting Secretary of the Board of Directors

EXHIBIT "A"

2023

EMPLOYEE HANDBOOK

Prepared by Slovak Baron Empey Murphy & Pinkney LLP; 2023

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INTRODUCTION

INTRODUCTION

This Employee Handbook ("Handbook") is designed to help employees get acquainted with Salton Community Services District (the "District"). It describes some basic terms and conditions of employment with the District.

Employees are expected to read this Handbook carefully, and to know and understand its contents.

PRE-EMPLOYMENT

EQUAL EMPLOYMENT OPPORTUNITY

The District is committed to a policy of equal employment opportunity. There are certain core principles that are foundational to this policy.

First, the District prohibits unlawful discrimination based on any characteristic protected by law. Protected characteristics are race (including hair texture, protective hairstyles, and other traits historically associated with race), color, religion and religious creed (including religious dress and religious grooming practices), sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding, and related medical conditions), gender, gender identity (including transgender identity), gender expression (including transgender expression or because an individual has transitioned or is (or is perceived to be) transitioning to live as the gender with which they identify, sex stereotyping, national origin, ancestry, citizenship, age (40 years and over), mental disability and physical disability (including HIV and AIDS), legally protected medical condition or information (including genetic information), protected medical leaves (requesting or approved for leave under the Family and Medical Leave Act or the California Family Rights Act, if applicable), military and/or veteran status, service, or obligation, reserve status, national guard status, marital status, domestic partner status, sexual orientation, status as a victim of domestic violence, sexual assault or stalking, enrollment in a public assistance program, engaging in protected communications regarding employee wages or otherwise exercising rights protected under the National Labor Relations Act or California Fair Pay Act, requesting a reasonable accommodation on a protected basis such as a disability or sincerely-held religious belief, practice, or observance, or any other characteristic protected by local, state, or federal laws.

Second, the District's equal employment opportunity commitment means that it will provide employees and applicants accommodations in accordance with applicable laws. (See separate "Reasonable Accommodation Policy" and separate "Lactation Accommodation Policy.")

Third, the District prohibits sex harassment and other types of unlawful harassment based on any protected status listed above. Likewise, the District prohibits retaliation against a person because such person has reported or assisted in reporting suspected violations of this policy; cooperated in investigations or proceedings arising from a violation of this policy; or engaged in other activities protected under this policy. For more information about the types of conduct that constitute impermissible harassment and the District's internal procedures for addressing complaints of discrimination, harassment, and retaliation, please refer to the District's separate "Policy Against Harassment, Discrimination, and Retaliation" in this Handbook.

This Equal Employment Opportunity Policy applies to all areas of employment including recruitment, hiring, training, promotion, compensation, benefits, transfer, disciplinary action, and social and recreational programs. It is the responsibility of every manager and employee to conscientiously follow this policy. Any questions regarding this policy should be raised with the General Manager.

EMPLOYMENT WITH THE DISTRICT

EMPLOYMENT AT WILL

All employment at the District is "at-will," unless employees are parties to a written employment agreement that guarantees a specific term of employment. "At-will" means that both employees and the District have the right to terminate employment at any time, with or without advance notice, and with or without cause. Employees also may be demoted or disciplined and the terms of their employment may be altered at any time, with or without cause, at the discretion of the District. No one other than the General Manager of the District has the authority to alter this arrangement, to enter into an agreement for employment for a specified period of time, or to make any agreement contrary to this at-will status. Any such agreement must be in writing, must be signed by the either the General Manager of the District or the President of the Board of Directors, and must express a clear and unambiguous intent to alter the at-will nature of the employment relationship.

Nothing contained in this Handbook or any other documents provided to employees is intended to be, nor should it be, construed as a guarantee that employment or any benefit will be continued for a specific time period. For example, any salary figures provided to an employee in annual or monthly terms are stated for the sake of convenience. They are not intended to create an employment contract for one or more months, for a year. Employees should ask the Finance Officer if they have any questions about their status as an employee at-will.

PROBATIONARY PERIOD

The Company attempts to hire the most-qualified employees for each position. To ensure this, the Company provides for a probationary period of employment for the employee to assess the Company and the job content, and for the Company to evaluate the new employee and his or her job performance. All new employees must complete to the Company's satisfaction a 90-day probationary period beginning with the date of initial employment. Consistent with the Company's Employment At Will policy, during

the probationary period, an employee may be discharged by the Company for any reason and without advance notice. Similarly, the employee may resign employment for any reason without advance notice during this period. A performance review will be conducted by the employee's supervisor before the probationary period is completed.

At the Company's discretion, an employee's probationary period may be extended one or more times. Employees are not eligible for and do not earn benefits during the probationary period, except for holiday pay and paid sick time. On successful completion of the probationary period, an employee will become a regular employee. Successful completion of the probationary period does not, however, guarantee employment for any specific duration or change the at-will status of regular employment.

UNIONS

To the extent any provision of this handbook conflicts with the terms of a collective bargaining agreement to which certain employees may be subject, the terms of the collective bargaining agreement will control.

EMPLOYMENT OF RELATIVES

Relatives of current employees may be hired by the District only if (1) the individuals concerned will not work in a direct supervisory relationship with one another, and (2) the employment will not pose difficulties for supervision, security, safety, or morale. "Relatives" are defined as spouses, children, sisters, brothers, mothers, or fathers, and persons related by marriage. Employees who marry or who become related by marriage will be permitted to continue employment with the District only if they do not work in a direct supervisory relationship with one another, or otherwise pose difficulties for supervision, security, safety, or morale. If employees who marry or who become related by marriage do work in a direct supervisory relationship with one another, the District will attempt to reassign one of the employees to another position for which such employee is qualified, if such a position is available. If no such position is available, then one of the employees will be required to leave the District. The decision as to which employee leaves will be left solely to the employees. In the event that no alternative position is available and neither employee voluntarily leaves the District, the employee with lesser seniority will be terminated.

NON-FRATERNIZATION

In order to promote the efficient operation of the District's business and to avoid misunderstandings; complaints of favoritism; other problems of supervision, security and morale; and possible claims of sexual harassment, managers and supervisors are forbidden from dating or pursuing romantic or sexual relationships with employees whom they supervise, directly or indirectly. Employees who wish to enter into, or have entered into, a dating, romantic, or sexual relationship with a subordinate employee, whether in their direct or indirect chain of supervision, are obligated to fully disclose this information to the District in accordance with the Conflict of Interest policy.

Employees who violate this guideline will be subject to discipline, up to and including termination of employment.

TERMINATION, DISCIPLINE, AND RULES OF CONDUCT

I. Termination

A. Voluntary Termination

The District will consider an employee to have voluntarily terminated his or her employment if an employee does any of the following:

(1) Elects to resign from the District;
(2) Fails to return from an approved leave of absence on the date specified by the District; or
(3) Fails to report for work without notice to the District for three consecutive days.

B. Involuntary Termination

An employee may be terminated involuntarily for reasons that may include poor performance, misconduct, or other violations of the District's rules of conduct as set forth below. Notwithstanding this list of rules, the District reserves the right to discharge or demote any employee with or without cause and with or without prior notice.

C. Termination Due to Reorganizations, Economics, or Lack of Work

From time to time, the District may need to terminate an employee as a consequence of reorganizations, job eliminations, economic downturns in business, or lack of work. Should the District consider such terminations necessary, the District will attempt to provide all affected employees with advance notice when practical. Layoff benefits associated with such terminations, if any, will be as specified in the notice.

II. Discipline and Rules of Conduct

Employees are expected to observe certain standards of job performance and good conduct. When performance or conduct does not meet District standards, the employee will be subject to discipline up to and including termination.

The rules set forth below are intended to provide employees with notice of what is expected of them. Necessarily, however, such rules cannot identify every type of unacceptable conduct and performance. Therefore, employees should be aware that conduct not specifically listed below but which the District determines adversely affects or is otherwise detrimental to the interests of the District, other employees, or customers, may also result in disciplinary action.

A. Job Performance

Employees may be disciplined for poor job performance, including but not limited to the following:

(1) Unsatisfactory work quality or quantity;
(2) Excessive absenteeism, tardiness, or abuse of rest break and meal period policies;
(3) Failure to follow instructions or District procedures; or
(4) Failure to follow established safety regulations.

B. Misconduct

Employees may be disciplined for misconduct, including but not limited to, the following:

(1) Failure or refusal to perform a work-related task, or any form of insubordination;
(2) Dishonesty;

(3) Theft;
(4) Discourtesy, rudeness, or unprofessional behavior toward a customer or member of the public;
(5) Disparaging, rude, or condescending behavior toward a coworker;
(6) Harming or destroying District property or the property of another on District premises;
(7) Violating conflict of interest rules;
(8) Disclosing or using confidential and/or proprietary information, such as the District's trade secrets, without authorization;
(9) Falsifying or altering District records, including an application for employment or timekeeping records;
(10) Interfering with the work performance of others;
(11) Violating the District's rules against unlawful discrimination, harassment, and retaliation, or rules against workplace violence;
(12) Being under the influence of, manufacturing, dispensing, distributing, using, or possessing alcohol or illegal or controlled substances on District property or while conducting District business;
(13) Gambling on District premises or while conducting District business;
(14) Sleeping on the job or leaving your work location/work site without authorization for a purpose other than a legally protected activity;
(15) Possessing a firearm or other dangerous weapon on District property or while conducting District business;
(16) Being convicted of a crime that indicates unfitness for the job or raises a threat to the safety or well-being of the District, its employees, customers, or property;
(17) Working for another employer or entity while on a leave of absence from the District, without prior written notice and agreement by the District;
(18) Failing to report to the District, within five days, any conviction under any criminal drug statute for a violation occurring in the workplace.

C. Attendance

In addition to the general rules stated above, employees may be disciplined for failing to observe the following specific requirements relating to attendance:

(1) Reporting to work on time, observing rest break and meal period policies, recording all time worked, and obtaining approval to leave work early; and
(2) Notifying the supervisor in advance of anticipated tardiness or absence.

D. Discipline Procedure

Except as set forth below, discharge or demotion for poor performance ordinarily will be preceded by an oral warning and a written warning.

The District reserves the right to proceed directly to a written warning, demotion, or termination for misconduct or performance deficiency, without resort to prior disciplinary steps, when the District deems such action appropriate.

III. Exit Interview

Employees who leave the District for any reason may be asked to participate in an exit interview. This interview is intended to permit terminating employees the opportunity to communicate their views regarding their work with the District, including job duties, job training, job supervision, and job benefits.

At the time of the interview, employees are expected to return all District-furnished tangible and intangible property, including uniforms, tools, equipment, District-issued mobile devices and laptops, I.D. cards, building and parking access cards, keys, credit cards, documents, and handbooks. Arrangements for clearing any outstanding debts with the District and for receiving final pay also will be made at this time.

IV. Employment At Will

Nothing in this guideline is intended to alter the at-will status of employment with the District. Consistent with our Employment At Will policy, set forth separately in this Handbook, you and the District each have the right to terminate the employment relationship at any time with or without cause and with or without prior notice. As well, the District reserves the right to terminate any employment relationship, to demote, and to otherwise discipline an employee without resort to the above disciplinary procedures.

WORKPLACE EXPECTATIONS

ATTENDANCE AND PUNCTUALITY

Employees are expected to report to work as scheduled, on time, and prepared to start work. Late arrival, early departure, or other unanticipated and unapproved absences from scheduled hours are disruptive and must be avoided. Employees who are unable to report for work must under all but the most extenuating circumstances call their supervisors at least one (1) hour before the time they are scheduled to begin working for that day. A department manager may supersede this one (1)-hour requirement; department heads or managers will advise their employees of their preferred notification time.

An employee who fails to report to work without notification to his or her supervisor for a period of four (4) consecutively scheduled work days or more will be considered to have voluntarily terminated their employment relationship.

DRESS AND GROOMING STANDARDS

The District considers the presentation of the District image to its customers, suppliers, and the public at large to be extremely important. Since the District's product includes service, and excellent service can only be provided through its employees, the District not only seeks good performance and conduct from its employees, but also expects them to observe high standards in their personal presentation.

Accordingly, the District maintains the following dress and grooming standards:

1. Shoes must provide safe, secure footing, and offer protection against hazards;
2. Tank tops, spaghetti strap tops, tube or halter tops, low cut tops or dresses, spandex or other form fitting pants, skirts, or shorts, may not be worn under any circumstances;
3. Mustaches and beards must be clean, well-trimmed and neat;
4. Hairstyles are expected to be in good taste;
5. Hair that is colored or styled to extremes, such as excessively spiked hair, do not present an appropriate professional appearance and are inappropriate for work.

District grooming standards shall not (1) be based on hair texture or other traits historically associated with race or prevent employees from wearing braids, locks, twists, or other protective hairstyles, or (2) prevent employees from dressing consistent with their gender identity. Any employee who needs a medical or religious accommodation to the District's dress and grooming standards should contact Finance Officer..

Employees with questions or concerns about this policy are encouraged to contact the Finance Officer.

CONFLICTS OF INTEREST

Employees are expected to devote their best efforts and attention to the full-time performance of their jobs. Moreover, employees are expected to use good judgment, to adhere to high ethical standards, and to avoid situations that create an actual or potential conflict between their personal interests and the legitimate business interests of the District. A conflict of interest exists when the employee's loyalties or actions are divided between the District's interests and those of the employee or another, such as a competitor, supplier, or customer. Both the fact and the appearance of a conflict of interest should be avoided. Employees unsure as to whether a certain transaction, activity, or relationship constitutes a conflict of interest should discuss it with their immediate supervisor or the Finance Officer for clarification. Any exceptions to this policy must be approved in writing by the General Manager.

While it is not feasible to describe all possible conflicts of interest that could develop, some of the more common conflicts that employees should avoid include the following:

(1) Accepting personal gifts or entertainment from competitors, customers, suppliers, or potential suppliers;
(2) Working for a competitor, supplier, or customer;
(3) Engaging in self-employment in competition with the District;
(4) Using proprietary or confidential District information, such as District trade secrets, for personal gain or to the District's detriment;
(5) Having a direct or indirect financial interest in or relationship with a competitor, customer, or supplier, except that ownership of less than *one percent (1%)* of the publicly traded stock of a corporation will not be considered a conflict;
(6) Using District property or labor for personal use;
(7) Acquiring any interest in property or assets of any kind for the purpose of selling or leasing it to the District;
(8) Committing the District to give its financial or other support to any outside activity or organization; or
(9) Developing a personal relationship with a subordinate employee of the District or with an employee of a competitor, supplier, or customer that might interfere with the exercise of impartial judgment in decisions affecting the District or any employees of the District.

If an employee or someone with whom an employee has a close relationship (*e.g.*, a family member or close companion) has a financial or employment relationship with a competitor, customer, supplier, or potential supplier, the employee must disclose this fact in writing to the District. Employees should be aware that if they enter into a personal relationship with a subordinate employee or with an employee of a competitor, supplier, or customer, a conflict of interest may exist, which requires full disclosure to the District.

Part-time employees may engage in outside employment, provided that they disclose such employment and get written approval from their immediate supervisor.

Failure to adhere to this policy, including failure to disclose any conflicts or to seek an exception, may result in discipline, up to and including termination of employment.

DISTRICT PROPERTY; CONFIDENTIAL AND PERSONAL INFORMATION

The security of District property is of vital importance to the District. District property includes not only tangible property, like desks and computers, but also intangible property such as confidential information. It is critical for the District to preserve and protect its confidential information, as well as the confidential information of customers, suppliers, and third parties. All employees are responsible for ensuring that proper security is maintained at all times.

Employees may be required to sign a written confidentiality agreement if they will receive confidential information during their employment with District.

TECHNOLOGY USE AND SECURITY

The District provides various Technology Resources to authorized employees to assist them in performing their job duties for the District. Each employee has a responsibility to use the District's Technology Resources in a manner that increases productivity, enhances the District's public image, and is respectful of other employees. Failure to follow the District's policies regarding Technology Resources may lead to disciplinary measures, up to and including termination of employment. Moreover, the District reserves the right to advise appropriate legal authorities of any violation of law by an employee. District employees are reminded that, in addition to the requirements of this policy, all usage of Technology Resources is also subject to District's "District Property; Confidential and Personal Information" policy.

I. Technology Resources Definition

Technology Resources consist of all electronic media and storage devices, software, and means of electronic communication including any of the following: personal computers and workstations; laptop computers; mini and mainframe computers; tablets; computer hardware such as disk drives, tape drives, external hard drives and flash/thumb drives; peripheral equipment such as printers, modems, fax machines, and copiers; computer software applications and associated files and data, including software that grants access to external services, such as the Internet or cloud storage accounts; electronic mail; telephones; mobile phones; personal organizers and other handheld devices; voicemail systems; and instant messaging systems.

II. Authorization

Access to the District's Technology Resources is within the sole discretion of the District. Generally, employees are given access to the District's various technologies based on their job functions. Only employees whose job performance will benefit from the use of the District's Technology Resources are authorized to access and use the necessary technology. Additionally, employees must successfully complete District-approved training before they are authorized to access and use the District's Technology Resources.

III. Use

The District's Technology Resources are to be used by employees during working time only for the purpose of conducting District business. Employees may, however, use the District's Technology Resources for the following incidental non-work related uses during nonworking time as long as such use does not interfere with the employee's duties, is not done for pecuniary gain, and does not violate any District policy:

1. To use the telephone system for brief and necessary calls;
2. To send and receive necessary and occasional communications;
3. To prepare and store incidental data (such as personal calendars, personal address lists, and similar incidental data) in a reasonable manner; and
4. To access the Internet and personal social media sites for brief personal searches and inquiries during meals, breaks, or other nonworking time, provided that employees adhere to all other usage policies.

The District assumes no liability for loss, damage, destruction, alteration, receipt, transmission, disclosure, or misuse of any personal data or communications transmitted over or stored on the District's Technology Resources. The District accepts no responsibility or liability for the loss or non-delivery of any personal electronic mail or voicemail communications or any personal data stored on any District property. The District strongly discourages employees from storing any personal data on any of the District's Technology Resources.

IV. Improper Use

A. Prohibition Against Harassing, Discriminatory and Defamatory Use

The District is aware that employee emails are often less formal than traditional written memoranda. Employees must take care, however, not to let informality degenerate into improper use. As set forth more fully in the District's "Equal Employment Opportunity Policy" and its "Policy Against Harassment, Discrimination, and Retaliation," the District does not tolerate discrimination or harassment based on race, color, religion, religious creed (including religious dress and religious grooming practices), sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding, or related medical conditions), gender, gender identity (including transgender identity), gender expression (including transgender expression), because an individual has transitioned (to live as the gender with which they identify), is transitioning, or is perceived to be transitioning), sex stereotyping, national origin, ancestry, citizenship, age (40 years and over), mental disability and physical disability (including HIV and AIDS), legally protected medical condition or information (including genetic information), protected medical leaves (requesting or approved for leave under the Family and Medical Leave Act or the California Family Rights Act), military and/or veteran status, service, or obligation, reserve status, national guard status, marital status, domestic partner status, sexual orientation, status as a victim of domestic violence, sexual assault or stalking, enrollment in a public assistance program, engaging in protected communications regarding employee wages or otherwise exercising rights protected under the California Fair Pay Act, requesting a reasonable accommodation on the basis of disability or bona fide religious belief or practice, or any other status protected by applicable laws. Under no circumstances shall employees use the District's Technology Resources to transmit, receive, or store any information that is discriminatory, harassing, defamatory, obscene, indecent, threatening, or that otherwise could adversely affect any individual, group, or entity (*e.g.,* sexually explicit or racial messages, slurs, jokes, or cartoons).

B. Prohibition Against Violating Copyright Laws

Employees shall not use the District's Technology Resources to copy, retrieve, forward, or send copyrighted materials unless the employee has the author's permission or is accessing a single copy only for the employee's reference.

C. Other Prohibited Uses

Employees shall not use the District's Technology Resources for any illegal purpose, violation of any District policy, for pecuniary gain, or in any way that discloses trade secrets or other confidential or proprietary information of the District, business partners, vendors, or customers.

V. District Access To Technology Resources

All messages sent and received, including personal messages, and all data and information stored on the District's Technology Resources (including on its electronic mail system, voicemail system, or computer systems) are District property regardless of the content. As such, the District reserves the right to access all of its Technology Resources including its computers, voicemail, and electronic mail systems, at any time, in its sole discretion. No employee, other than the General Manager, has authority to waive, vary or amend the District's right to access its Technology Resources.

A. No Reasonable Expectation Of Privacy

Although the District does not wish to examine personal information of its employees, on occasion, the District may need to access its Technology Resources including computer files, electronic mail messages, and voicemail messages. Employees should understand, therefore, that they have no right of privacy with respect to any messages or information created, collected, or maintained on the District's Technology Resources, including personal information or messages. The District may, at its discretion, inspect all files or messages on its Technology Resources at any time for any reason. The District may also monitor its Technology Resources at any time in order to confirm compliance with its policies, for purposes of legal proceedings, to investigate misconduct, to locate information, or for any other business purpose.

B. Passwords

Certain of the District's Technology Resources can be accessed only by entering a password or using login credentials. Passwords and login credentials are intended to prevent unauthorized access to information. Passwords and login credentials do not confer any right of privacy upon any employee of the District. Thus, even though employees may maintain passwords or be provided with login credentials for accessing Technology Resources, employees must not expect that any information maintained on Technology Resources, including electronic mail and voicemail messages, are private. Employees are expected to maintain their passwords and login credentials as confidential. Employees must not share passwords, or forward login credentials unless authorized by the General Manager and must not access coworkers' systems without express authorization.

C. Data Collection

The best way for employees to ensure the privacy of personal information is not to store or transmit it on the District's Technology Resources. So that employees understand the extent to which information is collected and stored, examples of information currently maintained by the District are provided below. The District may, however, in its sole discretion, and at any time, alter the amount and type of information that it retains.

1. Telephone Use and Voicemail: Records are kept of all calls made from and to a given telephone extension. Although voicemail is password-protected, an authorized administrator can listen to voicemail messages and also reset the password.
2. Electronic Mail: Electronic mail is backed up and archived. Although electronic mail is password-protected, an authorized administrator can read electronic mail and also reset the password.
3. Desktop Facsimile Use: Copies of all facsimile transmissions are maintained in the facsimile server.

4. Document Use: Each document stored on District computers has a history that shows which users have accessed the document for any purpose.
5. Internet Use: Internet sites visited, the number of times visited, and the total time connected to each site are recorded and periodically monitored.

D. Deleted Information

Deleting or erasing information, documents, or messages maintained on the District's Technology Resources is, in most cases, ineffective. All employees should understand that any information kept on the District's Technology Resources may be electronically recalled or recreated regardless of whether it may have been "deleted" or "erased" by an employee. Because the District periodically backs up all files and messages, and because of the way in which computers reuse file storage space, files and messages may exist that are thought to have been deleted or erased. Therefore, employees who delete or erase information or messages should not assume that such information or messages are confidential or ever were confidential. If a legal dispute arises, or may arise in the future, it may be unlawful to attempt to delete or erase certain information. Employees shall fully comply with District policy regarding retention or destruction of information. Notwithstanding the above, the District shall delete personal employee information to the extent required by applicable law, including as required by the California Consumer Privacy Act.

VI. The Internet And On-Line Services

The District provides authorized employees access to online services such as the Internet. The District expects that employees will use these services in a responsible way and for business-related purposes only. Under no circumstances are employees permitted to use the District's Technology Resources to access, download, or contribute to Internet sites that contain inappropriate content such as that which is discriminatory, harassing, defamatory, obscene, indecent, threatening, or that otherwise could reasonably adversely affect any individual, group, or entity.

Additionally, employees may not use the District's Technology Resources to post, comment, send, or otherwise upload any information to any Web sites or other online groups, including web logs (*i.e.*, "blogs"), social networking Web sites, newsgroups, discussion groups, or non-District email groups, except in accordance with the District's Social Media Policy. These actions will likely generate junk electronic mail and may expose the District to liability or unwanted attention because of comments or other contributions that employees may make. The District strongly encourages employees who wish to access the Internet for non-work-related activities to obtain their own personal Internet access accounts that are unaffiliated with the District, and to use such accounts at home on their own personal computer without making any reference to the District.

VII. Online Monitoring

The District monitors both the amount of time spent using online services and the sites visited by individual employees. The District reserves the right to limit such access by any means available to it, including revoking access altogether. The District, through technological tools, may also prohibit or limit access to certain Web sites considered inappropriate by the District or its technology provider.

VIII. Confidential Information

The District is very sensitive to the issue of protection of trade secrets and other confidential and proprietary information of the District as well as that of its business partners, vendors, and customers ("Confidential Information"). Confidential Information includes all confidential, and personal information covered by the District's guideline in this Manual regarding "District Property; Confidential, And Personal

Information." Therefore, employees are expected to use good judgment and to adhere to the highest ethical standards when using or transmitting Confidential Information on the District's Technology Resources.

Confidential Information should not be accessed through the District's Technology Resources in the presence of unauthorized individuals. Similarly, Confidential Information should not be left visible or unattended. Moreover, any Confidential Information transmitted via Technology Resources should be marked with the following confidentiality legend: "This message contains confidential information. Unless you are the addressee (or authorized to receive for the addressee), you may not copy, use, or distribute this information. If you have received this message in error, please advise _____ [employee's name] immediately at _____ [employee's telephone number] or return it promptly by mail."

Employees should adhere to District's security policy with regard to Confidential Information and take all appropriate measures to safeguard the confidentiality and security of such information. Employees should avoid sending Confidential Information via unsecure platforms, and should only transmit Confidential Information when absolutely necessary and only via approved platforms. Employees should also verify electronic mail addresses before transmitting any messages containing Confidential Information.

IX. Software Use

A. License Restrictions

All software in use on the District's Technology Resources is officially licensed software. No software is to be installed or used that has not been duly paid for and licensed appropriately for the use to which it is being put. No employee may load any software on the District's computers, by any means of transmission, unless authorized in writing in advance by the General Manager and thoroughly scanned for viruses or other malware prior to installation.

X. Software For Home Use

Before transferring or copying any software from a District Technology Resource to another computer or other device, employees must obtain written authorization from the General Manager. It is the employee's responsibility to adhere to applicable licensing requirements, including not making or distributing unauthorized copies of software to others. Upon departure from the District, it is the employee's responsibility to remove all District software from non-District computers and other devices on which District software has been installed. If an employee sells or otherwise transfers out of his or her own possession or control his or her own personally owned computer, he or she must first notify the District and work with the District to ensure all District data and related software is deleted and/or remediated prior to such sale or other transfer. Please ask the Finance Officer for assistance if needed.

XI. Security

The District has installed a variety of programs and devices to ensure the safety and security of the District's Technology Resources. Any employee found tampering with or disabling any of the District's security devices will be subject to discipline up to and including termination. Moreover, the District reserves the right to advise appropriate legal authorities of any violation of law by an employee that results in the misappropriation, theft, or unlawful use of District's property or proprietary information.

To maintain the effectiveness of the District's security measures, employees should use only secure networks established by the District to access or use Confidential Information. Such information may not be downloaded, stored, or copied onto any non-District equipment or media (including personally owned computer, handheld devices, external memory devices, or disks) without prior written approval of the

General Manager. If Confidential Information is downloaded, stored, or copied onto non-District equipment or media, employees must take all appropriate measures to safeguard against loss, theft, damage, or breach of such equipment or media. If Confidential Information is downloaded, stored, or copied onto non-District equipment or media, employees must permanently delete such information prior to selling or otherwise transferring out of their own possession or control such equipment or media. If Confidential Information is downloaded, stored, or copied onto non-District equipment or media and an employee resigns, is terminated, or is requested to do so by management, the employee must work with the District to identify all such Information and its location, and help ensure it is retrieved and/or permanently deleted by the District (or the District's designated agent. Similarly, employees may not send Confidential Information to their personal e-mail accounts, even for work-related purposes, without prior written approval of the General Manager.

Any loss or suspected loss of Confidential Information, or any suspicious activity such as external hacking attempts or unusual internal activity, should be reported immediately to District management.

XII. Remote Access To Technology Resources

The District may, at its sole discretion, provide certain employees with remote access systems such as a laptop, smartphone, tablet, or other personal organizer to allow such employees to handle the tasks associated with their jobs while working away from the office. Employees must take care to ensure the security of all District-provided equipment. Employees must not share network passwords or other PINs with anyone. As soon as an employee believes District-provided equipment is lost or that the security and confidentiality of the data on that equipment has been compromised, he or she must notify the District. If District-provided equipment is lost, or if it is damaged as a result of carelessness, employees may be responsible for replacement fees. The District-provided remote access system should only be used for District-related business. The District may decide that it is no longer necessary for certain employees to possess a remote access system and their ability to use such systems may be discontinued, in which case such employees are expected to return any District-issued remote access systems in accordance with District's "District Property" policy.

The District does not expect or require employees to work on tasks (including e-mail, work product, etc.) during meal periods or after scheduled working times. Any and all use of remote access systems shall be made in compliance with District's "Hours Of Work, Overtime, And Pay Day policy."

Use of public or home networks, such as unencrypted WiFi networks, can be a threat to the security and reliability of the District's Technology Resources. Accordingly, employees must only access District Technology Resources via means that are specifically approved by the General Manager.

XIII. Electronic Mail Guidelines

Employees are expected to use sound judgment with respect to use of the District's electronic mail ("e-mail"). All employees should adhere to the following with respect to use of e-mail:

1. *Always ask before sending an e-mail if it is the appropriate medium of communication.* When communicating about a sensitive subject, consider whether e-mail is the appropriate medium or whether using the phone rather than e-mail might be more appropriate (but keep in mind that voicemail is similar to e-mail; voicemail may be stored on a computer server and may be forwarded to third parties).
2. *Use the "front page" test.* Assuming that e-mail is the appropriate medium of communication, each e-mail should be treated as a formal written document. Do not write anything in an e-mail

that could not be printed on the front page of the newspaper. Off-the-cuff, sarcastic, or angry comments can come back to haunt the author.

3. *E-mail is part of the workplace environment*. E-mail containing rude and insensitive comments is not only personally embarrassing, but also may serve as the basis for legal liability. Employees and managers should exercise the same care and sensitivity in communicating via e-mail as they would when communicating in person or in letters. Offensive e-mail received from others should not be forwarded, and the recipient should ask the sender to refrain from sending inappropriate e-mail.
4. *Provide context*. As with other forms of communication, there is a risk that an e-mail message may be taken out of context. To reduce the risk that the message will be taken out of context, consider including the original message to which the reply e-mail relates.
5. *Know your audience*. When sending an e-mail, always double-check to whom the e-mail is addressed, especially when using the "reply to all" button. Ask whether it is appropriate for each addressee to receive the e-mail and whether sending the e-mail to a particular addressee will result in the unauthorized disclosure of Confidential Information. If in doubt, remove the doubted addressee.
6. *Avoid using a home or personal computer for business purposes.* When working remotely, use only District-provided devices, unless you have received the written approval from (*specify, e.g.,* Technology Coordinator, Office Manager, etc.).

XIV. Audits

The District may perform auditing activity or monitoring to determine compliance with these policies. Audits of software and data stored on the District's Technology Resources may be conducted without warning at any time.

SOCIAL MEDIA POLICY

I. Statement of Policy

At the District, we understand that social media can be a fun and rewarding way to share one's life and opinions with family, friends and co-workers around the world. The District respects the right of employees to use them as a medium of self-expression. However, use of social media also presents certain risks and carries with it certain responsibilities. To assist employees in making responsible decisions about their use of social media, the District has established these guidelines for appropriate use of social media. This policy applies to all employees who work for the District. All employees need to follow these requirements when posting on social media.

II. Guidelines

In the rapidly expanding world of electronic communication, social media can mean many things. Social media includes all means of communicating or posting information or content of any sort on the Internet, including to an employee's own or someone else's web log or blog, journal or diary, personal web site, social networking or affinity web site, web bulletin board or a chat room, whether or not associated or affiliated with the District, as well as any other form of electronic communication.

The same principles and guidelines found in the District's policies apply to employees' activities online. Ultimately, employees are solely responsible for what they post online. Before creating online content, employees should consider some of the risks and rewards that are involved. Employee conduct that adversely affects job performance, the performance of fellow employees or otherwise adversely affects

customers, suppliers, people who work on behalf of the District or the District's legitimate business interests may result in disciplinary action up to and including termination.

A. Know and follow the rules

Employees should carefully read these guidelines and the District's employment policies that address social media, including the District Property: Confidential and Personal Information Policy, the External Communications Policy, the Equal Employment Opportunity Policy, and the Policy Against Harassment, Discrimination, and Retaliation, and ensure their postings are consistent with these policies. Inappropriate postings that may include discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may subject employees to disciplinary action up to and including termination. Employees should not have an expectation of privacy with respect to information or communications that they post using the District's computers or networks. The District has the right to monitor all activity on its equipment and systems.

B. Exercise best judgment and discretion

Employees should always be fair to fellow employees and people who work on behalf of the District. Also, employees should keep in mind that they are more likely to resolve work-related complaints by speaking directly with co-workers or by utilizing any of the District's procedures for raising concerns or complaints (i.e., the District's Open Door Policy or Procedure for Reporting Employee Complaints, or for concerns involving suspected harassment, discrimination or retaliation, by using the complaint reporting procedure described in the Policy Against Harassment, Discrimination, and Retaliation). Nevertheless, if employees decide to post complaints or criticism, they should avoid using statements, photographs, video or audio that reasonably could be viewed as malicious, obscene, threatening, or intimidating, that might constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, national origin, sex, disability, religion or any other status protected by law or District policy. Employees are personally responsible for what they post, and the District will not assume any liability for those statements.

C. Be honest, accurate and transparent

Employees should strive to remain honest and accurate when posting information or news, and if they make a mistake, they should be open about it and correct it quickly. This includes being open about any previous posts they have altered. The Internet archives almost everything; therefore, even removed or deleted postings can be searched. Employees should never post any information or rumors that they know to be maliciously false about the District, fellow employees or people working on behalf of the District. When using social media, employees should comply with the site's terms of service, acceptable use policy and any other posted guidelines.

D. Post only appropriate and respectful content

- Employees must maintain the privacy of the District's non-public, proprietary information. Such information may include, but is not limited to, information regarding *unreleased financial data, potential acquisitions, internal analyses, pricing, etc., ensuring that the list does not reference employee personnel or compensation information*], and other information pertaining to the District's processes. Employees are prohibited from posting internal reports, memoranda, policies, procedures, work product or attorney-client privileged communications or other internal, proprietary communications.
- Employees should not create a link from their blog, website or other social networking site to the District's website without identifying themselves as a District employee. In addition, they must

use their best judgment and exercise discretion when linking to people on social media sites. Co-workers and members of the public may see employee connections and make judgments about them or their work.

- Employees must not violate copyright, trade secret, fair use, privacy, libel and defamation, federal securities and financial disclosure laws.
- Employees should express only their personal opinions. They should never represent themselves as a spokesperson for the District. Employees are not authorized to speak on behalf of the District unless given specific prior written approval from the District. If the District is a subject of the content employees are creating, employees should be clear and open about the fact that they are an employee and make it clear that their views do not represent those of the District, fellow employees or people working on behalf of the District. If employees do publish a blog or post online related to the work they do or subjects associated with the District, they should make it clear that they are not speaking on behalf of the District. It is best to include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of the District." Employees may not promote any of the District's products or services without fully disclosing their relationship with the District.
- Employees should respect others in the online community. They should not use ethnic or racial slurs, or obscenity, and avoid personal attacks or threats.
- Employees who travel internationally, should be careful to avoid making online comments that are openly critical or hostile of the countries to which they plan future travel (including the countries' governments, ruling parties, officials, and religious values), as some governments have criminal penalties for such online statements, including imprisonment.

E. Using social media at work

Employees should refrain from using social media while on work time, unless it is work-related as authorized by their supervisor or consistent with the District's policies. Also, employees may not use the District's email addresses to register on social networks, blogs or other online tools utilized for personal use.

F. Retaliation is prohibited

The District prohibits taking negative action against any employee for reporting a possible deviation from this policy or for cooperating in an investigation. Any employee who retaliates against another employee for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including termination. Nothing in this policy is intended to discourage or prohibit District employees from discussing wages, safety concerns, or terms and conditions of employment with other employees or third parties. This Policy will be administered in compliance with applicable laws and regulations.

G. Media contacts

Employees who are contacted by the media should not speak on the District's behalf without contacting the Assistant General Manager. All media inquiries should be directed to them.

H. Questions regarding this Social Media Policy

Employees with any questions or who need further guidance should contact the Assistant General Manager.

EXTERNAL COMMUNICATIONS

Occasionally, employees may be contacted by outside sources requesting information about District matters, including information regarding current or former employees, District projects, or other workplace issues. In order to avoid providing inaccurate or incomplete information to outside sources, and the possible negative exposure that may result from providing information about the District to outside sources,] any employee asked to speak for or on behalf of the District by any outside source should immediately contact the appropriate District official, as detailed below.

Employees violating this policy may be subject to discipline, up to and including termination of employment.

A. Media Contacts

The District will respond to media inquiries in a timely and professional manner only through the designated spokesperson. If an employee is contacted by a representative from any media organization (e.g., television, radio, or newspaper reporters) to speak for or on behalf of the District, the employee should notify the media representative that the employee is not authorized to make a public comment on behalf of the District and immediately refer the media representative to the General Manager. No employee may communicate with media agents on behalf of the District without prior authorization from the General Manager.

B. Outside Attorneys and Investigators

If an employee is contacted by an outside attorney or investigator regarding District business, including information regarding current or former employees, District projects, or other workplace issues, the employee should inform the inquiring party that he or she is not authorized to speak on behalf of the District and immediately obtain the individual's name and telephone number. The individual's name and telephone number should then be provided to the General Manager.

C. Employment References and Verifications

Employees contacted by outside sources requesting an employment reference or employment verification for a current or former employee should not provide any information to the requesting individual or organization. Instead, employees should refer the requesting individual or organization to the General Manager. No employee, other than the General Manager is authorized to provide employment references or employment verifications for any current or former employee. The District's authorized representative(s) may verify dates of employment and last position held, but will not disclose any other information unless the current or former employee provides written authorization to the District to provide additional detail.

Nothing in this policy restricts an employee from discussing his or her wages or other terms and conditions of employment with coworkers or others, to the extent protected by law.

MOBILE DEVICE USAGE POLICY

This policy applies to the use of cellular telephones, smart telephones, tablets, personal organizers, or other mobile devices, whether personal or provided by the District (collectively, "mobile devices") while working; the personal use of District-provided mobile devices; and the permissible use of mobile devices while driving.

I. Use of Mobile Devices While Working

While working, employees are expected to devote their time and attention to performing their job. Excessive usage of mobile devices for personal calls, texts, receiving or responding to personal e-mail, or for any other personal reason while working, regardless of the device used, can interfere with employee productivity and be distracting to others, and for certain positions, can pose a threat to the safety of the employee or others.

All usage of mobile devices while at work must be in accordance with District policies.

The District will not be liable for the loss of personal mobile devices brought into the workplace.

II. Use of District-Provided Mobile Devices

Where job or business needs require it, the District may issue a mobile device to an employee for work-related purposes. Employees who believe that they need a District-provided mobile device for work-related purposes should contact the Finance Officer.

Employees in possession of District equipment, such as mobile devices, are expected to protect the equipment from loss, damage, or theft. This provision does not require the employee to purchase insurance for the device, and does not hold the employee responsible for normal wear and tear or loss for reasons beyond the employee's control. Upon resignation or termination of employment, or at any time upon request, the employee is expected to produce the mobile device for return or inspection of the device and any data stored on it.

Non-exempt employees who reasonably determine that it is necessary to make or respond to calls after regular hours for work-related purposes, whether using a District-provided or personal mobile device or other telephone, must promptly record that time as time worked, and will be paid for that time. Non-exempt employees should check that such after-hours work complies with District policies regarding working overtime hours.

III. Safe and Lawful Use of Mobile Devices When Driving

The District strictly prohibits the use of all hands-on mobile devices while operating a motor vehicle when (a) the device is used for business reasons while driving at any time, and (b) the device is used while driving on District business. This includes use of the device to send or receive calls, e-mails, texts, and other communications. Note that in California, use of a hands-on mobile device while driving (whether for work or not) may be criminally punished.

Employees may use hands-free mobile devices while driving, solely for calls, if it is both safe and lawful to do so. However, safety must come before all other concerns. Regardless of the circumstances, including slow or stopped traffic, employees are strongly encouraged to pull off to the side of the road and safely stop the vehicle before placing or accepting a call. If acceptance of a call is unavoidable and pulling over is not an option, employees are expected to keep the call short, refrain from discussion of complicated or emotional discussions, and keep their eyes on the road at all times. Special care should be taken in situations where there is traffic or inclement weather, road construction, or the employee is driving in an unfamiliar area.

In situations where job responsibilities include regular driving while making or accepting of business calls, hands-free equipment will be provided to facilitate the provisions of this policy.

Employees whose job responsibilities do not specifically include driving, but who are issued a mobile device for business use, also are expected to abide by the provisions above. Under no circumstances may employees place themselves or others at risk to fulfill business needs.

Employees who are charged with traffic violations resulting from the use of a mobile device while driving will be solely responsible for all liabilities that result from their actions.

IV. Special Responsibilities for Managerial Staff

As with any policy, managerial staff members are expected to serve as role models for proper compliance with the provisions above and are encouraged to regularly remind employees of their responsibilities in complying with this policy.

V. Compliance

All usage of mobile devices as addressed in this policy must also be in accordance with all District policies on acceptable use, non-harassment/non-discrimination, security, and confidentiality including the Technology Use And Security policy, and the section relating to "Remote Access To Technology Resources". In addition, employees must adhere to all federal, state, and local rules and regulations regarding the use of mobile devices while driving.

Violations of this Mobile Device Usage policy will be subject to discipline, up to and including termination.

SOLICITATION, DISTRIBUTION, AND BULLETIN BOARDS

Employees may engage in solicitation on District premises only during their nonworking time. Nonworking time means time during meals or breaks and before or after work.

Employees may distribute or circulate non-District written materials only during nonworking time and only in nonwork areas. If an employee is not certain whether an area is a work or nonwork area, the employee should consult the employee's immediate supervisor for clarification.

Solicitation or distribution in any way connected with the sale of any goods or services for profit is strictly prohibited anywhere on District property at any time. Similarly, solicitation or distribution of literature for any purpose by non-employees is strictly prohibited on District property at any time.

The District has bulletin boards located throughout the facility for the purpose of communicating with employees. Postings on these boards are limited to items posted by the District, including statutory and legal notices, safety and disciplinary rules, District policies, memos of general interest relating to the District, local operating rules, and other District items. All postings require the prior approval of the Finance Officer. No postings will be permitted for any other purpose.

PERSONNEL RECORDS

A. Personnel Records

The information in an employee's personnel file is permanent and confidential, and must be kept up to date. Employees should inform the Finance Officer immediately whenever there are changes in personal data such as address, telephone number, marital status, number of dependents, and person(s)

to notify in case of emergency. Employees are also responsible for maintaining a current group life insurance beneficiary designation.

Employees have the right to inspect their personnel records at reasonable times and on reasonable notice. In addition, employees have the right to request copies of all employment-related documents that they have signed. An employee may inspect only his or her own personnel records only in the presence of the Finance Officer.

Personnel files are the property of the District and may not be removed from the District's premises without written authorization from the General Manager.

B. Payroll Records

Employees and former employees also have the right to inspect and copy certain District payroll records regarding their compensation, and deductions from their compensation, upon reasonable request to the District. Employees wishing to review or copy payroll records should notify the Finance Officer .

WORKPLACE SAFETY

POLICY AGAINST HARASSMENT, DISCRIMINATION, AND RETALIATION

The District is an equal opportunity employer. The District is committed to providing a work environment free of harassment, discrimination, retaliation, and disrespectful or other unprofessional conduct based on race, religion (including religious dress and grooming practices), color, sex/gender (including pregnancy, childbirth, breastfeeding or related medical conditions), sex stereotype, gender identity/gender expression/transgender (including whether or not you are transitioning or have transitioned) and sexual orientation, national origin (including language use restrictions and possession of a driver's license to establish the right to work in the United States), ancestry, physical or mental disability, medical condition, genetic information, marital status, registered domestic partner status, age, sexual orientation, military and veteran status or any other basis protected by federal, state or local law or ordinance or regulation. It also prohibits discrimination, harassment, disrespectful or unprofessional conduct based on the perception that anyone has any of those characteristics or is associated with a person who has or is perceived as having those characteristics.

In addition, the District prohibits retaliation against individuals who raise complaints of discrimination or harassment or who participate in workplace investigations.

All such conduct violates District policy.

A. Harassment Prevention

The District's policy prohibiting harassment applies to all persons involved in the operation of the District. The District prohibits harassment, disrespectful or unprofessional conduct by any employee of the District, including supervisors, managers and co-workers. The District's anti-harassment policy also applies to vendors, customers, independent contractors, unpaid interns, volunteers, persons providing services pursuant to a contract and other persons with whom you come into contact while working.

Prohibited harassment, disrespectful or unprofessional conduct includes, but is not limited to, the following behavior:

- Verbal conduct such as epithets, derogatory jokes or comments, slurs or unwanted sexual advances, invitations, comments, posts or messages;
- Visual displays such as derogatory and/or sexually oriented posters, photography, cartoons, drawings or gestures;
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement or interfering with work because of sex, race or any other protected basis;
- Threats and demands to submit to sexual requests or sexual advances as a condition of continued employment, or to avoid some other loss and offers of employment benefits in return for sexual favors;
- Retaliation for reporting or threatening to report harassment; and
- Communication via electronic media of any type that includes any conduct that is prohibited by state and/or federal law or by District policy.

Sexual harassment does not need to be motivated by sexual desire to be unlawful or to violate this policy. For example, hostile acts toward an employee because of their gender can amount to sexual harassment, regardless of whether the treatment is motivated by sexual desire.

Prohibited harassment is not just sexual harassment but harassment based on any protected category.

B. Non-Discrimination

The District is committed to compliance with all applicable laws providing equal employment opportunities. This commitment applies to all persons involved in District operations. The District prohibits unlawful discrimination against any job applicant, employee or unpaid intern by any employee of the District, including supervisors and coworkers.

Pay discrimination between employees of the opposite sex or between employees of another race or ethnicity performing substantially similar work, as defined by the California Fair Pay Act and federal law, is prohibited. Pay differentials may be valid in certain situations defined by law. Employees will not be retaliated against for inquiring about or discussing wages. However, the District is not obligated to disclose the wages of other employees.

C. Anti-Retaliation

The District will not retaliate against you for filing a complaint or participating in any workplace investigation and will not tolerate or permit retaliation by management, employees or co-workers.

D. Reasonable Accommodation

Discrimination can also include failing to reasonably accommodate religious practices or qualified individuals with disabilities where the accommodation does not pose an undue hardship.

To comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability, the District will make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or an employee unless undue hardship would result.

Any job applicant or employee who requires an accommodation in order to perform the essential functions of the job should contact a District representative with day-to-day personnel responsibilities and discuss the need for an accommodation. The District will engage in an interactive process with the employee to identify possible accommodations, if any, that will help the applicant or employee perform the job. An applicant, employee or unpaid intern who requires an accommodation of a religious belief or

practice (including religious dress and grooming practices, such as religious clothing or hairstyles) should also contact a District representative with day-to-day personnel responsibilities and discuss the need for an accommodation. If the accommodation is reasonable and will not impose an undue hardship, the District will make the accommodation.

The District will not retaliate against you for requesting a reasonable accommodation and will not knowingly tolerate or permit retaliation by management, employees or co-workers.

E. Complaint Process

If you believe that you have been the subject of harassment, discrimination, retaliation or other prohibited conduct, bring your complaint to Human Resources Department and the CEO of the District as soon as possible after the incident. You can bring your complaint to any of these individuals. If you need assistance with your complaint, or if you prefer to make a complaint in person, contact the Human Resources Department. Please provide all known details of the incident or incidents, names of individuals involved and names of any witnesses. It would be best to communicate your complaint in writing, but this is not mandatory.

The District encourages all individuals to report any incidents of harassment, discrimination, retaliation or other prohibited conduct forbidden by this policy immediately so that complaints can be quickly and fairly resolved.

You also should be aware that the Federal Equal Employment Opportunity Commission and the California Department of Fair Employment and Housing investigate and prosecute complaints of prohibited harassment, discrimination and retaliation in employment. If you think you have been harassed or discriminated against or that you have been retaliated against for resisting, complaining or participating in an investigation, you may file a complaint with the appropriate agency.

Supervisors must refer all complaints involving harassment, discrimination, retaliation or other prohibited conduct to the Human Resources Department so the District can try to resolve the complaint.

When the District receives allegations of misconduct, it will immediately undertake a fair, timely, thorough and objective investigation of the allegations in accordance with all legal requirements. The District will reach reasonable conclusions based on the evidence collected.

The District will maintain confidentiality to the extent possible. However, the District cannot promise complete confidentiality. The employer's duty to investigate and take corrective action may require the disclosure of information to individuals with a need to know.

Complaints will be:

- Responded to in a timely manner;
- Kept confidential to the extent possible;
- Investigated impartially by qualified personnel in a timely manner;
- Documented and tracked for reasonable progress;
- Given appropriate options for remedial action and resolution; and
- Closed in a timely manner.

If the District determines that harassment, discrimination, retaliation or other prohibited conduct has occurred, appropriate and effective corrective and remedial action will be taken in accordance with the circumstances involved. The District also will take appropriate action to defer future misconduct.

Any employee determined by the District to be responsible for harassment, discrimination, retaliation or other prohibited conduct will be subject to appropriate disciplinary action, up to, and including termination. Employees should also know that if they engage in unlawful harassment, they can be held personally liable for the misconduct.

F. Workplace Bullying

The District defines bullying as repeated inappropriate behavior, either direct or indirect, whether verbal, physical or otherwise, conducted by one or more persons against others, at the place of work and/or in the course of employment. All employees must be treated with dignity and respect.

The purpose of this policy is to communicate to all employees, including supervisors and managers that the District will not tolerate bullying behavior. Employees found in violation of this policy will be disciplined, up to and including termination. The District considers the following types of behavior examples of bullying:

Verbal Bullying: slandering, ridiculing or maligning a person or their family, persistent name calling which is hurtful, insulting or humiliating; using a person as a butt of jokes; abusive and offensive remarks; malicious gossip; yelling, screaming, threatening, and other demeaning behavior and/or comments.

Physical Bullying: pushing; shoving; kicking; poking; tripping; assault, or threat of physical assault; damage to a person's work area or property.

Gesture Bullying: non-verbal threatening gestures; glances which can convey threatening messages.

Cyber Bullying: willful and repeated harm inflicted through the use of computers, cell phones and other electronic devices.

Exclusion: socially or physically excluding or disregarding a person in work-related activities.

DRUG-FREE WORKPLACE

The District takes seriously, and is concerned about the use of alcohol, illegal drugs under state or federal law (including marijuana), or controlled substances as it affects the workplace. Use of these substances, whether on or off the job can detract from an employee's work performance, efficiency, safety, and health, and seriously impair District operations. In addition, the use or possession of these substances on the job constitutes a potential danger to the welfare and safety of other employees and exposes the District to the risks of property loss or damage, or injury to other persons.

Furthermore, the use of prescription drugs and/or over-the-counter drugs also may affect an employee's job performance and may seriously impair the employee's value to the District.

Any employee who is using prescription or over-the-counter drugs that may impair the employee's ability to safely perform the job, or affect the safety or well-being of others, must notify a supervisor of such use immediately before starting or resuming work.

The following rules and standards of conduct apply to all employees while on District property, at work or working on District business. The following are strictly prohibited by District policy:

- Being under the influence of, or impaired by, an illegal or controlled substance, alcohol or marijuana while on the job.

- Using or possessing illegal or controlled substances, alcohol or marijuana while on the job (including the illegal use of prescription drugs and possessing drug paraphernalia).
- Distributing, selling, or purchasing of an illegal or controlled substance, alcohol or marijuana while on the job.

Violation of these rules and standards of conduct will not be tolerated. The District may also bring the matter to the attention of appropriate law enforcement authorities.

Drug Testing

Reasonable Suspicion Testing:

If a supervisor or manager has a reasonable suspicion that the employee is working in an impaired condition or otherwise engaging in conduct that violates this Policy, the employee will be asked about any observed behavior and offered an opportunity to give a reasonable explanation. If the employee is unable to explain the behavior, they will be asked to take a drug test in accordance with the procedures outlined below.

If the employee refuses to cooperate with the administration of the drug test, the refusal will be handled in the same manner as a positive test result.

Procedures for Drug Testing:

The District will refer the applicant or employee to an independent medical clinic or laboratory, which will administer the test. The District will pay the cost of the test and reasonable transportation costs to the testing facility. The employee will have the opportunity to alert the clinic or laboratory personnel to any prescription or non-prescription drugs that they have taken that may affect the outcome of the test. All drug testing will be performed by urinalysis. Initial screening will be done by a qualified testing facility.

The clinic or laboratory will inform the District as to whether the applicant passed or failed the drug test. An employee who fails the test will be considered to be in violation of this Policy and will be subject to discipline accordingly.

Acknowledgment and Consent:

Any employee subject to testing under this policy will be asked to sign a form acknowledging the procedures governing testing, and consenting to (1) the collection of a urine sample for the purpose of determining the presence of alcohol or drugs, and (2) the release to the District of medical information regarding the test results. Refusal to sign the agreement and consent form, or to submit to the drug test, will result in the revocation of an applicant's job offer, or will subject an employee to discipline up to and including termination.

Confidentiality:

All drug testing-records will be treated as confidential.

In order to enforce this policy, the District reserves the right to conduct searches of District property or employees and/or their personal property and to implement other measures necessary to deter and detect abuse of this policy.

An employee's conviction on a charge of illegal sale or possession of any controlled substance while off District property will not be tolerated because such conduct, even though off-duty, reflects adversely on the District. In addition, the District must keep people who sell or possess controlled substances off District premises in order to keep the controlled substances themselves off the premises.

The District will encourage and reasonably accommodate employees with alcohol, marijuana or drug dependencies to seek treatment and/or rehabilitation. Employees desiring such assistance should request a treatment or rehabilitation leave. The District is not obligated, however, to continue to employ any person whose performance of essential job duties is impaired because of drug, alcohol or marijuana use, nor is the District obligated to re-employ any person who has participated in treatment and/or rehabilitation if that person's job performance remains impaired as a result of dependency.

Additionally, employees who are given the opportunity to seek treatment and/or rehabilitation, but fail to successfully overcome their dependency or problem, will not automatically be given a second opportunity to seek treatment and/or rehabilitation. This policy on treatment and rehabilitation is not intended to affect the District's treatment of employees who violate the regulations described previously. Rather, rehabilitation is an option for an employee who acknowledges a chemical dependency and voluntarily seeks treatment to end that dependency.

SPECIAL COVID-19 POLICY

In accordance with federal, state and local guidelines, District has implemented a COVID-19 Prevention Program ("CPP"). Employees will separately receive a copy of District's latest CPP which will be regularly updated with suggested guidance from the CDC, Cal/OSHA, the CDPH and other health administrations.

Employees are encouraged to download the Centers for Disease Control and Prevention ("CDC") Mobile Application on their smart phone, which has the latest information about COVID-19 and a Coronavirus Self-Checker employees can use. The app is available at: https://www.cdc.gov/mobile/applications/cdcgeneral/promos/cdcmobileapp.html. Employees should also review COVID-19-related health information from CDC equivalents including the California Department of Public Health and local health departments.

VIOLENCE IN THE WORKPLACE

I. Statement of Policy

The District recognizes that workplace violence is a concern among employers and employees across the country. The District is committed to providing a safe, violence-free workplace. In this regard, the District strictly prohibits employees, consultants, customers, visitors, or anyone else on District premises or engaging in a District-related activity from behaving in a violent or threatening manner. Moreover, the District seeks to prevent workplace violence before it begins and reserves the right to address certain behaviors, even in the absence of violent behavior.

The District believes that prevention of workplace violence begins with recognition and awareness of potential early warning signs and has established procedures for responding to any situation that presents the possibility of violence.

II. Workplace Violence Defined

Workplace violence is any act or threat of physical violence, harassment, intimidation, or other threatening disruptive behavior that occurs at the worksite, ranging from threats and verbal abuse to physical assaults and even homicide, that can affect and involve employees, clients, customers and visitors. For example, workplace violence includes, but is not limited to, the following:

(1) Threats of any kind;
(2) Threatening, physically aggressive, or violent behavior, such as intimidation of or attempts to instill fear in others;
(3) Other behavior that suggests a propensity towards violence, which can include belligerent speech, excessive arguing or swearing, sabotage, or threats of sabotage of District property, or a demonstrated pattern of refusal to follow District policies and procedures;
(4) Defacing District property or causing physical damage to the facilities; or
(5) With the exception of security personnel, bringing weapons or firearms of any kind on District premises, in District parking lots, or while conducting District business.

III. Reporting

If any employee observes or becomes aware of any of the above-listed actions or behavior by an employee, customer, consultant, visitor, or anyone else, he or she should notify their Supervisor or the General Manager immediately.

Further, employees should notify the General Manager if any restraining order is in effect, or if a potentially violent nonwork-related situation exists that could result in violence in the workplace. No adverse employment action will be taken against an employee because he or she notifies the District of a potentially violent non-work situation.

IV. Investigation

All reports of workplace violence will be taken seriously and will be investigated promptly and thoroughly. In appropriate circumstances, the District will inform the reporting individual of the results of the investigation. To the extent possible, the District will maintain the confidentiality of the reporting employee and of the investigation. The District may, however, need to disclose results in appropriate circumstances, for example, in order to protect individual safety. The District will not tolerate retaliation against any employee who reports workplace violence.

V. Corrective Action and Discipline

If the District determines that workplace violence in violation of this policy has occurred, the District will take appropriate corrective action and will impose discipline on offending employees. The appropriate discipline will depend on the particular facts but may include written or oral warnings, probation, reassignment of responsibilities, suspension, or termination. If the violent behavior is that of a non-employee, the District will take appropriate corrective action in an attempt to ensure that such behavior is not repeated.

Under certain circumstances, the District may forego disciplinary action on the condition that the employee takes a medical leave of absence. In addition, the District may request that the employee participate in counseling, either voluntarily or as a condition of continued employment.

VI. Employee Assistance Program

Any employee who believes that he or she may have a problem that could lead to violent behavior is encouraged to use the District's Employee Assistance Program. The EAP is a professional, confidential counseling service that is available to all personnel and members of their household to assist in resolving emotional difficulties, marital and family conflict, stress, chemical dependency, conflicts at work, and other concerns. The EAP counselor can help to clarify a problem and to develop an action plan during the counseling session. EAP services are prepaid by the District.

Further information regarding the District's Employee Assistance Program may be obtained from your supervisor or from the Finance Officer.

SAFETY POLICY AND PROGRAM

Statement of Policy

The health and safety of the District's employees is our first concern. To this end, the District is committed to providing and maintaining a safe and healthful work environment for all employees. As part of this commitment, the District has an established Injury and Illness Prevention Program ("IIPP"). Every employee will receive health and safety training as part of the IIPP, as well as a copy of the District's General Safety Rules. A complete copy of the IIPP is kept by the Finance Officer, and is made available to employees upon request in accordance with the law.

Reporting Concerns of Workplace Hazards, Injuries, and Accidents

Every employee shares the following responsibilities under this policy.

1. Each employee is required to know and comply with the District's General Safety Rules and to follow safe and healthy work practices at all times. Employees may be subject to discipline for engaging in any unsafe or unhealthy work practice or for violating established safety rules.
2. Each employee is required to report immediately to their supervisor any potential health or safety hazards, and all work injuries or accidents.
3. Any employees who believe that their work requires them to be in an area or workspace that is unsafe or unhealthy in any way, or that such circumstances exist for another employee, must immediately notify the Finance Officer.

Importantly: The District does not require nor permit employees to go or be in any area or workspace that is not safe and healthful.

First aid supplies are located in the service trucks, at the District office and at the District shop. The location of the nearest doctor and/or medical facility is posted at the District office and shop.

Prohibition of Retaliation Against Employees for Reporting Suspected Safety and Health Policy Violations

The District prohibits discharge, demotion, discipline, or any other form of retaliation because an employee reported concerns of possible violations of safety and health policies or engaged in any other protected behavior. Anyone who suspects that they are the target of such retaliatory action must immediately notify the Finance Officer.

SMOKING

The District prohibits smoking including e-cigarettes and vaping in the workplace except in designated smoking areas.

COMPENSATION AND BENEFITS

PERFORMANCE AND PAY REVIEW

I. Performance Reviews

The District will attempt to conduct periodic performance reviews for employees. Hourly and salaried non-exempt employees generally receive performance evaluations once every year. Exempt employees generally receive performance evaluations annually.

The purposes of the review are to evaluate the employee's current level of performance, to examine the progress made since the last review, and to establish goals for the employee's next review. During their performance reviews, employees are encouraged to discuss any issues raised, as well as any opportunities for advancement, training or career development within the District.

After receiving their performance evaluations, employees will be required to sign the evaluation acknowledging that they have received the evaluation and are aware of its contents. A copy of the performance evaluation will then be placed in the employee's personnel file.

II. Wage Adjustments

Satisfactory performance reviews will not necessarily result in wage increases. Likewise, unsatisfactory performance reviews typically will not result in wage decreases. Rather, wage adjustments may be made at any time in the sole discretion of the District and depend on a number of factors, including, for example, performance, productivity, seniority, and other lawful factors contemplated by the District.

III. Wage Transparency

Pursuant to California's Pay Transparency for Pay Equity Act, the District will provide the following:

- To applicants who have completed an initial interview and upon request - A pay scale showing the salary or hourly wage range for the position for which the applicant interviewed;
- To current employees upon request – A pay scale showing the salary or hourly wage range what the District reasonably expects to pay for the requesting employee's currently-held position
- In all job postings – A pay scale showing the salary or hourly wage range the District reasonably expects to pay for the position posted.

Additionally, the District will maintain records showing all employees' job titles and salary histories during their employment with the District and for three years thereafter.

HOURS OF WORK, OVERTIME, AND PAY DAY

I. Work Hours

A. Hours of Work

For office employees, work hours are from 7 a.m. to 3:30 p.m., Monday through Thursday, and 7 a.m. to 12 p.m. on Friday. For the sewer crew, work hours are from 6 a.m. to 2:30 p.m., Monday through Friday, subject to adjustment during the summer for heat conditions. The District reserves the right to modify employees' starting and quitting times and the number of hours worked.

B. Workweek and Workday

Each workweek begins at 12:00 a.m. on Monday and runs through 11:59 p.m. on Sunday. The workday is a 24-hour consecutive period beginning at 12:00 a.m.

C. Day of Rest

The District provides all employees at least one day's rest in each workweek. Employees are entitled, encouraged, and expected to take their days of rest provided under this policy.

Exceptions to the day-of-rest requirement will be made only in the following situations:

- When employees work no more than six hours on any one day, and no more than 30 hours total, in the workweek.
- When employees are required to work on emergencies.
- When the nature of the employment reasonably requires employees to work seven or more consecutive days, if in each calendar month the employee receives the equivalent of one day's rest for every seven days worked (*i.e.*, total month's calendar days divided by seven equals the number of required rest days for that month).

No supervisor or manager may impede or discourage employees from taking their days of rest provided under this policy. Employees who believe that they were not provided a day or days of rest that comply with this policy should inform their supervisor or manager, and (if not corrected) Talent Management immediately.

D. Recording All Time Worked/Timekeeping

Employees are expected to be on time daily and remain on the job throughout the regularly scheduled work day.

Nonexempt employees are required to accurately record and save all actual time worked (including when they begin and end each work day, the time they begin and end an unpaid meal or rest break, and any overtime hours) on each day that they have any time worked using the District's official timekeeping system. Nonexempt employees and exempt employees must accurately record and save their absences and use of vacation and sick time using the District's official timekeeping system.

Employees must complete their own timekeeping records, as described above. Time worked and absences may not be recorded by another person on behalf of an employee. Any changes made to an already-submitted timesheet must have a documented reason and must be approved by both the employee and the supervisor. Only an employee's direct supervisor or the District administrator can make adjustments to timekeeping records, and only after any such changes have been authorized by the employee in writing.

Nonexempt employees are prohibited from working "off the clock," meaning working time that is not recorded for payroll purposes. Any non-exempt employee who believes that he or she is expected to or has been asked to work without recording his or her time/"off-the-clock" must immediately contact the Finance Officer.

Falsifying time records is a breach of District policy and can be grounds for disciplinary action, up to an including an unpaid suspension or discharge.

E. On Call

Employee assigned to On Call will be paid at the rate of one-hundred fifty ($150.00) for a one (1)week period effective from Monday at 2:30 p.m. to the following Monday at 6:00 a.m. An employee on call must respond to the call for service by telephone, email, or other commonly used means, between 30 and 45 minutes from receipt of the call; however, such time may be extended upon mutual consent of the employee and Supervisor. Other than the response time described above, the on call employee is free to use the off time duty without reservation. All time spent on the call for service shall be compensable. Time worked includes a reasonable time for travel both to and from worksite. Employees shall keep accurate records of time worked when on call and report such time to the District.

II. Meal and Rest Periods

A. Rest Periods

The District authorizes and permits nonexempt employees working at least three and one-half hours in a day to take a ten-minute, off-duty, uninterrupted paid rest period for each four hours worked or major fraction thereof. The 10 minutes do not include the reasonable time it takes to walk to and from the closest break area (whether or not the employee takes his or her break in that break area). Employees who work more than six hours in a day are authorized and permitted to take a second off-duty, uninterrupted rest period. Employees who work more than 10 hours in a day are authorized and permitted to take a third off-duty, uninterrupted rest period. Employees should take their rest periods in the middle of each work period to the extent it is practicable to do so, and not combine them with meal periods or skip them to leave work early.

Employees who believe that they were not provided the opportunity to take all rest periods authorized and permitted under this policy should inform their supervisor or manager, and (if not corrected) _____ (specify) immediately.

B. Meal Periods

The District provides employees who work more than five hours in a day with an unpaid 30-minute, uninterrupted meal period starting no later than the end of the fifth hour of work. The District provides employees who work more than 10 hours in a day with a second unpaid 30-minute, uninterrupted meal period starting no later than the end of the 10th hour of work. Employees who work no more than six hours in a day may waive the first meal period. Employees who work no more than 12 hours in a day may waive the second meal period if they took their first meal period.

Employees who believe that they were not provided a meal period that complies with this policy should inform their supervisor or manager, and (if not corrected) the Finance Officer immediately.

C. Meal and Rest Periods Are Encouraged

Employees are entitled, encouraged, and expected to take all meal periods provided under this policy and not waived, and all rest periods provided under this policy. During meal periods and rest periods, the District will relieve employees of all duty and will not exercise control over employees' activities. Employees are free to spend their meal period and rest period time as they choose, and are not required to remain on-premises or "on-call" during off-duty meal periods and rest periods. Employees who have work-issued pagers or phones should turn those devices off while taking meal periods and rest periods.

No District manager or supervisor may impede or discourage employees from taking meal periods and rest periods provided under this policy.

D. Cool-Down Recovery Periods

Employees who work outdoors are entitled, encouraged, and expected to take cool-down rest breaks in fixed, shaded areas whenever needed to prevent heat illness. These "cool-down" periods shall last five minutes, or until such time as the employee feels ready to resume his or her work duties and exhibits no signs or symptoms of heat illness.

These breaks are provided in addition to Employees' regular, ten-minute rest periods. Employees who believe that they were not provided a recovery period that complies with this policy should inform their supervisor or manager, and (if not corrected) Talent Management immediately.

III. Overtime Pay

A. Overtime Definition and Rates of Pay

All nonexempt employees who work more than eight (8) hours in one workday or more than forty (40) hours in one workweek will receive overtime pay computed as follows:

(1) Overtime at the rate of 1½ times the employee's regular rate of pay for all hours worked in excess of forty (40) in any one workweek.

(2) Overtime at the rate of 1½ times the employee's regular rate of pay for the hours worked in excess of eight (8) hours in any one workday up to twelve (12) hours, and for the first eight (8) hours worked on the seventh day of work in any one workweek.

(3) Overtime at the rate of double the employee's regular rate of pay for all hours worked in excess of twelve (12) in one workday, and for all hours worked in excess of eight (8) on the seventh day of work in one workweek.

Overtime will be computed on actual minutes worked, adjusted to the nearest 15-minute increment.

Only those hours that are actually worked are counted to determine an employee's overtime pay. Compensated holidays, for example, are not hours worked and therefore are not counted in making overtime calculations unless the employee actually worked on the holiday.

There may be exceptions to the above overtime computations for nonexempt employees who are subject to an Alternative Workweek Schedule.

B. Workweek and Workday

For purposes of calculating overtime, each workweek begins on Sunday and each workday begins at 12:01 a.m., unless otherwise provided.

C. Pre-Authorization

Nonexempt employees may not work overtime without the express prior approval of their supervisor, absent an emergency.

D. Makeup Time

Nonexempt employees may make up work time that is or would be lost as a result of personal obligations if the time is made up during the same workweek in which the work time is lost. A nonexempt employee will be permitted to make up work time only if the employee submits a signed written request to make up the lost time and the employee's direct supervisor approves the request in advance. Nonexempt employees will not be paid overtime for performing makeup work unless they work more than 11 hours in a workday or more than 40 hours in the workweek.

IV. Other Types of Pay

A. Reporting Time Pay

Nonexempt employees who report to work at the District's request, but are furnished less than half of their usual or scheduled day's work, will be paid for half the usual or scheduled day's work, but not less than two hours' pay or more than four hours' pay at their regular rate, without regard to the number of hours they actually worked, unless the reasons for the lack of work are beyond the District's control. Reporting time pay will not be paid to an employee on paid standby status who is called to perform assigned work at a time other than the employee's scheduled reporting time. Reporting time hours are not counted as "hours worked" for overtime purposes beyond the time in which work actually is performed. For example, if an employee who is scheduled to work an eight-hour shift is sent home after three hours, the employee will receive four hours' pay for that day, but the fourth hour of reporting time pay will not be treated as time worked for overtime purposes.

B. Callback Pay

A nonexempt employee who is called back for a second work period in a workday and is given less than two hours' work will be paid a minimum of two hours' pay at the employee's regular rate of pay for the second work period, without regard to the number of hours actually worked, unless the reasons for any failure to furnish two hours of work are beyond the District's control. Callback time is not counted as "hours worked" for overtime purposes beyond the time in which work actually is performed.

C. Shift Premium/Nonexempt Employees

The District reserves the right to establish shifts of work. Employees are assigned to a scheduled workweek and shift when hired by the District. These assignments may change during the course of employment. When there are changes in an employee's workweek or shift assignment, the employee will receive a minimum of five working days' notice.

Employees assigned to a shift other than the first shift (day shift) are paid a shift differential in addition to their regular base rate of pay. Employees assigned to work on the second shift (swing shift) are paid at their regular base rate plus a ten percent (10%) differential. Employees assigned to work on the third shift (night shift) are paid their base rate plus a fifteen percent (15%) differential. Employees who are called to work prior to the start of their assigned shift, or who work into the shift following their assigned shift, will be paid the shift differential, if any, applicable to their assigned shift for all hours worked that workday. The shift differential is included in an employee's regular rate of pay for the purposes of calculating overtime compensation.

D. Split-Shift Premium

Nonexempt employees who work a District-established split shift will receive one additional hour's pay at the minimum wage for that workday subject to a credit or offset to the extent their total wages for the day exceed the applicable minimum wage. The additional hour of compensation for the split shift is not counted as "hours worked" for purposes of calculating overtime compensation.

E. Holiday Pay

Eligible employees are paid their regular straight-time wages for District-paid holidays as set forth under the guideline entitled "Holidays." To receive holiday pay, the employee generally must work the regularly-scheduled workdays preceding and following the District holiday, or receive prior approval from his or her supervisor to take the time off. Nonexempt employees who work during a District-paid holiday are paid at 1½ times their regular base rate for all hours worked up to 12 hours (double time for hours worked in excess of 12 hours), in addition to receiving the holiday pay specified above.

F. Pay Advances

If an employee wishes to be paid in advance for vacation or because of emergency circumstances, a Pay Advance Request form must be completed and submitted to the Finance Officer. A vacation pay advance will be made only if the employee will be on vacation on the regularly scheduled payday(s) and only if the employee submits a request at least three weeks prior to the beginning of the vacation.

V. Time and Place for Payment of Wages

A. Regular Pay Days

Employees are paid weekly, every Thursday. Employees must complete their time cards in a timely manner to ensure that they are paid for all hours worked. If a pay day falls on a holiday, employees will receive pay on the preceding workday. For employees who are not on direct deposit, checks are distributed at the District office on the date assigned for payment. If the employee is absent when the paycheck is distributed, the employee may claim the paycheck from the Finance Officer upon returning to work.

B. Payment on Resignation, Termination, or Completion of Assignment or Term

If an employee resigns, his or her paycheck will be available on the final day of work, provided the employee has given at least 72 hours' prior notice. If an employee resigns without giving 72 hours' notice,

his or her paycheck will be made available at the office at which the employee was performing services within 72 hours after the employee gives notice of the resignation, unless the employee requests in writing that his or her final paycheck be mailed, in which case the District will mail the final paycheck within three days after the employee gives notice. Employees who are terminated involuntarily will be paid on the day of the discharge. If an employee is hired for a specific assignment or otherwise has a defined term of employment, his or her paycheck will be available upon the completion of the assignment or employment term. In all cases, employees' final paychecks will include payment for all wages owed and any accrued but unused vacation time.

EMPLOYEE BENEFITS

The District provides benefits for eligible employees, generally its regular full-time employees, as described in general terms below. The terms on which benefits are made available to employees are set forth in the governing plan documents. In the event of a conflict between the following descriptions and the terms of the plan documents, the plan documents will control. This Handbook is not a plan document and does not create any enforceable rights with respect to benefits or otherwise. The District reserves the right to eliminate or modify any of its benefits at any time without prior notice.

I. Insurance Benefits

A. Workers' Compensation Insurance

The District carries workers' compensation insurance coverage as required by law to protect employees injured on the job. This insurance provides coverage for certain medical, surgical, and hospital treatment in addition to payment for a portion of any lost earnings that result from work-related injuries. Compensation payments generally begin on the first day of an employee's hospitalization or on the fourth day following the injury if an employee is not hospitalized. The cost of this coverage is paid completely by the District.

B. State of California's Disability Insurance Benefits and Paid Family Leave Benefits

The California State Disability Insurance ("SDI") program administered by an agency called the Employment Development Department ("EDD") provides two types of wage replacement benefits to eligible workers who need time off from work in certain situations: (1) Disability Insurance ("DI") benefits and (2) Paid Family Leave ("PFL") benefits. Both types of benefits are funded by mandatory "SDI" taxes deducted from each employee's pay and then paid by the District to the EDD which deposits them into a state fund in each employee's name.

Importantly, neither of these benefits entitles employees to a leave of absence or to job security. They are monetary payments. Employees should contact the Finance Officer to learn about possible leaves of absences applicable to them.

DI benefits: DI benefits provide partial wage replacement benefits to eligible workers, for up to one year or until the maximum benefit is exhausted, who are unable to work due to a non-work related illness, injury, or pregnancy. Generally, employees must have an illness or injury preventing them from performing their regular work duties for more than 7 calendar days (though this 7-day waiting period may be waived if an employee is in the hospital on the first day of disability or disabled longer than 22 days).

PFL benefits: PFL benefits provide partial wage replacement benefits to eligible workers, for up to 8 weeks in any 12-month period, who are (separately) approved to take a leave of absence in order to care for a seriously ill or injured family member or for bonding with a minor child within one year of the

birth or placement of the child in connection with foster care or adoption. Generally, to be eligible, employees must be unable to work for the following reasons: (1) to care for a seriously ill child, grandchild, spouse, domestic partner, sibling, parent, parent-in-law, or grandparent; (2) to bond with a child after the birth of a child to the employee or the employee's domestic partner; or (3) after the adoption by or the foster care placement of a child with the employee or the employee's domestic partner. The state imposes a seven-day, non-payable waiting period at the beginning of the claim period. District vacation benefits available to the employee, however, can cover the state's 7-day unpaid waiting period because employees are required to use up to 2 weeks of any such accrued but unused vacation before they will be eligible to receive state PFL benefits.

The State of California administers these benefits. Consequently, the State, not the District, makes all determinations, including about benefit amounts and whether an employee is eligible. For more information, visit www.edd.ca.gov.

C. Medical, Dental, and Vision Insurance

All employees classified by the District as regularly working at least 30 hours per week and their dependents currently are eligible to participate in the District's medical, dental, and vision insurance plans upon completion of the 90-day probationary period. The District currently pays the premiums for this coverage for eligible employees and their dependents. The term "dependent" includes your registered domestic partner, if any. If you believe that you regularly work at least 30 hours per week and have not been offered coverage, please contact Finance Officer.

D. Life Insurance

All employees classified by the District as regular full-time employees currently are eligible for group life insurance upon completion of the 90-day probationary period. You may be taxed on a portion of the value of this coverage under IRS rules. The premiums for this coverage currently are paid by the District.

E. Premium Payments for Employees on Leave

The District will pay the employer's portion of premiums for continuation of District-sponsored group health plan benefits during the first 12 weeks of any authorized leave. Thereafter, the employee may only continue coverage under the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA") and, if applicable, the California Continuation of Benefits Replacement Act ("Cal-COBRA") and must pay the full cost of doing so. If an employee is on an approved statutory family or medical leave, the District will permit the employee to continue coverage under District-sponsored group health plans by paying only the amount charged to similarly-situated active employees. If an employee does not return to work at the expiration of any such leave, regardless of whether such employee continued coverage during the leave, the employee normally will be eligible to elect COBRA continuation coverage with respect to District-sponsored group health plans, with the COBRA qualifying event normally being the expiration of the leave.

F. Conversion/Post-Employment Insurance Options

Pursuant to COBRA (and Cal-COBRA) eligible employees and their dependents may be entitled to continue medical, dental, vision [and health flexible spending account] coverage after employment with the District ceases or certain other qualifying events occur. COBRA information is provided separately. In addition, you also can contact the Finance Officer to obtain COBRA information.

G. Insurance Coverage Information

Eligibility requirements and further information concerning insurance coverage are fully explained in the applicable plan documents, summary plan descriptions, and any applicable summaries of material modification, available from the Finance Officer. In all cases, however, the applicable plan document controls over any summary or other communication for purposes of determining your rights and benefits.

II. Retirement Program

Employees of the District may be eligible for retirement benefits through CalPERS.

For information about the retirement plan, employees should refer to the official plan document, the summary plan description, and any applicable summaries of material modification, available from the Finance Officer or HR.

TIME OFF/ LEAVES OF ABSENCE/ ACCOMMODATIONS

HOLIDAYS

The District observes the following standard holidays each year:

New Year's Day	Martin Luther King, Jr. Day
Presidents' Day	Good Friday
Memorial Day	Independence Day
Labor Day	Veteran's Day
Thanksgiving	Friday After Thanksgiving
Christmas	Employee Birthday

Eligible employees will receive a day off on each of the holidays listed above.

A. Eligibility

Unless otherwise provided in this policy, all regular full-time employees will receive time off with pay at their normal base rate for each District-observed holiday. Part-time and temporary employees are not eligible for paid holiday benefits. The District reserves the right to determine how many and which holidays will be paid per year. Moreover, all employees are ineligible for holiday benefits while they are on a leave of absence.

B. Weekends and Vacations

Holidays falling on Saturdays will normally be observed on the preceding Friday. Holidays falling on Sundays will normally be observed on the following Monday. Holidays that occur during an eligible employee's vacation will not be counted as vacation days taken.

C. Pay In Lieu of Time Off

The District may, in its sole discretion, require some or all employees to work on District-observed holidays, in which case the District will provide pay in lieu of time off.

D. Rate of Pay

Eligible nonexempt employees required to work on a District-observed holiday will be paid at 1½ times their normal base rate for all hours worked, plus (for regular full-time employees) 8 hours of straight-time pay for the holiday. Double time will be paid for all hours worked in excess of 12 hours on a holiday.

VACATION POLICY

The District provides vacation benefits to eligible employees to enable them to take paid time off for rest and recreation. The District believes that this time is valuable for employees in order to enhance their productivity and make their work experience with the District personally satisfying.

A. Vacation Accrual

All regular full-time employees start accruing vacation benefits upon hire and may use their accrued vacation benefits upon completion of the 90-day probationary period.

Vacation accrues according to the following schedule:

Total Years of Continuous Service	Vacation Accrual Rate Per Pay Period	Total Vacation Days That Accrue Per Year
Date of hire through tenth year	1 day for each month	12 days per year
Eleventh year through Fifteenth year	1.25 days per month	15 days per year
Sixteenth year and thereafter	1.5 days per month	18 days per year

B. Part-Time and Temporary Employees

Regular part-time employees and temporary employees do not accrue vacation benefits.

C. Maximum Accrual

Vacation accruals may not exceed 1.5 times an employee's current annual entitlement (*e.g.*, 30 days for an employee with more than six years of service). Once this maximum is reached, all further accruals will cease. Vacation accruals will recommence after the employee has used his or her vacation time and his or her accrued hours have dropped below the maximum.

D. Pay in Lieu of Vacation

No employee will receive pay in lieu of vacation except on the termination of his or her employment, as described below, unless the employee has deferred his or her vacation at the District's request.

E. Vacation Accrual During Leaves of Absence

Employees do not accrue vacation during an unpaid leave of absence or while on disability salary continuation. Vacation accruals recommence when the employee returns to work.

F. Vacation Pay Upon Separation From District

Upon separation of employment, whether voluntary or involuntary, employees will be paid all accrued but unused vacation through their last day worked at their base rate of pay as of the time of separation. Although employees ordinarily accrue vacation benefits every pay period, a separating employee will be deemed to accrue vacation daily through the employee's last day of employment.

G. Vacation Approval

All vacations must be approved in advance by the employee's supervisor.

H. Vacation Scheduling

Scheduling of vacations is to be done in a manner consistent with the District's operational requirements. Employees should submit their vacation requests to their immediate supervisor for approval at least two weeks prior to the commencement of a vacation period. In the event that two or more employees have requested vacations covering the same period and may not be absent simultaneously, preference shall be given to the employee with the greater length of service. Employees who are not on direct deposit and who wish to receive their pay prior to going on vacation must make a pay advance request at least three weeks in advance. Subject to supervisor approval, an employee may otherwise schedule and take vacation at any time once it has accrued.

I. Vacation Use and Carryover

Employees are encouraged to use their vacation days. Any unused vacation days as of the end of the calendar year will, subject at all times to the applicable maximum accrual amount, carry over to the next calendar year.

J. Vacation Advances

An employee is not permitted to borrow on future accrual of vacation benefits. In no case may new employees borrow or take vacation time before they become eligible to accrue vacation, as described above. Employees who use any vacation days before they have been accrued and then leave the employ of the District must repay any overdrawn amount to the District at the time of termination.

K. Holidays Occurring During Vacation

If an observed District holiday (*see* guideline entitled "Holidays") occurs during an employee's scheduled vacation, no deduction from accrued vacation will be made for the holiday. An employee may add to his or her vacation period by using the holiday in place of accrued vacation time.

L. Vacation for Family Care and Medical Leave Purpose

Employees who request family care or medical leave pursuant to the District's Family Care and Medical Leave policy generally must apply any accrued vacation pay to the unpaid portion of their family or medical leave, as permitted by law; please see the Finance Officer for more information. Furthermore,

employees who are entitled to receive Paid Family Leave (Family Temporary Disability Insurance) benefits, as described more fully in the Leaves of Absence Policy, are required to first use two weeks of earned, unused vacation before receiving such benefits, if it is available.

SICK LEAVE

In order to help prevent loss of earnings that may be caused by accident or illness, the District provides paid sick leave, as set forth below. You should not report to the workplace if you are sick or believe you may be contagious to others. If you or someone who lives with you (family member, roommate) are sick but you do not have paid sick leave available, contact the Finance Officer to determine whether other paid or unpaid leave options may be available.

Please note: Certain cities/counties in California have separate paid sick leave ordinances that may provide different benefits to employees. When such benefits are more advantageous to employees, the provisions of such ordinances will prevail over any contrary terms in this policy. Employees should contact the Finance Officer for more information and to learn if any such local ordinances apply to them.

A. Eligibility

An employee qualifies to accrue paid sick leave under this policy upon the start of the employee's employment. Employees may use paid sick leave accrued under this policy if they have worked for the District for at least 90 calendar days.

B. Leave Accrual

Regular full-time employees accrue 8 hours of sick leave per month of actual employment. A maximum of 40 hours may be cashed out the first pay period in December and shall be paid at the employee's regular rate of wages, provided the employee maintains a minimum of 16 hours of sick leave.

All other employees (part-time, temporary or seasonal) accrue one hour of paid sick leave for every 30 hours of work performed, up to a maximum of 48 hours or 6 regularly-scheduled workdays of paid sick leave, whichever is greater, at any given time.

Exempt employees are deemed to work 40 hours per workweek for purposes of paid sick leave accrual, unless the employee's normal workweek is less than 40 hours, in which case the employee shall accrue paid sick leave based upon that normal workweek. Employees who reach the applicable cap will cease to accrue further paid sick leave hours until paid sick leave is used, at which point the employee will continue to accrue additional paid sick leave up to the cap. Paid sick leave not used in a year otherwise carries over from year to year.

C. Leave Usage

Employees may take the greater of 24 hours or three regularly-scheduled workdays' worth of paid sick leave per leave year for any of the qualifying reasons discussed below, as well as any reasons allowed for under an applicable local paid sick leave ordinance. For the purposes of this policy, the leave year is the employee's anniversary year.

Paid sick leave may be used for the diagnosis, care (including preventive care), or treatment of an existing health condition of an employee and certain family members of the employee.

A family member includes a child, parent, spouse, domestic partner, grandparent, grandchild, or sibling. For purposes of this policy, a "child" means a biological or adopted child, a foster child, a step-child, a legal ward, or a child to whom the employee stands *in loco parentis*. Similarly, a "parent" under this policy means a biological or adoptive parent, a foster parent, a step-parent, an employee's legal guardian, a legal guardian of an employee's spouse or domestic partner, or a person who stood *in loco parentis* when the employee was a minor child. Additionally, employees may use their available sick leave to care for a "designated person" so long as the employee identifies that person at the time of requesting sick leave. The "designated person" does not have to be related to the employee by blood or have an association with the employee that is the equivalent of a family relationship. Employees may only care for a "designated person" once per 12-month period.

Employees who are victims of domestic violence, sexual assault, or stalking also may use paid sick leave for treatment, assistance, and other purposes authorized by law.

Employees using paid sick leave must do so in minimum increments of two hours. Employees will be paid for sick leave not later than the payday for the next regular payroll period after the sick leave was taken. Finally, an employee will not be required to search for or find a replacement if the employee is taking paid sick leave under this policy.

D. Compensation For Sick Leave

Paid sick days ordinarily are paid at the employee's normal rate of pay earned during regular work hours. Accrued, unused paid sick leave is not paid out upon termination or resignation. However, employees separating from employment who are rehired within one year from the date of separation will have their previously accrued and unused paid sick days reinstated. The employee also will begin accruing paid sick leave upon re-hire (assuming the employee's bank is below the applicable cap). In addition, if the employee is re-hired within one year from the date of separation, any number of days that the employee previously worked for the District will be credited toward the 90 calendar days that an employee must have worked for the District before being eligible to use paid sick leave under this policy.

E. Approval

If the need for paid sick leave is foreseeable (*e.g.*, scheduled routine medical appointments), the employee must provide reasonable advance notice. If the leave is not foreseeable, the employee must provide notice of the leave as soon as practical. When requesting sick leave, employees should not disclose any private medical information or any other confidential personal information.

F. Non-Retaliation or Discrimination

The District strictly prohibits any form of retaliation or discrimination against an employee for attempting to use or using paid sick leave under this policy, and for any other reason prohibited by applicable law. Employees who believe they have been discriminated or retaliated against should report their concerns to the Finance Officer.

REASONABLE ACCOMMODATION

To carry out the District's commitment to providing equal employment opportunity for all applicants and employees, the District will provide reasonable accommodations, including as required under applicable laws, in accordance with this policy.

Reasonable Accommodations Related to Disability and Religion

The District will provide reasonable accommodations for applicants with disabilities and employees with disabilities in accordance with the Americans with Disabilities Act and California law, and for applicants and employees based on their sincerely-held religious beliefs, practices, or observance under state and federal law.

Employees seeking such accommodations should promptly notify the Finance Officer.

Pregnancy-Related Reasonable Accommodations

The District will provide reasonable accommodations to employees who are affected by a pregnancy, childbirth, or related medical conditions, as medically advisable. Such accommodations may consist of:

- Modified work duties or a modified schedule to permit earlier or later hours or more frequent breaks; stools, chairs or other furniture; modified or acquired equipment or devices; reduced work hours; or other accommodations,
- A temporary transfer to a less strenuous or less hazardous position if such transfer can be reasonably accommodated, or
- A "Pregnancy-Related Disability Leave," if the employee is disabled by pregnancy, as described in the separate "Leaves of Absence" policy.

Note: Employees seeking accommodations related to lactation (such as break times in order to express breast milk during the workday), should refer to the separate "Lactation Accommodation Policy" in this Handbook.

Employees seeking a pregnancy-related accommodation, including transfer, under this policy should notify [*specify*]. This notice must be timely and provided by employees in advance when the need for reasonable accommodation is foreseeable; in all other circumstances, notice must be provided as soon as practicable. Failure to give advance notice when the need is foreseeable may delay the reasonable accommodation or transfer until 30 days after the date the employee provides notice (unless such delay would endanger the health of the employee, her pregnancy, or her coworkers).

Reasonable Accommodations for Victims of Domestic Violence, Sexual Assault, or Stalking

The District also will provide reasonable accommodations for an employee who is a victim of domestic violence, sexual assault, or stalking if (i) the employee has disclosed that status to the District, and (ii) the employee requests an accommodation for the employee's safety while at work. Such accommodations may include a transfer, reassignment, modified schedule, changed work telephone or work station, installed lock, assistance in documenting domestic violence, sexual assault, or stalking that occurs in the workplace, an implemented safety procedure, or another adjustment to a job structure, workplace facility, or work requirement in response to domestic violence, sexual assault, or stalking, or referral to a victim assistance organization.

In such circumstances, the District will engage, in good faith, in a timely and interactive process with the employee to determine an effective reasonable accommodation. In this process, the employee may be asked to provide (i) a written statement, signed by the employee or someone acting on the employee's behalf, certifying that the accommodation is for the purpose stated above, and (ii) a certification confirming the employee's status as a victim of domestic violence, sexual assault, or stalking. Six months after the date of each previous certification, the District may request a recertification of such status. The District will maintain any such certification as confidential if it identifies the employee as a victim of domestic violence, sexual assault, or stalking, disclosing such information only as required by law, or as

needed to protect the employee's workplace safety, and with prior notice of such disclosure to the employee.

Note: Employees seeking a leave of absence for purposes related to domestic violence, sexual assault, or stalking should refer to the separate "Leaves of Absence" policy in this Handbook.

Retaliation and Discrimination is Prohibited

The District prohibits discrimination, discharge, retaliation, or any other unlawful acts against an individual because such person requests or receives an accommodation under this (or another applicable) policy, or because such individual engaged in any other conduct protected by law.

Also, as fully addressed in the separate "Policy Against Harassment, Discrimination, and Retaliation," the District prohibits unlawful harassment, discrimination, or retaliation against any employee based on disability, religion, religious creed, sex (including pregnancy, childbirth, and related medical conditions), status as a victim of domestic violence, sexual assault, or stalking, or any other status protected by law.

LACTATION ACCOMMODATION POLICY

The District provides accommodations to lactating employees who need to express breast milk during work hours in accordance with applicable law.

If providing a lactation accommodation otherwise required by law imposes an undue hardship on the District by causing significant difficulty or expense, the District may be exempt from a requirement to provide such accommodation. When the undue hardship relates specifically to the requirement to provide an employee with the use of a room or other location aside from a bathroom, the District will make reasonable efforts to provide a space for the employee to express breast milk that is in close proximity to the employee's work area and is not a toilet stall.

Employees with any questions or concerns, or who believe that they have been improperly denied an accommodation under this policy, should contact the Finance Officer.

A. Designated Space for Lactation

The District will provide a room or other location (not a bathroom) for employees to express breast milk in private. The District will ensure that the lactation room or location will:

- be in close proximity to the employee's work area, shielded from view, and free from intrusion while the employee is expressing milk;
- be safe, clean, and free of hazardous materials;
- contain a surface to place a breast pump and personal items;
- contain a place to sit; and
- have access to electricity or alternative devices, including, but not limited to, extension cords or charging stations, needed to operate an electric or battery-powered breast pump.

In addition, the District will provide access to a sink with running water and a refrigerator suitable for storing milk (or other cooling device suitable for storing milk) in close proximity to an employee's workspace. In the event that more than one employee needs to use the lactation room or location to express breast milk, the District will discuss alternative options with the employees to determine what arrangement addresses their needs, such as finding an alternative space or creating a schedule for use.

B. Reasonable Time to Express Breast Milk

The District provides a reasonable amount of break time for an employee to express breast milk each time that she needs to do so. The break time, if possible, should run concurrently with any break time already provided to the employee. Break time for a nonexempt employee that does not run concurrently with rest time already authorized for the employee is unpaid. However, if the employee performs any work during such break, she must accurately record all time worked and the District will compensate her for such time.

C. Lactation Accommodation Request Process

Employees who are nursing have a right to request a lactation accommodation. Such requests may be made verbally or in writing, should indicate the need for an accommodation in order to express breast milk at work, and should be directed to the Finance Officer.

The District will respond to such requests in a reasonably prompt manner, not exceeding five (5) business days. If the District cannot provide break time, location, or other reasonable accommodations in accordance with this policy, it will inform the requesting employee in writing. Because lactation accommodation needs may change over time, employees may request changes to existing accommodations by a written request to the above-named individual that describes the nature of the changed that is requested.

D. Prohibition on Retaliation or Discrimination for Exercising Lactation Accommodation Rights

The District prohibits any form of retaliation or discrimination against an employee for exercising or attempting to exercise any rights provided under the above policies. Any such conduct or other violations of the above policies should be reported to the Finance Officer.

Employees also have the right to file a complaint with the California Labor Commissioner for violation of a lactation accommodation right described in the policy above.

LEAVES OF ABSENCE

I. Introduction

The District provides leaves of absence as described below. Any applicable leave of absence law governs in the event of a conflict with District policy. Such leaves consist of: (1) family care, medical, and military family leave for up to 12 or 26 weeks per year, depending on the reason, see section II(D), in accordance with the California Family Rights Act ("CFRA") and the federal Family and Medical Leave Act of 1993, as amended ("FMLA"); (2) pregnancy-related disability leave for up to four months in accordance with the California Fair Employment and Housing Act ("FEHA"); (3) if applicable instead of CFRA and FMLA leave, up to 12 weeks of leave for baby bonding under the California New Parent Leave Act; (4) disability leave as required to reasonably accommodate employees with a workplace injury or a qualified disability under the Americans with Disabilities Act ("ADA") or the FEHA; and (5) leave for other legally required absences as set forth below. Employees having any questions regarding this policy should contact the Finance Officer.

II. California Family Rights Act Leave

California's California Family Rights Act (CFRA) provides up to 12 workweeks of unpaid family/medical leave within a 12-month period, under the following conditions:

- The employee has been employed with the District for a total of at least 12 months prior to the commencement of leave. The 12 months of employment must have accumulated within the previous seven years (certain exceptions apply); and

- The employee has worked at least 1,250 hours during the previous 12-month period before the need for leave.

Leave may be taken for one or more of the following reasons:

- The employee's serious health condition that makes employee unable to perform their job;
- To care for the employee's family member who has a serious health condition. For purposes of CFRA leave, a "family member" incudes the employee's: child* of any age, spouse, domestic partner, parent**, grandparent, grandchild, or sibling. *"Child" means biological, adopted, or foster child, a stepchild, a legal ward, or a child of an employee or the employee's domestic partner, or a person to whom the employee stands in loco parentis. **"Parent" includes a biological, foster, or adoptive parent, a parent-in-law, a stepparent, a legal guardian, or other person who stood in loco parentis to the employee when the employee was a child. Additionally, employees may take leave under the CFRA to care for a "designated person" who is an individual related to the employee by blood or whose association with the employee is equivalent to a family relationship. Employees taking leave under the CFRA to care for a "designated person" must identify the "designated person" at the time of requesting the leave. Employees are limited to take leave to care for one "designated person" per 12-month period.
- The birth of employee's child, or placement of a child with the employee for adoption or foster care; and
- Because of a qualified exigency related to covered active duty or a call to covered active duty of employee's spouse, registered domestic partner, child, or parent in the Armed Forces of the United States. (See *Qualifying Exigencies Related to Active Duty* below).

Please note that incapacity due to pregnancy, prenatal medical care or childbirth is not an eligible reason for CFRA leave. However, if you are eligible for leave under the Family Medical Leave Act (FMLA), then such leave will run concurrently with FMLA. (See the *Pregnancy Disability Leave* and *FMLA Leave* policies for additional information).

If employee is also eligible for leave under the FMLA, and depending on their reason for CFRA leave, FMLA may run concurrently with employee's CFRA leave. (See the *FMLA Leave* policy for additional information regarding FMLA leave eligibility.)

For additional information about eligibility for CFRA leave and how it may or may not interact with FMLA leave, contact The Human Resources Department.

A. <u>Qualifying Exigencies Related To Active Duty</u>

Eligible employees whose spouse, domestic partner, child or parent is on covered active duty or call to covered active-duty status may use their 12-week leave entitlement for certain qualifying exigencies. Qualifying exigencies may include, but are not necessarily limited to, attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

B. Calculating The 12-Month Period

For purposes of calculating the 12-month period during which 12 weeks of CFRA leave may be taken, The District uses a 12-month period measured forward from the date of your first CFRA leave usage.

C. Pregnancy, Childbirth or Related Conditions and Baby Bonding

Leave because of a disability for pregnancy, childbirth or related medical condition is not counted as time used under CFRA leave. Employees who take time off for pregnancy disability will be placed on pregnancy disability leave (PDL). (See *Pregnancy Disability Leave* policy for more information.)

If an employee is eligible for FMLA leave, then PDL will run concurrently with FMLA. (See *FMLA Leave* policy for additional information).

Once the pregnant employee is no longer disabled, or once the employee has given birth and exhausted PDL, the employee may apply for leave under the CFRA, for purposes of baby bonding.

Any leave taken for the birth, adoption, or foster care placement of a child does not have to be taken in one continuous period of time. CFRA leave taken for the birth or placement of a child will be granted in minimum amounts of two weeks. However, the District will grant a request for a CFRA leave (for birth/placement of a child) of less than two weeks' duration on any two occasions. The District may also grant additional requests for leave lasting less than two weeks at its discretion. Any leave taken must be concluded within one year of the birth or placement of the child with the employee.

D. Leave Procedures

The following procedures shall apply to CFRA leave:

- Please contact the Human Resources Department as soon as the employee realizes the need for family/medical leave. If the leave is based on the expected birth, placement for adoption or foster care, or planned medical treatment for the serious health condition of the employee or that of a family member, employee must notify the District at least 30 days before leave is to begin. The employee must consult with their supervisor regarding scheduling of any planned medical treatment or supervision in order to minimize disruption to the operations of the District. Any such scheduling is subject to the approval of your health care provider or the health care provider of your family member.
- If you cannot provide 30 days' notice, the District must be informed as soon as is practical.
- If the CFRA request is made because of the employee's own serious health condition, the District may require, at its expense, a second opinion from a health care provider that the District chooses. The health care provider designated to give a second opinion will not be one who is employed on a regular basis by the District.
- If the second opinion differs from the first opinion, the District may require the employee, at the District's expense, to obtain the opinion of a third health care provider designated or approved jointly by the employee and the employer. The opinion of the third health care provider shall be considered final and binding on the employee and the District.

E. Certification

The District requires the employee to provide certification. Employee will have 15 calendar days from the District's request for certification to provide it to the District, unless it is not practical to do so. The District may require recertification from the health care provider if the employee requests additional leave upon expiration of the time period in the original certification. (*For example, if the employee needs two weeks of family and medical leave, but following the two weeks the employee needs intermittent leave, a new medical certification will be requested and required.*) If the employee does not provide

medical certification in a timely manner to substantiate the need for family and medical leave, the District may delay approval of the leave, or continuation thereof, until certification is received. If certification is never received, the leave may not be considered CFRA leave.

If the leave is needed to care for a sick family member, the employee must provide a certification from the health care provider stating:

- Date of commencement of the serious health condition;
- Probable duration of the condition;
- Estimated amount of time for care by the health care provider; and
- Confirmation that the serious health condition warrants your participation.

If employee's own serious health condition is the reason for leave, the employee must provide a certification from the health care provider stating:

- Date of commencement of the serious health condition;
- Probable duration of the condition; and
- Employee's inability to work at all or to perform any one or more of the essential functions of their position because of the serious health condition.

If the employee is on leave because of their own serious health condition, the District will also require a medical release to return to work form or certification from the employee's health care provider that employee is able to resume work.

Failure to provide a release to return to work from the employee's health care provider may result in denial of reinstatement until the certificate is obtained.

F. Leave Related to Military Service

A leave taken due to a "qualifying exigency" related to military service must be supported by a certification of its necessity. Special certification requirements apply to leaves related to military service.

G. Health and Benefit Plans

Employees taking CFRA leave, will be allowed to continue participating in any health and welfare benefit plans in which they were enrolled in before the first day of the leave (for a maximum of 12 workweeks) at the level and under the conditions of coverage as if they had continued in employment for the duration of such leave. The District will continue to make the same premium contribution as if they had continued working. The continued participation in health benefits begins on the date leave first begins. In some instances, the District may recover premiums paid to maintain health coverage if the employee fails to return to work following CFRA leave.

Employees on pregnancy disability leave will be allowed to continue to participate in group health coverage for up to a maximum of four months of pregnancy disability leave (if such insurance was provided before the leave was taken) on the same terms as if they had continued to work. The right to continued group health coverage during pregnancy disability leave is a separate and distinct entitlement from the CFRA entitlement.

Payment is due on the same schedule as payments that are made under COBRA.

H. Substitution of Paid Leave

Generally, CFRA leave is unpaid. The District may require, or employee may choose, to use accrued paid leave while taking CFRA leave. In order to use paid leave for CFRA leave, employee must comply with the District's normal paid leave policies. For more information on those specific

circumstances requiring or allowing the substitution of paid leave contact The Human Resources Department.

I. Reinstatement

Under most circumstances, upon return from CFRA leave, the employee will be reinstated to their original job or to an equivalent job with equivalent pay, benefits, and other employment terms and conditions. However, an employee has no greater right to reinstatement than if the employee had been continuously employed rather than on leave. For example, if an employee on CFRA leave would have been laid off had the employee not gone on leave, or if the employee's job is eliminated during the leave and no equivalent or comparable job is available, then the employee would not be entitled to reinstatement. In addition, an employee's use of CFRA leave will not result in the loss of any employment benefit that the employee earned before using CFRA leave.

If an employee is on a FMLA-only leave, without CFRA running concurrently, there may be conditions in which the employee may be denied reinstatement if the employee is a "key" employee. (Please refer to the Reinstatement section of the FMLA Leave policy for additional information.)

J. Time Accrual

Please contact The Human Resources Department with any questions regarding accrual of other District provided paid leave benefits (such as vacation, PTO or sick leave) during unpaid CFRA leave.

K. Carryover

Leave granted under any of the reasons provided by CFRA and/or FMLA will be counted as family/medical leave and will be considered as part of the 12-workweek entitlement in any 12-month period. No carryover of unused leave from one 12-month period to the next 12-month period is permitted.

L. Intermittent Leave

The employee may take CFRA leave intermittently (in blocks of time, or by reducing employee's normal weekly or daily work schedule) if the leave is for the employee's serious health condition or that of a qualifying family member and the reduced leave schedule is medically necessary as determined by the health care provider of the person with the serious health condition. The smallest increment of time that can be used for such leave is one (1) hour.

See also the discussion of *Pregnancy, Childbirth or Related Conditions and Baby Bonding* above.

III. Pregnancy-Related Disability Leave

A. Leave of Absence

Any employee who is disabled by pregnancy, childbirth, or related conditions may take a leave of absence ("Pregnancy Disability Leave") for the period of actual disability, up to four months, in addition to any family care or medical leave to which the employee may be entitled under Section II of this policy (Family Care, Medical and Military Family Leaves). Pregnancy Disability Leaves may be taken intermittently, or on a reduced-hours schedule, as medically necessary.

B. Substitution of Paid Leave for Pregnancy Disability Leave

An employee taking Pregnancy Disability Leave must substitute any available sick pay for her leave and may, at her option, substitute any accrued vacation time for her leave. The substitution of paid leave for Pregnancy Disability Leave does not extend the total duration of the leave to which an employee is entitled.

C. Leave's Effect on Benefits

During a Pregnancy Disability Leave, the District will continue to pay for the employee's participation in the District's group health plans, to the same extent and under the same terms and conditions as would apply had the employee continued in employment continuously for the leave period.

Thus, the employee must continue to pay her share of the health plan premiums during the leave. If paid sick leave is substituted for any portion of the leave that is unpaid leave, such payments will be deducted from the employee's pay through the regular payroll deductions. Otherwise, the employee must make arrangements with the District for the payment of such premiums.

All other benefits will be governed in accordance with the terms of each benefit plan and are the sole responsibility of the employee.

The District may recover from the employee the amount of premiums that the District paid to maintain coverage for the employee under the group health plan if the employee fails to return from leave after the period of leave has expired due to a reason other than: (i) the employee is taking (*i.e.*, has transitioned over to) leave under the California Family Rights Act, unless the employee chooses later not to return after the CFRA leave, in which case the District can recover such premium amounts; (ii) the continuation, recurrence, or onset of a health condition that entitles the employee to Pregnancy Disability Leave, unless the employee chooses not to return after the Pregnancy Disability Leave, in which case the District can recover such premiums; (iii) non-pregnancy related medical conditions requiring further leave, unless the employee chooses not to return to work following such leave, in which case the District can recover such premiums, or (iv) other circumstances beyond the employee's control.

It is the District's policy that, similar to other unpaid leaves, during any unpaid portion of a Pregnancy Disability Leave, employees will accrue employment benefits, such as sick leave, vacation leave, and seniority, only when paid leave is being substituted for unpaid leave and only if the employee would otherwise be entitled to such accrual.

Employee benefits may be continued during the unpaid portion of the Pregnancy Disability Leave according to the provisions of the District's various employee benefit plans.

If employer has a salary continuation policy for employees on leave for other disability or family care leave, add: If an employee taking a Pregnancy Disability Leave is also eligible for family care, medical, and military family leave under Section II of this policy, then the employee is entitled to the District's continuation of benefits, as described in Section II(F), up to a maximum of 12 weeks in a 12-month period.

D. Return to Work Certification

Consistent with the District's practice for other employees returning from a disability leave for reasons other than pregnancy, the District requires that an employee returning from Pregnancy Disability Leave provide a release to return to work from her healthcare provider stating she is able to resume her original job or duties.

E. Leave's Effect on Reinstatement

Employees returning from Pregnancy Disability Leave generally are entitled to be reinstated in the same position, subject to certain conditions, and consistent with applicable law.

F. Other Terms and Conditions of Leave

The provisions of the District's Family Care, Medical and Military Family Leave policy regarding the leave's effect on pay (Section II(E)), notice requirements (Section II(G)(1)), and medical certification requirements (Section II(G)(2)) also apply to all Pregnancy Disability Leaves, as well as requests for pregnancy-related reasonable accommodations and transfers, and New Parent Leaves (to the extent permitted by law). However, for pregnancy-related disabilities, there is no process for obtaining more than one medical opinion. For the purpose of applying those provisions, an employee's pregnancy-related disability is considered to be a serious health condition.

IV. Temporary Disability Leave

A. Eligibility And Duration

In addition to medical or pregnancy-related disability leaves described in Sections II and III, employees may take a temporary disability leave of absence if necessary to reasonably accommodate a workplace injury or a disability under the Americans with Disabilities Act and/or the California Fair Employment and Housing Act. Any temporary disability leave under this section will run concurrently with any medical leave to which the employee is entitled under Section II of this policy.

The duration of a temporary disability leave under this section shall be consistent with applicable law, but in no event shall the leave extend past the date on which an employee becomes capable of performing the essential functions of his or her position, with or without reasonable accommodation. For a full explanation of leave rights, employees should contact the Finance Officer.

If the temporary disability leave is needed due to a work-related injury, all matters relating to an employee's leave rights, including compensation, benefits, substitution of paid leave, notice and certification requirements, and reinstatement shall be governed by state workers' compensation laws. Employees having questions about such rights should contact the Finance Officer.

B. Leave's Effect On Pay And Benefits

An employee taking a temporary disability leave must substitute any accrued sick pay and vacation pay for the leave. Otherwise, the temporary-disability leave is unpaid.

Group insurance benefits may be continued during temporary disability leaves. However, the cost of such coverage, including the District's premium payment, becomes the responsibility of the employee. The employee and the Finance Officer should agree upon a payment schedule before the employee's leave begins.

Employees taking temporary disability leave must comply with the Family Care, Medical and Military Family Leave provisions regarding substitution of paid leaves (Section II(C)), notice (Section II(G)(1)), and medical certification (Section II(G)(2)). For the purpose of applying these provisions, a temporary disability leave will be considered to be a medical leave.

If a temporary disability leave under this section extends beyond 12 weeks in a 12-month period, the employee will not be entitled to any continued employer contributions towards any employee benefit plan unless otherwise required by law. An employee, however, may elect to continue participating in such benefit plans, at the employee's own expense, to the extent permitted by such plans.

The duration of a temporary disability leave under this section shall be consistent with applicable law, but in no event shall the leave extend past the date on which an employee becomes capable of performing the essential functions of his or her position, with or without reasonable accommodation. For a full explanation of leave duration and reinstatement rights, employees should contact the Finance Officer.

C. Procedure for Requesting Disability Leave

Unless the circumstances render it impractical, a temporary disability leave must be approved in advance by the General Manager. Whenever possible, an employee should submit a written request for temporary disability leave to the District as soon as the employee is aware of the need for such leave or transfer. A request for temporary disability leave must be supported by a medical certification from a health care provider containing the following information: (a) the date on which the employee became disabled; (b) the probable duration of the period or periods of disability; and (c) an explanatory statement that, due to the disability, the employee temporarily is unable to work at all or is unable to perform any one or more of the essential functions of his or her position without undue risk to the employee or to other persons. The certification should also explain what accommodations, if any, will assist the employee to perform the essential functions of the employee's position.

D. Reinstatement After Temporary Disability Leave

Each employee who has taken a temporary disability leave must keep the District advised of the disability status and must contact the Finance Officer at least two weeks before the expiration of the scheduled leave to discuss the employee's return to work. An employee desiring to return to work from a temporary disability leave shall be reinstated in accordance with applicable law and into his or her former position if staffing requirements permit. The District cannot guarantee that the employee's former position or any other position will be available upon the expiration of the scheduled leave.

Each employee who has taken a temporary disability leave must be released by a doctor to return to work. The release should be in writing and submitted to the Finance Officer on or before the employee's return date.

VI. Other Leaves Of Absence

The District also grants eligible employees leaves of absence for military leave, jury or witness duty, certain court appearances, appearances at school or daycare activities, emergency duty as a volunteer firefighter, a reserve peace officer, or emergency rescue personnel, to vote in a statewide election, for bereavement leave, for leave related to domestic violence, crime victims leave, or leave for the donation of an organ or bone marrow. Unless otherwise required by law, employees will not be paid for such leaves of absence. Employees wishing to take a leave of absence for one of these reasons should refer to the procedures outlined below or contact the Finance Officer.

Military Leave Of Absence	The District will grant employees a military leave of absence to the extent required by applicable federal and state law.
Military Spouse Leave	Qualified California employees will be given up to 10 days leave during that time in which the employee's spouse or domestic partner is on leave from deployment in a combat zone with the active duty or reserve military or national guard during a period of military conflict. Employees may use accrued vacation time to cover this absence. If the employee has no accrued vacation, the employee must request time off without pay.

	Qualifying employees are employees who work an average of 20 hours per week and have a spouse or domestic partner who is serving as (1) a member of the U.S. Armed Forces and who has been deployed during a period of military conflict to an area designated as a combat theater or combat zone by the President of the United States or (2) a member of the Armed Forces Reserve Components or the National Guard and has been deployed during a period of military conflict. Qualifying employees who wish to request this leave must provide the District with a written request for such leave within two business days of receiving official notice that the military spouse or domestic partner will be on leave from deployment. The employee must also provide written documentation to the District certifying that the military member will be on military leave from deployment.
Jury and Witness Duty	The District will provide employees time off to serve, as required by law, on a jury or grand jury if the employee provides reasonable advance notice. The District will also provide employees with time off to appear in court or other judicial proceedings as a witness to comply with a valid subpoena or other court order. The District will pay employees on jury or witness duty their regular pay for each day of jury or witness duty, up to a maximum of 5 days. The employee must submit to the District any payment the employee receives from the court for jury duty or witness duty that is less than the equivalent of a full day's pay at the employee's regular rate of compensation for each day the employee is serving jury or witness duty. However, exempt employees who work any portion of a workweek in which they also serve on jury duty or appear as a witness will receive their full salary for that workweek. Employees may elect to substitute accrued vacation benefits during any unpaid leave due to jury duty or a witness appearance. Employees are required to provide reasonable advance notice of the need for jury/witness leave. Employees also are expected to report to work each day or portion of a day they are not performing jury/witness duty.
Leave For Educational/ Daycare Purposes	Employees will be granted time off without pay for up to 40 hours per calendar year, but no more than eight hours in any calendar month, to: • participate in the activities of schools or licensed child daycare facilities attended by their children, • find, enroll, or reenroll their children in a school or with a licensed child care provider, or • address a child care provider or school emergency (*i.e.*, the school or child care provider requested that the child be picked up, there is a behavioral or discipline problem with the child that needs to be addressed with the school or child-care provider, there is a closure or unexpected unavailability of the school or child-care provider, or that there is a natural disaster, such as an earthquake or fire, requiring that the child be kept home or picked up from the school or child-care provider).

	• Employees eligible for such leave are parents, step-parents, foster parents, grandparents, guardians or persons who stand *in loco parentis* (in the place of a parent) to a child. • Employees must substitute accrued vacation for purposes of a planned absence under this policy. • Employees wishing to take time off under this policy must provide their supervisors with reasonable notice of the planned absence. If both parents of a child are employed by the District at the same worksite, the request for time off under this policy will be granted to the first parent to provide notice of the need for time off. The request from the second parent will be accommodated if possible. • The District reserves the right to request that the employee furnish written verification from the school or daycare facility as proof that the employee participated in school or daycare activities on the specific date and at a particular time. Failure to provide written verification is grounds for disciplinary action. • The District prohibits any discrimination or discharge due to an employee taking time off under this policy.
Volunteer Firefighter, Reserve Peace Officer, and Emergency Rescue Personnel	Employees will be granted time off without pay to perform emergency duties as a volunteer firefighter, reserve peace officer, or emergency rescue personnel (which includes an officer, employee, or member of a disaster medical response entity sponsored or requested by the State). Such employees also are entitled for leave of up to 14 days per calendar year to attend fire, law enforcement, or emergency rescue training. Leave under this policy is unpaid (though exempt employees who work any portion of a workweek in which they also perform such emergency duties or training will receive their full salary for that workweek as required by law). Employees may substitute vacation pay for any unpaid portion of leave to perform such emergency duties or training. The District prohibits discrimination against an employee because the employee takes time off under this policy.
Voting Time Off	Employees who do not have sufficient time outside of their regular working hours to vote in a statewide election may request time off to vote. If possible, employees should make their request at least two days in advance of the election. Up to two hours of paid time off will be provided, at the beginning or end of the employee's regular shift, whichever will allow the most free time for voting and the least time off work.
Bereavement Leave	Employees who have been employed with the District for at least 30 days prior to the commencement of bereavement leave will be allowed up to five unpaid working days off to arrange and attend the funeral of a family member. The five days do not have to be taken continuously. They can be taken on an intermittent basis so long as the entire bereavement leave is completed within

	three months of the date of death of the family member. For purposes of this policy an employee's family is defined to include the employee's: o Spouse; o Domestic partner; o Parent, including biological, foster, or adoptive parent, a parent-in-law, a stepparent, a legal guardian, or other person who stood in loco parentis to the employee when the employee was a child; o Child of any age, including biological, adopted, or foster child or stepchild, a legal ward, or a child of an employee or the employee's domestic partner, or a person to whom the employee stands in loco parentis; o Registered domestic partner; o Grandparent; o Grandchild; and o Sibling. The District reserves the right to request documentation of the death of the family member, including a death certificate, published obituary, or written verification of death, burial, or memorial services from a mortuary, funeral home, burial society, crematorium, religious institution, or governmental agency. If requested, the documentation must be provided within thirty days of the first day of bereavement leave. The District will maintain the confidentiality of any employee who requests bereavement leave under this policy.
Leave Related To Domestic Violence, Sexual Assault or Stalking	The District will provide time off to an employee who has been the victim of domestic violence, sexual assault or stalking to seek any relief, including, but not limited to, a temporary restraining order, restraining order, or other injunctive relief, to help ensure the health, safety, or welfare of the victim or his or her child. This includes time off for court proceedings, services from a domestic violence shelter, program or rape crisis center, counseling, medical attention, and participation in safety planning programs. The District requires reasonable advance notice of the leave when feasible. If time off is taken due to an emergency, the employee must, within 15 days of the absence, provide the District with certification of the need for the leave such as a police report, court order, documentation from a healthcare provider, victims advocate, or counselor. Employees eligible for paid sick leave benefits under California law may take any such available paid time off, consistent with such law, for the purposes set forth in this policy. For more information, please see the "Sick Leave" policy. In the event paid sick leave benefits are not available, employees taking leave under this policy may elect to apply accrued and unused vacation to such time. The District prohibits discrimination, discharge, or retaliation against an employee for taking time off or requesting an accommodation under this policy,

	or based on the employee's status as a victim of domestic violence, sexual assault, and/or stalking.
Crime Victims' Leave	The District will provide time off to an employee to attend judicial proceedings related to a crime, if that employee is a victim of crime, an immediate family member of a victim, a registered domestic partner of a victim, or the child of a registered domestic partner of a victim. The District requires that where feasible, in advance of taking leave, the employee provide it with a copy of the notice of each scheduled proceeding that is provided to the victim by the agency responsible for providing notice. If advance notice is not possible, the employee is required to provide the District with a copy of the notice within a reasonable time. No employee who is absent from work pursuant to this provision will be discharged or otherwise discriminated against in compensation or other terms, conditions or privileges of employment, because of such absence. Such leave is unpaid. Employees taking leave under this policy may elect to apply vacation time to such leave.

Leave for Organ and Bone Marrow Donation	The District will grant an employee the following leaves of absence:
	• Bone Marrow Donation: A paid leave of absence of up to five business days in any one-year period for the purpose of donating the employee's bone marrow to another person.
	• Organ Donation:
	  o A paid leave of absence of up to 30 business days in any one-year period for the purpose of the employee donating the employee's organ to another person.
	  o An additional *unpaid* leave of absence, not exceeding 30 business days in a one-year period, for the purpose of the employee donating the employee's organ to another person.
	
	For leaves of absence under this policy that are paid, if an employee has earned and unused sick or vacation time available, the employee is required to first use up to five days of such paid sick or vacation time for a bone marrow donation and up to two weeks of sick or vacation time for organ donation.
	
	In order to receive a leave of absence pursuant to this policy, the employee must provide written verification to the Finance Officer that the employee is an organ or bone marrow donor and that there is a medical necessity for the donation of the organ or bone marrow.
	
	Any leave taken for the donation of an organ or bone marrow will not constitute a break in service for purposes of the employee's right to salary adjustments, sick leave, vacation, annual leave, or seniority. During any leave taken under this policy, the District will maintain and pay for coverage under any group health plan, for the full duration of this leave.
	
	Leave provided under this policy may be taken in one or more periods.

	Leave taken under this policy will not run concurrently with any leave taken pursuant to the federal Family and Medical Leave Act or the California Family Rights Act. Upon expiration of a leave of absence authorized by this policy, the District will restore the employee to the position held by the employee when the leave began or to a position with equivalent seniority status, employee benefits, pay, and other terms and conditions of employment. The District may decline to restore an employee because of reasons unrelated to the employee's exercise of rights under this policy.

ACKNOWLEDGMENT OF RECEIPT OF HANDBOOK

ACKNOWLEDGMENT

PLEASE REVIEW THE EMPLOYEE HANDBOOK AS WELL AS THIS EMPLOYEE HANDBOOK ACKNOWLEDGEMENT FORM. NEXT, PLEASE FILL IN THE INFORMATION REQUIRED AT THE BOTTOM OF THIS FORM AND RETURN IT TO THE FINANCE OFFICCER OR HR WITHIN ONE WEEK OF YOUR EMPLOYMENT START DATE.

I acknowledge that I have received a copy of the District's Employee Handbook.

For Non-Union Employees:

If I work in a position that is not represented by a labor union (a "Non-Union Employee"), I understand that all of the policies in the Employee Handbook ("Handbook") apply to me, and that I am responsible for reading it and for knowing and complying with the policies set forth in it during my employment with the District, including the dispute resolution/arbitration provision set forth on page.

I further understand, however, that the guidelines contained in the Handbook [excluding the dispute resolution/arbitration provision] are guidelines only and are not intended to create any contractual rights or obligations, express or implied [and shall not be construed to create any type of right to a "fair procedure" prior to termination or other disciplinary action]. I also understand that, except for the District's at-will employment policy [and the dispute resolution/arbitration provision], the District may amend, interpret, modify, or withdraw any of the provisions of the Handbook at any time in its sole discretion, with or without notice. Furthermore, I understand that, because the District cannot anticipate every issue that may arise during my employment, if I have any questions regarding any of the District's guidelines or procedures, I should consult the General Manager or Finance Officer.

I understand and agree that my relationship with the District is "at-will," which means that my employment is for no definite period and may be terminated at the will of either the District or me any time, for any reason, with or without cause or advance notice. I also understand that the District may demote or discipline me or otherwise alter the terms of my employment at any time at its sole discretion, with or without cause or advance notice.

I understand and agree that other than General Manager or the President of the Board of Directors, no manager, supervisor or representative of the District has authority to enter into any agreement, express or implied, for employment for any specific period of time, or to make any agreement for employment other than at-will; only General Manager or the President of the Board of Directors has the authority to make any such agreement and then only in writing and signed by General Manager or the President of the Board of Directors.

Finally, my signature below certifies that I understand and agree that this Acknowledgment form contains a full and complete statement of the agreements and understandings that it recites, that no one has made any promises or commitments to me contrary to the foregoing, and that this Acknowledgment form supersedes all previous agreements, whether written or oral, express or implied, relating to the subjects covered in this Acknowledgment form.

For Union Employees Only:

If I work in a position that is represented by a labor union ("Union Employee"), then I understand that: many of the terms and conditions of my employment are determined according to a written collective bargaining agreement ("CBA") between the District and the labor union that represents me; I am only covered by the Handbook policies to the extent that they address matters (i) not already set forth in the CBA and (ii) as to which the District otherwise is not obligated to engage in the collective bargaining process. I understand that with regard to the policies applicable to me, the District may amend, interpret, modify, or withdraw any of the provisions of the Handbook at any time in its sole discretion, with or without notice. The statements that follow apply to me only if they do not conflict or interfere in any way with the terms of any applicable CBA.

I understand that nothing in the Employee Handbook should be interpreted as a restriction on employees' legal right to discuss their terms and conditions of employment with one another for their mutual protection and benefit, or their right to report unlawful conduct. Any employee who believes compliance with the policies in this Handbook would conflict with such legal rights should promptly discuss the matter with General Manager of Finance Officer.

I have carefully read and understand this Employee Handbook Acknowledgement Form.

Date: _____

_____

Employee's Signature

Print Name:_____

EXHIBIT "B"

SALTON SEA COMMUNITY SERVICES DISTRICT

COVID-19 Policy Information

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General Guidance

The response to COVID-19 is regularly changing on the federal, state, and local level. It is important to regularly check trusted sources to determine the best procedures. The information provided in this guide is up-to-date as of January 20, 2020 and any changes will be provided to employees as soon as possible.

The General Manager has overall authority and responsibility for implementing and maintaining this policy in the workplace. Managers and supervisors are responsible for implementing and maintaining the policy at their assigned work sites and for ensuring employees receive answers to questions about the policy in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies and procedures, and assisting in maintaining a safe work environment as detailed in this policy.

COVID-19 is an infectious disease that can be spread through the air when an infectious person talks or vocalizes, sneezes, coughs, or exhales; COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth, although that is less common; and an infectious person may have no symptoms.

A COVID-19 exposure means that a person was within six feet of someone that tested positive for COVID-19 or was exposed to COVID-19, for a cumulative total of 15 minutes or greater in any 24 hour period within the high exposure period. The high exposure period is considered the two days before a person develops symptoms until ten days after those symptoms appear or for a person who tests positive with no symptoms, the two days prior to the test and the following ten days after.

The following information includes Smoke Tree Ranch policies and procedures to protect employees from COVID-19 hazards; COVID-19 benefits in which the employee may be entitled; physical distancing, face coverings, and hand hygiene measures; and the proper procedures in the event of a COVID-19 outbreak.

For additional information from trusted sources, please visit the following government websites.

- Center for Disease Control (CDC) https://www.cdc.gov/coronavirus/2019-nCoV/index.html
- Department of Labor (DOL) https://www.dol.gov/coronavirus
- U.S. Equal Employment Opportunity Commission (EEOC) https://www.eeoc.gov/coronavirus
- California Department of Public Health https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/Immunization/ncov2019.aspx
- Riverside County Department of Public Health https://www.rivcoph.org/coronavirus

Frequently Asked Questions

What is the best way to protect myself, my family, and co-workers from contracting COVID-19?
As with most communicable diseases, common hygiene practices are the best way to prevent the spread of germs. Cover your mouth and nose when you sneeze or cough. Wash your hands often or disinfect with hand sanitizer. Regularly touched surfaces and equipment should be cleaned throughout the day. Avoid touching your eyes, nose, or mouth to prevent the entry of any germs that may be on your hands. Wear a face covering over your nose and mouth and maintain a six-foot distance when interacting with any person that does not live in your household.

Are employees required to wear face coverings at work?
All employees are required to wear a face covering over their nose and mouth unless working alone in an office with the door closed. All employees who share a workspace or are moving within shared areas of the work site must wear a face covering at all times.

Where can I get personal protective equipment (PPE)?
Smoke Tree Ranch will provide masks and gloves to all employees. Disinfecting wipes, cleaning supplies, and hand sanitizer will also be available throughout the work sites.

Are customers required to wear a face covering before being served?
Yes, Company requires any member of the public interacting with employees during work hours to be wearing a face covering to protect both the client and the employee.

Who do I contact if I am having symptoms of COVID-19 or I test positive for COVID-19?
If you are sick, have flu-like symptoms, or have tested positive, or have been exposed to COVID-19, stay home! Notify the HR or the Finance Officer immediately via telephone at: 760-394-4446 and/or via email at: csutton@saltoncsd.ca.gov. If you have not yet been tested, get tested for COVID-19 as soon as possible. Until you receive a negative test result or have followed the procedures described in this handbook you may not return to work. Employees who can work remotely during this time may do so. If you test positive for COVID-19, notify HR or the Finance Officer who will then ensure that any other employees you may have been in close contact with are notified that they may be at risk for exposure to COVID-19.

What physical distancing measures are in place at the office?
All employees and any person entering the office must practice social distancing and remain six-feet apart at all times. At each work site, precautions are taken to limit employee and customer interactions. Physical distancing is work site specific. Signs will be placed throughout the property to notify employees, contractors, and members of the public of the proper procedures for physical distancing.

What accommodations are available for employees that are at high risk of complications due to COVID-19?
Employees who require accommodations may speak with their immediate supervisor regarding possible options for accommodations. Company will engage in the interactive process with the employee to discuss what reasonable accommodations if any, the Company can provide.

Where can I get tested?
Testing site locations can be found at the Riverside University Health System website https://gettested.ruhealth.org/. A flyer with locations is also posted in the breakroom at each work site and included as an attachment to these policies.

Return to Work

Employer Reopening Protocols

A. Safety Considerations

Company shall ensure that the following procedures are implemented before reopening:

1. Clean and disinfect premises, with special attention to commonly touched surfaces.
2. Develop a plan to implement basic infection prevention measures for both employees and third parties entering Smoke Tree Ranch.
3. Develop training for employees on how to limit the spread of COVID-19, including how to screen themselves for symptoms.
4. Ensure availability of sanitizer, face coverings, and gloves.
5. Promote frequent and thorough hand-washing with soap and water, encourage workers to stay home if they are sick and require respiratory etiquette, such as reminding employees to cover coughs and sneezes, wear face coverings, and maintain physical distancing.
6. Each work area shall post an inspection list and identification of possible COVID-19 hazards.
7. According to OSHA standards, Company's daily business interactions have a medium level of exposure risk for COVID-19.

   OSHA Risk Classifications

   - Very High Exposure Risk – Jobs with high potential for exposure to known or suspected sources of COVID-19 during specific medical, postmortem, or laboratory procedures. Includes healthcare and morgue workers performing aerosol-generating procedures or collecting/handling specimens from potentially infectious patients or patients with confirmed infections of COVID-19.
   - High Exposure Risk – Jobs with high risk for exposure to known or suspected sources of COVID-19. Includes healthcare delivery, healthcare support, medical transport, and mortuary workers exposed to known or suspected COVID-19 patients or bodies of patients.
   - Medium Exposure Risk – Jobs that require frequent/close contact with people who may be infected but who are not known or suspected patients. Includes workers who may have contact with general public (e.g., schools, high-population-density work environments, some high-volume retail settings) and also includes individuals returning from locations with widespread COVID-19 transmission.
   - Lower Exposure Risk (Caution) – Jobs that do not require contact with people known to be or suspected of being, infected.

B. Operational Changes

The following operational practices will be put in place in order to limit the spread of COVID-19. Measures include:

1. The General Manager and supervisors are readily familiar with the symptoms of COVID-19 (fever, shortness of breath, cough) so that they can identify the existence of such symptoms in the workplace.

2. Company will continue to review orders and guidance from the State of California, Riverside County Public Health Department, OSHA, and the CDC related to COVID-19 hazards and prevention, including industry specific guidance.

3. Active monitoring of employee health conditions, including the following:

   a. Taking employees' temperatures immediately upon arrival at the employer's premises.

   b. Identifying employees who exhibit symptoms of COVID-19 and sending them home. An employee will not be sent home without first consulting with a manager or supervisor regarding the physical symptoms that have been observed.

   c. Company will send employees experiencing symptoms to be tested for COVID-19. Because the CDC has determined that COVID-19 poses a direct threat to the health and safety of employees, the EEOC has issued temporary guidelines which allow employers to either send employees to be tested or to administer the testing itself.

   d. Ensure all employees' compliance with the employer's safety protocols and procedures for minimizing COVID-19 exposure and spread in the workplace.

4. Employees are to report illness and absences, including reporting COVID-19 exposure, infection, and possible COVID-19 hazards to the HR or the Finance Officer immediately via telephone at: 760-394-4446 and/or via email at csutton@saltoncsd.ca.gov. Employee information will be kept confidential as much as possible and there will be no reprisal for reporting hazards or infections. The identities of employees who have tested positive for COVID-19 infection or who have been exposed to COVID-19 will remain strictly confidential.

5. A social distancing plan will minimize the spread of COVID-19, which can travel more than six feet, especially indoors. The following work protocols will ensure employees are able to maintain an appropriate distance from others.

   a. Employees are required to wear a facial covering at all times except when alone in an enclosed office. If an employee comes within six feet of another person, all individuals must wear a face covering.

   b. The workplace will be marked for social distancing to encourage and remind employees to keep six feet of distance between employees, clients, and others.

   c. No client meetings are allowed inside offices without prior approval by a supervisor.

   d. The number of patrons allowed in retail locations will be limited in accordance with state law.

d. Prior to the office opening to customers, Plexiglass barriers will be installed in work areas where employees will be interacting with customers/members of the public.

6. Signage regarding the symptoms of COVID-19 and safe hygiene practices will be posted throughout the office and break rooms.

7. Cleaning staff will regularly clean and disinfect workstations, common areas, offices, and commonly touched areas.

8. Once a week or as reasonably necessary, the workplace will be professionally deep cleaned to ensure bathrooms, breakrooms and common areas are properly cleaned and sanitized.

Reopening Workplace – Employee Requirements

A. Risk Management

The following workplace behaviors and practices are to minimize the spread of COVID-19. Risk management protocols include the following:

1. Temperature checks are required for employees immediately upon arrival at the property. Any third parties (vendors, clients, etc.) must have a temperature check prior to entering the building.

2. Employees, customers, and vendors must wear proper face coverings at all times, that cover the nose and mouth, unless the employee is at their desk in an enclosed office, and no other person is within a six-foot radius or while an employee is eating or drinking at the workplace while on a break and no other person is within a six-foot radius. Any other minor exceptions to this requirement are site specific and will be indicated by a supervisor.

    - Employees who are exempted from wearing face coverings due to a medical condition, disability, or mental health condition, shall wear an effective non-restrictive alternative, if their condition or disability permits it.

3. Employees are encouraged to use hand sanitizer, handwashing facilities, face coverings, gloves, and tissue available throughout the office. Frequent hand washing for at least 20 seconds using soap and water is encouraged and necessary if the hands are soiled.

4. Employees shall not share personal protective equipment and to the extent possible, items that are commonly touched such as phones, headsets, desks, keyboards, writing materials, and tools. If items other than personal protective equipment must be shared, the items shall be disinfected between users.

5. Employees will be monitored for symptoms of COVID-19.

6. Employees should familiarize themselves with the symptoms of COVID-19. Informational posters are available at each work site and further information is available at the CDC and Riverside County Health websites.

7. Accommodations may be provided to employees who are at higher risk for developing more serious complications from COVID-19 because they are older adults or have underlying health issues, this may include a private office, telework arrangement, or leave. Employees who require accommodations may speak with their immediate supervisor regarding possible options

for accommodations. Company will engage in the interactive process with the employee to discuss what reasonable accommodations if any, the Company can provide.

8. A worksite specific identification of all interactions, areas, activities, processes, equipment, and materials that could potentially expose employees, guests, customers, vendors, contractors or members of the public to COVID-19 hazards will be conducted throughout Smoke Tree Ranch.

   a. Indoor worksites will evaluate how to maximize outdoor air flow and increase filtration efficiency to the highest level compatible with the existing ventilation system.

   b. Signage will be placed throughout the worksites, including reminders of physical distancing, facial coverings, and hand hygiene; floor markings to indicate where a guest or employee should stand or path of travel; and adjusted work processes or procedures.

9. If the General Manager, HR or Finance Officer determines that an employee is exhibiting COVID-19 symptoms or if an employee reports suspected or confirmed COVID-19 infection, the following steps will be followed:

   a. HR or the Finance Officer will provide the employee with benefit information, instruct the employee to stay home, contact his/her healthcare provider as necessary and follow CDC guidelines.

   b. Employer will wait 24 hours, then have the sick employee's workstation thoroughly cleaned and disinfected.

   c. HR or the Finance Officer will gather information on other employees with whom the sick employee came into contact during the period starting 2 days prior to the onset of symptoms through the time the employer became aware of the symptoms.

   d. All employees with whom the sick employee came into contact during the relevant period of time must be notified of the potential exposure ***but will not be told the name of the sick employee or any other information that might identify the sick employee (e.g., position, title, specific location of workstation, etc.)*** HR or the Finance Officer will keep a record of the notification and to whom it was issued.

   e. HR or the Finance Officer will maintain a confidential log of employees' symptoms and reported infection so as to monitor the potential spread of COVID-19 in the workplace. However, such a log is strictly confidential and maintained in a secure environment.

B. <u>Telework Option</u>

All employees are required to work on-site at Company unless given other instructions by their direct supervisor. Telework is generally only available in the following circumstances and must be approved in advance by the General Manager:

1. The employee has COVID-19;
2. The employee was exposed to COVID-19;
3. The employee must care for a family member or roommate with COVID-19;
4. The employee must care for children whose school or daycare in unavailable due to COVID-19;

5. The employee has underlying health conditions that compromise their immune systems;
6. The employee has legitimate concerns about the possibility of infecting a family member who is high-risk. The high-risk family member must live in the same home as the employee.

Company reserves the right to offer telework options on a wider basis should circumstances require.

Health and Safety

COVID-19 Employee-Screening Procedures

Effective [date], all employees reporting to work will be screened for respiratory symptoms and have their body temperature taken daily as a precautionary measure to reduce the spread of COVID-19.

Every employee will be screened, including having his or her temperature taken, when reporting to work. Employees should report to the designated temperature check station upon arrival at work and prior to entering any other areas of the Company property.

Each employee will use a touchless forehead/temporal artery thermometer to take their temperature upon arrival at work. The employee's temperature and answers to respiratory symptom questions will be documented, and the record will be maintained as a private medical record as necessary.

Time spent waiting for a health screening should be recorded as time worked for nonexempt employees.

Mandatory COVID-19 Vaccination

The Company requires all employees to be fully vaccinated against COVID-19. Pursuant to CDC guidelines, individuals are considered "fully vaccinated" against COVID-19 when two weeks or more have passed after the receipt of the second dose in a 2-dose COVID-19 vaccine series (Pfizer-BioNTech and Moderna) or two weeks or more have passed after receipt of the single dose of the Janssen (Johnson & Johnson) vaccine.

If employees require exemption from this policy, they should discuss their need with the General Manager. The Company will reasonably accommodate employees' need for exemption from this mandatory vaccination policy if able to do so. Each request for exemption will be reviewed and addressed on a case-by-case basis.

Mask Wearing

The Company requires all employees who are not fully vaccinated for COVID-19 to wear face coverings that consist of at least 2 layers or more and are worn over the nose and mouth while working indoors, in vehicles and when otherwise required by the California Department of Public Health. The Company will provide face coverings to employees who are not fully vaccinated.

Exceptions to this requirement include:

- When employees are outdoors, they do not need to use face coverings, regardless of vaccination status, unless there is an outbreak;
- When employees are alone in a room or vehicle;
- While employees are eating or drinking, provided that employees are six feet apart, are outside, are wearing respirators, or cannot wear face coverings due to a medical or mental health condition or disability or who are hearing-impaired or communicating with a hearing-impaired person, or when performing specific tasks that cannot be performed with a face covering.

Procedures for Excluding Employees Experiencing COVID-19 Symptoms at Work

An employee who is not fully vaccinated and has a fever at or above 100.4 degrees Fahrenheit or who is experiencing coughing or shortness of breath will be sent home. The employee should monitor his or her symptoms and call a doctor or use telemedicine if concerned about the symptoms.

Fully vaccinated employees who are exposed to COVID-19 do not need to be excluded from the workplace unless they develop symptoms, in which case, the exclusion requirements are the same as for unvaccinated employees.

Return to Work

An employee that is sent home can return to work when the employee:

- Has had no fever of 100.4 or higher for at least 24 hours without taking medication to reduce fever during that time; AND
- Any COVID-19 symptoms (such as, cough and shortness of breath) have improved; AND
- At least ten (10) days have passed since the symptoms began.

An employee who is not fully vaccinated and tested positive for COVID-19 but never developed symptoms shall not return to work until a minimum of 10 days have passed since the date of the positive COVID-19 test.

An employee may return to work earlier if a doctor confirms the cause of an employee's fever or other symptoms is not COVID-19 and releases the employee to return to work in writing.

An employee who experiences fever and/or respiratory symptoms while home should not report to work. Instead, the employee should contact their direct supervisor for further direction.

Employer Requirements When Employees are Exposed to or Infected with COVID-19

Individual COVID-19 Infections

If an employee reports that he or she has been exposed to an individual who has tested positive for COVID-19, has tested positive for COVID-19, or is experiencing COVID-19 symptoms, Company will undertake the following measures:

- Write the exposed/sick employee's name, the date of reporting, and other relevant information needed to accurately summarize the workplace injury on a confidential log such as an OSHA illness log. A copy can be obtained from OSHA: https://www.osha.gov/recordkeeping/RKforms.html

- Instruct the exposed/sick employee, who is not fully vaccinated or who is fully vaccinated but is experiencing symptoms, to stay home and follow CDC guidelines. The employee should not return to work until cleared to do so by a doctor or until the criteria for home isolation, explained in the preceding section, has been met.

- If it has been less than 7 days since the exposed/sick employee was at work, the employer should:
  - Wait 24 hours, or, if 24 hours is not feasible, then as long as possible;
  - Then, thoroughly clean and disinfect the employee's work area;
  - During the 24-hour waiting period, open doors and windows to increase air circulation.

- If it has been 7 days or more since the exposed/sick employee has been at work, additional cleaning and disinfecting is not necessary. Routine cleaning and disinfecting is sufficient.

- Employer must notify all employees or independent contractors with whom the exposed/sick employee came into contact (within 6 feet or less for a cumulative amount of time consisting of 15 minutes or more) within 24 hours of the initial notification of the exposed/sick employee. Inform the

other employees that the employer has learned that one of its employees was exposed to COVID-19 ***but do not reveal the name or any information that might identify the employee, such as title, workstation location, etc.***

- When notifying other employees, the employer should instruct them to follow CDC guidelines related to testing and monitoring their symptoms.
- Offer no-cost COVID-19 testing during work hours to all employees who had potential COVID-19 exposure in the workplace and provide information regarding available benefits.
- Employees who are identified as having been exposed to the exposed/sick employee during the high exposure period shall be sent home and may not return home until they have met the requirements of this policy.
- Employees who were exposed to COVID-19 <u>at work</u> and are excluded from work due to this policy, and are otherwise able and available to work, shall maintain employee earnings, seniority, and all other employee rights and benefits, including job status.

- Employer will determine the day and time when the COVID-19 case was last present at the worksite, and if possible, the date of a positive COVID-19 test, and the date of the onset of symptoms.

- Employer will investigate worksite conditions to determine if any condition could have contributed to the risk of COVID-19 exposure and implement actions to reduce exposure.

<u>Multiple COVID-19 Infections and COVID-19 Outbreaks</u>

This section applies when there are 3 or more COVID-19 cases at Smoke Tree Ranch within a 14-day period. The following policies apply until there are no new COVID-19 cases detected at the property for a 14-day period.

- Employer will notify Riverside County Department of Public Health immediately or no longer than 48 hours after initial employer notification, if there are three (3) or more confirmed COVID-19 cases within a 14-day period at Smoke Tree Ranch.
- Employer shall provide Riverside County Department of Public Health with copies of the OSHA log indicating the total number of COVID-19 cases and the relevant information for each. Employer will continue to provide this information for subsequent cases until there are no COVID-19 cases within a 14-day period.
- COVID-19 testing will be provided by the Employer to all employees at the property, unless the employee was not present during the outbreak period. The testing will be provided at no cost.
  - Employees will be tested and then tested again one week later.
  - After the two tests have been administered, the Employer shall provide continuous weekly COVID-19 tests to all employees who remain at the worksite. Additional testing will be completed if recommended by the local health department.
- As stated above for individual cases, the Employer will investigate worksite conditions to determine if any condition could have contributed to the COVID-19 outbreak and implement actions to reduce exposure.
- Employer shall immediately review all COVID-19 policies and procedures and implement changes as needed to prevent future outbreaks. The investigation and review will be documented and include:
  - An investigation of new or unabated COVID-19 hazards. These include, leave policies, whether employees are discouraged from remaining home when sick, testing policies, air filtration and air flow, and lack of physical distancing.
  - The review shall be updated every 30 days that the outbreak continues, to include any new information or identify additional hazards.

- Employer shall implement changes to reduce the transmission of COVID-19 based on the findings of the investigation.

Major COVID-19 Outbreaks

This section applies when there are 20 or more COVID-19 cases at Smoke Tree Ranch within a 30-day period. The following policies apply until there are no new COVID-19 cases detected at the worksite for a 14-day period.

- Employer shall notify the Riverside County Department of Public Health immediately or no longer than 48 hours after the employer knows of the COVID-19 outbreak.
- Employer shall provide twice a week COVID-19 testing to all employees at Smoke Tree Ranch during the 30-day period and who remain at the worksite. The testing will be provided during work hours and at no cost to the employee.
- COVID-19 cases and employees with COVID-19 exposure must leave the workplace and may not return until the following is met:
  - He or she has had no fever of 100.4 or higher for at least 24 hours without taking medication to reduce fever during that time; AND
  - Any COVID-19 symptoms (such as, cough and shortness of breath) have improved; AND
  - At least ten (10) days have passed since the symptoms began.
- Employees that have been exposed to COVID-19 may not return to work for 14 days after the last known exposure to a COVID-19 case.
- Employer shall conduct an investigation of possible COVID-19 hazards in the same manner as is done for individual COVID-19 cases.
- Employer will correct hazards found during the investigation and the Employer shall take the following additional actions:
  - Implement an air filtration system per §3205.2(e)(1).
  - Determine the need for a respiratory protection program or changes to an existing program.
  - Evaluate the need to halt some or all operations at Smoke Tree Ranch until the COVID-19 hazards have been remedied.
  - Any other measures deemed necessary by OSHA.

Exclusion Pay

Employees who are excluded from work because of a ***workplace*** COVID-19 exposure will receive exclusion pay if: (1) the employee was not assigned to telework during that time; and (2) the employee did not receive Disability Payments or Workers' Compensation Temporary Disability Payments during the exclusion period. The Company is not required to provide exclusion pay if workers are excluded from work due to a COVID-19 exposure that was not work related.

Employees who are entitled to exclusion pay for the period the employees are excluded, which could be 10 or more days. If an employee is out of work for more than a standard exclusion period based on a single exposure or positive test, but still does not meet the requirements to return to work, the employee may be entitled to other benefits, such as Temporary Disability or Disability benefits. Exclusion pay will be at the rate of the employee's regular rate of pay for the pay period in which the employee is excluded and based on the number of days the employee was scheduled to work during the exclusion period. Employees who believe they were unlawfully denied exclusion pay may file a claim with the California Labor Commissioner's Office.

Layoff and Recall Policy

Objective

If Company determines that it must reduce the workforce because of adverse economic or other conditions, then layoffs and recall from layoffs will generally be conducted in a manner that is consistent with the procedures described below.

Procedures

Layoff

- If a layoff is expected, Company will attempt to communicate information about an impending layoff as soon as possible considering the company's interests and compliance with state and federal notice requirements.

- Employees will generally be selected for layoff based on the following criteria, although not in this particular order:

    - Promotion potential and transferability of skills to other positions within the unit.
    - Demonstrated current and past performance.
    - The needs of the company and specific projects.
    - Length of service with the company.
- An employee's length of service is measured from the original date of employment with Company, if there has not been a break in service greater than 30 days. Employees with breaks in service greater than 30 days, but less than one year, are credited only for their time actually worked; that is, the break in service time does not get credited in an employee's length of service unless required by law. Employees with a break in service greater than one year will receive credit for service from their most recent date of hire with the company.

- Employees selected for layoff will be given as much notice as is required by law or as much as is reasonable under the circumstances.

- If the layoff is expected to exceed 30 days, unused vacation days accrued will be paid at the time of layoff. Employees who are laid off will not continue to accrue vacation or sick leave during the layoff.

Recall

- Employees who are laid off will be maintained on a recall list for six months or until management determines the layoff is permanent, whichever occurs first. Removal from the recall list terminates all job rights the employee may have. While on the recall list, employees should inform the human resource (HR) department if they become unavailable for recall. Employees who do not keep a current home address and phone number on record with the HR department will lose their recall rights.

- Employees will be recalled according to the needs of Company, the employee's classification and ability to perform the job. Notice of recall will be sent by registered mail, return receipt requested, to the employee's home address on record. Unless an employee responds to the recall notice within seven days following receipt of the notice or its attempted delivery, the employee's name will be removed from the recall list and the employee will no longer have any job rights with Company.

- Credit for seniority will continue to accumulate during any layoff of 30 days or less. Employees laid off for more than 30 days and subsequently recalled within six months from the date of layoff will be credited with the service accumulated at the time of layoff.

Temporary Telecommuting Policy

In the event of an emergency such as a weather disaster or pandemic, Company may allow or require employees to temporarily work from home to ensure business continuity.

Procedures

In the event of an emergency, Company may require certain employees to work remotely. These employees will be advised of such requirements by the COO. Preparations should be made by employees and managers well in advance to allow remote work in emergency circumstances. This includes appropriate equipment needs, such as hardware, software, phone and data lines. The IT department is available to review these equipment needs with employees and to provide support to employees in advance of emergency telework situations.

For voluntary telework arrangements, either the employee or COO can initiate a temporary telecommuting agreement during emergency circumstances. The employee and manager will discuss the job responsibilities and determine if the job is appropriate for a telecommuting arrangement, including equipment needs, workspace design considerations and scheduling issues.

A telecommuting agreement will be prepared by the COO and signed by the employee.

The employee will establish an appropriate work environment within his or her home for work purposes. Company will not be responsible for costs associated with the setup of the employee's home office, such as remodeling, furniture or lighting, nor for repairs or modifications to the home office space.

Company will determine the equipment needs for each employee on a case-by-case basis. Equipment supplied by the organization is to be used for business purposes only.

Consistent with the organization's expectations of information security for employees working at the office, telecommuting employees will be expected to ensure the protection of proprietary company and customer information accessible from their home office.

Employees should not assume any specified period of time for emergency telework arrangements, and Company may require employees to return to regular, in-office work at any time.

Forms and Templates

COVID-19 Employee Notice of Possible Exposure

Company has learned that one of our employees has been diagnosed with **[or is being evaluated for]** the novel coronavirus, also known as COVID-19. Employees working at **[location]** may have been exposed to this virus. According to the Centers for Disease Control and Prevention (CDC), the virus is thought to spread mainly between people who are in close contact with one another (within about 6 feet) through respiratory droplets produced when an infected person coughs or sneezes. If you experience symptoms of respiratory illness (fever, coughing or shortness of breath), please inform human resources at **[contact information]** and contact your health care provider. Company will keep all medical information confidential and will only disclose it on a need-to-know basis.

Company is taking measures to ensure the safety of our employees during this coronavirus outbreak, including:

[Describe the measures taken, such as disinfecting workspaces, offering telework, etc.]

For more information on COVID-19, including symptoms and treatment, visit the CDC website at www.cdc.gov.

Employer shall also include a copy of the benefits provided to employees.

COVID-19 Employee Health-Screening Form – CONFIDENTIAL

Employee name: _____

Job title: _____

Supervisor's name: _____

Date	Body temperature	Respiratory symptoms? (Y/N)	Screened by

If an employee's body temperature is at or above 100.4 degrees Fahrenheit, the employee must be sent home immediately and the following completed:

Date the employee was sent home: _____ Recorded temperature: _____

Are visible signs of respiratory illness present? _____ Yes _____ No

An employee sent home with a fever can return to work when:

- He or she has had no fever for at least three days without taking medication to reduce fever during that time; AND
- Any respiratory symptoms (cough and shortness of breath) have improved; AND
- At least ten days have passed since symptoms began.

The employee may return to work earlier if a doctor confirms the cause of the employee's fever or other symptoms is not COVID-19 and provides a written release for the employee to return to work.

Date the employee returned to work: _____

Short-Term Telecommuting Agreement

Employee Information

Name: _____ Hire date: _____

Job title: _____

Department: _____

FLSA status: ___ Exempt ___ Nonexempt

This temporary telecommuting agreement will begin and end on the following dates:

Start date: _____End date: _____

Temporary work location: _____

Employee schedule: _____

The employee agrees to the following conditions:

The employee will remain accessible and productive during scheduled work hours.

Nonexempt employees will record all hours worked and meal periods taken in accordance with regular timekeeping practices.

Nonexempt employees will obtain supervisor approval prior to working unscheduled overtime hours.

The employee will report to the employer's work location as necessary upon directive from his or her supervisor.

The employee will communicate regularly with his or her supervisor and co-workers, which includes a weekly written report of activities.

The employee will comply with all Company rules, policies, practices and instructions that would apply if the employee were working at the employer's work location.

The employee will maintain satisfactory performance standards.

The employee will make arrangements for regular dependent care and understands that telecommuting is not a substitute for dependent care. In pandemic circumstances, exceptions may be made for employees with caregiving responsibilities.

The employee will maintain a safe and secure work environment at all times.

The employee will allow the employer to have access to the telecommuting location for purposes of assessing safety and security, upon reasonable notice by the company.

The employee will report work-related injuries to his or her manager as soon as practicable.

Company will provide the following equipment: _____

_____

The employee will provide the following equipment: _____

_____

The employee agrees that Company equipment will not be used by anyone other than the employee and only for business-related work. The employee will not make any changes to security or administrative settings on Company equipment. The employee understands that all tools and resources provided by the company shall remain the property of the company at all times.

The employee agrees to protect company tools and resources from theft or damage and to report theft or damage to his or her manager immediately.

The employee agrees to comply with Company's policies and expectations regarding information security. The employee will be expected to ensure the protection of proprietary company and customer information accessible from their home offices.

Company will reimburse employee for the following expenses: _____

Employee will submit expense reports with attached receipts in accordance with Company's expense reimbursement policy.

The employee understands that all terms and conditions of employment with the company remain unchanged, except those specifically addressed in this agreement.

The employee understands that management retains the right to modify this agreement on a temporary or permanent basis for any reason at any time.

The employee agrees to return company equipment and documents within five days of termination of employment.

Employee signature: _____ Date: _____

Manager signature: _____ Date:_____

Human resources signature: _____ Date: _____

Identification of COVID-19 Hazards

All persons, regardless of symptoms or negative COVID-19 test results, will be considered potentially infectious. Particular attention will be paid to areas where people may congregate or come in contact with one another, regardless of whether employees are performing an assigned work task or not. For example: meetings, entrances, bathrooms, hallways, aisles, walkways, elevators, break or eating areas, cool-down areas, and waiting areas.

Evaluation of potential workplace exposure will be to all persons at the workplace or who may enter the workplace, including coworkers, employees of other entities, members of the public, customers or clients, and independent contractors. We will consider how employees and other persons enter, leave, and travel through the workplace, in addition to addressing fixed work locations.

Person conducting the evaluation:

Date:

Name(s) of employee and authorized employee representative that participated:

Interaction, area, activity, work task, process, equipment and material that potentially exposes employees to COVID-19 hazards	Places and times	Potential for COVID-19 exposures and employees affected, including members of the public and employees of other employers	Existing and/or additional COVID-19 prevention controls, including barriers, partitions and ventilation

COVID-19 Inspections

Additional guidance for specific industries can be found at:
www.dir.ca.gov/dosh/coronavirus/

Date:

Name of person conducting the inspection:

Work location evaluated:

Exposure Controls	Status	Person Assigned to Correct	Date Corrected
Engineering			
Barriers/partitions			
Ventilation (amount of fresh air and filtration maximized)			
Additional room air filtration			
Administrative			
Physical distancing			
Surface cleaning and disinfection (frequently enough and adequate supplies)			
Hand washing facilities (adequate numbers and supplies)			
Disinfecting and hand sanitizing solutions being used according to manufacturer instructions			
PPE (not shared, available and being worn)			
Face coverings (cleaned sufficiently often)			
Gloves			
Face shields/goggles			
Respiratory protection			

COVID-19 Policy Employee Acknowledgment

I acknowledge that I have received and reviewed a copy of the Company COVID-19 Policy. I understand that I am responsible for complying with the policy for the duration of the COVID-19 pandemic or until I am otherwise notified by Company.

I further understand that the guidelines contained in the policy are not only for my safety and protection but the safety and protection of all other employees, customers, contractors, and other persons I may come into contact with during work hours. I agree to wear a protective face covering at all times in the office except when I am working alone at my desk. I also agree to practice social distancing by remaining at least 6 feet from others and washing my hands regularly. I agree to self-monitor for the development of any COVID-19 symptoms and to stay home and immediately notify Human Resources if I exhibit any symptoms or believe I have been exposed to a person that tested positive for COVID-19.

I understand and agree that the terms of this Acknowledgment may not be modified or superseded except by a written notice by the Chief Operating Officer, that no other employee or representative of the Company has the authority to enter into any such agreement. I further understand and agree that if the terms of this Acknowledgment are inconsistent with any guideline or practice of the Company now or in the future, the terms of this Acknowledgment shall control.

Finally, I understand and agree that this Acknowledgment contains a full and complete statement of the agreements and understandings that it recites, that no one has made any promises or commitments to me contrary to the foregoing, and that this Acknowledgment supersedes all previous agreements, whether written or oral, express or implied, relating to the subjects covered in this Acknowledgment.

I have carefully read this Acknowledgement of Receipt.

Date: _____ Signed: _____

Print Name: _____

EXHIBIT "C"

DISPUTE RESOLUTION AGREEMENT

Arbitration of Disputes

Except as otherwise provided herein, Employee agrees that any and all disputes between Employee and Salton Sea Community Services District (the "District"), shall be resolved solely through arbitration pursuant to this agreement.

This Agreement is governed by the Federal Arbitration Act, 9 U.S.C. 1 et seq. and evidences a transaction involving commerce. This Agreement applies to any dispute arising out of or related to Employee's employment with the District or termination of employment and survives after the employment relationship terminates.

Except as it otherwise provides, this Agreement is intended to apply to the resolution of disputes that otherwise would be resolved in a court of law or before a forum other than arbitration. This Agreement requires all such disputes to be resolved only by an arbitrator through final and binding arbitration and not by way of court or jury trial. Such disputes include without limitation disputes arising out of or relating to interpretation or application of this Agreement, but not as to the enforceability, revocability or validity of the Agreement or any portion of the Agreement.

Except as it otherwise provides, this Agreement also applies, without limitation, to disputes regarding the employment relationship, trade secrets, unfair competition, compensation, breaks and rest periods, termination, or harassment and claims arising under the Uniform Trade Secrets Act, Civil Rights Act of 1964, Americans With Disabilities Act, Age Discrimination in Employment Act, Family Medical Leave Act, Fair Labor Standards Act, Employee Retirement Income Security Act, Genetic Information Non-Discrimination Act, and state statutes, if any, addressing the same or similar subject matters, and all other state statutory and common law claims.

Limitations of Applicability of this Agreement

This Agreement does not apply to claims for workers compensation, state disability insurance and unemployment insurance benefits. With respect to claims alleging sexual assault or sexual harassment, Employee, in the exercise of his/her discretion, may elect either to arbitrate such claims or to resolve such claims by way of court or jury trial. Any dispute as to whether a claim qualifies as sexual assault or sexual harassment shall be decided by a court, not an arbitrator.

Regardless of any other terms of this Agreement, claims may be brought before and remedies awarded by an administrative agency if applicable law permits access to such an agency notwithstanding the existence of an agreement to arbitrate. Such administrative claims include without limitation claims or charges brought before the Equal Employment Opportunity Commission, the U.S. Department of Labor, the National Labor Relations Board, the California Department of Fair Employment and Housing, the California Division of Labor Standards Enforcement, or the California Department of Industrial Relations. Nothing in this Agreement shall be deemed to preclude or excuse a party from bringing an administrative claim before any agency in order to fulfill the party's obligation to exhaust administrative remedies before making a claim in arbitration.

The Arbitration Process

In order to initiate the arbitration process, the party bringing the claim must demand arbitration in writing and deliver the written demand by hand or first class mail to the other party within the applicable statute of limitations period. Any demand for arbitration made to the District shall be provided to the General Manager of the District. The arbitrator shall resolve all disputes regarding the timeliness or propriety of

the demand for arbitration.

Once the arbitration process has been initiated, the District and Employee shall mutually select an arbitrator, who will be an attorney licensed to practice in the location where the arbitration proceeding will be conducted or a retired federal or state judicial officer who presided in the jurisdiction where the arbitration will be conducted. If for any reason the parties cannot agree to an Arbitrator, either party may apply to a court of competent jurisdiction with authority over the location where the arbitration will be conducted for appointment of a neutral Arbitrator. The court shall then appoint an arbitrator, who shall act under this Agreement with the same force and effect as if the parties had selected the arbitrator by mutual agreement.

Upon selection of the arbitrator, the District and Employee will work with the arbitrator in selecting an arbitration location mutually agreeable to all parties.

In arbitration, the parties will have the right to conduct adequate civil discovery, bring dispositive motions, and present witnesses and evidence as needed to present their cases and defenses, and any disputes in this regard shall be resolved by the Arbitrator.

Fees and Costs

Each party will pay the fees for his, her or its own attorneys, subject to any remedies to which that party may later be entitled under applicable law. However, in all cases where required by law, the District will pay the Arbitrator's and arbitration fees. If under applicable law the District is not required to pay all of the Arbitrator's and/or arbitration fees, such fee(s) will be apportioned between the parties in accordance with said applicable law, and any disputes in that regard will be resolved by the Arbitrator.

The Arbitration Award

The Arbitrator may award any party any remedy to which that party is entitled under applicable law, but such remedies shall be limited to those that would be available to a party in his or her individual capacity in a court of law for the claims presented to and decided by the Arbitrator, and no remedies that otherwise would be available to an individual in a court of law will be forfeited by virtue of this Agreement. The Arbitrator will issue a decision or award in writing, stating the essential findings of fact and conclusions of law. Except as may be permitted or required by law, as determined by the Arbitrator, neither a party nor an Arbitrator may disclose the existence, content, or results of any arbitration hereunder without the prior written consent of all parties. A court of competent jurisdiction shall have the authority to enter a judgment upon the award made pursuant to the arbitration.

Class Actions and Representative Actions

With the exception of charges filed with the National Labor Relations Board and claims alleging sexual assault or sexual harassment, Employee acknowledges and agrees that Employee does not have the right or authority to pursue any claim against the District in the form of a class action, representative action, or collective action, including claims pursued under the California Private Attorney General Act of 2004, *Labor Code* section 2698 *et seq.*, on behalf of any current or former employees of the District, the general public, or anyone else alleged to be similarly situated to Employee.

Employee's agreement to waive his/her participation in any class action, representative action, or collective action against the District applies to any and all actions filed in a state or federal court of law as well as in an arbitral forum. By virtue of the District's and Employee's express agreement herein, any arbitrator presented with a class action, representative action, or collective action by Employee against the District is prohibited from presiding over such action.

In the event any part of this "Class Actions and Representative Actions" provision is found to be unlawful or unenforceable, then Employee and the District agree that the appropriate state or federal court of law shall be the sole forum for any class action, representative action, or collective action brought against Employer. If any court of competent jurisdiction determines that Employee's waiver of participation in any class, representative or collective action is unenforceable, the remaining part of this waiver shall be enforced in arbitration.

Non-Retaliation

It is against the District's policy for any Employee to be subject to retaliation if he or she exercises his or her right to assert claims under this Agreement. If any Employee believes that he or she has been retaliated against by anyone at the District, the Employee should immediately report this to the President of the District.

Enforcement Of This Agreement

This Agreement is the full and complete agreement relating to the formal resolution of employment-related disputes. In the event any portion of this Agreement is deemed unenforceable, the remainder of this Agreement will be enforceable.

I HAVE READ THIS AGREEMENT CAREFULLY AND I UNDERSTAND ITS TERMS.

BY SIGNING BELOW, I KNOWINGLY AND VOLUNTARILY WAIVE MY RIGHT TO THE RIGHT TO TRIAL BY JURY OR JUDGE FOR ANY COVERED CLAIM. I RETAIN ALL OTHER RIGHTS, INCLUDING MY RIGHT TO COUNSEL, TO CALL AND CROSS-EXAMINE WITNESSES, AND TO HAVE MY CLAIMS ADDRESSED BY AN IMPARTIAL FACTFINDER. ALL UNDERSTANDINGS AND AGREEMENTS BETWEEN THE DISTRICT AND ME RELATING TO THE SUBJECT COVERED IN THIS AGREEMENT ARE CONTAINED HEREIN. I HAVE ENTERED INTO THIS AGREEMENT VOLUNTARILY AND NOT BECAUSE OF ANY PROMISES OR REPRESENTATIONS MADE BY THE DISTRICT OTHER THAN THOSE CONTAINED IN THE AGREEMENT ITSELF. FURTHER, I ACKNOWLEDGE THAT I HAVE BEEN ADVISED TO DISCUSS THIS AGREEMENT WITH MY PRIVATE LEGAL COUNSEL AND HAVE AVAILED MYSELF OF THAT OPPORTUNITY TO THE EXTENT I WISH TO DO SO.

_____ _____

Employee's Printed Name Employee Signature Date

Salton Sea Community Services District

By: _____ _____

Name, Title Date

RESOLUTION NO. 2023-01-18-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ESTABLISHING A DISTRICT CONTRACTING AND PURCHASING POLICY

WHEREAS, Section 61045 subsection (g) of the Government Code (Government Code) requires the District Board of Directors to adopt a purchasing policy; and

WHEREAS, Section 61063 subsection (a) requires each district to adopt policies and procedures, including bidding regulations, governing the purchasing of supplies and equipment not governed by Article 43 (commencing with Section 20680) of Chapter 1 of Part 3 of the Public Contract Code and each district shall adopt these policies and procedures by rule or regulation pursuant to Article 7 (commencing with Section 54201) of Chapter 5 of Division 2 of Title 5 of the Government Code; and

WHEREAS, Section 61051 of the Government Code delineates the responsibilities of the General Manager, including but not limited to, implementation of Board policies, supervision of the District's "facilities and services" and supervision of the District's finances; and

WHEREAS, Section 61060 of the Government Code authorizes the District to "enter into and perform all contracts"; and

Whereas, the District requires a number of other financial policies to assure integrity in the financial planning and accounting practices;

WHEREAS, the District has prepared a set of Consolidated Fiscal Policies for adoption which cover in part the policies covered by Resolutions 2022-03-03 and 2022-03-02 which are no longer needed.

NOW, THEREFORE, BE IT RESOLVED that the Salton Community Services District hereby adopts the Consolidated Fiscal Policies attached hereto Exhibit "A".

RESOLVED FURTHER, that Resolutions 2022-03-03 and 2022-03-02 are hereby terminated by this Resolution.

PASSED AND ADOPTED by the Salton Community Services District at a regular meeting held on the ___ day of October, 2022, by the following vote:

/
/
/
/

PASSED AND ADOPTED by the board of Directors of the Salton Community Services District, held on the __ day of October, 2022, by the following vote:

	YES	NO
Michelle Gilmore, President	____	____
Michael Friese, Vice President	____	____
Manuel H. Ramos, Director	____	____
Dale Johnson, Director	____	____
Lidia A. Sierra, Director	____	____

_____
Michelle Gilmore, President of the Board of Directors

ATTEST:

_____
Sonia Thania Garcia, Acting Secretary of the Board of Directors

EXHIBIT "A"

Salton Community Services District

Consolidated Fiscal Policies

Adopted by the Board of Directors

Resolution

DRAFT

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II. INTRODUCTION

A. Purpose and Scope of Consolidated Fiscal Policies

The purpose of the consolidated fiscal policies is to guide the District's financial planning to meet financial obligations while providing high quality services.

Approving Authority – Salton Community Services District Board of Directors

B. Consolidated Fiscal Policies Overview

This set of Consolidated Fiscal Policies are intended to establish guidelines for the District's overall fiscal planning and management. These policies are intended to foster and support the continued financial strength and stability of the District as reflected in its financial goals. The District seeks to attain the following financial goals:

- Deliver quality services in an affordable, efficient and cost-effective manner;
- Maintain an adequate financial base to sustain a sufficient level of municipal services, thereby preserving the quality of life in the Salton Community Services District;
- Provide essential public facilities and prevent deterioration of the District's public facilities and its capital assets;
- Have the ability to withstand local and regional economic fluctuations, to adjust to changes in the service requirements of our community, and to respond to changes in Federal and State priorities and funding as they affect the District's residents;
- Protect and enhance the District's credit rating in the financial community to assure the District's taxpayers the District government is well managed and financially sound;
- Ensure the legal use of all District funds through adherence to the highest accounting and management practices as set by the Government Finance Officers' Association standards for financial reporting and budgeting, by the Governmental Accounting Standards Board other professional standards, and by adherence to State Law; and
- Provide transparency in the financial operations of the District.

To achieve these goals, it is important to regularly engage in the process of financial planning, including reaffirming and updating these financial policies. Policy changes will be needed as the organization continues to change along with the services and service level it provides to its citizens.

This consolidated policy document is designed and structured to develop principles that guide the financial administration of the District so that taxpayers can look forward to stable, equitable and affordable service delivery. This document includes the following fiscal policies:

1. Fiscal Operations
    a. Budget Adoption and Administration
    b. Purchasing and Contracting
    c. Cash Management
    d. Accounting, Auditing and Financial Reporting
    e. Risk Management
2. Fund Balance
3. Capital Asset Management
4. Debt Management
5. Investments
6. Disposition of Surplus Property
7. Fraud, Waste and Abuse

III. FISCAL OPERATIONS

The purpose fiscal operations policies are to provide staff guidance on achieving balanced budgets, budget preparation and ongoing administration, expenditure and revenue controls, user fee and service cost recovery, optimized staffing, cash management, and accurate financial reporting that is consistent with professional standards.

A. Budget Adoption and Administration

1. Budgeting Philosophy

The operating budget will be based on the principle that current operating expenditures, including debt service, will be funded with current revenues creating a balanced budget. The District will not balance the current budget at the expense of meeting future years' expenditures. For example, accruing future years' revenues or rolling over short-term debt to avoid planned debt retirement.

The District's annual budget will include a contingency reserve to provide for unanticipated increases in service delivery costs and needs that may arise throughout the fiscal year. Expenditures from this contingency appropriation can only be undertaken with approval of the General Manager.

2. Budget Process

a) The Salton Community Services District operates on an annual budget cycle. The one-year operating budget is adopted each June and becomes effective July 1st. The District annually reviews and revises a Five-Year Capital Improvement Program. This approach to financial planning gives the District the opportunity to set policy and provide direction for operational and capital budgets in an efficient and productive manner. The General Manager must submit to the Board of Directors a proposed budget at least 30 days prior to the beginning of the fiscal year. It further requires the District set a time for a public hearing and that a notice of such hearing be published in a local newspaper no less than two weeks prior to the hearing date. In the event the budget is not adopted prior to the first day of the fiscal year (July 1), the amounts appropriated for current operations for the prior fiscal year will be deemed adopted for the current fiscal year on a month-to-month basis until such time as the new budget is adopted.

b) On an annual basis, the Finance Officer shall establish a budget schedule outlining the preparation timelines for the proposed budget. Budget instructions and forms for the preparation of the budget, including forms and instructions, shall be distributed to all staff responsible for developing the budget. Staff shall prepare the budget as required in the budget preparation schedule.

c) The District will prepare a budget in accordance with the guidelines established by the Government Finance Officers Association in its Distinguished Budget Award Program. The proposed budget will contain the following:

1) Revenue estimates by major category, by major fund;
2) Expenditure estimates by program levels and major expenditure category, by major fund;
3) Estimated fund balance by major fund;
4) Debt service by issue detailing principal and interest amounts by fund;
5) Proposed personnel staffing levels;
6) A detailed schedule of capital projects; and
7) Any additional information, data, or analysis requested of management by the District .

d) One-time revenue sources or unexpected revenue should be placed in reserves and not used for operating expenses. Once the reserve balance exceeds the set policy amount, one-time revenue may be used for one-time expenses. If the one-time expense results in ongoing operating costs, funding for the ongoing costs must be determined before the one-time funds are allocated.

e) At no time shall the number of regular full-time employees on the payroll exceed the total number of positions authorized by the District unless the position is related to a long-term absence of the incumbent and temporarily filled on a 'limited-term' basis. All personnel actions shall be in conformance with applicable federal and state law and all District ordinances and policies.

f) Although alternatives for improving the efficiency and effectiveness of the District's programs and the productivity of its employees will be considered on a continuous basis, a more formal review shall be performed during the budget process. Duplication of services and inefficiency in service delivery should be eliminated wherever they are identified. Where practical, this will be accomplished by conducting performance audits of department operations on a rotating basis.

g) New services or enhancements to existing services will be funded by one or a combination of the following:

1) A reduction in the cost of existing services. This may include a reallocation of resources from one area to another
2) An increase in ongoing revenues once defined Fund Balance levels and contributions to Capital Improvement efforts and equipment replacement have been met.

3. Staffing

a) A listing of current authorized staffing shall be reviewed annually by the General Manager and submitted with the annual budget.

b) Prior to requesting additional personnel, the General Manager shall explore the viability of the following alternatives:

1) Use available technology that provides for self-service without a loss of internal controls or increase to fraud opportunities;
2) Reduce existing support positions and replace with front line service delivery positions; and
3) Consider outsourcing.

c) Requests for new positions that increase the authorized full-time equivalent budgeted position list must be submitted as supplemental budget requests during the budget preparation process along with a proposed funding source for the new position.

d) Under the direction of the General Manager, a position may remain vacant and unfunded for two years. If a position is vacant and or unfunded for two years, it shall be deleted from the authorized staffing list with the adoption of the annual budget.

4. Financial Plan

a) Strategic planning begins with determining the District's fiscal capacity based upon a five-year financial plan of recurring available revenues and future financial obligations. Prior to the adoption of the annual budget, the General Manager will prepare and present to the Board of Directors a financial plan that evaluates known internal and external issues impacting the District's financial condition. The financial plan is intended to help the District achieve the following:

1) Attain and maintain financial sustainability;
2) Obtain sufficient long-term information to guide financial decisions;
3) Identify sufficient resources to provide programs and services for the stakeholders;
4) Identify potential risks to on-going operations in the long-term financial planning process and communicate these risks on an annual basis;
5) Establish mechanisms to identify early warning indicators; and
6) Identify changes in expenditure or revenue structures needed to deliver services or to meet the goals adopted by the District .

b) The financial plan will forecast revenues, expenditures, and the financial position of all reserves at least five years into the future or longer where specific issues call for a longer time horizon. The financial plan will identify issues that may challenge the continued financial health of the District, and the plan will identify possible solutions to those challenges. Planning decisions shall be made primarily from a long-term perspective and structural balance is the goal of the planning process.

c) If a deficit is projected during any fiscal year, the District will take steps to reduce expenditures, increase revenues or, if a deficit is caused by an emergency, consider using Fund Balance, to the extent necessary to ensure a balanced budget at the close of the fiscal year. The General Manager may institute a cessation during the fiscal year on hiring, promotions, transfers, and capital equipment purchases. Such action will not be taken arbitrarily and without knowledge of the Board of Directors.

5. Administration of the Annual Budget

Revenues and Collections
The District will maximize and diversify its revenue base to raise sufficient revenue to support essential District services and to maintain services during periods of declining economic activity. District services providing private benefits should be paid for by fees and charges as much as possible to maximize flexibility in the use of District general revenue sources to meet the cost for services of broader public benefit. Revenue collection efforts that produce positive net income for District service delivery will be the highest budget priority.

a) The District will maintain a diversified and stable revenue base to shelter it from economic changes or short-term fluctuations in any one revenue source by doing the following:

    1) Establishing new charges and fees as needed and as permitted by law;
    2) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees;
    3) Aggressively collecting all revenues, late penalties and related interest as authorized by the California Statutes; and
    4) Setting and maintaining fees with a goal of full cost recovery.

b) The District will monitor all taxes to ensure they are equitably administered and collections are timely and accurate.

c) The Finance Officer is responsible for the administration of District revenue sources including collection, regular monitoring, and fee updates. Revenue should be monitored no less than monthly.

d) User Fee and Service Charge Cost Recovery
User fees and charges are payments for purchased, publicly provided services that benefit specific individuals. The District relies on user fees and charges to supplement other revenue sources to provide public services.

    1) All user fees will be established in compliance with Propositions 218 (1996), Proposition 26 (2011), and any succeeding laws that governs the establishment of fees for services.
    2) The District may establish user fees and charges for certain services provided to users receiving a specific benefit.
    3) The District will attempt to recalculate the full costs of activities supported by user fees to identify the impact of inflation and other attendant costs on a yearly basis in conjunction with the budget process.

e) Self-Financed Programs
The District has self-financed programs such as Channel Maintenance and Sewer Maintenance. The costs for self-financed programs should be fully funded by user fees. The District's self-financed programs are to be fully funded by user fees including

overhead, equipment replacement, debt financing, transfers to reserves and capital expenditures.

Expenditures

a) Expenditures will be controlled by an annual budget at the fund level. There shall be no transfer of appropriations between funds without the approval of the Board of Directors. The District shall establish appropriations through the budget process. The Board of Directors may increase/decrease these appropriations as necessary through the budget amendment process.

b) The District will maintain a purchasing system that provides needed materials in a timely manner to avoid interruptions in the delivery of services. All purchases shall be made in accordance with the District's purchasing policies and procedures. The District will endeavor to obtain supplies, equipment and services as economically as possible.

c) Expenditures will be controlled through appropriate internal controls and procedures in processing invoices for payment.

d) During the budget year, the General Manager and his/her designated representatives may authorize only those expenditures that are based on appropriations previously approved by Board of Directors action, and only from accounts under their organizational responsibility. Any unexpended appropriations, except valid encumbrances such as commitments already made, expire at fiscal year-end unless specifically reappropriated by the Board of Directors for expenditure during the ensuing fiscal year. The General Manager and his/her designated representatives shall not authorize expenditures above budget appropriations within their purview, without additional appropriation or transfer as specified below. Appropriations may be transferred, amended or reduced subject to the following limitations:

e) New Appropriations. During the Budget Year, the District may appropriate additional funds, as it deems appropriate, by a Board of Directors Budget Amendment. The General Manager has authority to approve requests for budget increases not to exceed $2,000 in any Budget line item or activity or Capital Project. The ability of the General Manager to approve such requests must be specifically included in each year's Budget Resolution to remain valid.

f) Transfers. Any reprogramming of funds (i.e. movement) of funds among expenditure accounts requires the General Manager's approval. Any budget revision that changes the total amount budgeted for any fund must be approved by the Board of Directors.

g) All proposed budget amendments and transfers will be submitted to the Finance Officer for review and processing prior to General Manager or authorization.

h) All unexpended and unencumbered appropriations for the operating budget will be canceled on June 30 of each fiscal year. All appropriations in the Capital Improvement Budget for projects currently underway and remaining unexpended at June 30th, as approved by the General Manager, will be appropriated to those projects in the following fiscal year CIP Budget. Incomplete projects may be reappropriated by the Board of Directors during the Budget process or by separate action.

i) A monthly report on the budget to actual status of the major funds budgets by functional area will be prepared by the Finance Officer and presented to the Board of Directors.

Management Authorization and Responsibilities

Managers are required to monitor and control expenditures to prevent exceeding their total assigned expenditure budget as well as monitor their functional area revenues. It is the responsibility of Department Directors to immediately notify the General Manager of any exceptional circumstances that could cause a departmental expenditure budget to be exceeded or revenue estimates not be reached.

Management must ensure compliance with the legally adopted budget. In addition, purchases and expenditures must comply with legal requirements.

The General Manager shall present a Certification of Warrants and a Warrant Register to the District Board of Directors no less than twice monthly (See Attachment 1 for the Salton Community Services District Certification of Warrants Template).

The Warrant Register shall contain the following District disbursement information:

1. Check#
2. Date
3. Vendor Name and Number
4. Invoice#
5. Invoice Date
6. Description
7. Amount Paid
8. Check Total

ATTACHMENT 1

SALTON COMMUNITY SERVICES DISTRICT
CERTIFCATION OF WARRANTS

I HEREBY SUBMIT THE ATTACHED WARRANT REGISTER FOR AUDIT AND APPROVAL BY THE SALTON COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS

APPROVED AND ORDERED PAID AT THE MEETING OF THE BOARD OF DIRECTORS HELD _____

IN THE AMOUNT OF:

$_____

_____
GENERAL MANAGER

_____
PRESIDENT, BOARD OF DIRECTORS

I HEREBY CERTIFY TO THE ACCURACY OF THE FOREGOING DEMANDS AND THAT FUNDS ARE AVAILABLE FOR PAYMENT THEREOF:

PAID BY WARRANTS SIGNED BY LEGALLY DESIGNATED PERSONS IN ACCORDANCE WITH THE STATE OF CALIFORNIA GOVERNMENT CODE, SECTION-41003

_____
GENERAL MANAGER

_____
FINANCIAL OFFICER

_____
FINANCIAL OFFICER

B. Purchasing and Contracting

1. Purpose

The purposes of this policy are to standardize the purchasing procedures of the Salton Community Services District, thereby securing for the District the advantages of a centralized and uniform purchasing policy saving the taxpayers and ratepayers money and increasing public confidence in the procedures for District purchasing; to promote the fair and equitable treatment of all consumers and suppliers of goods and services; and to set forth the duties and responsibilities of the General Manager and District staff.

2. Applicability

This policy shall apply to all Purchases made by the District, except as otherwise specified herein. In implementing this policy, District employees or representatives are prohibited from Splitting Purchases from one supplier, vendor or contractor.

3. Purchase of Construction Supplies

The District must comply with the following Competitive Bidding requirements with respect to the Purchase of Supplies, construction or completion of any building, structure, or improvement when the cost exceeds Twenty-Five Thousand Dollars ($25,000):

a) Formal Bids

Contracts for Purchase of Supplies, construction, road work or completion of any building, structure, or improvement when the cost exceeds Twenty-Five Thousand Dollars ($25,000) shall be contracted for and let to the Bid Most Advantageous to the District after notice. If two or more bids are the same and the quality is equal, then the Board may accept the one it chooses.

b) Notice

The District shall publish a notice inviting bids for any contract for which Competitive Bidding is required at least one time in a newspaper of general circulation in the District at least ten (10) days before the time specified for receiving bids. The notice inviting bids shall set a date for opening the bids and distinctly state the supplies to be purchased.

c) Alternate Publication

If the District's General Manager recommends, and the Board determines, that the publication of advertisements of the notice in trade journals and webpage, or papers in lieu of publication in a newspaper of general circulation will increase the number of business enterprises receiving the notice, the Board may by resolution declare that those notices shall be published in trade journals, webpages or papers at least ten days prior to the time specified for receiving bids.

d) Rejection of Bids

At its discretion, the Board may reject any bids presented and readvertise. The Board may also waive a minor bid irregularity that does not give an unfair advantage to another bidder. However, the Board is under no obligation to waive bid irregularities.

e) Emergencies

In the case of an emergency, the District may proceed in accordance with Section 6 below.

4. Construction Contracts

The District must comply with the following Competitive Bidding requirements with respect to the construction or completion of any building, structure, or improvement when the cost exceeds Twenty-Five Thousand Dollars ($25,000.00):

a) Formal Bids

All contracts for the construction or completion of any road work or completion of any building, structure, or improvement when the cost exceeds Twenty-Five Thousand Dollars ($25,000.00), shall be contracted for and let to the Bid Most Advantageous to the District after notice. If two or more bids are the same and the quality is equal, the Board may accept the one it chooses.

b) Notice

The District shall publish a notice inviting bids for any contract for which Competitive Bidding is required at least one time in a newspaper of general circulation in the District at least ten (10) days before the time specified for receiving bids. The notice inviting bids shall set a date for opening the bids and distinctly state the work to be done.

c) Alternate Publication

If the District's General Manager recommends, and the Board determines, that the publication of advertisements of the notice in trade journals and webpage, or papers in lieu of publication in a newspaper of general circulation will increase the number of business enterprises receiving the notice, the Board may by resolution declare that those notices shall be published in trade journals, webpages or papers at least ten days prior to the time specified for receiving bids.

d) Plans and Specifications

If Plans and Specifications are prepared describing the work, all bidders shall be afforded an opportunity to examine the Plans and Specifications, and the Plans and Specifications shall be attached to and become a part of the contract, if one is awarded.

e) Bid Security

All bids for construction work shall be presented under sealed cover and shall be accompanied by bidder's security in the form of either cash, a cashier's check made payable to the District, a certified check made payable to the District, or a bidder's bond executed by an admitted surety insurer made payable to the District. Upon an award to the bidder, the security of an unsuccessful bidder shall be returned in a reasonable period of time, but in no event shall that security be held by the District beyond 60 days from the time the award is made.

f) Rejection of Bids

At its discretion, the Board may reject any bids presented and readvertise. The Board may also waive a minor bid irregularity that does not give an unfair advantage to another bidder. However, the Board is under no obligation to waive bid irregularities.

g) Emergencies
In the case of an emergency, the District may proceed in accordance with Section 8 below.

h) Bonds
The Board may require the posting of those bonds it deems desirable as a condition to the filing of a bid or the letting of a contract.

i) Record
The District shall keep cost records of the work in the manner provided in Government Code Section 4000 et seq.

5. Purchasing Limits for Other Contracts

The District must comply with the following requirements with respect to Purchases that are not subject to the provisions of Sections 3 and 4 above:

a) Formal Bids
Purchases shall be made by Formal Bid whenever such method is required pursuant to the Public Contracts Code.

b) Record of Bids
The District's General Manager shall keep a record of all bids submitted, and such record shall be open to proper inspection by any interested party within a reasonable amount of time.

c) Approval

1) No Purchase of Supplies or Services exceeding Five Thousand Dollars ($5,000.00) shall be made without the approval of the General Manager.

2) No single Purchase of Supplies or Services exceeding Twenty-Five Thousand Dollars ($25,000.00) shall be made by the District's General Manager without the approval of the Board.

d) Exemptions to Competitive Bidding
Notwithstanding the basic policy that the procurement of Services and Supplies shall be on a Competitive Bidding basis to the maximum practical extent, Purchases may be negotiated when one of the following circumstances is present:

1) When the total dollar value of the Purchase does not exceed Twenty-Five Thousand Dollars ($25,000.00).

2) When an emergency exists, the District may proceed in accordance with Section 6 below.

3) When a Sole Source Contractor has been designated.

4) When Competitive Bidding would fail to produce an advantage and/or when the advertisement for Competitive Bidding would be undesirable, impractical, or impossible.

5) When the Purchase is for Professional Services.

e) Purchasing Procedures & Policies

The Purchase of Services, Equipment and Non-construction Supplies shall be on the basis of competitive pricing to the maximum practical extent. However, whenever Supplies or Services are procured by competitive pricing, negotiation, price quotations or other evidence of reasonable prices and other vital matters deemed necessary by the District's General Manager they shall be solicited to the maximum number of qualified sources of Supplies or Services consistent with the nature of and requirements for the Supplies or Services to be Purchased, in accordance with the basic policies set forth below:

1) Purchases - Not to Exceed $5,000
When the General Manager considers prices to be fair and reasonable and when the total amount of the Purchase does not exceed Five Thousand Dollars ($5,000.00) and does not exceed the District budget. Purchase procedures and documentation will be simplified to the maximum degree possible. The General Manager shall establish such rules of procedures for such purchases as he or she feels necessary to insure against abuse of the public interest and trust.

2) Purchases - $5,000 to $25,000
Purchases exceeding Five Thousand Dollars ($5,000.00) but not exceeding Twenty Five Thousand Dollars ($25,000.00) in total cost will be supported by a record of price quotations from three (3) different sources or a reasonable and convincing explanation justifying the absence of such alternate quotes. Such quotations may be obtained in writing, verbally or by such other means as may be prescribed by the General Manager as appropriate to the circumstances. Prior District Board approval of the purchase shall be required. General Manager recommendations shall be written and become part of the supporting documentation for the Purchase.

3) Purchases Exceeding $25,000
Purchases exceeding Twenty Five Thousand Dollars ($25,000.00) in value must be approved by the Board prior to award. Bids shall be solicited by the General Manager in a manner intended to obtain the most favorable pricing for the District. Bids shall be submitted closed and shall be opened at the same time. Bid Awards

shall be based on price and quality of products. Request for such approval will be accompanied by a full statement of facts justifying the recommendation for award.

4) Rejection of Bids
The Board shall have the authority to reject any and all bids received in response to invitations for bids. The Board may also waive a minor bid irregularity that does not give an unfair advantage to another bidder. However, the Board is under no obligation to waive bid irregularities.

5) Requisitions
Purchases involving the immediate encumbrance of District funds shall be made only based on an invoice. The General Manager may issue a District check made payable to the vendor for the materials and supplies or services requested based on bids and quotes provided pursuant to this policy. For purchases pursuant to this policy where a credit account is necessary the General Manager shall have the authority to apply for credit based the District's approved budget.

6. Emergencies

a) Vote
In the case of an emergency, the District, pursuant to a four-fifths vote of the Board, may repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary Services and Supplies for those purposes, without giving notice for bids to let contracts.

b) Findings
Before the Board takes any action pursuant to paragraph a) above, it shall make a finding, based on substantial evidence set forth in the minutes of its meeting, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency.

c) Delegation
The Board, by four-fifths vote, may delegate, by resolution or ordinance, to the District's General Manager the authority to order any action pursuant to paragraph a) above. The Board may delegate to the District's General Manager the authority to repair or replace a public facility, or take any other related and immediate action, that is necessary to respond to an "emergency situation" as defined in Government Code Section 54956.5(a), and to procure the necessary services and supplies for those purposes without giving notice for bids to let contracts. Government Code Section 54956.5(a) defines an emergency situation as a work stoppage, crippling activity, or other activity that severely impairs public health, safety, or both, as determined by a majority of the members of the legislative body or a dire emergency, which shall be defined as a crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that poses peril so immediate and significant that requiring a legislative body to provide one-hour notice before holding an emergency meeting under may endanger the public health, safety, or both, as determined by a majority of the members of the legislative body.

d) Report

If the District's General Manager, pursuant to the authority delegated by the Board under paragraph c) above, orders any action specified in paragraph a) above, that person shall report to the Board, at its next meeting, the reasons justifying why the emergency will not permit a delay resulting from a competitive solicitation for bids and why the action is necessary to respond to the emergency.

e) Review

1) If the Board orders any action specified in paragraph a) above, the Board shall review the emergency action at its next regularly scheduled meeting and, except as specified below, at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue this action.

2) If the District's General Manager, pursuant to the authority delegated by the Board under paragraph c) above, orders any action specified in paragraph a) above, the Board shall initially review the emergency action not later than seven days after the action, or at its next regularly scheduled meeting if that meeting will occur not later than 14 days after the action, and at least at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action, unless the District's General Manager has terminated that action prior to the Board reviewing the emergency action and making a determination pursuant to this paragraph.

3) When the Board reviews the emergency action pursuant to paragraph e)1) or e)2) above, it shall terminate the action at the earliest possible date completed by giving notice for bids to let contracts.

7. Scope of General Manager's Authority

The District's General Manager shall purchase or contract for all Supplies, Services, and Capital Equipment needed in accordance with procedures prescribed by this adopted policy and such additional lawful rules, not inconsistent herewith, as the District General Manger shall employ for the efficient internal management and operation of the District.

a) Exceptions

1) **Exceptions Prohibited**. The authority of the General Manager to make all purchases for the District shall not be abridged unless, by order of the Board, such exception is granted for a specific purpose and does not violate state law.

2) **Temporary Absences**. During periods of temporary absences of the General Manager, the authority to implement the provisions of these regulations will be held by a District staff member so appointed by the General Manager and approved by the Board for the period of the absence.

b) Tax Exemptions
The General Manager shall act to procure for the District all Federal and State tax exemptions to which the District is entitled.

c) Cooperative Purchasing
The General Manager shall have the authority to join other units of government including Federal, State, County, Municipal and Municipal sub-divisions, such as Water Districts, Sewer Districts, School Districts, Special Districts and s of Government in cooperative purchasing plans when the best interests of the District would be served thereby and when such action is in accordance with and pursuant to law.

d) Other Duties
The District's General Manager shall perform such other duties related to the functions, duties, and authorities set forth herein, as may be prescribed by the Board and by any applicable state or local laws or ordinances.

8. Miscellaneous
a) Local Purchases
The District will make every effort to Purchase from businesses located within the District's service area if the Purchase provides the best overall value for the District.

b) Conflict of Interest
No District employee or Board member authorized to act on behalf of the District shall enter into any agreement, contract, or solicit bids with any individual, firm, corporation, or organization in which said employee, Board member, or relative of same has a financial interest. This shall also include the acceptance of any gift or gratuity, directly or indirectly, from any person, firm, corporation, or organization to which any purchase or contract is, or might be, awarded, any rebate, gift, or anything of value whatsoever, except where given for the express use or benefit of the District.

c) Non-collusion Affidavit
The Bidder declares, by signing and submitting a formal bid proposal, that the proposal is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the proposal is genuine and not collusive or sham; that the vendor has not directly or indirectly induced or solicited any other vendor to put in a false or sham proposal, and has not directly or indirectly colluded, conspired, connived, or agreed with any vendor or anyone else to put in a sham proposal, or that anyone shall refrain from bidding; that the vendor has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the proposal price of the vendor or any other bidder, or to fix any overhead, profit, or cost element of the proposal price, or of that of any other vendor, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the proposal are true; and, further, that the vendor has not, directly or indirectly, submitted his or her proposal price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid,

and will not pay, any fee to any corporation, partnership, company association, organization, proposal depository, or to any member or agent thereof to effectuate a collusive or sham proposal.

d) Supersedes Other Policies

This purchasing policy and procedures supersedes any inconsistent prior policies adopted by the Board. No individual contract or group of contracts shall encumber the District beyond available cash on hand minus a reserve for emergencies.

e) Contract Content

Contracts awarded pursuant to this policy shall be executed by the President of the District Board as the legally binding authority of the District and Attested to by the District Secretary. Contract shall include provision which protect the interests of the District and shall include the following:

1) A detailed scope of work that clearly describes the work to be performed by contractors in such a way that multiple contractors can completely and competently perform required work even if new to projects. The scope of work shall use to maximum extent practical standard construction industry terminology and specifications. The scope of work shall identify the specific part of the district where work will be performed.

2) Contract wording that limits the District's liability for project work.

3) Contract wording that require the contractor to maintain liability insurance coverage and for contracts to specifically name the District as additional insured.

4) Contract wording requiring contractors to indemnify, defend and hold harmless the District and its officers, officials, employees, agent and volunteers from any and all liabilities, claims, demands, damages, losses and expense (including without limitation defense costs and attorney fees of litigation) which may arise or which the District may incur as a consequence of any occurrence arising out of the contract, except such loss or damage which was caused by the sole negligence or willful misconduct of the District or its officers, officials, employees, agents, and volunteers.

5) Precise compensation wording for specific job, scope of work, or unit of work. The compensation description shall limit to the maximum extent practicable open ended cost and cost overruns.

6) Contract wording that describes the effective period of the contract and termination provisions

C. Cash Management

This policy sets forth procedures that govern the handling, deposit and safekeeping of District cash. Furthermore, this policy is intended to supplement other District personnel policies that govern rules of conduct and performance in the workplace.

1. Applicability

The Finance Officer is responsible for providing an accurate accounting of all District cash, including revenues and expenses. Professional financial and accounting practices dictate that all funds received by the District be promptly deposited in a District bank or investment account. This ensures that District cash is accounted for and available for investment or an authorized expenditure. The term "District Cash" applies to currency, coin, checks, money orders, credit, charge and debit card payments, other electronic payment media and other negotiable instruments payable in money to the District.

Employees that have been authorized to receive District cash share the stewardship of financial assets for the District across departmental divisions.

2. Authority of the Finance Officer

By this policy, the duties of the Finance Officer shall include coordinating, reviewing, evaluating, and recommending improvements to administrative and financial internal control systems and procedures to ensure audit compliance; directing and participating in the preparation of a variety of records and reports ensuring timeliness, accuracy, and compliance with appropriate laws, ordinances, and regulations. With respect to cash Handling, this shall include the following:

a) Receipt, handling and deposit by District officers and employees of District cash into the District Treasury;
b) Method of documentation on all such transactions;
c) Inspection of departmental cash records, including overages or shortages;
d) Inspection of departmental practices and procedures in handling District cash; and
e) Contracting with agents to collect District cash and their collection procedures.

The Finance Officer may enforce these rules through on-site inspections; inspection of transaction records, or any other means deemed appropriate to protect District assets. In the event of noncompliance by a department or office, require that payments to the District be receipted at his/her office.

3. General Cash Controls

a) The number of employees with access to cash funds shall be limited to assure internal control. The Finance Officer shall grant access authority by completing a cash handling authorization form.

b) To the extent staffing levels permit, separation of duties from the function of custodian of cash balances and the accounting and record keeping of the same shall be maintained.

c) Where staffing levels do not permit separation of duties, compensating controls such as strict individual accountability and thorough management review and supervision shall exist. Authorized personnel not assigned the custodial responsibility shall periodically examine, count or perform other reviews of cash funds.

d) Physical protection of funds through the use of bank facilities and locked cash boxes or drawers shall be practiced at all times.

e) District Cash on the premises will be held to an absolute minimum to ensure safety and maximize return on investments.

f) The general operating bank account, payroll bank account, payables bank account and any other various other bank accounts shall be reconciled within 10 working days of the following month by staff that have no check preparation duties.

4. Cash Receipting

a) The Districts main administrative office performs the central cashiering function therefore all evidence of deposits, i.e. deposit slips and department revenue summaries, shall be forwarded to the administrative office as soon as possible to assure timely and proper credit in the receipting process.

b) All functioning operational units receiving District cash shall have a permanent collection record, such as a cash register tape, that has the record of transactions including voids, refunds, or cancellations. All revenues collected over the counter shall have a receipt issued at the point of sale or collection whether handwritten or electronically generated

c) All handwritten receipts shall be pre-numbered and issued from receipt books issued by the Finance Officer to account for lapsed sequence.

d) All currency in the amount of fifty (50) dollars and above shall be checked with a counterfeit money detector pen prior to acceptance to verify the bills are not counterfeit.

e) The receipt of checks as payments shall require the maker of the check to make it payable to "Salton Community Services District". Under no circumstances shall a check for the District be made payable to an individual or left blank.

f) All checks shall be endorsed (stamped with a Salton Community Services District deposit stamp) immediately upon receipt.

g) Each check shall be inspected to ensure the following:
   i. Current date (post dated checks shall not be accepted);
   ii. Proper signature;
   iii. No alterations;
   iv. Bank name and routing number printed on check;
   v. If temporary check, payer's name and address written on check;
   vi. Not a third-party check; and
   vii. Written amount matches numeric amount.

h) No checks shall be cashed.

All steps of each counter transaction must be completed, including steps to enter the transaction in the accounting system and to place the receipts in a secured location before a new transaction is started.

5. Overages and Shortages

a) It is the responsibility of the cash handler to ensure cash on hand equals the change fund plus actual receipts at all times.

b) All shortages and overages shall be reported to the Finance Officer immediately.

c) All cash overages and shortages, as well as any known circumstances surrounding the overage/shortage, shall be documented in a memorandum to General Manager within one (1) business day as well kept on file by the reporting department.

6. Theft or Loss

a) Once a theft or loss has been identified, it shall be immediately reported to the Police Department. Do not conduct any type of investigation or discuss with other staff prior to notification of the proper authority.

b) All theft or loss shall be documented by the Finance Officer within one (1) business day as well as kept on file.

7. Deposits

a) The general operating standard for deposits of District cash to the bank shall be within twenty-four (24) hours or the next business day of receipt of those funds. The District shall weigh reasonableness and practicality versus security in determining the timing

for the deposit of small amounts. All deposits not made daily shall be held in a secured location such as a safe.

b) All receipts of District cash must be deposited in accordance with this Policy and the cash handling procedures that have been approved by the General Manager.

c) All security and bid deposits or escrow funds received in cash shall be treated as District cash and deposited accordingly.

d) Departmental receipts shall never be used to replenish petty cash, other funds, or for the purchasing of items.

8. Petty Cash

a) Petty cash funds shall be approved by the General Manager and established by the issuance of a check from the District's Accounts Payable function [CONFIRM] restricted to a level appropriate to conduct District business in an efficient and responsible manner.

b) Petty cash transactions shall be subject to the same authorized expenditure controls as any other invoice presented for payment through accounts payable.

c) Once established, petty cash funds shall be maintained on an imprest basis, that is, the amount of the fund will remain constant with the custodian of the fund requesting a reimbursement check from the Accounts Payable function [CONFIRM] for amounts disbursed.

d) Any funds taken from petty cash must have a completed authorized petty cash voucher. A check will be issued only upon the presentation and surrender of satisfactory evidence of such disbursements. The amount of the reimbursement will always be the exact amount of the aggregated disbursements made from the fund.

e) Reconciliation and reimbursements will be made as frequently as the fund requires replenishment, but no less than monthly.

f) When replenishing petty cash, put a copy of the petty cash recap in the petty cash box as backup for the vouchers that have been sent to the Finance Department.

g) No checks shall be cashed from petty cash funds.

h) Personnel authorized by the General Manager can make unannounced counts of petty cash and /or change funds at any time.

9. Change Funds

a) Change funds shall be established and controlled in the same manner as petty cash funds; however, change funds are strictly used for making change for customers and as such are revolving funds that require no replenishment.

b) There shall be no commingling of petty cash or cash receipts with change or other working funds.

c) When change funds are no longer needed to conduct the business for which they were established, the funds shall be deposited with the administrative office as soon as possible.

d) Change funds established for any reason shall be used only for the purposes of conducting legitimate District business and not for personal use even if reimbursed.

e) No checks shall be cashed from change funds.

10. Check Cashing Policy

No checks shall be cashed.

11. Returned Checks

a) Occasionally a deposited check may not clear the bank for one or several reasons; such as non-sufficient funds, account closed, stop payment, funds held, stolen checks, forgery, endorsement, or signature. The General Manager assumes responsibility for collections.

b) The District Treasurer has the authority to refuse the acceptance of checks as deemed necessary.

12. Refunds

a) Refunds will only be made to the original entity (person or company) that submitted the original payment to the District.

b) Refunds of payments that were originally paid by credit card will be credited back to the credit card in which the payment was made from.

13. Foreign and Mutilated Currency

a) Foreign currency and coin shall not be accepted. Only currency and coins issued by the United States Federal Reserve Board are legal tender. Traveler's checks must state "U.S. Dollars".

b) No mutilated currency or coin, including bent coins, shall be accepted.

14. Banking Services and Account Opening Policy

a) The Finance Officer is responsible for the Salton Community Services District's banking relationships.

b) Opening new or closing bank accounts must be approved by the Finance Officer and the General Manager.

15. Written Procedures

a) It is required that written procedures be developed and maintained by each functional area associated with the District that handles District cash. Procedures must be approved by the Finance Officer.

b) Written procedures shall be consistent with this policy and minimally include:
   1) Authorization of person(s) to collect District cash;
   2) Off-site cash collection procedures;
   3) Maintenance of receipt logs;
   4) Security and reconciliation of District cash;
   5) Individual cash drawers for each cash handler;
   6) Cash handlers must only accept and receipt funds using their individual cash drawer;
   7) Processing of District Cash received in the mail;
   8) Preparation, approval, and transmittal of District cash to the Finance Department;
   9) Over/short procedures consistent with this policy;
   10) Procedure to notify the appropriate District authority in the event of loss or theft; and
   11) District cash must never be left out in the open or unattended.

16. Training

a) All staff shall be familiar with this cash handling policy and must acknowledge receipt of the policy using the attached form (See Attachment 1).

b) All staff that handles District cash shall be trained on the Cash Handling Policy.

17. Credit Cards

All credit card transactions will be compliant with the Payment Card Industry, which include the following safeguards:

a) Security
   1) Credit card information can only be taken in person, by phone, or by fax.
   2) Credit card information must be treated as confidential and paper containing credit card data must be physically secured (e.g. locked in a locker, cabinet, desk, storage bin).
   3) If credit card information is taken by fax, the fax machine must be in a secured and locked area with only limited access.
   4) Credit card information shall not be taken over email at any time.

b) Storage
   1) Credit card information should not be stored on the computer or on a memory drive at any time.
   2) Printed reports containing cardholder data are to be physically retained, stored or archived only within secure District of Brentwood office environments, and only for the minimum time deemed necessary for their use.

c) Destruction
   Credit card information may only be destroyed by shredding and in accordance with the Records Retention Policy.

18. Violations

Any employee found to have violated this policy may have his/her cash handling authorization limited or revoked completely and may be subject to formal disciplinary action up to and including termination from District employment in accordance Personnel Rules and Regulations.

19. Policy Review

a) The Finance Officer shall perform a review of all District cash handling policies, procedures, functions and processes on a regular basis, but at minimum of every two years.

b) The District's independent auditors shall review the District's cash management controls through the course of their annual audits as needed.

20. Liability for Loss

The Finance Officer has primary responsibility for care and liability for loss of District Cash in its custody until deposited in the District Treasury.

Compliance with the rules and procedures of this policy, approved by the Board of Directors, establishes a presumption that administrative staff have exercised due diligence in its custody and care of District cash.

ATTACHMENT 1

SALTON COMMUNITY SERVICES DISTRICT
CASH HANDLING POLICY
ACKNOWLEDGEMENT OF RECEIPT

My signature below is confirmation that I have received a copy of Salton Community Services District Cash Handling Policy and that I understand that it sets forth the District's policy regarding the handling of District cash. I understand that this policy is intended to supplement other District personnel policies that govern rules of conduct and performance in the workplace. I further understand and agree that it is my responsibility to read and familiarize myself with the provisions of this policy and to contact the Finance Officer in the event that I have questions or need clarification of the Cash Handling Policy.

I understand that the District reserves the right to revise and update the Cash Handling Policy by District Resolution at any time.

_____

Employee's signature

_____

Employee's name – Please Print

_____

Date of Receipt

D. Accounting, Auditing and Financial Reporting

Accounting, auditing and financial reporting form the informational infrastructure for public finance. Internal and external financial reports provide important information to the District's legislative body, management, citizens, and creditors.

1) The District will comply with generally accepted accounting principles (GAAP) in its accounting and financial reporting, as contained in the following publications:

   a) Codification of Governmental Accounting and Financial Reporting Standards, issued by the Governmental Accounting Standard Board (GASB)
   b) Pronouncements of the Financial Accounting Standards Board, (FASB)
   c) Governmental Accounting, Auditing, and Financial Reporting (GAAFR), issued by the Government Finance Officers Association (GFOA) of the United States and Canada
   d) Audits of State and Local Governmental Units, an industry audit guide published by the American Institute of Certified Public Accounts (AICPA)
   e) Government Accounting Standards (GAS), issued by the Controller General of the United States
   f) U.S. Office of Management and Budget (OMB) Circular A-133, issued by the U.S. Office of Management and Budget

2) A system of internal accounting controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions of the District and compliance with applicable laws and regulations.

3) In accordance with State law, a comprehensive financial audit, including an audit of federal grants according to the Single Audit Act of 1984 and the OMB Circular A-133, will be performed annually by an independent public accounting firm, with the objective of expressing an opinion on the District's financial statements. The District will prepare its financial statements in accordance with applicable standards and will account for its operations in a manner consistent with the goal of obtaining an unqualified opinion from its auditors.

4) The District will prepare an Annual Comprehensive Financial Report (ACFR) in accordance with the principles and guidelines established by the Government Finance Officers Association "Certificate of Achievement for Excellence in Financial Reporting" program.

5) Annually, the Finance Officer will solicit updates from all operational areas of the District to provide notice of all significant events and financial and related matters for the District's annual disclosures, as required by the SEC Regulation 15-C-2-12, to the municipal markets, financial statements and bond representations. The Finance Officer will notify the auditors and agencies as appropriate.

6) The ACFR will include the bond related on-going disclosure requirements and will fully disclose all significant events and financial and related issues as provided by the departments to the Finance Officer. The District will post the ACFR on the District's website.

7) The District will maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles (GAAP).

8) The accounting system will be maintained to monitor expenditures and revenues on a monthly basis with analysis and adjustment of the annual budget as appropriate.

9) The accounting system will provide monthly information about cash position and investment performance.

10) An independent annual audit will be performed by a certified public accounting firm that will issue an official opinion on the annual financial statements and a management letter detailing areas that need improvement. After audit results have been communicated to the District, the General Manager is then responsible for responding to all findings within six months to the Board of Directors and appropriate regulatory agencies, if applicable.

11) Selection of Independent Audit Firm

a) After soliciting and receiving written proposals from qualified independent accounting firms, the General Manager shall submit a recommendation to the Board of Directors. Under the premise that multiyear audit agreements are more cost efficient, allow for greater continuity and reduce audit disruption, the City may engage auditors in multi-year contracts, but the term of each contract shall not exceed five years.

b) Generally, the District will request proposals for audit services every five years. However, the Board of Directors may make an exception to the competitive proposal requirement if extraordinary circumstances exist and a change in auditors may not be prudent.

c) If the Board of Directors is satisfied with the performance of the auditors, the independent accountant firm may submit additional proposals through a competitive selection process, but it is the District's policy to require mandatory audit firm rotation after ten years of consecutive service.

E. Risk Management

Risk management has become increasingly important in guarding against economic loss and in ensuring public safety in a time of increasing public liability and litigation. Risk management is involved in the identification, evaluation, and treatment of the District's risk.

a) The District shall make diligent efforts to prevent or mitigate the loss of District assets and to reduce the District's exposure to liability through training, safety, risk financing and the transfer of risk when cost effective.
b) The District shall manage its exposure to risk through cost effective methods such as self-insurance and/or the purchase of traditional third-party insurance in the following areas: general liability, automobile liability, public officials' errors and omissions, police professional liability, property loss and workers' compensation.
c) The District will further control its exposure to risk through the use of "hold harmless" agreements in District contracts and by requiring contractors to carry liability insurance which shall name the District, its elected officials and employees as additional insured's.
d) Insurance reserves shall be maintained at a level which, together with any purchased insurance, will adequately protect the District's assets and its elected officials, officers and directors against loss. A regular study will be conducted for potential liability areas and shall be used as a basis for determining self-insurance reserves based on historical loss data.
e) Managers shall be notified of current claims and in order to ensure that loss of District assets and exposure to litigation are mitigated, Managers will be responsible for implementing operational changes in their department as a result of those claims/cases that are filed.
f) The District will disclose material contingent liabilities in the District's Annual Comprehensive Financial Report (ACFR).

IV. FUND BALANCE POLICY

This Fund Balance Policy establishes the accounting and financial reporting standards for Salton Community Services District that reports governmental funds as directed by the Government Accounting Standards Board Statement 54.

At the end of each fiscal year, in accordance with this policy, the Finance Officer shall work with the District's auditor to classify the fund balances in its governmental funds using the following classifications: restricted, committed, assigned, and unassigned.

With the adoption of each year's budget and any updates thereto, the Finance Officer shall present the estimated fund balance for all funds and the amounts allocated to reserves. The total amount allocated to reserves shall be sufficient to satisfy any debt service coverage requirement obligations for the current fiscal year.

This Governmental Fund Balance Policy establishes the accounting and financial reporting standards for all governments that reports governmental funds as directed by the Government Accounting Standards Board Statement 54. In February 2009, the Government Accounting Standards Board published Statement No. 54, which established accounting and financial reporting standards for all governments that report governmental funds. This statement divides the fund balance into five classifications:

- Non-spendable. Funds that cannot be spent because they are either: (a) not in a spendable form, such as prepaid items, inventories of supplies, or loans receivable; or (b) legally or contractually required to be maintained intact, such as the principal portion of an endowment. Examples of non-spendable funds include a reserve for prepaid assets. This reserve represents resources that have been paid to another entity in advance of the accounting period in which the resource is deducted from fund balance. A common example is an insurance premium, which is typically payable in advance of the coverage period.
- Restricted. Funds that have constraints placed on use that are either: (a) externally imposed by creditor (such as through debt covenants), grantors, contributors, or laws or regulations of other governments: or (b) imposed by law through constitutional provisions or enabling legislation. Examples of restricted funds include a pension trust or unused grant funds.
- Committed. Funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Directors and remain binding unless removed in the same manner. Examples of committed funds included District reserves created for economic contingencies, cash flow requirements or catastrophic events.
- Assigned: Funds that are constrained by the District's intent to be used for specific purposes, but that are neither restricted nor committed. Such intent needs to be established either by the Board of Directors or by an authorized District official. Examples of assigned funds include unspent funds from prior fiscal years

designated for certain programs, services or functions (e.g., authorized encumbrances or carryovers).

- Unassigned: Any amount in the fund balance that has not been classified as non-spendable, restricted, committed or assigned. The general fund is the only fund that reports this classification of fund balance. For all other governmental funds, any amounts in excess of what those classified as non-spendable, restricted, or committed are classified as assigned (constrained to the purposes of the governmental fund).

V. CAPITAL ASSET MANAGEMENT

A. Purpose

The purpose of this policy is to describe the policies and procedures utilized in the Salton Community Services District's capital asset management system and to put in place guidelines to account for and depreciate the District's capital assets.

The primary goals of this policy are to:

- Ensure that capital assets are accounted for in conformance with generally accepted accounting principles; and
- Establish a consistent and cost–effective method for accounting of the capital assets.

A. Authority

This policy applies to all Salton Community Services District functional area managers. The General Manager shall be responsible for implementation of this policy.

B. Policy

1. General Provisions

This capital asset policy is in accordance with generally accepted accounting principles and closely conforms to capital asset accounting practices as recommended by the Government Finance Officers Association. The Government Finance Officers Association (GFOA) recommends that every state and local government consider the following applicable guidelines in establishing capitalization thresholds for capital assets:

- Capital assets should be capitalized only if they have an estimated useful life of at least two years following the date of acquisition.
- Capitalization thresholds should be applied to individual assets rather than to groups of similar items (e.g., desks, tables). (For assets that qualify for capitalization and depreciation under the "group method" however, see third paragraph under the heading "THRESHOLD" for discussion of the appropriate threshold application).
- In no case should a government establish a capitalization threshold of less than $5,000 for any individual item.
- Governments should exercise control over their non-capitalized capital assets by establishing and maintaining adequate internal control procedures at the department level.

2. Threshold

The District will capitalize individual assets other than Buildings, Building Improvements and Land Improvements, and Infrastructure that cost [$5,000] or more and have an estimated useful life of at least two (2) years. The capitalization threshold for Buildings and Building Improvements shall be [$50,000] and for Land Improvements the capitalization threshold shall be [$25,000]. However, assets acquired with debt proceeds may be capitalized regardless of cost. In addition, assets acquired prior to January 1,

2021 and capitalized at a lower threshold, may continue to be depreciated on the basis of past practice. Effective January 1, 2022, infrastructure projects and improvements shall be capitalized so as to substantially account for the investment in infrastructure and consider related debt. Individual assets that cost less than [$5,000], but that operates as part of a network system may be capitalized in the aggregate, using the group method, if the estimated average useful life of the individual asset is at least two years. A network is determined to be where individual components may be below [$5,000] but are interdependent and the overriding value to the District is on the entire network and not the individual assets (e.g. computer systems and telephone systems).

3. Valuation

In accordance with generally accepted accounting principles, the District will value its capital assets at historical cost. Historical cost includes the cost or estimated cost at the time of acquisition, freight charges, installation and site preparation charges, and the cost of any subsequent additions or improvements, excluding repairs. If a capital asset is donated to the District, the asset will be valued based on the fair market value at the time the asset is donated.

4. Capital Assets Inventory Report

As part of the financial audit, the Finance Officer shall submit a capital asset report to the external auditor on an annual basis. This report will include the following information:

- Type of asset (i.e. land, building, infrastructure);
- Date of acquisition;
- Acquisition cost;
- Estimated useful life;
- Annual depreciation; and
- Accumulated depreciation.

5. Depreciation

The District will use the Straight-Line Method as its "basic approach" (standard approach) to depreciate capital assets. The Modified Approach, which does not require depreciation, may be used on infrastructure assets whenever applicable.

6. Estimated Useful Lives

[THE FOLLOWING RANGES ARE GUIDELINES IN SETTING ESTIMATED USEFUL LIVES FOR DEPRECIATING ASSETS. ENTER DESIRED RANGES FOR SALTON COMMUNITY SERVICES.]

- Building and Structures 20-50 Years;
- Vehicles 04-15 Years;
- Other Equipment 03-25 Years; and
- Infrastructure 20-100 Years .

7. Capital vs. Repair and Maintenance Expense

The following criteria are the basis for distinguishing costs as either capital or repair and maintenance expense:

a) With respect to improvements on non-infrastructure and infrastructure capital assets, under the Basic Approach, costs should be capitalized if the useful life of the asset is substantially extended, or the cost results in a substantial increase in the capacity or efficiency of the assets.

   Otherwise, the cost should be expensed as repair and maintenance.

b) With respect to improvements on infrastructure capital assets under the Modified Approach, costs should be capitalized if expenditures substantially increase the capacity or efficiency of an infrastructure.

   Otherwise, costs, including those that preserve the useful life of an infrastructure asset, are expensed.

8. Inventory

For internal control purposes, the District may maintain an inventory listing of certain assets (controlled equipment) that do not meet the above reference capitalization amounts. Controlled equipment includes items that should be specifically accounted for and inventoried periodically due to the high re-sale value of the equipment and potential risk of theft. Controlled equipment may include items such as computers, construction equipment, and other office equipment. Each Department Head is responsible for all controlled equipment within their areas of responsibility.

9. Disposal and Transfer of Assets

Disposition of District assets will be performed in accordance "Disposition of Surplus Property" Policy.

VI. DEBT MANAGEMENT

The purpose of this Debt Management Policy ("Policy") is to establish guidelines and parameters for the effective governance, management and administration of the debt of the Salton Community Services District ("District"). This Policy is intended to comply with California Government Code Section 8855(i), and any successor statute, and shall govern all debt which is contemplated or incurred by the District.

A. Background

This policy documents the District's goals for the use of debt instruments and provides guidelines for the use of debt for financing the District infrastructure and project needs. The District's overriding goal in issuing debt is to respond to and provide for the infrastructure and capital project needs of its customers while ensuring that debt is issued and managed prudently in order to maintain a sound fiscal position and protect credit quality. The District issues debt instruments, administers District-held debt proceeds and makes debt service payments, acting with prudence, diligence, and attention to prevailing economic conditions.

The District will endeavor to pay for all infrastructure and other projects from a combination of current revenues, available reserves, and prudently issued debt. The District believes that debt can provide an equitable means of financing projects for the District's customers and provide access to new capital needed for infrastructure and project needs. Debt will be used to finance projects if it (i) meets the District's goal of equitable treatment of all customers, both current and future, (ii) is the most cost- effective means available to the District, and (iii) is fiscally prudent, responsible, and diligent under the prevailing economic conditions.

The General Manager shall consider using the services of a qualified Independent Registered Municipal Advisor ("IRMA") to assist the District with conforming to all aspects of this policy including but not limited to assessing and selecting an appropriate financing mechanism and debt structure, performing calculations for all District bond issuances, and preparing reports and necessary filing documents as necessary.

Relationship of Debt to Capital Improvement Program and Budget

The District has established plans for replacing aging physical infrastructure. The District strives to maintain a level funding plan that will minimize the peaks and valleys in General Fund support levels and allows the funding of projects over time. The District utilizes debt obligations only after giving due consideration to all available funding sources, including but not limited to available cash reserves, other strategic savings programs, available current revenues, potential future revenue sources, existing and potential grants, and all other financial sources legally available to be used for such purposes. When and if deemed an appropriate alternative, the District may issue debt for the purposes stated in

this Policy to implement policy decisions incorporated in the Capital Improvement Program.

The District shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. To the extent practicable in the circumstances, the District will avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear. Rather, those readily anticipated infrastructure and facility repairs and replacements should be funded through reserve policies.

The District shall coordinate its debt issuances with the goals of its Capital Improvement Program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the District's public purposes. The District shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its General Fund.

Policy Goals Related To Planning Goals and Objectives

The District is committed to long-term financial planning, maintaining appropriate reserve levels, and employing prudent practices in governance, management, and budget administration. The District intends to issue debt only for the purposes stated in this Policy and to implement policy decisions incorporated in the Capital Improvement Program. Adoption of this Policy will help ensure that debt is issued and managed in a manner that protects the public interest.

It is a policy goal of the District to protect taxpayers, ratepayers (if applicable) and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The District shall comply with applicable state and federal law as it pertains to debt and the procedures for levying and imposing related taxes, assessments, rates, or charges.

When refinancing debt, it shall be the policy goal of the District to do so either for the purpose of realizing debt service savings or for the purpose of restructuring debt in a manner which is in the best financial interests of the District.

B. Conditions and Purposes of Debt Issuance

1. Acceptable Conditions for the Use of Debt

The District believes that prudent amounts of debt can be an effective means of financing major infrastructure and capital project needs of the District. Debt will be considered to finance such projects if:

a) It meets the District's goal of distributing costs of the asset over its useful life so that benefits more closely match costs for both current and future residents.

b) It is the most cost-effective funding means available to the District, taking into account cash flow needs, maintenance of prudent reserves and other funding alternatives.
c) It is fiscally prudent and meets the guidelines of this Policy and the District's Articles of Incorporation. Any consideration of debt financing shall consider financial alternatives, including pay-as-you-go funding, proceeds derived from development or redevelopment of existing land and capital assets owned by the District, and use of existing or future cash reserves, or any combination thereof.

2. Purposes for Which Debt May Be Issued

a) **Long-Term Debt.** Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and operated by the District.

1) Long-term debt financings are appropriate when the following conditions exist:

- When the project to be financed is necessary to provide basic services.
- When the project to be financed will provide benefit to constituents over multiple years.
- When total debt does not constitute an unreasonable burden to the District and its ratepayers.
- When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.

2) Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses.

3) The District may use long-term debt financings subject to the following conditions:

- The project to be financed must be approved by the Board of Directors.
- The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed by more than 20%.
- The District estimates that sufficient revenues will be available to service the debt through its maturity.
- The District determines that the issuance of the debt will comply with the applicable state and federal law.

b) **Short-term debt.** Short-term debt may be issued to provide financing for the District's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the District may undertake lease-purchase financing for equipment.

c) **Financings on Behalf of Other Entities.** The District may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of District. In such cases, the District shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein.

3. Types of Debt Allowed

For purposes of this Debt Policy, "debt" shall be interpreted broadly to mean loans, bonds, notes, certificates of participation, financing leases, or other financing obligations, but the use of such term in this Debt Policy shall be solely for convenience and shall not be interpreted to characterize any such obligation as an indebtedness or debt within the meaning of any statutory or constitutional debt limitation where the substance and terms of the obligation comport with exceptions thereto.

The following types of debt are allowable under this Debt Policy:

- State or Federal loans, including Revolving Fund loans;
- Loans and lines of credit with banks and other financial institutions;
- General obligation bonds;
- Bond or grant anticipation notes;
- Lease revenue bonds, certificates of participation and lease-purchase transactions;
- Other revenue bonds and certificates of participation;
- Tax and revenue anticipation notes;
- Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes; and
- Refunding bonds, notes, loans and other obligations.

The District may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

Debt shall be issued as fixed rate debt unless the District makes a specific determination as to why a variable rate issue would be beneficial to the District in a specific circumstance.

4. Approval Process for the Issuance of Debt

Any issuance of debt is subject to the formal approval of the Board of Directors as a non-consent item on a District agenda. As part of the Board of Directors approval, a formal resolution authorizing the issuance of a specific form of debt shall be required as part of the authorizing documents. The resolution shall include, at a minimum, the following:

a) The specific project(s) for which the debt is being incurred;
b) The maximum principal amount to be borrowed;
c) The maximum term, which will be no greater than the useful life of the project(s), equipment, or capital asset, whichever is applicable and longer;
d) The maximum interest rate or true interest cost;
e) The maximum annual debt service;
f) Call provisions, including specifically identifying any deviation from Section C (i) below;
g) Estimated Costs of Issuance;
h) Maximum Underwriter's Discount; and
i) A list of all consultants hired for the issuance including, at a minimum, bond counsel, disclosure counsel, municipal advisor and underwriter(s).

In addition to the authorizing resolution, the Board of Directors shall be provided copies of the various financing documents including indentures, purchase agreements and preliminary official statements. For any sale of securities, the District shall be required to retain an IRMA to serve as the District's fiduciary on every sale. The IRMA will provide independent analysis of all financing scenarios considered with a specific recommendation to the District supported by the analysis. The written recommendation of the IRMA shall be provided to Board of Directors as an attachment to the District's Staff Report.

C. Refunding Guidelines

The Finance Officer shall monitor at least annually all outstanding District debt obligations for potential refinancing opportunities. The District should consider refinancing of outstanding debt to achieve annual savings. Absent a compelling economic reason or financial benefit to the District, any refinancing should not result in any increase to the weighted average life of the refinanced debt.

Consideration of this method of refinancing shall place greater emphasis on determining whether an alternative refinancing opportunity with higher savings is reasonably expected in the future.

D. Communication, Reporting and Debt Administration

1. Rating Agency Relations and Annual or Ongoing Surveillance

a) **Rating Agencies.** If rated, the District shall maintain its strong ratings through prudent fiscal management and consistent communications with the rating analysts. The General Manager shall manage relationships with the rating analysts assigned to the District's credit, using both informal and formal methods to disseminate information.
b) **Bond Insurers**. The General Manager shall manage relationships with the analyst at the bond insurers assigned to the District's credit, if any.
c) **Disclosure Procedures**. The District shall comply with SEC regulations on disclosure, which require municipal debt issuers to provide specified financial and operating information at the time of new bond issuance (Official Statement) and during the life of the bonds (Continuing Disclosure Annual Report).
d) **Trustee**. The General Manager shall procure the services of a Trustee for the creation and maintenance of District debt related funds dictated by bond documents.

2. Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

Without limiting the foregoing, the District will periodically review the requirements of and will remain in compliance with the following:

a) Any continuing disclosure undertakings entered into in accordance with SEC Rule 15c2-12;
b) Any federal tax compliance requirements, including, without limitation, arbitrage and rebate compliance; and
c) Investment policies as they relate to the use and investment of bond proceeds.

It is the policy of the District to ensure that proceeds of debt are spent only on lawful and intended uses. Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the District will submit written requisitions for such proceeds. The District will submit a requisition only after obtaining the signature of the General Manager. In those cases where it is not reasonably possible for the proceeds of debt to be held by a third-party trustee, the person performing the function of chief financial officer of the District shall retain records of all expenditures of proceeds through the final payment date for the debt.

VII. INVESTMENTS

It is the policy of the Salton Community Services District ("District") to invest public funds in a manner that will provide maximum security, adequate liquidity and sufficient yield, while meeting the daily cash flow demands of the District and conforming to all statutes and regulations governing the investment of public funds.

B. Overview

The Salton Community Services District investment program will conform to federal, state, and other legal requirements, including California Government Code Sections 16429.1-16429.4, 53600-53609 and 53630-53686. The following investment policy addresses the methods, procedures and practices which must be exercised to ensure effective and judicious fiscal and investment management of the District's funds. This investment policy applies to all financial assets of the District's general and enterprise funds that include:

1. Idle operating cash;
2. Short-term deposits held by fiscal agents; and
3. Restricted reserve funds.

B. General Objectives

The primary objectives, in priority order, of the District's investment activities shall be:

1. Safety: Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital.
2. Liquidity: The District's investment portfolio will remain sufficiently liquid to meet all operating requirements.
3. Yield: The investment portfolio shall be designed with the objective of attaining a rate of return commensurate with the District's investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above.

C. Authorized Investments

The following investments shall be permitted by this policy and are authorized by the California Government Code:

1. The Local Agency Investment Fund (LAIF) managed by the Treasurer of the State of California.

2. Certificates of Deposit insured by the Federal Deposit Insurance Corporation. Maturities are not to exceed five years from the date of purchase. Purchases may not exceed 30 percent of the District's designated reserves.

3. United States Treasury Securities for which the full faith and credit of the United States are pledged for the payment of principal and interest. Maturities are not to exceed two years from the date of purchase.

4. Triple-A rated money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of United States Treasury Securities.

D. Delegation of Authority

Management responsibility for the investment program is hereby delegated to the District Finance Officer, who may invest the District's funds consistent with this investment policy and who shall establish procedures and a system of controls for the operation of the investment program consistent with this investment policy.

E. Reporting

The Finance Officer shall render an investment report to the General Manager and Board of Directors of the District on a quarterly basis.

1. The investment report shall include the type of investment, issuer, date of maturity, par and dollar amount invested on all securities, investments and money held by the District, and shall additionally include a description of any of the District's funds, investments or programs, that are under the management of contracted parties, including lending programs. With respect to all securities held by the District, and under management of any outside party that is not also a local agency or the State of California Local Agency Investment Fund, the report shall also include a current market value as of the date of the report.

2. The investment report shall state compliance of the portfolio to the statement of investment policy, or manner in which the portfolio is not in compliance.

3. The investment report shall include a statement denoting the ability of the District to meet its expenditure requirements for the next six months or an explanation as to why sufficient money will not or may not be available.

F. Standards of Care

1. Prudence

The Board of Directors, General Manager and Finance Officer of the District are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, a trustee shall act with care, skill, prudence and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

2. Ethics and Conflicts of Interest

In the manner required by applicable law, Officers and Employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

G. Policy Adoption

The District's investment policy shall be adopted by the Board of Directors on an annual basis at a public meeting. Any modifications to the policy shall also be considered at a public meeting.

VIII. DISPOSITION OF SURPLUS PROPERTY

A. Purpose

The purpose of this policy is to establish an effective District surplus property disposal program. This program is established in the interest of efficiency, to assure the best possible sales price and to assure members of the public that where appropriate members of the public have notice and an opportunity to bid on surplus property.

B. Authority

The General Manager, or designee, is authorized to dispose of surplus property when the estimated value is less than $500.00 and lacks minimal public interest.

Disposal of surplus property with an estimated value of $500 or greater, requires the General Manager's approval and must comply with the other requirements of this policy.

C. Definition of Surplus Property

1. Personal property not needed for District service or not fit for its intended purpose.

2. Usable material, equipment, vehicles, or parts, including capitalized equipment, that exceed the normal maintenance, repair, and operating requirements of the District.

3. Obsolete material and equipment that cannot be used in the service for which it was purchased and cannot be utilized safely or economically for any other purpose.

4. Scrap metal and waste material such as metal, paper, rags, rubber, and wood.

D. Methods of Disposition

Surplus property may only be disposed in the following manner:

1. **Trade-in- s**urplus, property may be exchanged as trade-in value on the acquisition of new property upon approval of the Board of Directors.

2. **Return to the Manufacturer -** Surplus items may be returned to the manufacturer for buy-back or credit upon approval of the Board of Directors.

3. **Auctions -** District surplus property may be sold at auction approved in advance by action of the Board of Directors. Prior to any auction a notice announcing the auction and the items to be auctioned including serial numbers condition and miles or hours of service shall be posted at three places within the District at least thirty

(30) days prior to the date of the auction. The notice shall specify the time, place, manner and other requirements of bidding and that bidders must present cash or cashier's checks in sufficient amounts no later than 24 hours after the time of the biding or the sale will be void.

4. **Competitive Sealed Bids/Proposals** - Bids must be in a marked, sealed envelope, and must be received in the District office before the time and date specified. Items will be sold to the highest responsible bidder to be announced publicly at the auction.

5. **Sell for Scrap** - Subject to the approval of the Board of Directors, scrap sales shall be made by the most efficient and economic means available provided that the General Manager or his designee obtains at least three quotes from licensed scrap dealers to be preserved in writing and the scrap is then sold to the scrap dealer offering the highest price subject to a single sale document to be maintained by the District.

6. **Dispose as Junk** - When District surplus property is damaged or unsafe, and/or when the cost of locating a buyer is estimated to exceed the projected revenue of the item, the property may be destroyed or disposed of as junk subject to the approval of the Board of Directors.

7. **Gift** - District surplus property may be given away to any organization not organized for profit and qualified as a charity under Internal Revenue Code Section 501(c)(3) for a purpose within the legally established and exercisable powers of the District or to any other public agency upon the approval of the Board of Directors.

8. **Negotiated Sale** - Surplus property may be negotiated and sold outright if no more than one buyer is available, if negotiated sale is in the best interest of the District and upon approval of the Board of Directors.

E. "As Is"

Surplus property shall be sold "as is" and 'where is." The District does not make any warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility, or usability of the property offered for sale.

F. Revenues from The Sale Of Surplus Property

Revenue from the sale of surplus property will be returned to the appropriate revenue fund.

G. Procedures for Disposing Of Surplus Property

Once a determination is made by the General Manager and approved by the Board of

Directors to purge surplus property, a written directive to that effect shall be delivered to a staff member designated by the General Manager who will coordinate the disposal of the property in accordance with this policy and the General Manager's directive.

H. Employees and Others Prohibited From Participating in the Purchase of Surplus Property

The General Manager, District Employees, District General Counsel, and members of the District Board of Directors shall not participate in the purchase of District surplus property.

IX. FRAUD, WASTE AND ABUSE

A. Purpose and Scope

The Salton Community Services District is committed to protecting District revenue, property and other assets against the risk of loss or misuse and establishes a no tolerance policy for Fraud, Waste, or Abuse (hereinafter collectively referred to as "FWA" and as each are defined below). Accordingly, it is District policy to identify and promptly investigate any FWA and to pursue legal remedies when appropriate.

The purpose of this policy is to provide communication and guidance for the detection, reporting and prevention of FWA. A violation of this policy may be grounds for disciplinary action in conformance with the District's personnel policies and procedures. Disciplinary action can include termination, and referral of the case to an appropriate law enforcement agency or District Attorney's Office for possible arrest and/or prosecution.

This policy defines acts that constitute FWA, describes the steps to be taken when FWA is suspected, provides the procedure for how FWA is investigated, and establishes the process for handling substantiated findings of FWA. This policy applies to any suspected FWA committed by District Employees or any other person or entity that has agreed in writing to abide by this policy. Any exception to this policy must be approved in writing by the General Manager or his or her designee. Subjects of active investigations being conducted per this policy may not authorize exceptions to this policy applicable to such investigations.

All FWA investigations will be conducted in an objective and impartial manner without regard to the subject's length of service, position, title, or relationship to the District.

All District Employees shall receive and review this policy and may be asked to sign a document attesting to the fact that they received, reviewed, and understood the contents of this policy.

B. Definitions

Fraud – the intentional false representation or concealment of fact for the purpose of personal gain for oneself or others; or inducing another to act similarly. Examples of Fraud include but is not limited to the following:

- Submitting requests for unauthorized expenditures, forging or falsifying financial, electronic, or other documents for personal gain, and theft of District funds or fixtures.
- Stealing, misappropriation of funds, supplies, etc.;
- Forgery or unauthorized alteration of any document;
- Intentional misrepresentation by District personnel regarding payroll records or the payroll records of others;
- Making, presenting, or using any record, document, or thing with the knowledge that it is false;

- Intentional destruction, concealment, removal or other impairing to the verity, legibility, or availability of a government record
- Processing, selling, or offering to sell a governmental record or a blank record form with the intent that be used unlawfully, or with the knowledge that it was obtained unlawfully
- Using or claiming to hold an education degree that is fraudulent, fictitious, or has been revoked, with the intent to obtain employment, promotion, or other benefit;
- Credit or debit card abuse or falsification of transaction;
- Making a false statement to obtain property, credit, or services;
- Fraudulent transfer of a motor vehicle;
- Securing execution of a document by deception;
- Fraudulent use or possession of identifying information without that person's
- consent; and
- Stealing an unsigned check or receiving an unsigned check with the intent to use it or sell it.

Waste – any needless, careless, or unnecessary expenditure of District resources or property that has a significant financial impact on the District through negligent or willful misconduct. Examples of Waste include but are not limited to the following:

- The purchase of supplies for no District purpose or benefit;
- Creating work tasks for the sole purpose of overtime compensation;
- Willfully incurring expenditures in violation of the District's Travel Policy, and discarding District equipment in violation of existing policies;
- Damaging, destroying, or ruining materials or equipment;
- Improper maintenance or intentional mistreatment of equipment;
- Purchase of goods at inflated prices; and
- Failure to reuse or recycle major resources or reduce waste generation.

Abuse – the intentional destruction, manipulation, misapplication, or misuse of District resources. Examples of Abuse include but not limited to the following:

- The use of District staff or District agents to perform personal errands or work unrelated to District business;
- Exercising undue influence based on position with District over District personnel for personal gain;
- Accepting bribes from District vendors or proposed vendors;
- Failing to report significant damage inflicted upon District property;
- Using District equipment or suppliers to conduct non-District business
- An employee using non-confidential taxpayer information to get new customers for his/her outside business
- Improper handling or reporting of money or financial transaction;
- Profiting by self or others as a result of inside knowledge;
- Destruction or intentional disappearance of records, furniture, fixtures or equipment;

- Accepting or seeking anything of material value from vendors or persons providing services or material to the County for personal benefit • Unauthorized use of District resources (computers, software, databases, other information) for non-County purposes;
- Abuse of purchase order authority;
- Accepting or seeking anything of material value from vendors or persons providing services or materials to the District

Employee – any full- or part-time employee of the District, including the employees appointed by the Board of Directors (the District Clerk, District Attorney, and District General Manager). The term Employee does not apply to an Appointed or Elected Official.
Management – any administrator, manager, director, supervisor, or other individual who manages or supervises an Employee. The term Management does not apply to an Appointed or Elected Official.
Investigator – any person assigned to investigate FWA, including external investigators, independent auditors, forensic auditors, Fraud examiners, or other appropriate professional investigators. The Investigator, in consultation with the Human Resources Director or District Attorney, has the primary responsibility for the investigation of FWA.
Appointed or Elected Official – any member of the official District Board of Directors, Commission, or Committee that advises, coordinates, represents and/or advocates a position on behalf of the Salton Community Services District.

C. Deterrence

Deterrence consists of those actions taken to discourage the perpetration of fraud and limit the exposures if fraud does occur. Elected Officials/Department Heads are responsible for the implementation and maintenance of effective internal controls. The internal audit division is responsible for assisting in the deterrence of fraud by examining and evaluating the adequacy and effectiveness of internal controls. Fraud occurs for the following reasons:

1. Poor internal controls, especially disregarded for set policies and procedures;
2. Management override of internal controls;
3. Collusion between employees and/or third parties;
4. Poor or non-existing ethical standards; and
5. Lack of control over staff by their supervisors.

D. "Red Flags"

The most frequently cited "red flags" of fraud are:

1. Changes in an employee's lifestyle, spending habits or behavior;
2. Poorly written or poorly enforced internal controls, procedures, policies or security;
3. Irregular/unexplained variances in financial information;
4. Inventory shortages;
5. Failure to take action on results of internal/external audits or reviews;
6. Unusually high expenses or purchases;
7. Frequent complaints from customers;
8. Missing files;
9. Ignored employee comments concerning possible fraud;
10. Refusal to leave custody of records during the day by the employee; and
11. Working excessive overtime and refusing to take vacation time off.

E. Fraud Prevention Measures

District management shall implement the following internal controls to minimize risk and help prevent fraud:

1. Detailed written policies and procedures and adherence to all policies and procedures, especially those concerning documentation and authorization of transactions;
2. Physical security and controlled access over assets such as locking doors and restricting access to certain areas;
3. Proper training of employees;
4. Independent review and monitoring of tasks by the department supervisor, such as approval processing of financial transaction workflow items;
5. Separation of duties so that no one employee is responsible for a transaction from start to finish;
6. Clear lines of authority;
7. Rotation of duties in positions more susceptible to fraud;
8. Ensuring that employees take regular vacations; and
9. Regular independent audits of areas susceptible to fraud.

F. Management Responsibilities

1. Management is responsible for reporting actual or suspected FWA regardless of whether it originates in their department or area of responsibility.
2. Management must be familiar with the types of improprieties that might occur in their areas of responsibility and is responsible for instituting and maintaining a system of internal controls designed to prevent and detect FWA.
3. Management shall not conduct individual investigations, interviews, or interrogations into actual or suspected FWA. However, once the reported activity has been fully investigated, Management is responsible for taking appropriate corrective actions to ensure adequate controls exist to prevent reoccurrence of policy violations. This section does not prevent Management from asking

questions to help Management determine if there is actual or suspected FWA that is reportable.

4. Management shall cooperate fully in the detection, reporting, and investigation of FWA, including the prosecution of offenders.
5. Subject to consultation with the District Attorney's Office, Management shall give full and unrestricted access to all necessary records, desks, computers, and personnel as necessary to allow a full and complete investigation of FWA. All District furniture and contents, including desks and computers, are open to inspection at any time in accordance with all applicable laws and privacy interests.
6. Management should avoid the following whenever possible:
   a) Encouraging unsubstantiated FWA accusations;
   b) Alerting suspected individuals that an investigation for a violation of this policy is underway, unless required by law or District policy;
   c) Treating Employees suspected of FWA or Employees that report FWA unfairly; and
   d) Making statements that could lead to false accusations of FWA.
7. In handling complaints of FWA, Management shall:
   a) Make no contact (unless requested by the Investigator or District Attorney's Office) with the suspected individual to determine facts or demand restitution. Under no circumstances should there be any reference to "what you did," "the crime," "the Fraud," "the misappropriation," etc.;
   b) Avoid discussing the case, facts, suspicions, or allegations with anyone other than individuals who have a need to know, such as the Investigator, Human Resource Director, District Attorney or law enforcement personnel, unless specifically directed to do so by the District Attorney's Office;
   c) Direct all inquiries made by the suspected individual, or his or her representative, to Human Resources or the District Attorney's Office. All inquiries by an attorney for the suspected individual shall be directed to the District Attorney. All inquiries from the media shall be directed to the General Manager; and
   d) In consultation with the Human Resources Director, take appropriate corrective action in conformance with the District's policies and procedures or the appropriate Memorandum of Understanding.

G. Employee Responsibilities

1. Employees are required to immediately report suspected FWA to any of the following:
   a) Human Resources Director;
   b) District General Manager;
   c) District Attorney; or
   d) Fraud, Waste, or Abuse Telephone Hotline (xxx-xxx-xxxx).
2. Employees are *not* required to follow "the chain of command" when reporting potential FWA and must report concerns to any of the individuals or reporting mechanisms listed above.

3. Employees will be granted confidentiality when reporting FWA in accordance with this policy and applicable laws. When informed of a suspected impropriety, neither the District nor any person acting on behalf of the District may, during the pendency of the investigation into the reported FWA, retaliate, dismiss, discipline, suspend, intimidate, coerce, penalize, or threaten any of these actions upon the reporting Employee as a result of the Employee's reporting of FWA. Violations of the confidentiality protection may result in discipline up to and including dismissal.
4. Employees who report FWA shall refrain from further investigation of the incident, confrontation with the alleged violator, or further discussion of the incident with any one, unless requested by the General Manager, District Attorney, Human Resources Director, or law enforcement personnel.
5. Any Employee who makes a report under this policy which the Employee knows or should know is false may be subject to disciplinary action, up to and including termination.
8. All existing and future employees shall sign the Salton Community Services District Fraud Waste and Abuse Policy Acknowledgement Form (See Attachment 1).

H. Investigation Procedure & Investigator Responsibilities

1. Investigations of reported FWA shall be organized as follows:
   a) For complaints primarily regarding the District General Manager, the Human Resources Director will lead the investigation.
   b) For complaints primarily regarding all other Employees other than the District General Manager, Human Resources will lead the investigation. If complaints are primarily about Human Resources, the District General Manager will lead the investigation. If complaints are primarily about Human Resources and the General Manager, the District Attorney will make the decision on who leads the investigation.
2. Notwithstanding paragraphs 1.a) and 1.b), complaints regarding suspected criminal activity may, in addition to being investigated per this policy, be forwarded to the Police Department.
3. In consultation with the Human Resource Director, District Attorney and/or the Police Department, the Investigator may disclose particulars of the investigation with potential witnesses if such disclosure will further the investigation.
4. If the Investigator is contacted by the media regarding an investigation into alleged FWA, the Investigator should refer the media to the District General Manager for response.
5. Throughout the investigation, the Investigator will inform the person leading the investigation of pertinent investigative findings.
6. After the investigation is completed:
   a) For all investigations, the Investigator will document the results in a confidential memorandum report to the District General Manager, Human Resources Director and District Attorney, any of which may be excluded from receiving the report if he or she is the primary focus of the investigation. The report shall include recommendations to the appropriate Management personnel for assistance in the prevention of future similar occurrences. The District General

Manager and/or District Attorney may choose to forward any such report to the Police Department or other appropriate law enforcement agency or, if a finding of FWA is made as to actions of the District Attorney, the District General Manager may choose to forward any such report to the Police Department or other appropriate law enforcement agency. Similarly, if a finding of FWA is made as to actions of the District General Manager, the District Attorney may choose to forward any such report to the Police Department or other appropriate law enforcement agency

b) Unless exceptional circumstances exist or a Memorandum of Understanding or other law requires different procedures, all persons who were investigated for committing FWA will be given written notice of the essential particulars of the allegations and the Investigator's conclusions within ten (10) calendar days of the Investigator's findings. Such persons may submit a written explanation of their role in the allegations to the Investigator no later than the latest of: ten (10) calendar days after notice is received, the time frame established in the applicable Memorandum of Understanding, or the time frame in any other applicable law.

7. The District retains the right to pursue every reasonable effort, including court ordered restitution, to obtain recovery of District losses from the offender(s) of this policy, or other appropriate.

Attachment 1

SALTON COMMUNITY SERVICES DISTRICT
FRAUD WASTE AND ABUSE POLICY EMPLOYEE ACKNOWLEDGEMENT FORM

Fraud is a common risk that should not be ignored. Any organization that fails to protect itself appropriately faces increased vulnerability to fraud. Strong fraud prevention processes help increase the confidence that the Board of Directors, the District's outside auditors and the general public have in the integrity of the District's operations and business dealings. In summary, having an FWA policy is a good risk management practice and such policies are becoming increasingly common among governmental agencies today. It is also considered a best practice by the Government Financial Officers Association.

The purpose of this policy is to:

1. Make clear the District's no (zero) tolerance policy for Fraud, Waste, or Abuse (FWA);
2. Provide communication and guidance for the detection, reporting and prevention of FWA;
3. Define acts that constitute FWA, describe the steps to be taken when FWA is suspected, provide the procedure for how FWA is investigated, and establish the process for handling substantiated findings of FWA; and
4. To act as an effective deterrent to FWA.

All employees are required to acknowledge with signature that they have read the FWA policy.

I, (write first and last name): _____, have read, fully understand, and will abide the Salton Community Services District Fraud, Waste and Abuse Policy on (enter date):_____.

Employee signature: _____

X. Glossary of Terms

Appropriation. A legal authorization to incur obligations and to make expenditures for specific purposes.
Arbitrage. Generally, tax-exempt bond issues are subject to arbitrage rebate requirements, which require that any profit or "arbitrage" be "rebated" to the Federal government in the amount of the excess of the amount earned on investments purchased with gross proceeds of the bonds over the amount which would have been earned if such investments were invested at a rate equal to the yield on the bonds. A rebate computation and payment, if applicable, is generally required to be made every five (5) years and upon final redemption or maturity of the bonds. Failure to comply with these requirements could lead to substantial late filing penalties and interest and/or the loss of tax-exempt status for the bonds.
Assessed Valuation. The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.
Assets. Employer and member (employee) contributions, and the accumulated earnings from the investment of these contributions, pledged to pay the retirement benefits of retired employees.
Authorized Positions. Employee positions, which are authorized in the adopted budget, to be filled during the year.
Available (Undesignated) Fund Balance. This refers to the funds remaining from the prior year that are available for appropriation and expenditure in the current year.
Bid Most Advantageous To The District. The lowest responsible and responsive bidder on a District project that is subject to Competitive Bidding from among those bids that are deemed to be Responsive to the Specifications and capable of and Responsible for providing acceptable goods and services to the District.
Board. the Board of Directors of the District.

Budget Calendar. The schedule of key dates that a government follows in the preparation and adoption of the budget.
Budget. A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.
Budgetary Basis. This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.
Budgetary Control. The control or management of a government in accordance with the adopted budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.
California Public Employees Retirement System (CalPERS). The retirement system (and health insurance provider) for the majority of state, school, and public agency employers in California. CalPERS manages the largest public pension fund in the United States with nearly $450 billion in assets.

Capital Assets. Capital assets include land, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles, infrastructure, easements, intangible assets (such as computer software), and works of art and historical treasures.
Capital Budget. The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.
Capital Expenditure. All major expenditures of a non-recurring nature such as new buildings, major remodeling projects and major equipment Purchases that likely have surplus value after five years of --- purchase. Excluded from this definition shall be all in-house projects unless the cost of the materials alone exceeds $5,000.

Capital Improvements Program (CIP). A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.
Capital Improvements. Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.
Capital Outlay. Fixed assets which have a value of $500 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.
Capital Project Fund. Capital project funds are a type of governmental funds used to account for financial resources used for the acquisition or construction of major capital facilities, which are not financed by proprietary (enterprise) funds.
Capital Project. Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.
Capitalization. Capitalization of an asset occurs when the cost of the asset meets the "threshold" and the "estimated useful life" set in the organizational guidelines. Under capitalization, the cost of an item is initially recorded as an asset rather than an expense.
Capitalized Interest. Capitalized Interest is a portion of the proceeds of an issue which is set aside to pay interest on the bonds for a specified period of time. Interest is commonly capitalized during the construction period of a revenue-producing project or a project financed with the proceeds of lease revenue bonds whereby the facility securing the lease payments must be available for use and occupancy before lease payments may commence.
Cash Basis. A basis of accounting in which transactions are recognized only when cash is increased or decreased.
Certificate of Deposit (CD). A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs are typically negotiable.
Charges for Services. Those charges levied to individuals or organizations for the use or consumption of services provided by the District.
Collateral. Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.
Competitive Bidding. The process of obtaining the Bid Most Advantageous to the District for any Purchase conducted through a Formal Bid or Informal Bid.

Consumer Price Index (CPI). A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).
Contingency. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Service. The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
Debt Service. The sum of principal and interest due on outstanding debt, including any required contributions to a sinking fund for term bonds. Debt Service may be computed on a bond year, fiscal year, or calendar year basis.
Deficit. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.
Department. The basic organizational unit of government which is functionally unique in its delivery of services.
Depreciation. Depreciation is the process of allocating the cost of property over a period of time, rather than recognizing the cost as an expense in the year of acquisition. Generally, at the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal the original cost less salvage value.
Disbursement. The expenditure of moneys from an account.
Discount. The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par, and return the par value to the investor at maturity without any additional interest. Other securities, which have fixed coupons, trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.
District. The Salton Community Services District.

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for various pensions, medical and life insurance plans, etc.
Encumbrance. The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.
Enterprise Fund. Used to account for District operations that are financed and operated in a manner similar to private business enterprises. The objective of segregating activities of this type is to identify the costs of providing the services, and to finance them through user charges.
Equipment. Non-construction related mechanical vehicles, loaders, or tools used in the course of maintaining district property or administrative activities.
Estimated Useful Life. Estimated useful life means the estimated number of months or years that an asset will able to be used for the purpose for which it was purchased. In determining useful life, consideration is given to the asset's present condition, use of the asset, construction type, maintenance policy, and how long it is expected to meet service demands.

Expenditure. The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.
Expense. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.
Fiscal Policy. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.
Fiscal Year. A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The Salton Community Services District's fiscal year is July 1 through June 30.
Formal Bid. A written quotation obtained in a sealed envelope or through online bid submittal webpage from a potential Vendor, or through District direct solicitation, public announcement, or published advertisement and opened at a specific day, place, and time. Notice inviting bids for any contract requiring Competitive Bidding shall be published at least one time in a local newspaper of general circulation within the District. It is required to have the bid opened publicly at a specified day, place and time.
Full-time Equivalent Position (FTE). A part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time fiscal clerk working 20 hours per week would be the equivalent to .5 of a full-time position.
Function. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).
Fund Balance. The term fund balance is used to describe the resources that accumulate in governmental funds excluding long-term assets and liabilities. Fund Balance is similar to net working capital used for proprietary funds.
Fund. A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.
GAAP. Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
General Fund. The general fund is the general operating fund of the District. The general fund is a type of governmental fund used to account for all the general revenue of the District not specifically levied or collected for other District funds and for expenditures related to the rendering of general services by the District. The general fund is the largest operating fund in the District.
Goal. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
Government Accounting Standards Board (GASB). A standard-setting body, associated with the Financial Accounting Foundation, which prescribes standard accounting practices for governmental units.
Government Finance Officers Association (GFOA). An organization founded in 1906 that represents public finance officials throughout the United States and Canada. The organization's more than 20,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA's mission is to advance excellence in public finance.

Government Securities. An obligation of the U.S. government, backed by the full faith and credit of the government. These securities are regarded as the highest quality of investment securities available in the

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental Fund. Governmental funds have a short- term or current flow of financial resources, measurement focus and basis of accounting and therefore, exclude long-term assets and long-term liabilities. Governmental funds include the general fund, special revenue funds, capital project funds and debt service funds.

Grants. A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Independent Registered Municipal Advisor (IRMA). A person (who is not a municipal entity or an employee of a municipal entity) that provides advice to or on behalf of a municipal entity or obligated person with respect to municipal financial products or the issuance of municipal securities, including advice with respect to the structure, timing, terms, and other similar matters concerning such financial products or issues; or undertakes a solicitation of a municipal entity or an obligated person.

Indirect Cost. A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Informal Bid. A written or oral quotation obtained from a potential Vendor, but not required to be opened publicly at a specified day, place, and time.

Infrastructure Assets. Infrastructure assets are long-lived capital assets that normally can be preserved for a significant greater number of years than most capital assets (non-infrastructure assets). Infrastructure assets are normally stationary in nature and are of value only to the government entity. Examples include the [GOVERNMENT NAME drain system].

Infrastructure. The physical assets of a government (e.g., streets, water, sewer, public buildings, and parks).

Intergovernmental Revenue. Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Controls. An internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. Internal controls should address the following points.

- **Control of Collusion** – Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
- **Separation of transaction authority from accounting and record keeping** – By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.

- **Custodial safekeeping** – Securities purchased from any bank or dealer including appropriate collateral (as defined by state law) shall be placed with an independent third party for custodial safekeeping.
- **Avoidance of physical delivery securities** – Book-entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.
- **Clear delegation of authority to subordinate staff members** – Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.
- **Written confirmation of transactions for investments and wire transfers** – Due to the potential for error and improprieties arising from telephone and electronic transactions, all transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and if the safekeeping institution has a list of authorized signatures.
- **Development of a wire transfer agreement with the lead bank and third-party custodian** – The designated official should ensure that an agreement will be entered into and will address the following points. controls, security provisions, and responsibilities of each party making and receiving wire transfers.

Lapsing Appropriation. An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Lease Revenue Bonds. Instead of issuing long-term debt, like general obligation bonds do, to finance improvements on a public facility, the municipality may enter into an arrangement that uses lease revenue bonds. Often a trust, not the municipality, issues bonds and generates revenues to pay the bonds back by leasing the facility to the municipality. The municipality will generally appropriate money during each budget session to meet the lease payment.

Liabilities. The obligations of a pension plan to pay amounts of money, either immediately or in the future, for the pension benefits earned by plan members. Liabilities whose payment is dependent on unpredictable future events (such as the death of a member) are called "contingent liabilities."

Line of Credit. A commitment usually made by a commercial bank to provide liquidity support for issues of notes, Commercial Paper, or bonds if the issuer is unable to pay Debt Service. The timely payment of Debt Service is not guaranteed, and the agreement between the bank and the issuer of the debt may be terminated in the event of a payment default by the bond issuer, or under other certain specified events. Debt issued with a Line of Credit is assigned the short-term Credit Rating of the Line of Credit provider.

Line-item Budget – A budget prepared along departmental lines that focuses on what is to be bought.

Liquidity. A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.
Local Agency Investment Fund (LAIF). Chapter 730, Statutes of 1976 of the State of California, established the Local Agency Investment Fund. This fund enables local governmental agencies to remit money not required for immediate needs to the State General Manager for the purpose of investment. In order to derive the maximum rate of return possible, the State General Manager has elected to invest these monies with State monies as a part of the Pooled Money Investment Account. Each local governmental unit has the exclusive determination of the length of time its money will be on deposit with the State General Manager. At the end of each calendar quarter, all earnings derived from investments are distributed by the State Controller to the participating government agencies in proportion to each agency's respective amounts deposited in the Fund and the length of time such amounts remained therein. Prior to the distribution, the State's costs of administering the program are deducted from the earnings.
Long-term Assets. Long-term assets are assets that will benefit the District for more than one year. Also known as non-current assets, long-term assets can include fixed assets such as the District's property, plant, and equipment, but can also include other assets such as long-term investments.
Long-term Debt – Debt with a maturity of more than one year after the date of issuance.
Long-term Liabilities. Long-term liabilities are financial obligations of a District that are due more than one year in the future.
Lowest. The smallest bid in monetary terms received by the District for the cost of a project subject to Competitive Bidding.
Maintenance and Operations – Expendable materials and operating supplies necessary to conduct departmental operations.
Make Whole Call. A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."
Market Risk. The risk that the value of a security will raise or decline as a result of changes in market conditions.
Market Value or Valuation. The price that would be received to sell an asset or liability in an orderly transaction between market participants at the measurement date (sometimes referred to as fair value).
Market Value. The current price at which a security is trading and could presumably be purchased or sold at that particular point in time.
Net Working Capital. Similar to the term fund balance used for governmental funds, net working capital is used for proprietary funds to describe the resources that accumulate in proprietary funds excluding long-term assets and liabilities.
Non-construction Supplies. Goods used for activities other than construction related projects.
Normal Costs. The cost of pension benefits earned during the current fiscal year by current employees. Normal costs are determined by an actuary as a percentage of the employer's payroll.

Object of Expenditure – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, etc.
Obligations – Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.
Offer. An indicated price at which market participants are willing to sell a security or commodity. Also referred to as the "Ask price."
Official Statement. A document published by the bond issuer, and often prepared by Disclosure Counsel, which discloses material information on a new bond issue, including the purpose of the issue, source of repayment, bond covenants, as well as financial, economic, demographic, and legal characteristics of the bond issuer. The Official Statement is used by investors to determine Debt Management Policy the credit quality of the bond issue. An Official Statement is deemed preliminary prior to the determination of the interest rates on the bond issue, but is final in all other respects at the time it is circulated in its preliminary form prior to the sale of the bonds.
One-time Expenses. Expense that does not recur and is typically outside the District's normal operation.
One-time Revenues. Revenue that does not recur and is typically outside the District's normal operation.
On-going Expenses. Out-of-pocket organizational and related fees and expenses for maintaining the existence and necessary operation of the District incurred in the ordinary course of business.
Ongoing Revenues. Recurring organizational revenue sources used for maintaining the existence and necessary operation of the District (examples: property and sales taxes).
Operating Expenses – The cost for personnel, materials, and equipment required for a department to function.
Operating Revenue – Funds that the government receives as income to pay for on-going operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.
Other Post-Employment Benefits (OPEB). Other post-employment benefits (OPEB), principally involve retiree health care benefits, but also may include life insurance, disability, legal and other services.
Other Post-Employment Benefits (OPEB). Other post-employment employee benefits (OPEB), principally involve retiree health care benefits, but also may include life insurance, disability, legal and other services.
Plans. Drawings or diagrams made to scale showing the structure or arrangement of a construction project, or a method or program showing a level of service or benefit defined within a contract. Plans will become part of the awarded contract. All bidders will be afforded an opportunity to examine the Plans.
Performance Budget – A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
Portfolio. Combined holding of more than one stock, bond, commodity, real estate investment, cash equivalent, or other asset. The purpose of a portfolio is to reduce risk by diversification.
Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget – A budget that allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.
Program Performance Budget – A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.
Program Revenue (Income). Revenues earned by a program, including fees for services, license and permit fees, and fines.
Purchase. Buying, renting, leasing or otherwise acquiring Supplies or Services for a price.
Proprietary Fund. Proprietary funds are used to account for government activities in which a government entity or unit sells goods or services to a person, business or other government entity/unit. In essence, proprietary funds are used when governments perform non-governmental activities that are more similar to private business activities. There are two basic types of proprietary funds for local governments: enterprise funds and internal service funds. The basis of accounting for proprietary funds is very similar to that used in private sector with some exceptions. For example, instead of retained earnings, the term net assets is used to describe the difference between fund assets and fund liabilities. See also "Net Working Capital."
Prudent Person Rule. A standard of responsibility which applies to fiduciaries. In California, the rule is stated as "Investments shall be managed with care, skill, prudence and diligence, under the circumstances then prevailing, that a prudent person, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character and with like aims to accomplish similar purposes."
Purpose. A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.
Rate of Return. The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.
Reserve. An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.
Resolution. A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Resources. Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.
Responsible Bidder. The Lowest bidder who possesses the trustworthiness, quality, fitness, ability, capacity, and experience to satisfactorily perform a District project subject to Competitive Bidding. When the Lowest bidder is found not to be Responsible, the District must notify the bidder of this finding and the evidence upon which the finding was based, and the District must afford the bidder an opportunity to rebut such adverse evidence at a District Board Meeting, and permit the bidder to present evidence that the bidder is Responsible.
Responsive. A bid received by the District for a project subject to Competitive Bidding that substantially conforms to the bid Specifications and all applicable statutory

requirements. A bidder is not entitled to a hearing on the question of Responsiveness, but is entitled to notice and the right to submit materials to the Board or the District's General Manager before a decision is made.

Revenue Bond. A bond that is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Revenue. Sources of income financing the operations of government.

Reverse Repurchase Agreement. An agreement of one party (for example, a financial institution) to purchase securities at a specified price from a second party (such as a public agency) and a simultaneous agreement by the first party to resell the securities at a specified price to the second party on demand or at a specific date.

RISK. Degree of uncertainty of return on an asset.

SEC Rule 15(c)2-12. A regulation of the SEC which requires Underwriters participating in primary offerings of municipal securities of $1,000,000 or more (i) to obtain, review, and distribute to investors copies of the issuer's Disclosure documents; (ii) to obtain and review a copy of an Official Statement deemed final by an issuer of the securities, except for the omission of specified information; (iii) to make available upon request, in non-competitively bid offerings, the most recent preliminary Official Statement, if any; (iv) to contract with an issuer of the securities, or its agent, to receive, within specified time periods, sufficient copies of the issuer's final Official Statement, both to comply with this rule, and any rules of the MSRB; and (v) to provide, for a specified period of time, copies of final Official Statements to any potential customer upon request. The rule contains exemptions for Underwriters participating in certain offerings of municipal securities issued in large denominations that are sold to no more than thirty-five (35) sophisticated investors, have short-term maturities, or have short-term tender or put features. SEC Rule 15(c)2-12 also requires that Underwriters participating in a bond offering obtain from the issuer a written Continuing Disclosure Agreement to provide continuing disclosure with respect to those bonds.

Secured Property Tax. A tax levied on both real and personal property according to the property's valuation and the tax rate.

Services. All labor furnished to the District by persons, firms, individuals or corporations not part of or connected with the District.

Service Indicators. Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Short Term. Less than one (1) years' time.

Sole Source Contractor. A contractor or consultant that has been evaluated to provide unique or specialized Services or Supplies that cannot be obtained from other contractors or consultants. Such designation must be approved by the Board.

Source of Revenue. Revenues are classified according to their source or point of origin.

Special Revenue Fund. Special revenue funds are a type of governmental funds used to account for revenues derived from specific sources, which are required by law or administrative regulation to be accounted for in separate funds.

Specifications. Standards, including quality, set by the General Manager, supervisory staff or consultants as a guide and as a measure of that which successful vendors must achieve. Specifications shall be either technical specifications for bids, which shall state formulations as broadly as practicable, yet shall be specific enough to describe the requirements of the District or non-technical specification for bids, which shall state the

quality required in general terms. Specifications will become part of the awarded contract. All bidders will be afforded an opportunity to examine the specifications.
Splitting Purchases. The intentional separation of a District project into smaller portions in order to avoid any of the Purchasing limits established by this policy.
Straight-Line Method. The straight-line method is the simplest and most commonly used for calculating depreciation. It can be used for any depreciable property. Under the straight-line method, the basis of the asset is written off evenly over the useful life of the asset. The same amount of depreciation is taken each year. In general, the amount of annual depreciation is determined by dividing an asset's depreciable cost by its estimated life.
Supplies - All materials and equipment.
Surplus. See definition of "Unassigned Fund Balance" for governmental funds and "Net Working Capital" for proprietary funds.
Swap. Trading one asset for another.
Tax Levy. The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.
Taxes. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.
Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.
Unfunded Actuarial Liability (UAL). The funding shortfall in a pension plan, as determined by the difference between the actuarial value of assets and the actuarial value of liabilities.
syndicates. Liquid capital includes cash and assets easily converted into cash.
User Charges. The payment of a fee for direct receipt of a public service by the party who benefits from the service.
Vendors. Those contractors and seller that provide goods and services to the District.