



RECORDS RETENTION POLICY

[Effective Date: 07/20/2022]

Introduction

LDWA has established a formal records retention program that ensures the safe keeping of records generated by the organization. Records are to be retained for the period of their immediate use, unless longer retention is required for historical reference, contractual, legal, or regulatory requirements or for other purposes as may be set forth below. Records that are no longer required, or have satisfied their required periods of retention, shall be destroyed. Please note that "records" includes not only documents in paper form, but e-mail messages and all other forms of electronically stored information.

No officer, director, employee, contractor, or volunteer of LDWA shall knowingly destroy a document with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any government department or agency of in relation to or contemplation of any such matter or case. This policy covers all records and documents of LDWA.

LDWA reserves the right to amend, alter, and terminate this policy at any time.

Responsibility for Administration

The Treasurer of LDWA shall be responsible for administering the Records Retention Policy.

Statement of Policy

It is the policy of LDWA:

- To comply with applicable legal and regulatory duties to retain records.
- To possess all records needed for our normal business purposes, including administration of our ongoing professional relationships.
- Therefore the organization directs and expects all officers, directors, employees, contractors, and volunteers to follow the rules and procedures set forth herein. The rules and procedures apply to all computers and other electronic devices provided to employees by LDWA for use in the business of the organization, regardless of whether those computers or devices are used on the organization's premises or elsewhere.

By routinely following the schedule below, LDWA assures the credibility and soundness of its records maintenance procedures in the event of audit or litigation.

What is a Record?

A "record" is defined as any document, book, paper, photograph, map, sound recording or other material, regardless of physical form or characteristics, made or received pursuant to law or in

connection with the transaction of official business. This definition includes those records created, used and maintained in electronic form.

OFFICE RECORDS

Documents	Location	Years Retained
Credit Card Sales Receipts	Electronic copies filed in MASTER DRIVE on Office Computer. (PDFs attached to expenses & in Bank statement PDFs)	6-10 years
Invoices/Expense Reports	Electronic copies filed in MASTER DRIVE on Office Computer. (PDFs attached to expenses)	3-6 years
General Ledger	Electronic copies filed in MASTER DRIVE on Office Computer.	Permanent
Fixed Assets Records	Electronic copies filed in MASTER DRIVE on Office Computer.	Permanent
Contracts & Leases	Electronic copies filed in MASTER DRIVE on Office Computer. (PDFs & Originals in Locked Files or Safe)	Once Expired 6 years
Backup of Key Electronic Data	On Association CLOUD service and/or External Hard Drive in office.	Updated monthly
Bank Statements & Cancelled Checks	Electronic copies filed in MASTER DRIVE on Office Computer. (PDFs)	6-10 years
Individual Payroll Earnings Records	Electronic copies filed in MASTER DRIVE on Office Computer. (PDFs)	10 years
Payroll Registers	Electronic copies filed in MASTER DRIVE on Office Computer. (PDFs)	10 years
Time Sheets/Records	Electronic copies filed in MASTER DRIVE on Office Computer. (PDFs)	3-6 years
Payroll Tax Records	Electronic copies filed in MASTER DRIVE on Office Computer. (PDFs)	6-10 years
Individual Personnel Files	Electronic copies filed in MASTER DRIVE on Office Computer. (PDFs)	10 years - Permanent
Donor Records	Development Files	6-10 years
Board Meeting Minutes	Electronic copies filed in MASTER DRIVE on Office Computer. (PDFs) & Printed copies filed in folders in office	Permanent
Board Meeting Recordings	Audio or Audio/Visual files The Secretary may record the meeting to aid in the preparation of minutes.	Delete once the minutes have been prepared & approved.

SHAREHOLDER ACCOUNT RECORDS

In alignment with Utah.gov General Retention Schedules for Utilities

Government construction as-built plans and specifications	
Description	Final plans and specifications for approved and constructed buildings, facilities, roads, and bridges. Documents construction of new buildings, facilities, and infrastructure as well as renovation of owned buildings and rented buildings.
Retention and Disposition	Permanent. Retain until final action. Records may be transferred to the archives.
Appraisal	These records have administrative, and/or historical value(s).
Appraisal Note	These records have historical value based on their evidence of the significant effects of governmental programs and actions on individuals, communities, and the natural and man-made environment.
Categories	Facility Management

Local government accounts payable and receivable records	
Description	These are records related to monies collected, paid, or invested in the conduct of business. Information may include bank records, invoices, revenue, expenses, and related accounting records. Trust records are not included.
Retention and Disposition	Retain for 4 years, and then destroy records.
Appraisal	These records have fiscal value(s).
Appraisal Note	Fiscal value is based on the need to maintain the records for financial audit or financial obligations.
Categories	Financial Management

Meter location records	
Description	These records contain information about all meters. They are used to locate meters for service and billings. They include address, work order number, size of meter, contractor, owner, plumber and date installed.
Retention and Disposition	Retain as associated with active account record after final action, and then destroy records.
Appraisal	These records have administrative value(s).
Appraisal Note	Value of records is based on their usefulness for carrying out the agency's current business.
Categories	Public Utilities

Utilities and communication records	
Description	These geospatial records contain information pertaining to the utilities found in Utah counties and municipalities. These may include telephone infrastructure, electricity transmission lines, storm sewer pipes, and septic tanks.
Retention and Disposition	Permanent. Retain for 1 year. Transfer records to the archives.
Appraisal	These records have administrative, and/or historical value(s).

Appraisal Note	These records have historical value based on their importance for documenting legal status, rights and obligations of individuals, groups, organizations, and governmental bodies despite the passage of time.
Categories	Geospatial Data Sets.

Utility connection books	
Description	These books document the extension of or connection between specific property and municipal utilities. They represent the most comprehensive guide to the system. They act as the system's master listing of all diagrams of connections in the system.
Retention and Disposition	Retain permanently. Transfer records to the archives.
Appraisal	These records have historical value(s).
Appraisal Note	These records have historical value based on their evidence of the significant effects of governmental programs and actions on individuals, communities, and the natural and man-made environment.
Categories	Public Utilities

Customer request or complaint records	
Description	These records document customer complaints or requests for service received and answered by the governmental entity. Information includes requester or complainant details, description of the request or problem, and actions taken by the agency.
Retention and Disposition	Retain for 3 years, and then destroy records.
Appraisal	These records have administrative value(s).
Appraisal Note	Value of records is based on their usefulness for carrying out the agency's current business.
Categories	Facility Management

Record of Communications with Regulatory Authority	
Description	Record maintained by a municipality as a utility regulatory authority detailing contact by regulated utilities or their affiliates or representatives with the municipality.
Retention and Disposition	Retain for 2 years, and then destroy records.
Appraisal	These records have administrative value(s).
Appraisal Note	Value of records based on their usefulness for carrying out the agency's current business.
Categories	Public Utilities