

Policy 7

Records Retention

March 28, 2024

Article 1: Purpose

The purpose of this policy is to:

- Provide guidelines to staff regarding the retention or disposal of District records
- Provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business
- Ensure prompt and accurate retrieval of records
- Ensure compliance with legal and regulatory requirements

Article 2: Retention and Disposition of Records

- The Executive Director is authorized by the Board of Directors to implement this policy, and to approve the disposition (recycling or shredding) of any or all records that meet the qualifications governing the retention and disposal of records as defined by the records retention schedule established in Appendices A and B, attached to this policy and incorporated herein by this reference.
- All records listed in Groups 1-4, inclusive, of Appendix B are permanent records of the District and shall not be destroyed.
- All original records identified in the Records Retention Schedule shall be retained in the District offices for the number of years indicated in the retention column in Appendix B.
- An inventory of disposed records shall be retained as a permanent record.
- No records, papers or documents shall be destroyed where there is a continuing need for such records for such matters as holds for pending litigation, special projects, audits, etc.

Records, papers or documents which are not expressly required by law to be filed and preserved may be destroyed if all of the following conditions are met:

- The record, paper or document is photographed, micro-photographed, reproduced on film, or copied to an approved electronic media



- The photographs, micro-photographs, or other reproductions on film are maintained in conveniently accessible and searchable files

Article 3: Non-Records

The following records, if not retained by the District in the ordinary course of business, are exempt from disclosure and may be destroyed at any time without Board authorization or consultation with the General Counsel, as these are considered non-records:

- Duplicated documents (original-subject to aforementioned requirements).
- Rough or preliminary drafts, notes or working papers (except audit), not retained in the ordinary course of business
- Cards, listings, nonpermanent indices, other papers used for controlling work
- or transitory files

Article 4: Record Format

For records existing in paper form, retention periods apply to the original paper copy only unless a digitized version exists in a Trusted System.

Electronic records will be retained as if they were paper documents and are subject to the retention schedule. Therefore, any electronic files, including emails that fall into one of the document types in this Policy shall be maintained for the required amount of time.

Article 5: Confidentiality

The District is committed to ensuring the security and confidentiality of those records within its custody or control that contain personal, private, or proprietary information the District is required by applicable law to protect as confidential. When such records are due to be destroyed under this Policy, they will be shredded, erased, or otherwise modified or destroyed to make them unreadable or indecipherable through any means. All disposed records must be logged onto the District's inventory of disposed records and kept permanently.

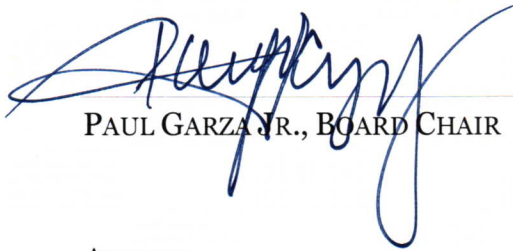
Article 6: Legal and Contractual Requirements:

To the extent that any applicable laws or regulations exceed the retention periods in the schedule in Appendix B, the applicable laws will control. Further, to the extent that contractual records retention requirements exceed the retention periods in the retention schedule, the contractual requirements will control. No originals of records related to



open or recently closed contracts and subject to contractual retention requirements may be destroyed without the approval of the Executive Director.

APPROVAL SIGNATURES:



PAUL GARZA JR., BOARD CHAIR

March 28, 2024

DATE ADOPTED

ATTEST:

March 28, 2024

SUSAN SAVAGE, BOARD SECRETARY DATE

**POLICY 7 - APPENDIX A
RECORDS RETENTION & STORAGE DEFINITIONS**

1. **AUTHORIZATION.** Approval from the Executive Director, as authorized by the District's Board of Directors.

2. **ACCOUNTING RECORDS.** Include but are not limited to the following:

a. **SOURCE DOCUMENTS**

- (1) Invoices
- (2) Warrants
- (3) Requisitions/Purchase Orders (attached to invoices)
- (4) Cash Receipts
- (5) Claims (attached to warrants in place of invoices)
- (6) Bank Statements
- (7) Bank Deposits
- (8) Checks
- (9) Bills
- (10) Various accounting authorizations taken from Board minutes, resolutions or contracts

b. **JOURNALS**

- (1) Cash Receipts
- (2) Accounts Receivable or Payable Register
- (3) Check or Warrant (payables)
- (4) General Journal
- (5) Payroll Journal

c. **LEDGERS**

- (1) Expenditure
- (2) Revenue
- (3) Accounts Payable or Receivable Ledger
- (4) Construction
- (5) General Ledger
- (6) Assets/Depreciation

d. TRIAL BALANCE

e. STATEMENTS (Interim or Certified - Individual or All Fund)

- (1) Balance Sheet
- (2) Analysis of Changes in Available Fund Balance
- (3) Cash Receipts and Disbursements
- (4) Inventory of Fixed Assets (Purchasing)

f. JOURNAL ENTRIES

g. PAYROLL and PERSONNEL RECORDS include but are not limited to the following:

- (1) Accident reports, injury claims and settlements
- (2) Applications, changes or terminations of employees
- (3) Earnings records and summaries
- (4) Fidelity Bonds
- (5) Garnishments
- (6) Insurance records of employees
- (7) Job Descriptions
- (8) Medical Histories
- (9) Retirements
- (10) Time Cards

h. OTHER

- (1) Inventory Records (Purchasing)
- (2) Capital Asset Records (Purchasing)
- (3) Depreciation Schedule
- (4) Cost Accounting Records

3. LIFE₂ The inclusive or operational or valid dates of a document.

4. RECORD₂ Any “writing” as defined in Government Code § 6252(f), which includes: any handwriting, typewriting, printing, photostating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof, and any record thereby

created, regardless of the manner in which the record has been stored that is issued by or received in a department, and maintained and used as information in the conduct of its operations or the public's business.

5. **RECORD COPY.** The District copy of a document or file.
6. **RECORD SERIES.** A group of records, generally filed together, and having the same reference and retention value.
7. **RECORDS CENTER.** The site selected for storage of inactive records.
8. **RECORDS DISPOSAL.** The planning for and/or the physical operation involved in the transfer of records to the Records Center, or the authorized destruction of records pursuant to the approved Records Retention Schedule.
9. **RECORDS RETENTION SCHEDULE.** The consolidated, approved schedule list of all District records which timetables the life and disposal of all records.
10. **RETENTION CODE.** Abbreviation of retention action which appears on the retention schedule.
11. **VITAL RECORDS.** Records which, because of the information they contain, are essential to one or all of the following:
 - a. The resumption and/or continuation of operations;
 - b. The re-creation of the legal and financial status of the District, in case of a disaster;
 - c. The fulfillment of obligations to bondholders, customers, and employees.Vital records include but are not limited to the following [detail the records structure of the District, stating the retention time for each class of records. Those times can be drawn from the recommendations of the Secretary of State (<http://archives.cdn.sos.ca.gov/local-gov-program/pdf/records-management-8.pdf>) or developed with the advice of legal counsel, as there are many laws governing records retention]:

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|--|--------------------------------------|
| (1) Agreements | (21) Individual water rights |
| (2) Annexations and detachments | (22) Individual claims/settlements |
| (3) As-built drawings | (23) Inventory |
| (4) Audits | (24) Journal vouchers |
| (5) Contract drawings | (25) Ledgers |
| (6) Customer statements | (26) Licenses & permits (to operate) |
| (7) Deeds | (27) Loans & grants |
| (8) Depreciation schedule | (28) Maps |
| (9) Disposal of surplus & excess property | (29) Minutes of Board meetings |
| (10) Disposal of scrap materials | (30) Payroll register |
| (11) District insurance records | (31) Policies, Rules & Regulations |
| (12) District water rights | (32) Purchase orders & requisitions |
| (13) Employee accident reports, injury claims
& settlements | (33) Restricted materials permits |
| (14) Employee earning records | (34) Rights of ways & easements |
| (15) Employee fidelity bonds | (35) Spray permits |
| (16) Employee insurance records | (36) Statements of Economic Interest |
| (17) Encroachment permits (by others) | (37) |
| (18) Encroachment permits | (38) |
| (19) Facility improvement plans | (39) |
| (20) Improvement districts | (40) |

**POLICY 7 - APPENDIX B
RECORDS RETENTION & STORAGE SUMMARY**

OP = Original or Photographic copy
ES = May be destroyed if stored in electronic media

Group #	Title/Description	Original	Duplicate	Retention Periods
				Retain or destroy
1	Records affecting property or titles thereof	X		ES
2	Records required to be kept permanently by statute	X		ES
3	Minutes, Ordinances and Resolutions of Board	X		ES
4	Documents with lasting Historic, Administrative, Legal, Fiscal or Research Value	X		ES
5	Correspondence, Operational Reports, and information upon which District Policy has been established	X		12 years
6	Duplicates of #5 above when retention is necessary for reference	X		2 years
7	Records requiring retention for more than 5 years, but no more than 15 years by statute or administrative value	X		15 years
8	Duplicates needed for Administrative purposes for 5 to 10 years		X	15 years
9	All other original District records, or instruments, books or papers that are considered public documents not included in Groups 1 through 8.	X		3 years
10	Duplicates and other documents not public records required to be maintained for administrative purposes.	X	X	5 years

Group #	Title/Description	Original	Duplicate	Retention Periods
				Retain or destroy
11	Duplicate records requiring retention for administrative purposes such as reference material for making up budgets, planning and programming.		X	3 years
12	Reference files (copies of documents which duplicate the record copies filed elsewhere in the District; documents which require no action and are non-record; rough drafts, notes, and similar working papers accumulated in preparation of a communication, study or other document, and cards, listings, indexes and other papers used for controlling work).		X	1 year
13	Transitory files, including letters of transmittal (when not a public record), suspense copies when reply has been received, routine requests for information and publication, tracer letters, and other duplicate copies no longer needed.	X	X	3 months
14	Original documents disposable upon occurrence of an event or an action (i.e., audit, job completion, completion of contract, etc.) or upon obsolescence, supersession, revocation	X		5 years
15	Policy files and reference sets of publications		X	Indefinite
16	Duplicates or non-record documents required for administrative needs but destroyable on occurrence of an event or an action		X	Indefinite

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RECORDS RETENTION & STORAGE SUMMARY**

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Group #	Title/Description	Original	Duplicate	Retention Periods		
				Office	Record Center	Retain or destroy
1	Records affecting property or titles thereof	X		2 years	OP	ES
2	Records required to be kept permanently by statute	X		2 years	OP	ES
3	Minutes, Ordinances and Resolutions of Board	X		2 years	OP	ES
4	Documents with lasting Historic, Administrative, Legal, Fiscal or Research Value	X		2 years	OP	ES
5	Correspondence, Operational Reports, and information upon which District Policy has been established	X		2 years	10 years	12 years
6	Duplicates of #5 above when retention is necessary for reference	X		2 years		2 years
7	Records requiring retention for more than 5 years, but no more than 15 years by statute or administrative value	X		2 years	13 years	15 years
8	Duplicates needed for Administrative purposes for 5 to 10 years		X	2 years	13 years	15 years
9	All other original District records, or instruments, books or papers that are considered public documents not included in Groups 1 through 8.	X		2 years	1 year	3 years
10	Duplicates and other documents not public records required to be maintained for administrative purposes.	X	X	2 years	3 years	5 years

Group #	Title/Description	Original	Duplicate	Retention Periods		
				Office	Record Center	Retain or destroy
11	Duplicate records requiring retention for administrative purposes such as reference material for making up budgets, planning and programming.		X	3 years		3 years
12	Reference files (copies of documents which duplicate the record copies filed elsewhere in the District; documents which require no action and are non-record; rough drafts, notes, and similar working papers accumulated in preparation of a communication, study or other document, and cards, listings, indexes and other papers used for controlling work).		X	1 year		1 year
13	Transitory files, including letters of transmittal (when not a public record), suspense copies when reply has been received, routine requests for information and publication, tracer letters, and other duplicate copies no longer needed.	X	X	3 months		3 months
14	Original documents disposable upon occurrence of an event or an action (i.e., audit, job completion, completion of contract, etc.) or upon obsolescence, supersession, revocation	X		2 years	3 years	5 years
15	Policy files and reference sets of publications		X	Indefinite		Indefinite
16	Duplicates or non-record documents required for administrative needs but destroyable on occurrence of an event or an action		X	Indefinite		Indefinite