

<h1>POLICY MANUAL</h1>		Date Adopted: January 14, 1980
Classification:	BOARD OF DIRECTORS	Date Last Amended: 03/14/83; 03/08/94 10/23/2002
Subject:	District Records	Approved By: <i>Bob Van Wijk</i>

1. Any writing containing information relating to the conduct of public District business prepared, owned, used, or retained by the District regardless of its physical characteristics is a public record.
2. Generally, all records of the District are considered public records unless specifically exempted by law or unless the public interest in privacy outweighs the public interest in disclosure. The Public Records Act has exempted certain records from disclosure, including the following:
  - A. Preliminary drafts, notes, and inter-agency or intra-agency memorandums not retained by the District in the ordinary course of its business;
  - B. Records pertaining to pending litigation in which the District is a party;
  - C. Personnel or medical files;
  - D. The contents of real estate appraisals, engineering or feasibility estimates and evaluations for or by the District relating to the condemnation of property; and
  - E. Records protected by the privileges specified in the Evidence Code (e.g., the attorney-client privilege).

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3. The public shall be permitted to inspect all public District records at the District's office between the hours of 9:00 am and 4:00 pm.
4. Any person may request and receive a copy of any identifiable public District record, provided such persons compensate the District for the expense of providing such copy at a rate consistent with the District's most current fee ordinance.
5. The State Controller's Office and the Controller's Advisory Committee have developed guidelines for Special District's use in records retention and destruction. The following sections of the Government Code provide for the Destruction of Records of Special Districts:

60200. Duplicate records, papers or documents. The legislative body of any Special District may authorize at anytime the destruction or disposition of any duplicate record, paper, or document, the original or a permanent photographic record of which is in the files of any officer or department of the District.

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60201. Records, papers, or documents more than two years old and prepared or received other than pursuant to statute. The legislative body of a district may authorize the destruction or disposition of any record, paper, or document which is more than two years old and which was prepared or received in any manner other than pursuant to state statute. Such records, papers, or documents need not be photographed, reproduced, or microfilmed prior to destruction and no copy thereof need be retained.

60202. Unaccepted bids for construction of public works more than two years old. The legislative body of a district may authorize the destruction of 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.

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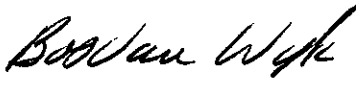
60203. Records, papers, or documents not required by law to be filed; conditions. The legislative body of a district may authorize the destruction of any record, paper, or document that is not expressly required by law to be filed and preserved if all of the following conditions are complied with:

- (a) The record paper, or document is photographed, microphotographed, reproduced by electronically recorded video images on magnetic surfaces, recorded in the electronic data-processing system, recorded on optical disk, reproduced on film or any other medium that is a trusted system and that does not permit additions, deletions, or changes to the original document in compliance with the regulations adopted by the Secretary of State, as specified in Section 12168.7 for recording of permanent records or nonpermanent records.

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- (b) The device used to reproduce the record, paper, or document on film, optical disk, or any other medium is one that accurately reproduces the original thereof in all details and that does not permit additions, deletions, or changes to the original document images.
- (c) The photographs, microphotographs, or other reproductions on film, optical disk, or any other medium are placed in conveniently accessible files and provision is made for preserving, examining, and using the files.

For the purposes of this section, every reproduction shall be deemed to be an original record and a transcript, exemplification, or certified copy of any reproduction shall be deemed to be a transcript, exemplification, or certified copy, as the case may be, of the original.

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6. Records retention and destruction guide for Special Districts.

A. Authorization. Approval from an appropriate Executive Officer who has received authorization from the Legislative body of the Special District.

B. Accounting Records. Included, but are not limited to the following:

- (1) Source Documents
  - (a) Invoices
  - (b) Purchase Orders
  - (c) Deposit Permits
  - (d) Warrants
  - (e) Vouchers
  - (f) Requisitions
  - (g) Receipts
  - (h) Claims
  - (i) Bank Statements
  - (j) Bank Deposits
  - (k) Checks
  - (l) Bills

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(m) Various Accounting Authorizations Taken From Board  
Minutes, Resolutions or Contracts

(2) Journals

- (a) Cash Receipts or Disbursements Book
- (b) Note Register
- (c) Deposit Permit Register
- (d) Accounts Receivable or Payable Register
- (e) Check or Warrant Register
- (f) General Journal
- (g) Payroll Journal

(3) Ledgers

- (a) Expenditure
- (b) Revenue
- (c) Taxes Receivable
- (d) Accounts Payable or Receivable Ledger
- (e) Warrants Payable
- (f) Construction
- (g) Appropriation

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- (h) General Ledger
- (4) Trial Balance
- (5) Adjusting Entries
- (6) Statements (Interim or Certified - Individual or All Fund)
  - (a) Balance Sheet
  - (b) Analysis of Changes in Available Fund Balance
  - (c) Cash Receipts and Disbursements
  - (d) Expenditures
  - (e) Revenues
  - (f) Changes in Bonded Indebtedness
  - (g) Profit and Loss
  - (h) Changes in Fixed Assets
- (7) Closing Entries
- (8) Reversing Entries
- (9) Other
  - (a) Schedule of Investments
  - (b) Long Term Debt Records
  - (c) Inventory Records




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- (d) Capital Asset Records
- (e) Lease - Purchase Records
- (f) Depreciation Schedule
- (g) Cost Accounting Records
- (h) Budgets
- (i) Petty Cash Records

7. All accounting records shall be retained indefinitely in their original form until authorization for destruction is given by the governing body.

A. 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:

- (1) There is not continuing need for said record: i.e., long-term transactions, special projects, pending litigations, etc.; and
- (2) There exists in a permanent file, an audit report or reports covering the inclusive period of said record; and that

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(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

(4) Said audit or audits contain the expression of an unqualified opinion.

B. 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.

C. Any source document detailed in register, journal or statement may be authorized for destruction five years from the end of the fiscal period to which it applies.

D. The following may be destroyed at any time:

- (1) Duplicates (original - subject to aforementioned requirements);
- (2) Rough drafts, notes or working papers (except audit);
- (3) Cards, listings, non-permanent indicates other papers used for controlling work or transitory files.

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8. 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, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents and qualify for destruction under Government Code Section 60203 with its various conditions. Payroll and personnel records include the following:
- A. Accident Reports, Injury Claims and Settlements;
  - B. Medical Histories;
  - C. Injury Frequency Charts;
  - D. Applications, Changes and Termination of Employees;
  - E. Insurance Records of Employees;
  - F. Time Cards;
  - G. Job Descriptions;
  - H. Performance or Rating Cards;
  - I. Earning Records and Summaries;
  - J. Retirements. The following associated with personnel records should be retained five years after termination:
    - (1) Fidelity Bonds;

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(2) Garnishments.

9. All assessing records may upon authorization be destroyed after six years retention from lien date. However, these records may be destroyed three years after the lien date when said records are microfilmed, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents as provided for in Government Code Section 60203. (See Revenue and Taxation Code Section 465.) Any original unsecured tax roll may upon authorization be destroyed after five years if the delinquent roll or abstract list has been certified as correct and complete by the County auditor or District auditor. (See Revenue and Taxation Code Section 2928.) Any delinquent tax roll and original secured roll on which it is based containing the information set forth in the abstract list, or certified permanent record on a substitute media prepared in accordance with Section 26205 of the Government Code, may upon authorization be destroyed after twelve years retention, if such rolls have been first certified correct and completed by the county auditor. (See Revenue and Taxation Code Section 4377.)

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10. Records of proceedings for the authorization of long-term debt, bonds, warrants, loans, etc., after issuance or execution may be destroyed if microfilmed, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents as provided for in Government Code Section 60203. 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, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents as provided for in Government Code Section 60203. Paid bonds, warrant certificates and interest coupons may be destroyed after six months if detailed payment records are kept for ten years.
  
11. 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, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents as provided for in Government Code Section 60203.

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12. Construction records, such as bids, correspondence, change orders, etc., should 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 should be kept for the life of the guarantee or grant plus seven years. Record drawings of plans for any public facility or works should be retained as long as said facility is in existence. All record drawings of public facilities or works shall consist of a copy of the original drawing or permanent inked originals on polyester film. Mylar copies, sepia or photo copies will not be accepted.
13. Contracts should be retained for its life plus seven years.
14. Property records, such as documents of title, shall be kept until the property is transferred or otherwise no longer owned by the District.