



MOUNTAIN REGIONAL WATER DISTRICT

**SPECIAL SERVICE DISTRICT
of Summit County**

Administrative Policies

Adopted July 20, 2005

Amended _____, 2017

Mountain Regional Water Special Service District

ADMINISTRATIVE POLICIES

TABLE OF CONTENTS

SECTION 1.0	Definitions.....	3
SECTION 2.0	Guiding Fiscal Policies.....	4
SECTION 3.0	Budgeting Guidelines.....	8
SECTION 4.0	Cash Receipts & Accounts Receivable.....	10
SECTION 5.0	Investments.....	13
SECTION 6.0	Credit Card Policy.....	15
SECTION 7.0	Vehicle Policy.....	17
SECTION 8.0	Meetings.....	21
SECTION 9.0	Risk Management.....	27
SECTION 10.0	Conduct and Ethics.....	29
SECTION 11.0	Public Records Policy.....	30
SECTION 12.0	Technology Policy.....	31

MOUNTAIN REGIONAL WATER SPECIAL SERVICE DISTRICT

Administrative Policies

SECTION 1.0 Definitions

- 1.1 ACCOUNTING MANAGER:** The person appointed by the General Manager to manage the accounting functions and oversee the implementation and enforcement of accounting policies, procedures, and internal controls.
- 1.2 BOARD:** The Mountain Regional Water Special Service District Administrative Control Board.
- 1.3 CASH OPERATING EXPENSES:** The budgeted total operating expenses less depreciation.
- 1.4 COUNTY:** Summit County, Utah.
- 1.5 COUNTY COUNCIL:** The legislative body of Summit County.
- 1.6 DEPARTMENT DIRECTOR:** The senior management positions reporting directly to the General Manager, including:
1. Assistant General Manager(s)
 2. Director of Operations
 3. Director of Energy & Technology Management
 4. Director of Water Quality and Production
 5. Chief Financial Officer.
- 1.7 DISTRICT:** The Mountain Regional Water Special Service District.
- 1.8 DISTRICT CLERK:** The General Manager of the District who shall record and safeguard all minutes of the Board and act as the secretary to the District in accordance with Summit County Code §2-9-11(B).
- 1.9 DISTRICT MANAGEMENT:** The General Manager and Department Directors.
- 1.10 DISTRICT TREASURER:** The Chief Financial Officer of the District who shall cosign all checks and other disbursements on behalf of the District and to provide recommendations to the Board regarding the collection of revenues, disbursements of funds for expenses, and the custody of funds that comply with state law and sound accounting controls in accordance with Summit County Code §2-9-11(C).
- 1.11 GOVERNING BOARD:** The Summit County council, otherwise referred to as the "County Council".
- 1.12 OWNERS:** The owners of property within the boundaries of the Mountain Regional Water Special Service District. (Ord. 749-A, 12-15-2010)

SECTION 2.0 Guiding Fiscal Policies

2.1 OVERVIEW

These guiding principles shall govern financial planning, budgeting, and all other financial activities for the District.

2.2 BUDGETING PRINCIPLES

The District shall apply sound budgeting principles as outlined in this manual under:

- A. *Section 3 Budgeting Guidelines*

2.3 FINANCIAL CONTROLS

The District shall apply sound financial controls to protect its assets and to ensure District funds are expended in a responsible manner to the benefit of the District. The related policies are outlined in this manual and include:

- A. *Section 4 - Cash Receipts & Accounts Receivable*
- B. *Section 5 – Investments*
- C. *Section 6 – Credit Card Policy*
- D. *Section 7 – Vehicle Use Policy*
- E. *Section 9 – Risk Management*
- F. *Section 12 – Technology Policy*

2.4 FINANCIAL RESERVES

The District shall maintain sufficient financial reserves to comply with bond covenants; to preserve its financial stability; and to ensure stable, fair, and adequate rates and fees.

- A. The District shall set a target to maintain at least 120 days of its anticipated cash needs for operating expenses in its operating cash and reserve accounts. This is in addition to the other reserve funds outlined below.

In the event the balance in these operating cash and reserve accounts exceed one year of anticipated needs for cash operating expenses at the end of any calendar year, the Board shall evaluate the benefits of using a portion of these reserves for capital facility repair and replacement, equipment, the prepayment of debt, and/or the need for rate adjustments.

- B. The District shall maintain a Rate Stabilization Fund – Bond Reserves account balance of at least \$1.0 million that can only be applied to scheduled annual debt service payments in the event that the annual cash flow from any given year is insufficient to meet that year’s scheduled debt service payments.

In the event the account balance falls below \$1.0 million, the District shall restore the balance to \$1.0 million within 36 months.

- C. The District shall maintain a Rate Stabilization Fund – Treatment Plant Operations account. The District shall budget one-tenth of the projected ten year cost for treatment plant carbon, and membrane filters each year from that year’s projected revenue.

At the end of each year, if the amount expended for these items is below the budget amount, the difference shall be deposited into this account; while if the amount expended exceeds the budget amount, the difference shall be withdrawn from this account, and applied to that year's debt coverage calculation.

In no event shall the balance in this account exceed \$750,000 at the end of any given calendar year. Any excess amount shall be transferred to the District's operating cash and reserve accounts.

If the balance in this account is exhausted due to an unexpected event, the District shall restore the account to a reasonable level within 36 months.

- D. The District shall maintain a Rate Stabilization Fund - Expanded Lost Creek Canyon Repair and Replacement account pursuant to the terms of the Agreement between Mountain Regional Water Special Service District, Park City Water Service District and Summit County Regarding Implementation of the Summit County Project dated March 1, 2007, as amended.
- E. By February 15 of each year, the District shall deposit 5.0% of that year's cash operating expense budget, excluding debt service payments, into the state loan mandated Capital Facilities Repair and Replacement Fund account.

The reserves in this account may only be used to pay for the replacement of obsolete equipment or facilities whose useful life has expired; extensions or additions to the water system, and other capital improvements necessary to keep the water system in good operational condition.

Expenditures from this fund must be authorized by the County Council through the budget process.

The appropriate State agency and bond trustee must be notified prior to expending these funds as required by the related supplemental indentures.

- F. Impact fee collections shall only be used for debt service payments and capital projects identified in the District's capital facilities plan. State law requires impact fee collections to be expended within six (6) years of receipt. Impact fee collections shall be deposited into restricted investment account until utilized, and all interest earned by the investment account must remain in the account until used for debt service payments or applied to capital projects identified in the capital facilities plan.
- G. The District shall maintain all Debt Service Reserve and Bond Fund accounts required for each bond issue pursuant to the General Indenture and the indenture specific to each bond issue. Funds from these accounts shall not be drawn upon until all other available District cash and reserves have been exhausted.
- H. The District shall maintain a Regionalization Reserve into which net Weber Basin Regionalization Agreement Collections shall be deposited until December 31, 2018. Beginning in 2019, the District shall evaluate the need to use these reserves to prepay or defease debt due between 2019 and 2024 in order to address increasing in Weber Basin lease fees charged to the District and other debt service increases.
- I. District Management, upon recommendation of the Board and with the approval of the County Council, may establish additional reserve funds as it deems necessary.

2.5 ACCOUNTING

- A. The District shall operate as a governmental enterprise fund, accounting for all financial transactions using an economic resources measurement on a full accrual basis.
- B. The District shall comply with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) pronouncements, and Utah statutory requirements for governmental enterprise funds, including the Fiscal Procedures for Local Districts, UCA Title 17B, Chapter 1, Part 6.
- C. All non-exempt MRW employees shall prepare a time sheet on a biweekly basis that shall be approved by each employee's direct supervisor. Exempt employees, except the General Manager, shall report use of vacation and sick leave on a biweekly basis that shall be approved by the General Manager.
- D. The General Manager shall email the Financial Management department at the end of each pay period indicating the hours of leave taken during that pay period.

2.6 FINANCIAL REPORTING

- A. The District Treasurer shall prepare monthly summary financial reports for District management, showing the financial position and operations of the District for that month and for year-to-date. This report shall be provided to the Board monthly.
- B. District management shall meet as needed to review detail budget to actual reports, and more often near year-end as deemed necessary.
- C. Within 180 days after the close of each fiscal year, the District Treasurer shall present to the Board an annual audited financial report prepared in conformity with generally accepted accounting principles. This requirement shall be satisfied by presentation of the audit report furnished by the independent auditor.

2.7 INDEPENDENT AUDITOR

- A. The independent auditor has the responsibility of reporting whether the District's financial statements are prepared in conformity with GAAP and GASB.
- B. Copies of the annual financial report or the audit report furnished by the independent auditor shall be filed with the State Auditor, bond holders, rating agencies, bond trustees, bond insurers, the appropriate state offices as required by state loans, the District's bank, and shall be filed as a public document in the office of the District.
- C. The District shall select its auditor pursuant to its Procurement Policy. The District shall not retain the same auditor for more than six (6) consecutive years, unless approved by the Board.

2.8 LONG-TERM FINANCIAL PLANNING

- A. The District shall develop a five year financial plan that is updated annually. This plan shall guide the financial planning and budget processes.
- B. The District shall develop and recommend to the County Council a capital facilities plan and update it no less often than once every five years. The plan shall be updated to include the most current cost estimates and demand for services. If the plan demonstrates a change in impact

fees is needed pursuant to state law, District Management shall recommend to the Board that new impact fees be adopted in accordance with state law.

- C. The District shall review its rates and fees on an annual basis with the Board. If a rate and fee change is needed, the General Manager shall recommend amendments to the Board that ensure compliance with all District operations costs, debt service and coverage requirements, and all other fiscal policies adopted by the District.

2.9 BOND COMPLIANCE

- A. The District shall comply with all bond and related indenture requirements and covenants.
- B. The District shall comply with all arbitrage tracking, record retention, and rebate calculations pursuant to Internal Revenue Service (IRS) requirements.

2.10 PAYMENT AND BANK TRANSFER APPROVALS

- A. The Accounting Manager shall prepare a voucher for each payment that shall be approved by the District Treasurer before any check is distributed, except in emergencies. All checks must be signed by both the District Treasurer and General Manager.
- B. All electronic payments and transfers shall be electronically pre-approved by both the District Treasurer and General Manager, except that payroll transfers may be processed prior to approval if those authorized to approve these payment are not available. In these cases, the approval shall be obtained as soon as is reasonable.
- C. A summary timesheet shall be approved by both the District Treasurer and General Manager prior to processing payroll. A payroll summary report shall be provided to the District Treasurer and General Manager for review and post-approval.
- D. If either or both the District Treasurer and General Manager are not available to approve payments, transfers or payroll in a timely manner, the Assistant General Manager and Accounting Manager may approve payments on their behalf.
- E. The District shall provide a monthly check register to the Board at the first Board meeting held after that month's checks are issued.

SECTION 3.0 Budgeting Guidelines

3.1 BUDGET OFFICER

The District Treasurer shall be designated as the Budget Officer of the District per state law.

3.2 BUDGET GUIDELINES

- A. All annual budgets and capital plans shall comply with all District fiscal policies.
- B. No budget shall be approved that results in negative net position for the District.
- C. No budget shall be approved that causes cash flow difficulties for the District that impairs its ability to pay all debt service payments, operating expenses and budgeted capital equipment and projects; and to meet all its reserve requirements.
- D. All budgets shall go through the following internal process:
 - 1. Department Directors shall submit requests to the Budget Officer.
 - 2. The Budget Officer shall compile budget requests.
 - 3. The Budget Officer shall review budget requests with Department Directors and the General Manager.
 - 4. The Budget Officer shall finalize budget requests as instructed by the General Manager for presentation to the Board.

3.3 BUDGET ADOPTION

- A. At the first regularly scheduled Board meeting in September, the Chief Financial Officer shall provide for the ensuing fiscal year an outline of key budget issues and revenue projections, and discuss and salary and benefit adjustments. At the first regularly scheduled Board meeting in October, the Chief Financial Officer shall provide the recommended operating, capital, and debt service budgets. The Board may schedule additional meetings in October as deemed appropriate to discuss the budget. The Board shall recommend a tentative budget to the County Council no later than ten days prior to the County Council's first regularly scheduled meeting in November.
- B. Pursuant to state law, the District shall present to the County Council a tentative budget, as recommended by the Board, at the County Council's first regularly scheduled meeting in November including tentative revenue projections; and operating, capital and debt service budgets, together with any other supporting data required by the County Council.
- C. The County Council will hold a public hearing at least 30 days after the tentative budget is adopted, and prior to the beginning of the ensuing fiscal year. The County Council may make any changes considered advisable in the tentative budget, pursuant to statute; except that debt service budgets may not be amended.
- D. The County Council shall adopt the operating, capital, and debt service budgets for the ensuing fiscal year following the public hearing, and prior to the beginning of the ensuing fiscal year.

- E. The budget shall be adopted by the County Council at the budget line item level – which is typically a department or specific group of similar departments, capital projects or capital equipment.

3.4 BUDGET AMENDMENTS

- A. The budget may be reopened by the County Council at the request of the General Manager and Board at any time during the fiscal year by properly noticing the meeting in accordance with state law. County Council approval is required for any budget amendments that change a budget line item. The County Council may, in any regular meeting or special meeting called for that purpose, review the operating, capital, and debt service budget for the purpose of determining if the total should be amended. State law prohibits the amendment of debt service budgets below debt service requirements.
- B. When a detail budget account is exceeded within a budget line item, the overrun may be covered by a transfer from another budget account within the same budget line item with the approval of the Budget Officer.
- C. Funds designated for a particular department's use within a budget line item may only be utilized by a different department as approved by the General Manager.
- D. The budget may contain a District contingency to pay for any unanticipated expenses or to cover budget line item overruns. The use of an existing budgeted contingency may be used upon approval of the Board.

SECTION 4.0 Cash Receipts & Accounts Receivable

4.1 SUMMARY

The purpose is to establish a policy of financial controls over the District's billing and customer payments in order to provide adequate safeguards over cash.

4.2 GENERAL

- A. The District Treasurer shall ensure the separation of responsibilities between authorized staff receiving payments and cash receipting.
- B. All receipts shall be deposited in a District bank account approved by the District Treasurer and General Manager; except that bond trustee accounts must also be approved by the Council.
- C. The District strives to deposit all receipts and update the Cash Receipts and General Ledger systems daily. In no instance shall such deposit occur later than three business days after collection.
- D. The District Treasurer or designee shall review receipts, deposits and billing adjustments on a weekly basis.
- E. Each month, the District Treasurer shall reconcile all bank accounts.
- F. Each month, the Accounting Manager shall review all bank account reconciliations.
- G. All customer refunds shall go through the normal payables approval process.
- H. No approvals are required for returned payment adjustments.
- I. District employees shall be given access to financial systems based upon their respective job duties.
- J. All balances owed by a customer shall be deducted from any deposit refund.
- K. Exceptions to this policy can be made to accommodate training, vacations, sick days or lack of personnel.

4.3 CASH RECEIPTS

- A. Un-deposited payments shall be kept in a safe with access limited to authorized employees and Financial Management staff.
- B. Authorized staff who receive payments shall open the mail and prepare a daily Cash Receipt Control Spreadsheet for all payments collected that day. Payments collected after 3:00 pm may be processed the following day.
- C. Authorized staff that prepares the Cash Receipt Control Spreadsheet shall also enter all payments into the Cash Receipts system and General Ledger and obtain a total. The checks received are then scanned into the bank depositing system and the total is reconciled to the Cash

Receipts and General Ledger totals. Any cash deposits received are taken to the bank that day and a receipt is obtained.

- D. In addition, authorized staff shall prepare the Daily Deposit Reconciliation Spreadsheet, which summarizes all deposits made that day. This is reviewed by the Accounting Manager on a weekly basis.

4.3 ELECTRONIC RECEIPTS

- A. Electronic receipts initiated by customers online shall be forwarded to a District bank account and updated to the Cash Receipts and General Ledger systems by authorized staff and entered into the Daily Deposit Reconciliation Spreadsheet.
- B. Electronic receipts initiated by a bank shall be updated to the Cash Receipts and General Ledger systems by the same authorized staff member doing so for cash receipts that day.

4.4 BILLING ADJUSTMENTS

- A. Any authorized staff may make billing adjustments up to \$200 without any additional approval for the following reasons:
 - 1. Billing errors,
 - 2. Meter read errors,
 - 3. Title worksheet items,
 - 4. Change name, address or consolidation of accounts,
 - 5. Overpayment on accounts when refunds issued,
 - 6. Returned payments,
 - 7. Write-off account balances, and
 - 8. Removal of penalties.

The Billing Manager will review and approve any such adjustment more than \$200. The District Treasurer and General Manger will review all billing adjustments on a monthly basis. Pre-approval is not required to make these types of billing adjustments. All other billing adjustments shall be pre-approved by the Billing Manager.

- B. Any leak billing adjustments shall follow the procedure outline in the leak adjustment policy in Rule 4.4(J) of Rules and Regulations.
- C. Any new residential customer outdoor watering billing adjustment shall follow the procedure outlined in Rule 4.4(K) of the Rules and Regulations.

4.5 DELINQUENT ACCOUNTS

- A. A late interest charge of 1.5% per month compounded monthly shall be assessed to past due accounts at the time of billing.
- B. In the event of nonpayment, the District may terminate water service to any customer for non-payment after first providing customer with ten (10) business days written notice of the delinquency. The District may also place a lien on the delinquent property for all past due fees and charges, including applicable interest and penalties, for water services provided by the District to the delinquent property.

- C. Once annually, the District shall provide a list of delinquent accounts to the County Council to establish property tax liens on the property receiving water or related services for that account. Property owners shall be given notice as required by state law.

SECTION 5.0 Investments

5.1 INTRODUCTION

The District shall invest its cash assets in such a manner as to comply with the requirements of the State Money Management Act (the "Act").

5.2 SCOPE

District funds are typically invested with the Utah Public Treasurers Investment Fund (PTIF), although other investment options may be selected as allowed by the Act, as recommended by the District's Financial Advisor and approved by the Board.

5.3 OBJECTIVES

The objectives of this investment policy include the following:

- A. To provide for the safety of principal, preservation of capital and the mitigation of risk.
- B. To provide for the liquidity necessary to match the District's cash requirements.
- C. To increase interest income through higher yielding investments, subject to paragraphs 5.3-A and 5.3- B above.

5.4 POLICY

The following shall be the investment policies of the District:

- A. All investment activities shall be conducted with the same degree of judgment and care which an ordinary reasonable person exercises in the management of their own affairs.
- B. Professionals retained by the District as defined in the Act, so long as they are acting in accordance with the Act and this investment policy and exercise due diligence, shall be relieved of personal responsibility for credit or market price changes, provided that deviations are reported to the Board in a timely fashion and appropriate action, if necessary, is taken to control adverse developments.
- C. District professionals involved in investments shall refrain from personal business activity in conflict with proper execution of this investment policy.
- D. The District Treasurer shall manage investment activities authorized by the Act in consultation with the District's Financial Advisor and approval by the Board. The Treasurer shall maintain a system of internal controls so that District funds are protected at all times from loss, theft and fraud.
- E. The District Treasurer shall name a financial institution with a Utah office that shall be the custodian for all investments made by the District, except for the PTIF investments which shall be held by financial institutions designated by the State Treasurer. In addition, the District shall purchase investments only from those certified dealers and registered agents that have registered with the State Money Management Council.

- F. To the extent possible, the District shall attempt to match investments with anticipated cash requirements, although the PTIF is preferred for periods up to two years.
- G. The District Treasurer shall report the status of investments on a semi-annual basis to the Board.

SECTION 6.0 Credit Card Policy

6.1 OVERVIEW

The District may allow the use of a District guaranteed credit card through a Board approved credit card program for eligible employees. District credit cards shall be used for official business only, and shall not be used for the personal convenience of an employee.

6.2 CREDIT CARD TERMS

- A. The General Manager may assign District credit cards for the following purposes:
 - 1. Travel costs
 - 2. Business meetings
 - 3. On-line purchases
 - 4. Parts, supplies, and building materials and other items needed for operations, maintenance and repairs; and/or
 - 5. Emergency expenditures
- B. Credit accounts with local preferred vendors may also be established with approval of the District Treasurer and General Manager to purchase parts, supplies, building materials, and other items needed for operations, maintenance, repairs, and emergency expenditures.
- C. All credit card purchases are subject to all requirements of the District's Procurement Policy, and to all applicable state procurement laws that govern the District.
- D. District employees violating this policy must fully reimburse the District for any misuse of credit cards or accounts, and are subject to disciplinary and/or legal action.
- E. All credit card users will be required to sign a card-holder agreement and are subject to a credit check before being issued a card. (FORM HR-31)

6.3 CREDIT LIMITS

The General Manager may authorize credit limits up to \$10,000 per employee, except that the total District credit limit must be approved by the Board. Temporary credit line increases for travel or unusual purchases may be allowed with the approval of the Department Director and the Accounting Manager. These temporary credit limit increases will last no longer than the end of the billing cycle. Requests for a credit limit change must be made through a Credit Limit Change Request (FORM HR-30).

6.4 THEFT OR FRAUD

Employees shall maintain control over their District credit card at all times. In the event of theft or fraud, the employee will immediately notify the credit card issuer to open a theft or fraud case. The employee will also immediately notify the Accounting Manager in the accounting department. Replacement cards will be issued as quickly as possible if the theft or fraud was found to be out of the control of the employee.

6.5 FRAUD PREVENTION

Due to the nature of the District credit card program, numerous fraud prevention practices have been instituted. There may be certain types of merchants banned from District cards and daily spending

limits may be imposed at certain merchants that the credit card issuer sees as potentially fraudulent. This may result in a credit card being declined at a point of purchase even though there is adequate available credit. If you have any questions regarding why a transaction was declined, please contact the Accounting Manager directly.

6.6 CREDIT CARD RECONCILIATION

All users of a District credit card are required to retain all applicable documentation for each purchase including receipts, order verifications, invoices, etc. All receipts must be forwarded to the cardholder's approver at the end of the statement cycle.

6.7 STATEMENT CYCLE

Credit card statement cycles close on the last day of the month. Credit limits are reset at this point.

SECTION 7.0 Vehicle Policy

7.1 OVERVIEW

The District maintains a fleet of vehicles necessary to carry out the normal activities of the District. These vehicles are District property and every care should be taken to protect the District's investment. The vehicles shall be overseen by a Fleet Manager who is appointed by the General Manager.

7.2 ELIGIBILITY

- A. The General Manager may assign vehicles to employees under the following circumstances:
 - 1. To enable employees to respond timely to both routine and after-hour emergencies, calls for assistance, and to maintain the District's water system.
 - 2. When employees are in geographically strategic positions and trained to respond to emergency situations in the event of a natural disaster.
 - 3. When employees are required to attend meetings during work, after or near the end of work, and/or in locations far from their normal work location.
- B. The General Manager shall have discretion to assign a District vehicle to an employee to use for commuting to and from work based upon locale, terrain, weather, job assignment, the need to have different types and sizes of District equipment, towing capability, and passenger accommodation.
- C. Use of a District vehicle will not be part of the compensation package for an employment position unless approved by the Board. Any such compensation is subject to IRS income tax rules and regulations.
- D. All use of District vehicles shall be in compliance with local, state, and federal law.
- E. Any District employee taking a District vehicle home outside of the boundaries of the District will reimburse the District at the rate of \$50.00 per month. No District vehicle may be taken home outside a 35-mile radius of the District. If an employee is not willing to pay the commuter rate, the vehicle shall be left at a secure District facility.
 - a. As determined by the Board, District employees who are required to respond after hours to emergency calls shall be exempt from the commuter rate.
- F. Except as otherwise provided herein, under no circumstances shall a District owned vehicle be authorized for take home use for an employee who resides farther than thirty five (35) miles from the District boundaries.
- G. The distance of an employee's residence from the District boundaries shall be established by evidence generated by any commonly available internet or computer software program that estimates distances using driving directions. An employee who disagrees with the determination of the District regarding that distance calculation may appeal that determination to the General Manager. The employee shall provide documentation supporting any disagreement with the distance determination by the District.

7.3 EMERGENCY RESPONSE VEHICLES

- A. The General Manager may allow employees to take home vehicles when doing so would allow the employees to respond to an emergency in a more expeditious manner. Vehicles provided to employees shall meet the following criteria:
 - 1. Be all-wheel or four-wheel drive vehicles;
 - 2. Have a clear logo on both vehicle front doors that contains the words "Mountain Regional Water";
 - 3. Have a license plate displaying the letters "EX";
 - 4. Have clearly visible operating emergency lights; and
 - 5. Have tools and other emergency equipment loaded in the vehicle.
- B. Any vehicle taken home by an employee that does not meet these criteria is subject to the IRS Commuter Tax, even if the vehicle is used by the employee to respond to an emergency.
- C. All vehicles shall have GPS tracking equipment installed and in working order. Management shall use this equipment for emergency response and any other uses they deem necessary. Any tampering of the GPS tracking equipment is expressly prohibited and may subject the employee to disciplinary action, up to and including termination of employment.

7.4 PERSONAL USE

- A. District vehicles may be used only for District business and other de minimus personal use.
- B. Authorized staff shall prepare reports periodically that show miles driven, gallons of fuel purchased, and miles per gallon for each District vehicle.
- C. Travel to and from secondary employment in a District vehicle is prohibited.

7.5 GAS CARDS/FUEL USAGE

- A. As a government entity, Gas Cards allow the District to purchase fuel on credit without paying any state or federal fuel taxes.
- B. Each District vehicle and piece of heavy equipment shall be assigned a separate, unique Gas Card account number that shall be stored in the vehicle and used exclusively for that vehicle.
- C. Gas Cards shall be used to purchase all District fuel, except when a vehicle or piece of heavy equipment will run out of fuel before reaching a station that accepts Gas Cards. Employees shall take every reasonable effort to ensure Gas Cards are used whenever possible. In the case of small equipment and gas cans that require fuel, it is acceptable to use the District Credit Card.
- D. Gas Cards shall not be used for personal use, and employees violating this policy are subject to disciplinary action up to and including termination of employment.
- E. Idling of vehicles must be controlled. Newer vehicles do not require the engine to idle (warm-up) before driving. In the winter, employees should start the vehicle, clear the windows and then drive. Employees shall not leave the vehicle idling when unoccupied.

7.6 ACCIDENTS AND VEHICLE MISUSE

- A. If an accident occurs in a District vehicle while an employee is engaged in District business, or for authorized commuting or de minimus personal use, and the employee caused or contributed to the accident, or the employee improperly and/or unlawfully uses a District vehicle, the District shall follow the disciplinary procedures as outlined in the District's **Personnel Policies, Section 13 – Disciplinary Procedures**.
- B. All accidents or Vehicle Misuse shall be documented on a Vehicle Incident Report (FORM HR-25). Additionally, employees involved in an accident shall be required to participate in controlled substance testing as described in the District's **Personnel Policies, Section 12 – Productive Work Environment**.

7.7 USE OF PERSONAL VEHICLES FOR DISTRICT BUSINESS

- A. Employees are required to use District vehicles when conducting District business. If a District vehicle is not available or it is impractical to use a District vehicle, the District will reimburse employees for the use of their personal vehicles for District business at the then approved IRS rate. Before a reimbursement is released an employee must provide to the Accounting Manager proof of insurance coverage for the employee's vehicle.
- B. If an accident occurs while an employee is engaged in District business using a personal vehicle, the District will reimburse employees for the amount of their vehicle insurance deductible up to \$2,500 if:
 - 1. The accident is:
 - a. Reported to law enforcement within two (2) hours of the occurrence;
 - b. Law enforcement completes an investigation of the accident;
 - c. An investigation report is prepared;
 - d. Within ten (10) working days, the employee provides the Human Resources Department with a copy of the accident report and proof of insurance coverage for the employee's vehicle; and
 - e. The employee did not cause or contribute to the accident by acts or omissions that were intentional, reckless, grossly negligent, or in violation of the provisions of the District's Vehicle Policy.
- C. If the vehicle damage was caused, or contributed to, by acts or omissions of a third party who was not an employee of the District, the personal insurance coverage of the employee or third party shall be the primary insurance to which all parties shall look for compensation.
- D. Additional payment by the District shall be considered only after the employee and/or his or her vehicle insurance provider has exhausted all legal remedies and collection efforts against each third party.

7.8 MAINTENANCE AND UPKEEP

- A. It shall be the duty and responsibility of the driver of a District vehicle to see that it is properly serviced, maintained and cleaned. This includes, but is not limited to, having the appropriate service performed on the vehicle at all designated intervals as set forth by the General Manager. A sticker will be affixed to the vehicle in a conspicuous place indicating time of usage and service due for the vehicle.

- B. If the driver of a District vehicle fails to have the vehicle properly serviced or maintained as prescribed by the General Manager within thirty (30) working days or five hundred (500) miles of the required service or maintenance time, the driver may lose the use of the District vehicle.
- C. If a vehicle is assigned to an individual, that individual has the responsibility to keep the vehicle clean, both inside and outside. When an individual uses a vehicle from the fleet, that individual has the responsibility to remove all items from the interior of the vehicle upon returning it to the fleet; such failure may result in loss of use of the vehicle to the user, as well as possible disciplinary action.

7.9 SAFETY

- A. Each employee who operates a District vehicle shall obey all applicable traffic laws and shall operate the vehicle in a courteous manner that appropriately represents Mountain Regional Water.
- B. Each employee who drives a District vehicle shall possess a valid driver license that is appropriate for the type of vehicle that will be used and that is valid at the time the vehicle is used. Should an employee fail to produce a valid driver's license when requested to do so by the General Manger, that employee's driving privileges to operate a District vehicle shall be forfeited until the license becomes valid.
- C. Each occupant of a District vehicle and personal use vehicle used for Official Use shall wear a seat belt at all times the vehicle is in use.
- D. Cell phone use, by the operator, while a District vehicle is operating on a public roadway is prohibited.

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SECTION 8.0 Meetings

8.1 MEETINGS OF THE BOARD

- A. Regular Meeting. A regularly scheduled meeting of the Board for which notice of the date, time, and place has been given in the Annual Meeting Schedule.
- B. Special Meeting. Any meeting of the Board that replaces or is held in addition to regular meetings.
- C. Annual Meeting. The meeting at which officers of the District are elected. The Annual Meeting shall be held on the date and hour of its regularly scheduled meeting in March.
- D. Emergency Meeting. A special meeting held as a result of unforeseen circumstances, to consider matters of an urgent or emergency nature.

8.2 PLACE OF MEETINGS

Except as may otherwise be determined, meetings of the Board shall be held at the principal place of business of the District.

8.3 PUBLIC NOTICE OF MEETINGS

- A. Annual Meeting Schedule. An annual schedule of the regular meetings of the Board shall be posted at all times in a conspicuous place at the District's principal office. The annual schedule of regular meetings shall be sent to the Utah Public Notice Website (www.utah.gov/pmn/index) and other organizations and individuals requesting such schedule.
- B. Regular Meeting. Notice of the date, time, place and agenda for each regular meeting shall be posted at the District's principal office and sent not less than five days before the beginning of each meeting to the Utah Public Notice Website (www.utah.gov/pmn/index) and other organizations and individuals requesting such notice.
- C. Special Meeting. Where possible, the notice described in Section 9.3.B shall be given. However, when unforeseen circumstances require calling a special meeting, including an emergency meeting, the notice requirements of Section 9.3.B may be disregarded and the best practicable notice given. No special meeting shall be held until a reasonable attempt has been made to notify all Board members, and a majority of Board members contacted and polled agree to hold the special meeting.

8.4 NOTICE TO BOARD MEMBERS

Notice of all regular and, when possible, special meetings of the Board shall be sent by the District Clerk to all members of the Board by any of the following methods; ordinary mail, email, access via Drop Box, or hand delivered, at least five days in advance of each meeting. Such notice shall include the date, time, and place of the meeting as well as a copy of the previous meeting's minutes and the agenda for the present meeting.

8.5 CONDUCT OF MEETINGS

- A. All meetings of the Board shall be conducted according to Robert's Rules of Order when requested by a Board member.
- B. Any Board member shall have the right to place any matter on the agenda if a reasonable notice of seven days is given. The meeting shall follow the agenda unless otherwise agreed.

8.6 QUORUM

A quorum of Board members (50% plus 1) is required to conduct District business. If a quorum is present, a majority of Board members present must vote in favor of any motion in order for that motion to pass.

8.7 PRESUMPTION OF ASSENT

A Board member who is present at a meeting of the Board at which action on any matter is taken shall be presumed to have assented to the action taken unless his/her dissent shall be entered into the minutes of the meeting or unless he/she shall file his/her written dissent to such actions with the District Clerk before the adjournment of the meeting. A written dissent shall not apply to a Board member who voted in favor of such action.

8.8 NO PROXY

No Board member may appoint another individual, by proxy or otherwise, to assume his/her responsibilities as a Board member.

8.9 OPEN AND CLOSED MEETINGS; ACTIONS TAKEN

- A. Open Meeting. All meetings of the Board, except closed meetings, shall be open to the public.
- B. Closed Meeting. Except as otherwise directed by the Board, closed meetings shall be open only to Board members, and appropriate District staff. A closed meeting may be held upon the affirmative vote of two-thirds of the members of the Board present at an open meeting for which notice is given, provided a quorum is present. A closed meeting may be held for any of the following purposes:
 - 1. Discussion of the character, professional competence, or physical or mental health of an individual.
 - 2. Strategy sessions to discuss pending or reasonably imminent litigation.
 - 3. Strategy sessions to discuss the purchase, exchange, or lease of real property when public discussion of the transaction would disclose the appraisal or estimated value of the property under consideration or prevent the District from completing the transaction on the best possible terms.
 - 4. Strategy sessions to discuss the sale of real property when: (a) public discussion of the transaction would disclose the appraisal or estimated value of the property under consideration or prevent the District from completing the transaction on the best possible terms; (b) the District previously gave public notice that the property would be offered for sale; and (c) the terms of the sale are publicly disclosed before the District approves the sale.
 - 5. Discussion regarding deployment of security personnel, devices or systems.

6. Investigative proceedings regarding allegations of criminal misconduct.
- C. Actions Taken. No ordinance, resolution, rule, regulation, contract, or appointment shall be approved at a closed meeting.

8.10 MINUTES OF MEETINGS TO BE KEPT

- A. Open Meeting. Written minutes shall be kept of all open meetings. Such minutes shall include:
1. The date, time, and place of the meeting.
 2. The names of members present and absent.
 3. The substance of all matters proposed, discussed, or decided, and a record, by individual member, of votes taken.
 4. The names of all citizens who appeared and the substance in brief of their testimony.
 5. Any other information that any member requests be entered in the minutes.
- B. Minutes shall not be “final” or “official” until they have been formally approved by the Board.
- C. Closed Meeting. Unless the closed meeting is called for purposes specified in Section 8.9.B.1 or 8.9.B.5, in which case the presiding officer shall sign a sworn statement affirming the purpose of the meeting, a recording shall be kept of the closed portion of the meeting. If minutes are kept, they shall include:
1. The date, time, and place of the meeting.
 2. The names of members present and absent.
 3. The names of all others present except where the disclosure would infringe on the confidentiality necessary to fulfill the original purpose of the closed meeting.
 4. The content of the meeting.

Recordings and written minutes of the closed meeting are protected records under Section 63G, Chapter 2, Governmental Records Access and Management Act, and any person who violates the provisions of Section 63G-2-801 Utah Code Ann. is subject to the criminal penalties contained in that section. Recordings and written minutes of closed meetings may be disclosed pursuant to a Court order only as provided in Section 52-4-304 Utah Code Ann.

8.11 PUBLIC HEARING PROCEDURES

- A. Public hearings before the Board shall follow the following procedural steps:
1. Declaration that the public hearing is open.
 2. Verification that legal notification requirements have been met.
 3. Staff presentation.

4. Questions by Board members.
5. Motion to open public comment session.
6. Call upon individuals who have filled out the sign-up sheet.
7. Motion to close public comment session.
8. Staff response.
9. Questions by Board members.
10. Board discussion.
11. Board vote.

B. The following rules shall be observed during public hearings before the Board:

1. Members of the public who desire to speak, shall each first sign up on the sign-up sheet indicating the speaker's name, address and affiliations to the agenda item(s) (or whom he/she represents).
2. The Chair shall determine who will speak after reviewing the signup sheet. Each speaker shall be called by the Chair, and, at the discretion of the Board, speakers shall alternate between one speaking in favor of the agenda item and another speaking against it (continuing in this manner so long as possible).
3. Speakers shall state their names, addresses and affiliations to the agenda items (or whom they represent) before beginning their comments.
4. Speakers shall address their comments to the Chair, and they shall not debate with other meeting attendees or make personal attacks.
5. A predetermined time limit shall be placed on speakers. A speaker cannot combine his/her time with another (e.g., Speaker "X" cannot give his/her time to Speaker "Y" so that Speaker "Y" has double the time), and redundant speakers/comments will not be recognized by the Chair.
6. To permit everyone the opportunity to hear the proceedings, attendees shall be as quiet as possible.
7. The hearing is designed for civil discussion. Therefore, attendees shall not jeer, cheer, yell out comments, or clap.
8. Attendees shall not display any signs or distribute any handouts or flyers in the hearing room.
9. After the close of the public comment period, discussion shall be limited to Board members and staff.

C. The Chair of the public hearing shall enforce the procedures and rules set forth above in subsections A and B. The Chair, at its discretion and consistent with the District's Administrative

Policies and Procedures, may take such additional actions as will promote an orderly and efficient public hearing.

8.12 ELECTRONIC MEETINGS

- A. As authorized by the Utah Open and Public Meetings Act, Section 52-4-207 Utah Code Ann. (“the Act”), the Board may hold, convene, and conduct any meeting in which one or more Board members participate electronically, provided:
1. The notice for, and procedures of, the meeting shall conform to the Act and to all applicable provisions of the District’s Administrative Policies; and,
 2. The Board, after it makes reasonable effort to do so, is unable to hold the meeting with all Board members physically present in the building where the Board normally meets (the “Anchor Location”). (See Section 9.2)
- B. Board members not physically present, but who wish to participate electronically in a meeting, shall be connected to the Anchor Location by means of a telephonic, telecommunications, or computer conference, subject to the following condition:
1. The Board, at the appointed time, shall initiate contact with those Board members who indicated they will attend electronically.
- C. Applicable procedures of the District’s Administrative Policies shall govern an electronic meeting, with the following additions:
1. Board members who wish to participate electronically shall notify the District Secretary at least twenty-four (24) hours before the scheduled start of the meeting and shall provide contact information to allow their participation.
 2. The District Secretary shall provide notice of the electronic meeting to members of the Board at least 24 hours before the meeting, so that they may participate in and be counted as present for all purposes; including the determination that a quorum is present, and a description of how members will be connected to the electronic meeting.
 3. Minutes of the meeting shall note that the meeting was conducted electronically in accordance with the Act and with this Chapter. The minutes shall note the identity of those Board members participating electronically.
 4. All parties participating electronically should be able to hear and to speak with each other and all present in the Anchor Location.
 5. Board members and parties in the Anchor Location should be able to hear and to speak with those participating electronically.
 6. Electronic participation in a meeting shall constitute presence at that meeting for all purposes, including the determination of a quorum and voting.
 7. If visual aids or documents are to be presented or used at the meeting, the Board shall make reasonable efforts to provide copies to each person participating electronically.

8. Provide space and facilities at the Anchor Location for interested persons and the public to attend and monitor, and to participate and provide comments if a public hearing is required. (See Section 9.11)
 9. At the conclusion of the meeting, persons attending electronically shall verbally certify that they participated in good faith in the entire meeting.
- D. Inasmuch as confidentiality may be intentionally or inadvertently compromised, the following shall not be part of any electronic meeting:
1. Communication among the Board, staff and the District's legal counsel, such that the attorney-client privilege may arise.
 2. An interview or discussion by the Board of an employee or a candidate for employment.
 3. Topics required or allowed to be kept confidential, private or secret by state or federal law.
 4. A closed session.
 5. Any other topic which the Board determines must remain confidential, private or secret.

SECTION 9.0 Risk Management

9.1 INSURANCE

The General Manager shall serve as the Risk Manager. The Risk Manager shall purchase outside insurance from the most cost effective qualified insurer. The District shall carry at a minimum, the following coverage:

- A. General Liability - \$10,000,000
- B. Auto Bodily Injury - \$10,000,000
- C. Auto Property Damage - \$10,000,000
- D. Underinsured Motorist - \$50,000
- E. Uninsured Motorist - \$50,000
- F. Vehicle Comprehensive/Collision for Vehicles Valued in Excess of \$5,000
- G. Property Coverage for Facilities Valued in Excess of \$100,000

9.2 PROCEDURE FOR FILING AND PROCESSING OF CLAIMS

- A. The procedures for filing and settling claims shall be determined by the Risk Manager.
- B. All District employees and Board members shall promptly report all accidents, claims and injuries to their Department Manager as soon as possible following any incident that may involve liability to the District or an insurance claim. The Department Manager should notify the Safety Officer and Risk Manager to investigate the incident as soon as possible.
- C. The Risk Manager shall notify the appropriate insurer.
- D. All District employees and Board members shall cooperate and assist the Risk Manager and Safety Officer as requested.
- E. The General Manager shall advise the Board concerning claims which have been filed against the District at the next meeting of the Board.

9.3 INDEMNIFICATION OF EMPLOYEES

- A. The District shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding, whether civil or criminal, administrative or investigative, by reason of the fact that he or she is or was the General Manager, a director, officer, employee, or agent of the district. The indemnification shall be for all expenses (including attorney fees), judgments, fines, and amount paid in settlement, actually and reasonably incurred by him or her in connection with the action, suit, or proceeding, including any appeal of the action, suit or proceeding, if he or she acted in good faith or in a manner he or she reasonably believed to be in or not opposed to the best interests of the district, and with respect to any criminal action or proceeding, if he or she had no reasonable cause to believe the conduct was unlawful.

- B. Determination of any action, suit, or proceeding by judgment, order, settlement, conviction or on a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the party did not meet the applicable standard of conduct. Indemnification under this section may be paid by the district in advance of the final disposition of any action, suit, or proceeding, on a preliminary determination that the director, officer, employee, or agent met the application standard of conduct and on receipt of an undertaking by or on behalf of the General Manager, a director, officer, employee, or agent to repay the amount, unless it is ultimately determined that he or she is entitled to be indemnified by the District as authorized in this section.
- C. The District shall also indemnify any director, officer, employee, or agent who has been successful on the merits or otherwise, in defense of any action, suit, or proceeding, or in defense of any claim, issue, or matter in the action, suit, or proceeding related to their service or employment with the District, against all expenses, including attorney fees, actually and reasonably incurred, without the necessity of an independent determination that the General Manager, a director, officer, employee, or agent met any appropriate standard of conduct.
- D. The indemnification provided for in this section shall continue as to any person who has ceased to be the General Manager, a director, officer, employee, or agent, and shall inure to the benefit of the heirs, executors, and administrators of that person. (Ord. 749-A, 12-15-2010)

9.4 SAFETY, HEALTH AND RISK MANAGEMENT POLICY STATEMENT

- A. The District's Safety Manual is to protect the District against accidental losses which, in the aggregate, during any financial period, would significantly affect personnel, property, the budget, or the ability of the District to fulfill its responsibilities to its customers, employees, taxpayers and the public.
- B. District staff is directed to implement a risk management plan which shall include: systematic risk identification; risk and hazard evaluation; safety, training and loss control activities; claims processing; and program monitoring.
- C. District employees are to be aware of all department safety rules and procedures; properly use all safety equipment and devices; and be safety conscious.
- D. District staff shall prepare a budget recommendation to the Board to fund selected methods and procedures for reducing the identified risks and to implement safety training activities. At least annually, the Risk Manager shall prepare a report to the Board summarizing the losses incurred by the District, their causes, and risk and loss prevention activities implemented by the District.

SECTION 10.0 Conduct and Ethics

10.1 STANDARDS OF CONDUCT

- A. The standards of conduct for Board members and District employees can be found in the District's **Personnel Policies, Section 12 – Productive Work Environment**.

10.2 ETHICS

- A. The District is subject to the following sections of Utah State Code, Annotated:
 - 1. Section 67-16 – *Utah Public Officers and Employees' Ethics Act UCA*, as amended.
 - 2. Section 76-8-105 – *Receiving or Soliciting Bribe or Bribery by Public Servant UCA*, as amended
- B. Refer to **Procurement Policies Section 3.10** for definitions and further discussion of the District's ethics policies.

SECTION 11.0 Public Records Policy

11.1 GOVERNMENT RECORDS ACCESS AND MANAGEMENT ACT

The District is subject to, and complies with, the Government Records Access and Management Act (“GRAMA”) of the State of Utah, Section 63G-2 et seq. Utah Code Ann.

11.2 EXECUTIVE/CHIEF ADMINISTRATIVE OFFICER

- A. The General Manager shall serve as the District’s Chief Administrative Officer for purposes of GRAMA.
- B. The General Manager shall appoint with the consent of the Board a GRAMA Officer.

11.3 FEES

The District shall charge and collect those costs and fees allowed by GRAMA for responding to a request for a record, as determined by the Accounting Manager.

11.4 REQUESTS FOR RECORDS

Pursuant to Utah Code Ann. (1953) § 63G-2-204 request for a record shall be directed to the District’s GRAMA Officer at 6421 N. Business Park Loop Road, Suite #A, P.O. Box 982320, Park City, Utah 84098. Prior to releasing any records, the GRAMA Officer shall consult with the County Attorney to determine what records shall be released in accordance with state law.

11.5 RECORDS RETENTION

The District will retain records according to the retention schedule adopted by State Archives for local governments.

SECTION 12.0 Technology Policy

12.1 PERSONAL USE OF DISTRICT COMPUTERS & OFFICE ITEMS

- A. Employees may use District computers and information systems sparingly for personal use. Such use shall not disrupt employees from work responsibilities.
- B. All data stored, and software developed, on District computer equipment is the property of the District and may be viewed/reviewed by the General Manager or designee, at any time.
- C. Postage. No employee shall be allowed to take postage stamps from the District inventory without fully compensating the District for the actual value of the postage. Related reimbursements to the District shall be documented and deposited into petty cash.
- D. FAX and Copying Machines. Any employee desiring to use District FAX or copying machines for items of a personal nature may do so after paying for such use at the employee rate which is in effect at the time of use. Related reimbursements to the District shall be documented and deposited into petty cash.

12.2 PERSONAL USE OF TELEPHONES (LAND LINES)

- A. Employees shall limit use of District telephones to conduct District business with the following exceptions:
 - 1. Local personal calls shall be made sparingly and only when necessary.
 - 2. Long distance personal calls shall be limited to emergencies.
 - 3. All personal use of District telephones must not disrupt the carrying out of employee responsibilities and shall be used judiciously.
 - 4. Employees may be required to reimburse the District for any additional costs resulting from personal use of District telephones.

12.3 CELL PHONE USAGE

- A. The District may provide cell phones or allowances for the following District positions:
 - 1. General Manager;
 - 2. Department Directors;
 - 3. The following permanent employees, as determined by the General Manager:
 - a. Information Technology (IT) employees who may need to be contacted to coordinate IT issues and/or resolve IT issues in a timely manner;
 - b. Operations employees who may need to coordinate activities, communicate with their supervisor or dispatch, or who may be required to respond to an emergency;
 - c. Other employees who may be required to respond to an emergency; and
 - d. Other employees as approved by the Board.
- B. Requests for cell phone allowances must be made using a Cell Phone Plan Form (FORM HR-28).
- C. District cell phone use should be limited to District business with the following exceptions:

1. Local personal calls may be made sparingly and only when necessary; and
 2. Long-distance personal calls shall be limited to emergencies.
- D. All personal use of District cell phones must not disrupt the carrying out of employee responsibilities and shall be used judiciously.
- E. Employees may be required to reimburse the District for any additional costs resulting from personal use of District cell phones.
- F. For employees authorized to have a cell phone allowance, a copy of the most recent cell phone bill showing charges equal to or in excess of the allowance amount.
- G. The District will replace a cell phone when, in the opinion of the Technology manager, replacement is appropriate but in no event more than once per year for each employee authorized to receive a District cell phone. If an employee loses or damages a cell phone that she/he has had for less than 12 months, the employee may be charged \$50 for the replacement phone. Replacement phone styles and models will be determined by the Technology manager. All district issued cell phones are required to be covered by a protective device.
- H. Each District employee is responsible to know, understand, and comply with the laws of the State of Utah regarding the use of cell phones while driving, including, specifically, the prohibition on using a handheld wireless communication device while operating a moving vehicle as set forth in Utah Code Ann. § 41-6a-1716. The District expressly prohibits the use of cell phones while operating District vehicles, driving while on District business, or operating heavy machinery.

12.4 CELL PHONES AND TEXTING

- A. In order to maintain a safe and productive workplace, the District has the following policies surrounding texting and use of cell phones (work issued or personal) while working. Texting includes the use of all types of messaging and other data services.
- B. Texting should not be excessive, disrupt your productivity, or cause a disruption to your coworkers.
- C. Any use of a cell phone including texting while driving a company vehicle or using heavy machinery is expressly prohibited. Any use of the internet, email, apps, etc. is also prohibited while driving.

12.5 INTERNET CONNECTION ALLOWANCE

- A. The General Manager may authorize reimbursements or allowances for personal Internet service for employees who need to be able to work from home to:
1. Respond to emergencies;
 2. Coordinate District activities;
 3. Monitor computer, SCADA and other systems;
 4. Provide access to information in order to respond to inquiries; or
 5. Allow employees to work from home when sick, or when weather or travel conditions warrant.

- B. Requests for Internet Allowance must be approved by the General Manager.

12.6 TABLETS

- A. Certain personnel may be issued District tablets (iPads), as approved by the General Manager, to carry out job responsibilities. Every care must be taken by employees to protect these assets. Tablets are not to be used for personal reasons. All applications installed on District issued tablets must be installed by the Technology Department. All rules regarding electronic communication and Internet use apply to tablets.