

RESOLUTION NO. 17-971

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE JOSHUA BASIN WATER DISTRICT
RELATING TO THE RETENTION AND DESTRUCTION
OF PUBLIC RECORDS**

WHEREAS, a records retention schedule establishes minimum retention periods for the various types of city records to ensure the proper maintenance of records consistent with law and standard business practice; and

WHEREAS, adoption of a records retention schedule assists in efficient and effective records management by identifying records that have exceeded their minimum retention that may be destroyed; and

WHEREAS, in order to establish a uniform pattern and policy for the orderly retention, transfer, duplication and destruction of records on a continuing basis, the Board of Directors has determined the need to establish and adopt a Records Retention Policy;

NOW THEREFORE, IT IS HEREBY RESOLVED by the Joshua Basin Water District Board of Directors as follows:

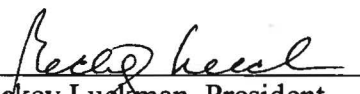
SECTION 1: The Board of Directors of the Joshua Basin Water District hereby adopts the Records Retention Policy attached hereto as Exhibit "A", and incorporated herein by this reference in order to establish a uniform pattern and policy for the orderly retention, transfer, duplication and destruction of records of the Joshua Basin Water District.


SECTION 2: The records identified on the Records Retention Policy are hereby authorized to be retained, transferred, duplicated and disposed of as provided on said Policy, upon request of the appropriate District personnel, without further action by the Joshua Basin Water District Board of Directors.

SECTION 3: Said Exhibit "A" will be amended from time to time as needed in order to provide for the inclusion of records, which will require the assignment of a specific period for retention, duplication and destruction.

ADOPTED, SIGNED AND APPROVED THIS 15th day of March, 2017.

Victoria Fuller	<u>yes</u>
Geary Hund	<u>yes</u>
Bob Johnson	<u>yes</u>
Mickey Luckman	<u>yes</u>
Rebecca Unger	<u>yes</u>


Mickey Luckman, President
Joshua Basin Water District and of the
Board of Directors thereof


Curt Sauer, Secretary
Joshua Basin Water District and of the
Board of Directors thereof

ARTICLE 14 RECORDS RETENTION AND DESTRUCTION

14.1 Purpose

The purpose of this policy is to provide guidelines to staff regarding the retention of records of the Joshua Basin Water District (the "District"); provide for the identification, maintenance, and safeguarding of District records and the destruction of obsolete records in the normal course of business; ensure prompt and accurate retrieval of records; and ensure compliance with legal and regulatory requirements.

14.2 Procedure

- A. The department head completes and signs a "Request for Destruction of Obsolete Records" form, listing the date and description of each document to be destroyed. A sample form is attached to this section as Attachment "A". The department head submits the forms to the Records Coordinator.
- B. The Records Coordinator checks the documents listed on the submitted form to confirm that each document is: (1) not required to be permanently retained, or (2) has been retained for the legally required period of time. The Records Coordinator also confirms that any applicable reproduction requirements (i.e., imaging, etc.) for each document are complete.
- C. The Records Coordinator submits the form to the General Manager, who reviews and signs the form and then returns the signed form to the Records Coordinator.
- D. After receiving the signed form from the General Manager, the Records Coordinator oversees the destruction of the obsolete documents, indicates the method of destruction on the form, signs the form and then files the form.
- E. The Records Coordinator will retain all original signed forms requesting destruction of obsolete records for a minimum period of two years.
- F. The Records Coordinator will retain a permanent record, such as a log or copies of certificates of destruction, in whatever format he/she determines to be convenient for the purpose, to document the destruction of obsolete records of the District.

14.3 General Guidelines.

- A. The Records Coordinator, designated by the General Manager, shall be responsible for the administration of this policy and shall assist all District personnel to comply with the provisions of this policy and with the "Records Retention Schedule," set forth in Attachment "B".
- B. The following general guidelines apply to all District records:
1. Pursuant to Resolution No. 17-971 adopted by the Board of Directors, except where a record is expressly required to be preserved according to state law, the District may destroy any original obsolete document without retaining a copy of the document as long as the retention and destruction of the document complies with the retention schedule set forth in this Policy (Government Code Section [60201](#)).
 2. In addition to the retention periods required under this policy, the District shall retain original administrative, legal fiscal and/or historical records with continued value (i.e., records for long-term transactions and/or special projects until all matters pertaining to such records are completely resolved or the time for appeals has expired. (Government Code Sections [14755\(a\)](#) and [34090](#)).
 3. Pursuant to Government Code Section [60201](#), the District shall not destroy any of the following records:
 - a. Records relating to the formation, change of organization, or reorganization of the District;
 - b. Ordinances and resolutions, unless they have been repealed or have become invalid or otherwise unenforceable for five years;
 - c. Minutes of any meeting of the District;
 - d. Records relating to any pending claim, litigation, any settlement or other disposition of litigation within the past two years;
 - e. Records that are the subject of any pending request for records under the California Public Records Act, whether or not the record is exempt from disclosure, until the request has been granted or two years after the request has been denied by the District;
 - f. Records relating to any pending construction that the District has not accepted or for which a stop notice claim may be legally presented;
 - g. Records relating to any non-discharged debt of the District;
 - h. Records relating to the title to real property in which the District has an interest;
 - i. Records relating to any non-discharged contract to which the District is a party;
 - j. Records that have not fulfilled the administrative, fiscal, or legal purpose for which they were created or received;
 - k. Unaccepted bids or proposals, which are less than two years old, for the construction or installation of any building, structure or other public work;
 - l. Records less than seven years old that specify the amount of compensation or expense reimbursement paid to District employees, officers, or independent contractors.

14.4 Specific Guidelines.

A. Accounting Records. Accounting records include, but are not limited to, the following:

1. Source Documents

- a. Invoices
- b. Warrants
- c. Vouchers
- d. Requisitions/purchase orders (attached to invoices)
- e. Cash receipts
- f. Claims (attached to warrants in place of invoices)
- g. Bank statements
- h. Bank deposits
- i. Checks
- j. Bills
- k. Various accounting authorizations taken from District minutes, resolutions or contracts.

2. Journals

- a. Cash receipts
- b. Accounts receivable or payable register
- c. Check or warrant register
- d. General journal
- e. Payroll journal

3. Ledgers

- a. Expenditure
- b. Revenue
- c. Accounts payable or receivable ledger
- d. Assets/depreciation
- e. Warrants payable
- f. Construction
- g. General ledger

4. Trial balance

5. Adjusting entries

6. Statements (Interim or Certified – Individual or All Fund)

- a. Balance sheet
- b. Analysis of changes in available fund balance
- c. Cash receipts and disbursements
- d. Inventory of fixed assets (purchasing)

7. Journal entries
 8. Reversing entries
 9. Payroll and personnel records include, but are not limited to, the following:
 - a. Accident reports, injury claims and settlements
 - b. Applications, changes or terminations of employees
 - c. Earnings records and summaries
 - d. Fidelity bonds
 - e. Garnishments
 - f. Insurance records of employees
 - g. Job descriptions
 - h. Medical histories
 - i. Retirements
 - j. Time cards
 10. Other
 - a. Inventory records (purchasing)
 - b. Capital asset records (purchasing)
 - c. Depreciation schedule
 - d. Cost accounting records
- B. General ledgers should be retained a minimum of four years after completion of any annual audit. (Code of Civil Procedure Section [337](#)). Published articles show retention periods of four to seven years as typical. The Secretary of State recommends that general ledgers be permanently retained. (Secretary of State Local Government Records Management Guidelines; Government Code Section [34090](#)).
- C. In general, the District should retain original source documents that are detailed in a register, journal, ledger or statement until audited plus four years. Certain source documents may be retained for a shorter period of time. Refer to the records retention schedule for specific accounting documents.
- D. At any time, the District may destroy rough drafts, notes, or working papers (except for audits) that are not retained by the District in the ordinary course of business, including temporary or transitory documents used only for controlling the flow of work (i.e., "Post-it" notes).
- E. In addition to any required legal retention period, the District shall not authorize the destruction of any record subject to audit until it has been determined that the audit has been performed. (Government Code Sections [14755\(b\)](#) and [34090](#)).

14.5 Long-Term Debt Records

- A. The District may destroy paid bonds, warrant certificates and interest coupons after 10 years.
- B. The District may not destroy any documents relating to any non-discharged debt. (Government Code Section [60201](#)(d)(7)).

14.6 District Records

- A. The District shall retain original records of the minutes of meetings of the Board of Directors indefinitely. (Government Code Sections [34090](#) and [60201](#)).
- B. The District shall retain original resolutions adopted by the board indefinitely. (Government Code Section [60201](#)).

14.7 Statements of Economic Interest (SEI) [Form 700] Filed Pursuant to the Political Reform Act.

- A. Filing officers shall retain copies of statements of economic interest (SEI) [Form 700] of elected officials for four years (originals are forwarded to the California Fair Political Practices Commission (FPPC)). The officer does not have to keep more than one copy of a statement. After two years, the copies may be imaged and stored electronically. (Government Code Sections [81009](#)(f) and (g)).
- B. Filing officers shall retain originals of statements of economic interest (SEI) [Form 700] of designated employees for seven years. After two years, the originals may be imaged and stored electronically. (Government Code Sections [81009](#)(e) and (g)).

14.8 Contracts.

- A. The District shall retain original contracts for four years after the end of the contracts. (Code of Civil Procedure Section [337](#)).
- B. The District shall retain contracts with any person or entity who develops real property or furnishes the design, specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property for 10 years after the completion of the construction or improvement. (Code of Civil Procedure Section [337.15](#)).

14.9 Property Records

The District shall retain original property records, such as title documents, indefinitely, or until the property is transferred or otherwise no longer owned by the District. (Government Code Sections [34090](#) and [60201](#)).

14.10 Payroll and Personnel Records

A. Payroll and personnel records include, but are not limited to, the following:

1. Accident reports, injury claims and settlements;
2. Medical histories;
3. Injury frequency charts;
4. Applications, changes and terminations of employees;
5. Insurance records of employees;
6. Time cards;
7. Job descriptions;
8. Performance or rating documents;
9. Earning records and summaries.

Records specifying amounts of compensation or expense reimbursement paid to District employees, officers, or independent contractors must be retained for seven years after date of payment. (Government Code Section [60201](#)).

B. The District shall retain personnel files for three years after an individual's employment terminates.

([29 CFR 1627.3](#)).

C. The District shall retain medical records of employees for 30 years beyond the length of employment. Medical records include records made or maintained by a physician, nurse, or other health care personnel or technician pertaining to employees exposed to toxic substances or harmful physical agents. Medical records do not include first aid records for one-time treatment made on site by a non-physician or observation of minor scratches, cuts, burns, splinters, etc., which do not involve medical treatment, loss of consciousness, restriction of work or motion, or transfer to another job. For employees who are employed by the District for less than one year, the District does not need to retain the employee's medical records if the District provides the employee with such records upon termination of employment. ([29 CFR 1910.1020](#); 8 California Code of Regulations Section 3204).

D. The District may destroy personnel fidelity bonds two years after termination. Wage garnishments must be retained while active until garnishment is satisfied, then retain until audited plus four years.

E. The District shall retain payroll records containing the name, address, date of birth, sex, job classification, hours worked, and regular and overtime wages for each employee for three years beyond the length of employment and seven years from date of payment. ([29 CFR Part 516.5](#); Labor Code Sections [174](#) and [1197.5](#); and Government Code Section [60201](#)). Payroll registers should be retained for a minimum of seven years from date of payment. Permanent retention of payroll registers is recommended in the Secretary of State Local Government Records Management Guidelines.

F. The District shall retain basic time cards or time sheets, on which are entered daily starting and stopping times of individual employees, for a minimum of three years. The Secretary of State guidelines recommends retaining such documents for six years. ([29 CFR Part 516.6](#); Labor Code Section [1174](#); and Secretary of State Local Government Records Management Guidelines).

- G. The District shall retain employment applications and employment referral records and files for three years after such records or files are created or the duration of any claim of litigations involving hiring practices. (Government Code Section [12946](#) and [29 CFR 1627.3](#)).
- H. The District shall retain records regarding the race, sex, and national origin of each applicant and for the job for which such applicant applied for two years from the date of the making of the record or the date of the personnel action involved, whichever occurs later. The District may either retain the original documents used to identify applicants, or keep statistical summaries of the collected information. (2 California Code of Regulations Section 7287.0).

14.11 Exposure/Safety Records and Safety Data Sheets (SDS)

- A. The District shall retain employee exposure records and exposure assessment records for at least 30 years. Such records should reveal the identity of the toxic substance or harmful physical agent and where and when such substance or agent was used. (8 California Code of Regulations Section 3204).
- B. The District may destroy the safety data sheet (SDS) for a hazardous substance after the District stops using the hazardous substance provided it keeps a record of the substance (chemical name if known) and when and where it was used for 30 years. (8 California Code of Regulations Section 3204(d)(1)(B)(2)).

14.12 Video Monitoring, Telephone and Radio Communications – Other Video and Audio Recordings

- A. The District shall retain recordings of routine video monitoring (e.g., building security taping systems) for at least one year. After the one-year retention period, the District may destroy the video recording upon approval by the District. (Government Code Sections [34090.6](#) and [53160](#)).
- B. Upon authorization of the District, recordings of telephone and radio communications maintained by the District may be destroyed after 100 days. (Government Code Sections [34090.6](#) and [53160](#)).
- C. If the District keeps another record, such as written minutes, of an event that is recorded on video (other than Board of Directors meetings), the District must keep the video recording of the event for at least 90 days after the occurrence of the event. After 90 days, the video recording may be destroyed or erased, upon approval by the District. (Government Code Section [34090.7](#)).
- D. If the District makes or directs the making of recordings of the Board of Directors meetings, such as audio or video recordings, for whatever purpose, the District must keep the recordings for at least 30 days after the meeting date. (Government Code Section [54953.5\(b\)](#)).
- E. Other audio or video recordings which are not related to the conduct of the public's business (e.g., educational or promotional videos) are not considered to be official District records and may be destroyed after they are no longer required, as provided in the resolution adopting this policy. (Government Code Sections [6252\(e\)](#) and [60201](#)).
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14.13 Records Retention Schedule

The "Records Retention Schedule" is attached to the policy codified in this chapter as Attachment "B" and is incorporated herein by reference. This policy and the records retention schedule comply with the records retention guidelines provided by the California Secretary of State and may be updated from time to time, as provided in the resolution adopting this policy.