

**RETENTION AND DISPOSITION OF RECORDS
YOSEMITE COMMUNITY COLLEGE DISTRICT**

Campus: District

Department: Fiscal Services

Classification	Length of Retention for Class 3 records	Supervisor of Destruction
1 = Permanent Record	A = Upon acceptance of District Audit	1 = District Designee
2 = Optional	B = Three years from District Audit	2 = Campus Designee
3 = Disposable	C = Four years from District Audit	
	D = Five years from District Audit	

CCR, Title 5, s 59020—Definition of Records

- a) for purposes of this subchapter, “records” means all records, maps, books, papers, data processing output, and electronic documents that a Community College district is required by law to prepare or retain by law or official duty.
- b) The following documents are not “records” and may be destroyed at any time:
 - 1) Additional copies of documents beyond the original or one copy. (A person receiving a duplicated copy need not retain it.)
 - 2) Correspondence between district employees that does not pertain to personnel matters or constitute a student record.
 - 3) Advertisements and other sales material received.
 - 4) Textbooks used for instruction, and other instructional materials, including library books, pamphlets and magazines.

CCR, Title 5, s 59021—Scope of Chapter

CCR, Title 5, s 59022—Classification of Records

Class 1-Permanent Record

CCR, Title 5, s 59023—Permanent Records

- a) the following annual reports:
 - 1) Official Budget
 - 2) Financial Report of all funds, including cafeteria and student body funds
 - 3) Audit of all funds
 - 4) Full-time equivalent student, including Period 1 and Period 2 reports
 - 5) Other major annual reports including: A) those containing information relating to property, activities, financial condition or transactions; and B) those declared by board minutes to be permanent.
- b) The following official actions:
 - 1) minutes of board or committees; (NA)
 - 2) elections, including the call; (NA)
 - 3) records transmitted by another agency that pertain to that agency’s action with respect to district reorganization. (NA)

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- c) The following personnel records of employees . . .
 - 1) Rate of Compensation
 - 2) Salaries or wages paid
 - 3) Deductions or withholdings made and the person or agency to whom such amounts were paid. In lieu of the detail records, a complete proven summary payroll record for every employee of the school district containing the same data may be classified as Class 1-Permanent, and the detail records may then be classified as Class 3-Disposable.
- d) Student records (NA)
- e) Property Records. All detail records relating to land, buildings, and equipment. In lieu of such detail records, a complete property ledger may be classified as Class 1-Permanent, and the detail records may then be classified as Class 3-Disposable, if the property ledger includes:
 - 1) all fixed assets
 - 2) an equipment inventory;
 - 3) for each unit of property, the date of acquisition or augmentation, the person from whom acquired, an adequate description or identification, and the amount paid, and comparable date if the unit is disposed of by sale, loss, or otherwise..

Class 2-Optional Records

CCR, Title 5, s 59024—Optional Records

Any record worthy of further preservation but not classified as Class 1 – Permanent may be classified as Class 2 – Optional, pending further review and classification within one year.

Class 3—Disposable Records

CCR, Title 5, s 59025—Disposable Records

- (a) Records basic to audit, including those relating to attendance, full-time equivalent student, or a business or financial transaction (purchase orders, invoices, warrants, ledger sheets, cancelled checks and stubs, student body and cafeteria fund records, etc.), and detail records used in the preparation of any other report; and
- (b) Periodic reports, such as daily, weekly, and monthly reports, bulletins, and instructions.

CCR, Title 5, s 59026—Retention Period

- a) Generally, a Class 3-Disposable record, unless otherwise specified in this Subchapter, should be destroyed during the third college year after the college year in which it originated (e.g., 1993-94 plus 3 = 1996-97). Federal programs, including various student aid

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programs, may require longer retention periods and such program requirements shall take precedence over the requirements contained here in.

- b) With respect to records basic to an audit, a Class 3-Disposable record shall not be destroyed until after the third July 1 succeeding the completion of the audit required by Education Code Section 84040 or any other legally required audit, or that period specified in Section 59118, or after the ending date of any retention period required by any agency other than the State of California, whichever date is later.
- c) With respect to continuing records, a continuing record shall not be destroyed until the third year after it has been classified as Class 3-Disposable.

CCR, Title 5, s 59029—Manner of Destruction

Manner of Destruction

Upon the order of the governing board that specified records shall be destroyed, such records shall be permanently destroyed by such foolproof methods as shredding, burning, or pulping; and such destruction shall be supervised by the chief executive officer or other designee.

OMB Circular A-110, Subpart C, .53 – Retention and Access Requirements for Records

(b) Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as authorized by the Federal awarding agency. The only exceptions are the following.

- (1) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.
- (2) Records for real property and equipment acquired with Federal funds shall be retained for 3 years after final disposition.
- (3) When records are transferred to or maintained by the Federal awarding agency, the 3-year retention requirement is not applicable to the recipient.
- (4) Indirect cost rate proposals, cost allocations plans, etc. as specified in paragraph _____.53(g).

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Class 1-Permanent Record		Length of Retention	Position Responsible
Official Budget	CCFS-311Q	Permanent	Controller
Financial Report	CCFS-311	Permanent	Controller
Audits	District (1) Foundations (3) MJC Foundation CC Foundation GVM Foundations GO Bond (2) Performance Financial	Permanent	Controller
Full-time equivalent student	CCFS-320	Permanent	Budget Analyst
Other major annual reports	CCFS-323	Permanent	Controller
Rate of compensation	PR, Rate Cards	Permanent	Payroll Manager
Salaries or wages paid	W-2s Pay Claims Teacher Contracts Accums	Permanent	Payroll Manager
Deductions or withholdings	Retirement Records PERS STRS APPLE Taxes Federal State SUI	Permanent	Payroll Manager
Property Records	Fixed Assets View File	Permanent	Senior Accountant

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Class 2-Optional Records	Length of Retention	Position Responsible
Mandated Costs	At discretion of Executive Vice Chancellor	Mandated Cost Coordinator
Bank Analysis	1 year plus current year	Senior Accountant
Controller's Office Correspondence	5 years	Controller

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Class 3—Disposable Records		Length of Retention	Position Responsible
Accounts Payable	Paid Files	5 Years	A/P Supervisor
	Check Registers	5 Years	A/P Supervisor
	Revolving Cash Fund& Misc.	5 Years	A/P Supervisor
	Travel & Employee Reimb.	5 Years	A/P Supervisor
Payroll	W4's	5 Years	Payroll Manager
	Payroll Registers	5 Years	Payroll Manager
	Pay Updates	5 Years	Payroll Manager
	Fringe Benefits	5 Years	Payroll Manager
	Misc. Bills (TSAs/Dues)	5 Years	Payroll Manager
	Garnishments	5 Years	Payroll Manager
	State Benefit Audit	5 Years	Payroll Manager
	State New Hire Report	5 Years	Payroll Manager
Accounting	Journal Entries(Incl. Exp. Transfers)	5 Years	Senior Accountant
	Cash Receipts	5 Years	Senior Accountant
	Invoices	5 Years	Senior Accountant
	Budget Adjustments	5 Years	Senior Accountant
	Revenue & Expenditure Reports	5 Years	Senior Accountant
	Cash Reconciliations	5 Years	Senior Accountant
	Financial Aid Work Papers	5 Years	Senior Accountant
	Audit Work Papers	5 Years	Senior Accountant
	CCFS311 Work Papers	5 Years	Senior Accountant
	Fixed Assets Paper Backup	5 Years	Senior Accountant
	All other work papers	5 Years	Senior Accountant
Student Loan Records	Perkins	3 Years	Senior Accountant
	Nursing	5 Years	Senior Accountant
Grants	General Information	5 Years	Grant Manager
	Reports Mo/Qt/Final	5 Years	Grant Manager
	Grant Correspondence	5 Years	Grant Manager

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Questions: Grants Office Grant Support Specialist (X6576)