



**MOUNTAIN
REGIONAL
WATER**

SPECIAL SERVICE DISTRICT of Summit County

Administrative Policies

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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
<u>SECTION 8.0 Conference Room Policy</u>	
SECTION 9 8.0 Meetings	21
SECTION 10 9.0 Risk Management	27
SECTION 11 0.0 Conduct and Ethics	29
SECTION 12 1.0 Reporting Fraud or Abuse	30
<u>SECTION 13.0 Privacy Program Policy</u>	
SECTION 14 2.0 Public Records Policy	33
SECTION 15 3.0 Technology Policy	34
SECTION 16 4.0 Asset Management Policy	35
SECTION 17 5.0 Tax and Disclosure Compliance Procedures	37

APPENDIX A - Tax and Disclosure Compliance Procedures

MOUNTAIN REGIONAL WATER SPECIAL SERVICE DISTRICT
Administrative Policies

SECTION 1.0 Definitions

- 1.1 ACCOUNTANT:** The person directed by the District Treasurer to perform or assist in a variety of accounting functions including accounts payable, cash receipting, and other accounting duties as assigned.
- 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.
- 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 Impact fee facilities plan (IFFP)** as required by UAC 11-36A-102(11)
- 1.13 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 13 – 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 maintain at least 180 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 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 - 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.

- D. 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.

- E. Impact fee collections shall only be used for debt service payments and capital projects identified in the District's IFFP. State law requires impact fee collections to be expended within six (6) years of receipt. Impact fee collections shall be deposited into a 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 IFFP.
- F. 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.
- G. The District shall maintain a Drought Reserve Fund into which additional revenue collected over budget in any given year due to hot and dry summer conditions, may be deposited. The amount deposited into this fund will be determined and approved during the annual budgeting process. The funds from this account shall be used when drought conditions arise and revenue in any given year is not adequate to meet required debt coverage ratios.
- H. 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 their Supervisor.
- D. The General Manager shall also report on a time sheet to 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, 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 IFFP 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 Accountant 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 ~~shall~~must be signed by both the District Treasurer and General Manager, ~~–however, in the~~ case of emergencies or absence of either District Treasurer or General Manager the Chief Technical Officer ~~or the~~and Assistant General Manager may sign.
- 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 payments are not available. In these cases, the approval shall be obtained as soon as is reasonable.
- C. A payroll register shall be approved by both the District Treasurer and General Manager prior to processing payroll.
- 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 Chief Technical Officer 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 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 six 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 7 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 the operating bank accounts and review all other bank account reconciliations performed by the Accountant.
- F. Each month, the Accountant shall reconcile all bank accounts, except the operating bank accounts, and review the operating bank accounts bank reconciliation.
- G. All customer refunds checks 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 locked and secure location with access limited to Financial Management staff.~~

~~B.A.~~ Authorized staff who open the mail, shall immediately give all payments to the Accountant. The Accountant shall receive payments, process payments, and prepare a daily Cash Receipt Control Spreadsheet for all payments collected that day. Payments collected after 3:00 pm shall be kept in a locked and secure location and may be processed the following day.

~~C.B.~~ The Accountant prepares the Cash Receipt Control Spreadsheet and also enters all payments into the Cash Receipts system and General Ledger to 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 before 3 pm are taken to the bank that day and a receipt is obtained. Scanned checks that have been deposited will be kept in a locked and secure location and be destroyed after 60 days.

D.C. In addition, the Accountant shall prepare the Daily Deposit Reconciliation Spreadsheet, which summarizes all deposits made that day. This is reviewed by the Chief Financial Officer on a weekly basis.

4.4 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 the Accountant 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 system by the Accountant

4.5 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 Customer Service 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 Customer Service Manager.

- B. Any leak billing adjustments shall follow the procedure outline in the leak adjustment policy in the District's Rules and Regulations.
- C. Any new residential customer outdoor watering billing adjustment shall follow the procedure outlined in the District's Rules and Regulations.

4.6 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.

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- 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.

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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.

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SECTION 6.0 Credit Card Policy

A. 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.

B. 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.

C. 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 General Manager, District Treasurer or Accountant. These temporary credit limit increases will last no longer than the end of the billing cycle.

D. 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 District Treasurer, Accountant, or General Manager. 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.

E. 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 District Treasurer or Accountant.

F. 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.

G. STATEMENT CYCLE

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

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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 or County facility.
 - a. 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. 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 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 unless needed for emergency operations or safety precautions, as emergency lights on most vehicles need the vehicle to remain on or the vehicle battery will fail.

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 minimis 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. 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 ~~current~~approved IRS Publication 463 published rate for business purposes. Before a reimbursement is released an employee must provide to the Chief Financial Officer/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 two (2) working days, the employee provides the General Manager and District Treasurer 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 per manufacturer recommendations or as set forth by the General Manager. The Fleet Manager shall track the mileage and maintenance requirements of all vehicles and notify the driver of maintenance requirements.

- B. If the driver of a District vehicle fails to have the vehicle properly serviced or maintained as prescribed by the manufacturer's recommendations or as set forth 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.

SECTION 8.0 Conference Room Policy

8.1 GENERAL STATEMENT OF INTENT AND USES

- A. The use of District facilities is for the local government of Mountain Regional Water Special Service District to accomplish its statutory and other governmental business and functions. The use of these facilities by other persons or entities unrelated to on-going District business shall be governed by these policies. These policies govern the use of all District facilities and conference rooms.
- B. District conference rooms may be available to governmental organizations, private citizens residing in Summit County, District employees, charitable and non-profit organizations, and other non-commercial groups.
- C. Conference rooms will only be available when not in use or otherwise scheduled for District business.
- D. Unless a part of District business, conference rooms are NOT available for the following activities:
 - 1. Commercial activities and presentations during which products or services will be sold or promoted or names solicited for the future sale or promotion of products or services;
 - 2. Social gatherings including, but not limited to, birthday parties, weddings, reunions, social clubs (e.g. book clubs and hobby clubs), or receptions.
 - 3. Activities that, on account of their noise level, disrupt the ordinary and customary operation of the conference rooms, including, but not limited to, athletic competitions or instruction, and programs involving dancing and live music;
 - 4. Activities that include wagering, gambling or other games of chance.

8.2 REQUIREMENTS

- A. Persons wishing to reserve conference rooms must be at least 18 years of age and enter into the District's "Conference Room Rental Agreement" for the use of the room and equipment.
- B. Use of the conference rooms shall be limited to Monday through Friday. Conference Rooms will not be available for any use on Saturdays, Sundays, or holidays due to staffing limitations.
- C. Users are subject to the fees for the conference rooms set forth in the District's fee schedule.
- D. All persons contracting with the District for the use of the conference rooms may be personally liable for any damage to District property during use.
- E. Persons using the conference rooms shall be required to leave the room(s) in a clean, orderly condition, including but not limited to returning all chairs and tables to an orderly condition, returning all equipment to its proper place, and picking up and disposing of all trash and clutter. Users may not store any personal equipment in the conference room and shall remove personal equipment after each use of the conference room.
- F. The District reserves the right to refuse the use of any conference rooms to an individual or group who

has previously failed to abide by this policy.

- G. The District reserves the right to establish any other rules and regulations which will promote the effective and efficient operation and preservation of District owned property.

8.3 SCHEDULING

- A. Reservations for use of a conference room shall be made through Customer Service at least two (2) weeks in advance of the desired date. Customer Service may accept reservations with less notice depending on District staff availability at the discretion of the General Manager.
- B. Conference rooms shall be reserved in the order in which requests are received.
- C. Conference rooms may be reserved no more than one (1) month in advance of the desired date.
- D. The District reserves the right to substitute conference rooms or to cancel the use of any room if the conference room is needed to conduct the business of the District.

8.4 SET-UP

- A. Additional time needed to set up for an activity must be requested at the time of scheduling. All set-up times may be subject to outside business hours fees as set forth in the District's fee schedule.
- B. The removal of any picture, plaque or other objects from walls is prohibited.
- C. In the event a person or group wishes to remove furniture or other furnishings from the conference room, special arrangements must be made through Customer Service at the time of scheduling.

8.5 EQUIPMENT

- A. Microphones and other standard equipment may be used within the conference room during the scheduled time, provided their use does not interfere with the normal operation of District business.
- B. TVs, microphones, podiums and overhead projectors may be available for use in the conference rooms. Requests for equipment shall be made at the time of scheduling.
- C. All equipment shall be site specific and shall remain on site at all times. Rental or use of equipment for use outside a conference room is prohibited.

8.6 FOOD & BEVERAGES

- A. Light refreshments (hors d'oeuvres, sandwiches, cookies, beverages, etc.) are allowed. However, beverages with a red, orange, grape or other base which would stain carpets are not allowed.

B. If food is served, it is the responsibility of those using the room to ensure that the room is thoroughly cleaned after the event.

C. In the event of a spill of either food or beverage, the District shall be notified immediately.

D. Alcoholic beverages and smoking are strictly prohibited at all times within the conference rooms. This includes the interior and exterior of buildings.

8.7 UNLAWFUL OR INAPPROPRIATE CONDUCT

A. Conference rooms shall not be used for any unlawful or inappropriate purpose. Any conduct occurring on District property which is unlawful or inappropriate shall result in the immediate termination of use and may result in fines and criminal charges being instituted.

8.8 PERSONAL PROPERTY

A. District shall not be responsible for any loss or damage to personal property occurring on District property during the use of a conference room.

8.9 GENERAL RULES

A. Children under the age of 18 years must be accompanied by and under the supervision of an adult at all times. Children must be supervised with an adult-to-child ratio of no more than five (5) children per adult supervisor. Youth groups may use the conference rooms, provided an adult has entered into an agreement with the District per Section 2.1.

B. No glitter or confetti may be used in any conference room.

C. No open flames may be used within any conference room. This includes the use of sterno burners, candles, incense, etc.

D. No nails, tacks or duct tape may be used in/on woodwork or walls.

E. Use of the building during District business hours shall not interfere with the normal operation of District business or work of District staff.

SECTION 98.0 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 on the District's website and 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) 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 to the District's website, at the District's principal office and sent not less than 24 hours 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 8.3.B shall be given. However, when unforeseen circumstances require calling a special meeting, including an emergency meeting, the notice requirements of Section 8.3.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; email, access via the District's website Board portal, 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. It is the intent of the District Clerk to provide the agenda and meeting materials to the Board at least five days in advance of each meeting, however agendas and materials shall not be delivered less than 24 hours before the 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 at least 24 hours 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, including any form of a water right or water shares, 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, including any form of a water right or water shares, 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. Written minutes and an audio recording shall be kept of all open meetings except during a site visit or traveling tour where no vote or action is taken.
1. When a meeting (open or closed) is required to be recorded, the recording shall be complete and unedited and include all portions of the meeting from the commencement of the meeting through adjournment of the meeting.
 2. Minutes shall not be “final” or “official” until they have been formally approved by the Board.
 3. Pending minutes are written minutes of an open meeting that have been prepared in draft form and are subject to change before being approved by the Board.
 4. Pending minutes, approved minutes, and recordings of public meetings are all subject to GRAMA.
- B. Open Meeting minutes shall include:
1. The date, time, and location of the meeting.
 2. The names of Board 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 Board member requests be entered in the minutes.
- 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. Request name and address from anyone wishing to speak .
6. Declaration that the public hearing is closed.
7. Staff response.
8. Questions by Board members.
9. Board discussion.
10. 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 hearing, 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 through an electronic video, audio or both. The District may conduct an electronic meeting with the adoption of a resolution governing the use of electronic meetings.
- B. The District must provide space and facilities at an anchor location for the public to attend the open portions of the meeting. The Anchor Location is not required if:
 1. The meeting would present a substantial risk to health or safety to those present or who would otherwise be present;
 2. The location where the Board meets has been ordered closed to the public for health or safety reasons; or,
 3. All Board members attend the meeting remotely through electronic video, audio, or both, unless the District or Board member receives a written request at least 12 hours before the scheduled meeting time to provide for an Anchor Location.
- C. The public notice of an electronic meeting must provide information on how a member of the public may participate in the meeting remotely by electronic means.
- D. 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 that they will be attending electronically.
 2. The minutes shall note the identity of those Board members participating electronically.
 3. All parties participating electronically should be able to hear and to speak with each other and all present in the Anchor Location.

4. Board members and parties in the Anchor Location should be able to hear and to speak with those participating electronically.
5. Electronic participation in a meeting shall constitute presence at that meeting for all purposes, including the determination of a quorum and voting.
6. 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.
7. At the conclusion of the meeting, persons attending electronically shall verbally certify that they participated in good faith in the entire meeting.

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SECTION 109.0 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 they were 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 110.0 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.

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~~SECTION 11.0~~ — **SECTION 12.0 Reporting Fraud or Abuse**

11.112.1 PURPOSE

- A. The District is committed to transparency and accountability in the utilization of customer water fees for District operations. In support of this commitment, the District has established a process that District customers, citizens of Summit County, employees and contractors should use to report a suspected fraudulent use of these monies.

11.212.2 DEFINITIONS

- A. “Improper governmental action” means any action by a District employee:
 - 1. That is undertaken in the performance of the employee’s official duties, whether or not the action is within the scope of the employee’s employment; and
 - 2. That is in violation of any federal, state, or local law or rule, is an abuse of authority, is of substantial and specific danger to the public health or safety or is a gross waste of public funds.

11.312.3 REPORTING FRAUD AND ABUSE

- A. Employees who become aware of improper governmental actions should raise the issue first with their Supervisor. If requested by the Supervisor, the employee shall submit a written report to the Supervisor using the Fraud Reporting Form found in Appendix B. Where the employee reasonably believes the improper governmental action involves his or her Supervisor, the employee shall raise the issue directly with the General Manager.
- B. In the case of an emergency, where the employee believes that damage to persons or property may result if action is not taken immediately, the employee may report the improper governmental action directly to the General Manager.
- C. The Supervisor or General Manager shall take prompt action to assist the District in properly investigating the report of improper governmental action. District staff involved in the investigation shall keep the identity of reporting employees confidential to the extent possible under law, unless the employee authorizes the disclosure of his or her identity in writing. After an investigation has been completed, the employee reporting the improper governmental action shall be advised of a summary of the results of the investigation, except that personnel actions taken as a result of the investigation may be kept confidential.
- D. District employees may report information about improper governmental action directly to the Administrative Control Board if the employee reasonably believes the improper governmental action involves the General Manager, or that an adequate investigation was not undertaken to determine whether an improper governmental action occurred, or that insufficient action has been taken to address the improper governmental action, or that for other reasons the improper governmental action is likely to recur.
- E. District employees who fail to make a good-faith attempt to follow procedures in reporting improper governmental action shall not receive the protections provided by the District in these procedures.
- F. A person not employed by the District who becomes aware of or suspects improper governmental actions should follow the complaint procedures in Section 11.4.C below.

11.412.4 COMPLAINTS, INVESTIGATIONS, REVIEW AND ENFORCEMENT

- A. Any person may file a complaint alleging a violation of this policy.
- B. The complaint shall be in writing using the Fraud Reporting Form found in Appendix B and shall, except as described in paragraph E. below, be signed by the complainant. The complaint shall be filed with the General Manager, who shall provide a copy to the person charged with a violation. The complainant shall provide the General Manager with all available documentation or other evidence to demonstrate a reason for believing that a violation has occurred.
- C. The complaint may also be filed with Summit County, either via email, telephone, or in writing.
 - Email: auditorhotline@summitcounty.org
 - Phone: (435) 336-3207
 - Writing: Summit County IRC – P.O. Box 128, Coalville, UT 84017
- D. This policy is intended to protect employees who choose to come forward in good faith with complaints about governmental actions and conduct of District employees. Anonymous complaints have the potential to subject the person who is the subject of the complaint to an investigation that may, at the least, cause stress and embarrassment, and may, at most, result in discipline or termination of employment. The District is reluctant to begin an investigation based on an anonymous complaint due to the fact that evidence will be difficult to obtain and verify, and it will be impossible to assess the complainant's credibility. Complainants and whistleblowers have protection from retaliation under District policy. A thorough investigation of complaints is the District's goal. It may not be possible to conduct a thorough investigation when a complainant remains anonymous. Therefore, the District reserves the right to decline to investigate any complaint that is provided anonymously.
- E. If a complaint is received anonymously it shall be directed to Summit County at the contact information listed above in paragraph C., for a recommendation on the processing of the complaint. Upon review of the complaint, Summit County will recommend to the General Manager either that the complaint has no merit or that it should be investigated. Such a recommendation will be made within ten (10) days of receipt of the complaint, if possible. Upon receipt of the General Manager's recommendation the Administrative Control Board shall make the final determination on whether or not to continue the investigation, end the investigation, or refer the matter to an outside entity.
- F. Within thirty (30) days after receipt of a complaint, the General Manager or another person appointed by the Administrative Control Board shall conduct a preliminary investigation. If the General Manager or a member of the Administrative Control Board are implicated in the complaint, the Summit County Auditor will determine an independent person who will conduct the investigation. Criminal allegations will be referred to the proper law enforcement agency.
- G. If the General Manager determines, after preliminary investigation, that there are no reasonable grounds to believe that a violation has occurred, the General Manager shall advise the Administrative Control Board to dismiss the complaint. If the Administrative Control Board does dismiss the complaint, it shall do so in writing, setting forth the facts and provisions of law upon which the dismissal is based, and shall provide a copy of the written dismissal to the complainant, to the person charged with the violation.

11.512.5 WHISTLEBLOWER PROTECTION

- A. Utah Code § 67-21-3 prohibits public employers from taking adverse action against their employees for reporting in good faith government waste or violations of law to the appropriate authorities. A public entity employee, public body employee, legislative employee, or judicial employee, is

presumed to have communicated in good faith if they have given written notice or otherwise formally communicated the conduct to the person in authority over the person alleged to have engaged in the illegal conduct. Whistleblower protections do not apply to anonymous complaints.

- B. The identity of the complainant is considered protected information under the Utah Government Records Access and Management Act (GRAMA) and will be kept confidential if requested by the complainant.

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SECTION 13.0 Privacy Program Policy

13.1 PURPOSE:

- A. This policy serves to document the District’s privacy program, which includes the District’s policies, practices, and procedures for the processing of personal data in accordance with Utah Code Section 63A-19-401 et. seq. (as amended) and which aligns with the records management and data governance requirements provided in both Utah’s Government Records Access and Management Act (“GRAMA”) and the Division of Archives and Records Service and Management of Government Records statute (“DARS”). Where applicable, this policy will refer to a more specific or detailed policy, procedure, or guidance that addresses a particular practice that the District has developed.

13.2 GUIDING PRINCIPLES:

- A. This policy consolidates privacy practices, outlines governance roles and responsibilities, and ensures compliance with generally applicable records management, data protection, and data privacy obligations. It is designed to safeguard individual privacy rights, promote transparency, maintain the integrity and security of personal data, and ensure accountability across the District. This policy is meant to guide further alignment of the District with the State Data Privacy Policy as detailed in Utah Code Section 63A-19-101 et. seq. (as amended). In addition, this policy shall guide further alignment of the district with the State Endorsed Digital Identity policy as detailed in Utah Code Section 63A-16-1201 et. seq. (as amended). This policy shall also align with universal, open standards as available.

13.3 SCOPE:

- A. This policy applies to all District employees involved in the management, creation, and maintenance of records or who have access to personal data as part of their job duties. This policy also applies to all contractors of the District that process or have access to personal data as a part of the contractor's duties under an agreement with the District pursuant to Utah Code § 63A-19-401(4).

13.4 DEFINITIONS:

- A. The following definitions apply for the purposes of this Policy:

1. “At-risk Government Employee” has the same meaning as found in Utah Code Section 63G-2-303 (as amended).
2. Classification, "classify," and their derivative forms mean determining whether a record series, record, or information within a record is public, private, controlled, protected, or exempt from disclosure under GRAMA.
3. “Cookie” means technology that records a user’s information and activity when the user accesses websites. Cookies are used by website owners, third parties, and sometimes threat actors to gather user data.
4. “Data Breach” means— the unauthorized access, acquisition, disclosure, loss of access, or destruction of personal data held by a governmental entity, unless the governmental entity concludes, according to

standards established by the Utah Cyber Center created in Utah Code Section 63A-16-1101 (as amended), that there is a low probability that personal data has been compromised.

5. "Designation," "designate," and their derivative forms mean indicating, based on a governmental entity's familiarity with a record series or based on a governmental entity's review of a reasonable sample of a record series, the primary classification that a majority of records in a record series would be given if classified and the classification that other records typically present in the record series would be given if classified.
6. "Device Fingerprinting" means collecting attributes of a user's device configurations to create a trackable profile for the device.
7. "Individual" means a human being.
8. "Key Logger" means "a program designed to record which keys are pressed on a computer keyboard..."
9. "Personal Data" means information that is linked or can be reasonably linked to an identified individual or an identifiable individual such as:
 - 1) First and last name;
 - 2) Physical address;
 - 3) Email address;
 - 4) Telephone number;
 - 5) Social Security number;
 - 6) Credit card information;
 - 7) Account Number;
 - 8) Bank account information;
 - 9) Vital Records;
 - 10) Any combination of personal information that could be used to determine identity
10. "Processing Activity" or "Processing Activities" means any operation or set of operations performed on personal data, including collection, recording, organization, structuring, storage, adaptation, alteration, access, retrieval, consultation, use, disclosure by transmission, transfer, dissemination, alignment, combination, restriction, erasure, or destruction.
11. "Record(s)" means the same as that term is defined in GRAMA.
12. "Record Series" means a group of records that may be treated as a unit for purposes of designation, description, management, or disposition.
13. "Records Officer" means the individual or individuals appointed by the chief administrative officer of the District to work with state archives in the care, maintenance, scheduling, designation, classification, disposal, and preservation of records.
14. "Schedule," "scheduling," and their derivative forms mean the process of specifying the length of time each Record series should be retained by the District for administrative, legal, fiscal, or historical purposes and when each Record series should be transferred to Archives or destroyed.
15. "State Archives" means the Utah Division of Archives and Records Service.

13.5 GOVERNANCE:

A. Chief Administrative Officer (“CAO”):

- 1. There is hereby established a Chief Administrative Officer or “CAO” for the District. The CAO of the District is the General Manager or his/her designee (or, if the position of General Manager is unfilled, the Chair of the District’s Administrative Control Board shall serve as CAO).**
- 2. The designation of the CAO or any changes to the designation of the CAO shall be reported to State Archives within 30 days of designation.**
- 3. The designation of, and responsibilities assigned to, the CAO shall be reviewed and confirmed by the District on an annual basis.**
- 4. The CAO shall have those duties as outlined in Utah Code Section 63A-12-103.**

B. Appointed Record Officers (“Record Officers”):

- 1. The CAO shall appoint one more or more individuals to serve as Records Officers in fulfilling the duties of working with State Archives and the Office of Data Privacy in the care, maintenance, scheduling, disposal, classification, designation, access, privacy, and preservation of Records.**
- 2. The appointment of Records Officers shall be reported to State Archives within 30 days of the appointment.**
- 3. If responsibility for the duties of appointed Records Officers are divided between more than one Record Officer, such specification shall be reported to State Archives along with the appointment.**
- 4. The appointment of, and responsibilities assigned to, a Records Officer shall be reviewed and confirmed by the District on an annual basis.**

13.6 RECORD SERIES:

- A. Each department of the District shall create and maintain Records and Records Series in accordance with the requirements provided in DARS and GRAMA in addition to correlated guidance issued by State Archives and the District’s Attorney.**
- B. Each department of the District shall appropriately designate and classify Records and Records Series in accordance with the requirements provided in DARS and GRAMA in addition to correlated guidance from the District’s Attorney.**
- C. The CAO or his/her designee shall be responsible for submitting a proposed retention schedule for each type of material defined as a Record under GRAMA to State Archives for review and final approval by the State Records Management Committee (“RMC”).**
- D. Upon approval by the RMC, the District shall maintain and dispose of records in strict accordance with the approved retention schedule. In instances where the District has not received an approved retention**

schedule for a specific type of Record, the general retention schedule maintained by State Archives shall govern the retention and disposition of those Records.

E. Record Series Privacy Annotation

1. Each department and office of the District shall perform a privacy annotation for each Record Series that contains Personal Data pursuant to Utah Code Section 63A-19-401.1 (as amended).

2. Privacy annotations shall include:

a) an inventory of all types of Personal Data included in the Record Series;

b) a description of all purposes for which the department or office collects, keeps or uses the Personal Data;

3. a citation to the legal authority for collecting, keeping, or using the Personal Data; and

4. the legal authority under which Personal Data is processed.

F. If a department determines that a Record Series does not contain Personal Data, the Privacy Annotation shall be limited to a statement indicating that the Record Series does not include Personal Data.

G. Privacy annotations shall be conducted and reported in accordance with additional requirements provided by State Archives via administrative rule.

13.7 AWARENESS & TRAINING:

A. The CAO of the District shall ensure that all employees that have access to Personal Data as part of the employee's work duties complete a data privacy training program within 30 days after beginning employment and at least once in each calendar year.

B. The CAO of the District is responsible for monitoring completion of data privacy training by the District's employees.

C. In addition to the general privacy awareness training, department, after consultation with the CAO and the District's Attorney, may create and require employees to complete department-specific privacy training tailored to the unique privacy needs, practices, and requirements of the department or office.

D. Appointed Records Officer Training & Certification

1. The CAO of the District shall ensure that, on an annual basis, all appointed Records Officers successfully complete online training on the provisions of GRAMA and obtain certification from State Archives in accordance with Utah Code Section 63A-12-110 (as amended).

2. The CAO of the District shall, on an annual basis, review and confirm the certification status of all appointed Records Officers.

3. Records Officers who handle GRAMA transparency responsibilities are required to complete the GRAMA transparency training and obtain certification from Archives in accordance with Utah Code Section 63A-12-110.

4. Records Officers specializing in Records management or privacy are required to complete both records management and GRAMA transparency training, as well as obtain the corresponding certifications.

13.8 IDENTIFY:

A. Inventorying

1. The CAO of the District or his/her designee shall maintain a comprehensive inventory of:
 - a. All IT systems that may process state or federal data which the state owns or is responsible for, using the standard process that Utah Division of Technology Services (“DTS”) provides.
 - b. All Records and Record Series that contain Personal Data and the types of Personal Data included in the Records and Record Series.
 - c. All Processing Activities, the inventory of which shall include:
 - 1) Non-compliant Processing Activities—pursuant to the Government Data Privacy Act (“GDPA”)—that were implemented prior to May 1, 2025, and a prepared strategy for bringing the non-compliant Processing Activity into compliance by no later than July 1, 2027; and
 - 2) All Processing Activities implemented after May 1, 2025, with documentation confirming compliance status.

B. Information Technology Privacy Impact Assessment

1. The CAO shall ensure that the District completes a Privacy Impact Assessment (“PIA”) for all IT systems that may process Personal Data prior to the initiation of data processing in the IT system as required under DTS Information Security Policy 5000-0002.
2. The CAO shall use the PIA template that is created and maintained by the State’s Chief Privacy Officer and which is approved by the Chief Information Officer pursuant to DTS Information Security Policy 5000-0002.
3. The CAO shall maintain a copy of each completed assessment for a period of four years to provide audit documentation and ensure accountability in privacy practices.

13.9 TRANSPARENCY:

A. Website Privacy Policy

1. The CAO of the District or his/her designee shall create and maintain privacy policies on its websites as outlined in Utah Code Section 63A-19-402.5 (as amended) and Utah Admin Rule R895-8. (as amended).
2. The CAO of the District or his/her designee shall ensure that Personal Data related to a user of a District website is not collected unless said website complies with Utah Code Section 63A-19-402.5 (as amended).
3. The CAO of the District or his/her designee shall ensure that all websites of the District contain a privacy policy statement that discloses:

- a. The identity of the District's website operator;
- b. How the District website operator may be contacted;
- c. The Personal Data collected by the District;
- d. The practices related to disclosure of Personal Data collected by the District and/or the District's website operator; and
- e. The procedures, if any, by which a user may request:
 - 1) Access to the user's Personal Data; and
 - 2) Access to correct the user's Personal Data.
- f. A general description of the security measures in place to protect a user's Personal Data from unintended disclosure.

B. Privacy Notice

- 1. Employees shall only collect Personal Data from individuals if, on the day the Personal Data is collected, the District has provided a privacy notice to an individual asked to furnish Personal Data that complies with Utah Code Section 63G-2-601(2), Utah Code Section 63A-19-402 (as amended), or other governing law, as applicable.
- 2. Such a Personal Data request privacy notice shall generally include:
 - a. the Record Series that the Personal Data will be included in;
 - b. the reasons the person is asked to furnish the information;
 - c. the intended purposes and uses of the information;
 - d. the consequences for refusing to provide the information; and
 - e. the classes of persons and governmental entities that currently:
 - 1) share the information with the District; or
 - 2) receive the information from the District on a regular or contractual basis.

13.10 INDIVIDUAL REQUESTS:

- A. The CAO of the District or his/her designee shall ensure that the District has established appropriate processes and procedures that facilitate compliance with applicable governing law for handling the following privacy requests of individuals:
 - 1. Individual's requests to access their Personal Data;
 - 2. Individual's requests to amend or correct their Personal Data;
 - 3. Individual's requests for an explanation of the purposes and uses of their Personal Data; and
 - 4. At-risk Government Employee requests to restrict access to their Personal Data.
- B. The CAO of the District or his/her designee shall ensure that the District has established processes for public access requests to inspect or copy the District's Records, which are not requests from an individual to access their Personal Data.

C. The CAO of the District shall ensure that employees of the District follow established business practices with respect to GRAMA.

13.11 PROCESSING:

A. Minimum Data Necessary

1. The CAO of the District shall ensure that all programs within the District obtain and process only the minimum amount of Personal Data reasonably necessary to efficiently achieve a specified purpose.
2. The CAO of the District shall ensure that all departments/offices within the District regularly review their data collection practices to ensure compliance with the data minimization requirement.

B. Record and Data Sharing or Selling

1. District departments will only share or disclose Personal Data when there is appropriate legal authority. The sale of Personal Data is prohibited unless required by law.
2. Data sharing must comply with GRAMA or other governing law and may include sharing with governmental entities, contractors, private providers, or researchers. Compliance with GRAMA or other governing law is contingent upon the purpose of the sharing, the parties involved, and the nature of the Records.
3. The CAO is required to report annually to the State’s Chief Privacy Officer on Personal Data sharing and selling activities, including types of data shared, the legal basis for sharing, and the entities receiving this data.
4. All contracts involving Personal Data must incorporate appropriate privacy protection terms. Written agreements for data sharing are recommended to ensure compliance with applicable laws and regulations.

C. Retention & Disposition of Records Containing Personal Data

1. Employees shall maintain, archive, and dispose of Records—which includes all Personal Data—in accordance with an approved retention schedule as required in Utah Code Section 63G-2-604 (as amended)
2. Employees shall comply with all other applicable laws or regulations related to retention or disposition of specific Personal Data held by the District or by a particular District department or office.

13.12 INFORMATION SECURITY:

A. Incident Response

1. The District adopts and follows the DTS Cybersecurity Incident Response Plan to manage and address all security incidents, including data breaches, and privacy violations.
2. Employees shall report all suspected security incidents, including non-IT incidents such as unauthorized access to physical records, to Utah’s Enterprise Information Security Office (“EISO”). Any additional agency-specific response measures for non-IT incidents are the responsibility of the CAO to develop and implement as appropriate.

3. The CAO of the District or his/her designee shall ensure compliance with all other applicable laws or regulations related to incident response and breach notification of specific Personal Data held by the District.

B. Breach Notification

1. The District is required to provide notice to an individual or the legal guardian of an individual, if the individual's Personal Data is affected by a data breach in accordance with Utah Code Section 63A-19-406 (as amended).
2. The District is required to notify the Utah Cyber Center and the state attorney general's office of a data breach affecting 500 or more individuals in accordance with Utah Code Section 63A-19-405 (as amended). Any department or office that experiences a data breach affecting fewer than 500 individuals must create and report an internal incident report in accordance with Utah Code Section 63A-19-405 (as amended). These requirements are in addition to any other reporting requirement that the department or office may be subject to.
3. The CAO of the District that is subject to other breach notification requirements, such as those required for compliance with federal regulations, laws or other governing requirements (e.g., HIPAA or 42 CFR Part 2) are currently required to create and maintain their own department or office-specific breach notification policies and procedures that meet the requirements of the applicable governing laws and regulations.

13.13 SURVEILLANCE:

A. Covert Surveillance

1. Employees may not establish, maintain, or use undisclosed or covert surveillance of individuals unless permitted by law.
2. Employees are responsible for engaging with appropriate leadership for review—to include the District's Attorney where pertinent—of any activity that may be considered a type of surveillance.
3. The CAO of the District shall ensure that surveillance activities are documented and that a PIA for the activity has been completed.

B. Cookies, Fingerprinting, Key Loggers, and Tracking Technologies

1. The District is committed to transparency and privacy protection for individuals that visit any District website with regard to the use of any tracking technologies, including but not limited to Cookies, device fingerprinting, Key loggers, and other similar methods for monitoring or collecting information from website users.
2. Cookies: The use of Cookies on District websites and digital services must comply with applicable privacy and security policies. Cookies should be limited to essential operational purposes, and any use of tracking or third-party Cookies for analytics or similar functions must be disclosed clearly to users, with an option to consent where required by law.
3. Device fingerprinting: Device fingerprinting is prohibited unless explicitly authorized by the CAO or his/her designee and where the legal basis or appropriate justification for such processing is documented in a PIA. The purpose and extent of fingerprinting must be clearly defined, documented, and disclosed to users in a privacy notice or statement that complies with applicable legal requirements.

4. Key loggers: Key loggers are prohibited without specific authorization from the CAO or his/her designee and documented justification in the activity's PIA. Key loggers may only be used when there is a clearly defined operational need that complies with security standards and legal requirements, including appropriate user notice where required.
 5. Other tracking technologies: The use of other tracking technologies, such as web beacons, pixel tags, or similar tools, is prohibited unless explicitly authorized by the CAO or his/her designee, and the legal basis for such tracking is documented in a PIA. Disclosure of these technologies must be included in user-facing privacy statements, with user consent obtained when required by law.
- C. User Notification and Consent: The District must ensure users are informed about the use of tracking technologies. A clear website privacy statement must explain the types of data collected, the purpose of the tracking, and how users can manage their preferences or consent. Any updates to tracking practices must be promptly reflected in the privacy statement.
- D. Data Security and Retention: Data collected through authorized tracking technologies must be securely stored, with access limited to authorized personnel. Retention of this data must align with approved retention schedules, and the data should only be retained as long as necessary for the defined operational purpose.

13.14 REFERENCES/AUTHORITY:

- A. Division of Archives and Records Services (DARS) at Utah Code § 63A-12-100 *et seq.*; Government Data Privacy Act (GDPA) at Utah Code § 63A-19-101 *et seq.*;
- B. Government Records Access and Management Act (GRAMA) at Utah Code § 63G-2-101 *et seq.*;
- C. Management of Records and Access to Records at Utah Administrative Code R13-2.
- D. Division of Technology Services (DTS) Information Security Policy 5000-0002

SECTION 142.0 Public Records Policy

~~12.1~~14.1 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.

~~12.2~~ 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.~~

~~12.3~~14.2 PROCESS FOR GRAMA REQUESTS FEES

- ~~A. A person making a request for a District record shall complete and submit a request through the NextRequest portal on the District website prior to reviewing and/or receiving copies of records. In his/her discretion, the record custodian may accept the record request in a different format so long as the request contains the person’s name, mailing address, and daytime telephone number, if available, and a description of the record requested that identifies the record with reasonable specificity. If the record request is not submitted through the NextRequest portal, the record request shall be submitted to the Assistant General Manager. Any requests not received through NextRequest must be uploaded to NextRequest.~~
- ~~B. Upon receipt of the request, a response to the request shall be provided to the requestor via NextRequest within ten(10) business days unless:
 - ~~1. The requestor has requested and met the requirements for an “expedited request” by demonstrating that the record request benefits the public rather than the person, in which case response shall be within five (5) business days; or~~
 - ~~2. “extraordinary circumstances” pursuant to Utah Code Annotated §63G-2-204(5) exist, which allows the department to delay approval or denial for an additional period of time.~~~~

~~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 District Treasurer.~~

~~12.4~~14.3 FEES REQUESTS FOR RECORDS

- ~~A. The cost for processing GRAMA requests and/or copies are set forth in the GRAMA fee schedule.~~
- ~~B. The District requires payment of past fees and future estimated fees prior to processing a request if:
 - ~~1. Fees are expected to exceed \$50.00; or~~
 - ~~2. The requester has not paid fees from previous requests.~~~~
- ~~C. If the requester simply wants to inspect a record, they may do so at no charge, however, staff time for compiling the request or for costs of any copies requested thereafter, shall apply.~~

D. Fee Waivers: The District may fulfill a record request without charge and is encouraged to do so when it determines that:

1. Releasing the record primarily benefits the public rather than a person;
2. The individual requesting the record is the subject of the record; or
3. The requester's rights are directly implicated by the information in the record, and the requester is impecunious.

E. Fee Waiver Appeals: A person who believes that there has been an unreasonable denial of a fee waiver may appeal the denial in the same manner as a person who appeals the inspection of a public record under UCA §63G-2-205 by filing a notice of appeal within 30 days.

~~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.~~

~~12.5 RECORDS RETENTION~~

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

SECTION 153.0 Technology Policy

13.415.1 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.

13.415.2 PERSONAL USE OF TELEPHONES (LAND LINES)

- A. Employees shall limit use of District telephones to conduct District business. All personal use of District telephones must not disrupt the carrying out of employee responsibilities and shall be used judiciously.

13.415.3 CELL PHONE USAGE

- A. Cell phone usage shall be in accordance with Section 18 of the District's Personnel Policies Manual.
- B. The District may provide a cell phone allowance for employees at the discretion of the General Manager. The District allowance shall be determined by the General Manager based on periodic review of market rates for cell phone plans and phones.
- C. 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 Law. For the purposes of this policy, heavy machinery is considered to be a moving vehicle.

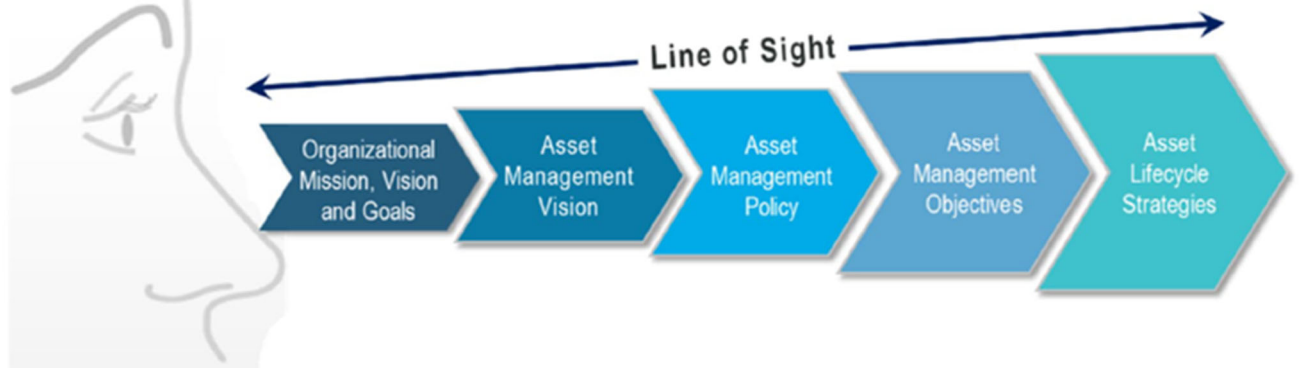
13.415.4 TABLETS

- A. Certain personnel may be issued District tablets (iPads or similar technology), as approved by the General Manager, to carry out job responsibilities. Every care must be taken by employees to protect these assets. In the event of damage, District tablets will be repaired or replaced by the District once every two (2) years. Additional Repair or replacement needs as a result of damage are the responsibility of the employee. Tablets are not to be used for personal reasons. All rules regarding electronic communication and Internet use apply to tablets.

SECTION 164.0 Asset Management Policy

164.1 PURPOSE

- A. The Asset Management Policy for the District aims to establish a systematic approach for managing the District’s infrastructure assets to ensure sustainable, reliable, and efficient service delivery. This policy aligns with the District’s mission to provide high-quality water and exceptional service in a safe, reliable, efficient, and sustainable manner.
- B. The purpose of this policy is to:
1. Maximize asset value and performance throughout its lifecycle.
 2. Ensure effective asset management (AM) practices.
 3. Provide a framework for decision-making and continuous improvement.



- C. This policy applies to all physical assets the District manages, including water treatment, distribution systems, and transmission infrastructure.

164.2 OBJECTIVES

A-F. The asset management objectives are:

1. **Service Delivery:** Maintain and improve the reliability, safety, and quality of water services.
2. **Sustainability:** Ensure that the asset management practices are sustainable and consider environmental and economic factors.
3. **Risk Management:** Identify and mitigate risks associated with asset failure
4. **Financial Efficiency:** Optimize the allocation of financial resources to balance maintenance, renewal and investment in new infrastructure.

164.3 GOVERNANCE

- A. The District General Manager oversees the implementation of this policy, supported by the Asset Management Steering Committee (AMSC), which includes representatives from key departments such as Operations, Engineering, Finance and Technology.

164.4 ASSET MANAGEMENT STRATEGY

- A. **Asset Inventory:** Maintain a comprehensive and up-to-date inventory of all assets, including their condition, performance, and remaining useful life.
- B. **Life Cycle Management:** Implement strategies for the entire life cycle of assets, from planning and acquisition to operations, maintenance, and disposal.
- C. **Risk-Based Decision Making:** Utilize risk assessments to prioritize maintenance, renewal, and replacement activities.
- D. **Performance Measurement:** Develop and monitor key performance indicators (KPIs) to evaluate asset management practices' effectiveness and identify improvement areas.
- E. **Continuous Improvements:** Regularly review and update the asset management plan to incorporate new technologies, best practices, and stakeholder feedback.

14.516.5 FINANCIAL PLANNING

- A. **Capital Planning:** Develop a capital improvement plan (CIP) that aligns with asset management objectives and prioritizes projects based on risk, performance, and community needs.
- B. **Rate Setting:** Ensure that water rates and fees are fair, reasonable, and sufficient to cover the costs of service delivery, maintenance, and capital improvements.
- C. **Reserves:** Maintain adequate financial reserves to address unexpected expenses and ensure long-term financial sustainability.
- D. **Transparency:** Provide transparent reporting on asset management performance, financial status, and future plans.

14.616.6 IMPLEMENTATION

- A. **Training and Development:** Provide ongoing training and development for staff to enhance their skills and knowledge in asset management.
- B. **Technology and Data:** Invest in technology and data management systems to support effective asset management practices.
- C. **Collaboration:** Foster collaboration across departments to ensure a holistic approach to asset management.

SECTION **175.0** Tax and Disclosure Compliance Procedures

175.1 SEE APPENDIX A ATTACHED

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