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I. HISTORY OF WILLIAMS LAKE RECREATIONAL WATER AND SEWER DISTRICT:

A. On October 12, 1972, the original District (Williams Lake Water and Sewer District) was formed by the property owners of Williams Lake. The District was established to create a central water system for the homes built at the lake.

B. The original system was composed of black plastic PVC pipe, which was laid primarily above ground along the road. The water was pumped from the lake to a storage tank and then sent to homes with the use of gravity.

C. In June of 1992, the District filed an application to claim the spring water from the undeveloped springs located below the lake.

D. In January of 1993, a decision was issued by the department of Water Resources allowing a domestic further defined as an "in-house, culinary use only" Water Right to the District for those homes, which had been constructed by the time of the completion of the proposed New Water System. After successfully obtaining a source for the water for the New System, it became necessary to engineer the System and obtain financing. In July of 1993, it was decided to pass a bond.

E. On April 19, 1994, the status of Williams Lake Water and Sewer District was changed to Williams Lake Recreational Water and Sewer District.

F. On May 24, 1994, the first Bond Election was passed, raising \$155,000 for construction. Then again on May 23, 1995, an additional bond was passed for \$100,000 to complete construction of the Water System. The Water System was approved on June 17, 1998 by engineers of Land & Water Consulting Inc. and of the Idaho Department of Environmental Quality.

G. In 2008, our Water Right was transferred to a municipal Water Right, and the two Water Rights on the springs were combined into one Water Right.

H. In the spring of 2016, after a vote of the Patrons of the Sewer Development Corporation, the Sewer System became part of the Williams Lake Recreational Water and Sewer District.

II. MISSION STATEMENT OF THE WILLIAMS LAKE RECREATIONAL WATER AND SEWER DISTRICT:

In order to serve a public use, to provide sufficient, safe and affordable water for domestic use, fire protection, and to promote the health, safety, prosperity, security and general welfare of the inhabitants, the Williams Lake Recreational Water and Sewer District was established.



III. STATEMENT OF PURPOSE OF THIS POLICY MANUAL:

- A. Establish reasonable rules and regulations for the operation of the Williams Lake Recreational Water and Sewer District (WLRW&SD)
- B. To establish reasonable fees to be charged to customers receiving water and or sewer services, and to provide fair, orderly and efficient procedures for collection and termination of delinquent accounts.
- C. To establish a fair and equitable means of having persons who hook into and receive a direct and immediate benefit from existing water mains by requiring them to participate in the capitol cost of water mains fronting upon their property and which have been constructed at taxpayer expense or from revenues derived from the operation of the Water or Sewer System.
- D. To establish a fair and equitable charge for the actual cost of materials and labor expended by the District whenever the District installs water or sewer service for a customer.
- E. To protect the public health and welfare by controlling cross-connections or other sources or potential sources of contamination of the Districts water supply.
- F. To provide safe, clean, efficient and adequate water, in line with the existing water rights owned by the District, for the customers of the WLRW&SD.



IV. DEFINITIONS: These terms used in the policy shall have the meaning herein given to them.

ACT: The Federal Water Pollution Control Act, also known as the Clean Water Act, as amended, 33 U.S.C. 1251, et seq.

APARTMENT: A structure in which two or more separate units are constructed and designed so the occupants share common dining and / or restroom facilities and for which the occupants pay rent or other consideration.

APPLICABLE PRETREATMENT STANDARDS: For any specified pollutant, the District will follow the prohibitive standard which is appropriate or most stringent.

BACK-FLOW: Flow other than in the intended direction of flow, of any non-potable waters, foreign liquids, gasses or harmful or offensive substances into the District water supply as a result of reduced or reversed pressure.

BACK-FLOW PREVENTION DEVICE: A device which, when properly installed between the District water supply system and the terminus of the customer's water line or point of ultimate use, will prevent back-flow.

BENEFICIAL USE: The use of water appropriated from the state by application for permit and license issued for some useful of beneficial purpose.

BIOCHEMICAL OXYGEN DEMAND (BOD): The quantity of oxygen utilized in the biochemical oxidation of organic matter expressed as a concentration, under standard laboratory procedures.

BOARD OF DIRECTORS: A body consisting of five members elected for six year terms, for the purpose of operating the District. One member of the Board of Directors is chosen to act as Chairman of the Board.

BUILDING DRAIN: The part of the lowest horizontal piping of a drainage system that receives the discharge from soil waste and other drainage pipes inside the walls of the building then transports it to the building sewer.

BUILDING SEWER: The annex from the building drain to the disposal site.

BY-LAWS: The regulations, ordinances, rules or laws adopted by an association or corporation or the like for its government.

CLEAN WATER ACT: The Clean Water Act of 1977.

CODE OF FEDERAL REGULATIONS (CFR): The United States Code of Federal Regulations.

COLOR: The optical density at the visual wave length of optimal absorption, analogous to treated water.

COMPOSITE SAMPLE: The sample resulting from the amalgamation of single samples taken at specific interims based on the increase of flow or time.

CONDUIT: A duct for transferring water or other liquids.

CROSS-CONNECTION: any physical arrangement whereby the District water system is connected with any other water supply system, sewer, drain, conduit, pool, storage reservoir or any other source of water supply which contains or may contain contaminated water, sewage or other waste or liquids which may be harmful to human health or which may deleteriously affect the District water supply.

CURB STOP: A valve or any other such control device on the service line owned by the District and located near the customer's property line which serves as a boundary between the District and the customer line, and provides a positive means of shut-off or isolation between the District and the customer.

CUSTOMER: A patron or inhabitant residing within the boundary of the water district who through the use of a legally connected customer line is making beneficial use of the water supplied by the Districts system. A person receiving service through the use of a single service line for the purpose of domestic use for a single family dwelling or apartment.

CUSTOMER LINE: The pipe, valves and fittings leading from the curb stop into the premises served.

DEPARTMENT OF ENVIRONMENTAL EQUALITY (DEQ): A state department designed to secure clean air, water and land. Created by the Idaho Environmental Protection and Health Act (Idaho Code Title 39) to protect the citizens of Idaho from inauspicious health effects from pollution.

DIRECTOR: A member of the Board of Directors of the Williams Lake Recreational Water and Sewer District.

DISCHARGE: The introduction of pollutants into the POTW.

DISTILLATION: Is the process of eliminating contaminants by boiling water then condensing the steam into a clean container.

DISTILLED WATER: Is water that has undergone the process of distillation.

DISTRICT: Water and sewer districts serve a public use (42-3201). A water district supplies water for domestic, commercial and/or industrial purposes by any available means, and for that purpose has the power and authority to extend its water lines to the source of the water supply (42-3202). A sewer district provides for sewage disposal and for that purpose has the power and authority to extend its sewer lines to any appropriate outlet (42-3202). A district may be created for providing either water or sewer services, or both. A district may be entirely, or partially, inside one or more municipalities, or counties, and may consist of tracts or parcels of land that are not contiguous (42-3202).

DOMESTIC PURPOSES (DOMESTIC USE): (Based upon the "Condition for Use" as stipulated by the water right held by the District.) The use of water for homes, organization camps, public campgrounds, livestock and for any other purpose relating to the household.

DOMESTIC USER: Is a person who contributes, causes, or allows the contribution of wastewater into the POTW.

DWELLING UNIT: A building that is fabricated and used predominantly for residential intentions.

ENVIRONMENTAL PROTECTION AGENCY (EPA): The Environmental Protection Agency of the United States.

FLOW: The movement of water or other liquids in an incessant stream.

FORCE MAIN: Moves wastewater under pressure by using pumps or compressors located in lift stations when the use of gravity isn't sufficient to move water runoff and sewage through a gravity line.

GARBAGE: The remnants from the preparation, cooking, and disposal of food.

GRAB SAMPLE: A sample which is taken from a waste stream lacking consideration to the flow of the waste stream and time.

GRAY WATER: The wastewater from baths, sinks, washing machines, etc. that is comparatively clean.

INTERFERENCE: A discharge that impedes or obstructs the POTW.

LARGE SOIL ABSORPTION SYSTEM (LSA System): Is a large system that utilizes the soil for subsequent absorption of the treated sewage; such as an absorption trench, seepage bed, or

seepage pit.

LEACH FEILD: Is a septic drain field used to withdraw pollutants from septic tank liquids.

MAIN LINE (WATER MAIN): The publicly owned water pipe, or line, valves, pumps and other such equipment or apparatus laid in a street, road, alley, or easement for the purpose of providing a means for the distribution of water throughout the district.

MAXIMUM ALLOWED DISCHARGE LIMIT: The maximum loading of a pollutant permitted to be expelled at any time.

METER (WATER METER): An instrument used for the measuring and recording of the amount of water moved.

METER VAULT: An enclosure on the service line built to contain a water meter (or water meters), its valve(s) and related appurtenances.

MINOR MAINTENANCE: Any maintenance or repair performed on any portion or single component of the system deemed by the System Operator or designated alternate to be minor in nature, or in response to an emergency or abnormal condition, and use of the "MAINTENANCE AND INTEGRATED WORK CONTROL PROCESS" form would constitute an unnecessary operator burden. If such maintenance or repair requires excavation it will not be considered minor maintenance.

NATURAL OUTLET: Any outlet into a body of water.

NEW USER: A User that is not controlled under federal definite pretreatment guidelines, but that applies to the District for a new building permit.

OPEN HOSE: The use of water through a hose without a nozzle or other type of pressure limiting device.

OPTICAL DENSITY: The level to which a refractive avenue hinders transmitted rays of light.

ORDINANCE: A rule established by authority; a permanent rule of action; a law or statute.

PASS THROUGH: A discharge which departs the POTW and flows into the United States waters.

PERMITTEE: The Williams Lake Recreational Water and Sewer District who issued a water discharge permit.

PERSON: ANY individual, partnership, society, association, or group.

pH: The logarithm of the reciprocal of the weight of hydrogen ions in grams per liter of solution.

PIPE: A tube of metal or plastic material used to transport water.

POLLUTANT: A substance that contaminates the water.

PRIVATE SEWER: All sewers and sewer service lines excluding public sewers.

PROHIBITED DISCHARGES: The debarment against the release of specific materials into the water.

PUBLIC SEWER: A sewer in which owners of adjoining properties have equivalent rights, and is controlled by public jurisdiction.

PUBLICLY OWNED TREATMENT WORKS (POTW): A sewage treatment plant that is owned and usually operated by a U.S. agency to treat domestic sewage, not industrial wastes.

RCRA: The Resource Conservation and Recovery Act as adopted by the United States.

RECREATIONAL (WATER AND/OR SEWER DISTRICT): A district where less than a majority of the land owners or state lessees or federal permittees in the district reside within the districts boundaries and at least fifty percent (50%) of the land area of the district is in a natural state, or used for agricultural purposes (42-3202A). The actual or potential development anticipated shall be predominantly recreational in character and shall meet one or more of the following criteria:

- Have unique scenic value.
- Have man-made or natural recreational facilities such as waterways, marinas, ski slopes, wilderness areas.
- Provide open space.
- Be removed from large densely populated urban areas.
- Provide services and/or facilities.
- Be in the best interests of the state of Idaho in that the benefits derived shall effectuate the preservation and development of recreational opportunities within the state.

RESOLUTION: A formal expression of the opinion or will of an official body.

SANITARY SEWAGE: Waste that is extracted primarily from dwelling units, excluding storm and surface water.



SANITARY SEWER: A sewer that transports sanitary sewage.

SEPTIC SYSTEM: Is a type of Onsite Wastewater Treatment System the collects sewage into a septic tank.

SEPTIC TANK: An underground tank used to hold sewage to be decomposed through bacteria before draining into a leach field.

SEPTIC TANK WASTE: Any sewage from holding tanks; vessels, trailers, or septic tanks.

SERVICE LINE: The publicly owned water pipe, valves and fittings laid in the ground from the main line to the curb stop.

SEWAGE: Human excreta and gray water.

SEWAGE LIFT STATION: Is used for pumping wastewater or sewage to a higher elevation when the use of gravity is inefficient.

SEWAGE WORKS: Are all the facilities used for accumulating, pumping, treating, and discarding of sewage.

SEWER: Any pipe or conduit used to accumulate and convey sewage from the generating origin.

SEWER SERVICE LINE: A pipe or conduit used to transport wastewater.

SHALL, MAY: "Shall" is obligatory, "may" is permissive.

SINGLE FAMILY DWELLING: Any and all structures except hotels, motels, rooming houses and apartments which contain sleeping, restroom, cooking, dining and living facilities.

SLUG: Any discharge of water or sewage which in concentration of any given component exceeds five times the average twenty-four hour concentration of flows during normal operation for more than fifteen minutes.

SLUG LOAD: Any discharge at a flow rate which could cause a violation of the discharge quality set by the Department Environmental Quality of the State of Idaho, or any accidental discharge.

STORAGE TANK: Container that hold liquids, compressed gases (gas tank) or mediums used for the short- or long-term storage or to provide a surge volume. The term can be used for reservoirs (artificial lakes and ponds), and for manufactured containers.

Storage tanks operate under no (or very little) pressure, distinguishing them from *pressure vessels*. Storage tanks are often cylindrical in shape, perpendicular to the ground with flat bottoms, and a fixed or floating roof. There are usually many environmental regulations applied to the design and operation of storage tanks, often depending on the nature of the fluid contained within. Aboveground storage tanks (AST) differ from underground (UST) storage tanks in the kinds of regulations that are applied.

SUPPLY LINE: The publicly owned pipes, valves, pumps, fittings and apparatus laid in the ground in an easement, street, road or alley for the purpose of moving water from its source to the storage tanks to be made available for distribution in the main line.

SUSPENDED SOLIDS: Solids that float on the surface or suspend in water, sewage, or other liquids which are then removed by laboratory filtering.

SYSTEM OPERATOR: The WLRW&SD employee who is responsible for the safe, efficient operation of the water system equipment, valves, pumps, components, fittings and apparatus in compliance with approved operating policies, and procedures for the district. The System Operator is the representative the Board of Directors in dealings with customers and sub contractors.

TREATMENT PLANT EFFLUENT: The discharge from the POTW into waters of the United States.

TOTAL SUSPENDED SOLIDS (TSS): The total amount of suspended solid matter in water or other liquids.

TREATMENT WORKS: Another term for sewage works.

UNPOLLUTED WATER: Any water or liquid absent of pollutants.

UPSET: Any abnormal occurrence in which a discharge unintentionally and provisionally is in a state of noncompliance with the standards set forth by the District due to circumstances beyond the sensible control of the discharger

USER: Any person who discharges into the POTW.

WASTEWATER DISCHARGE PERMIT: An authorization document issued by a government authority.

WASTE STREAM: Agglomeration flow of water material from generation to treatment to final destination.

A. ABBREVIATIONS: The following abbreviations shall have the designated meanings.

BOD: Biochemical Oxygen Demand.

CFR: Code of Federal Regulations.

DEQ: Department of Environmental Equality.

EPA: Environmental Protection Agency.

LSA: Large Soil Absorption.

POTW: Publicly Owned Treatment Works.

RCRA: Resource Conservation and Recovery Act.

TSS: Total Suspended Solids.

WLRW&SD: Williams Lake Recreational Water and Sewer District

V. ORGANIZATION

A. The Board of Directors: The Williams Lake Recreational Water and Sewer District (WLRW&SD) will be comprised of Five (5) members elected for six (6) year terms of office. The oaths of office of each director and the corporate surety bonds will be filed with the clerk of the court to ensure that the board members remain faithful in the performance of their duties as directors. A Chairman of the Board must be chosen from the five (5) board members to function as the president of the WLRW&SD. The Board of Directors must also elect the officers who may or may not be members of the board, and they must also adopt a seal.

B. Officers:

1. *Secretary:* Maintains the record of all proceedings, keeps the minutes of all meetings, certificates, contracts, bonds given by employees, all corporate acts, receives nomination petitions to fill vacant board positions, publishes notices of elections, arranges for conduct of the elections, delivers certificates of elections to board members. All records must be open to all parties who request to see them (42-3209).
2. *Treasurer:* Keeps permanent records of all monies received and disbursed by the District. The treasurer must file a corporate fidelity bond of at least \$5000.00 with the clerk of the district court. The fidelity bond is a District expense, and is conditioned upon the treasurer's faithful performance of duties pursuant Idaho code (42-3209).

C. Compensation: Each board member shall be compensated monthly for services rendered at a sum not to exceed \$50.00 per meeting (42-3209). No board member should be a paid employee of the District, and no member should have a personal or financial stake in any contract or transaction with the District, except in his/her official capacity (42-3209).

1. The five board members of the WLRW&SD have chosen to wave this compensation.

D. Vacancies: The remaining member(s) of the board fill any vacancies by appointing a new member or members. Appointees serve until the next scheduled election when the vacancy will be filled for the remainder of that term. If for any reason the board fails to fill a vacancy within thirty (30) days the district court will fill such vacancy (42-3210).

E. Election Not Required: If after the expiration of the date for filing nominations and declarations of intent by write in candidates, the number of qualified candidates is equal to

the number of directors to be elected, it is not necessary to hold an election. The board will declare the candidates to be elected. The secretary must immediately deliver certificates of election signed by the secretary and bearing the district seal to the new members (42-3211).

F. Removal and Recall of Board Members: Members of the board of directors of the WLRW&SD may be removed by two methods.

1. The district court has the power to remove directors for cause after petition, notice and hearing (42-3209).
2. They are also subject to recall. The recall procedure is initiated by filing a petition with the county clerk signed by at least fifty percent (50%) of the number of voters who voted in the last district election(34-1702[5]). To recall a member of the board, a majority of the votes cast at the recall election must be in favor of the recall and must also be at least equal to the number of votes that board member received in the last election.

VI. POWERS OF THE BOARD OF DIRECTORS

A. The board of directors of the WLRW&SD reserve the following powers (42-3212):

1. have perpetual existence;
2. have and use a corporate seal;
3. sue and be sued, and be party to suits, actions, and proceedings; enter into contracts with federal, state and local governments and with private corporations on matters affecting the affairs of the District. It may cooperate with any of these to construct works, canals, pipelines, sewage treatment plants or other facilities;
4. borrow money and incur indebtedness and evidence this by issuing certificates, notes or debentures and bonds as provided in Title 42, Chapter 32;
5. acquire, dispose of and encumber real and personal property, water, water rights, water and sewage systems and plants, and any interest in them (including leases and easements with or without the district);
6. refund any bonded indebtedness of the district without an election as long as the obligations of the district are not increased by this refund;
7. manage, control and supervise all of the business, projects, operations, and affairs of the district;
8. hire and retain agents, employees, engineers and attorneys;
9. have the power of eminent domain as provided by law (this power may be exercised inside and outside of the districts boundaries);
10. construct and maintain works and facilities across or along public roads or waterways, and in, upon, or over any vacant public lands, providing they do not unnecessarily impair the usefulness of these roads and restore them to their former state of usefulness;
11. determine and increase or decrease water and/or sewer rates, tolls or charges, establish due dates for payment and pledge revenues to the payment of the district's indebtedness (the district remains the sole authority to charge district

residents for any water or sewer services that the district is authorized to provide regardless of any overlapping jurisdictions, such as a city or county [City of Boise v Bench Sewer District, Idaho, 773 P.2d 642 (1989)];

12. declare all charges not paid within thirty (30) days of the due date to be delinquent;
13. make and enforce rules and regulations for the connection or the disconnection of properties or facilities within the district;
14. compel the owners of inhabited property, for health and sanitary purposes, to connect to the districts sewer system if the district brings a sewer line within two hundred (200) feet of the dwelling place. Should a person ordered by the district to make a sewer connection fail to do so within sixty (60) days of written notice, the district may proceed to connect the property at district expense and then file a lean against the property for the incurred connection costs;
15. adopt and amend by-laws not in conflict with the constitution and laws of the state, in order to carry out district business;
16. have and exercise all rights and powers necessary, incidental to, or implied from the specific powers granted above. The enumeration of these specific powers does not constitute a limitation on any power necessary and appropriate to carry out the purposes of the district (42-3212).

VII. CONFLICTS OF INTEREST: ETHICS IN GOVERNMENT ACT

The Idaho Ethics in Government Act of 1990 applies to all political subdivisions of the state including water and sewer districts (59-703 (6)b). Both board members and paid employees are covered by the act (59-703 (10a and d)). They are prohibited from taking any official action, making a decision or formal recommendation on any matter where they have a conflict of interest and have failed to disclose that conflict (59-704).

A conflict of interest is any official action, decision or recommendation by a public official which would result in monetary benefit to the official, a member of his/her household, or a business with which he/she is associated (59-703(4)). The sole requirement of the law is that the official disclose the conflict of interest prior to taking any official action on the matter. It does not disqualify the official from being counted for purposes of a quorum, debating, or voting on the matter (59-704).

A board member who believes a conflict of interest may exist may seek legal advice from the attorney representing the district, the attorney general, or private counsel. If a conflict of interest is found to exist, the board member must disclose the conflict prior to any official action being taken on the matter. The member may request to be excused from voting or acting on the matter. If the board does not excuse the member, that failure exempts the member from any civil or criminal liability related to that issue (59-704). A paid employee must prepare a written statement describing the potential conflict of interest and deliver it to the board of directors.

Any public official who intentionally fails to disclose a conflict of interest is guilty of a civil offense (59-705).

VIII. MEETINGS

The Board of Directors of the WLRW&SD decides the time and place of its meetings of which it must hold at least one meeting every month. Special meetings may be held as needed, if proper notice is given to each member of the board. At any meeting, three (3) members of the board constitutes a quorum (42-3210).

The Idaho Open Meetings Law applies to all meetings of the Board of Directors of the WLRW&SD (67-2341). The people of the state of Idaho in creating the instruments of government that serve them, do not yield their sovereignty to the agencies so created. Therefore, the legislature finds and declares that it is the policy of this state that the formation of public policy is public business and shall not be conducted in secret (67-4340). All meetings of the Board of Directors of the WLRW&SD must be open to the public, and all persons must be permitted to attend any meeting (67-2342). It is not required to provide a complete transcript however, written minuetts must be taken at all meetings. These minuetts must include the names of all members of the board of directors present at the meeting, all motions, nominations, resolutions and orders proposed, and the disposition made of them, the results of all votes taken, and upon request of a member of the board of directors the vote of each member by name (67-2344).

Notice of meetings must be given at least five (5) calendar days prior to the date of the meeting. This notice requirement may also be satisfied by posting of an annual schedule of regular meetings. A notice of the agenda must be posted at the location of the meeting at least forty-eight (48) hours prior to any meeting. Additional items may be added to the agenda up to the time of the meeting. These requirements may be satisfied by posting notices at the principal office of the District, or at the building where the meeting is to be held. Twenty-four (24) hour meeting and agenda notice must be given for special meetings unless an emergency exists (67-2343).

The Board of Directors of the WLRW&SD may enter into executive session that is closed to any persons upon a two-thirds (2/3) recorded vote of the members of the board for any of the following reasons (67-2345):

- A. to consider personnel matters such as hiring, evaluation, dismissal, disciplining or hearing complaints brought against an employee;
- B. to conduct deliberations concerning labor negotiations or acquisition of real property;
- C. to conduct labor negotiations; and/or
- D. to consider and advise legal representatives in pending litigation.

Executive sessions are prohibited for taking final action, or for making any final decisions (67-2345). Minutes of executive sessions may be limited on order to prevent the release or disclosure of protected information or material but must contain sufficient detail as to convey the general tenor of the meeting (67-2344).



IX. FINANCES

A. Finances for the Williams Lake Recreational Water and Sewer District are kept and controlled by the Treasurer, who keeps all accounts current and up to date.

B. Accounts to be kept include the following:

1. **General** - majority go business takes place in this account.
Pay expenses from this account, except as specified below.
Deposit checks County checks for Property Taxes (interest & penalties) excess Sales Tax.
2. **User - Deposit** User Fees collected periodically from District customers.
Billing sent out. Into Accounts Receivable. Send bills as needed, and pay to the general account as instructed.
3. **LGIP** - (Idaho State Investment Account)
Deposit 1/2 of Excess Sales Tax amount received from the Quarterly payment received from the County. Post Interest.
Withdrawals and other deposits as instructed.
4. **Payroll** - One salaried employee (System Operator), paid monthly on the 4th.
Prepare check for monthly meeting and mail on the 1st. Pay Payroll taxes as follows:
Quarterly: State Withholding Form 910
 State Unemployment (SUTA)
Annually: FICA
 Federal 944
 FUTA Gov. Entity = Exempt
 W - 2 & 1099
5. **Escrow** - Holding account, transfer monies to Sewer Checking as directed by the Board.
6. **Checking** - Write checks monthly for Allen Account and CenturyTel invoices and record Idaho Power automatic withdrawal.
Transfer funds from the Escrow Account as directed by the Board. Other checks and deposits as directed.

C. Accountability:

Due to the fact that the Williams Lake Recreational Water and Sewer District is a Government entity, all accounts and records are audited semi-annually by an independent