RESOLUTION NO. 2020-113

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA AUTHORIZING THE DESTRUCTION OF CASH RECEIPT RECORDS ACCORDING TO THE CITY'S RECORDS RETENTION POLICY COVERING THE YEARS OF July 2006 TO June 2014

WHEREAS, the City of Marina is required to retain records permanently or for a set period of time; and

WHEREAS, the City of Marina has adopted a records retention policy to provide for an orderly disposal of records when allowed by law; and

WHEREAS, the employee in possession of the records, the department head responsible for the records and the City Attorney have all approved the destruction of the records as shown on the Records Destruction Form; and,

WHEREAS, the City Council approves the final destruction of all records; and

WHEREAS, a permanent record of what records have been destroyed will be retained by the City Manager's Office.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MARINA DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The City Council authorizes the destruction of the following records:

Cash Receipts from July 2006 to June 2014

PASSED and ADOPTED by the City Council of the City of Marina at a regular meeting duly held on this 1st day of September 2020 by the following vote:

AYES, COUNCIL MEMBERS: Berkley, O'Connell, Morton, Delgado
NOES, COUNCIL MEMBERS: None
ABSENT, COUNCIL MEMBERS: None
ABSTAIN, COUNCIL MEMBERS: None

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Bruce C. Delgado, Mayor

ATTEST:

____
Anita Sharp, Deputy City Clerk

EXHIBIT A

RECORDS DESTRUCTION FORM

The records listed below are scheduled to be destroyed, as indicated on:

x Retention Schedule adopted by City Council

x Law. Specific Code Section: GC 34090 and others below

____City Council Resolution Number____________

Pursuant to the City's Records Retention Policy and Records Retention Schedule adopted by Resolution No. 2020-08, I am recommending that the following records be destructed:

The attached shows which cash receipt records are being proposed to be destroyed. The newest record is from June 2014, the newest record which is allowed to be disposed of by policy. The City's retention policy dealing with cash receipt records is shown below.

407		REVENUE								
407	01	Revenue General Information	2	--	2	HC	--	FF		GC 34090
407	02	Bank Reconciliations	Au	5	Au+5	HC	Yes	FF	Statements, summaries for receipts, disbursements & reconciliations	GC 34090; 26 CFR 1600-1
407	03	Billing Information	Au	5	Au+5	D HC	Yes	FF	Invoices, Accounts Receivable, taxes (e.g. TOT and Sales tax revenues, etc.) HazMat, falsa alarms, SB 198, strike teams. This series includes cash register receipt tapes and credit card receipt copies	GC 34090; CCP 338
407	04	Business License and Other Customer Files	C	5	C+5	D HC	Yes	FF	TOT customers, etc. Paid and Reports	GC 34090; CCP 337
407	05	Fee Schedules	C	5	C+5	E	--	FF		GC 34090
407	06	Investment Records	C	P	P	D HC	Yes	FF	Summary of transactions, inventory and earnings report	GC 34090; GC 53607; CCP 337
407	07	Assessment Districts	C	P	P	D HC	Yes	FF	Transcript binder, collection information, account statements, administration, bond, coupons certifying compliance with state law re: assessments, and CC staff reports on this topic	GC 34090
407	08	Bond Transcript Binder	C	P	P	HC	Yes	FF		GC 34090; CCP337.5
407	09	Revenue Bonds and Other Bond Information	C	10	C+10	HC	Yes	FF	Vital during life of debt. Account statements, Administration, Bond or coupons. A revenue bond is a bond issued by the City for a specific public works project and supported by revenue from the project	GC 34090; GC 53921; CCP337.5
407	10	Deposits, Receipts	Au	5	Au+5	D HC	Yes	FF	Current documents are vital records	GC 34090; CCP 337

DOCUMENTS HAVE BEEN REVIEWED AND APPROVED FOR DESTRUCTION:

____________________ Employee

____________________ Date

Department Head

8/27/20 Date

City Attorney

28 AUGUST 2020 Date

(Complete after destruction has been performed)

I HEREBY CERTIFY that the items listed above have been destroyed in accordance with City policies and procedures:

____________________ Employee

____________________ Date

Records held in Finance awaiting disposition. The destruction of these records is authorized by GC 34090 and CCP 338.

<u>Cash Receipts</u>

1. Jul 2006 – Dec 2006
2. Jan 2007 – Jun 2007
3. Dec 2009 – Apr 2010
4. May 2010 – Jun 2010
5. Jul 2010 – Nov 2010
6. Dec 2010 – May 2011
7. Mar 2014 – Jun 2014

All these cash receipts are older than required by the records retention policy. These records are eligible for destruction under the City's records retention policy 407.3.

August 21, 2020 Item No: **8f(1)**

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of September 1, 2020

CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2020-, APPROVING THE DESTRUCTION OF CASH RECEIPT RECORDS ACCORDING TO THE CITY'S RECORDS RETENTION POLICY COVERING THE YEARS OF JULY 2006 to JUNE 2014.

REQUEST:

It is requested that the City Council:

1. Adopt Resolution No. 2020-, approving the destruction of cash receipt records according to the City's Records Retention Policy covering the calendar years of July 2006 to June 2014.

BACKGROUND:

The City has adopted a records retention policy. The policy specifies when records may be destroyed. The policy requires the employee in custody of the records, the department head responsible for the record and the City Attorney to certify that the records can be destroyed according to the City's records retention policy.

ANALYSIS:

The City's requirements for maintaining records vary. Cash receipt records may be disposed 5 years after the current audit year, FY 19/20 as shown in Table I, Records Retention Requirements for Cash Receipts. In other words, all cash receipts older than FY 14/15 may be destroyed, see 407.03.

Table I
Records Retention Requirements for Cash Receipts

City of Marina
Records Retention/Disposition Schedule

			RETENTION PERIODS			FORMAT	VITAL	DoR	REMARKS	CITATION
			Active	Inactive	Total	See legend on last page				See legend on last page
407		**REVENUE**								
407	01	Revenue General Information	2	--	2	HC	--	FF		GC 34090
407	02	Bank Reconciliations	Au	5	Au+5	HC	Yes	FF	Statements, summaries for receipts, disbursements & reconciliations	GC 34090; 26 CFR 1600-1
407	03	Billing Information	Au	5	Au+5	D HC	Yes	FF	Invoices, Accounts Receivable, taxes (e.g. TOT and Sales tax revenues, etc.) HazMat, falsa alarms, SB 198, strike teams. This series includes cash register receipt tapes and credit card receipt copies	GC 34090; CCP 338
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407	10	Deposits, Receipts	Au	5	Au+5	D HC	Yes	FF	Current documents are vital records	GC 34090; CCP 337

The destruction of these records meets the requirements of the policy. Attached is the Records Destruction Form certifying these are being properly disposed of. **("EXHIBIT A")**

FISCAL IMPACT:
The disposal of these records will relieve the Finance Department of the burden of maintaining these records.

CONCLUSION:
This request is submitted for City Council consideration and possible action.

Respectfully submitted,

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Eric Frost
Finance Director
City of Marina

REVIEWED/CONCUR:

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Layne Long
City Manager
City of Marina

Attachment: Records Destruction Form