

**McCLOUD COMMUNITY SERVICES DISTRICT**  
**Policy and Procedure Manual**

**POLICY TITLE:** Records Retention  
**POLICY NUMBER:** 3090  
**ADOPTED:** March 24, 2003  
**REVIEWED:** November 14, 2013; July 12, 2016, March 11, 2020  
**REVISED:** March 23, 2020

**3090.10** The purpose of this policy is to provide guidelines to staff regarding the retention or disposal of McCloud Community Services District records, for the purpose of identifying, maintaining, 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.

**3090.20** Vital and important records, regardless of recording media, are those having legal, financial, operational or historical value to the District.

**3090.30** 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 as specified below.

**3090.40** 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, the following criteria will govern the retention and disposal of records of the McCloud Community Services District.

**3090.50** Duplicate records, papers and documents may be destroyed at any time without the necessity of Board authorization or copying to photographic or electronic media.

**3090.51** 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.

**3090.511** 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.

**3090.52** Original 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:

**3090.521** The record, paper or document is photographed, reproduced on film of a type approved for permanent photographic records by the National Bureau of Standards, or copied to an approved electronic media.

**3090.522** The device used to reproduce such record, paper or document on film, or which retrieves and prints the document from the electronic media, is one which accurately reproduces the original thereof in all details.

**3090.523** The photographs 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.

**3090.53** 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:

**3090.531** There is no continuing need for said record, i.e., long-term transactions, special projects, pending litigations, etc., and;

**3090.532** There exists in a permanent file, an audit report or reports covering the inclusive period of said record, and that;

**3090.533** Said audit report or reports were prepared pursuant to procedures outlined in Government Code Section 26909 and other State or Federal audit requirements.

**3090.534** Said audit or audits contain the expression of an unqualified opinion.

**3090.54** Any accounting record created for a specific event or action may be destroyed upon authorization five years after said event has in all respects been 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:

**3090.541** Duplicated (original-subject to aforementioned requirements).

**3090.542** Rough drafts, notes or working papers (except audit).

**3090.543** Cards, listings, nonpermanent indices, other papers used for controlling work or transitory files.

**3090.55** All payroll and personnel records shall be retained indefinitely. Originals may upon authorization be destroyed after seven years retention, provided said records have been shared on electronic media and qualify for destruction as detailed in Appendix A. Payroll and personnel records include the following:

- 3090.561** Accident reports, injury claims and settlements.
- 3090.552** Medical histories.
- 3090.553** Injury frequency charts.
- 3090.554** Applications, changes and terminations of employees.
- 3090.555** Insurance records of employees.
- 3090.556** Time cards.
- 3090.557** Classification specifications (job descriptions).
- 3090.558** Performance evaluation forms, record of oral or written reprimand.
- 3090.559** Earning records and summaries.
- 3090.5591** Retirements.

**3090.56** All assessment records may upon authorization be destroyed after seven years retention from lien date; however, these records may be destroyed three years after the lien date when said records are shared on electronic media as provided for in Appendix A.

**3090.57** 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 Appendix A 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 saved on electronic media as provided for in Appendix A. Paid bonds, warrant certificates and interest coupons may be destroyed after six months if detailed payment records are kept for ten years.

**3090.60** 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 saved on electronic media as provided for in Appendix A. 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.

**3090.61** 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.

**3090.62** 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.

**3090.63** Property records, such as documents of title, shall be kept until the property is transferred or otherwise no longer owned by the District.

**3090.70** Files prepared or reproduced electronically, photographed, micro photographed, reproduced on film of a type approved for permanent photographic records, once created, shall not be deleted or destroyed without prior authorization of the General Manager.

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

Group No.	Title or Description	Original	Duplicate	Retention Periods		
				Office	Record Center	Retain or Destroy
1	Records affecting title to real property or liens thereof.	X		2 yrs.	OP	ES
2	Records required to be kept permanently by statute.	X		I	I	I
3	Minutes, ordinances & resolutions of Board.	X		I	I	I
4	Documents with lasting historical, administrative, legal, fiscal, or research value.	X		2 yrs.	OP	ES
5	Correspondence, operational reports and information upon which District policy has been established.	X		2 yrs.	10 yrs.	12 yrs.
6	Duplicates of 5, above, when retention is necessary for reference.	X		2 yrs.		2 yrs.
7	Records requiring retention for more than five years, but no more than fifteen years by statute or administrative value.	X		2 yrs.	13 yrs.	15 yrs.
8	Duplicates needed for administrative purposes for five to fifteen years.		X	2 yrs.	13 yrs.	15 yrs.
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 yrs.	1 yr.	3 yrs.
10	Duplicates and other documents not public records required to be maintained for administrative purposes.	X	X	2 yrs.	3 yrs.	5 yrs.
11	Duplicate records requiring retention for administrative purposes such as reference material for making up budgets, planning and programming.		X	3 yrs.		3
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, feeder reports, 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 yr.		1 yr.

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, feeder reports, and other duplicate copies no longer needed.	X	X	3 mos.		3 mos.
14	Original documents disposable upon occurrence of an event or an action (i.e., audit, job completion, completion of contract, etc.) or upon obsolescence, supercession, revocation.	X		2 yrs.	3 yrs.	5 yrs.
15	Policy files and reference sets of publications.		X	I		I
16	Duplicates or non-record documents required for administrative needs but destroyable on occurrence of an event or an action.		X	I		I

OP = Original or photographic copy.

ES = May be destroyed if stored in electronic media.

I = Indefinitely