

## FILING DIRECTIVE PREFERRED FILING SYSTEM

(This system is similar to the NRCS Administrative Filing System in which the first three characters of a file are alphabetic and the second three characters are numeric. For example: State Assistance under Financial Management may be coded FNM-010.)

### **Financial Management - FNM**

State Assistance – Include materials on state assistance such as copies of vouchers, letters allocating funds, etc.

Disposal: Retain 10 years.

County Assistance – Include information regarding allocation of county funds.

Disposal: Retain 10 years.

Budget – Include copies of budgets submitted to the county commissioners.

Disposal: Retain 2 years or longer, if felt necessary.

Annual Financial Report – Include financial reports on district activities.

Disposal: Retain permanently.

Financial Summary – Include financial reports on district activities. This file may be subdivided according to each district activity.

Disposal: Retain 10 years.

Inventory – Include schedules of depreciation of each piece of depreciable property and a master list of property.

Disposal: 2 years after sale or disposal of equipment.

Investments – Include instructions and other material on investments. Placing actual investment papers in a safety deposit box is recommended.

Disposal: When obsolete.

Insurance & Bonds – Include material on liability and property insurance and surety bonds.

Disposal: Discard liability insurance policies after date of expiration of coverage. Retain surety bonds ten years after expiration of coverage.

Personnel-Payroll – Include payroll sheets for employees for current business year. Forms for past 10 years are filed in Closed File Section.

Disposal: See Closed File Section.

Payroll Taxes – Include reports of social security, medicare, and income tax (both state and federal) withholding for current calendar year. File data for past years in Closed File Section.

Disposal: See Closed File Section.

South Dakota Sales Tax – Include instructions and other data on the South Dakota Sales Tax.

Disposal: General and instructional material, when obsolete. Retain copies of any required reports 10 years.

South Dakota Unemployment Insurance – Includes unemployment quarterly forms.

Disposal: Discard after 10 years.

Bank Statements – Include bank statements for current year (calendar or fiscal year, whichever corresponds with local district operations). Statements for prior years should be placed in the Closed File Section.

Disposal: See Closed File Section.

Accounts Payable – This file will consist mainly of billings from vendors. When paid these bills should be stapled together by month and left in this folder until the end of the district's business year. At that time the bills for the year should be tied together or placed in properly labeled folders and transferred to the "Accounts paid by District" file in the Closed File Section.

Disposal: See Closed File Section.

Accounts Receivable – This folder may not be needed in some offices. If used, it will be a temporary file of accounts receivable. Probably most accounts receivable will be recorded in a ledger or other record. However, this file may be used for filing copies of billings to cooperators until paid. If needed, appropriately labeled folders may be set up for filing one or more special items sold on account to cooperators.

Disposal: See Closed File Section.

## **Administrative - ADM**

Certificate of Organization – Include original and subsequent certificates covering addition of territory, change in district name, etc.

Disposal: Retain permanently.

District Organization – Include material pertaining to the organization of the district.

Disposal: Retain permanently.

Memorandum of Understanding – Include the Cooperative Working Agreement and Mutual Agreement with USDA-NRCS. Include also, any memo of understanding with other agencies and organizations.

Disposal: Retain until superseded. If cancelled, retain 5 years after expiration. It is suggested that past agreements with NRCS be labeled “Superseded” and retained for historical purposes.

Long Range Program – Include original and updated programs of work.

Disposal: Retain permanently.

Annual Work Plans –

Disposal: Retain permanently, annual work plans of not current value may be retained in a Closed File Section.

Annual Reports –

Disposal: Retain permanently, annual reports of not current value may be retained in a Closed File Section.

Minutes –

Disposal: Retain permanently, minutes of not current value may be retained in a Closed File Section.

Agreements – Include short term agreements. Permanent and formalized memos of understanding are filed under “Memorandum of Understanding”.

District Owned Equipment – This should be a case file for data on pieces of district equipment. If the number of different types of equipment and volume of material warrants such action, a separate appropriately labeled folder may be set up for each piece or type of such equipment (drill, gopher getter, etc.)

Disposal: General material when obsolete; for specific pieces of equipment 1 year after disposal of such equipment.

## **Operation Management - OPM**

Conservation District Handbook – Material for filing in the Handbook is often sent out with a letter of transmittal explaining the action to be taken. If desired, this material can be retained in this folder temporarily.

Disposal: Normally not to be retained more than one year.

Equipment & Supplies – Includes general correspondence and other material not pertaining to specific pieces of district equipment.

Disposal: When obsolete.

Planting Materials – Include general information on planting materials.

Disposal: When obsolete.

Personnel – Employment & General – Include applications for employment, certificate of citizenship status, and any general material pertaining to employment.

Disposal: Varies according to context, use own discretion.

Legal Opinions – Include legal opinions which do not fall into other file categories.

Disposal: Discard when obsolete or replaced by incorporation into a numbered memo or other written instructions.

Mining Permits – Includes “Notice of Intent to Mine” and accompanying material.

Disposal: 1 year after reclaiming.

Miscellaneous Programs – Include data on various operations programs.

Disposal: When obsolete or superseded.

Miscellaneous Reports – Include reports which do not fit in other categories.

Disposal: When obsolete.

## **Information - INF**

General – Include here current general information which is not appropriate for filing in other subject matter folders.

Audio-Visual – Include material on slides, films, poster, charts, transparencies, etc.

Disposal: When obsolete.

Publications & Pamphlets – Resource Material – Include publications, pamphlets, copies of speeches and general information material which is not appropriate for including under other specific subjects in the filing outline. Bulky publications or periodicals should be filed separately from the general file.

Disposal: When obsolete.

Mailing Lists – Include current mailing lists, if any.

Disposal: When obsolete.

Pictures – If desired, this file may be set up to include such documentary photos as are to be filed in the general files.

Disposal: When obsolete.

Newsletters – Include newsletters released by the local district.

Disposal: Retain as long as they will serve a useful purpose. Place in the Closed File Section any issues or special articles which appear to be of historical value.

Tours – Include material pertaining to tours sponsored by the district.

Disposal: When obsolete.

Exhibits – Include material on displays, exhibits, etc., for fairs, conventions, etc.  
Disposal: When obsolete.

Teacher's Workshops – Include information on workshops of various types.  
Disposal: When obsolete.

Conservation Education – Include material on conservation education.  
Disposal: When obsolete.

Soil Stewardship –  
Disposal: When obsolete, unless retained for reference purposes.

Organizations – Include material on organizations which do not fall under other categories.  
Disposal: When obsolete.

Soil Survey – Include material pertaining to the current soil survey.  
Disposal: 1 year after survey is published.

### **Awards & Contests - AWC**

File folders may be set up for any permanent award or contest the district may be involved in. Intermittent or minor awards and contests may be filed under miscellaneous.

ICI America/NACD Conservation Education – Include material on this contest.  
Disposal: 3 years.

Soil & Moisture Achievement – Include material on this contest.  
Disposal: 3 years.

SDACD Awards – Include material on this contest.  
Disposal: 3 years.

Miscellaneous Awards – See above statement at beginning of section.  
Disposal: 3 years.

Miscellaneous Contests – See above statement at beginning of section.  
Disposal: 3 years.

## **South Dakota Conservation Commission - SCC**

General – Items of a general nature but pertaining to the South Dakota Conservation Commission. These items would not fit under any other file category.  
Disposal: When obsolete.

Legislation – Include information on proposed or approved legislation.  
Disposal: When obsolete, superseded, or included in handbook.

Election of Supervisors – Include notices and other information on pending elections.  
Disposal: Retain 5 years. Oath of Office – keep as long as supervisor is on board.

Sediment & Erosion Control – Include copy of district standards and any revisions; may also include any complaints and records of action taken.  
Disposal: Standards and revisions retain permanently. Retain complaints 2 years after settled.

Water Rights – Include copy of Water Rights Law and any pertinent correspondence pertaining to the subject.  
Disposal: 1 year.

Shelterbelt Incentive – Include applications for incentive payment and district determinations.  
Disposal: 3 years after individual's payments are completed or until after an audit is completed.

Grants – Include material regarding application for funds, allocation for funds and financial reports.  
Disposal: 3 years after project is completed or an audit is made.

## **Conservation District Associations - CDA**

Correspondence for the current year is included in these files. This correspondence should be reviewed annually and purged. Permanent material retained should be pertinent.

National Association of Conservation Districts

South Dakota Association of Conservation Districts – General

South Dakota Association of Conservation Districts – Convention

South Dakota Association of Conservation Districts – Area

South Dakota Association of Conservation Districts Employees

Division of Resource Conservation & Forestry

## **Other Associations**

File folders may be set up for those organizations the district is actively involved. The following are examples and are not meant to be a rule.

Society for Range Management

Soil and Water Conservation Society

South Dakota No-Till Association

South Dakota Nurserymen's Association

Keep South Dakota Green

## **Blank Forms**

INS Forms

I-9 Verification

W-4 Forms

W-9 Forms

Assignment Sheets (Blank)