

**MOORPARK CITY COUNCIL  
AGENDA REPORT**

**TO:** Honorable City Council

**FROM:** Deborah S. Traffenstedt, Administrative Services Director/City Clerk <sup>DST</sup>  
Prepared by: Blanca Garza, Deputy City Clerk <sup>BG</sup>

**DATE:** October 21, 2009 (CC Meeting of 11/4/2009)

**SUBJECT:** Consider Resolution Authorizing the Destruction of Finance Department Records

**BACKGROUND AND DISCUSSION**

Government Code Section 34090, et. seq., authorizes the head of a city department to destroy any city record, document instrument, book or paper, under his charge, without making a copy thereof, after the same is no longer required after the minimum retention period of two years has been met, with the approval of the legislative body by resolution and the written consent of the City Attorney. This section does not authorize the destruction of: (a) Records affecting the title to real property or liens thereon; (b) Court records; (c) Records required to be kept by statute; (d) Records less than two years old; (e) The minutes, ordinances, or resolutions of the legislative body or of a city board or commission.

The State Code of Civil Procedure Section 337 prescribes the time periods for the commencement of certain legal actions, and thereby extends the minimum retention period for certain types of files, including a minimum four-year retention for files pertaining to any contract, obligation or liability founded upon an instrument in writing; an action to recover upon an account; and an action based upon a rescission of an account in writing.

The City Attorney's written consent is included with the attached draft resolution. The Finance Department records that are intended to be destroyed are shown on the list attached to the resolution (Exhibit "A") and the applicable retention periods are included. The proposed destruction of records is consistent with the City Council's approved Records Retention Schedule, the Secretary of State's Local Government Records Management Guidelines and/or State and Federal law. The records do not affect title to real property or liens thereon, are not court records or matters of pending or threatened litigation, are not minutes, ordinances or resolutions of the City Council or any board or commission of the City; and are not records required to be kept by statute. For some of the Finance files, the City's Retention Schedule requires a longer retention period, which when applicable, is shown on Exhibit A.

**FISCAL IMPACT**

The destruction of the specified records noted in the attached draft resolution will create an expense to destroy the records by shredding. The authorization will also reduce costs by eliminating the need to rent a storage bin to store the records which have met their retention.

**STAFF RECOMMENDATION**

Adopt Resolution No. 2009-\_\_\_\_\_.

Attachment: Draft Resolution

RESOLUTION NO. 2009-\_\_\_\_\_

A RESOLUTION OF THE CITY COUNCIL OF THE  
CITY OF MOORPARK, CALIFORNIA, AUTHORIZING  
THE DESTRUCTION OF CERTAIN RECORDS  
(FINANCE DEPARTMENT)

WHEREAS, Government Code Section 34090, et. seq., authorizes the destruction of City records that are no longer required after the minimum retention period of two years has been met, with the approval of the legislative body by resolution and the written consent of the City Attorney; and

WHEREAS, The State Code of Civil Procedure Section 337 prescribes the time periods for the commencement of certain legal actions, and thereby extends the minimum retention period for certain types of files, including a minimum four-year retention for files pertaining to any contract, obligation or liability founded upon an instrument in writing; an action to recover upon an account; and an action based upon a rescission of an account in writing; and

WHEREAS, Records currently held by the City of Moorpark, which are no longer required and which need not be retained as provided for in the Government Code and State and Federal authorities may be destroyed in accordance with the appropriate provisions.

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

SECTION 1. The City Council finds that the records set forth in Exhibit "A", attached hereto, are older than the applicable retention periods required by the City Council's approved Records Retention Schedule, the Secretary of State's Local Government Records Management Guidelines and/or State and Federal law; and the records do not affect title to real property or liens thereon, are not court records or matters of pending or threatened litigation, are not minutes, ordinances or resolutions of the City Council or any board or commission of the City; and are not records required to be kept by statute.

SECTION 2. The City Council also finds that the City Attorney and the City Clerk have given written consent to the destruction of said records, as shown on Exhibit "A".

SECTION 3. The City Council hereby authorizes the City Clerk to destroy the City Records listed in Exhibit "A".

SECTION 4. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED this 4th day of November, 2009.

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Janice S. Parvin, Mayor

ATTEST:

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Maureen Benson, Assistant City Clerk

Attachment: Exhibit "A"

**EXHIBIT "A"**  
**RECORDS DESTRUCTION CONSENT**

Citations: California Government (GC) Code, Section 34090, et. seq.,  
California Code of Civil Procedure (CCP), Section 337,  
Code of Federal Regulations, 26 CFR 16001-1, and  
City of Moorpark Records Retention Schedule (MRRS)

| <b>Description</b>  | <b>Dates of Records</b>   | <b>Retention Requirement (Years)</b> | <b>Citation (For Longest Retention Period)</b> |
|---|---|--------------------------------------|--|
| Accounts Payable Files, Invoices, Check Copies and Supporting Documentation   | 1986 - 1990;<br>1998 - 1999   | Audit + 5 Years                      | MRRS   |
| Accounts Payable Files, Vendor Folders: A - Z (w/ copies of checks, paid invoices/purchase orders)  | 1986 - 2002   | Audit + 5 Years                      | MRRS   |
| Accounts Payable Files, Vendor Folders: Willdan Associates, Contract City Engineer (w/ copies of checks, paid invoices/purchase orders)       | 1987 -<br>1994; 7/1995 -<br>1/1988; 5/1988 -<br>3/1991                      | Audit + 5 Years                      | MRRS   |
| Accounts Payable Files, Vendor Folders: Charles Abbott Vendor Files, Contract City Engineer and Building & Safety (copies of checks/invoices) | 8/1994 - 6/1997   | Audit + 5 Years                      | MRRS   |
| Accounts Payable, Check Copies  | 1993 - 6/1997;<br>7/1998 - 6/1999;<br>7/2001 - 6/2002                       | Audit + 5 Years                      | MRRS   |
| Accounts Payable, Check Copies White  | 7/1999 - 6/2000   | Audit + 5 Years                      | MRRS   |
| Accounts Payable, Payments for Publication  | 7/1991 - 6/1992   | Audit + 5 Years                      | MRRS   |
| Accounts Payable, Vendor Payment History  | 1997 - 1999   | Audit + 5 Years                      | MRRS   |
| Accounts Payable: Zip Disk, Lotus Julia Shipman Backup  | 1995 - 1998   | Audit + 5 Years                      | MRRS   |
| Accounts Receivable   | 3/1997 - 1999;<br>1/2001 - 6/2001;<br>1/2002 - 12/2000;<br>7/2001 - 12/2001 | Audit + 5 Years                      | MRRS   |

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|---|--|--------------------------------------|--|
| Bank Deposit Tickets, Pink Copies of Receipts, Copies of Revenue Checks | 1995 - 6/2001                                  | Audit + 5 Years                      | MRRS   |
| Bank Receipts with Journal Entry History Reports                        | 7/1995 - 6/1996                                | Audit + 5 Years                      | GC 34090;<br>26 CFR 16001-1                    |
| Bank Reconciliation: BNY Western Trust Account                          | 1999 – 2000                                    | Audit + 5 Years                      | GC 34090;<br>26 CFR 16001-1                    |
| Bank Reconciliation: Bank of America Control Disbursement               | 1998 – 2001                                    | Audit + 5 Years                      | GC 34090;<br>26 CFR 16001-1                    |
| Bank Reconciliations  | 1/2000;<br>7/2000 - 12/2000;<br>4/2001; 1/2002 | Audit + 5 Years                      | GC 34090;<br>26 CFR 16001-1                    |
| Bank Statements, Bank Deposits Slips                                    | 1988 – 1993                                    | Audit + 5 Years                      | GC 34090;<br>26 CFR 16001-1                    |
| Bank/Account Reconciliation: Bank of America Account                    | 1997 – 2002                                    | Audit + 5 Years                      | GC 34090;<br>26 CFR 16001-1                    |
| Bank/Account Records: Bank of A Levy Records                            | 1991 – 1992                                    | Audit + 5 Years                      | GC 34090;<br>26 CFR 16001-1                    |
| Budget Preparation Files  | 1995 – 1998                                    | Audit + 2 Years                      | GC 34090                                       |
| Calendar Year Form 1099s  | 1996 – 2001                                    | 5 Years                              | MRRS   |
| Canceled Checks, Accounts Payable                                       | 1994 – 2002                                    | Audit + 5 Years                      | GC 35090;<br>CCP 337                           |
| Canceled Checks, Payroll  | 12/1994 – 6/2002                               | Audit + 5 Years                      | GC 35090;<br>CCP 337                           |
| Cash Receipts Yellow Copies   | 7/1995 - 3/1996                                | Audit + 5 Years                      | MRRS   |
| Disbursement Authorizations   | 7/1991 - 6/1992                                | Audit + 5 Years                      | GC 34090;<br>26 CFR 16001-1                    |
| Disbursement History Report   | 1998 – 1999                                    | Audit + 5 Years                      | GC 34090;<br>26 CFR 16001-1                    |
| Disbursement Journal  | 7/1991 - 6/1992                                | Audit + 5 Years                      | GC 34090;<br>26 CFR 16001-1                    |

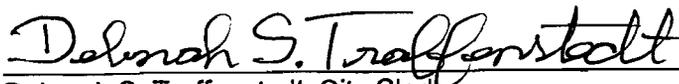
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| Description   | Dates of Records                     | Retention Requirement (Years) | Citation (For Longest Retention Period) |
|---|--------------------------------------|-------------------------------|---|
| Disbursement Journal for Council Meetings   | 7/1999 - 9/1999                      | Audit + 5 Years               | GC 34090;<br>26 CFR 16001-1             |
| Journal Entries, Edit Listings, Journal Entry History, Journal Entry History Reports, Journal Entry Reports               | 1995 - 6/2002                        | Audit + 2 Years               | GC 34090                                |
| Moorpark Receipts, Actual Backup  | 7/1996 - 12/1996;<br>2/2002 - 6/2002 | Audit + 5 Years               | MRRS                                    |
| Purchase Orders   | 1993 - 1999                          | Audit + 5 Years               | MRRS                                    |
| Receipt History   | 1993 - 1994;<br>1998 - 1999          | Audit + 5 Years               | MRRS                                    |
| Receipts, Yellow Copies   | 3/1996 - 2002                        | Audit + 5 Years               | MRRS                                    |
| Reconciliation: Balance Sheet, Disbursement History, Vendor Payments, Vendor History, Revenue Guide and Expenditure Guide | 1994 - 1997                          | Audit + 5 Years               | GC 34090;<br>26 CFR 16001-1             |
| Validated deposit tickets, receipt pink copies, copy of revenue checks  | 7/1998 - 6/1999;<br>7/2001 - 6/2002  | Audit + 5 Years               | MRRS                                    |

Consent to Destruction:

  
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Joseph M. Montes, City Attorney

  
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Deborah S. Traffenstedt, City Clerk