

Staff Report

for the Board of Directors Meeting of November 9, 2016

TO: Board of Directors

FROM: Tim Crough, Assistant General Manager
Lisa Francis Tassone, Board Secretary

DATE: November 1, 2016

SUBJECT: Rescinding Outdated Administrative Policies

ADMINISTRATION

RECOMMENDATION:

Adopt Resolution 2016-42 (Rescinding Outdated Policies), as recommended by the Administrative Practices Committee.

BACKGROUND:

Staff has been in the process of converting many existing policies into a new format. There are a number of policies that no longer apply or are outdated, so it is appropriate to rescind these policies. The policies Staff is asking the Board to consider rescinding are as follows:

<i>Policy</i>	<i>Policy No.</i>	<i>Reason to Rescind</i>
Use of District Newsletter	2-32	Admin to monitor content
Inventory Procedure Policy	2-33 – 2-38	Outdated
Agreement Deferred Standby	3-3	Outdated
Authorizing GM to Execute Certain Releases from Obligations	3-19	Outdated
Petty Cash Fund	3-20	Outdated
General Fund Revolving Account – Warrant Procedure	3-21	Outdated
Hydroelectric Div. Petty Cash Fund	3-22 – 3-23	Outdated
Policy – Improvement District Formation Guide	3-24 – 3-25	Outdated
Installment Payment Agreements	3-26	Outdated
Payroll Revolving Fund \$200,000	3-35	Outdated
Reproduction Price List	3-36 – 3-37	Outdated

Annual Disclosure of Reimbursement to Employees and Directors	3-41	Rescind Policy; not Resolution
Authorizing the GM and Maintenance Manager to Set Rental Rates for NID Equipment	3-43	Outdated
Standby Factor Cancellation	3-44	Outdated
Establishing Capitalization Level Policy for Assets Pursuant to GASB 34	3-45 – 3-49	Outdated
Petrified Wood	4-15	Outdated
Use of Computer Software	5-4	IT to monitor use

BUDGETARY IMPACT:

There is no budgetary impact.

/LFT

Attachment: Resolution No. 2016-42

RESCINDING OUTDATED ADMINISTRATIVE POLICIES

WHEREAS, the Nevada Irrigation District (the “District”) intends to establish, and revise from time to time, administrative policies to guide the operations and management of the District; and

WHEREAS, the District’s insurance carrier provided sample guidelines for personnel and administrative policies for consideration by the District; and

WHEREAS, over the past few years, the District has adopted several administrative policies using the sample guidelines, in an effort to assemble a comprehensive policy manual; and

WHEREAS, certain District policies are outdated, and other policies no longer apply.

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of the Nevada Irrigation District hereby rescinds the following policies that were contained in the District Board and Management Policy Manual:

- | | |
|-----------------|--|
| #2-32 | Use of District Newsletter |
| #2-33 thru 2-38 | Inventory Procedure Policy |
| #3-3 | Agreement Deferred Standby |
| #3-19 | Authorizing GM to Execute Certain Releases from Obligations |
| #3-20 | Petty Cash Fund |
| #3-21 | General Fund Revolving Account – Warrant Procedure |
| #3-22 thru 3-23 | Hydroelectric Division Petty Cash Fund |
| #3-24 thru 3-25 | Policy – Improvement District Formation Guide |
| #3-26 | Installment Agreements |
| #3-35 | Payroll Revolving Fund \$200,000 |
| #3-36 thru 3-37 | Reproduction Price List |
| #3-41 | Annual Disclosure - Reimbursement to Employees/Directors |
| #3-43 | Authorizing the GM and Maintenance Manager to Set Rental Rates for NID Equipment |
| #3-44 | Standby Factor Cancellation |

- #3-45 thru 3-49 Establishing Capitalization Level Policy for Assets Pursuant to GASB 34
- #4-15 Petrified Wood
- #5-4 Use of Computer Software

PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 9th day of November, 2016, by the following vote:

AYES:	Directors:
NOES:	Directors:
ABSENT:	Directors:
ABSTAINS:	Directors:

President of the Board of Directors

Attest:

Secretary to the Board of Directors

USE OF DISTRICT NEWSLETTER

Upon the recommendation of the Administrative Practices Committee, it was moved by Director Beisswinger, seconded by Director Pierce and carried unanimously, to deny all requests to include messages from other groups in the District's newsletter. This position was taken because there have been numerous requests for such space and because District funds should be spent for District purposes.

Adopted by Board of Directors January 12, 1989

INVENTORY PROCEDURE POLICY

Capital Inventory Procedure

A. Definition

1. Capital equipment will be considered to be those items that are tangible, insurable, portable, depreciable, have a life expectancy of more than one year, and have an acquisition cost of more than \$500. (eff. 6/12/2002)
2. Exception: At the request of the Purchasing Department or the user department, portable items costing less than \$500 may be deemed capital equipment. (eff. 6/12/2002)

B. Responsibility

1. Each department will be responsible for its own capital equipment.
2. Each department will be responsible for taking its own capital equipment inventory.
3. The Purchasing Department will be responsible for the distribution, adjustment and maintenance of the capital equipment inventory.
4. The Accounting Department will be responsible for establishing and maintaining depreciation schedules as regards capital equipment.
5. The Purchasing Department will be responsible for the disposal of any capital equipment.

C. Capital Equipment Purchases

1. Capital equipment will be purchased in accordance with the Purchasing Procedure Policy.
2. All capital equipment will be assigned a capital equipment number. That number will be permanently affixed to the equipment and clearly visible.
3. The capital equipment number will be noted on the accounting, receiving and purchasing copy of the purchase order.

4. The capital equipment number and all pertinent information will be entered into the capital equipment database. That information includes the user department's code, the equipment number, a concise description of the equipment, the purchase order number, the purchase date, the manufacturer's model and serial numbers, the District location code, the acquisition value, the current value, the disposal date, the disposal code, the depreciation rate, and the commodity code.

5. Registration

- a. The Purchasing Department will be responsible for the registration of any equipment that is a moving vehicle with the California Department of Motor Vehicles.
- b. The Purchasing Department will be responsible for the safekeeping of DMV certificates of ownership.

D. Annual Capital Equipment Inventory

1. A report of each department's capital equipment will be distributed to all departments by the Purchasing Department annually. That report will include:

- a. The NID capital equipment number listed in numerical sequence.
- b. A brief description of the equipment including model and serial numbers.
- c. The physical location of that equipment.
- d. A space provided so that inventorying personnel may place his initials verifying that the item has been located.
- e. At the end of each department's report a space is provided for the signature of the department head attesting to the completion and veracity of the inventory.

2. Resolution

- a. At the completion of each department's inventory, the Purchasing Department will review and adjust the inventory as necessary.
- b. Items unaccountable will remain in the user department's inventory for another year.
- c. Items unaccountable for two consecutive inventories will be considered missing.

- d. Missing, scrapped, or otherwise disposable items will be removed from the capital equipment inventory by authorization by the Board of Directors.

E. Determining and Disposal of Surplus and Obsolete Material and Equipment

1. It shall be the duty of each Department Head to notify the General Manager in writing of materials and equipment, either surplus or obsolete, a minimum of once a year. This should be done prior to submission of the Annual Budget, allowing ample time for replacement in the future budget (if the item is to be replaced). When the General Manager concurs, he will sign the list and forward to the Maintenance Manager for evaluation. If the items have an estimated value of \$100 or less, he shall dispose of the materials by any means, offering the District the most favorable price for the items. If the items have a value greater than \$100, it shall be presented to the Board of Directors for their approval to be disposed of by sealed bid, public auction or the most favorable price for the item.
2. District employees shall not be given first preference unless prior approval from the Board of Directors is given.
3. All employees shall have the right to sealed bids and public auction, except for the following:
 - Board of Directors
 - General Manager
 - Hydroelectric Manager
 - Assistant General Manager
 - Chief Engineer
 - Finance Manager
 - Operations Manager
 - Maintenance Manager
 - Supervising Equipment Mechanic
 - All Purchasing and Stores employees
4. Scrap metal and junk materials and equipment may be disposed of by the Maintenance Manager as accumulation of such items warrants, by any means, offering the District the most favorable price.

(Above item "E" was approved by the Board of Directors on August 11, 1982.)

Material Inventory Procedure

A. Stores

1. In order to fulfill the material needs of the District, the Purchasing Department will maintain a stock. Stock items are those that are not

readily available in sufficient quantities at competitive prices with the proper specifications from local sources. When at all possible, stock should be utilized within one year of purchase.

2. Items of any significant cost used in the construction, maintenance, or operation of District facilities should be accountable by a perpetual inventory system.
3. Those items of minor cost used in the overall operations of the District, such as office supplies, should be considered an expense.

B. Issuance

1. It will be the duty of the Storekeeper to expedite requests for material and issue material to the proper District personnel. At that time, the Storekeeper will complete a Warehouse Requisition, NID form No. PUR-W-4-A. That sequentially numbered form of two parts will be dated, have the proper amount and description, cost coded, and signed by the receiving party.
2. The original (white copy) of the Warehouse Requisition will be removed from its binding, posted to the perpetual inventory, priced, extended, and initialed by the inventory clerk. The original will be forwarded to the Accounting Department. The second part (yellow copy) will remain in Purchasing as a record.

C. Returns to Stock

1. Issued stock returning to storage must be recorded by the completion of a "Return of Materials" form. This form should include an amount, description, the cost code used for its issuance, the signature of the returning personnel, and a value of the material at the time of its return. The original is forwarded to the Accounting Department. The end copy remains in Purchasing as a record.
2. The value of returned material will be determined by the Purchasing Department. That information will be posted to the perpetual inventory and considered a used item.

D. Perpetual Inventory

1. The accountability of stock should be accomplished by the use of a computerized perpetual inventory system. That system should include a brief description, a stock classification, a stock number, and a physical location as permanent information.

2. As material is purchased, then information should be entered into that stock item. That information will include the purchase requisition number, the purchase order number, the price, the quantity, the date purchased, the invoice number, the amount received, the date received, the stores requisition number, the amount issued, and the date issued.

E. Annual Stores Inventory

1. In order to verify the accuracy of the perpetual inventory, all stock will be counted and checked on an annual basis. At the discretion of the Maintenance Manager, verification may be accomplished throughout the year, counting various commodities on an individual basis. All stock may be counted as one event during a two-day period utilizing District personnel.
2. Inventory Tags, NID form No. INV-2, will be used and considered as evidence of the inventory. The form has two parts, a top and a bottom half. After an item has been counted, the top half is completed and returned to Purchasing for posting. The bottom half remains attached to the item as proof that it has been counted.
3. Each tag has its own number, printed sequentially, both on the top and bottom parts. Also printed on the tag is the classification, the stock number, the date of the inventory, a brief description, the location, the unit price, and a space for the initials of the person checking the count.
4. Prior to the inventory, the inventory clerk must post each tag to the proper item in the inventory program. As the clerk issues the tags to the inventorying personnel, they must sign for their tags. When returned, the clerk must note their return.
5. Two weeks prior to the annual inventory, all paperwork sent from Purchasing to Accounting must be stamped "Before Inventory." Two weeks after the annual inventory, all paperwork must be stamped "After Inventory."
6. Independent auditors may be present to observe the annual inventory. It is the right of the auditors to question the Purchasing Department regarding the inventory procedures, or to recount any questionable items.
7. While posting the inventory tags, errors may become obvious when compared with amounts in perpetual inventory. Discrepancies of amounts of \$50.00 or more must be listed on a Discrepancy Sheet. The auditor may be provided with this list and recounts may be requested.
8. Items may be discovered during the inventory that had not previously been included in the inventory. "New" tags may be issued and new entries may be created in the inventory program.

9. The annual inventory must be finalized within ten days of the beginning of the inventory. The report is then forwarded to the Accounting Department for the adjustment of their ledgers.

AGREEMENT DEFERRED STANDBY

District's Deferred Standby Agreements were developed by District counsel and carry a 12% late charge. Records show the first reference to this rate in the January 29, 1986, Finance Committee minutes; and these agreements have been recorded since August 1986. However, no actual Board authorization for the rate exists.

At the request and recommendation of staff, the Administrative Practices Committee recommends using 12% as the rate for the late charge in the deferred agreements and to concur with the 12% rate for the agreements already in place. The 12% shall be a simple rate and not be compounded.

Adopted by Board of Directors April 22, 1992

RESOLUTION NO. 91-8

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT
AUTHORIZING THE GENERAL MANAGER TO EXECUTE CERTAIN
RELEASES FROM OBLIGATIONS

BE IT RESOLVED that the General Manager is hereby authorized on behalf of the Nevada Irrigation District to execute all Release from Obligations of recorded agreements where all conditions have been fulfilled.

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ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting of said Board, held on the 23rd day of January 1991, by the following vote of said Board:

Ayes: Directors: Southern, Bierwagen, Pierce
Williams, Beisswinger

Noes: None

Absent: None

Abstaining: None

/s/ Dorothy P. Miller
Secretary

PETTY CASH FUND

The General Petty Cash Fund, in the amount of \$2,500 be increased to \$3,000 and increase the limit per transaction from \$75 to \$100. It shall be for the purpose of paying for small items. This would eliminate the necessity of requesting reimbursement more than once per month.

Approved by Board of Directors May 27, 1987

Modified and approved by Board of Directors December 13, 1995

Modified and approved by Board of Directors April 11, 2001

GENERAL FUND REVOLVING ACCOUNT - WARRANT PROCEDURE

A listing of all warrants issued, regardless of amount or type of payment, will be prepared, together with a warrant(s) transferring the amount of the list to the Revolving Fund, and submitted to the Board for approval. The listing should be approved by the majority of all Directors.

Adopted by Board of Directors November 15, 2000 Modified.

HYDROELECTRIC DIVISION PETTY CASH FUND

The personnel authorized to cash checks for the Hydroelectric ~~Division~~
Department Petty Cash Fund be changed to the ~~Hydro Superintendent~~
Hydroelectric Manager or ~~Hydro Office Assistant~~ Hydroelectric Administrative
Assistant.

Adopted by Board of Directors December 11, 1991

Modified on 3/22/99 without Board approval to reflect title changes as a result of
the 1997 Classification Study.

HYDROELECTRIC DIVISION PETTY CASH FUND

The Hydroelectric Division Petty Cash Fund (formerly Yuba-Bear Petty Cash Fund) was increased to \$200, and Gary R. Kalsbeek, Manager, Hydroelectric Division, and George F. Eddy, Hydro Technician, were authorized to cash checks from the fund.

Adopted by Board of Directors February 13, 1985

POLICY – IMPROVEMENT DISTRICT FORMATION GUIDE

Based upon the recommendation of the Engineering Committee, it was moved by Director Williams, seconded by Director Southern and carried unanimously, to adopt the following Guide for Formation of an Improvement District:

GUIDE FOR FORMATION OF AN IMPROVEMENT DISTRICT

This outline is intended to be used as a guide for those property owners desiring to form an improvement district for the purpose of bringing treated water to their existing parcels.

FIRST CONTACT

- By letter, by telephone, or in person with appointment.
- The Project will be discussed in general terms only.
- The property owner(s) may then request by letter that a preliminary analysis be conducted on providing a specific area with treated water through an improvement district process. This analysis will only be conducted if there appears to be adequate support of property owners in the area. The analysis will be completed at no cost to the property owners.

ENGINEERING STUDY

- It may be necessary to make an in-depth study in order to provide any meaningful information on providing treated water to a specific area.
- This type of study will be at the cost of the property owners. A cash deposit will be requested through a letter agreement.
- The District will complete the study and issue a report.

PRELIMINARY QUESTIONNAIRE

- If the property owners desire to proceed, after reviewing the preliminary analysis and/or engineering study, District staff will send to all property owners within the proposed boundaries of the improvement district an informational letter and questionnaire.
- District staff will review the responses to the questionnaire and determine if enough interest is present to proceed with the proposed improvement district formation process.

PETITIONS

- District staff will prepare petitions to be signed by interested property owners within the boundaries of the proposed improvement district.
- Property owners will circulate the petitions and obtain signatures.
- The process will be terminated if less than two-thirds of the property owners sign petitions.
- If adequate signatures are obtained, the process will not proceed without collection from property owners of an amount sufficient to pay all District costs up to the time of the final formation hearing.

AUTHORIZING PREPARATION OF PLANS + SPECIFICATIONS

- The District's Board of Directors will be asked to accept the petitions and authorize District staff to prepare a survey of improvements.
- A survey of improvements is presented to the Board.

DESIGN ACTIVITIES

- Environmental documentation is prepared on the proposed project.
- An application is submitted to the State Treasurer's Office.
- Final plans and specifications are completed on the project.
- Right of Way negotiations are conducted.
- An advertisement for construction bids is prepared.

FINAL FORMATION

- Contractor bids are opened in front of Board of Directors.
- A public hearing on the final formation of the improvement district is held by the Board. If more than one third of the property owners object to the formation, the process is terminated.
- The Board authorizes formation and awards construction contract.

Adopted by Board of Directors February 27, 1991

INSTALLMENT PAYMENT AGREEMENTS

The District has experienced an increasing number of installment payment agreements. Staff has requested that the penalty be changed to 1 ½ percent per month on the unpaid balance. Currently, the District has been charging 1 percent per month.

It was noted this rate will apply on any item not covered by a specific policy

Approved by Board of Directors May 23, 1990

PAYROLL REVOLVING FUND \$200,000

Upon the recommendation of the Administrative Practices Committee, it was moved by Director Williams, seconded by Director Pierce and carried unanimously, to increase the Payroll Revolving Fund from \$175,000 to \$200,00.

Adopted by Board of Directors July 26, 1989

NEVADA IRRIGATION DISTRICT

REPRODUCTION PRICE LIST

Photocopies

1. Charges for copies sizes – 8 ½" X 11", 8 ½" X 14", OR 11" X 17"
 - A. First page of records located off premises –
Time + overhead + 10 cents for each copy of same page
 - B. First page of records located on premises –
50 cents per page for each original
10 cents per page for each additional copy of same page
2. Charges for copies from microfilm – size 18" x 24"

50 cents per page for each original, 20 cents per page for each additional copy of same page (adopted 5/22/85)

Ozalid Copies

1. Minimum charges for first or single copies
 - A. \$1.50 for 24" x 36" blueprint
 - B. \$1.00 for 18" x 26" blueprint
 - C. \$8.50 for 24" x 36" reproducible mylar
 - D. \$6.50 for 18" x 26" reproducible mylar
2. Charges for multiple copies
 - A. Minimum charge for first copy of each sheet
 - B. Plus 20 cents per square foot of each additional copy for blueprints or
 - C. Plus 75 cents per square foot for each additional copy for reproducible mylar
3. Charges for larger than 24" x 36" sheet
 - A. Minimum charge for 24" x 36" sheet

- B. Plus Square footage charge as shown in multiple copy charges for square footage in excess of 6 square feet
- 4. Charges for NID standard drawings
 - A. \$20 for first set of mylars to an engineer
 - B. \$50 for extra sets to same engineer

Adopted by Board of Directors September 11, 1985

RESOLUTION NO. 2000-3

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

ANNUAL DISCLOSURE OF REIMBURSEMENT TO EMPLOYEES AND DIRECTORS

BE IT RESOLVED that the Board does hereby rescind Resolution 96-1.

BE IT FURTHER RESOLVED that the Board of Directors of the Nevada Irrigation District does hereby adopt the following resolution:

Disclosure, pursuant to Government Code Section 53065.5, of the amounts of reimbursement to employees and Directors shall occur once a year in January of each year following the end of the calendar year for the preceding calendar year. The statement of reimbursement shall be accumulated by the establishment of a file with the title "Reimbursements, Name of Employee or Director," and periodically records shall be inserted in regard to the amounts of reimbursement. Annually a form shall be completed and filed with the Board by the accounting department and an item included on the January Agenda making it clear that those records are available for public review and are being rendered to the Board at its January meeting for its review.

ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting of said Board held on the 12th day of January, 2000, by the following vote of said Board:

AYES: Directors: Birewagen, Arnold, Williams Leipzig

NOES: Weber

ABSENT: None

ABSTAINS: None

/s/ S. Carol Gates
Secretary

RESOLUTION NO. 2001-02

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

AUTHORIZING THE GENERAL MANAGER AND THE MAINTENANCE MANAGER TO SET THE RENTAL RATES FOR NID EQUIPMENT

BE IT RESOLVED by the Board of Directors of the Nevada Irrigation District that the General Manager and/or the Maintenance Manager of the District is hereby authorized to set the rental rates for NID equipment on behalf of the Board of Directors. The rates shall be based on Caltrans (State of California, Business, Transportation, and Housing Agency, Department of Transportation, Construction Program, Labor Surcharge & Equipment Rental Rates) equipment rental.

ADOPTED by the Board of Directors of Nevada Irrigation District at a regular meeting of said Board, held on the 10th day of January, 2001, by the following vote of said Board:

Ayes: Directors: Weber, Bierwagen, Miller, Williams, Leipzig

Noes: None

Absent: None

Abstaining: None

Gates

/s/ S. Carol

Board Secretary

Copy to: Engineering
Purchasing
Maintenance
Right of Way
Central Files

STANDBY FACTOR CANCELLATION

District policy for standby charges are collectable from the date the parcel became adjacent to, and had direct access to, a District water main. There are instances when staff is not aware of a parcel split; therefore, a standby account is not set up. This is normally discovered when water service is requested for a parcel or when parcel maps are being updated. When this situation becomes known, a standby factor is applied from the time the parcel had access to the water main. The Board has previously canceled the standby factor and charged standby from the time the situation is discovered.

Approved the Administrative Practices Committee recommendation that the General Manager be given the authority to cancel the standby factor, on a case by case basis, in the instances where standby account has not been established and the situation is discovered at a later date.

Approved on May 23, 2001

RESOLUTION No. 2004-42

OF THE BOARD OF DIRECTORS
OF THE NEVADA IRRIGATION DISTRICT

ESTABLISHING A CAPITALIZATION LEVEL POLICY FOR CAPITAL/INFRASTRUCTURE ASSETS PURSUANT TO GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT No. 34 (GASB 34)

WHEREAS, Governmental Accounting Standards Board Statement 34 (GASB 34), released in June, 1999, requires state and local government agencies to account for a report the net book value of Capital and Infrastructure Assets in annual financial statements, primarily through their Comprehensive Annual Financial Report, and

WHEREAS, GASB 34 requires such agencies to utilize the historical cost of such assets and apply depreciation methodologies to arrive at net book value, or in the alternative, utilize the historical cost and apply the "modified approach" (asset management), and

WHEREAS, GASB 34 requires agencies to establish and disclose the "capitalization policy" for capital and infrastructure assets, which sets forth the dollar value at and above which such asset acquisitions are added to the capital asset accounts, and below which such asset acquisitions are not required to be reported for the purpose of GASB 34, and

WHEREAS, GASB 34 requires the capitalization policy to also include the policy for estimating useful lives of such assets (used to calculate depreciation expense where applicable), and

WHEREAS, typical values for capital and infrastructure asset, particularly those comprised of networks and subsystems of related assets, are substantially higher than values for fixed assets (building contents, equipment, fleet, etc.), and

WHEREAS, GASB 34 allows different capitalization policies (value thresholds) to be established for different types of assets, networks and subsystems on a network, subsystem or improvement, acquisition or disposition, and

WHEREAS, the Board of Directors desires to establish a capitalization policy for all of its capital and infrastructure assets, and

WHEREAS, the Board of Directors desires to report the value of such assets at the Subsystem reporting level, as allowed in GASB 34, and

WHEREAS, appropriate data, including inventories, historical costs, depreciation and net book value (where applicable), has been/will be collected at the Subsystem level and lower, and will be retained as permanent District records as well as for GASB 34 documentation and reporting.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada Irrigation District do hereby resolve, determine and order as follows:

SECTION 1. The District's Capitalization Level Policy for Capital and Infrastructure Assets, pursuant to GASB 34, is hereby established at \$100,000 per Subsystem.

SECTION 2. Capital and Infrastructure Assets to be reported for GASB 34 purposes shall include the following:

NETWORK	SUBSYSTEM	COMPONENT
Water Division	Roadway/Street	Pavement
	Raw Water Collection	Canals
		Pipelines
		Reservoirs
		Encasements
	Treatment Plants	Cascade Shores
		Elizabeth George
		Lake of the Pines
		Lake Wildwood
		Loma Rica
		North Auburn
		Smartville
		Snow Mountain
	Water Distribution Systems	Cascade Shores
		Elizabeth George
		Lake of the Pines
		Lake Wildwood
		Loma Rica
		North Auburn
		Smartville
		Snow Mountain
	Major Appurtenances	Fire Hydrants
		Storage Tanks
		Pump Station
		Water Meters
		Buildings
		Land
Hydro Division	Yuba Bear Headquarters	
	Upper Division Waterways	
	Powerhouses	Bowman
		Chicago Park
		Combie North
		Combie South
		Dutch Flat
		Rollins
		Scott's Flat
	Bowman Transmission Line	
Parks & Recreation	All	Faucherie
		Jackson Meadows
		Rollins
		Scott's Flat

SECTION 3. The District's policy for estimating the useful lives of Networks and Subsystems of Capital and Infrastructure Assets shall consist of the following:

- a. Guidelines obtained from the District's GASB 34 consultant.
- b. Information for comparable assets of other governmental agencies.
- c. Internal District information and experience on useful life.
- d. An asset's present condition and how long it is expected to meet service demands.

SECTION 4. Based upon the application of the policy for estimating the useful lives, the following shall establish the useful lives for the District's Capital and Infrastructure Assets as follows:

Subsystem	Type	Useful Life in Years
Pavement	AC	30
	Parks	10
	Path	20
	PCC	75
	Bridge	75
Reservoir		100
Canal	PCC	100
	Pipe	100
	Earthen	100
Encasement	Concrete	50
	DIP	50
	PVC	50
	RPM	50
	Steel	30
	Other	50
Treatment Plant		60
Pipeline		50
Valves		20
Fire Hydrant		50
Water Meter		20
Pump Stations		20
Storage Tanks		45
Buildings		50
Land		n/a
Yuba-Bear Headquarters		50
Waterways		varies
Power Plants		50
Bowman Transmission Line		50
Parks & Recreation		50

SECTION 5. The Board's capitalization level policy for vehicles, machinery and equipment is hereby established at \$1,500 per asset.

SECTION 6. Based on internal information and experience on useful life, the following tables shall establish the useful lives of the District’s vehicles, machinery and equipment:

Number	Description	Life
005	Compressors-Fixed	20
006	Compressors-Portable	10
007	Concrete, Asphalt Paving, Street Maint	15
010	Generators-Fixed	20
011	Generators-Portable	10
012	Welding Equipment	10
013	Electric Motors	10
014	Equipment-Explosive	10
015	Equipment-Landscape Maintenance	15
017	Equipment-Auto Repair	10
019	Equipment-Communications	10
021	Equipment-EDP	7
022	Software	5
023	Equipment-Engineering	10
025	Equipment-Fire Protection	15
027	Equipment-Office	5
029	Equipment-Photographic	5
031	Equipment-Reproduction	10
032	Equipment-Recreation	5
033	Equipment-Water Treatment Plants	5
034	Equipment-Water Treatment Plants	20
036	Fabrication	10
038	Fencing	15
040	Furniture & Household Appliances	10
042	Furniture-Office	10
046	HVAC	20
050	Instruments-Scientific and Precision	20
054	File-Blueprint	10
055	Pumps-Fixed	15
056	Pumps-Portable	10
060	Vehicles-1 Ton and Under	7
065	Tools-Hand	15
067	Tools-Pneumatic, Hand	5
068	Tools-Hydraulic	5
069	Tools & Machinery-Power	7
070	Eye Wash/Shower Stations	10
071	Trash Racks/Basket Screens	10
072	Tractors and Heavy Equipment	10
074	Trailers	20
076	Trucks-3/4 Ton	10
078	Trucks-Over 1 Ton	15
085	Warehouse Equipment	15

PASSED, APPROVED AND ADOPTED this 8th day of December, 2004, by the following vote:

AYES: Directors:

NOES:

ABSENT:

ABSTAIN:

BY:

President

ATTEST:

Board Secretary



PETRIFIED WOOD

MEMORANDUM

TO: All Employees
FROM: Jim Chatigny
SUBJECT: **PETRIFIED WOOD**
DATE: February 6, 1997

Because of the earth movement and washout of the area below the spillways at the Upper Cascade Bench Flume, various pieces of petrified wood have become exposed.

These items and all material, for that matter, that is on District property is owned by the District and is not for personal use. These items are to remain at their present location until further notice.

/s/ James P. Chatigny

BJB:cd

USE OF COMPUTER SOFTWARE

It is the policy of the Nevada Irrigation District to use computer software in strict accordance with the license agreement and solely for District business.

1. The only acceptable software for District use is that which is written in-house for District purposes or that which is procured through normal District purchasing procedure.
2. With the authorization of the User Department's Manager, only Data Processing and Systems Administrators are responsible for the installation of software on personal computers and will determine when software on personal computers and will determine when software may be copied according with the license, and whether gratis add-in products or products for other sources are acceptable. Software may not be reproduced or used on more than one computer by more than one person at a time, unless authorized.
3. Audits may be performed upon District's computers at any time by the Software Publisher's Association through a court order, or by the Data Processing Department as authorized by the General Manager.
4. District employees who install or use copied software without a proper license on District equipment, or who install or use software improperly copied from a District computer at home for personal non-District use, expose the employee and the District to civil and criminal proceedings, and violate this policy. Penalties include fines as much as \$100,000 per work copied and imprisonment.
5. Use of District-owned computer software in violation of this policy may result in disciplinary action that may include dismissal.

Adopted by the Board of Directors September 13, 1995