



**Ventura River Water District**

# **FINANCIAL POLICIES & GUIDELINES**

October 18, 2023

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# **1 PURCHASE OF MATERIALS, SUPPLIES AND SERVICES**

## **1.1 AUTHORIZATION LIMITS**

The General Manager is authorized to execute purchase orders and contracts not exceeding \$20,000 for budgeted expenses without prior Board approval, provided that this limitation shall not apply to replenish warehouse stores stock. Purchases for warehouse stores stock shall be made in an amount within the currently approved budget and equal to but not exceeding an amount necessary to maintain the minimum quantities of stock on hand as determined by the General Manager to be economical and necessary for VRWD's needs.

Purchases shall only require a supporting purchase order at the request and discretion of the Office Manager, and all proposed expenditures shall be verified to ascertain that funds have been included in the budget for the activity or expense intended. Purchase Orders may be issued by all staff members; the General Manager shall approve all purchase orders when over \$5,000.

- a) No purchase shall be made unless moneys for payment of VRWD's obligations thereunder are available for expenditure under the budget applicable to the year in which such purchase order is issued.
- b) No purchases shall be made unless they relate to the operation and maintenance of the VRWD facilities or to a construction project for VRWD.
- c) Invoices for purchases made by staff greater than \$200 shall be approved by the purchaser prior to payment to ensure billing is correct and items have been completed/received.
- d) The General Manager may approve change orders to contracts provided the total increased cost of all change orders do not exceed 5 percent of the contract amount or \$20,000, whichever is greater unless a different specific limit has been set by Board action.

## **1.2 EMERGENCY ACTIONS**

During a Board declared State of Emergency the General Manager may authorize emergency purchases or contracts greater than provided in section 28.1 provided they are approved by the Board President, or his designee and the full Board of Directors is provided a financial update at least every 7 days while the State of Emergency persists.

# **2 PETTY CASH FUND**

A petty cash fund of \$300 shall be maintained, and expenditure may be made from this fund only for individual expenditures not in excess of \$300. Expenditures may be made for postage, freight, invoices for materials, reimbursement of personal expenses, meal reimbursement and in payment of encroachment permit fees, licenses, or other charges levied by a county, state agency, public utility in connection with granting to VRWD of rights in property owned or controlled by such grantors and other similar purposes.

### **3 CONTRACTING, BIDDING AND PURCHASING REQUIREMENTS**

#### **3.1 PURCHASING REQUIREMENTS**

For purchases up to \$500 no bid is required. From \$500 to \$5,000 one informal written bid is required. From \$5,000 to \$35,000 three informal written bids are required. \$35,000 and over requires formal bids and award of contract by the Board. Formal bids shall be procured as follows:

- a) A notice inviting bids shall set a date and time for the opening of bids. The notice shall posted be at least 10 days before the date of opening of the bids.
- b) The notice inviting bids shall be posted at a minimum at the Ventura County Contractors Association plan room, 1830 Lockwood, No. 110, Oxnard, California 93030 and on their website: [www.vccainc.com](http://www.vccainc.com).
- c) If by formal resolution the Board declares an emergency, the notice inviting bids may be posted 24 hours prior to bid opening.
- d) All bids for construction work shall be presented under sealed cover and shall be accompanied by one of the following forms of bidder's security for 10% of the bid amount:
  1. Cash
  2. A cashier's check made payable to VRWD.
  3. A certified check made payable to VRWD.
  4. A bidder's bond executed by an admitted surety insurer, made payable to VRWD.

Upon an award to the lowest bidder, the security of an unsuccessful bidder shall be returned in a reasonable period of time.

#### **3.2 SOLE SOURCE PURCHASES.**

The general Manager can approve sole source purchasing as an exception to section 30 for any of the following reasons:

- a) Only one available supplier with no available competition.
- b) Equipment that was purchased with bidding competition, but support, spare parts and repairs have to be provided by factory reps with protected territory.
- c) Services that have been bid out and results have been unsatisfactory to VRWD.
- d) Products used to maintain system standard when significant spare parts inventories need to be maintained and readily available.
- e) Utility companies when VRWD is required to work with them.
- f) Purchases that require significant staff time to get to the location to conduct the business in comparison to the cost of the item.
- g) Emergency work.

#### **3.3 CONTRACTING FOR PROFESSIONAL SERVICES.**

The Board shall have sole authority to approve and enter into professional service contracts, except that the General Manager shall have authority to award contracts that meet all the following criteria:

- a) The contract does not obligate the District to any payment exceeding Ten Thousand Dollars per year (\$10,000 per year);

- b) Moneys for payment of VRWD's obligations thereunder are available for expenditure under the budget applicable to the year in which such contract is issued.

### 3.4 SELECTION PROCEDURES FOR PROFESSIONAL SERVICE CONTRACTS.

Contracts for professional service consultants shall be made by written agreement pursuant to the following selection procedure:

### 3.5 QUALIFICATION.

The General Manager shall encourage firms generally qualified to undertake the types of work required by the District to periodically submit statements of qualifications and performance data. Such statements shall be kept on file and may be utilized to evaluate consultant qualifications. Other evaluation criteria shall include, but not be limited to, prior experience with, personal interview with, or references of prospective consultants.

### 3.6 SELECTION OF CONSULTANT.

1. Consultant selection shall, whenever possible, be based on at least three separate proposals for services. For professional services estimated by the General Manager to exceed Ten Thousand Dollars (\$10,000), the General Manager shall, if feasible, recommend to the Board Consultants based upon consultant responses to the District's request for proposals.
2. Selection for professional services of private architectural, landscape architectural, engineering, legal, environmental, land surveying, or construction project management firms shall be on the basis of demonstrated competence and on the professional qualifications necessary for the satisfactory performance of the services required. In order to implement this method of selection of such firms, District shall use procedures that assure that these services are engaged on the basis of demonstrated competence and qualifications for the types of services to be performed and at fair and reasonable prices to the District.
3. With respect to the selection of consultants not listed in Section 30.6.2 above, selection shall be based on Best Value. In accordance with applicable law, the General Manager shall determine the most qualified consultant to provide the services required. Price shall not be the only determining factor in the selection of a consultant. Other factors such as related experience, professional skills, approach, professional credentials, availability of personnel, understanding of scope of work, quality of response to request for proposal, references, etc., shall be considered. The basis of all selection decisions shall be documented in writing.

### 3.7 SIGNING OF CONTRACTS.

In accordance with California Water Codes section 30579.5 the Board authorizes the General Manager to sign contracts on behalf of the district for amounts up to \$20,000. Contracts for amounts greater than \$20,000 shall be signed by the Board President and Board Secretary in accordance Water Code with sections 30578 and 30579.

#### **4 INVESTMENT POLICY**

The investment policy is prepared in accordance with Government Code Section §53646 to outline the policies for prudent investment of the District's funds and to provide guidelines for suitable investment. The investment policies and practices are based upon Federal, State and Local law and prudent money management and periodically reviewed for compliance with current regulations and adopted by the Board by resolution.

#### **5 RESERVE POLICY**

The financial reserves for the District are held in four categories: Operating, Water Sales Fluctuation, Capital Improvement and Emergency. The objective of the District is to have approximately 7% of the value of the operating budget in the Operating Reserve; surplus revenues from high water sales years are placed in the Water Sales Fluctuation Reserve to a maximum of about \$400,000 and used to supplement the budget during low water sales years; the fund amount in the Capital Improvement Reserve fluctuates as necessary to meet the 10-year CIP; the goal for Emergency Reserves is \$1,000,000.

#### **6 COLLECTION AND DEPOSIT OF REVENUES**

A General Operating Checking account shall be established and maintained in a bank designated by the Board of Directors and all revenue, unless otherwise provided, shall be deposited therein. A separate Security Deposit checking account shall be established and maintained in a bank designated by the Board of Directors for all Security Deposits from customers. The Board of Directors may, from time to time, direct the General Manager to establish and maintain special bank accounts for the handling of funds received or set aside for specific purposes.

All revenue collected shall be accounted for in a manner that will indicate the source, nature, and amount of each collection. Collections so made shall be deposited intact in the bank accounts established.

The maximum cash balance in the checking accounts shall not exceed the federally insured (FDIC) amounts as follows:

- a) General Operating Checking: \$200,000
- b) Security Deposit Checking: \$ 50,000

Investment funds exceeding the limits in a) & b) above shall be placed in the Ventura County Treasury Portfolio and/or the State of California Local Agency Investment Fund.

## **7 DISBURSEMENTS**

### **7.1 FINANCIAL OBLIGATIONS.**

Routine financial obligations of the Ventura River Water District shall be paid from the General Operating Checking account. Disbursements from the checking accounts shall be made in accordance with the following:

- a) By a check signed by either two Board Members or a Board Member and the General Manager.
- b) Under no circumstances shall any person authorized under this rule to sign checks of Ventura River Water District sign a blank or incomplete check.

An audit of all claims against Ventura River Water District shall be made prior to presentation of the checks for signature. Such audit shall consist of a verification as to accuracy and completeness of all documents supporting payment, i.e., copy of purchase order, executed receiving and inspection report, and vendor's invoice or statement.

## **8 DISPOSAL OF SURPLUS PROPERTY**

### **8.1 APPLICATION.**

The following policies and procedures apply to the disposition of the District's Surplus Property. These policies and procedures shall not apply to the disposition of the District's surplus real property, which is subject to the notification and disposition procedures set forth in Government Code Section 54220 et seq.

### **8.2 PURPOSE.**

The purposes of these policies and procedures governing disposition of the District's Surplus Property are as follows:

- 8.2.1.1 To ensure that only District-owned personal property that does not provide the minimum level of basic District service and usefulness is lawfully disposed of;
- 8.2.1.2 To ensure that District-owned assets are not disposed of when the disposal of the asset or the terms of the disposal of the asset could disadvantage the District; and
- 8.2.1.3 To ensure that, whenever feasible, all District Surplus Property is disposed of in a cost-effective manner that minimizes disposal costs and maximizes revenues by converting idle equipment and materials to revenue funds for other District uses.

### **8.3 DECLARATION OF SURPLUS PROPERTY.**

In accordance with the procedure set forth below, the General Manger is authorized to formally declare District owned personal property to be Surplus Property.

#### 8.4 DISPOSITION BY GENERAL MANAGER.

Any Surplus Property which has a current book value of Five Thousand Dollars (\$5,000) or less, shall be disposed of by the General Manager in accordance with the procedures for disposal set forth below. Reasonable attempts shall be made to maximize the value received from such Surplus Property.

#### 8.5 DISPOSITION BY BOARD APPROVAL.

Prior to disposing of a salvageable Surplus Property which has a current book value of more than Five Thousand Dollars (\$5,000), the General Manager shall present to the Board of Directors a report regarding the item and the proposed schedule and procedures for disposing of that item.

#### 8.6 PROCEDURES FOR DISPOSAL.

The District may dispose of Surplus Property in any manner deemed appropriate by the General Manager, including, without limitation, the following:

##### 8.6.1 PUBLIC AUCTION.

In accordance with applicable law, the disposal of District owned Surplus Property may be accomplished through public auction. Public auctions may include the use of electronic commerce (online) or on-site auctions.

##### 8.6.2 PRIVATE SALE BY COMPETITIVE BID.

Disposal of District owned Surplus Property may be accomplished through private sale by competitive bid. The procedures by which private sales of Surplus Property are to be conducted shall be determined by the General Manager.

##### 8.6.3 CHARITABLE DONATION.

District owned Surplus Property deemed to have no market value after an attempt at sale through prescribed procedures may be donated to a charitable organization in lieu of lawfully discarding the property. For purposes of this policy, charitable organizations shall mean a nonprofit organization exempt from taxation under the provisions of the Internal Revenue Code, 26 U.S.C. 501 (C)(3).

##### 8.6.4 TRADE-IN.

Disposal of District owned Surplus Property may be accomplished by trading-in the Surplus Property towards a new acquisition.

##### 8.6.5 TRANSFER TO FEDERAL, STATE OR LOCAL GOVERNMENTAL ENTITIES.

District owned Surplus Property deemed to have no market value after an attempt at sale through the procedures described herein may be donated to any governmental agency in lieu of discarding such property.



#### 8.6.6 SALE FOR SCRAP OR SALVAGE VALUE.

Disposal of District owned Surplus Property may be accomplished by selling the property for its scrap or salvage value.

#### 8.7 DISPOSAL OF INFORMATION TECHNOLOGY EQUIPMENT.

In addition to all the other applicable requirements of these Rules and Regulations, the General Manager or designee shall require all proprietary information to be removed from information technology equipment before disposal. Any disposal of such equipment as waste shall conform to current environmental regulations.

#### 8.8 PROCEEDS.

Proceeds from the auction or sale of District owned Surplus Property will be deposited to the District's general fund.

#### 8.9 PROHIBITIONS.

No director, officer, agent or employee of the District shall either directly or indirectly (including by action of any immediate family member of such individual) submit a bid for, purchase or in any other manner take possession of District owned Surplus Property unless approved by the Board at a regularly scheduled meeting.

### **9 FIXED ASSET POLICY**

The District has significant investment in a variety of capital assets, which are used to provide water to customers. The purpose of this policy is to ensure that the District's capital assets are acquired, safeguarded, controlled, disposed of, and accounted for in accordance with State and Federal regulations, generally accepted accounting principles, internal controls and audit requirements.

A fixed asset is any tangible or intangible asset purchased for use in the day-to-day operations of the District from which an economic benefit will be derived over a period greater than one year and has an acquisition cost of \$5,000 or more. Fixed assets include items such as land, water pipelines, pumps, filtration equipment, wells, storage tanks, buildings, vehicles, equipment, and furniture. Fixed assets with a purchase price of less than \$5,000 are expensed in the period acquired. Expenditures for normal repairs and maintenance shall not be considered as capital expenditures.

Customer meters and meter replacements are not considered assets, they are evaluated as individual meters and not as groupings based on orders. An asset that is acquired due to contribution or donation will be capitalized based on the estimated cost for those items. A right-to-use lease is an intangible capital asset. Right-of-use assets will be amortized over the life of a lease.

#### Purchased Assets

Purchased assets shall be recorded on actual costs including taxes, transportation costs, installation costs, and any other direct expenses incurred by the District in obtaining the

asset prior to the date the asset is put in service. Subsequent items purchased which fall under the \$5,000 threshold are expensed immediately and not capitalized.

### New Construction

When the District constructs a fixed asset for its own use, all direct costs are included in the total cost of the asset. This includes items such as architectural, engineering, legal, consulting and etc. New construction assets will not begin to depreciate until the asset is put in service.

### Depreciation

At the time a fixed asset is acquired, its cost is capitalized and subsequently depreciated utilizing the straight-line method based on full month convention over the asset's estimated useful life. Depreciation will begin in the month the asset is placed in service and continue throughout its useful life. Land, intangible assets, and construction-in-progress are not depreciated. Useful life will be evaluated by the General Manager to ensure it is in compliance with the reporting framework from a variety of authoritative sources.

### Management of Assets

The General Manager, Field Supervisor and/or Office Manager will perform an annual asset inventory in May, and a report identifying any out of service assets will be given to the General Manager. Those assets will be disposed of in accordance with section 35: Disposal of Surplus Property. The General Manager will approve capitalization of new fixed assets on an annual basis in accordance with financial year end close procedures.

## **10 REIMBURSEMENT DISCLOSURES**

In accordance with Government Code § 53065.5 the District shall, at least annually, disclose any reimbursement paid by the District within the immediately preceding fiscal year of at least one hundred dollars (\$100) for each individual charge for services or product received. "Individual charge" includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to any employee or member of the Board. The disclosure requirement shall be fulfilled by including the reimbursement information of the prior fiscal year on the July Board Agenda.

## **11 RECORD RETENTION POLICY**

The purpose of this policy is to provide guidelines to staff regarding the retention or disposal of the District's records, to provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business, to ensure prompt and accurate retrieval of records and to ensure compliance with legal and regulatory requirements. Records management and retention for the District will follow the guidelines provided by the State of California, excerpted from California Secretary of State, Local Government Records Management Guidelines, published February of 2006.

All records created, received, or maintained by any District staff during their operations belong to the District and are retained and disposed of according to this policy. The District records must be kept until the stated minimum retention period has elapsed.

The District may dispose of the following records at any time, without maintenance of a copy:

- 1) Duplicates, the original or a permanent photographic record of which is on file;
- 2) Rough drafts, notes and working papers prepared or kept by any employee or accumulated in the preparation of a communication, study or other document, unless of a formal nature contributing significantly to the preparation of the document after the contents thereof have been transferred to other records;
- 3) Cards, listings, non-permanent indices, and other papers used for controlling work and transitional files including letters of transmittal and similar records;
- 4) Shorthand notebooks, telephone messages and inter-departmental notes.

Once records have fulfilled their administrative, fiscal, or legal function they should be disposed of as soon as possible. Destruction of Records will be in accordance with this Policy and the attached Records Retention Schedule (Appendix A), as authorized by the General Manager or his/her designee. Records must be destroyed after the expiration of the applicable retention period in accordance with this Policy and generally accepted records information management guidelines and procedures. Generally, Records not containing information of a confidential or proprietary nature may be destroyed by means of recycling or other waste removal service. Records containing confidential or proprietary information must be shredded or otherwise permanently destroyed. Records recorded on electronic or magnetic media may be erased and the media re-used or discarded.

## **12 EFFECTIVE DATE**

These *Financial Policies & Guidelines* were approved by the Board of Directors on October 20, 2023 and are effective on that date. Previous versions, Appendices and Amendments to the *Financial Policies & Guidelines* are hereby no longer in effect and are superseded.

## APPENDIX A

VENTURA RIVER WATER DISTRICT			
RECORD RETENTION GUIDELINES			
1/18/2023			
**Unless otherwise stated, all records of VRWD are retained in electronic format			
***Records Retention Guidelines: Based on Secretary of State Local Government Record Management Guidelines			
(A-Typical Administrative Retention Periods C-Based on City Government)			
Document Title	Retention Period	Referenced Page #	Notes
<b><i>Accounting &amp; Financial Records</i></b>			
Accounts Payable	Audit + 4 Years	C-29	Invoices, Check Copies, Supporting Documents
Accounts Receivable	Audit + 4 Years	C-29	
Applications	Completion + 2 Years	C-29	Utility connections, disconnects, registers, service
Customer Proof of Ownership	Active + 1		Escrow documents
Bank Reconciliation	Audit + 5 Years	C-29	Statements and all supporting documentation
Billing Records	Audit + 2 Years	C-29	Customer name, service address, meter reading, payments, applications/cancellations
Budget - Adopted	Permanent	C-29	
Budget - Proposed	Current Year + 2 Years	C-29	
Checks	Audit + 5 Years	C-29	Includes payroll, canceled & voided checks
Deposits, Receipts	Audit + 5 Years	C-29	Checks, coins, currency (receipts for customer deposits)
General Ledger	Permanent	C-29	
Invoices	Audit + 2 Years	C-29	
Taxes Receivable	Audit + 3 Years	C-29	
Grants	Completion + 5 Years		

Utility Billing	Current Year + 2 Years	C-29	
<b>Payroll, Personnel &amp; HR</b>			
Adjustments	Audit + 4 Years	C-30	
Benefit Enrollment	Active + 1		<i>(Considered personnel records)</i>
COBRA	Active + 1		<i>(Considered personnel records)</i>
Employee Handbook	Supersede + 2 Years	C-20	
Employee Records	Active + 1	A-2	Active until employee leaves/terminates
Employee Timesheets	Audit + 6 Years	C-30	
Interview Documents	2	A-2	
Medical Leave	Completion + 30 Years	C-20	Family Leave, certifications, tests, W-4's
Payroll Register	Permanent	C-30	
PERS Employee Deduction Reports	Termination + 4 Years	C-30	
PERS , Social Security, SSI	Permanent	C-21	
Salary Records	Termination + 3 Years	C-30	
Training	3	A-2	
Economic Interest Statements	Completion + 4 years		Form 700
Deferred Compensation	Termination + 5 Years	C-30	
Travel	Active + 1	A-2	
<b>Reports</b>			
Audits	Permanent	C-30	
Bank Statements	Audit + 2 Years	C-30	
Federal & State Tax	Audit + 4 Years	C-30	Forms 1096, 1099, W-4, W-2
Financial Statements	Audit + 7 Years	C-30	Balance Sheet, Income Statement, etc.
State Controller Report	Permanent	C-30	Controller may destroy after 5 years
<b>Water Utility Administration</b>			
<b>Policy/Procedure/Organization</b>			

Billing/Customer Records	Current Year + 2 Years	C-30	Billing, correspondence, complaints
Connection Records	Permanent	C-44	Maps, water line connections
Will Serve Letters	Permanent		
Legal Notices	Current Year + 4 Years	C-23	Public notices, legal publications
Lawsuits, Litigation, Pending Litigation	Completion + 4 Years		
Minutes	Permanent	C-23	
Notices, Meeting	Current Year + 2 Years	C-23	Special Meetings, Agendas, (GC34090)
Ordinances	Permanent	C-23	
Policies & Procedures	Active + 2 Years	A-2	
Rates	Supersede + 2 Years	C-45	
Resolutions	Permanent	C-23	
Business License	Termination + 4 Years	C-29	
Bids, RFQ's, RFP's	Audit + 4 years	C-30	
Agreements & Contracts	Duration of Contract + 5 years	C-30	
Unsuccessful Bids or Proposals for Contracts and or Services	2 years	C-30	
Master Plans	Current + 2 years	C-45	
Purchase Orders	Audit + 4 years		
<b><i>Flood Control</i></b>			
Drainage Facilities	Permanent	C-44	Includes dams, lakes, basins, creeks
Flood Zones	Permanent	C-44	Flood maps
Flood Insurance	Supersede + 2 Years	C-44	
Reports/Studies	Completion + 2 Years	C-45	
<b><i>Water System</i></b>			

Inventory Equipment	Current Year + 2 Years	C-45	
Locations	Permanent	C-45	Mains, valves, hydrants, wells
Maintenance & Operations	Current Year + 2 Years	C-45	Work orders, inspection, repairs, cleaning, reports, complaints
Maps	Permanent	C-45	Line location; easements
Meter Operations	Current Year + 2 Years	C-45	Reader reports, orders, tests, maintenance reports
Vehicle Ownership & Title	Life of the Vehicle	C-29	
Well & Pumping	Current Year + 2 Years	C-45	Times operational, power used and quantity, pump meter readings
<b>Reports</b>			
Conservation	Current Year + 2 Years	C-45	
Consumption	Current Year + 2 Years	C-45	
Corrosion Control	Current Year + 12 Years	C-45	Compliance documentation
Discharge Monitoring	Current Year + 5 Years	C-45	Average amount of pollution discharged into waters of municipality
Drinking water corrections	Current Year + 10 Years	C-45	
Hydrograph	Permanent	C-45	Daily flow of streams
Public Education	Current Year + 12 Years	C-46	Compliance documentation
Quality Parameters	Current Year + 12 Years	C-46	
Source Water	Current Year + 12 Years	C-46	Compliance documentation (lead & copper)
State Certification	Current Year + 12 Years	C-46	Compliance documentation

Variances, Water System	Current Year + 5 Years	C-46	
Well Level	Permanent	C-46	
<b>Tests</b>			
Bacteriological Analysis	Current Year + 5 Years	C-46	Compliance records (location, date, method, results, corrections, analysis)
Chemical Analysis	Permanent	C-46	Compliance records (location, date, method, results, corrections, analysis)
Quality	Current Year + 12 Years	C-46	Compliance documentation including sampling data, analysis, reports, surveys, documents, evaluation, schedules, valves
Water Main & Valve Records	Permanent	C-46	
Violations, Drinking Water	Current Year + 3 Years	C-46	Retention applies to each violation



## AMENDMENTS AND ADDITIONS

<b>Section</b>	<b>Description</b>	<b>Date</b>
Sections 28 -38, 40, and Appendix IV	Sections related to financial policies were placed into a separate <i>Financial Policies &amp; Guidelines</i> document, Appendix IV relabeled as Appendix A	10/18/23