

**Policies of Operation**  
**Squash Lake Protection and Rehabilitation District**

The Squash Lake Protection and Rehabilitation District Board of Commissioners shall conduct District business using the Policies of Operation. These policies either further detail what is allowed under Wisconsin State Statutes Chapter 33 Public Inland Waters, incorporate other Wisconsin State Statutes, are recommendations from the Internal Revenue Service, Wisconsin Department of Revenue, Wisconsin Department of Justice, or are adapted from Wisconsin's Public Records Board "General Records Schedule – Wisconsin Municipal and Related Records".

1. Lake District Purpose:

The District shall assume responsibility over invasive species control in and around Squash Lake, as well as assist in executing the objectives outlined in the Squash Lake Management Plan. In support of these responsibilities, the District's activities shall include, but are not limited to, invasive species prevention and control, habitat preservation and restoration, promote fisheries and wildlife populations, as well as those activities deemed appropriate by the property owners within the District in support of these responsibilities. The Owners/Electors may expand the purpose of the district by passing a resolution at an annual or a special meeting of the District, to the extent of the powers and authority granted to lake districts under Wisconsin State Statutes Chapter 33 Public Inland Waters.

2. By Laws:

The Owners/Electors formally adopted the statutes under Wisconsin State Statutes Chapter 33 Public Inland Waters as the only governing by laws of the District. Any formal resolutions passed by the Owners/Electors or Commissioners regarding operation of the District serve to further define operation of the District where Chapter 33 allows, and shall not be in conflict with Chapter 33 or other state statutes. The District operates under the full authority and extent outlined under Chapter 33.

3. Taxation:

Per Wisconsin Department of Revenue guidance

- a. Mil rate tax levy is to be use for the operation of the District and District Programs.
- b. Special Assessments are to be used for public works projects or construction projects that benefit certain parcels within the District.
- c. Special Charges are to be used for services benefitting certain parcels within the District.

4. Meetings:

All meetings of the District and any Committee of the District shall follow "Robert's Rules of Order".

5. Accounting:

- a. Per Chapter 33, the Treasurer shall use generally accepted accounting methods for all transactions of the District. The Treasurer may use separate banking accounts for each District program, or may use an accounting method of subaccounts to keep general funds, program funds, and grant funds separate.

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- b. The District may use FDIC insured bank accounts for checking and interest bearing accounts. The District also may use the State of Wisconsin Local Government Investment Pool (LGIP) for interest bearing deposits. The District is prohibited by law from using investment instruments that put interest and principle at risk.

6. Payment Authorization:

- a. The Treasurer is not required to obtain authorization from the Board of Commissioners to make routine payments covered under the approved budget. However, the Treasurer must inform the Board of payments made against budget during quarterly Board meetings.
- b. The Treasurer is not required to obtain authorization from the Board of Commissioners to make routine payments for qualifying grant expenses. However, the Treasurer must inform the Board of payments made against the grant(s) during quarterly Board meetings.
- c. The Chair has a \$250 spending authority for expenses outside of the approved budget or outside of the grant qualifying expenses. The Chair may pay these expenses after notifying the Treasurer, or the Treasurer may request that the Chair grant authorization for such expenses. The \$250 limit is per item.
- d. All extra-budget spending in excess of the Chair's discretionary spending must have the approval of the Board of Commissioners.

7. Records Retention:

Commissioners have the authority to destroy District records according to the schedule listed. It should be noted that before some records are destroyed, the Wisconsin Historical Society should be contacted so that they may be preserved by that organization. This policy applies to the District including any Commissioners, office, special office, committee, agency, or employee of the District.

- a. Permanent Records - may not be destroyed:  
the petition to form the District, the County Resolution forming the District, all filings with the County Register of Deeds including the filings to form the District and any parcel attachments/detachments and District merger, State of Wisconsin Department of Revenue Boundary Change Form, petitions filed by an owner to attach/detach a parcel from the District, IRS or state notices assigning tax ID numbers, land titles, interim and final grant reports for the DNR, attorney opinions, posted meeting agendas, written and approved meeting minutes, approved budgets, Treasurer's Reports, all formal written resolutions presented for vote.
- b. Retained for seven (7) years - records may be destroyed after the 7<sup>th</sup> year:  
district annual financial records (including bank statements, bills, receipts, check stubs, canceled checks), financial audit or review performed on annual finances, DNR grant reimbursement records from the date of the last transaction, records pertaining to legal case files after case is closed, land purchase or sale or transfer, petitions submitted to Commissioners by owners, vendor tax statements issued by the District, tax levy reports sent to the Towns, Tax Apportionment forms submitted to the Wisconsin Department of

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Revenue, contracts, insurance policy coverage, proof of publication of legal notices, press releases.

- c. Retained for three (3) years – records may be destroyed after the 3<sup>rd</sup> year: permits and licenses applied for, complaints (kept for 3 years after date of resolution), Open Records Requests.
  - d. Specific retention dates not otherwise covered – the following documents may be destroyed after the date indicated.
    - i. Files related to the appointment of a Commissioner – date of appointment + 2 years.
    - ii. Informational reports not otherwise covered – date of report + 1 year.
    - iii. Correspondence with owners, electors, contractors, vendors, other organizations, and other governments not already specified earlier – date sent + y year
    - iv. Correspondence between commissioners – date sent + 6 months
    - v. Video/audio recording of meetings – 90 days after written meeting minutes are approved.
    - vi. Voter verification/affidavit and ballots cast at an annual meetings or special meeting – 30 days after the election, or 30 days after ballot recount performed by the Town Clerk.
    - vii. Unused ballots from annual or special meetings – 3 days after the election
8. Non-regulatory informational/educational marking buoys on Squash Lake:  
The Lake District Electors approved placement of informational/educational marking buoys on the lake for loon nesting areas and shallow rock shoal areas. Both the Town of Woodboro and the Town of Crescent granted authority to place informational/educational buoys on Squash Lake, but reserved their authority over regulatory marking buoys, such as slow/no-wake, speed limit, and other regulations governed by Town ordinance.
- a. Loon nesting buoys:
    - i. Buoys will be placed in areas of the lake where loon nests have been located by lake residents at the time the reports are received.
    - ii. Information will be provided to lake residents each year about how to notify the Lake District board when loon nests are sited.
    - iii. Loon nesting buoys will be removed when convenient after July 4<sup>th</sup> or after the loon chicks are observed in open water, whichever is later.
  - b. Dangerous area marking buoys
    - i. Buoys will be placed in areas of the lake where rock shoals are shallow enough to cause damage to boat motors, but no deeper than in 4 feet of depth.
    - ii. Buoys will be placed at their location(s) when convenient to do so between ice-out and Memorial Day weekend.
    - iii. Buoys will be removed after Labor Day but no later than September 30<sup>th</sup>.
  - c. General storage and placement

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- i. The District Commissioners are responsible for submitting the proper permit for buoy placement with the Wisconsin DNR.
- ii. The District Commissioners will arrange for procurement of buoys.
- iii. The District Commissioners will arrange for placement of the buoys in the first year (2023). Thereafter, placement and removal shall be arranged through annual bid open to any elector/owner. Should there be no interest shown by electors/owners, the District Commissioners shall arrange for a professional service through a no-bid contract, per Wisconsin ss.33.22(1).
- iv. Storage of the buoys shall fall under the contract services for the District Boat storage/transportation.
- v. Inspection of the buoys shall be made by a District Commissioner upon placement in storage, and again before buoys are placed on the water.