

## **IDYLLWILD FIRE PROTECTION DISTRICT**

**POLICY TITLE:     Records Retention**

**POLICY NUMBER: 3310**

**3310.1** The purpose of this policy is to: provide guidelines to staff regarding the retention or disposal of Idyllwild Fire District (IFPD) 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 Fire Chief is authorized by the Board of Commissioners 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, 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 IFPD.

**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.

**3310.4.4** 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;

**3310.4.5.4** 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 (5) 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 (5) 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 may be destroyed after seven (7) years of retention, provided said records have been 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 Section 12168.7 for recording of permanent records or nonpermanent records. and qualify for destruction in section 3310.4.4, 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** Retirement Documents.

**3310.4.8** All assessing records may upon authorization be destroyed after seven (7) years' retention from lien date; however, their records may be destroyed three (3) years after the lien date when said records are reproduced as provided for section 3310.4.4, 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 reproduced as provided for in section 3310.4.4, 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 (10) years if reproduced as provided for in section 3310.4.4, above. Paid bonds, warrant certificates and interest coupons may be destroyed after six (6) months if detailed payment records are kept for ten (10) years.

**3310.5** Minutes of the meetings of the Board of Commissioners shall be retained indefinitely in their original form. However, they may upon authorization be destroyed if said minutes are reproduced as provided for in section 3310.4.4, above. Recording tapes (or other media) of Board meetings will be kept for a period of thirty (30) days from the date of the recorded meeting if the IFPD Board has approved the minutes. After the thirty (30) day period and Board approval, said documents shall be destroyed..

**3310.5.1** Construction records, such as bids, correspondence, change orders, etc., shall not be kept in excess of seven (7) 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 (7) 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 their life plus seven (7) years. Any unaccepted bid or proposal for the construction or installation of any building, structure or other public work which is more than two (2) 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.

Original Approval Date: 03/27/2018

12/17/19  
Board Approved Date

  
Clerk of the Board

**Appendix A**  
**Definitions for Records Retention and Disposal Policy**

1. AUTHORIZATION. Approval from the Fire Chief, as authorized by the District's Board of Commissioners.
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, 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:

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

**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 reports, and other duplicate copies no longer needed.   | X        | X         | 3 mos.            |               | 3 mos.            |
| 14        | Original documents disposable upon occurrence of  | X        |           | 2 yrs.            | 3 yrs.        | 5 yrs.            |

|           |   |  |   |   |  |   |
|-----------|---|--|---|---|--|---|
|           | an event or an action (i.e., audit, job completion, completion of contract, etc.) or upon obsolescence, supersession, revocation. |  |   |   |  |   |
| <b>15</b> | Policy files and reference sets of publications.  |  | X | I |  | I |
| <b>16</b> | 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**