

GRIZZLY RANCH CSD

POLICY SERIES: OPERATIONS

POLICY NUMBER: 3310

POLICY TITLE: RECORDS RETENTION

3310.1 The purpose of this policy is to: provide guidelines to staff regarding the retention or disposal of Grizzly Ranch Community Services District 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.

3310.2 Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to the District.

3310.3 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.

3310.4 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, the following qualifications will govern the retention and disposal of records of the *Grizzly Ranch Community Services District*:

3310.4.1 Duplicate records, papers and documents may be destroyed at any time without the necessity of Board authorization or copying to photographic or electronic media.

3310.4.2 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.

3310.4.3 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.

3090.4.4 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:

3310.4.4.1 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;

3310.4.4.2 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,

3310.4.4.3 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.

3310.4.5 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:

3310.4.5.1 There is no continuing need for said record, i.e., long-term transactions, special projects, pending litigations, etc., and;

3310.4.5.2 There exists in a permanent file, an audit report or reports covering the inclusive period of said record, and that;

3310.4.5.3 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;

3090.4.5.4 Said audit or audits contain the expression of an unqualified opinion.

3310.4.6 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:

3310.4.6.1 Duplicated (original-subject to aforementioned requirements).

3310.4.6.2 Rough drafts, notes or working papers (except audit).

3310.4.6.3 Cards, listings, nonpermanent indices, other papers used for controlling work or transitory files.

3310.4.7 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:

3310.4.7.1 Accident reports, injury claims and settlements.

3310.4.7.2 Medical histories.

3310.4.7.3 Injury frequency charts.

3310.4.7.4 Applications, changes and terminations of employees.

3310.4.7.5 Insurance records of employees.

3310.4.7.6 Time cards.

3310.4.7.7 Classification specifications (job descriptions).

3310.4.7.8 Performance evaluation forms.

3310.4.7.9 Earning records and summaries.

3310.4.7.10 Retirements.

3310.4.8 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.

3310.4.9 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 3090.4.4, 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.

3310.5 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.

3310.5.1 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.

3310.5.2 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.

3310.5.3 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:

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| (1) Agreements | (25) Ledgers |
| (2) Annexations and detachments | (26) Licenses & permits (to operate) |
| (3) As-built drawings | (27) Loans & grants |
| (4) Audits | (28) Maps |
| (5) Contract drawings | (29) Minutes of Board meetings |
| (6) Customer statements | (30) Payroll register |
| (7) Deeds | (31) Policies, Rules & Regulations |
| (8) Depreciation schedule | (32) Purchase orders & requisitions |
| (9) Disposal of surplus & excess property | (33) Restricted materials permits |
| (10) Disposal of scrap materials | (34) Rights of ways & easements |
| (11) District insurance records | (35) Spray permits |
| (12) District water rights | (36) Statements of Economic Interest |
| (13) Employee accident reports, injury claims & settlements | (37) State surplus acquisitions |
| (14) Employee earning records | (38) Warehouse requisitions |
| (15) Employee fidelity bonds | (39) Warrant/Voucher register |
| (16) Employee insurance records | (40) Warrants (with backup) |
| (17) Encroachment permits (by others) | (41) Water rights history |
| (18) Encroachment permits (by OWID) | |
| (19) Facility improvement plans | |
| (20) Improvement districts | |
| (21) Individual water rights | |
| (22) Individual claims/settlements | |
| (22) Inventory | |
| (24) Journal vouchers | |

Appendix B**Records Retention & Storage Summary**

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		2 yrs.	OP	ES
3	Minutes, ordinances & resolutions of Board.	X		2 yrs.	OP	ES
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	X	X	3 mos.		3 mos.

	reports, and other duplicate copies no longer needed.					
14	Original documents disposable upon occurrence of an event or an action (i.e., audit, job completion, completion of contract, etc.) or upon obsolescence, supersession, 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

RECORDS ACCESS AND RETENTION

Policy

The Board of Directors has adopted a policy on Public Inspection and Access to Records and the Public Access to Information Returns described earlier in the Section on Government Returns. The Commission is subject to the California Public Records Act. All requests must be submitted in writing to the Executive Director. Records related to pending litigation and personnel, medical, or similar files which would constitute an invasion of personal privacy are examples of records that are exempted from disclosure.

The Commission will maintain the original financial records, supporting documents, statistical records, and other documents according to the contract and grant conditions. The Commission retains records as required by law and destroys them when appropriate. The destruction of financial records must be approved by the Fiscal Supervisor.

As a general guideline, all financial records will be retained for five years. In the event of litigation or a dispute, this period will be extended.

Payroll timesheets will be retained for seven years, along with payroll records such as W-2s, 941s and EDD reports. However, personnel files need to be held for three years after termination.

Real property and equipment acquired with Federal grant funds must be retained for three years beyond the date of disposition.

The formal records retention policy of the Commission is as follows:

Audit reports	Permanently
Bank reconciliations	5 Years
Bank Statements	5 Years
Cancelled Checks	5 Years
Contracts, mortgages, notes and leases:	
Expired	5 Years
Still in effect	Permanently
Correspondence:	
General	2 Years
Legal and important matters only	Permanently
Routine with customers and/or vendors	2 Years
Deeds, mortgages and bills of sales	Permanently
Duplicate deposit slips	5 Years
Employment applications	3 Years
Financial statements:	
Year end	Permanently
Other	Optional
Garnishments	7 Years
General ledgers/year end trial balance and subsidiary ledgers	5 Years
Insurance policies (expired)	3 Years
Current Insurance records (policies, claims, etc.)	Permanently
Internal reports	3 Years

Inventories of products, materials and supplies	5 Years
Invoices (to customers, from vendors)	5 Years
Journals	5 Years
Minute books of directors, bylaws and charters	Permanently
Payroll records and summaries	7 Years
Personnel records (terminated)	3 Years
Petty cash vouchers	5 Years
Property records (incl. depreciation schedules)	3 Years Beyond Date of Disposition
Purchase orders	5 Years
Retirement and pension records	7 Years
Sales records	7 Years
Time sheets/cards	7 Years
Withholding tax statements	7 Years

The Commission will maintain the appropriate software applications to access computerized accounting and financial records for the same time periods, if the information is not available in print.

Authorized representatives of awarding agencies have the right to access books, documents, papers, other Commission records, and personnel for interviews that are pertinent to the grant or contract award.