

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

San Francisco, California
Resolution No. A-4691
July 12, 1977

R E S O L U T I O N

The Commission staff has proposed regulations to govern the preservation of records of Class A, B, and C water utilities.

The Commission believes that it will be desirable to have uniform regulation to govern records retention for these utilities.

BE IT RESOLVED that the document entitled "Regulations to Govern the Preservation of Records of Water Utilities, Classes A, B, and C" is adopted by this Commission for all water utilities in Classes A, B, and C operating in this State and under its jurisdiction. Records shall be retained for the periods required, and may be disposed of after the expiration of such retention periods.

The effective date of this Resolution will be August 1, 1977. Any records retention schedules previously filed by individual water utilities will be superseded at that time.

The Executive Director of this Commission is hereby directed to serve a copy of this Resolution on each water utility of Class A, B, or C within the Commission's jurisdiction.

I HEREBY CERTIFY that the foregoing resolution was duly introduced, passed and adopted at a regular conference of the Public Utilities Commission of the State of California, held on the 12th day of July, 1977, the following Commissioners voting favorably thereon:

Robert Batinovich, President
William Symons, Jr., Vernon L. Sturgeon,
Richard D. Gravelle, Claire T. Dedrick, Commissioners

Executive Director of the
Public Utilities Commission of the
State of California

PUBLIC UTILITIES COMMISSION

REGULATIONS TO GOVERN THE PRESERVATION OF RECORDS OF WATER UTILITIES, CLASSES A, B & C

GENERAL INSTRUCTIONS

A. SCOPE OF THIS PART

1. The regulations in this part apply to all records prepared by or on behalf of water utilities, Classes A, B and C.
2. The regulations in this part shall not be construed as exclusive compliance with any other lawful requirement for the preservation of records for periods longer than those prescribed herein.

B. DESIGNATION OF SUPERVISORY OFFICIAL

Each water utility subject to the regulations herein shall designate one or more persons and positions with official responsibility to supervise the utility's program for preservation and the authorized destruction of its records.

C. PROTECTION AND STORAGE OF RECORDS

The water utility shall provide reasonable protection for records subject to the regulations herein. Records shall be arranged in such a manner as to be easily identifiable and accessible to representatives of this Commission.

D. MICROFILM AND TAPE CERTIFICATION

All microfilm and tape records shall contain labels including the title, date prepared, name of official responsible for validating the data, date of completion, and certification that the records are true and accurate reproductions of the original records.

- E. All film stock shall be approved operationally-permanent record microcopying type, which meets the current specifications of the National Bureau of Standards.

F. PREMATURE DESTRUCTION OR LOSS OF RECORDS

When records are destroyed or lost before the expiration of the prescribed period of retention, a certified statement listing the records destroyed and prescribing the circumstances of accidental or other premature destruction or loss shall be filed with the Commission within sixty (60) days from the date of discovery of such destruction.

G. RECORDS OF SERVICES PERFORMED BY ASSOCIATE

The water utilities to which the regulations herein apply shall assure the availability of records of services performed by associated and affiliated companies for the periods indicated herein, as are necessary, to support the cost of services rendered to it by an associated or affiliated company.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

| Description | Retention Period |
|---|--|
| CORPORATE AND GENERAL | |
| 1. Capital stock records: | 6 years after cancellation or other closing of account. |
| 2. Proxies and voting lists: | 3 years. |
| 3. Annual reports or formal communications or statements to stockholders: | Life of corporation. |
| 4. Debt security records: | 6 years after redemption, payment or cancellation. |
| 5. Filings with and authorizations by the Commission: | 25 years or until all securities covered are retired, whichever is shorter. |
| 6. Corporate organizational documents: | Life of corporation, with the exception of permits, deeds and title documents which shall be retained for 6 years after termination or disposal of property. |

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

| Description | Retention Period |
|--|--|
| CORPORATE AND GENERAL, Continued | |
| 7. Contracts and agreements (except contracts provided for elsewhere): | 6 years with the following exceptions: |
| (a) Contracts or agreements for the acquisition or disposal of investments (excluding temporary cash investments): | 25 years after disposal. |
| (b) Memoranda essential to clarifying or explaining provisions of contracts listed above: | For the same periods as contracts to which they relate. |
| (c) Card or book records of contact, leases, and agreements made, showing dates of expirations and of renewals, memoranda of receipts and payments under such contracts, etc.: | For the same periods as contracts to which they relate. |
| 8. Accountants' and auditors' reports, internal and external: | 7 years after date of report or Commission audit, whichever comes last. |
| 9. Automatic data processing records: | Retain original source data for the periods prescribed elsewhere in the schedule; retain all other data as long as part of active program. |
| GENERAL ACCOUNTING RECORDS | |
| 10. General and subsidiary ledgers and journals; journal vouchers, journal entries (including supporting detail), vouchers and voucher registers: | 50 years. |

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

| Description | Retention Period |
|---|---|
| GENERAL ACCOUNTING RECORDS, Continued | |
| 11. Trial balance sheets of general and subsidiary ledgers: | 3 years. |
| 12. Cash books, general and subsidiary or auxiliary books: | 10 years after close of fiscal year. |
| 13. Accounts receivable and supporting records: | 3 years. |
| 14. Records of securities owned, in treasury, or with custodians (excluding temporary investment of cash): | 6 years after disposal of investment. |
| 15. Payroll records and insurance records: | 6 years, except where information transferred to other records, then destroy at option. |
| 16. Assignments, attachments, and garnishments: | Destroy at option. |
| 17. Records of injuries and damages: | 2 years after settlement. |
| OPERATIONS AND MAINTENANCE | |
| 18. Production records of sources of supply, pumping, transmission, and distribution: | 15 years, except as follows: |
| (a) Water reports showing purchases and exchanges: | 25 years. |
| (b) Water treatment records: | 10 years. |
| (c) Daily dispatch logs: | 1 year. |
| (d) Customer service records: | 5 years. |
| (e) Maintenance work and job orders: | 6 years. |
| (f) Equipment repair records: | Life of equipment. |
| 19. Personnel records including employees' benefit and pension records, and operating and procedural instructions issued by the company to employees. | 3 years after termination of employment, plan or instructions. |

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

| Description | Retention Period |
|---|--|
| OPERATIONS AND MAINTENANCE, Continued | |
| 20. Plant and depreciation records, including plant inventory, drilling, appraisals, engineering records, construction records and contracts relating to above: | 50 years. |
| MISCELLANEOUS | |
| 21. All purchase and supply records: | 6 years. |
| 22. All revenue, accounting and collecting records: | 10 years, except as follows: |
| (a) Where refunds required: | 6 years after refund. |
| (b) Documents relating to donations and contributions: | 50 years. |
| (c) Published rates and service schedules: | 50 years. |
| 23. Tax records: | 7 years after settlement. |
| 24. Treasury records (funds, deposits, receipts and disbursements): | Destroy at option after completion of annual audit by independent accountants. |
| 25. All annual reports to the Commission and special reports relating to plant and utility property: | Life of corporation. |
| 26. All other reports and documents: | Destroy at option after regulatory requirements fulfilled. |
| 27. Life or mortality study data for depreciation purposes: | Life of corporation. |