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# California Pines CSD

## POLICY HANDBOOK

**POLICY TITLE:** Records Retention  
**POLICY NUMBER:** 2145

**3310.1** The purpose of this policy is to: provide guidelines to staff regarding the retention or disposal of Cal Pines CSD records; provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and, ensure compliance with legal and regulatory requirements.

**2145.2** Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to the District.

**2145.3** The General Manager is authorized by the Board of Directors to interpret and implement this policy, and to cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified below.

**2145.4** Pursuant to the provisions of California Government Code §§60200 through 60203, California Water Code §21403, and the guidelines prepared by the State Controller's office and the Controller's Advisory Committee for Special Districts, Cal Pines CSD has adopted **Resolution 2017-03 Records Retention**; the following qualifications will govern the retention and disposal of records of the *Cal Pines CSD*.

**2145.4.1** Duplicate records, papers and documents may be destroyed at any time without the necessity of Board authorization or copying to photographic or electronic media.

**2145.4.2** Originals of records, papers and documents more than two years old that were prepared or received in any manner other than pursuant to State or Federal statute may be destroyed without the necessity of copying to photographic or electronic media.

**2145.4.3** In no instances are records, papers or documents to be destroyed where there is a continuing need for such records for such matters as pending litigation, special projects, etc.

**2145.4.4** 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:

**2145.4.4.1** The record, paper or document is photographed, microphotographed, reproduced on film of a type approved for permanent photographic records by the National Bureau of Standard, or copied to an approved electronic media;

**2145.4.4.2** The device used to reproduce such record, paper or document on film, or retrieves and prints the document from the electronic media, is one which accurately reproduces the original thereof in all details; and,

**2145.4.4.3** The photographs, microphotographs, or other reproductions on film are placed in conveniently accessible files and provisions are made for preserving, examining, and using the same, together with documents stored via electronic media.

**2145.4.5** Any accounting record except the journals and ledgers which are more than five years old and which were prepared or received in any manner other than pursuant to State statute may be authorized for destruction, provided that:

**2145.4.5.1** There is no continuing need for said record, i.e., long-term transactions, special projects, pending litigations, etc., and;

**2145.4.5.2** There exists in a permanent file, an audit report or reports covering the inclusive period of said record, and that;

**2145.4.5.3** Said audit report or reports were prepared pursuant to procedures outlined in Government Code Section 26909 and other State or Federal audit requirements, and that;

**2145.4.5.4** Said audit or audits contain the expression of an unqualified opinion.

**2145.4.6** Any accounting record created for a specific event or action may be destroyed upon authorization five years after said event has in all respects terminated. Any source document detailed in a register, journal, ledger or statement may be authorized for destruction five years from the end of the fiscal period to which it applies. The following may be destroyed at any time:

**2145.4.6.1** Duplicated (original-subject to aforementioned requirements).

**2145.4.6.2** Rough drafts, notes or working papers (except audit).

**2145.4.6.3** Cards, listings, nonpermanent indices, other papers used for controlling work or transitory files.

**2145.4.7** All payroll and personnel records shall be retained indefinitely. Originals may upon authorization be destroyed after seven years retention, provided said records have been microfilmed and qualify for destruction section 4, above. Payroll and personnel records include the following:

**2145.4.7.1** Accident reports, injury claims and settlements.

**2145.4.7.2** Medical histories.

**2145.4.7.3** Injury frequency charts.

**2145.4.7.4** Applications, changes and terminations of employees.

**2145.4.7.5** Insurance records of employees.

**2145.4.7.6** Time cards.

**2145.4.7.7** Classification specifications (job descriptions).

**2145.4.7.8** Performance evaluation forms.

**2145.4.7.9** Earning records and summaries.

**2145.4.7.10** Retirements.

**2145.4.8** All assessing records may upon authorization be destroyed after seven years retention from lien date; however, their records may be destroyed three years after the lien date when said records are microfilmed as provided for section 4, above.

**2145.4.9** Records of proceedings for the authorization of long-term debt, bonds, warrants, loans, etc., after issuance or execution may be destroyed if microfilmed as provided for in section 2145.4.4, above. Terms and conditions of bonds warrants, and other long-term agreements should be retained until final payment, and thereafter may be destroyed in less than ten years if microfilmed as provided for in section 4, above. Paid bonds, warrant certificates and interest coupons may be destroyed after six months if detailed payment records are kept for ten years.

**2145.5** Minutes of the meetings of the Board of Directors are usually retained indefinitely in their original form. However, they may upon authorization be destroyed if said minutes are microfilmed as provided for in section 4, above. Recording tapes (or other media) of Board meetings will be kept for a period of one year from the date of the recorded meeting, after which they will be destroyed.

**2145.5.1** Construction records, such as bids, correspondence, change orders, etc., shall not be kept in excess of seven years unless they pertain to a project which includes a guarantee or grant and, in that event, they shall be kept for the life of the guarantee or grant plus seven years. As-built plans for any public facility or works shall be retained as long as said facility is in existence.

**2145.5.2** Contracts should be retained for its life plus seven years. Any unaccepted bid or proposal for the construction or installation of any building, structure or other public work which is more than two years old may be destroyed.

**2145.5.3** Property records, such as documents of title, shall be kept until the property is transferred or otherwise no longer owned by the District.

**Appendix A**  
**Definitions for Records Retention and Disposal Policy**

1. AUTHORIZATION. Approval from the General Manager, 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. LIFE. The inclusive or operational or valid dates of a document.
4. RECORD. Any paper, bound book or booklet, card, photograph, drawing, chart, blueprint, map, tape, microfilm, or other document, issued by or received in a department, and maintained and used as information in the conduct of its operations.
5. RECORD COPY. The official 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 recreation of 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:

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