

<h1>POLICY MANUAL</h1>	Date Adopted: January 14, 1980
Classification: BOARD OF DIRECTORS	Date Last Amended: 03/14/83; 03/08/94 10/23/02; 08/24/16
Subject: Retention and Destruction of District Records	Approved By:

**I. Background:**

The District generates volumes of paper and stores them in the Record’s warehouse when projects are complete. This includes a collection of letters, official papers, photographs or recorded material that is transferred from the office to the warehouse and kept in safekeeping, “permanently” or until the documents no longer have value and are disposed. This is based on the Records Retention Schedule.

**II. Purpose:**

The purpose of this Record Retention and Destruction Policy (the “Policy”) is to ensure that the Fresno Metropolitan Flood Control District (the “District”) retains its official records in accordance with the requirements of all applicable laws and to ensure that records no longer needed by the District are discarded at the proper time. This Policy provides guidelines concerning the length of time records should be retained and aids employees of the District in understanding their obligations in retaining documents.

**III. Policy:**

This Policy represents the District’s policy regarding the retention and disposal of records. In the event that any portion of this Policy is deemed to conflict with any law or regulation of the State of California, such law or regulation shall prevail.

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The District’s General Manager is authorized by the Board of Directors to interpret this Policy, and to cause to be destroyed any and all records, papers, and documents that meet the qualifications governing the retention and disposal of records.

The District has an obligation to create and maintain records and information in accordance with accepted records management practices and standards. Pursuant to the provisions of California Government Code, and the guidelines prepared by the State of California, the following qualifications will govern the District’s policies regarding document retention and disposal.

- A. The District shall comply with statutory requirements contained in Government Code section 60201 *et seq.* regarding the destruction of records of special districts (all Government Code sections) as amended.
- B. All records maintained by the District and all records required to be kept by the District in accordance with Government Code section 60201 shall be stored in accordance with District policy and be scanned into an electronic form that is kept by the District.
- C. The District may authorize a resolution finding that the destruction or disposition of any category of records that is not expressly authorized by law to be filed and preserved, so long as such destruction shall not adversely affect any interest of the

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District or the public and the District maintains a list, by category, of the types of records destroyed or disposed of that reasonably identifies the information contained in the records in each category.

#### **IV. Records Retention Procedure:**

In addition to Government Code section 60201 *et seq.*, the District shall comply with the following document destruction and retention procedures:

- A. The District shall dispense of hard copies of District records, papers, or documents only by shredding such records, papers, or documents.
- B. Duplicate records, papers and documents may be destroyed at any time without Board authorization or copying to photographic or electronic media.
- C. Unless otherwise provided by State statute, all records not specifically mentioned in this Policy shall be retained for a period of not less than two (2) years.
- D. 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 copying to photographic or electronic media.
- E. 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:

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

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,

3. The photographs, reproductions are placed in conveniently accessible files and provisions are made for preserving, examining, and using the same, together with documents stored via electronic media.

F. 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.

#### **IV. Administration**

The District shall follow the Records Retention Schedule, attached as Appendix A, inclusive of a Summary of Record Retention when determining the initial maintenance, retention and disposal schedule for District records and the retention and disposal schedule of District documents.

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## Appendix A

### RECORDS RETENTION SCHEDULE

<u>Type</u>	<u>Title</u>	<u>Retention Period</u>
<b>ADM</b>	<b><u>Administration</u></b> <b><u>Payroll/Personnel Records (include but not limited to)</u></b> Accident Reports, Injury Claims and Settlements Applications, Changes or Terminations of Employees Earnings Records and Summaries Fidelity Bonds Garnishments Job Descriptions Performance Evaluation Forms Medical Histories Retirements Time Cards	Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent
<b>ACT</b>	<b><u>Accounting Records</u></b> Audit Reports Audit Reporting Correspondence/Working Papers	Permanent Permanent
<b>ACT</b>	<b><u>Source Documents</u></b> Invoices Warrants Requisitions/Purchase Orders Cash Receipts Claims (attached to warrants) Bank Statements Bank Deposits Checks Bills Various Accounting Authorization from Board Minutes or Resolutions	5 Years (after fiscal yr) 7 Years (after payment) 5 Years (after fiscal yr) 5 Years (after fiscal yr) 7 Years (from closure) 5 Years (after fiscal yr) 5 Years (after fiscal yr) 5 Years (after fiscal yr) 5 Years (after fiscal yr) 5 Years (after fiscal yr)
<b>ACT</b>	<b><u>Journals</u></b> Cash Receipts Accounts Receivable or Payable Register Checks or Warrants (payables) General Journal Payroll Journal	5 Years (after fiscal yr) Permanent 7 Years after payment Permanent Permanent

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<b>ACT</b>	<b><u>Ledgers</u></b> Expenditure Revenue Accounts Payable or Receivable Ledger Construction Construction – relating to a grant/guarantee General Ledger Assets/Depreciation Journal Entries	7 Years 7 Years Permanent 7 Years after project 7 Years after grant Permanent 7 Years Permanent
<b>ACT</b>	<b><u>Other</u></b> Inventory Records (Purchasing) Capital Asset Records (Purchasing) Depreciation Schedule Cost Accounting Records	7 Years (after fiscal yr) 7 Years (after fiscal yr) 7 Years (after fiscal yr) 7 Years (after fiscal yr)
<b>ACT</b>	<b><u>Statements (Interim or Certified)</u></b> Balance Sheet Analysis of Changes in Available Fund Balance Cash Receipts and Disbursements Inventory of Fixed Assets (Purchasing) Expenditures Revenues Changes in Bond Indebtedness Profit and Losses Changes in Fixed Assets	7 Years (after fiscal yr) 7 Years (after fiscal yr) 7 Years (after fiscal yr) 7 Years (after fiscal yr) 7 Years (after fiscal yr) 7 Years (after fiscal yr) 7 Years (after fiscal yr) 7 Years (after fiscal yr)
<b>ASR</b>	<b><u>Assessing Records</u></b>	7 Years from lien date
<b>BOD</b>	<b><u>Board of Directors</u></b> Agendas Packets Meeting Notices Minutes of Board Meetings Resolutions Recording tapes (or other media) of Board Mtgs.	Permanent Permanent Permanent Permanent Permanent 30 Days
<b>COM</b>	<b><u>Committees</u></b> Agenda Packets Minutes-Executive Committee Resolutions	Permanent Permanent Permanent Permanent

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<b>CON</b>	<b><u>Contracts</u></b> Agreements and Contracts Contract Drawings As-Built Plans	7 Years after term 7 Years after term As long as facility exists
<b>INS</b>	<b><u>Insurance</u></b> District Insurance Records Employee Insurance Records	Permanent Permanent
<b>LGL</b>	<b><u>Legal</u></b> Conflicts of Interest Code Conflicts of Interest Statements Claims Litigation (pending or otherwise) Opinions	Permanent Permanent 7 Years after closure 7 Years after closure Permanent
<b>OIR</b>	<b><u>Other Important Records</u></b> Annexations and Detachments Deeds Disposal of Surplus and Excess Property Encroachment Permits (by District and Others) Facility Improvement Plans Improvement Districts Licenses and Permits (to operate) Loans and Grants Maps Policies, Rules and Regulations Records Relating to District Formation Records Relating to District Organization Restricted Material Permits Rights of Ways and Easements Spray Permits State Surplus Acquisitions Warehouse Requisitions	Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent Permanent

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## Summary of Records Retention

### Records To Be Retained Permanently (Original Kept But *Reproduction* Authorized)

- (1) Records Required to be Kept Permanently By Statute, as Amended
- (2) Minutes and Resolutions
- (3) Records Relating to the District's Formation, Change of Organization, or Reorganization
- (4) Current District Ordinances
- (5) Accounting Journals and Ledgers
- (6) Records Affecting Title to Real Property or Liens
- (7) Document with Lasting Important Historical, Administrative, Legal, Fiscal, or Research Value

### Records Which Can Be Destroyed After 7 Years Once Produced (*With Reproduction*)

- (1) Payroll and Personnel Records and Files
- (2) Accident Reports
- (3) Job Descriptions
- (4) Retirements Accounts and Summaries
- (5) Specifies the Amount of Compensation Paid to District Employees or Officers or to Independent Contractors Providing Personal or Professional Services to the District
- (6) Relates to Expense Reimbursement to District Officers or Employees or to the Use of District Paid Credit Cards or any Travel Compensation Mechanism

### Records Which Be Destroyed After Life +7 Years (*With Reproduction*)

- (1) Construction Records and Correspondence
- (2) Contracts
- (3) Records Regarding Long-Term Debt, Bonds, Warrants, and Loans



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Records Which Can Be Destroyed After 7 Years (*Without Reproduction*)

- (1) Accounting Records with No Continuing Need
- (2) Accounting Records Created for a Specific Event or Action

Records Which Can Be Destroyed After 5 Years (*Without Reproduction*)

- (1) Ordinances Repealed or Otherwise Invalid or Unenforceable

Records Which Can Be Destroyed After 2 Years (*Without Reproduction*)

- (1) Transitory Files, Including Letters, Routine Requests for Information
- (2) Non-Recorded Documents Required For Administrative Purposes
- (3) Material for Making up Budgets, Planning and Programming
- (4) Any Claim or Litigation or Settlement or Other Disposition of Litigation
- (5) Records Requested and Disclosed Under the California Public Records Act

Records Which Can Be Destroyed When Superseded, Expired, or Need is Satisfied (*Without Reproduction*)

- (1) Publications and Reference Material
- (2) Relating to Pending Construction that the District has Not Accepted or as to Which a Stop Notice Claim May be Presented
- (3) Relates to Any Non-Discharged Debt by the District
- (4) Records That Have Not Fulfilled the Administrative, Fiscal, or Legal Purpose for Which It Was Created or Received
- (5) An Unaccepted Bid or Proposal for the Construction or Installation of any Building, Structure, or Public Work