

**DIABLO COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING MINUTES
DIABLO COUNTRY CLUB CURTOLA ROOM
APRIL 14, 2025, 6:00 P.M.**

CALL TO ORDER: President Cox called the meeting to order at 6:00 pm

ROLL CALL: President Cox called the roll as follows:

Directors present: Cox, Lorenz, Slavonia

Directors absent: Luecht, Chartier

President Cox welcomed Directors and the public and explained the rules for public comment.

WELCOME OFFICIALS:

Cameron Collins (Contra Costa County Liaison)

Hank Salvo (Diablo Country Club Liaison)

Zach, Scalzo (of Best, Best, & Krieger LLP, General Counsel)

Kathy Torru (General Manager)

PUBLIC COMMENTS:

Maryann Cella voiced concern about underage use of mopeds, electric bikes and scooters in Diablo.

BOARD/STAFF COMMUNICATION AND ACTIONS:

ADMINISTRATIVE:

General Manager Torru presented a recap of the historical financial and insurance documents reviewed last month that do not qualify for retention under the Records Retention Policy and asked each Director present for their recommendation: Directors Slavonia, Lorenz and Cox recommended destruction of the documents.

General Manager Torru presented a summary of boxes 11-19 that contain records that do not qualify for retention under the Records Retention Policy; Boxes 11-14 contain draft and duplicate meeting agendas and minutes and staff meeting prep files from 1969-2017; Boxes 15-19 contain election materials, oath of office and ethics certificates, conflict of interest forms and District material from a Director.

Public Comment: Maryann Cella requested that draft ordinances presented to the Board be preserved and that all directors have access to the digitized records.

President Cox opened a discussion to expand the number of Laserfiche licenses from the current two. Laserfiche is the cloud-based platform that stores District documents. After much discussion President Cox instructed General Manager Torru to work with Counsel to prepare a draft Laserfiche Use Policy to present to the Board for discussion next month.

General Manager Torru presented Resolution 2025-02, District Banking and Disbursement Policy. On motion by President Cox and second by Director Lorenz, Resolution 2025-02, District Banking and Disbursement Policy was adopted. Motion passed 3-0.

General Manager Torru presented Resolution 2025-03, Ratification of Board action taken at the February 10th Board meeting to amend District Bylaw Article V Section 1 to move the election of District officers from the first meeting of the new year to the last meeting of the current year after an election. On motion by President Cox and second by Director Slavonia, Resolution 2025-03, Ratification of Board action taken at the February 10th Board meeting to amend District Bylaw Article V Section 1 was adopted. Motion passed 3-0.

General Counsel Scalzo presented Resolution 2025-04, Ratification of the District Records Retention Policy Amendment action taken at the February 10th Board meeting. On motion by President Cox and second by Director Slavonia, Resolution 2025-04, Ratification of the District Records Retention Policy Amendment action taken at the February 10th Board meeting was adopted. Motion passed 3-0.

ROADS:

President Cox instructed General Manager to send vegetation encroachment removal notices to Diablo property owners.

Public comment: Maryann Cella requested the District to make an inventory of the road widths in Diablo. Hank Salvo requested easements be added to the inventory.

President Cox opened discussion on the weed abatement of Kay's Trail.

Public comment: Maryann Cella requested that jute matting be installed on the steep sections of Kay's Trail.

On motion by President Cox and second by Director Lorenz, General Manager Torru was instructed to negotiate a contract for the weed abatement of Kay's Trail for an amount not to exceed \$5,000 and to procure proposals for the installation of jute matting on Kay's Trail. Motion passed 3-0.

President Cox informed the Board that a sinkhole was discovered on Alameda Diablo near Kay's Trail and that the District is working with ENGEO to engineer a repair. A Special Meeting will be called to authorize the repair once a fix has been engineered and contractor proposals received.

On motion by President Cox and second by Director Slavonia, President Cox and General Manager Torru are authorized to engage ENGEO and a to be determined contractor to value engineer a repair of the sink hole at a cost not to exceed \$10,000. Motion passed 3-0.

FINANCES:

Director Lorenz announced that the draft budget for FY 2025-2026 will be discussed at the May 12th Board meeting with final approval at the June 9th Board meeting. Significant deviations from last year's budget are not anticipated.

SECURITY:

Director Slavonia reported that there were no incidents of crime last month. Director Slavonia expressed concern about kids driving around on electric bikes and scooters and asked that the item be added to next month's agenda for discussion.

GENERAL MANAGER:

General Manager Torru presented the Board with a list of District activities since the last meeting.

CONSENT CALENDAR:

On motion by President Cox and second by Director Slavonia, the consent calendar was approved. Motion passed 3-0.

REPORTS:

CONTRA COSTA COUNTY: Contra Costa County Liaison Cameron Collins reported that the District's letter to Supervisor Candace Andersen expressing safety concerns with the Mt Diablo Scenic Blvd – Diablo Road signalization project was received and has been forwarded to County Public Works. The timeline for the signalization project has been pushed back to Fall of 2025.

DIABLO COUNTRY CLUB: Hank Salvo reported that the Club is searching for a new general manager.

DIRECTOR COMMENTS: None.

FUTURE AGENDA ITEMS: President Cox requested the General Manager include the following items on the April agenda:

Continue review of District records that do not qualify for retention under the Records Retention Policy.

Discuss adoption of Laserfiche Use Policy.

Consider Resolution to amend Public Comments Policy.

Consider proposal to install jute matting on Kay's Trail.

Discuss the dangers of kids on e-bikes and e-scooters.

Discuss Diablo road widths and easements.

Review bridge replacement funding options.

CALL OF NEXT MEETING/ADJOURNMENT:

President Cox called the next meeting for May 12, 2025 at 6:00 pm at Diablo Country Club. There being no further business, the meeting was adjourned at 7:00 p.m.

Diablo Community Services District by

Kathy Torru, General Manager

RESOLUTION NO. 2025-02

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
DIABLO COMMUNITY SERVICES DISTRICT ADOPTING BOARD
POLICY GOVERNING DISTRICT BANKING AND DISBURSEMENT**

WHEREAS, The Diablo Community Services District Board of Directors (District Board) in its normal course of operations engages with depository institutions to secure its public funds; and

WHEREAS, The District Board in its normal course of operations receives public funds and disburses public funds for the purchase of services, equipment and supplies; and

WHEREAS, The District Board finds it necessary to establish policies and processes to ensure the secure and efficient receipt and disbursement of public funds; and

WHEREAS, Procedures for construction projects have previously been established in the DCSD 1993 Ordinance Code, Title 7, Section 7.1.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE DIABLO COMMUNITY SERVICES DISTRICT DOES RESOLVE AS FOLLOWS:

Section 1. The District Board determines that the foregoing findings and recitals are true and correct.

Section 2. The District Board adopts the Bank Account and Disbursement policy attached as "Exhibit A" to ensure a secure and efficient process for depositing public fund receipts and disbursing public funds for the purchase of services, equipment and supplies.

Section 3. This Resolution shall become effective immediately upon its passage and adoption.

PASSED, APPROVED AND ADOPTED this 14 day of April 2025.



Matthew Cox,
President of the Board of Directors of the
Diablo Community Services District

ATTEST:

Christine Chartier], Secretary of the
Board of Directors of the
Diablo Community Services District

STATE OF CALIFORNIA)
)ss.
COUNTY OF CONTRA COSTA)

I, Christine Chartier, Secretary of the Board of Directors of the Diablo Community Services District, do hereby certify that the foregoing Resolution No. 2025-02 was duly adopted by the Board of Directors of said District at a regular meeting thereof held on the 14 day of April 2025, and that it was so adopted by the following vote:

AYES: Cox, Lorenz, Slavonia

NOES: None

ABSENT: Chartier, Leucht

ABSTAIN: None

Christine Chartier, Secretary of the
Board of Directors of the
Diablo Community Services District

[illegible]

I, Christine Chartier, Secretary of the Board of Directors of the Diablo Community Services District, do hereby certify that the above and foregoing is a full, true, and correct copy of Resolution No. 2025-02 of said Board, and that the same has not been amended or repealed.

DATED: April 14, 2025

Christine Chartier, Secretary of the
Board of Directors of the
Diablo Community Services District

RESOLUTION NO. 2025-03

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
DIABLO COMMUNITY SERVICES DISTRICT RATIFYING
ACTION TAKEN AT THE FEBRUARY 10, 2025 REGULAR
MEETING TO AMEND DISTRICT BYLAW ARTICLE V SECTION
1, OFFICERS, ELECTIONS OF, AND TERMS OF OFFICE**

WHEREAS, The Diablo Community Services District Governing Board (District Board) reviews and updates its bylaws periodically; and

WHEREAS, On February 10, 2025 the District Board unanimously authorized the amendment of District Bylaw Article V Section 1, Officers, Elections of, and Terms of Office, to ensure that the District Board has officers after Director elections are certified but before the new Directors are sworn in.

WHEREAS, The amended District Bylaw Article V Section 1, Officers, Elections of, and Terms of Office, approved at the February 10, 2025 Regular Meeting was adopted as follows:

Section 1. Officers, Elections of, and Terms of Office. The Officers of the DCSD shall be President, Vice President, Secretary, and Treasurer. The President, Vice President, and Secretary shall be members of the Board of Directors. Each of these three officers shall be elected every two years by the Board in the December following the November election of Directors, beginning in the year 2026. If there is a vacancy in an office not associated with the November election of Directors, an election shall be held to fill the office as soon as possible. The Treasurer may not be a member of the Board of Directors.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE DIABLO COMMUNITY SERVICES DISTRICT DOES RESOLVE AS FOLLOWS:

Section 1. The District Board ratifies the approval of the amended District Bylaw Article V Section 1, Officers, Elections of, and Terms of Office reflected above and in the February 10, 2025 Meeting Minutes.

Section 2. This Resolution shall become effective immediately upon its passage and adoption.

PASSED, APPROVED AND ADOPTED this 14 day of April, 2025.



Matthew Cox
President of the Board of Directors of the
Diablo Community Services District

ATTEST:

Christine Chartier, Secretary of the
Board of Directors of the
Diablo Community Services District

APPROVED:

Best Best & Krieger LLP
General Counsel

STATE OF CALIFORNIA)
)ss.
COUNTY OF CONTRA COSTA)

I, Christine Chartier, Secretary of the Board of Directors of the Diablo Community Services District, do hereby certify that the foregoing Resolution No. 2025-03 was duly adopted by the Board of Directors of said District at a regular meeting thereof held on the 14 day of April 2025, and that it was so adopted by the following vote:

AYES: Cox, Lorenz, Slavonia

NOES: None

ABSENT: Chartier, Leucht

ABSTAIN: None

Christine Chartier, Secretary of the
Board of Directors of the
Diablo Community Services District

STATE OF CALIFORNIA)
) ss.
COUNTY OF CONTRA COSTA)

I, Christine Chartier, Secretary of the Board of Directors of the Diablo Community Services District, do hereby certify that the above and foregoing is a full, true, and correct copy of Resolution No. 2025-03 of said Board, and that the same has not been amended or repealed.

DATED: April 14, 2025

Christine Chartier, Secretary of the
Board of Directors of the
Diablo Community Services District

RESOLUTION NO. 2025-04

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
DIABLO COMMUNITY SERVICES DISTRICT ADOPTING AN
AMENDED RECORDS RETENTION SCHEDULE**

WHEREAS, Sections 60200 through 60203 of the Government Code provide procedures regulating the retention of special district records and destruction of obsolete records for special districts; and

WHEREAS, on August 12, 2024, the Governing Board ("Board") of the Diablo Community Services District ("District") approved Resolution No. 2024-04 Adopting a Records Retention Policy and Records Retention Schedule; and

WHEREAS, after community input, the Board adopted a Revised Record Retention Schedule, a copy of which is attached hereto as Exhibit "A" ("Amended Records Retention Schedule"), by oral motion at the Boards, February 10, 2025, Regular Meeting, as reflected in the meeting minutes attached hereto as Exhibit "B" ("Meeting Minutes").

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE DIABLO COMMUNITY SERVICES DISTRICT DOES RESOLVE AS FOLLOWS:

SECTION 1. The Board hereby ratifies the approval of the Amended Records Retention Schedule as reflected in the Meeting Minutes.

SECTION 2. The Board of Directors hereby finds that the Records Retention Policy and the Amended Records Retention Schedule comply with the California Secretary of State's Local Government Records Management Guidelines, as required under Government Code section 60201, subdivision (b)(2). The Board of Directors further finds that any obsolete records destroyed pursuant to the Records Retention Policy and Amended Records Retention Schedule will not adversely affect the District or the public.

SECTION 5. The Board Secretary shall certify to the passage and adoption of this Resolution.

SECTION 6. This Resolution shall become effective immediately upon its passage and adoption.

PASSED, APPROVED AND ADOPTED this 14 day of April, 2025.



Matthew Cox,
President of the Board of Directors of the
Diablo Community Services District

ATTEST:

Christine Chartier, Secretary of the
Board of Directors of the
Diablo Community Services District

APPROVED:

Best Best & Krieger LLP
General Counsel

STATE OF CALIFORNIA)
)ss.
COUNTY OF CONTRA COSTA)

I, Christine Chartier, Secretary of the Board of Directors of the Diablo Community Services District, do hereby certify that the foregoing Resolution No. 2025-04 was duly adopted by the Board of Directors of said District at a regular meeting thereof held on the 14 day of April 2025, and that it was so adopted by the following vote:

AYES: Cox, Lorenz, Slavonia

NOES: None

ABSENT: Chartier, Leucht

ABSTAIN: None

Christine Chartier, Secretary of the
Board of Directors of the
Diablo Community Services District

(SEAL)

STATE OF CALIFORNIA)
) ss.
COUNTY OF CONTRA COSTA)

I, Christine Chartier, Secretary of the Board of Directors of the Diablo Community Services District, do hereby certify that the above and foregoing is a full, true, and correct copy of Resolution No. 2025-04 of said Board, and that the same has not been amended or repealed.

DATED: April 14, 2025

Christine Chartier, Secretary of the
Board of Directors of the
Diablo Community Services District

(SEAL)

EXHIBIT “A”

DIABLO COMMUNITY SERVICES DISTRICT

AMENDED RECORDS RETENTION SCHEDULE

[Attached]

Attachment A Records Retention Schedule

The following table defines the District's rules, by record type, for compliance with applicable records retention laws and regulations and District policies.

Record	Retention Period
FORMATION, LEGAL, GENERAL ADMINISTRATION	
Organizational Documents: formation documents and other historical records related to district formation	Permanent
Litigated/settled claims	Permanent
Auditors' Reports: a) audits by independent accountants/auditors b) audit work papers	a) Permanent b) 3 years after the date of the audit report
Reports to State and County agencies: e.g., CA Annual Financial Transaction Report	7 years
District Bylaws	Permanent
Board of Directors Meetings: official minutes and meeting attachments such as staff reports, financial statements, etc.	Permanent
Board of Directors Meetings: agendas and agenda packets	Permanent
Ordinance Codes, Resolutions and Policies	Permanent
Oaths of Office and Statements of Economic Interest (Form 700 reports)	7 years Forms 700 will be obtained as original hard copy for 2 years per state law
Records destruction approval forms	3 years
Website content	Permanent, until modified or replaced
Formal Correspondence e.g. Communications driven by Board action, Formal communications on letterhead	Permanent
Other Correspondence: e.g., normal course of business communications.	3 years or until subject matter is closed
Deeds, easements	Permanent
Third party contracts: e.g., external auditors and general consulting and professional services contracts	Until replaced or closed + 3 years
INFORMATION TECHNOLOGY	
Software contracts for website, email, accounting system, etc.	Until replaced or 3 years after expiration
FINANCE	
General Accounting Records	
Trial balance, general ledger and general journal	7 years
Annual budget including forecasts of all future incomes, receipt and expenditures	7 years
Annual financial statements (internal)	7 years
Accounts Payable	

Accounts payable ledgers	7 years
Accounts payable records	7 years
Bank statements and reconciliations	7 years
Cash Receipts and Deposits	7 years
Accounts payable expense reports	7 years
Vendor invoices and payment records; expense reimbursements to District officers and independent contractors	7 years
Purchase records/invoices	7 years
Revenue	
Tax receipts (ad valorem and special tax)	7 years after expiration
Miscellaneous receipts, including traffic tickets	7 years
Assessment Rolls	7 years
Special Tax establishment records: proposal, vote, final action statement	Permanent
Insurance	
Insurance records:	
(a) Records of insurance policies, showing coverage, premiums paid, and expiration dates	15 years
(b) Records of amounts recovered from insurance companies in connection with losses and of claims against insurance companies, including reports of losses, and supporting papers	7 years
(c) Correspondence	Current fiscal year plus 7 years
(d) Renewal applications	Current fiscal year plus 7 years
Third party insurance certificates	7 years
ROAD, BRIDGE AND CULVERT MAINTENANCE	
Third party contracts, including amendments and clarifications: road grind and pave, slurry seal, general maintenance projects; bridge maintenance projects; culvert maintenance projects	15 years after the expiration or project closure, or until the conclusion of any contract disputes pertaining to such contracts, whichever is later
RFPs: successful and unsuccessful	3 years or until project is closed
Major road/bridge/culvert* work contracts: e.g. grind and pave, slurry or reconstruction	Permanent
Minor road/bridge/culvert* work contracts e.g. repairs	15 years
Road/bridge/culvert* Summary Maintenance Report (internal)	Permanent
Studies/reports authorized by the District: e.g., hydrology, bridge assessment, road or culvert assessment	Permanent
SECURITY	
Sheriff's Department: personnel contract	3 years after replaced or closed
Sheriff's Department: equipment leases/contracts, e.g., sheriff's vehicle, PC, cell phone, guns	7 years after contract/lease expires
Security Summary Report (internal)	15 years, rolling
Security report (external)	3 years

*Culvert as defined in Resolution 2021-02

EXHIBIT “B”

DIABLO COMMUNITY SERVICES DISTRICT

COPY OF APPROVED MINUTES OF THE GOVERNING BOARD’S February 10, 2025,
MEETING

[Attached]

**DIABLO COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING MINUTES
DIABLO COUNTRY CLUB BALLROOM
FEBRUARY 10, 2025 6:00 P.M.**

SPECIAL PRESENTATION: President Matt Cox introduced San Ramon Valley Fire Protection District Deputy Chief Jonas Aguiar and Chris Parsons. Deputy Chiefs Aguiar and Parsons spoke to the audience of 80 residents about fire preparedness.

CALL TO ORDER: President Cox called the meeting to order at 7:35 pm

President Cox welcomed Directors and the public and explained the rules for public comment.

ROLL CALL: President Cox called the roll as follows:

Directors present: Cox, Lorenz, Luecht, Slavonia

Directors absent: Chartier

WELCOME OFFICIALS:

Hank Salvo (Diablo Country Club Liaison)

Zach, Scalzo (of Best, Best, & Krieger LLP, General Counsel))

Kathy Torru (General Manager)

PUBLIC COMMENTS:

Tony Geisler asked that the Board consider changing its public comments policy to allow public comments before each agenda item and asked the Board to consider Maryann Cella's January comments on the Records Retention Policy.

Maryann Cella voiced support for Tony Geisler's comments and expressed concern about the proposed Bylaws change on the agenda.

Alan Bonny asked the Board to consider Maryann Cella's January comments on the Records Retention Policy.

BOARD/STAFF COMMUNICATION AND ACTIONS:

ADMINISTRATIVE:

General Manager Torru confirmed Director Luecht had been administered the Oath of Office.

President Cox announced that the UBEO presentation had been continued to the March 10th meeting due to a last-minute cancellation by the UBEO presenter.

President Cox reported that review of District's historical records uncovered a Records Retention Policy adopted by the Board in 2010 (Resolution 2010-01). Resolution 2010-01 was never implemented. To avoid any confusion with the 2024 Records Retention Policy President Cox recommended that the Board repeal Resolution 2010-01. On motion by Director Lorenz and second by President Cox, Resolution 2010-01 was repealed. Motion passed 4-0.

Director Lorenz presented a list of minor changes to the 2024 Records Retention Policy Schedule. The changes clarify and, in some cases, extend the retention period for certain types of District records. On

motion by Director Lorenz and second by President Cox, the Board adopted the Record Retention Schedule changes presented by Director Lorenz. Motion passed 4-0.

President Cox introduced a modification to the District's Public Comments Policy that would allow the public to comment on agendized items when the item is presented for discussion. Currently public comment on non-agendized and agendized items are made at the beginning of the meeting. On motion by President Cox and second by Director Luecht, the District's Public Comments Policy is amended to allow the public to comment on each agendized item as it is presented. Public comment on non-agendized items would remain at the beginning of the meeting. Motion passed 4-0.

President Cox introduced a modification to the District's Bylaws Article V Section 1 to move the election of District officers from the first meeting of the new year to the last meeting of the current year after an election of Directors. This Bylaw change addresses the gap in leadership that occurs when an officer's term expires. Director terms end and begin on the first Friday of December following a November election. On motion by President Cox and second by Director Lorenz Bylaw Article V Section 1 is revised to read, "Each of these three officers shall be elected every two years by the Board in the December following the November election of Directors, beginning in the year 2026." Motion passed 4-0.

FINANCES:

Director Lorenz presented the District's financial report for the 6-month period ended December 31, 2024. District revenue and expenses are in line with the budget. The December 31, 2024 cash balance was \$1,717,000, of which \$458,000 is restricted for FEMA storm repairs. The Financial Report is available on the District's website (diablocsd.org).

Director Lorenz presented the 2024 State Financial Transaction Report, a State required annual filing of the District's financial transactions for the 12 months ended June 30th. The Transaction Report is available on the District's website (diablocsd.org).

SECURITY:

Director Slavonia reported that there were no incidents of crime last month.

GENERAL MANAGER:

President Cox introduced a new standing agenda item "General Manager." Monthly the General Manager will update the Board on District activities for the previous month.

General Manager Torru presented the Board with a list of District activities since the last meeting.

CONSENT CALENDAR:

On motion by President Cox and second by Director Lorenz, the consent calendar was approved. Motion passed 3-0-1. Director Luecht abstained since he was absent from the meeting.

REPORTS:

CONTRA COSTA COUNTY: No Report.

DIABLO COUNTRY CLUB: Hank Salvo reported that the Diablo Country Club Management Structure Committee recommended the Club remain a member owned GM managed Club. The Club has initiated the new GM search and is expected to complete the search by the end of April.

DIRECTOR COMMENTS: None.

FUTURE AGENDA ITEMS: President Cox requested that the General Manager include the following items on the March 10th agenda:

Review of District documents that do not fall within the Records Retention Policy Schedule.

UBEO presentation on document digitization process.

Review EBMUD water pipeline replacement easement.

Review bridge replacement funding options.

CALL OF NEXT MEETING/ADJOURNMENT:

President Cox called the next meeting for March 10, 2025 at 6:00 pm at Diablo Country Club. There being no further business, the meeting was adjourned at 8:05 p.m.

Diablo Community Services District by

Kathy Torru, General Manager

Attachment A Records Retention Schedule

The following table defines the District's rules, by record type, for compliance with applicable records retention laws and regulations and District policies.

Record	Retention Period
FORMATION, LEGAL, GENERAL ADMINISTRATION	
Organizational Documents: formation documents and other historical records related to district formation	Permanent
Litigated/settled claims	Permanent
Auditors' Reports: a) audits by independent accountants/auditors b) audit work papers	a) Permanent b) 3 years after the date of the audit report
Reports to State and County agencies: e.g., CA Annual Financial Transaction Report	7 years
District Bylaws	Permanent
Board of Directors Meetings: official minutes and meeting attachments such as staff reports, financial statements, etc.	Permanent
Board of Directors Meetings: agendas and agenda packets	Permanent
Ordinance Codes, Resolutions and Policies	Permanent
Oaths of Office and Statements of Economic Interest (Form 700 reports)	7 years Forms 700 will be obtained as original hard copy for 2 years per state law
Records destruction approval forms	3 years
Website content	Permanent, until modified or replaced
Formal Correspondence e.g. Communications driven by Board action, Formal communications on letterhead	Permanent
Other Correspondence: e.g., normal course of business communications.	3 years or until subject matter is closed
Deeds, easements	Permanent
Third party contracts: e.g., external auditors and general consulting and professional services contracts	Until replaced or closed + 3 years
INFORMATION TECHNOLOGY	
Software contracts for website, email, accounting system, etc.	Until replaced or 3 years after expiration
FINANCE	
General Accounting Records	
Trial balance, general ledger and general journal	7 years
Annual budget including forecasts of all future incomes, receipt and expenditures	7 years
Annual financial statements (internal)	7 years
Accounts Payable	

Accounts payable ledgers	7 years
Accounts payable records	7 years
Bank statements and reconciliations	7 years
Cash Receipts and Deposits	7 years
Accounts payable expense reports	7 years
Vendor invoices and payment records; expense reimbursements to District officers and independent contractors	7 years
Purchase records/invoices	7 years
Revenue	
Tax receipts (ad valorem and special tax)	7 years after expiration
Miscellaneous receipts, including traffic tickets	7 years
Assessment Rolls	7 years
Special Tax establishment records: proposal, vote, final action statement	Permanent
Insurance	
Insurance records:	
(a) Records of insurance policies, showing coverage, premiums paid, and expiration dates	15 years
(b) Records of amounts recovered from insurance companies in connection with losses and of claims against insurance companies, including reports of losses, and supporting papers	7 years
(c) Correspondence	Current fiscal year plus 7 years
(d) Renewal applications	Current fiscal year plus 7 years
Third party insurance certificates	7 years
ROAD, BRIDGE AND CULVERT MAINTENANCE	
Third party contracts, including amendments and clarifications: road grind and pave, slurry seal, general maintenance projects; bridge maintenance projects; culvert maintenance projects	15 years after the expiration or project closure, or until the conclusion of any contract disputes pertaining to such contracts, whichever is later
RFPs: successful and unsuccessful	3 years or until project is closed
Major road/bridge/culvert* work contracts: e.g. grind and pave, slurry or reconstruction	Permanent
Minor road/bridge/culvert* work contracts e.g. repairs	15 years
Road/bridge/culvert* Summary Maintenance Report (internal)	Permanent
Studies/reports authorized by the District: e.g., hydrology, bridge assessment, road or culvert assessment	Permanent
SECURITY	
Sheriff's Department: personnel contract	3 years after replaced or closed
Sheriff's Department: equipment leases/contracts, e.g., sheriff's vehicle, PC, cell phone, guns	7 years after contract/lease expires
Security Summary Report (internal)	15 years, rolling
Security report (external)	3 years

*Culvert as defined in Resolution 2021-02

Diablo Community Services District
Financial Report
December 31, 2024

	July	August	September	October	November	December	Actual YTD	Budget YTD
Beginning Cash	1,579,333	1,446,061	1,396,057	1,345,308	1,301,200	1,216,427	1,579,333	1,579,333
Revenue								
Tax revenue	-	-	-	17,475	-	513,604	531,079	520,010
Other revenue	13	302	11	188	10	12	536	-
Total Income	13	302	11	17,663	10	513,616	531,615	520,010
Expenses								
Sheriff services	30,002	31,091	28,121	31,750	33,273	44,747	198,984	216,432
Road/bridge/culvert/trail	6,752	3,586	36,020	2,300	-	31,588	80,246	336,600
Professional services	12,880	10,550	5,437	18,023	12,166	7,159	66,215	52,637
Insurance	40,497	-	-	-	-	-	40,497	41,035
Administrative	-	76	-	-	185	4,041	4,302	1,650
Total Expenses	90,131	45,303	69,578	52,073	45,624	87,535	390,244	648,354
Net Income	(90,118)	(45,001)	(69,567)	(34,410)	(45,614)	426,081	141,371	(128,344)
Incr/(decr) in payable/prepaid	(43,154)	(5,003)	18,818	(9,698)	(39,159)	75,184	(3,012)	1,450,989
Ending Cash	1,446,061	1,396,057	1,345,308	1,301,200	1,216,427	1,717,692	1,717,692	

Other Financial Data

Prepaid/deposit							
Reserves (bridge/culvert)*	862,286	867,286	872,286	877,286	882,286	923,705	
Accounts payable	88,508	83,505	102,322	92,625	53,467	128,650	
Accrued expense							
Other liabilities	457,878	457,878	457,878	457,878	457,878	457,878	

Notes

* reserves are unfunded