



Administration and Finance Committee
Meeting and Special Meeting of the Board
of Directors

Tuesday, April 14, 2026
4:30 P.M.

Committee Members:

Jennifer Santana, Chair
Charles Treviño, Vice-Chair

*The Administration and Finance Committee meeting is noticed as a joint committee meeting with the Board of Directors for the purpose of compliance with the Brown Act. Members of the Board who are not assigned to the Administration and Finance Committee may attend and participate as members of the Board, whether or not a quorum of the Board is present. To preserve the function of the Committee as advisory to the Board, members of the Board who are not assigned to the Administration and Finance Committee will not vote on matters before the Committee.

Communications

1. Call to Order
2. Public Comment

Discussion/Action

3. Proposed Amendments to Policy No. 2.2, 2.4, 3.2, 3.7, 3.8 *(Staff memo enclosed)*
4. Proposed Amendments to Policy No. 2.5 *(To be distributed)*
5. Other Post Employment Benefits (OPEB) 2026 Actuarial Report *(Staff memo enclosed)*
6. Budget Workshop - Proposed Biennial Budget for Fiscal Years 2026/27 – 2027/28 *(Staff will provide a presentation)*

Oral Reports

- 7.

Other Matters

- 8.

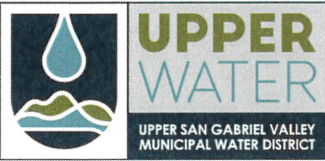
Adjournment

Next Meeting: Tuesday, June 02, 2026 at 4:30 p.m.

American Disabilities Act Compliance (Government Code Section 54954.2(a))

To request special assistance to participate in this meeting, please contact the District office at (626) 443-2297.





MEMORANDUM

ITEM 3. ACTION

DATE: April 14, 2026
TO: Administration & Finance Committee and Board of Directors
FROM: General Manager
SUBJECT: Policy Manual Sections 2.2, 2.3, 2.4, 3.2, 3.7, 3.8

Recommendation

Staff recommends the committee approve the proposed amendments to Policy Nos. 2.2 – Board of Directors Code of Conduct, 2.3 – Committee Meetings, 2.4 – Attendance of Meetings, 3.2 – Training, Education, & Conferences, 3.7 – Whistleblower and 3.8 - Retention of Upper Water's Policy Manual.

Background

At the March 17, 2026 Administration and Finance Committee meeting, staff presented a discussion item outlining proposed updates to several Board policies as part of the District's ongoing policy review process conducted over the past year. At this meeting, the Committee provided feedback and direction to several discussion points outlined by staff. Policy changes include cleanup and updates to existing language to better reflect current practices and policies.

These changes have been incorporated and reviewed by staff, the General Manager and District Counsel. A redlined version of the revised sections is included as Attachment 1.

Attachment

Policy Manual

(LAST UPDATED MARCH XX, 2026)

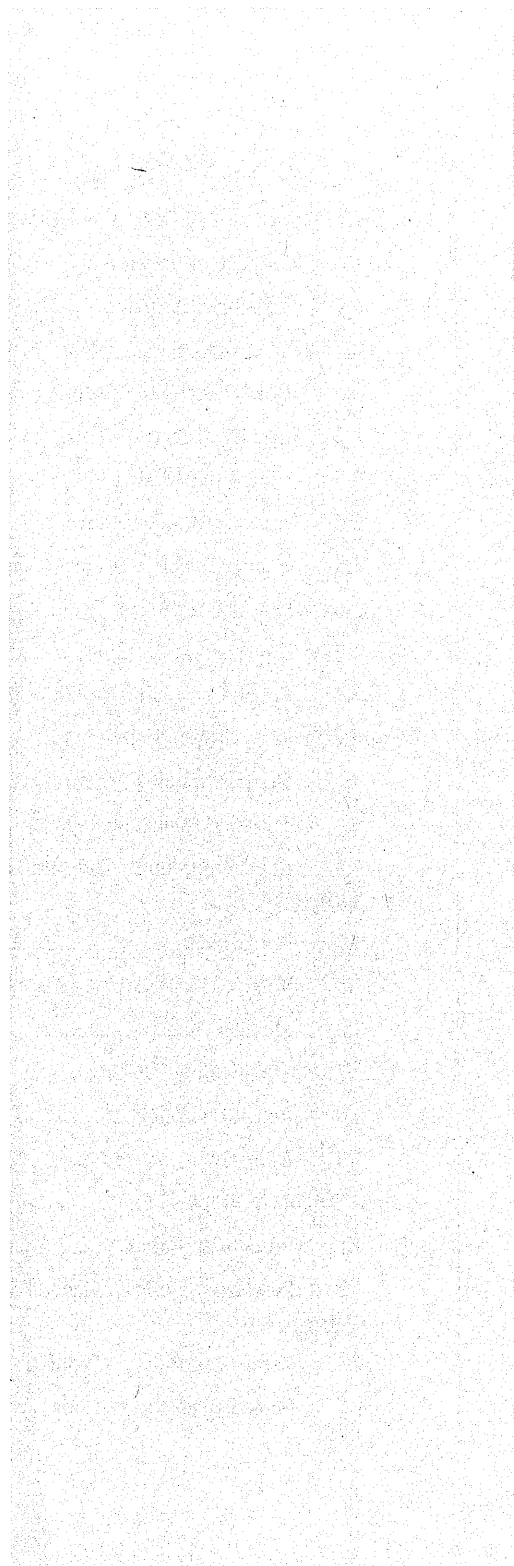


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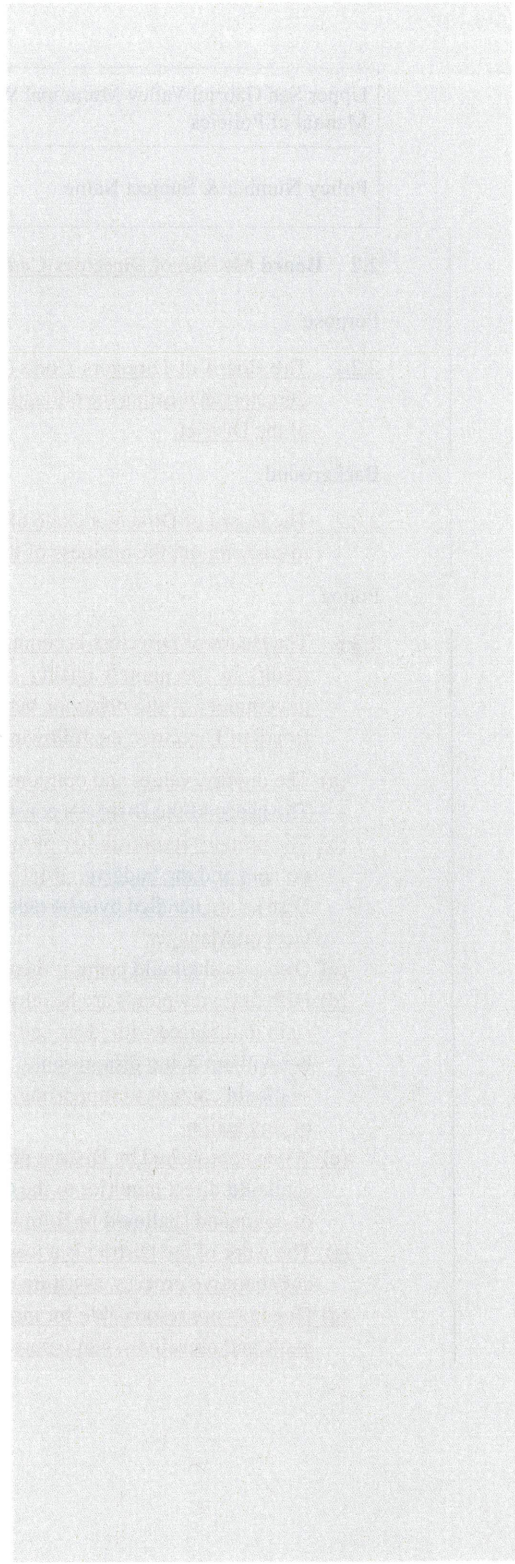
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Manual of Policies

Policy Number & Subject Name	Date Adopted	Date Revised
	05-03-11	

2.2 Board Meeting of Directors Code of Conduct

Purpose

2.2.1 The Board of Directors Code of Conduct provides a framework to guide the Board of Directors in meeting the obligations of performing duties related to carrying out the mission of the District.

Background

2.2.2 The Board of Directors Code of Conduct is essential to promote conduct that is dedicated to carrying out the business of the District with, transparency, honesty and integrity.

Policy

2.2.3 The Board of Directors is committed to providing excellence in legislative leadership that results in the highest quality of services to its constituents. In order to assist in the government of the behavior between the Directors and staff and among members of the Board of Directors, the following rules shall be observed:

- (a) The dignity, values and opinions of each Director shall ~~ould~~ be respected.
~~The needs of the District's constituents should be the priority of the Board of Directors.~~
- (b) The primary responsibility of the Board of Directors is the formulation and evaluation of policies and the budget. Routine matters concerning the operational aspects of the District are ~~handled by~~ ~~to be delegated to~~ District staff members under the direction of the General Manager.
- (c) Directors shall ~~ould~~ commit themselves to focusing on issues and not personalities.
- (d) Differing viewpoints are healthy in the decision-making process. Individuals have the right to disagree with ideas and opinions while maintaining decorum and mutual respect, ~~but without being disagreeable.~~ Once the Board of Directors takes action, Directors shall ~~ould~~ commit to supporting said action and not create barriers to the implementation of said action.
- (e) When approached by District personnel concerning specific District policy, Directors shall ~~ould~~ direct inquiries to the General Manager ~~appropriate staff supervisor.~~ The chain of command shall ~~ould~~ be followed.
- (f) The work of the District is a team effort. All individuals shall work together in the collaborative process, assisting each other in conducting the affairs of the District.
- (g) Directors are responsible for monitoring the District's progress in attaining its strategic goals and objectives, while pursuing its mission.

- (h) Directors shall ~~ould~~ conduct themselves in an ethical and professional manner in their dealings with staff.
- (i) Directors shall not attempt to exercise individual authority or supervision over staff.
- (j) Directors will not request staff assistance to engage in any activity which has not been approved by the Board of Directors, the General Manager, or is in conflict with Board policies or stated goals.
- (k) Directors' ~~requests for demands upon~~ staff assistance shall be directed through the General Manager. To the fullest extent possible, the General Manager shall provide each Director with equal access to staff, facilities, and other resources.
- (l) Directors shall not ~~engage in any unduly burden the District staff with~~ behavior towards staff that is not conducive to a positive work environment. In the event of a complaint by staff, the ~~Director-General Manager~~ shall meet with the Director(s) ~~General Manager~~ in order to establish what occurred and obtain a proper resolution to the situation. ~~find a proper solution to the problem.~~
- (m) Directors ~~will~~ shall not question or interrogate staff regarding Board decisions.
- (n) In order to assist Board members in making informed decisions, Board members are encouraged to discuss agenda items with the General Manager in advance of Board meetings.

2.2.4 Directors shall use all good faith efforts to thoroughly prepare themselves to discuss agenda items at Board meetings, which should include at a minimum, reading the agenda package in advance of the meeting. Information may be requested from the General Manager before meetings. Information that is ~~provided to the requesting Director~~ ~~exchanged~~ before meetings shall be distributed through the General Manager, and all Directors will receive all information being distributed.

2.2.5 Directors should at all times conduct themselves with courtesy to each other, to staff, and to members of the audience present at Board meetings. As such, Directors shall refrain from personal attacks or unsubstantiated accusations directed at fellow board members, staff or members of the audience

2.2.6 Directors shall defer to the ~~C~~hairperson for conduct of Board ~~meetings, but~~ meetings but shall be free to question and discuss items on the agenda, once recognized by the ~~meeting~~ Chairperson. All comments should be brief and confined to the matter being discussed by the Board.

2.2.7 Directors may request for inclusion into minutes brief comments pertinent to an agenda item, only at the meeting at which that item is discussed (including, if desired, a position on abstention or dissenting vote).

2.2.8 ~~When required by applicable laws, (Government Code Sections 87000 et seq) D~~When appropriate, directors shall ~~recuse themselves~~ ~~abstain~~ from participating in consideration on any item involving a potential personal or financial conflict of interest. Unless such a

conflict of interest exists, however, Directors should not abstain from the Board's decision making responsibilities and vote on each action item.

2.2.9 Requests by individual Directors for substantive information and/or research on matters of significance to the District from ~~from~~ District staff will be channeled through the General Manager and depending on the ~~order of~~ magnitude of such request, may need approval through formal Board action.

2.2.10 Basis of Authority - The Board of Directors is the unit of authority within the District. Apart from ~~their~~~~his~~~~her~~ normal functions as a part of this unit, Directors have no individual authority to act on behalf of the District. Consequently, without a formal Board action, ~~As individuals~~, Directors may not commit the District to any policy, position, act or expenditure.

2.2.11 Use of Public Funds - Directors are not ~~permitted~~~~free~~ to spend public funds for any purpose not authorized by the Board, or prohibited under State laws and the District's Administrative Code ~~they may choose~~, but must use appropriated funds in accordance with the legislatively designated purpose, pursuant to FPPC regulations. As such, the Directors may utilize District property and staff time for District business once they have the approval of the Board, or the General Manager. It is the Director's responsibility to ensure that any and all use of District property shall not be in violation of the FPPC regulations, including individual promotion, black-out periods prior to elections, etc. District property ~~and recourses~~ includes, but is not limited to, ~~staff time~~, office equipment, materials, supplies and postage.

2.2.12 The General Manager shall use all good faith efforts to allow each Board member equal access to District property and staff time within the guidelines stated herein.

Upper San Gabriel Valley Municipal Water District
Manual of Policies

Policy Number & Subject Name	Date Adopted	Date Revised
	05-03-11	10-02-19

2.3 ~~Board Meeting Conduct~~ Committee Meetings

Purpose

2.3.1 This policy provides a framework to guide the Board in forming committees and describing the purpose and intent of such committees.

~~2.3.1 Meetings of the Board of Directors are to conduct the business of the Upper District and shall be conducted by the President of the Board in a manner consistent with the policies of the Upper District. The latest edition of Robert's Rules of Order, Revised shall be used as a guideline for meeting protocol.~~

Background

2.3.2 Clarifying the role of committees and their purpose is essential to promote Board conduct that is dedicated to carrying out the business of the District with honesty and integrity.

~~2.3.2 The Board Meeting Conduct is essential to encourage board meeting conduct that is dedicated to conducting the business of the Upper District with honesty and integrity.~~

2.3.3 Directors not on a specific committee may attend the committee meetings with sufficient notice to post the agenda in compliance with the Brown Act, as such attendance would result in the Committee meeting also being a special meeting of the Board.

Policy

2.3.4 The Board President shall appoint such ad hoc committees as may be deemed necessary or advisable by himself/herself and/or members of the Board. The duties of the ad hoc committees shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made.

2.3.5 The following committees shall be standing committees of the Board: (i) Administration and Finance Committee, (ii) Government Affairs and Community Outreach Committee, and (iii) Water Resources and Facility Management Committee.

2.3.6 The Board President shall annually appoint and publicly announce the members of the standing committees for each year no later than the last day of February.

~~2.3.3.2.3.7~~ The standing committees may be assigned to review District functions, activities, and/or operations pertaining to their designated area of authority concerns. Said assignment may be made by the Board President, a majority vote of the Board, or on ~~their~~ the committee's own initiative. Any recommendations resulting from said review should be

submitted to the Board via a written or oral report by the Chair of the Committee or their designee.

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Policy Number & Subject Name	Date Adopted	Date Revised
	05-03-11	

2.4 ~~Committee Meetings~~ Attendance at of Regular or Special Board and Committee Meetings

Purpose

~~2.4.1~~ To carry out the mission of the Upper District, attendance at all scheduled meetings by the Directors is a crucial component of effective leadership and is essential to carrying out the mission of the District.

~~2.4.1~~ This policy provides a framework to guide the Board in forming and describing the purpose and intent of committees.

Background

~~This policy is crucial to articulates the importance of regular attendance and participation that is required to meet the obligations of performing duties related to being of an effective Board Member.~~

~~2.4.2~~ Clarifying the role of committees and their purpose is essential to promote Board conduct that is dedicated to carrying out the business of the Upper District with honesty and integrity.

Policy

~~2.4.2~~ Members of the Board of Directors shall use all good faith efforts to attend all regular and special meetings of the Board unless there is good cause for absence.

~~2.4.3~~ A vacancy shall occur if any Board member fails to discharge the duties of his or her office for a period as set forth in state or federal law.

~~All meetings of the Board shall be conducted in accordance with, then current, provisions of the Brown Act including SB 707 and other legislative enactments dealing with virtual/remote attendance and public participation. Pursuant to Government Code § 54953, a local agency may conduct meetings via teleconferencing if requested. However, in order to comply with applicable provisions of the Brown Act, the following requirements must be met, notwithstanding any other provisions of law or policy:~~

~~The agency must give notice of where a Director is physically located while they are teleconferencing;~~

~~The remote location is accessible to the public;~~

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~~Members of the public are allowed to address the agency at each teleconference location, and~~

~~At least a quorum of the agency must participate from locations within the physical boundaries of the agency's jurisdiction.~~

~~Effective January 1, 2026, eligible legislative bodies may utilize alternative methods for "remote participation" and "teleconferencing" as authorized by Senate Bill 707 (Durazo). This new framework extends and replaces the provisions previously established by Assembly Bill 2449 (Rubio) and is codified in Government Code § 54953.~~

~~For purposes of this policy, the following definitions apply (consistent with SB 707 and Government Code provisions):~~

~~"Multijurisdictional" means either of the following:~~

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~~A legislative body that includes representatives from more than one county, city, city and county, or **special district**.~~

~~A legislative body of a joint powers entity formed pursuant to an agreement entered into in accordance with Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1.~~

~~Teleconference / Teleconferencing: A meeting of the legislative body in which members are in different locations, connected by electronic means (two-way audiovisual).~~

~~Remote Participation: Participation in a meeting by teleconference from a location other than the physical meeting site designated in the meeting notice.~~

~~Two Way Audiovisual Platform: An online platform that allows participants to both see and hear one another (i.e., interactive video) and includes a telephonic component.~~

~~Two Way Telephonic Service: A telephone line or system that allows participants to dial in (without internet) and speak and be heard during the meeting.~~

~~Webcasting: A streaming video broadcast online or on television, using streaming media technology to distribute a single content source to many simultaneous listeners and viewers.~~

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~~Under Government Code Section 54953.8., the District as an eligible multijurisdictional body may conduct a teleconference meeting provided that it complies with the requirements of that section and all of the following additional requirements:~~

~~The Board has adopted a resolution that authorizes the eligible multijurisdictional body to use teleconferencing pursuant to this section at a regular meeting in open session.~~

~~At least a quorum of the legislative body must participate from one or more physical locations that:~~

- ~~— Are open to the public, and~~
 - ~~— The member's remote participation is identified on the agenda in advance,~~
 - ~~— The member participates using both audio and visual technology,~~
 - ~~— The member's remote location is located more than 20 miles (each way) from any in-person meeting location listed under item (b) above.~~
 - ~~— In instances where a member requests teleconference meeting due to "just cause", the member must notify the legislative body at the earliest opportunity possible, including at the start of a regular meeting, of their need to participate remotely, including a general description of the circumstances relating to their need to appear remotely at the given meeting:~~
 - ~~— For purposes of this section, "just cause" means any of the following:~~
 - ~~— Childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires them to participate remotely.~~
 - ~~— A contagious illness that prevents a member from attending in person.~~
 - ~~— A need related to a physical or mental condition.~~
 - ~~— Travel while on official business of the District.~~
 - ~~— An immunocompromised child, parent, grandparent, grandchild, sibling, spouse, or domestic partner of the member that requires the member to participate remotely.~~
 - ~~i. A physical or family medical emergency that prevents a member from attending in person.~~
 - ~~ii. Military service obligations that result in a member being unable to attend in person because they are serving under official written orders for active duty, drill, annual training, or any other duty required as a member of the California National Guard or a United States Military Reserve organization that requires the member to be at least 50 miles outside the boundaries of the local agency.~~
 - ~~iii. —~~
 - ~~— The provisions of this section shall not serve as a means for any member of a legislative body to participate in meetings of the legislative body solely by teleconference from a remote location for more than the following number of meetings, as applicable:~~
 - ~~— Two meetings per year, if the legislative body regularly meets once per month or less.~~
 - ~~— Five meetings per year, if the legislative body regularly meets twice per month.~~
 - ~~— Seven meetings per year, if the legislative body regularly meets three or more times per month.~~
- (b) ~~For the purpose of counting meetings attended by teleconference under this paragraph, a "meeting" shall be defined as any number of meetings of the legislative body of a local agency that begin on the same calendar day.~~

~~Any member of the legislative body who receives compensation for their service must participate from a physical location open to the public. This does not include members who only receive reimbursement for actual expenses.~~

~~Under Government Code Section 54953.8.2 teleconferencing during a proclaimed state of emergency or local emergency is permissible, however requires a majority vote finding that because of said emergency, meeting in person would present imminent risks to health and safety of attendees. The disclosure of physical meeting locations during these emergency circumstances is not required.~~

~~2.4.3 The Board President shall appoint such ad hoc committees as may be deemed necessary or advisable by himself/herself and/or the Board. The duties of the ad hoc committees shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made.~~

~~2.4.4 The following committees shall be standing committees of the Board: (i) Administration and Finance Committee, (ii) Government Affairs and Community Outreach Committee, and (iii) Water Resources and Facility Management Committee.~~

~~2.4.5 The Board President shall annually appoint and publicly announce the members of the standing committees for each year no later than the last day of February.~~

~~2.4.6 The standing committees may be assigned to review Upper District functions, activities, and/or operations pertaining to their designated concerns. Said assignment may be made by the Board President, a majority vote of the Board, or on their own initiative. Any recommendations resulting from said review should be submitted to the Board via a written or oral report.~~

Upper San Gabriel Valley Municipal Water District
Manual of Policies

Policy Number & Subject Name	Date Adopted	Date Revised
	05-03-11	

2.5 Attendance at Meetings

Purpose

~~2.5.1 To carry out the mission of the Upper District, attendance at all scheduled meetings is a crucial component of effective leadership.~~

Background

~~2.5.2 This policy is crucial to articulate the importance of regular attendance and participation that is required to meet the obligations of performing duties related to being an effective Board Member.~~

Policy

~~2.5.3 Members of the Board of Directors shall use all good faith efforts to attend all regular and special meetings of the Board unless there is good cause for absence.~~

~~2.5.4.2.4.4 A vacancy shall occur if any Board member fails to discharge the duties of his or her office for a period as set forth in state or federal law.~~

Upper San Gabriel Valley Municipal Water District
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Policy Number & Subject Name	Date Adopted	Date Revised
	05-03-11	

2.62.2 Training, Education, and Conferences

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Purpose

2.6.12.2.1 Members of the Board of Directors are encouraged to attend educational conferences and professional meetings when the purpose of such activities is to improve the Director's effectiveness and ability to fulfil their role as a Director. Upper-District operation.

Background

2.6.22.2.2 To carry out the mission of the ~~Upper~~-District, Board Members are encouraged to seek the education and training necessary to most effectively perform their duties.

Policy

2.6.32.2.3 It is the policy of the ~~Upper~~ District to encourage Board development and excellence of performance by reimbursing expenses incurred for tuition, travel, lodging and meals as a result of training, educational courses, participation with professional organizations, and attendance at local, state and national conferences associated with the interests of the ~~Upper~~-District.

2.6.42.2.4 A Director shall not attend a conference or training event for which there is an expense to the ~~Upper~~-District if it occurs after they have announced their pending resignation. A Director shall not attend a conference or training event when it is apparent that there is no significant benefit to the ~~Upper~~-District.

2.6.52.2.5 Upon returning from seminars, workshops, conferences, etc., where expenses are reimbursed by the ~~Upper~~-District, Directors will either prepare a written report for distribution to the Board, or make a verbal report during the next regular meeting of the Board. Said report shall detail what was learned at the session(s) that will be of benefit to the ~~Upper~~-District. Materials from the session(s) may be delivered to the ~~Upper~~-District office to be included in the ~~Upper~~-District library for the future use of other Directors and staff.

Upper San Gabriel Valley Municipal Water District Manual of Policies		
Policy Number & Subject Name	Date Adopted	Date Revised
	05-03-11	

3.7 Whistleblower Policy

Purpose

3.7.1 This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns through internal channels regarding the operations, personnel, Directors, or other matters related to the District~~within the District~~ prior to seeking resolution or filing complaints with entities or persons outside the District.

Background

3.7.2 The ~~Upper~~ District Code of Ethics requires Directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the District, we must practice honesty and integrity in fulfilling responsibilities and comply with all applicable laws and regulations.

Policy

3.7.3 Fraud is the intentional act by an individual or a group of individuals to deceive another by false acts, suggestions or suppression of the truth. It includes all surprises, tricks or dissembling and any unfair way which another individual or the organization is cheated. Fraud may take the form of misuse or misappropriation of company assets including embezzlement, theft, stealing or the misuse of information to personally benefit. Fraud may also include causing the company to pay for goods or services not received (or pay inflated prices for goods received.) It is the responsibility of all directors, officers and employees to comply with the Code of Ethics and to report violations or suspected violations in accordance with this Whistleblower Policy.

3.7.4 No Director, officer or employee who in good faith reports a violation of the Code of Ethics shall suffer harassment, retaliation or adverse employment consequence. An officer or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. No Director will retaliate or encourage others to retaliate against someone who has reported a violation in good faith.

3.7.5 The District suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. Supervisors and managers are required to report suspected violations to the District's General Manager who has specific and exclusive responsibility to investigate all reported violations. For suspected

fraud, individuals should contact the General Manager directly. If the General Manager is suspected to be involved with the reportable activity, then the Board President should be notified so that he/she may address the matter.

- 3.7.6 The General Manager/Board President has the duty to inform other Directors and staff members [about such complaints](#) as deemed necessary [and permissible by applicable laws](#).
- 3.7.7 Anyone filing a complaint concerning a violation or suspected violation of the Code of Ethics must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code of Ethics. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.
- 3.7.8 Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.
- 3.7.9 All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

Upper San Gabriel Valley Municipal Water District Manual of Policies		
Policy Number & Subject Name	Date Adopted	Date Revised
	02-07-19	

3.8 Retention Policy

Purpose

3.8.1 This Article establishes a Records Management Program (“RMP”) that provides systematic control of records regardless of format or location, from creation or receipt and identification by the Employee through processing, use, distribution, maintenance, storage, retrieval, and final disposition by either destruction or perpetual retention.

Background

3.8.2 Objectives of the RMP:

- (a) Identify District records to facilitate access to information required to conduct business.
- (b) Provide protocols to ensure compliance with the California Public Records Act (Government Code section 7920.000~~6250~~ et seq.);
- (c) Establish procedures for the maintenance and preservation of District records in accordance with the District’s Records Retention Schedule;
- (d) Promote awareness among District staff of the importance of the RMP and provide consistency in the storage, retention and destruction of the District records;
- (e) Ensure the preservation of records subject to a Legal Hold because of ongoing, threatened or anticipated litigation, claim, audit, proceeding or governmental or District investigation, until the matter is resolved or the need for such records has ceased;
- (f) Protect the integrity of the District’s records.

Policy

3.8.3 Administration of the RMP:

- (a) The RMP is administered under the authority of the Board of Directors, and its implementation is overseen by a designated Records Management Coordinator, as supervised by the General Manager’s designee.
- (b) All Department Heads are responsible for ensuring that the approved Records Retention Schedule is implemented in their respective departments.
- (c) All District employees are responsible for complying with the requirements of the District’s Records Management Manual and Records Retention Schedule.

3.8.4 The Scope of the RMP includes:

- (a) Receipt, preservation and disposition of District records.
- (b) Public inspection of District records.

- (c) Maintenance of and compliance with, the approved Records Retention Schedule and Records Management Manual.
- (d) Use of appropriate technology to facilitate records storage and retrieval.

The RMP manages District records in all storage media including paper, microfilm, and other hardcopy formats, optical images, electronic records and any other storage media. The RMP applies to the District's Board of Directors, employees and representatives.

District staff shall comply with the RMP to ensure proper maintenance and disposition of District records. Violation of the RMP will result in disciplinary action up to and including dismissal.

3.8.5 Definitions:

- (a) Historical Records – records that have continuing value to the District after the business or legal recordkeeping requirements have been met. Historical records relate to the formation, major events, or growth and development of the District.
- (b) Legal Hold – a situation in which the destruction of a record is temporarily suspended and the record is retained past the assigned period due to an investigation, litigation or audit in which the records may be needed.
- (c) Record – recorded information, regardless of medium or characteristics, created or received by the District that provides evidence of its operations, or its compliance with statutes and regulations. A record can be in various formats, including hardcopy, electronic, and audio/video, can be recorded in various media, including paper, computer disk, optical image, etc.
- (d) Records Management Manual - a source of instruction and reference for creating, preparing, processing, storing, and disposing of records.
- (e) Records Retention Schedule – a list of District records organized by record series, including approved retention periods and other attributes.
- (f) Representatives – any contractor, agent, or other service provider (including any temporary worker whose services are provided by a third party contractor) that has express or implied responsibility to maintain District records in the course of its services to the District.

3.8.6 Public Records – All public records of the District are available for review by the public in accordance with the California Public Records Act, as set forth in Government Code section 7920.0006250 et seq.

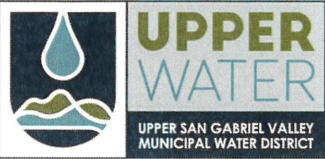
3.8.7 Retention and Destruction of Records – This Article provides criteria for the retention and destruction of District records. This Article may be cited as the District's "Regulations for the Retention and Destruction of District Records."

3.8.8 Records Retention Schedule

District has adopted a Records Retention Schedule that provides direction for maintenance and disposition of records in all formats and storage locations. The retention periods identified on the Records Retention Schedule are the time period for which each of the series of records must be maintained before being destroyed unless a Legal Hold requires that their destruction be suspended. The time periods are established based on business needs, industry best practices and applicable government recordkeeping requirements. The Records Retention Schedule has been reviewed and has received concurrence of Department Managers, Legal Counsel and the Board of Directors. It shall be maintained by the Records Management Coordinator.

3.8.9 Destruction of Records – The Records Management Coordinator must prepare a Records Destruction Certificate for District records that have met the required retention periods and are not classified as Historical Records or subject to a Legal Hold. The destruction process can only be implemented after review and approval of the following:

- Department Head
- ~~Director of Finance and Administration~~
- Legal Counsel
- General Manager OR his/her designee



MEMORANDUM

Item 3. Action

DATE: April 14, 2026
TO: Administration and Finance Committee and the Board of Directors
FROM: General Manager
SUBJECT: Other Post-Employment Benefits (OPEB) Actuarial Report measured as of June 30, 2025

Recommendation

Receive and file the 2025 OPEB Actuarial Report.

Background

As of June 30, 2025, the actuarial valuation of the Other Post-Employment Benefits (OPEB) plan reflects a strong funded position. The Total OPEB Liability (TOL) — representing the present value of all projected future benefit obligations — stands at \$2,845,310. Through the agency's contributions to the California Employers' Retiree Benefit Trust (CERBT), administered by CalPERS, the Plan's Trust Fund (Fiduciary Net Position) holds \$2,659,368 in assets available to meet those obligations, resulting in a Net OPEB Liability (NOL) of just \$185,942.

The agency's ongoing prefunding efforts through CERBT have positioned the Plan as effectively fully funded, with trust assets sufficient to cover substantially all projected benefit obligations.

Attachment

OPEB Actuarial Report measured as of June 30, 2025