

TULARE COUNTY COUNSEL

County Counsel

Kathleen Bales-Lange

Chief Deputies

Gary S. de Malignon

Julia J. Roberts

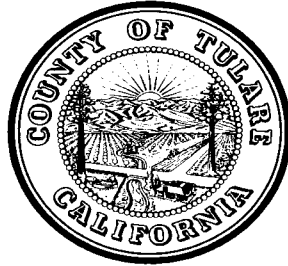
Ronald E. Rezac

John A. Rozum

County Counsel Services

Analyst

Tammy Wightman



Attorneys

Harold W. Wood, Jr.

Teresa M. Saucedo

Carol L. Laird

Judith D. Chapman

Crystal E. Sullivan

Kathleen A. Taylor

Deanne H. Peterson

Julia C. Langley

Amy-Marie Costa

Clinton O. Sims, II

Jonna M. Thomas

Konstantine A. Demiris

Nina F. Dong

Moses Diaz

Arlene F. Silva

☒ 2900 W. Burrel, County Civic Center, Visalia, CA 93291
☐ 11200 Avenue 368, Room 102, Visalia CA 93291

Telephone: (559) 733-6263

Telephone: (559) 713-3230

Fax: (559) 737-4319

Fax: (559) 713-3240

REVISED AGENDA ITEM

AGENDA DATE: January 23, 2007

ITEM NO. _____

SUBMITTED BY: Kathleen Bales-Lange
County Counsel

DATE: January 10, 2007

SUBJECT: Adoption of a County Wide Records Retention/Destruction Policy; Rescind Tulare County Resolution No. 73-813.

REQUESTS: That the Board of Supervisors by the attached Resolution takes the following actions:
1) Adopts by resolution the attached Records Retention/Destruction Policy dated January 2007.
2) Rescinds Tulare County Board of Supervisors Resolution No. 73-813

STRATEGIC BUSINESS PLAN: INITIATIVES AND GOALS: Organizational Performance. This project has the potential to enhance organizational performance and effectiveness by providing for the streamlining of department functions in handling public records and reducing the amount of document storage space required.

SUMMARY: Writings and documents, which also includes electronically stored writings, used by the County are generally public records under the California Public Records Act and must be maintained and made available to the public unless otherwise provided by law. The public records of Tulare County are voluminous. There is a need for a comprehensive policy regarding the retention of all county documents and public records. Additionally,

there is a need for an orderly and controlled plan for the systematic destruction of records that are no longer required to be retained under state law or due to County need. A proposed Records Retention/Destruction Policy was developed with the input from county departments and designed to allow departments to maintain and/or destroy records, in compliance with the state and federal statutes which govern the retention of county records, without the need to seek approval from the Board of Supervisors in every instance. If any department has the need to destroy any records that are not specifically identified in the policy, that department will need to request approval from the Board of Supervisor pursuant to Government Code Sections 26201 et seq., prior to the destruction of said record.

Any subsequent amendment to current laws that alter the records retention period will require the responsible department to revise its policy via a Resolution of the Board of Supervisors. Each department is responsible for knowing the contents of its policy and monitoring any changes that effect the retention of its records.

The proposed Policy sets the earliest dates for destruction of records. However, departments should still retain specific records past the earliest date for destruction when necessary for litigation, internal investigation, contract performance or dispute resolution, personnel disciplinary or grievance dispute or other such purpose until the issues or disputes have been resolved.

The policy will supercede and replace the current County Destruction of Records Policy outlined in Tulare County Board of Supervisors Resolution No. 73-813. In order to eliminate any conflicts, Resolution No. 73-813 should be repealed and rescinded.

FINANCING: N/A


ALTERNATIVES: Not adopt the policy and continue the practice of having each department bring its requests for destruction of records to the Board of Supervisors for approval.

INVOLVEMENT OF OTHER DEPARTMENTS OR AGENCIES: All County Departments received a draft policy and were asked to comment, review and revise as needed.

SIGNATURE REQUIREMENTS:

KATHLEEN BALES-LANGE

By


Kathleen Bales-Lange, County Counsel

For further information, please contact: Deputy County Counsel, Judy Chapman, or
Paralegal, Sharon Castellini

1 **BEFORE THE BOARD OF SUPERVISORS**
2 **COUNTY OF TULARE, STATE OF CALIFORNIA**

3
4 In the Matter of General Authorization for the)
5 Destruction of Certain County Records, Papers)
6 And Documents; the Adoption of a County Wide)
7 Records Retention Policy and Schedule which)
8 supercedes County Resolution 73-813.)

9 WHEREAS, Government Code Section 26202 provides that the Board of Supervisors may
10 authorize the destruction of any record, paper, or document which is more than two years old, and
11 which was prepared or received in any manner other than pursuant to a State statute; and

12 WHEREAS, Government Code Section 26202 provides that the Board of Supervisors may, by
13 a 4/5 vote, authorize the destruction of any record, paper, or document, which is more than two years
14 old, which was prepared or received pursuant to a State statute, and which is not expressly required by
15 law to be filed and preserved, if the Board determines that the record, paper, or document is no longer
16 necessary or required for County purposes; and

17 WHEREAS, Government Code Section 26205 provides that the Board of Supervisors may
18 authorize the destruction of any record, paper, or document which is not required by law to be filed
19 and preserved if the record, paper, or document is photographed, microphotographed, microfilmed, or
20 otherwise reproduced in accordance with State law; including, but not limited to Government Code
21 12168.5; and

22 WHEREAS, Government Code Section 26205.1 provides that the Board of Supervisors may
23 authorize the destruction of any nonjudicial public record, paper, or document which is prepared or
24 received pursuant to statute if the record, paper, or document is photographed, microphotographed,
25 microfilmed, or otherwise reproduced in accordance with State law; including, but not limited to
26 Government Code Section 12168.5; and

27 WHEREAS, for purposes of this resolution, a record, paper or document includes any writing
28 containing information relating to the conduct of the public's business regardless of its physical form
or characteristics. A writing includes, but is not limited to, any handwriting, typewriting, printing,

1 photostating, photographing, and any other means of recording, including letters, words, pictures,
2 sounds, or symbols, or a combination thereof, and all maps, magnetic or paper tapes, photographic
3 films and prints, magnetic or punched cards, discs, drums, documents stored in an electronic format,
4 and other documents; and

5 WHEREAS, it is the intent of the Board of Supervisors to adopt a schedule which reflects the
6 length of time each County department must retain specific records, paper, and documents before such
7 records, papers, and documents can be photographed, microphotographed, microfilmed, or otherwise
8 reproduced, and/or destroyed in accordance with State law.

9
10 WHEREAS, the retention schedule applies to original records, papers, and documents, and
11 includes documents maintained in an electronic format. All duplicate records, papers, and documents,
12 the original or a permanent photographic reproduction of which is in the files of any office or
13 department of the County, may be destroyed without application to this Board, after such time that it is
14 of no administrative value to the office or department.

15 NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

- 16
- 17 1. The attached Records Retention Policy is hereby adopted in its entirety.
 - 18 2. The attached schedule shall not apply to duplicate records, papers, and documents.
 - 19 3. All duplicate records, papers, and documents, the original or a permanent photographic
20 reproduction of which is in the files of any office or department of the County, may be
21 destroyed at any time without further application to this Board.
 - 22 4. Each department is responsible for knowing and updating its records retention policy.
23 Any amendments to the law or department policy that changes the contents of the
24 attached policy shall be brought before this Board for revision to the retention schedule.
 - 25 5. Each department is responsible for identifying and maintaining those specific records
26 past the earliest date for destruction when necessary for purposes of litigation, internal
27
28

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

investigation, contract performance or dispute resolution, personnel disciplinary or grievance dispute or other such purpose until the issues or disputes have been resolved.

6. Tulare County Resolution No. 73-813 is rescinded and superceded by this Resolution and attached Records Retention policy.

The foregoing resolution was adopted on motion of Supervisor _____, seconded by Supervisor, at a regular meeting of this Board of Supervisors held on _____, 2007, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

ATTEST: C. BRIAN HADDIX, COUNTY ADMINISTRATIVE OFFICER/
CLERK BOARD OF SUPERVISORS

By: _____

SMC/2005901/168115

TULARE COUNTY

RECORDS RETENTION/DESTRUCTION
POLICY

January 2007

TABLE OF CONTENTS

ALL COUNTY DEPARTMENTS (FOR RECORDS NOT IDENTIFIED ELSEWHERE IN POLICY)	1
ACS (Information Technology)	2
ADMINISTRATION – CAO	5
AGRICULTURAL COMMISSIONER/SEALER	6
ASSESSOR.....	7
AUDITOR.....	9
BOARD OF SUPERVISORS.....	42
CHILD SUPPORT SERVICES	44
COLLECTIONS – ANY DEPARTMENT.....	46
COOPERATIVE EXTENSION	47
COUNTY CLERK/RECORDER	48
COUNTY COUNSEL	50
COUNTY FIRE	51
DISTRICT ATTORNEY	53
ELECTIONS.....	54
GRAND JURY	56
HEALTH AND HUMAN SERVICES AGENCY DEPARTMENTS	57
ANIMAL CONTROL.....	57
ENVIRONMENTAL HEALTH.....	58
HEALTH SERVICES.....	61
MENTAL HEALTH.....	63
PRIMARY CARE.....	64
SOCIAL SERVICES	72
LAW LIBRARY	73
LIBRARY	74
PERSONNEL (HRD)	75
PROBATION.....	76
PUBLIC ADMINISTRATOR	78
PUBLIC DEFENDER	79
PURCHASING AGENT	80
RESOURCE MANAGEMENT AGENCY DEPARTMENTS	81
AIRPARK.....	81
BUILDING	82
PLANNING	83
SANITATION	84
TRANSIT SERVICES.....	85
TRANSPORTATION.....	86
SHERIFF.....	87
TAX COLLECTOR.....	89
TREASURER	90
WORKFORCE INVESTMENT DEPARTMENT	92

ALL COUNTY DEPARTMENTS

**FOR ANY AND ALL RECORDS WHICH ARE NOT SPECIFICALLY IDENTIFIED IN THE FOLLOWING
COUNTY RECORDS RETENTION/DESTRUCTION POLICY¹**

RECORD	RETENTION PERIOD	AUTHORITY
COUNTY RECORDS GENERALLY (PREPARED OR RECEIVED IN ANY MANNER OTHER THAN PURSUANT TO STATE STATUTE OR COUNTY CHARTER)	2 YEARS	BOARD RESOLUTION REQUIRED FOR DESTRUCTION. GOVT. CODE 26202
COUNTY RECORDS GENERALLY (PREPARED OR RECEIVED PURSUANT TO STATE STATUTE OR COUNTY CHARTER BUT NOT STATUTORILY REQUIRED TO BE PRESERVED OR FILED)	2 YEARS	4/5 VOTE OF BOARD REQUIRED GOVT. CODE 26202
COUNTY RECORDS GENERALLY (NOT STATUTORILY REQUIRED TO BE PRESERVED OR FILED)	IF LESS THAN 2 YEARS	BOARD APPROVAL REQUIRED DOCUMENTS MUST BE ELECTRONICALLY REPRODUCED GOVT. CODE 26205
DUPLICATE RECORDS	DEPARTMENT PREFERENCE	DUPLICATE MAY BE DESTROYED WHEN ORIGINALS ON FILE WITH ANY COUNTY DEPARTMENT GOVT. CODE 26201

¹ Each department is responsible for identifying and maintaining those specific records past the earliest date for destruction when necessary for purposes of litigation, internal investigation, contract performance or dispute resolution, personnel disciplinary or grievance dispute or other such purpose until the issues or disputes have been resolved, regardless of the type of record involved or the destruction policies set forth herein.

ACS (Information Technology)

RECORD	RETENTION PERIOD	AUTHORITY (None Cited)
ACCOUNTS PAYABLE DOCUMENTS, PAID	10 YEARS	
ACCOUNTS RECEIVABLE REPORTS	UNTIL SUPERCEDED	
ACCOUNTS RECEIVABLE REPORTS (FICHE)	7 YEARS	
ACTS AND LAWS	ACTIVE PERIOD + 7 YEARS	
ADMINISTRATIVE FILES	3 YEARS	
ANNUAL/QUARTERLY REPORTS	PERMANENTLY	
ATTORNEYS FILES	ACTIVE PERIOD + 5 YEARS	
AUDIT REPORTS	3 YEARS	
BANK ACCOUNTS	LIFE OF THE ACCOUNT	
BENEFITS & POLICIES	UNTIL SUPERCEDED	
BONDS	3 YEARS	
BUDGETS	CURRENT YEAR + 2 YEARS	
BUSINESS DEVELOPMENT RECORDS	3 YEARS	
CAPITALIZED LEASES	7 YEARS	
CASH AUDIT REPORTS	3 YEARS	
CERTIFICATE OF INSURANCE	10 YEARS	
CLAIMS FILED AND CLOSED	ACTIVE PERIOD + 2 YEARS	
CLAIMS RECORDS – OSHA	LIFE	
CORRESPONDENCE, GOVERNMENT CLIENT (CO, OTR)	5 YEARS	
COMMON AND PREFERRED STOCK ISSUES	PERMANENTLY	
CONSOLIDATED BALANCE SHEETS	7 YEARS	
CONTRACTS AND AGREEMENTS	LIFE OF CONTRACT + 7 YEARS	
CONTRACT LABOR COSTS	2 YEARS	
CONTRACTS – RECEIVING & INSPECTIONS REPORTS	4 YEARS	
CONTRACTS – PRODUCTION RECORDS OF QUALITY CONTROL	4 YEARS	
CONTRACTS – EXPENDABLE PROPERTY RECORDS	4 YEARS	

RECORD	RETENTION PERIOD	AUTHORITY (None Cited)
CONTRACTS, BID AWARD FILE (GOVT.)	PERMANENTLY	
CORPORATE RECORDS	PERMANENTLY	
CORPORATE ACCOUNTING POLICIES	UNTIL SUPERCEDED + 3 YEARS	
CORRESPONDENCE TO ADMINISTRATIVE AGENCY	7 YEARS	
CORRESPONDENCE, GENERAL	3 YEARS	
CORRESPONDENCE, LEGISLATION	ACTIVE PERIOD + 10 YEARS	
COST AND OPERATING REPORTS	4 YEARS	
DELIVERABLES, GOVERNMENT (SOWs, TDLs, ETC.)	5 YEARS	
EQUIPMENT RECORDS	4 YEARS	
EMPLOYMENT RECORDS	SEE HR RETENTION GUIDE	
ERISA FILES	PERMANENTLY	
FINANCIAL STATEMENTS	10 YEARS	
GOVERNMENT REPORTS	5 YEARS	
HIPAA DOCUMENTATION	6 YEARS	
HISTORICAL DOCUMENTS	PERMANENTLY	
INCOME STATEMENTS	10 YEARS	
INSURANCE RECORDS, CORRESPONDENCE	7 YEARS	
INSURANCE POLICIES, BONDS/CERTIFICATES	PERMANENTLY	
INVOICES	3 YEARS	
LITIGATION RECORDS	ACTIVE PERIOD + 5 YEARS	
MARKET SHARE RECORDS	5 YEARS	
MEETING FILES	5 YEARS	
PAID BILLS	3 YEARS	
PAYROLL DOCUMENTATION	7 YEARS	
PERFORMANCE REPORT, HISTORICAL	5 YEARS	
PERSONAL INJURY CLAIMS	ACTIVE PERIOD + 5 YEARS	
PETTY CASE RECORDS	2 YEARS	
POLICIES AND PROCEDURES	UNTIL SUPERCEDED + 1 YEAR	
POLITICAL ACTION COMMITTEE	5 YEARS	
POLITICAL ACTIONS COMMITTEE FORMS	3 YEARS	
PRESS RELEASES	PERMANENTLY	
PROJECT FILES	1 YEAR	

RECORD	RETENTION PERIOD	AUTHORITY (None Cited)
PURCHASE ORDERS	3 YEARS	
REAL ESTATE	OWNERSHIP + 10 YEARS	
REGULATIONS/REQUIREMENTS	UNTIL SUPERCEDED	
REFUNDS/COLLECTIONS	2 YEARS	
SEC MATERIALS	PERPETUALLY	
SEC/SHAREHOLDER FILINGS	7 YEARS	
STOCK OPTIONS	INDEFINITELY	
SUBPOENAS	1 YEAR	
TAX CORRESPONDENCE	6 YEARS	
TAX RECORDS	CURRENT + 10 YEARS	
TAX RETURNS	7 YEARS	
TAXES, PROPERTY	3 YEARS	
TIME CARDS	5 YEARS	
VACATION FILES & SCHEDULES	CURRENT YEAR ONLY	
VEHICLE MILEAGE REPORTS	7 YEARS	
VENDOR DOCUMENTATION	2 YEARS	
WORKERS COMPENSATION FILES	7 YEARS	
WRITE-OFFS	7 YEARS	

ADMINISTRATION – CAO

RECORD	RETENTION PERIOD	AUTHORITY
COUNTY ADMINISTRATOR APPOINTED COMMITTEE/COMMISSION RECORDS	2 YEARS AFTER COMMITTEE OR COMMISSION IS DISSOLVED	
CLAIM FILES	5 YEARS AFTER FINAL ACTION	
GENERAL CORRESPONDENCE FILES	5 YEARS AFTER LAST ACTIVITY IN FILE	
CERTIFICATES OF INSURANCE	10 YEARS AFTER EXPIRATION OF POLICY	
AGREEMENTS (DELEGATED AGREEMENTS)	2 YEARS AFTER EXPIRATION	
AUD 308s	2 YEARS	
RFPs& ASSOCIATED DOCUMENTS	5 YEARS	
AFIN DOCUMENTS (DUPLICATES)	2 YEARS	
GRANTS (DUPLICATES)	10 YEARS	
BUDGET BOOKS	PERMANENT	
AFIN REPORTS	2 YEARS	
BUDGET REPORTS (QUARTERLY, MID-YEAR, ANNUAL)	10 YEARS	
GRIEVANCES & DISCIPLINARY ACTIONS	5 YEARS (IF NO LITIGATION)	
PERSONNEL FILES (AFTER TERMINATION)	1 YEAR (DEPARTMENTAL FILE)	HRD - OFFICE OF RECORD FOR PERSONNEL FILES
STATEMENT OF FEES	5 YEARS	GOVT. CODE 24356
DELEGATE REPORTS	3 YEARS	
SLGS FILINGS (QUARTERLY REPORTS FOR DUES TO STATE FAIR POLITICAL PRACTICES)	2 YEARS	
ACCOUNTS PAYABLE/RECEIVABLE	5 YEARS AFTER THE FISCAL YEAR CREATED (ORIGINAL)	GOVT. CODE 26201 DEPARTMENTAL COPIES MAY BE DESTROYED WHEN NO LONGER NEEDED FOR DAY-TO- DAY BUSINESS PURPOSES
CAPITAL PROJECTS FILES	PERMANENT	
CAPITAL PROJECTS PLANS/SPECS	PERMANENT	
CAPITAL PROJECTS MANUALS	PERMANENT	

AGRICULTURAL COMMISSIONER/SEALER

RECORD	RETENTION PERIOD	AUTHORITY
CONTROL AND ERADICATION RECORDS	3 YEARS	CA DEPT. OF FOOD AND AGRICULTURE (CDFA)
FRUIT, VEGETABLE, EGG AND HONEY WORKSHEETS, NOTICES, ACTIONS	3 YEARS	CDFA
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356
NURSERY NOTICES, REPORTS, ACTIONS	3 YEARS	CDFA
PEST DETECTION – EMERGENCY PROJECTS	3 YEARS	CDFA
PEST EXCLUSION NOTICES AND ACTIONS	3 YEARS	CDFA
SEED SALES AND PERMITS	3 YEARS	CDFA
USE REPORTS, PERMITS, MAPS, INSPECTIONS, ETC	3 YEARS + CURRENT	
008's	3 YEARS	
STATE PHYTOS	5 YEARS	
FEDERAL PHYTOS	5 YEARS	USDA
COMPLIANCE AGREEMENTS	3 YEARS	
QUARANTINE COMPLIANCE CERTIFICATES	5 YEARS	
NURSERY BILLS OF LADING	2 YEARS	
BLUE TAGS	2 YEARS	
AFLATOXIN TESTS	2 YEARS	
BILLING RECEIPTS	3 YEARS	
APPLE MAGGOT TRAPPING	2 YEARS	
GWSS AREA-WIDE TREATMENTS	3 YEARS	
CITRUS MATURITY LOGS	3 YEARS	
FREEZE DAMAGE ASSESSMENTS	3 YEARS	
DISASTER DECLARATIONS	3 YEARS	
ANNUAL CROP REPORTS	PERMANENT	
WEIGHTS AND MEASURES		
WEIGHMASTER RECORDS	3 YEARS + CURRENT	
PETROLEUM RECORDS	3 YEARS + CURRENT	
ORGANIC RECORDS	3 YEARS + CURRENT	
EGGS INSPECTION REPORTS	3 YEARS + CURRENT	

ASSESSOR

RECORD	RETENTION PERIOD	AUTHORITY
ANY DOCUMENT CONTAINING INFORMATION OBTAINED FROM TAXPAYER	6 YEARS (3 YEARS IF MICROFILMED)	REV. & TAX CODE 465
AIRCRAFT & VESSEL RECORDS (ACTIVE)	CHANGE OF OWNERSHIP + 5 YEARS	ASSESSOR OR BOARD MAY DESTROY ANY TAXPAYER'S DOCUMENT LIEN DATE + 6 YEARS; GOVT. CODE 26202, REV. & TAX 465, 834
AIRCRAFT & VESSEL RECORDS (CANCELLED)	CHANGE OF OWNERSHIP + 6 YEARS	ASSESSOR OR BOARD MAY DESTROY ANY TAXPAYER'S DOCUMENT LIEN DATE + 6 YEARS; REV & TAX 465
APPEALS (GRANTED OR DENIED)	5 YEARS	CLERK OF THE BOS MAINTAIN THE ORIGINALS; GOVT. CODE 25105.5
APPRAISER RECORDS (ACTIVE)	PERMANENT	DEPT. PREFERENCE; ADMIN PURPOSES GOVT CODE 26202
APPRAISER RECORDS (INACTIVE)	PERMANENT	DEPT. PREFERENCE; ADMIN PURPOSES GOVT CODE 26202
ASSESSMENT ROLLS (UNSECURED & SECURED)	PERMANENT	ASSESSOR MAINTAINS THE ORIGINALS; GOVT. CODE 26202
ASSESSMENT ROLLS STATISTICS	2 YEARS	GOVT. CODE 26202
ASSESSOR PARCEL MAPS (ACTIVE & HISTORICAL)	PERMANENT	ALL ASSESSOR MAPS MAINTAINED PERMANENTLY FOR ADMINISTRATIVE PURPOSES
BOARD ORDERS OR ROLL CORRECTIONS	6 YEARS	DEPT. PREFERENCE: ADMIN PURPOSES GOVT. CODE 26202
BUILDING PERMITS	1 YEAR	COUNTY OR CITY MAINTAIN THE ORIGINALS
BUSINESS PROPERTY RECORDS	6 YEARS	ASSESSOR OR BOARD MAY DESTROY ANY TAXPAYER'S DOCUMENT LIEN DATE + 6 YEARS REV & TAX 465
CHANGE OF OWNERSHIP	PERMANENT	ASSESSOR MAINTAINS THE ORIGINALS. GOVT. CODE 26201

RECORD	RETENTION PERIOD	AUTHORITY
ESCAPE NOTICE	6 YEARS	ASSESSOR OR BOARD MAY DESTROY ANY TAXPAYER'S DOCUMENT LIEN DATE + 6 YEARS REV & TAX 465
EXEMPTION CLAIMS: HOMEOWNERS, VETERANS, OR OTHER (ACTIVE);	PERMANENT	ASSESSOR OR BOARD MAY DESTROY ANY TAXPAYER'S DOCUMENT LIEN DATE + 6 YEARS REV & TAX 465
EXEMPTION CLAIMS: HOMEOWNERS, VETERANS, OR OTHER (INACTIVE); PERSONAL/BUSINESS PROPERTY RECORDS – CANCELLED ACCOUNTS	6 YEARS	CONSISTENT WITH AUDITING STANDARDS
MAILING ADDRESS CHANGES	2 YEARS	GOVT. CODE 26202
PRELIMINARY CHANGE OF OWNERSHIP (PCOR)	PERMANENT	DEPT. PREFERENCE: ASSESSOR OR BOARD MAY DESTROY ANY TAXPAYERS DOCUMENT LIEN DATE + 6 YEARS; REV & TAX 465
PROBLEM LETTER FILES; SUBVENTION APPLICATIONS	PERMANENT	DEPT. PREFERENCE, ADMINISTRATION PURPOSES GOVT. CODE 26202
LOT BOOKS	MICROFILMED AND THAT HAVE BOS AUTHORIZATION	GOVT. CODE 26205

AUDITOR

THE TULARE COUNTY AUDITOR'S OFFICE ADHERES TO THE MOST CURRENT VERSION OF ACCOUNTING STANDARDS AND PROCEDURES FOR COUNTIES, PREPARED BY THE CALIFORNIA STATE CONTROLLER'S OFFICE DIVISION OF ACCOUNTING AND REPORTING, APPENDIX D "RECORDS RETENTION." THE CURRENT POLICY'S APPENDIX D DATED MAY 2003 IS ATTACHED AND INCORPORATED BY REFERENCE. IT IS SUBJECT TO REVISION BY THE STATE AT ANY TIME. THE MOST CURRENT VERSION OF THIS DOCUMENT IS FOUND AT
<http://www.sco.ca.gov/pubs/index.shtml#guides>

THE PAYROLL DIVISION OF THE TULARE COUNTY AUDITOR'S OFFICE ADHERES TO THE MOST CURRENT VERSION OF ACCOUNTING STANDARDS AND PROCEDURES FOR COUNTIES, PREPARED BY THE CALIFORNIA STATE CONTROLLER'S OFFICE DIVISION OF ACCOUNTING AND REPORTING, APPENDIX D "RECORDS RETENTION" SPECIFICALLY PAGES 22-29 OF THE CURRENT POLICY.

TO AUGMENT THE STATE POLICY, THE AUDITOR'S OFFICE USES THE FOLLOWING RETENTION GUIDELINES REGARDING AUDITS.

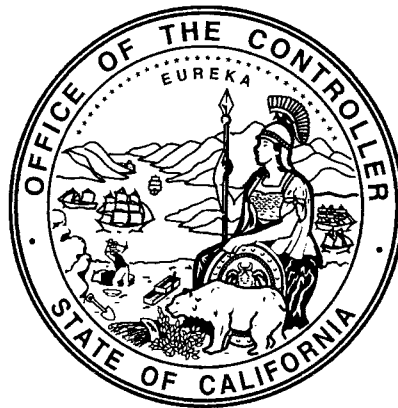
RECORD	RETENTION PERIOD	AUTHORITY
AUDITS – STATE FUNDS	4 YEARS	
AUDITS – FEDERAL FUNDS	7 YEARS	
GRANT AUDITS	CURRENT YEAR +5	
COST ALLOCATION PLAN	CURRENT YEAR +3	

INSERTED THE STATE OF CALIFORNIA ACCOUNTING
STANDARDS AND PROCEDURES FOR COUNTIES

PAGES 10-41

STATE OF CALIFORNIA

**ACCOUNTING STANDARDS
AND PROCEDURES
FOR COUNTIES**



STATE CONTROLLER'S OFFICE

DIVISION OF ACCOUNTING AND REPORTING

MAY 2003

ACCOUNTING STANDARDS AND PROCEDURES

APPENDIX D RECORD RETENTION

INDEX

CODE SECTIONS ON RECORDS DISPOSITION

	<u>PAGE</u>
D.01 Affidavits.....	D.3
D.02 Bonds.....	D.3
D.03 Books, Resolution.....	D.4
D.04 Claims.....	D.4
D.05 Contracts.....	D.4
D.06 Documents.....	D.5
D.07 Exhibits.....	D.5
D.08 Files.....	D.6
D.09 Indexes.....	D.6
D.10 Liens.....	D.6
D.11 Maps.....	D.6
D.12 Minutes.....	D.7
D.13 Notes.....	D.7
D.14 Permits, Deposit.....	D.7
D.15 Proposals, Bid.....	D.8
D.16 Receipts.....	D.8
D.17 Requisitions.....	D.11
D.18 Rolls, Tax.....	D.11
D.19 Statements.....	D.12
D.20 Vouchers.....	D.12
D.21 Warrants.....	D.12
D.22 Records Retention Schedule.....	D.13
Accounting – Budget.....	D.14
Accounting – Cost.....	D.16
Accounting – Financial.....	D.17
Accounting – General Ledger.....	D.18
Accounting – Long-Term Debt.....	D.20
Accounting – Revenue.....	D.21
Payroll.....	D.22
Taxes.....	D.29

ACCOUNTING STANDARDS AND PROCEDURES

RECORD RETENTION

CODE SECTIONS ON RECORDS DISPOSITION

AFFIDAVITS

D.01	1.	Subject	Monthly statement of fees collected
		Affected Dept.	Auditor
		Code Section	24356, Govt.
		Retention Period	5 years
		Microfilming Required	No
		Board Resolution Required	No
		Remarks	May be destroyed pursuant to Govt. Code Section 26907.

BONDS

D.02	2.	Subject	Destruction of recorded radio and telephone communications
		Affected Dept.	County department heads
		Code Section	34090.6, Govt.
		Retention Period	100 days
		Microfilming Required	No
		Board Resolution Required	No
	3.	Subject	Certificate of destruction required.
		Subject	Destruction of cancelled bonds & interest coupons
		Affected Dept.	Treasurer, fiscal agent
		Code Section	53921, Govt.
		Retention Period	Not stated
		Microfilming Required	No
4.	Subject	No	
	Affected Dept.	Conditions fixed by treasurer.	
	Code Section	Required	
	Retention Period	Cancelled county, school, special district bonds & coupons	
	Microfilming Required	Auditor	
	Board Resolution Required	26907.1, Govt.	
		5 years	
		No	
		No	
		Not stated	

ACCOUNTING STANDARDS AND PROCEDURES

BONDS (continued)

5.	Subject	Unsold bonds
	Affected Dept.	Board of supervisors
	Code Section	29940, 29943, Govt.
	Retention Period	2 years
	Microfilming Required	No
	Board Resolution Required	Yes
	Remarks	Notice of intent; public destruction; cannot be reissued without new election.

BOOKS, RESOLUTION

D.03	6.	Subject	Keeping resolution book in lieu of entry in minutes
		Affected Dept.	Clerk
		Code Section	25102.1, Govt.
		Retention Period	Not stated
		Microfilming Required	Not stated
		Board Resolution Required	Not stated
		Remarks	Board approval required. Minutes to refer to resolution by number & subject.

CLAIMS (See also Warrants)

D.04	7.	Subject	Preparation of duplicate lists of claims allowed
		Affected Dept.	Auditor
		Code Section	29747, Govt.
		Retention Period	Not stated
		Microfilming Required	Not stated
		Board Resolution Required	Not stated
		Remarks	Specifies content of list

CONTRACTS

D.05	8.	Subject	Contracts, specifications, bonds
		Affected Dept.	Recorder
		Code Section	27205, Govt.
		Retention Period	May be returned 2 years after completion, or destroyed after 5 years.
		Microfilming Required	No
		Board Resolution Required	No
		Remarks	Not stated

ACCOUNTING STANDARDS AND PROCEDURES

DOCUMENTS

D.06	9.	Subject	Assessor's documents
		Affected Dept.	Assessor
		Code Section	465, R & T
		Retention Period	4 years
		Microfilming Required	No
		Board Resolution Required	No
		Remarks	Not stated
	10.	Subject	Superior court documents
		Affected Dept.	Clerk
		Code Section	69503, Govt.
		Retention Period	3-8 years
		Microfilming Required	Yes
		Board Resolution Required	Yes
		Remarks	Not stated

EXHIBITS

D.07	11.	Subject	Evidence in criminal cases
		Affected Dept.	Clerk
		Code Section	1418, 1418.5, Pen.
		Retention Period	6 months
		Microfilming Required	No
		Board Resolution Required	No
		Remarks	Must be returned to owners upon application. May be sold at public auction.
	12.	Subject	Evidence in civil cases
		Affected Dept.	Clerk
		Code Section	1952, 1952.2, CCP
		Retention Period	6 months
		Microfilming Required	No
		Board Resolution Required	No
		Remarks	Must be returned to owners upon application. Court order required for destruction. Exhibits conveying title to or creating lien on real property excluded.

ACCOUNTING STANDARDS AND PROCEDURES

FILES

D.08	13.	Subject	Coroner's official file
		Affected Dept.	Coroner
		Code Section	27463.5, Govt.
		Retention Period	Various
		Microfilming Required	Yes
		Board Resolution Required	No
		Remarks	Original file may be destroyed.

INDEXES

D.09	14.	Subject	Temporary index sheets prepared by key punch or printing machine
		Affected Dept.	Recorder
		Code Section	27265, Govt.
		Retention Period	1 year
		Microfilming Required	No
		Board Resolution Required	No
		Remarks	May be destroyed after permanent indexes completed from same key punch cards.

LIENS

D.10	15.	Subject	Federal tax liens
		Affected Dept.	Recorder
		Code Section	27206, Govt.
		Retention Period	8 years
		Microfilming Required	Yes
		Board Resolution Required	No
		Remarks	Not stated

MAPS

D.11	16.	Subject	Layout sheets, right of way maps
		Affected Dept.	Recorder
		Code Section	128-129, S & H
		Retention Period	Not stated
		Microfilming Required	Not stated
		Board Resolution Required	Not stated
		Remarks	Requirements for maintaining and filing

ACCOUNTING STANDARDS AND PROCEDURES

MINUTES

D.12	17.	Subject	Court minutes, other records
		Affected Dept.	Clerk of the court
		Code Section	69844, Govt.
		Retention Period	Not stated
		Microfilming Required	Not stated
		Board Resolution Required	Not stated
		Remarks	Requirements for maintaining

NOTES

D.13	18.	Subject	Reporting notes
		Affected Dept.	Reporter
		Code Section	69955, Govt.
		Retention Period	10 years
		Microfilming Required	No
		Board Resolution Required	No
		Remarks	May be destroyed by court reporter or clerk.

PERMITS, DEPOSIT

D.14	19.	Subject	Deposit permits
		Affected Dept.	Treasurer
		Code Section	27001, Govt.
		Retention Period	None
		Microfilming Required	Yes
		Board Resolution Required	Yes
		Remarks	Destruction subject to conditions to 26205.5, Govt.
	20.	Subject	Books of account for receipts & warrants
		Affected Dept.	Treasurer
		Code Section	27002.1, Govt.
		Retention Period	Not stated
		Microfilming Required	Permitted in lieu of maintaining books of account
		Board Resolution Required	Not stated
		Remarks	Not stated
	21.	Subject	Deposit permits
		Affected Dept.	Auditor
		Code Section	26907.2, Govt.
		Retention Period	5 years
		Microfilming Required	No
		Board Resolution Required	Yes
		Remarks	Not stated

ACCOUNTING STANDARDS AND PROCEDURES

PROPOSALS, BID

D.15	22. Subject	Proposals, bids, for construction
	Affected Dept.	Special districts
	Code Section	60202, Govt.
	Retention Required	2 years
	Microfilming Required	No
	Board Resolution Required	Yes (legislative body of district)
	Remarks	Not stated

RECEIPTS (See also Permits, Deposit)

D.16	23. Subject	Justice court receipts
	Affected Dept.	Justice court judge
	Code Section	71661, Govt.
	Retention Period	Not stated
	Microfilming Required	Not stated
	Board Resolution Required	Not stated
	Remarks	Requirements for issuance, numbering, filing
	24. Subject	Municipal and justice court records in civil actions
	Affected Dept.	Clerk of the court
	Code Section	71008, Govt.
	Retention Period	10 years
	Microfilming Required	No
	Board Resolution Required	No
	Remarks	Order of judge required.
	25. Subject	Custody of books, records & accounts of supervisors
	Affected Dept.	Clerk of board of supervisors
	Code Section	25104, Govt.
	Retention Period	Not stated
	Microfilming Required	No (see 25105, Govt.)
	Board Resolution Required	Not stated
	Remarks	Requires records to be kept in clerk's office and open to public inspection.
	26. Subject	Books, records & accounts of supervisors
	Affected Dept.	Clerk of board of supervisors
	Code Section	25105, Govt.
	Retention Period	Not stated
	Microfilming Required	Permitted
	Board Resolution Required	No
	Remarks	Authorizes use of photographs, microphotographs, and photocopies of records.

ACCOUNTING STANDARDS AND PROCEDURES

RECEIPTS (continued)

- | | |
|---|---|
| 27. Subject
Affected Dept.
Code Section
Retention Period
Microfilming Required
Board Resolution Required
Remarks | Duplicate records
All county departments
26201, Govt.
None
No
Yes
Duplicates may be destroyed when originals are on file. |
| 28. Subject
Affected Dept.
Code Section
Retention Period
Microfilming Required
Board Resolution Required
Remarks | City public records
City officer
34090.5, Govt.
7 years
Yes
No
Records having insufficient value to justify preservation of original |
| 29. Subject
Affected Dept.
Code Section
Retention Period
Microfilming Required
Board Resolution Required
Remarks | Probation records
Probation department
131.3, CCP
5 years
No
No
Not stated |
| 30. Subject
Affected Dept.
Code Section
Retention Period
Microfilming Required
Board Resolution Required
Remarks | Special district records
Special districts
60201, Govt.
2 years
No
Yes (legislative body of district)
Records required by statute expected. |
| 31. Subject
Affected Dept.
Code Section
Retention Period
Microfilming Required
Board Resolution Required
Remarks | Special district records
Special districts
60203, Govt.
None
Yes
Yes (legislative body of district)
Establishes conditions for microfilming. |
| 32. Subject
Affected Dept.
Code Section
Retention Period
Microfilming Required
Board Resolution Required
Remarks | Special district duplicate records
Special districts
60200, Govt.
None
Yes, unless original on file
Yes (legislative body of district)
Original or photographic copy must be on file. |

ACCOUNTING STANDARDS AND PROCEDURES

RECEIPTS (continued)

- | | |
|---|---|
| 33. Subject
Affected Dept.
Code Section
Retention Period
Microfilming Required
Board Resolution Required
Remarks | Welfare accounting records
Auditor
26202, Govt.
2 years
No
Yes
Not stated |
| 34. Subject
Affected Dept.
Code Section
Retention Period
Microfilming Required
Board Resolution Required
Remarks | Receipt & disbursement reports
Treasurer
27063, Govt.
Not stated
Not stated
Not stated
Requirements for submission & filing |
| 35. Subject
Affected Dept.
Code Section
Retention Period
Microfilming Required
Board Resolution Required
Remarks | Superior court records
Clerk
69844.5, Govt.
Not stated
Yes
No
Permits photographic copies in lieu of
minute books, decrees, etc. |
| 36. Subject
Affected Dept.
Code Section
Retention Period
Microfilming Required
Board Resolution Required
Remarks | County records, generally
All county departments
26205, Govt.
Not stated
Yes
Yes
Unless expressly required to be retained
by other statutes |
| 37. Subject
Affected Dept.
Code Section
Retention Period
Microfilming Required
Board Resolution Required
Remarks | County records, generally
All county departments
26202, Govt.
2 years
No
Yes
A 4/5 vote is required if the record is
required by statute or chapter. |

ACCOUNTING STANDARDS AND PROCEDURES

RECEIPTS (continued)

38. Subject	Filed papers or records books created under Land Title Act
Affected Dept.	Recorder
Code Section	27207, Govt.
Retention Period	None
Microfilming Required	Yes
Board Resolution Required	Yes
Remarks	Destruction is subject to conditions of 26205.5, Govt.

REQUISITIONS

D.17	39. Subject	Requisitions
	Affected Dept.	Purchasing Agent
	Code Section	25501.5, Govt.
	Retention Period	3 years
	Microfilming Required	No
	Board Resolution Required	Yes
	Remarks	Not stated

ROLLS, TAX

D.18	40. Subject	Tax rolls, generally
	Affected Dept.	Tax collector
	Code Section	26908, Govt.
	Retention Period	2 years
	Microfilming Required	Yes
	Board Resolution Required	Yes
	Remarks	Not stated
	41. Subject	Secured delinquent tax rolls
	Affected Dept.	Auditor, tax collector, redemption officer
	Code Section	4377, R & T
	Retention Period	12 years
	Microfilming Required	No
	Board Resolution Required	Yes
	Remarks	Abstract must have been certified by auditor; 1912-1913 original secured roll must be retained.
	42. Subject	Unsecured tax rolls
	Code Section	2928, R & T
	Retention Period	5 years
	Microfilming Required	No
	Board Resolution Required	Yes
	Remarks	Abstract or delinquent roll must have been certified by auditor.

ACCOUNTING STANDARDS AND PROCEDURES

SHEETS, LAYOUT (See Maps)

STATEMENTS

D.19	43.	Subject	Statements of cash in treasury
		Affected Dept.	Auditor
		Code Section	26920, 26922, Govt.
		Retention Period	Original permanent; duplicate 1 month
		Microfilming Required	Not stated
		Board Resolution Required	Not stated
		Remarks	Copy filed with clerk.

STATEMENTS, OF FEES (See Affidavits)

VOUCHERS (See also Warrants)

D.20	44.	Subject	Vouchers for civil actions
		Affected Dept.	Clerk of court
		Code Section	68089, Govt.
		Retention Period	2 years
		Microfilming Required	No
		Board Resolution Required	No
		Remarks	Court order required.

WARRANTS (See also Permits, Deposit)

D.21	45.	Subject	County, school, special district claims, warrants, warrant vouchers
		Affected Dept.	Auditor
		Code Section	26907, Govt.
		Retention Period	5 years, if index or register kept
		Microfilming Required	No
		Board Resolution Required	No
		Remarks	Not stated
	46.	Subject	Warrants index or register
		Affected Dept.	Auditor
		Code Section	26907, Govt.
		Retention Period	15 years
		Microfilming Required	No
		Board Resolution Required	No
		Remarks	Not stated

ACCOUNTING STANDARDS AND PROCEDURES

D.22 Records Retention Schedule

The following Records Retention Schedule is an example only and not intended to be authoritative. However, the schedule does provide general retention guidelines that may be used by county auditor-controllers. Included in the schedule are retention periods as required by various code sections of the law and retention periods as suggested by the County Accounting Standards and Procedures Committee. Additionally, in the "title" column, the years indicated are an example only and each county needs to develop years that are appropriate.

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
ACCOUNTING - BUDGET			
BOARD OF SUPERVISORS - ACTIONS ¹	ITEMS ACTED UPON BY THE BOARD OF SUPERVISORS AND ACCOMPANYING MATERIALS. INCLUDES: RESOLUTIONS, AGENDA ITEM TRANSMITTAL REPORTS, AGENDA ITEM SUMMARY REPORTS, AND BACKGROUND MATERIALS. FILED CHRONOLOGICALLY.	FY + 1Y	OFFICIAL RECORDS KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS.
BUDGETS - FINAL - FROM 1970	INFORMATIONAL COPIES OF THE FINAL BUDGETS FOR THE COUNTY AND SPECIAL DISTRICTS. INCLUDES: COPIES OF BUDGETS. FILED CHRONOLOGICALLY.	PERMANENT	ONE COPY IS RETAINED PERMANENTLY FOR REFERENCE PURPOSES. OTHER COPIES MAY BE DESTROYED WHEN OBSOLETE. OFFICIAL RECORDS KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS.
BUDGETS - FINAL - THROUGH 1969 ¹	FINAL BUDGETS AND STATISTICAL REPORTS FOR THE COUNTY AND SPECIAL DISTRICTS. INCLUDES: FINAL BUDGETS AND STATISTICAL REPORTS. FILED NUMERICALLY.	PERMANENT	ONE COPY IS RETAINED PERMANENTLY FOR REFERENCE PURPOSES. IF DEPARTMENT NO LONGER WANTS TO RETAIN RECORDS, THEY SHOULD BE SENT TO COUNTY ARCHIVES FOR PERMANENT RETENTION.
BUDGETS - PROPOSED ¹	PROPOSED BUDGET AVAILABLE FOR PUBLIC REVIEW. INCLUDES: PROPOSED BUDGET AND BACK-UP. FILED CHRONOLOGICALLY.	FY + 5Y	OFFICIAL RECORDS OF PROPOSED BUDGET KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS.
BUDGETS - WORKSHEETS ¹	WORKSHEETS USED TO PREPARE AND SUPPORT THE COUNTY BUDGET. INCLUDES: WORKING PAPERS AND SPECIAL DISTRICT SIGNED BUDGET. FILED CHRONOLOGICALLY.	FY + 5Y	
BUDGETS - WORKSHEETS ¹	MICROFICHE	PERMANENT	
BUDGETS - WORKSHEETS ¹	TELEPHONE BILLS FOR THE AUDITOR-CONTROLLER DEPARTMENT. INCLUDES: CLAIMS. FILED CHRONOLOGICALLY.	FY + 5Y	DESTROY RECORDS AFTER FINAL SETTLEMENT OF AUDIT OR 5 YEARS, WHICHEVER COMES FIRST.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
TREASURER'S DISBURSEMENT REPORT ¹	MONTHLY REPORT USED TO BALANCE OUTSTANDING WARRANTS. INCLUDES: THE REPORT. FILED CHRONOLOGICALLY.	FY + 5Y	OFFICIAL RECORDS KEPT BY THE TREASURER.
TREASURER'S MONTHLY CASH COUNT ¹	REPORT USED TO COUNT AND BALANCE THE TREASURER'S CASH COUNT. INCLUDES: THE REPORT. FILED CHRONOLOGICALLY.	FY + 1Y	OFFICIAL RECORDS KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS. FOR WORKPAPERS SEE TREASURER'S MONTHLY INVENTORY.
WARRANT REGISTERS	COPIES OF WARRANTS SUCH AS THOSE ISSUED FROM THE SHERIFF'S TRUST FUND WHICH ARE USED AS A WARRANT REGISTER. INCLUDES: WARRANTS. FILED NUMERICALLY BY WARRANT NUMBER	FY + 15Y	GOVERNMENT CODE 26907 PERMITS DESTRUCTION OF RECORDS AFTER 15 YEARS.
WARRANT REGISTERS	VARIOUS WARRANT REGISTERS ON MICROFICHE.	FY + 15Y	OFFICIAL COPY IS IN ACCOUNTING -- GENERAL LEDGER SECTION.
WARRANTS -- PAID -- FROM JULY, 1991	RECORDS OF PAID WARRANTS USED TO RECONCILE OUTSTANDING WARRANTS BY FUNDS. TO PROVE PROPER PAYMENTS, AND TO MAINTAIN RECORDS OF WARRANTS PAID BY THE TREASURER. INCLUDES: WARRANTS. FILED NUMERICALLY.	1Y	GOVERNMENT CODE 26907 PERMITS DESTRUCTION OF PAPER WARRANTS AFTER THEY ARE MICROFILMED.
WARRANTS -- PAID -- FROM JULY, 1991	MICROFILM	FY + 5Y	GOVERNMENT CODE 26907 PERMITS DESTRUCTION OF RECORDS AFTER 5 YEARS.
WARRANTS -- PAID -- THROUGH JUNE, 1991	RECORDS OF PAID WARRANTS USED TO RECONCILE OUTSTANDING WARRANTS BY FUNDS. TO PROVE PROPER PAYMENTS, AND TO MAINTAIN RECORDS OF WARRANTS PAID BY THE TREASURER. INCLUDES: WARRANTS. FILED NUMERICALLY.	FY + 5Y	GOVERNMENT CODE 26907 PERMITS DESTRUCTION OF RECORDS AFTER 5 YEARS.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
WARRANTS – SCHOOLS	AUDITOR'S COPY OF WARRANTS ISSUED BY THE SUPERINTENDENT OF SCHOOLS. INCLUDES: COPY OF WARRANTS WITH DESCRIPTION, FILED NUMERICALLY BY WARRANT NUMBER.	FY + 5Y	GOVERNMENT CODE 26907 PERMITS DESTRUCTION OF RECORDS AFTER 5 YEARS.
WARRANTS – STALE DATED	RECORDS USED TO CANCEL WARRANTS WITH STALE DATES FOR RECONCILIATION WITH OUTSTANDING WARRANTS. INCLUDES: WARRANTS AND JOURNAL VOUCHERS. FILED CHRONOLOGICALLY.	FY + 5Y	GOVERNMENT CODE 26907 PERMITS THE DESTRUCTION OF RECORDS AFTER 5 YEARS.
WARRANTS – STOP PAYMENT	DOCUMENTS NEEDED TO STOP PAYMENT OF WARRANTS. INCLUDES: AFFIDAVITS OF LOST WARRANTS, STOP PAYMENT NOTICE AND NOTICE TO RESCIND. FILED CHRONOLOGICALLY.	FY + 5Y	DESTROY UPON START OF NEW AUDIT
<u>ACCOUNTING – COST</u>			
COST PLAN – AUDITED ¹	BACK-UP FOR COST PLAN AND DUPLICATE WORKSHEETS. INCLUDES: AUDITED COST PLAN AND WORKSHEETS. FILED CHRONOLOGICALLY.	AFTER AUDIT SETTLED	
COST PLAN – CHARGES ¹	SUPPORT SERVICES BILLINGS FOR NON-GENERAL FUND DEPARTMENTS. INCLUDES: JOURNAL VOUCHERS AND RECEIPTS. FILED CHRONOLOGICALLY.	FY + 5Y	
COST PLAN – EQUIPMENT AND BUILDING USE ¹	COST PLAN BACK-UP. INCLUDES: SPECIAL FIXED ASSET REPORT. FILED CHRONOLOGICALLY.	FY + 15Y	HANDBOOK FOR COST PLAN PROCEDURE FOR CALIFORNIA COUNTIES, SECTION 2160. PERMITS THE DESTRUCTION OF RECORDS THREE YEARS AFTER THE DATE OF SUBMISSION.
COST PLAN – FORMAL PLAN WORK SHEETS ¹	ALL INFORMATION SENT TO THE STATE. INCLUDES: COST PLANS, EXHIBITS, AND STATE APPROVALS. FILED NUMERICALLY BY DEPARTMENT.	FY + 15Y	HANDBOOK OF COST PLAN PROCEDURE FOR CALIFORNIA COUNTIES, SECTION 2160, PERMITS THE DESTRUCTION OF RECORDS THREE YEARS AFTER THE DATE OF SUBMISSION TO THE STATE CONTROLLER.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
COST PLAN – WORKING PAPERS	BACK-UP FOR COST PLAN & DUPLICATE REPORTS. INCLUDES: QUARTERLY COST COMPARISON, INSURANCE LOSSES, PROPERTY INSURANCE BREAKDOWN, DP COST, TIME SHEETS, YTD RPT #22, EXPENDITURE & REVENUE LEDGER, LABOR DISTRIBUTION, ETC. FILED CHRONOLOGICALLY BY DEPARTMENT	AFTER CLOSE + 3Y	HANDBOOK OF COST PLAN PROCEDURE FOR CALIFORNIA COUNTIES, SECTION 2160, PERMITS THE DESTRUCTION OF RECORDS THREE YEARS AFTER THE DATE OF SUBMISSION TO THE STATE CONTROLLER.
<u>ACCOUNTING – FINANCIAL</u>			
AUDIT REPORTS ¹	FINANCIAL STATEMENTS AND AUDITOR'S REPORT FOR THE COUNTY. INCLUDES: ANNUAL EXTERNAL COUNTY AUDIT. FILED CHRONOLOGICALLY.	FY + 5Y	OFFICIAL RECORDS KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS.
AUDITS – WORKPAPERS ¹	WORKPAPERS FOR FINANCIAL STATEMENTS AND AUDITOR'S REPORT FOR THE COUNTY. INCLUDES: INTERNAL WORKPAPERS AND CORRESPONDENCE. FILED CHRONOLOGICALLY.	FY + 5Y	
FIXED ASSET RECORDS	INVENTORIES OF COUNTY-OWNED FIXED ASSETS. INCLUDES: DEPARTMENT INVENTORIES, WORKPAPERS AND RELATED COMPUTER REPORTS. FILED NUMERICALLY BY DEPARTMENT. ALSO KNOWN AS CERTIFIED PROPERTY ACCOUNT AND FIXED ASSET INVENTORIES.	FY + 5Y	GOVERNMENT CODE 24051 PERMITS THE DESTRUCTION OF ANNUAL INVENTORIES OF COUNTY PROPERTY AFTER 5 YEARS.
LAND, BUILDINGS AND IMPROVEMENTS – VALUES ¹	HISTORICAL COSTS FOR LAND, BUILDINGS AND IMPROVEMENTS FOR USE IN FINANCIAL REPORTS. INCLUDES: LISTS OF COSTS. FILED CHRONOLOGICALLY.	FY + 5Y	
LAND, BUILDINGS AND IMPROVEMENTS – VALUES ¹	DISK AND DISKETTES	FY + 5Y	

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
ACCOUNTING - GENERAL LEDGER ACCOUNTING RECORDS - FROM 1973/74	MICROFICHE:	PERMANENT	IF DEPARTMENT NO LONGER WANTS TO RETAIN RECORDS, THEY SHOULD BE SENT TO COUNTY ARCHIVES FOR PERMANENT RETENTION.
APPROPRIATION TRANSFERS ¹	TRANSFERS OF UNANTICIPATED REVENUES, APPROPRIATION CONTINGENCIES, UNRESERVED UNDESIGNATED FUND BALANCES, AND OTHER TRANSFERS. INCLUDES: TRANSFERS. FILED CHRONOLOGICALLY.	FY + 5Y	
CASH RECONCILIATION WORKSHEETS AND FUND SUMMARY ¹	WORKSHEETS USED TO RECONCILE AUDITOR'S CASH BALANCE WITH TREASURER'S CASH BALANCE. INCLUDES: WORKSHEETS AND COUNTY FUND SUMMARY. FILED CHRONOLOGICALLY.	FY + 5Y	
CASH RECONCILIATION WORKSHEETS AND FUND SUMMARY ¹	DISK AND DISKETTE	ACTIVE USE IN OFFICE	RECORDS ARE CONSTANTLY UPDATED.
CLAIMS	CLAIMS AND INVOICES FOR MATERIALS AND SERVICES. INCLUDES: TRANSFERS, OTHER BILLINGS, PURCHASE ORDERS, VENDOR LISTS, FORMS AND PURGES. FILED CHRONOLOGICALLY BY CLAIM NUMBER.	FY + 5Y	GOVERNMENT CODE 26907 PERMITS THE DESTRUCTION OF RECORDS AFTER 5 YEARS.
CONTRACTS ¹	CONTRACTS (EXCLUDING THOSE FOR LAND, BUILDING AND IMPROVEMENTS USED AS BACK-UP FOR PAYMENT, ENCUMBRANCE, ETC. OF CONTRACT). INCLUDES: CONTRACTS. FILED CHRONOLOGICALLY.	EXPIRATION OF CONTRACT + 5Y	DESTROY RECORDS 5 YEARS AFTER EXPIRATION OR TERMINATION OF CONTRACT. OFFICIAL RECORDS KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS, PURCHASING AGENT, OR THE ORIGINATING DEPARTMENT.
CONTRACTS - LAND, BUILDING AND IMPROVEMENTS ¹	LAND, BUILDING AND IMPROVEMENTS (LBI) CONTRACTS USED AS BACK-UP FOR PAYMENT, ENCUMBRANCE, ETC., OF CONTRACT. INCLUDES: CONTRACTS. FILED CHRONOLOGICALLY.	PERMANENT	OFFICIAL RECORDS KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS OR THE ORIGINATING DEPARTMENT

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
JOURNAL VOUCHERS ¹	DOC. USED TO ENTER POSTINGS TO THE GEN. LEDGER THAT ARE NOT AUTOMATICALLY ENTERED BY THE ACCT. SYSTEM. COVERS TEMP. TRANS., CORRECTIONS, TAX APPORTIONMENTS, DEPT. BILLINGS & INDIRECT WARRANT INPUT, & PAYABLES. INCLUDES: INPUT DOCUMENT AND BACK-UP. FILED CHRONOLOGICALLY.	FY + 5Y	
PURCHASE ORDER LOGS ¹	DUPLICATE COPY OF DAILY PAID ACTIVITY AGAINST ENCUMBRANCES. USED TO MAINTAIN ENCUMBRANCE RECORDS IN GENERAL LEDGER ACCOUNTS. INCLUDES: FAMIS 152, REPORT 18. FILED CHRONOLOGICALLY. ALSO KNOWN AS P. O. LOGS.	1 MONTH	OFFICIAL COPY IS PURCHASE ORDER.
PURCHASE ORDER LOGS ¹	OFFICIAL COPY.	FY + 5Y	
WARRANT REGISTERS – CLAIMS REVOLVING	LISTING OF WARRANTS ISSUED BY THE COUNTY FOR CLAIMS. INCLUDES: CLAIMS REVOLVING REGISTER. FILED NUMERICALLY BY WARRANT NUMBER.	FY + 3Y	DESTROY 3 YEARS AFTER THE CLOSE OF THE FISCAL YEAR OR AFTER MICROFILMING, WHICHEVER COMES LATER. GOVERNMENT CODE 26907 PERMITS DESTRUCTION OF PAPER COPIES AFTER TRANSFER TO MICROFILM OR FICHE.
WARRANT REGISTERS – CLAIMS REVOLVING	MICROFILM	PERMANENT	GC 26907 PERMITS DESTRUCTION OF RECORDS AFTER 15 YEARS. STORED AT OFFSITE VAULT. OFFICIAL COPY.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER
RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
WARRANT REGISTERS – CLAIMS REVOLVING	MICROFICHE	PERMANENT	GC 26907 PERMITS THE DESTRUCTION OF RECORDS AFTER 15 YEARS. STORED AT OFFSITE VAULT. OFFICIAL COPY.
WARRANT REGISTERS – NEVER TRANSFERRED TO MICROFILM OR FICHE	RECORDS OF WARRANTS ISSUED BY THE COUNTY OR ITS AGENCIES AND SCHOOLS. INCLUDES: WARRANT REGISTERS. FILED NUMERICALLY AND BY AGENCY.	FY + 15Y	GOVERNMENT CODE 26907 PERMITS DESTRUCTION OF RECORDS AFTER 15 YEARS.
WARRANT REGISTERS – TRANSFERRED TO MICROFILM OR FICHE	PAPER COPIES OF VARIOUS WARRANT REGISTERS WHICH WILL BE TRANSFERRED TO MICROFILM OR FICHE. INCLUDES: WARRANT REGISTERS. FILED NUMERICALLY BY AGENCY.	FY + 3Y	GOVERNMENT CODE 26907 PERMITS THE DESTRUCTION OF PAPER COPIES AFTER TRANSFER TO MICROFILM OR FICHE.
WARRANT REGISTERS – TRANSFERRED TO MICROFILM	MICROFILM.	FY + 15Y	GOVERNMENT CODE 26907 PERMITS THE DESTRUCTION OF RECORDS AFTER 15 YEARS.
WARRANT REGISTERS – TRANSFERRED TO FICHE	MICROFICHE.	FY + 15Y	GOVERNMENT CODE 26907 PERMITS DESTRUCTION OF RECORDS AFTER 15 YEARS.
ACCOUNTING – LONG-TERM DEBT			
CAPITAL LEASES:	INFORMATION ON ALL CAPITAL LEASES NEEDED TO KEEP TRACK OF PAYMENTS ON OUTSTANDING LEASES AND FOR THE ANNUAL FINANCIAL REPORT. INCLUDES: COPIES OF ALL LEASES ON FILE AND A CAPITAL LEASE SCHEDULE. FILED ALPHABETICALLY.	AFTER PAYMENT + 5Y	AFTER FINAL PAYMENT. OFFICIAL RECORDS KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS.
LOANS – LONG-TERM:	RECORDS OF LONG-TERM LOANS MADE TO COUNTY SERVICE AGENCIES. USED FOR SPECIAL PROJECTS, AND TO VERIFY EXPENSES. INCLUDES: ACCOUNTING RECORDS.	AFTER PAYMENT + 5Y	DESTROY RECORDS 5 YEARS AFTER FINAL PAYMENT.
MANDATED COST PLANS ¹	CLAIMS FOR REIMBURSEMENT OF STATE MANDATED COSTS. INCLUDES: THE CLAIMS AND BACK-UP INFORMATION. FILED NUMERICALLY BY CHAPTER NUMBER.	AFTER AUDIT SETTLED + 5Y	DESTROY RECORDS 5 YEARS AFTER STATE AUDIT.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER
RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
WEIGHTED SALARY RATES ¹	WORK SHEET USED TO DETERMINE THE TOTAL COST OF SALARIES AND LEAVES OF ABSENCE. INCLUDES: WORK SHEETS SHOWING TOTAL COST OF SALARY AND LEAVES. FILED NUMERICALLY.	FY + 10Y	
ACCOUNTING - REVENUE			
1099'S ¹	TO RECORD AND REPORT VENDOR AMOUNTS TO THE FEDERAL GOVERNMENT. FILED NUMERICALLY. ALSO KNOWN AS INFORMATION RETURNS.	FY + 5Y	
ACCOUNTS RECEIVABLE ¹	MATERIAL USED TO INVOICE BILLINGS BY THE AUDITOR'S OFFICE FOR SERVICES TO OTHER DEPTS. & AGENCIES. STATE TAX REFUNDS & ANY REIMB. COSTS DUE THE COUNTY THROUGH THE AUDITOR'S OFFICE. INCLUDES: INVOICES, ATTACHMENTS, BACK-UP COPIES AND RECEIPTS. FILED BY INVOICE NUMBER.	AFTER PAYMENT + 5Y	DESTROY RECORDS 5 YEARS AFTER THE CLOSE OF THE FISCAL YEAR IN WHICH THE FINAL PAYMENT IS MADE.
AFFIDAVITS ¹	SWORN STATEMENTS FROM JUDGES AND COURT REPORTERS CONFIRMING THAT THEIR WORK WAS COMPLETED IN A TIMELY MANNER. INCLUDES: AFFIDAVITS. FILED ALPHABETICALLY.	FY + 5Y	
ANNUAL REPORTS OF FINANCIAL TRANSACTIONS ¹	VARIOUS ANNUAL FINANCIAL REPORTS FOR COUNTY OFFICES AND SPECIAL DISTRICTS PREPARED BY THE AUDITOR-CONTROLLER DEPARTMENT IN ACCORDANCE WITH GOVERNMENT CODE 26909 AND 51891. INCLUDES: THE REPORTS. FILED CHRONOLOGICALLY.	FY + 5Y	COPY IS SENT TO THE STATE CONTROLLER.
AUDIT REPORTS ¹	SUPPLEMENTAL REPORT TO THE ANNUAL EXTERNAL AUDIT OF THE COUNTY, AS REQUIRED FOR FEDERAL FINANCIAL ASSISTANCE. INCLUDES: AUDIT REPORT. FILED CHRONOLOGICALLY. ALSO KNOWN AS SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE.	FY + 5Y	OFFICIAL RECORDS KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS.
DEPOSIT RECORDS ¹	RECORDS DOCUMENTING RECEIPT AND DEPOSIT OF FUNDS IN COUNTY TREASURY. INCLUDES: DEPOSIT AUTHORIZATIONS AND OFFICIAL RECEIPTS. FILED ALPHABETICALLY, THEN CHRONOLOGICALLY.	FY + 5Y	DESTROY RECORDS WHEN MICROFILMING IS COMPLETE OR 5 YEARS AFTER CLOSE OF THE FISCAL YEAR, WHICHEVER COMES LATER.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
DEPOSIT RECORDS ¹	MICROFILM	PERMANENT	PERMANENT COPY OF DEPOSIT AUTHORIZATIONS IS MAINTAINED ON MICROFILM BY THE A-C'S OFFICE AS PER AGREEMENT WITH THE TREASURER. GOVERNMENT CODE 27001 REQUIRES DEPOSIT AUTHORIZATIONS TO BE RETAINED PERMANENTLY. STORED IN OFFSITE VAULT. OFFICIAL RECORD.
DEPOSIT RECORDS	MICROFILM.	PERMANENT	OFFICIAL COPY IS DEPOSIT RECORD.
DEPOSITS BY TREASURY FOR OTHER DEPARTMENTS ¹	EXTRA COPY OF DEPOSIT AUTHORIZATIONS FOR CONTROL PURPOSES. INCLUDES: DEPOSITS. FILED ALPHABETICALLY, THEN CHRONOLOGICALLY.	FY + 2Y	
REMITTANCE ADVICES ¹	FORM RECEIVED FROM THE STATE USED TO CROSS CHECK STATE DEPOSITS. INCLUDES: THE FORM. FILED ALPHABETICALLY.	FY + 2Y	
<u>PAYROLL</u>			
ADJUSTMENTS, CORRECTIONS, CANCELLATIONS AND PREPAIDS ¹	MATERIALS NECESSARY TO MAKE ADJUSTMENTS AND CORRECTIONS TO PAYROLL AND TO ISSUE PREPAIDS. INCLUDES: WORK SHEETS, COPIES OF WARRANTS, INPUT TO DP AND TREASURY. FILED CHRONOLOGICALLY.	END OF CALENDAR YEAR + 5Y	OFFICIAL RECORDS KEPT BY THE TREASURER AND BY RECEIVING DEPARTMENTS. DESTROY RECORD 2 YEARS AFTER THE CLOSE OF THE FISCAL YEAR OR AFTER AUDIT, WHICHEVER IS LATER.
CATASTROPHIC LEAVE ¹	RECORDS THE TRANSFER OF PAID LEAVE FROM ONE EMPLOYEE TO ANOTHER WHO IS SUFFERING FROM A CATASTROPHIC ILLNESS. INCLUDES: AUTHORIZATIONS AND WORKSHEETS. FILED ALPHABETICALLY BY EMPLOYEE.	AFTER CLOSE + 5Y	
DEDUCTION LISTS ¹	AMOUNTS PAYABLE TO BENEFIT PROVIDERS. INCLUDES: THE LISTS AND COPIES OF WARRANTS ISSUED. FILED CHRONOLOGICALLY.	END OF CALENDAR YEAR + 5Y	DESTROY RECORDS 5 YEARS AFTER THE CLOSE OF THE CALENDAR YEAR WHICH CONTAINED THE LAST ACTIVITY.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER
RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
DEDUCTIONS AND OTHER EARNINGS (DOES) ¹	LIST OF ALL EMPLOYEE SPECIAL EARNINGS, INCLUDING MILEAGE REIMBURSEMENT, COUNTY PAID BENEFITS AND DEDUCTIONS OTHER THAN STATE AND FEDERAL INCOME TAX AND FICA. INCLUDES: LIST, FILED CHRONOLOGICALLY BY DEPARTMENT, ALSO KNOWN AS DOES.	6 WEEKS	DESTROY RECORDS AFTER 3 PAY PERIODS.
DEDUCTIONS AND OTHER EARNINGS (DOES) ¹	MICROFICHE.	CAL ² + 5Y	
EMPLOYEE LIST – YEAR-END – 1968 THROUGH 1987 ¹	CROSS REFERENCE FOR YEAR-END EMPLOYEE'S EARNING RECORD. INCLUDES: LISTS OF EMPLOYEES, FILED ALPHABETICALLY AND BY SOCIAL SECURITY NUMBER.	CAL ² + 70Y	
EMPLOYEE LIST – YEAR-END – FROM 1988 ¹	YEAR-END CUMULATIVE EMPLOYEE LIST. INCLUDES: DEPARTMENT, SECTION, JOB CLASS AND PAY RATE. FILED ALPHABETICALLY AND BY SOCIAL SECURITY NUMBER.	CAL ² + 5Y	RECORDS HAVE BEEN MICROFILMED. COMPUTER PRINTOUTS ARE NOW KEPT FOR CONVENIENCE ONLY.
EMPLOYEE LIST – YEAR-END – FROM 1988 ¹	MICROFICHE.	CAL ² + 70Y	
EMPLOYEE LIST – YEAR-END – FROM 1988 ¹	MICROFICHE.	CAL ² + 70Y	STORED AT OFFSITE VAULT. OFFICIAL COPY.
EMPLOYEE'S EARNING RECORD ¹	YEAR-END RECORD OF EMPLOYEE'S NET PAY SHOWING GROSS PAY MINUS DEDUCTIONS. INCLUDES: RECORD OF NET EARNINGS. FILED NUMERICALLY BY SOCIAL SECURITY NUMBER.	CAL ² + 70Y	
EMPLOYEE'S EARNINGS RECORD ¹	MICROFILM.	CAL ² + 70Y	STORED AT OFFSITE VAULT. OFFICIAL COPY.
EMPLOYEE'S EARNINGS RECORD ¹	MICROFICHE.	CAL ² + 70Y	
EMPLOYEE'S EARNINGS RECORD ¹	MICROFICHE.	CAL ² + 70Y	STORED AT OFFSITE VAULT. OFFICIAL RECORD.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

² Retain until end of calendar year (December 30).

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
FLSA REGULAR OVERTIME REPORT ¹	REPORT OF REGULAR OVERTIME PAYROLL IN ACCORDANCE WITH THE FAIR LABOR STANDARDS ACT. INCLUDES: LISTS OF EARNINGS SUBJECT TO FLSA. FILED NUMERICALLY BY DEPARTMENT, SECTION AND JOB CLASS. ALSO KNOWN AS OTE VAULT. OFFICIAL RECORD.	CAL ² + 1Y	
FLSA REGULAR OVERTIME REPORT ¹	MICROFICHE	CAL ² + 5Y	
GARNISHMENTS AND WAGE ATTACHMENTS ¹	ATTACHMENTS AGAINST WAGES. INCLUDES: GARNISHMENTS FROM DIFFERENT SOURCES. ATTACHMENTS AND COURT ORDERS. FILED ALPHABETICALLY BY TYPE AND CHRONOLOGICALLY BY TYPE.	AFTER PAYMENT + 5Y	DESTROY RECORDS 5 YEARS AFTER THE CLOSE OF THE CALENDAR YEAR IN WHICH THE FINAL PAYMENT IS MADE.
JOB CLASSIFICATIONS ¹	LISTING OF JOB CLASSIFICATIONS FROM THE PERSONNEL DEPARTMENT. INCLUDES: JOB CLASSIFICATIONS. FILED ALPHABETICALLY.	SUPERSEDED/ OBSOLETE	DESTROY RECORDS WHEN SUPERSEDED OR OBSOLETE. OFFICIAL RECORDS KEPT BY THE PERSONNEL DEPARTMENT.
LABOR DISTRIBUTION ¹	COMPUTATION OF PAYROLL COSTS CHARGED TO DEPARTMENTS. USED TO CHARGE BUDGETARY ACCOUNTS FOR SALARIES AND BENEFITS. INCLUDES: EMPLOYEE NAME, HOURS AND BENEFITS. FILED BY DEPARTMENT, SECTION, JOB CLASS, AND EMPLOYEE NAME.	CAL ² + 5Y	DEPARTMENTAL RECORDS ARE LISTED AS PAYROLL RECORDS.
LONG TERM DISABILITY ¹	FILES USED TO MAINTAIN RECORDS OF LTD. PAYMENTS TO EMPLOYEES VIA THE PAYROLL SYSTEM. INCLUDES: PAYMENT AUTHORIZATIONS, JOURNAL VOUCHERS, WORK SHEETS, EMPLOYEE FILES, ETC. FILED ALPHABETICALLY. ALSO KNOWN AS LTD'S AND LWOP'S.	AFTER CLOSE + 5Y	DESTROY RECORD 5 YEARS AFTER THE CLOSE OF THE CALENDAR YEAR IN WHICH THE LAST ACTIVITY OCCURRED.
PAYROLL CERTIFICATIONS ¹	DEPARTMENTAL PERSONNEL APPROVED CERTIFICATIONS OF THEIR PAYROLL. INCLUDES: PAYROLL CERTIFICATIONS. FILED IN RANDOM ORDER.	CAL ² + 5Y	DEPARTMENTAL RECORDS ARE LISTED AS PAYROLL RECORDS.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.
² Retain until end of calendar year (December 30).

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
PAYROLL MASTERS -- YEAR-END REPORT ¹	RECORDS ALL YEARLY PAYROLL ACTIVITY FOR ALL COUNTY DEPARTMENTS. DOES NOT INCLUDE SICK LEAVE, VACATION AND ACCRUED COMPENSATION HOURS. INCLUDES: PAYROLL DATA, FILED NUMERICALLY BY DEPARTMENT, SECTION AND ALPHABETICALLY.	CAL ² + 70Y	
PAYROLL MASTERS -- YEAR-END REPORT ¹	MICROFICHE.	CAL ² + 70Y	STORED AT OFFSITE VAULT. OFFICIAL COPY.
PAYROLL RECORDS -- AUDITOR-CONTROLLER'S OFFICE ONLY ¹	RECORDS USED TO SUPPORT PAYROLL TRANSACTIONS. INCLUDES: ATTENDANCE REPORTS, EMPLOYEE DAILY TIME RECORDS, PAYROLL/PERSONNEL COMPUTER RPTS., PAYROLL ADJUSTMENT RECS, OVERTIME RECS, BENEFITS REC, PAYROLL CERTS, PAYROLL TIME RPTS, AND RELATED BACKUP.	CAL ² + 5Y	
PAYROLL TIME REPORTS -- FROM 1987 ¹	DEPARTMENTAL REPORTS USED AS A BASIS FOR PAYROLL. INCLUDES: COMPUTER PRINTOUTS OF TIME REPORTS, FILED CHRONOLOGICALLY. ALSO KNOWN AS PTR'S.	6 WEEKS	
PAYROLL TIME REPORTS -- FROM 1987 ¹	MICROFICHE.	CAL ² + 5Y	
PAYROLL TIME REPORTS -- THROUGH 1986 ¹	DEPARTMENTAL REPORTS USED AS A BASIS FOR PAYROLL. INCLUDES: TIME CARDS, FILED CHRONOLOGICALLY. ALSO KNOWN AS PTR'S.	CAL ² + 5Y	
PERSONNEL FILES ¹	FILE ON PERM. AND EXTRA HELP EMPLOYEE'S PERSONNEL ACTIVITIES. INCLUDES: JOB APPLICATIONS, LOYALTY OATHS, PERFORMANCE EVALUATIONS, DISCIPLINARY ACTIONS, PERSONNEL FORMS SUCH AS COS AND NOE, CORRESPONDENCE, TRAINING RECORDS.	TERMINATION OF EMPLOYEE + 7Y	OFFICIAL RECORDS KEPT BY DEPARTMENTS FOR 7 YEARS AFTER SEPARATION OF EMPLOYEE. IF EMPLOYEE TRANSFERS TO ANOTHER DEPARTMENT, THE COMPLETE PERSONNEL FILE WILL ALSO BE TRANSFERRED TO THE NEW DEPARTMENT.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

² Retain until end of calendar year (December 30).

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
PERSONNEL FORMS ¹	PERSONNEL FORMS USED TO RECORD NEW EMPLOYEES, SEPARATIONS AND SALARY OR WITHHOLDING CHANGES. INCLUDES: NOTICE OF EMPLOYMENT AND CHANGE OF STATUS FORMS. FILED BY PAY DATE.	CAL ²	OFFICIAL RECORDS KEPT IN THE DEPARTMENTAL PERSONNEL FOLDER. OFFICIAL RECORDS OF WITHHOLDING KEPT BY THE AUDITOR-CONTROLLER.
RETROACTIVE PAY WORKSHEETS ¹	COMPUTER COMPUTATIONS OF RETROACTIVE PAY SETTLEMENTS, INCLUDING CERTIFICATIONS. INCLUDES: COMPUTER WORK SHEETS. FILED CHRONOLOGICALLY.	CAL ² + 5Y	DEPARTMENTAL RECORDS ARE LISTED AS PAYROLL RECORDS.
SICK LEAVE BUY BACKS ¹	LIST OF ELIGIBLE EMPLOYEES ENTITLED TO BUY BACK SICK LEAVE. INCLUDES: EMPLOYEE'S NAME, SOCIAL SECURITY NUMBER, JOB CLASS AND TITLE, HOURLY RATE, NUMBER OF SICK LEAVE HOURS USED AND BOUGHT BACK. FILED NUMERICALLY BY DEPARTMENT AND SECTION, THEN ALPHABETICALLY.	CAL ² + 5Y	
STATE UNEMPLOYMENT INSURANCE - SUI ¹	RECORDS USED TO REPORT QUARTERLY EARNINGS SUBJECT TO UNEMPLOYMENT INSURANCE. INCLUDES: INSAIE 02 REPORT. FILED CHRONOLOGICALLY BY DEPARTMENT, THEN ALPHABETICALLY.	CAL ² + 15Y	
TAX REPORTS - PAYROLL ¹	RECORDS USED TO REPORT QUARTERLY EARNINGS AND TAXES WITHHELD. INCLUDES: 3DP FOR STATE TAXES AND UNEMPLOYMENT INSURANCE, AND FEDERAL REPORT 941. FILED CHRONOLOGICALLY.	CAL ² + 15Y	
TIME CARD PROOF - FROM 1989 ¹	PAYROLL TOTALS BY DEPARTMENT AND GRAND TOTAL FOR EACH PAY PERIOD. USED TO BALANCE PAYROLL. INCLUDES: TOTALS. FILED CHRONOLOGICALLY BY DEPARTMENT.	8 WEEKS	DESTROY RECORDS AFTER FOUR PAY PERIODS.
TIME CARD PROOF - FROM 1989 ¹	MICROFICHE	CAL ² + 5Y	
TIME CARD PROOF - THROUGH 1988 ¹	PAYROLL TOTALS BY DEPARTMENT AND GRAND TOTAL FOR EACH PAY PERIOD. USED TO BALANCE PAYROLL. INCLUDES: TOTALS. FILED CHRONOLOGICALLY BY DEPARTMENT.	CAL ² + 5Y	

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

² Retain until end of calendar year (December 30).

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
TRUST FUNDS ¹	INFORMATION ON TRUST FUNDS ASSOCIATED WITH THE PAYROLL SYSTEM. INCLUDES: EXPENDITURE, REVENUE AND FUND BALANCE REPORTS.	CAL ² + 5Y	
VACATION AND SICK LEAVE BALANCES – BIWEEKLY ¹	RECORDS USED TO MAINTAIN VACATION AND SICK LEAVE BALANCES. INCLUDES: CURRENT AND CUMULATIVE BALANCES, ACCRUALS AND USAGE. FILED NUMERICALLY BY DEPARTMENT AND THEN ALPHABETICALLY BY EMPLOYEE.	UNTIL SUPERSEDED	DESTROY RECORDS WHEN SUPERSEDED BY THE NEXT BIWEEKLY REPORT.
VACATION AND SICK LEAVE BALANCES – BIWEEKLY ¹	MICROFICHE	CAL ² + 5Y	
VACATION AND SICK LEAVE BALANCES – YEAR-END ¹	YEAR-END BALANCES OF VACATION AND SICK LEAVE. INCLUDES: EMPLOYEE VACATION AND SICK LEAVE RECORDS. FILED CHRONOLOGICALLY.	CAL ² + 70Y	
VACATION AND SICK LEAVE BALANCES – YEAR-END ¹	MICROFICHE	CAL ² + 70Y	STORED AT OFFSITE VAULT. OFFICIAL COPY.
VALIDATIONS – FROM 1989 ¹	RECORDS EVERY TRANSACTION WITHIN A PAY PERIOD. INCLUDES: BALANCING RECORDS, FILED NUMERICALLY BY DEPARTMENT, SECTION, THEN BY SOCIAL SECURITY NUMBER.	6 WEEKS	DESTROY RECORDS AFTER THREE PAY PERIODS.
VALIDATIONS – FROM 1989 ¹	MICROFICHE	CAL ² + 5Y	
VALIDATIONS – THROUGH 1988 ¹	RECORDS EVERY TRANSACTION WITHIN A PAY PERIOD. INCLUDES: BALANCING RECORDS. FILED NUMERICALLY BY DEPARTMENT, SECTION, THEN BY SOCIAL SECURITY NUMBER.	CAL ² + 5Y	
VOLUNTARY DEDUCTION AUTHORIZATION ¹	AUTHORIZATION BY EMPLOYEES TO MAKE DEDUCTIONS FROM SALARIES. INCLUDES: HEALTH, LIFE INSURANCE, UNITED WAY AND SAVINGS BOND DEDUCTIONS. FILED ALPHABETICALLY.	SUPERSEDED/ OBSOLETE + 5Y	DESTROY RECORDS 5 YEARS AFTER THEY ARE SUPERSEDED OR OBSOLETE.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

² Retain until end of calendar year (December 30).

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
W2 FORMS – EMPLOYER'S COPIES	EMPLOYER'S COPIES OF W2 FORMS USED TO REPORT EMPLOYEE'S INCOME TO THE STATE AND FEDERAL GOVERNMENTS. INCLUDES: COMPLETED W2 FORMS AND BALANCING WORKSHEETS. FILED ALPHABETICALLY BY INDIVIDUAL. ALSO KNOWN AS AUDIT OF W2'S.	CAL ² + 15Y	REGULATION 4028 OF THE INTERNAL REVENUE CODE PERMITS DESTRUCTION OF W2 FORMS 4 YEARS AFTER THE DATE THE TAX IS DUE OR HAS BEEN PAID, WHICHEVER IS LATER.
W2 REPORT – YEAR-END – FROM 1987 ¹	LISTING OF W2'S FOR ALL COUNTY EMPLOYEES. INCLUDES: COMPUTER REPORT OF W2'S AND BALANCING WORKSHEET. FILED NUMERICALLY BY DEPARTMENT, SECTION, AND JOB CLASS. ALSO KNOWN AS AUDIT OR W2'S.	CAL ² + 5Y	
W2 REPORT – YEAR-END – FROM 1987 ¹	MICROFICHE.	CAL ² + 15Y	
W2 REPORT – YEAR-END – FROM 1987	MICROFICHE.	CAL ² + 15Y	REGULATION 4028 OF THE INTERNAL REVENUE CODE PERMITS DESTRUCTION OF W2 FORMS 4 YEARS AFTER THE DATE THE TAX IS DUE OR HAS BEEN PAID, WHICHEVER IS LATER. STORED AT OFFSITE VAULT. OFFICIAL COPY.
WARRANT REGISTERS – PAYROLL REVOLVING ¹	LISTING OF WARRANTS ISSUED BY THE COUNTY. INCLUDES: PAYROLL REVOLVING REGISTER. FILED NUMERICALLY.	CAL ² + 15Y	
WARRANT REGISTERS – PAYROLL REVOLVING	MICROFICHE.	CAL ² + 15Y	GOVERNMENT CODE 26907 PERMITS DESTRUCTION OF WARRANT REGISTERS AFTER 15 YEARS. STORED AT OFFSITE VAULT. OFFICIAL RECORD.
WITHHOLDING – FEDERAL AND STATE ¹	VARIOUS FORMS USED TO WITHHOLD AND REPORT INCOME TO THE STATE AND FEDERAL GOVERNMENTS. INCLUDES: W4'S, DE4'S AND DW5'S. FILED ALPHABETICALLY BY EMPLOYEE.	CAL ² + 5Y	

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

² Retain until end of calendar year (December 30).

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
WORK PAPERS ¹	WORK PAPERS USED TO BALANCE ACCOUNTS. INCLUDES: SALARY INCREASE REPORTS, TIME CARD PROOFS, MANUAL ADJUSTMENTS TO PAYROLL AND BALANCING WORKSHEET. FILED CHRONOLOGICALLY.	END OF CALENDAR YEAR + 5Y	
WORKER'S COMPENSATION ¹	FILES USED TO MAINTAIN RECORDS OF PAYMENTS FROM THE PAYMENT SYSTEM FOR WORKER'S COMP 4850'S. INCLUDES: PAYMENT AUTHORIZATION WORKSHEET AND COPIES OF WARRANTS. FILED ALPHABETICALLY.	AFTER CLOSE + 15Y	DESTROY RECORDS 15 YEARS AFTER LAST TRANSACTION.
<u>TAXES</u>			
APPORTIONMENT OF STATE ALLOCATIONS ¹	APPORTIONMENT OF THE COUNTY SHARE OF STATE SUBVENTIONS AND REIMBURSEMENTS. PROCESSED BY THE COUNTY FROM MAGNETIC TAPE OR COMPUTER PRINTOUTS RECEIVED FROM THE STATE. INCLUDES: JOURNAL VOUCHERS, COMPUTER PRINTOUTS. FILED CHRONOLOGICALLY.	FY + 5Y	
APPORTIONMENT OF STATE ALLOCATIONS ¹	DISKETTE	FY + 5Y	
BOND RECORDS ¹	INFORMATIONAL MATERIAL ON BOND ELECTIONS AND AUTHORIZATION. INCLUDES: RESOLUTIONS, CERTIFICATION FROM THE ELECTIONS DEPARTMENT, BONDING ATTORNEY AND THE AUDITOR-CONTROLLER. FILED ALPHABETICALLY, THEN BY DATE.	AFTER PAYMENT + 5Y	DESTROY RECORDS 5 YEARS AFTER FINAL PAYMENT. OFFICIAL RECORDS KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS.
BOND REGISTERS ¹	REGISTER OF BONDS SOLD. INCLUDES: PRINCIPAL AND INTEREST. FILED ALPHABETICALLY AND BY DATE.	AFTER PAYMENT + 5Y	DESTROY RECORDS 5 YEARS AFTER FINAL PAYMENT.
PAYING AGENT - AGREEMENTS ¹	BACK-UP AUTHORITY FOR PAYMENTS TO PAYING AGENT FOR BONDS, COUPONS, AND COSTS. INCLUDES: AGREEMENTS AND BOARD OF SUPERVISORS RESOLUTIONS. FILED CHRONOLOGICALLY.	SUPERSEDED/ OBSOLETE + 5Y	DESTROY RECORDS 5 YEARS AFTER SUPERSEDED OR OBSOLETE. OFFICIAL RECORD KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
PAYING AGENT - CERTIFICATES	PAYING AGENT AND COUPON DESTRUCTION CERTIFICATES. INCLUDES: CERTIFICATES. FILED CHRONOLOGICALLY.	FY + 5Y	GC 26907.1 ALLOWS DESTRUCTION OF RECORDS 5 YEARS AFTER BONDS OR COUPONS HAVE BEEN PAID OR CANCELED.
PAYING AGENT - STATEMENTS ¹	STATEMENT OF ACCOUNTS FOR EACH BOND FUND. BACK-UP FOR PAYMENTS RECEIVED BY PAYING AGENT. INCLUDES: PAYMENTS TO BOND AND COUPON HOLDERS AND BALANCES FOR EACH BANK ACCOUNT. FILED CHRONOLOGICALLY.	FY + 2Y	
RECORDS CENTER FORMS AND REPORTS ¹	SEE COUNTYWIDE ACCOUNTING AND ADMINISTRATION RECORDS (CARR) SCHEDULE FOR RETENTION REQUIREMENTS.		
REDEVELOPMENT AGENCIES ¹	BACK-UP FOR TAX ROLL ENTRIES AND ALLOCATIONS. INCLUDES: ADOPTED PLAN, ANNUAL TAX INCREMENT, AGREEMENTS, BASE-YEAR VALUES, MAPS AND RESOLUTIONS. FILED CHRONOLOGICALLY BY AGENCY.	SUPERSEDED/ OBSOLETE + 5Y	DESTROY RECORDS 5 YEARS AFTER THE PLAN IS CHANGED OR PAID. OFFICIAL COPY OF AGREEMENTS KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS.
REDEVELOPMENT AGENCIES ¹	COMPUTER PRINTOUTS.	SUPERSEDED/ OBSOLETE + 5Y	DESTROY RECORDS 5 YEARS AFTER RECORD IS SUPERSEDED OR OBSOLETE.
REDEVELOPMENT AGENCIES ¹	DISKETTE.	SUPERSEDED/ OBSOLETE + 5Y	DESTROY RECORDS 5 YEARS AFTER RECORD IS SUPERSEDED OR OBSOLETE.
SCHOOL BUDGETS - BONDS ¹	SCHOOL BOND BUDGETS USED TO CALCULATE TAX RATES AND SET YEARLY ALLOCATIONS FOR SCHOOL BONDS. INCLUDES: SCHOOL BOND BUDGETS. FILED NUMERICALLY.	FY + 2Y	
SCHOOL BUDGETS - BONDS ¹	DISKETTES	FY + 12Y	

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
SCHOOL BUDGETS - DISTRICTS ¹	ANNUAL BUDGETS SUBMITTED BY THE COUNTY OFFICE OF EDUCATION. INCLUDES: COMPLETE ANNUAL OPERATING BUDGET FOR EACH SCHOOL DISTRICT, INCLUDING SCHOOL BOND INTEREST AND REDEMPTION BUDGET PREPARED BY THE COUNTY AUDITOR-CONTROLLER. FILED CHRONOLOGICALLY.	FY + 2Y	OFFICIAL RECORDS KEPT BY THE CLERK OF THE BOARD OF SUPERVISORS AND COUNTY OFFICE OF EDUCATION.
STATE REPORTS - TAXES:	TAX INFORMATION REPORTS TO STATE AGENCIES AS REQUIRED BY VARIOUS STATE CODE SECTIONS. INCLUDES: REPORTS TO STATE CONTROLLER, STATE BOARD OF EDUCATION, CHANCELLOR OF COMMUNITY COLLEGES, STATE BOARD OF EQUALIZATION, AND CALIFORNIA MUNICIPAL STATISTICS. FILED CHRONOLOGICALLY.	FY + 5Y	
STATE REPORTS - TAXES:	COMPUTER PRINTOUTS	FY + 5Y	
STATE REPORTS - TAXES:	DISKETTES	FY + 5Y	
TAX RATE BOOKLET ¹	INFORMATION TAKEN FROM THE TAX RATE COMPUTER PRINTOUT. INCLUDES: THE BOOKLET. FILED CHRONOLOGICALLY.	PERMANENT	ONE COPY IS KEPT PERMANENTLY. DUPLICATE BOUND COPIES ARE KEPT FOR 4 YEARS AFTER THE CLOSE OF THE FISCAL YEAR.
TAX BILLS - BACK-UP - FROM 1989-90 ¹	INFORMATION NEEDED TO SET THE ANNUAL TAX RATE AND TO CREATE THE TAX ROLL FILES. INCLUDES: TAX CODE AREA AND FUND MASTERS, TAX RATES, CALCULATIONS, RESOLUTIONS TO SET TAX RATES AND WORKPAPER. FILED NUMERICALLY AND CHRONOLOGICALLY.	FY + 2Y	
TAX ROLLS - BACK-UP - FROM 1989-90 ¹	COMPUTER REPORTS.	FY + 2Y	
TAX ROLLS - BACK-UP - FROM 1989-90 ¹	MICROFICHE BEGINNING 1989-90.	FY + 12Y	
TAX ROLLS - BACK-UP - FROM 1989-90 ¹	DISKETTES.	FY + 2Y	

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
TAX ROLLS - BACK-UP - THROUGH 1988-89 ¹	INFORMATION NEEDED TO SET THE ANNUAL TAX RATE AND TO CREATE THE TAX ROLL FILES. INCLUDES: TAX CODE AREA AND FUND MASTERS, TAX RATES, CALCULATIONS, RESOLUTIONS TO SET TAX RATES AND WORKPAPERS. FILED NUMERICALLY AND CHRONOLOGICALLY.	FY + 12Y	
TAX ROLLS - BACK-UP - THROUGH 1988-89	COMPUTER REPORTS.	FY + 12Y	
TAX ROLLS - BACK-UP - THROUGH 1988-89	DISKETTE.	FY + 2Y	
TAX ROLLS - SECURED, SUPPLEMENTAL AND DEL. - FROM 1988-89	RECORDS USED TO CREATE ANNUAL TAX BILLING ROLL, PRINT TAX BILLS, PROCESS TAX ROLL CHANGES, APPORTION COLLECTIONS AND REFUNDS, AND MAINTAIN BALANCE OF TAX ROLLS. INCLUDES: REPORTS. FILED CHRONOLOGICALLY BY ACTIVITY.	FY + 2Y	REVENUE & TAXATION CODE 109.5 ALLOWS MACHINE-PREPARED ROLLS TO BE DISPLAYED ON MICROFILM.
TAX ROLLS - SECURED, SUPPLEMENTAL AND DEL. - FROM 1988-89	COMPUTER PRINTOUTS.	FY + 2Y	REVENUE & TAXATION CODE 109.5 ALLOWS MACHINE-PREPARED ROLLS TO BE DISPLAYED ON MICROFILM.
TAX ROLLS - SECURED, SUPPLEMENTAL AND DEL. - FROM 1988-89	MICROFICHE BEGINNING 1989-90.	FY + 12Y	REVENUE & TAXATION CODE 4377 PERMITS DESTRUCTION OF RECORDS AFTER 12 YEARS.
TAX ROLLS - SECURED, SUPPLEMENTAL AND DEL. - FROM 1988-89	DISKETTE.	FY + 2Y	
TAX ROLLS - SECURED, SUPPLEMENTAL AND DEL. - THROUGH 1988-89	RECORDS USED TO CREATE ANNUAL TAX BILLING ROLL, PRINT TAX BILLS, PROCESS TAX ROLL CHANGES, APPORTION COLLECTIONS AND REFUNDS, AND MAINTAIN BALANCE OF TAX ROLLS. INCLUDES: REPORTS. FILED CHRONOLOGICALLY BY ACTIVITY.	FY + 12Y	REVENUE AND TAXATION CODE 4377 PERMITS DESTRUCTION OF RECORDS AFTER 12 YEARS.

¹ Suggested retention period per the County Accounting Standards and Procedures Committee.

AUDITOR-CONTROLLER

RECORDS RETENTION SCHEDULE

TITLE	DESCRIPTION	TOTAL RETENTION PERIOD	REMARKS
TAX ROLLS - SECURED, SUPPLEMENTAL AND DEL. - THROUGH 1988-89	COMPUTER PRINTOUTS.	FY + 12Y	REVENUE & TAXATION CODE 4377 PERMITS DESTRUCTION OF RECORDS AFTER 12 YEARS.
TAX ROLLS - SECURED, SUPPLEMENTAL AND DEL. - THROUGH 1988-89	DISKETTES.	FY + 2Y	
TAX ROLLS - UNSECURED - FROM 1989-90	RECORDS USED TO CREATE ANNUAL TAX BILLING ROLL, PRINT TAX BILLS, PROCESS TAX ROLL CHANGES, APPORTION COLLECTIONS AND REFUNDS, AND MAINTAIN BALANCE OF TAX ROLLS. INCLUDES: TAX ROLL, INCLUDING CHANGES, APPORTIONMENT COLLECTIONS, REFUNDS AND BALANCES. FILED CHRONOLOGICALLY.	FY + 2Y	REVENUE & TAXATION CODE 109.5 ALLOWS MACHINE-PREPARED ROLLS TO BE DISPLAYED ON MICROFILM.
TAX ROLLS - UNSECURED - FROM 1989-90	COMPUTER PRINTOUT.	FY + 2Y	REVENUE & TAXATION CODE 109.5 ALLOWS MACHINE-PREPARED ROLLS TO BE DISPLAYED ON MICROFILM.
TAX ROLLS - UNSECURED - FROM 1989-90	MICROFICHE.	FY + 5Y	REVENUE & TAXATION CODE 2928 PERMITS DESTRUCTION OF RECORDS AFTER 5 YEARS.
TAX ROLLS - UNSECURED - FROM 1989-90	DISKETTE.	FY + 2Y	
TAX ROLLS - UNSECURED - THROUGH 1988-89	RECORDS USED TO CREATE ANNUAL TAX BILLING ROLL, PRINT TAX BILLS, PROCESS TAX ROLL CHANGES, APPORTION COLLECTIONS AND REFUNDS, AND MAINTAIN BALANCE OF TAX ROLLS. INCLUDES: TAX ROLL, INCLUDING CHANGES, APPORTIONMENT COLLECTIONS, REFUNDS AND BALANCES. FILED CHRONOLOGICALLY.	FY + 5Y	REVENUE AND TAXATION CODE 2928 PERMITS DESTRUCTION OF RECORDS AFTER 5 YEARS.
TAX ROLLS - UNSECURED - THROUGH 1988-89	COMPUTER PRINTOUTS.	FY + 5Y	
TAX ROLLS - UNSECURED - THROUGH 1988-89	DISKETTES.	FY + 2Y	REVENUE AND TAXATION CODE 2928 PERMITS DESTRUCTION OF RECORDS AFTER 5 YEARS

BOARD OF SUPERVISORS

RECORD	RETENTION PERIOD	AUTHORITY
ASSESSMENT APPEALS BOARD/CLAIMS	5 YEARS AFTER FINAL ACTION ON APPLICATION	GOVT. CODE 25105.5
MISC. PAPERS/DOCUMENTS	1 YEAR (UNLESS BOARD DETERMINES A NEED FOR RETENTION)	GOVT. CODE 50015
UNACCEPTED BIDS OR PROPOSALS (PUBLIC WORKS)	5 YEARS	GOVT. CODE 26202.1
BONDS/COUPONS	5 YEARS AFTER PAID/CANCELLED	GOVT. CODE 26907.1
NON-JUDICIAL PUBLIC RECORDS		GOVT. CODE 26205.1
UNSOLD BONDS	2 YEARS	GOVT. CODE 29940, 29943
ECONOMIC INTEREST STATEMENTS	7 YEARS AFTER TERMINATION OF OFFICE	GOVT. CODE 26201, ET SEQ.
GENERAL/DEPARTMENT HEAD CORRESPONDENCE	5 YEARS	
TORT CLAIMS	5 YEARS	
BOARD MEETING CASSETTE TAPES	10 YEARS	
MINUTE ORDERS	5 YEARS	
LAND USE APPEAL CORRESPONDENCE	5 YEARS	
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356
CONTRACTS AND ORIGINAL SPECS ON COUNTY BUILDINGS	10 YEARS AFTER COMPLETION	GOVT. CODE 26205.1 COPIES MUST BE ELECTONICALLY SAVED
OLD ORIGINAL MINUTE AND ORDINANCE BOOKS	20 YEARS	GOVT. CODE 26205.1 RECORDS HAVE BEEN ELECTRONICALLY COPIED AND THE ORIGINAL RECORDS ARE OFFERED TO THE STATE OF CALIFORNIA HISTORICAL PRESERVATION COMMISSION AND/OR STATE OR LOCAL HISTORICAL SOCIETIES FOR PRESERVATION AND ARE RETAINED UNTIL ALL REAOURCES FOR SUCH PRESERVATIONS HAVE REJECTED THE RECORDS.

RECORD	RETENTION PERIOD	AUTHORITY
FILES & RECORDS FOR SPECIAL DISTRICTS; RECORDS & PAPERS REGARDING APPEALS FROM DENIALS OF BUILDING PERMITS; SPECIAL USE PERMITS & VARIANCES; MATERIAL OF DISSOLVED BOARDS, COMMISSIONS, COMMITTEES AND SPECIAL DISTRICTS;	10 YEARS	GOVT. CODE 26205.1 RECORDS HAVE BEEN ELECTRONICALLY COPIED
OTHER RECORDS	2 YEARS	GOVT. CODE 26202 RECORDS HAVE BEEN ELECTRONICALLY COPIED.

CHILD SUPPORT SERVICES

RECORD	RETENTION PERIOD	AUTHORITY
ALL CASE REPORTS	3 YEARS AFTER CLOSURE (UNLESS NEEDED FOR FEDERAL OR STATE AUDITING PURPOSES)	45 CFR 303.11
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356
CASH STATEMENTS	6 YEARS	CDCSS POLICY?
COUNTER RECEIPTS	7 YEARS	
CREDIT REPORTING DETAIL REPORTS	6 YEARS	
CS157 - CHILD SUPPORT ENFORCEMENT ACTIVITIES QUARTERLY AND ANNUAL DATA & ACCOUNTS RECEIVABLE REPORT	5 YEARS	45 CFR 74.53 REQUIRES RECORDS BE RETAINED FOR 3 YEARS FROM STARTING DATE SPECIFIED IN 45 CFR 74.22
CS356 - ADMIN CLAIM	5 YEARS	45 CFR 74.53 REQUIRES RECORDS BE RETAINED FOR 3 YEARS FROM STARTING DATE SPECIFIED IN 45 CFR 74.22
CS800-CHILD/FAMILY/SPOUSAL PAYMENTS ASSISTANCE RELATED DISTRIBUTION /DISBURSEMENT SUMMARY	5 YEARS	45 CFR 74.53 REQUIRES RECORDS BE RETAINED FOR 3 YEARS FROM STARTING DATE SPECIFIED IN 45 CFR 74.22
CS820-CHILD/FAMILY/SPOUSAL AND MEDICAL SUPPORT COLLECTIONS AND NON- ASSISTANCE DISTRIBUTIONS AND DISBURSEMENTS SUMMARY	5 YEARS	45 CFR 74.53 REQUIRES RECORDS BE RETAINED FOR 3 YEARS FROM STARTING DATE SPECIFIED IN 45 CFR 74.22
CHILD SUPPORT MONTHLY STATISTICAL REPORT	5 YEARS	45 CFR 74.53 REQUIRES RECORDS BE RETAINED FOR 3 YEARS FROM STARTING DATE SPECIFIED IN 45 CFR 74.22
DEPOSIT PERMIT REPORTS, LEDGERS, PAY CARDS, TAX INTERCEPT REPORTS, YELLOW COPIES OF DEPOSIT PERMIT WITH SUPPORTING DOCUMENTATION REGARDING CHILD SUPPORT DISBURSALS	6 YEARS	CDCSS POLICY?

ALL CASE REPORTS	3 YEARS AFTER CLOSURE (UNLESS NEEDED FOR FEDERAL OR STATE AUDITING PURPOSES)	45 CFR 302.15
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356
CRIMINAL HISTORY FILES	3 YEARS	11 CCR 707(c). FOLLOW SHERIFF GUIDELINES.
PERSONNEL/FAMILY AND MEDICAL LEAVE ACT/DISCIPLINE RECORDS	CURRENT YEAR + 5 YEARS AFTER LEAVING THE DEPARTMENT	
PAYROLL RECORDS	CURRENT YEAR + 5 YEARS	

COLLECTIONS - (ANY DEPT.)

RECORD	RETENTION PERIOD	AUTHORITY
COLLECTIONS RECORDS AND FILES	5 YEARS AFTER AMOUNT COLLECTED – FILE CLOSED	
TRANSIENT OCCUPANCY TAX COLLECTION RECORDS	10 YEARS	
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356

COPPERATIVE EXTENTION

RECORD	RETENTION PERIOD	AUTHORITY
AGREEMENTS	10 YEARS	
AUDITS	PERMANENT	
CORRESPONDENCE	2 YEARS	DEPT. PREFERENCE
COMPLAINTS	5 YEARS	
GRANTS	6 YEARS	
PERSONNEL FILES	UNTIL TERMINATION	HRD IS RECORD HOLDER
PRESS RELEASES	2 YEARS	
REFERENCE MATERIALS PRODUCED BY DEPT.	2 YEARS OR UNTIL REVISED	GOVT. CODE 26202
REPORTS & STUDIES (OTHER THAN ANNUAL REPORTS)	10 YEARS	INFORMATION IS OUTDATED AFTER 10 YEARS
SURVEYS/QUESTIONNAIRES	2 YEARS	
TIME SHEETS/TIME CARDS	4 YEARS	

COUNTY CLERK/RECORDER

RECORD	RETENTION PERIOD	AUTHORITY
APPOINTMENTS & CANCELLATION OF APPOINTMENTS (MICROFILM)	PERMANENT	GOVT. CODE 24102 (STORED IN OFFSITE VAULT)
ABANDONMENT OF USE OF FICTITIOUS BUSINESS NAME STATEMENT (MICROFILM)	CURRENT YEAR + 9	BUSINESS & PROFESSIONS CODE 17927 SEND TO COUNTY ARCHIVES AFTER RETENTION PERIOD
BIRTH & DEATH CERTIFICATES	1 YEAR AFTER MICROFILMING	HEALTH & SAFETY CODE 102235
FICTITIOUS BUSINESS NAME STATEMENT (MICROFILM)	CURRENT YEAR + 9	BUSINESS & PROFESSIONS CODE 17927 SEND TO COUNTY ARCHIVES AFTER RETENTION PERIOD
CONFIDENTIAL MARRIAGE APPLICATIONS AND LICENSES	CURRENT YEAR + 1 THEN MICROFILM	FAMILY CODE 511 DESTROY ORIGINALS AFTER MICROFILMING
DEPARTMENT OF INSURANCE RECORDS (SURETIES, BAIL LICENSES, CERTIFICATE OF AUTHORITY)	CURRENT YEAR + 1	MICROFILM PRIOR TO DESTRUCTION MICROFILM IS PERMANENTLY RETAINED
ENVIRONMENTAL RECORDS – DUPLICATE (NOTICE OF DETERMINATION, NOTICE OF EXEMPTION, NEGATIVE DECLARATION)	9 MONTHS	14 CCR 753.5(e)(8)(A) THROUGH (E)
HUMANE OFFICER APPOINTMENTS/OATHS	CURRENT YEAR + 3	CIVIL CODE 607(f)
HUMANE OFFICER INDEX	PERMANENT	CIVIL CODE 607(f)
LOYALTY OATHS	7 YEARS AFTER TERMINATION	RECORDS PRIOR TO 1992 WERE FILED WITH COUNTY CLERK; OATHS ARE NOW KEPT IN PERSONNEL FILES
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356
NOTARY JOURNAL	CURRENT YEAR + 10	GOVT. CODE 8209
NOTARY OATH	1 YEAR AFTER EXPIRATION OF COMMISSION	GOVT. CODE 8213
OATHS OF OFFICE OF DEPUTY, PUBLIC OFFICIALS AND BONDS	5 YEARS AFTER REVOCATION	GOVT. CODE 1363, 24102
PASSPORT APPLICATION	1 YEAR	PASSPORT AGENT'S

RECORD	RETENTION PERIOD	AUTHORITY
TRANSMITTALS		REFERENCE GUIDE
PROCESS SERVER REGISTRATIONS PER BUSINESS & PROFESSIONS 22350	CURRENT YEAR + 3	BUSINESS & PROFESSIONS 22354
PROCESS SERVER REGISTRATIONS INDEX	PERMANENT	BUSINESS & PROFESSIONS 22355
PROFESSIONAL PHOTOCOPIER REGISTRATIONS PER BUS & PROF 22450	CURRENT YEAR + 2	BUSINESS & PROFESSIONS 22456
PROFESSIONAL PHOTOCOPIER REGISTRATIONS INDEX	PERMANENT	BUSINESS & PROFESSIONS 22457
STATEMENT OF FACTS (RECORDS OF PUBLIC AGENCIES, STATEMENT OF FACTS, ROSTER OF PUBLIC OFFICIALS)	CURRENT YEAR + 2	GOVT. CODE 53051 MICROFILM PRIOR TO DESTRUCTION
STATEMENT OF FACTS INDEX	PERMANENT	
UNLAWFUL DETAINER ASSISTANT RECORDS	CURRENT YEAR + 2	BUSINESS & PROFESSIONS 6406
UNLAWFUL DETAINER ASSISTANT INDEX	PERMANENT	BUSINESS & PROFESSIONS 6407
UNCLAIMED RECORDED DOCUMENTS	2 YEARS	GOVT. CODE 26205.6(b)

COUNTY COUNSEL

RECORD	RETENTION PERIOD	AUTHORITY
CONTRACT/AGREEMENT FILES	2 YEARS AFTER TERMINATION OF CONTRACT/AGREEMENT	DEPT. PREFERENCE
CPS CASE FILES	3 YEARS AFTER MINOR TURNS 21	
CONSERVATORSHIP CASE FILES	5 YEARS AFTER DEATH OR DISMISSAL OF CONSERVATORSHIP	
LEGAL OPINIONS	PERMANENT	
LAWSUIT FILES (RESOLVED)	5 YEARS AFTER LAST ACTIVITY IN FILE	
BAIL BOND FORFEITURE FILES (RESOLVED)	2 YEARS AFTER LAST ACTIVITY IN FILE	
GENERAL CORRESPONDENCE FILES (COUNTY DEPARTMENTS)	10 YEARS AFTER LAST ACTIVITY IN FILE	
RISK		
NON-INDUSTRIAL ACCIDENT/INCIDENT REPORTS	3 YEARS AFTER DATE OF ACCIDENT/INCIDENT	
WORKER'S COMPENSATION CLAIMS/REPORTS	5 YEARS AFTER FINAL ACTION	GOVT. CODE 26201. ET SEQ.

**PRIOR TO STORAGE, ALL FILES SHOULD BE PURGED PURSUANT TO THE OFFICE'S ESTABLISHED
"FILE PURGING GUIDELINES."**

COUNTY FIRE

RECORD	RETENTION PERIOD
ADMINISTRATION:	
ADMINISTRATIVE FILES	5 YEARS
CORRESPONDENCE, GENERAL	5 YEARS
CHRONOLOGICAL FILES	PERMANENT
POLICIES AND PROCEDURES	UNTIL SUPERCEDED + 2 YEARS
CONTRACTS AND AGREEMENTS	PERMANENT
STATION HISTORY FILES	INDEFINITELY
BUDGET DOCUMENTATION	CURRENT YEAR + 5 YEARS
EMPLOYEE PERSONNEL FILES	CURRENT YEAR + 5 YEARS AFTER TERMINATION OF EMPLOYMENT
WORKERS COMPENSATION FILES	7 YEARS
TIME CARDS	5 YEARS
PAYROLL RECORDS	7 YEARS
ACCOUNTS PAYABLE DOCUMENTS, PAID	5 YEARS
ACCOUNTS RECEIVABLE REPORTS	10 YEARS
ACCOUNTS RECEIVABLE REPORTS	UNTIL SUPERCEDED
PURCHASE ORDERS	5 YEARS
OPERATIONS:	
INCIDENT REPORTS	
INCIDENT ACTION PLANS	INDEFINITELY
INCIDENT RUN RECORDS	7 YEARS
INVESTIGATION REPORTS	7 YEARS OR UNTIL CASE CLOSED
PATIENT FIELD RECORDS	INDEFINITELY
APPARATUS AND EQUIPMENT RECORDS	
ANNUAL PUMP TESTS	FOR DURATION OF OWNERSHIP
DAILY OPERATORS CHECK LIST	5 YEARS
FUEL RECORDS	5 YEARS
PREVENTIVE MAINTENANCE	FOR DURATION OF OWNERSHIP
VEHICLE ACCIDENT REPORTS	DURATION OF OWNERSHIP OR UNTIL PENDING CASE(S) CLOSED
FACILITY RECORDS	
ADA COMPLIANCE	LIFE OF FACILITY
MAINTENANCE RECORDS	LIFE OF FACILITY
SAFETY INSPECTIONS	7 YEARS
SUPPLY RECORDS	
INVENTORY	5 YEARS
MATERIAL ORDER FORMS	5 YEARS
CORRESPONDENCE RECORDS/FILES	7 YEARS
TRAINING / SAFETY:	

EXTRA-HELP FIRE FIGHTER PAYROLL RECORDS	7 YEARS
PAYROLL REGISTERS	PERMANENT
EXTRA-HELP FIRE FIGHTER PERSONNEL RECORDS	CURRENT YEAR + 5 YEARS AFTER TERMINATION
EMPLOYEE EXPOSURE TO TOXIC SUBSTANCES OR HARMFUL PHYSICAL AGENTS	LENGTH OF EMPLOYMENT + 30 YEARS
EMPLOYER RECORDS OF OCCUPATIONAL INJURY OR ILLNESS	5 YEARS FOLLOWING END OF YEAR TO WHICH THEY RELATE
VEHICLE ACCIDENT REPORTS	INDEFINITELY
DMV RECORDS	LENGTH OF EMPLOYMENT
TRAINING RECORDS	LENGTH OF EMPLOYMENT + 3 YEARS
TRAINING DEPARTMENT CORRESPONDENCE	5 YEARS
FACILITY INSPECTION	LENGTH OF FACILITY OWNERSHIP
HYDRANT RECORDS	INDEFINITELY, UNLESS REMOVED FROM SERVICE
HOSE RECORDS	LIFE CYCLE OF HOSE
EQUIPMENT RECORDS	LIFE CYCLE OF EQUIPMENT
PRE-FIRE PLANS	LENGTH OF OCCUPANCY OR LIFE CYCLE OF STRUCTURE
FIRE PREVENTION:	
PLAN REVIEW AND CONSTRUCTION INSPECTION	5 YEARS
FIRE AND LIFE SAFETY INSPECTIONS	INDEFINITELY
RECORD SETS OF APPROVED BUILDING PLANS	ONLY FOR LIFE OF PROJECT
FIRE PREVENTION QUARTERLY REPORTS	2 YEARS
CORRESPONDENCE FILES	INDEFINITELY
EQUIPMENT RECORDS	4 YEARS
VEHICLE MILEAGE REPORTS	7 YEARS
PERMITS ISSUED	FOR LENGTH THE BUSINESS HAS PERMIT
HAZARD ABATEMENT FILES	2 YEARS
PUBLIC EDUCATION PRESENTATIONS	2 YEARS
PRESS RELEASES	PERMANENT

DISTRICT ATTORNEY

RECORD	RETENTION PERIOD	AUTHORITY
FELONY FILES	5 YEARS AFTER ADJUDICATION	
MISDEMEANOR FILES	3 YEARS AFTER ADJUDICATION	
JUVENILE FILES	AFTER MINOR TURNS 23	GOVT. CODE 26201, ET SEQ
CASE MANAGEMENT FILES	PERMANENT	INTERNAL FILES ARE MAINTAINED ON THE DEPARTMENTAL COMPUTER SERVER. NO PHYSICAL FILES INVOLVED.
HOMICIDE CASES FILES	PERMANENT	NO STATUTE OF LIMITATIONS IN MURDER CASES. HOMICIDE APPEALS AND ACCOMPANYING WRITS CAN TAKE 10 TO 15 YEARS
SERIOUS AND VIOLENT FELONY, AND SEXUAL ASSAULT CASE FILES	PERMANENT	THERE IS NO TIME LIMIT UPON THE CHRGING OF A SERIOUS OR VIOLENT ELONY AS A PRIOR CONVICTION UNTHTER THE THREE STRIKES LAW PC667(C). PRIOR SEXUAL ASSAULT FILES CAN BE USED TO PROVE NEW ALLEGATIONS EC 1108.
VICTIM WITNESS FILES	10 YEARS	VICTIM-WITNESS FILES ARE MAINTAINED FOR CONTACT WITH THE VICTIM AND FOR PURPOSES OF FILING VICTIMS OF VIOLENT CRIME COMPENSATION CLAIMS. SUCH CLAIMS MUST BE FILED WITHIN ONE YER OF THE DTE OF THE CRIME OR WHEN THE VICTIM REACHES 18 YEARS OF AGE, WHICHEVER IS LATER. (GC 13961) THE LIMITATION PERIOD CAN BE EXTENDED FOR UP TO THREE YEARS UPON A SHOWING OF GOOD CAUSE. (GC 13961.01)

ELECTIONS

RECORD	RETENTION PERIOD	AUTHORITY
BALLOTS/BALLOT CARDS/APPLICATION FOR ABSENT VOTER BALLOTS - FEDERAL ELECTIONS (PRES., VICE-PRES., U.S. SENATOR, U.S. REP. ELECTIONS)	22 MONTHS AFTER DATE OF ELECTION	ELECTIONS CODE 17301, 17305, 17504
BALLOTS/BALLOT CARDS/APPLICATION FOR ABSENT VOTER BALLOTS (STATE & LOCAL ELECTIONS)	6 MONTHS AFTER DATE OF ELECTION	ELECTIONS CODE 17302, 17306, 17505
TALLY SHEETS/VOTING RECORD INDEX/CHALLENGE LISTS/ASSISTED VOTER LISTS (PRES., VICE-PRES., U.S. SENATOR, U.S. REP. ELECTIONS)	22 MONTHS AFTER DATE OF ELECTION	ELECTIONS CODE 17303
TALLY SHEETS/VOTING RECORD INDEX/CHALLENGE LISTS/ASSISTED VOTER LISTS (STATE & LOCAL ELECTIONS)	6 MONTHS AFTER DATE OF ELECTION	ELECTIONS CODE 17304
RECALL PETITIONS	8 MONTHS AFTER DATE OF ELECTION	ELECTIONS CODE 17400
PRECINCT OFFICERS DECLARATION OF INTENTION/PRECINCT BOARD MEMBER APPLICATIONS/ORDER APPOINTING BOARDS AND DESIGNATING POLLING PLACES/ BOARD NOMINATIONS (PRES., VICE-PRES., U.S. SENATOR, U.S. REP. ELECTIONS)	22 MONTHS AFTER DATE OF ELECTION	ELECTIONS CODE 17502
PRECINCT OFFICERS DECLARATION OF INTENTION/PRECINCT BOARD MEMBER APPLICATIONS/ORDER APPOINTING BOARDS AND DESIGNATING POLLING PLACES/ BOARD NOMINATIONS (STATE & LOCAL ELECTIONS)	6 MONTHS AFTER DATE OF ELECTION	ELECTIONS CODE 17503
NEW RESIDENT VOTER LIST	22 MONTHS AFTER DATE OF ELECTION	ELECTIONS CODE 17506

RECORD	RETENTION PERIOD	AUTHORITY
NOMINATION DOCUMENTS AND SIGNATURES IN LIEU OF FILING FEE PETITIONS	TERM OF OFFICE + 4 YEARS	ELECTIONS CODE 17100
ACTIVE ORIGINAL AFFIDAVITS OF REGISTRATION	MAY MICROFILM AFTER 1ST GENERAL ELECTION	ELECTIONS CODE 2202
CANCELLED ORIGINAL AFFIDAVITS OF REGISTRATION	5 YEARS	ELECTIONS CODE 17000
ROSTER OF VOTERS, COMBINED ROSTERS, INDEXES	5 YEARS AFTER ELECTION	ELECTIONS CODE 17300
COMPLETE INDEX OF AFFIDAVITS OF REGISTRATION (PURSUANT TO E.C. 2180)	5 YEARS	ELECTION CODE 17001
400 FORMS CAMPAIGN STATEMENTS	ORIGINAL STATEMENTS TO BE RETAINED INDEFINITELY	GOVT. CODE 81009
400 FORMS CAMPAIGN STATEMENTS THAT DID NOT WIN	5 YEARS	GOVT. CODE 81009
700 FORMS STATEMENT OF ECONOMIC INTEREST	7 YEARS	GOVT. CODE 81009
APPLICATION FOR VIEWING VOTER FILES	5 YEARS	ELECTION CODE 608 & 2188
FORMS FOR PUBLIC INSPECTION	30 DAYS AFTER ELECTION	ELECTIONS CODE 20442
INITIATIVE OR REFERENDUM PETITIONS	8 MONTHS AFTER DATE OF ELECTION	ELECTION CODE 17200
PRECINCT MAPS	12 YEARS BY SEC. OF STATE	ELECTIONS CODE 17501
CORRESPONDENCE ON VOTER REGISTRATION	22 MONTHS	U.S.C. 42, SEC. 1974

GRAND JURY

RECORD	RETENTION PERIOD	AUTHORITY
FINAL REPORT (AND ALL DOCUMENTS, RECORDS & FILES PERTAINING TO ITEMS ADDRESSED IN THE FINAL REPORT)	5 YEARS	PENAL CODE 933;
RESPONSES TO FINAL REPORT	5 YEARS	PENAL CODE 933

HEALTH AND HUMAN SERVICES AGENCY DEPARTMENTS

ANIMAL CONTROL

RECORD	RETENTION PERIOD	AUTHORITY
RECORDS OF ANIMALS IMPOUNDED	3 YEARS AFTER ANIMAL RELEASED OR DESTROYED	FOOD & AG. CODE 32003 PENAL CODE 597.1(d)
BITE REPORTS, STATE RABIES CONTROL REPORTS; CITATIONS, CRIMINAL COMPLAINTS, NOTICES OF VIOLATION, PRE & POST SEIZURE PROCEEDINGS, NOTES, PHOTOS, EVIDENCE, ACO LOGS	3 YEARS	GOVT. CODE 26202 PENAL CODE 597.1(d)
LICENSE FORMS, CALL OUT SLIPS, RADIO LOGS, TIME CARDS	7 YEARS - DEPARTMENT PREFERENCE – COULD REDUCE TO COUNTY STANDARD OF 2 YEARS	GOVT. CODE 26202 PENAL CODE 597.1(d)

ENVIRONMENTAL HEALTH

RECORD	RETENTION PERIOD	AUTHORITY
CUPA - ALL INFORMATION DEFINED IN THE UNIFIED PROGRAM DATA DICTIONARY. [REFER TO 27 CCR DIVISION 3, SUBDIVISION 1, CHAPTERS 1-5]	INDEFINITELY (TRANSFERRED TO A COMPUTER DATABASE)	27 CCR 15185
CUPA - INSPECTION REPORTS, ENFORCEMENT FILES, AND ONSITE TIERED PERMITTING NOTIFICATIONS	5 YEARS	27 CCR 15188(A)(1)
CUPA - ALL RECORDS RELATED TO HAZARDOUS WASTE ENFORCEMENT ACTIONS	3 YEARS AFTER RESOLUTION	27 CCR 15188(A)(1)
CUPA - INFORMATION USED TO PRODUCE THE SUMMARY REPORTS TO THE STATE LISTED IN 27 CCR 15290	5 YEARS AFTER SUBMISSION	27 CCR 15188(A)(2)
HHW - INSPECT FACILITY FOR MALFUNCTIONS AND DETERIORATION, OPERATOR ERRORS, AND DISCHARGES WHICH MAY BE CAUSING OR MAY LEAD TO: <ul style="list-style-type: none"> • RELEASE OF HAZARDOUS WASTE CONSTITUENTS TO THE ENVIRONMENT; OR • A THREAT TO HUMAN HEALTH. 	3 YEARS	22 CCR 66265.15
HHW – PERSONNEL RECORDS: <ul style="list-style-type: none"> • JOB TITLE AND THE NAME OF THE EMPLOYEE FILLING EACH JOB; • A WRITTEN JOB DESCRIPTION FOR EACH POSITION; • A WRITTEN DESCRIPTION OF THE TYPE AND AMOUNT OF BOTH INTRODUCTORY AND CONTINUING TRAINING THAT WILL BE GIVEN TO EACH PERSON FILLING A POSITION; • RECORDS THAT DOCUMENT 	CURRENT PERSONNEL - UNTIL CLOSURE OF THE FACILITY FORMER EMPLOYEES - AT LEAST THREE YEARS FROM THE DATE THE EMPLOYEE LAST WORKED AT THE FACILITY	22 CCR 66265.16

RECORD	RETENTION PERIOD	AUTHORITY
<p>THAT THE TRAINING OR JOB EXPERIENCE REQUIRED WITHIN SIX MONTHS AFTER THE DATE OF THEIR EMPLOYMENT OR ASSIGNMENT TO A FACILITY, OR TO A NEW POSITION AT A FACILITY OF THIS SECTION HAS BEEN GIVEN TO, AND COMPLETED BY, FACILITY PERSONNEL.</p>		
<p>HHW - OPERATING RECORD:</p> <ul style="list-style-type: none"> • DESCRIPTION AND QUANTITY OF EACH HW RECEIVED, AND THE METHOD(S) AND DATE(S) OF ITS TRANSFER, TREATMENT, STORAGE, OR DISPOSAL; • RECORDS AND RESULTS OF WASTE ANALYSIS; • DETAILS OF ALL INCIDENTS THAT REQUIRE IMPLEMENTING THE CONTINGENCY PLAN; • RESULTS OF INSPECTIONS AS REQUIRED BY SECTION 66265.15(D) 	<p>UNTIL CLOSURE OF THE FACILITY (EXCEPT THAT RESULTS OF INSPECTIONS AS REQUIRED BY SECTION 66265.15(D) NEED BE KEPT ONLY THREE YEARS)</p>	<p>22 CCR 66265.73</p>
<p>EMERGENCY RESPONSE TO HAZARDOUS SUBSTANCE RELEASES - OSHA REQUIREMENTS</p> <ul style="list-style-type: none"> • MEDICAL SURVEILLANCE AND CONSULTATION. 	<p>THE MEDICAL RECORD FOR EACH EMPLOYEE SHALL BE PRESERVED AND MAINTAINED FOR AT LEAST THE DURATION OF EMPLOYMENT PLUS THIRTY (30) YEARS</p>	<p>8 CCR 5192(Q)(5),(6),(8),(9) 8 CCR 5192(F) 8 CCR 3204</p>
<p>HHW – OSHA REQUIREMENTS MEDICAL SURVEILLANCE PROGRAM MEETING THE REQUIREMENTS OF SUBSECTION (F) OF THIS SECTION.</p>	<p>THE MEDICAL RECORD FOR EACH EMPLOYEE SHALL BE PRESERVED AND MAINTAINED FOR AT LEAST THE DURATION OF EMPLOYMENT PLUS THIRTY (30) YEARS</p>	<p>8 CCR 5192(P) 8 CCR 5192(F) 8 CCR 3204</p>
<p>MONTHLY STATEMENT OF FEES COLLECTED</p>	<p>5 YEARS</p>	<p>GOVT. CODE 24356</p>

RECORD	RETENTION PERIOD	AUTHORITY
SMALL WATER SYSTEMS – APPLICATIONS, PERMITS, TECHNICAL REPORTS	10 YEARS	22 CCR 64259(B)(1) AND (2)
SMALL WATER SYSTEMS – INSPECTION AND SANITARY SURVEY REPORTS	10 YEARS	22 CCR 64259(B)(4)
SMALL WATER SYSTEMS – COPIES OF BACTERIOLOGICAL WATER QUALITY ANALYSIS	5 YEARS	22 CCR 64259 (B)(5)
SMALL WATER SYSTEMS – COPIES OF ALL OTHER WATER QUALITY ANALYSIS	10 YEARS	22 CCR 64259(B)(5)
SMALL WATER SYSTEMS – CORRESPONDENCE, MEMORANDA, OTHER WRITTEN RECORDS PERTAINING THERETO	3 YEARS	22 CCR 64259(B)(6)
DISPOSAL SITES AND FACILITIES – ALL FILES AND CONTENTS	AS LONG AS DISPOSAL SITE AND/OR FACILITY PHYSICALLY EXIST (UPON BOARD APPROVAL)	14 CCR 18020
HAZARDOUS WASTE – MANIFEST, BIENNIAL REPORTS, EXCEPTION REPORTS, TEST RESULTS, WASTE ANALYSES	3 YEARS	22 CCR 66262.40
INTENT TO OPERATE SOLID WASTE HANDLING SERVICES	1 YEAR AFTER OPERATIONS CEASE	14 CCR 18103.2
MEDICAL SURVEILLANCE PROGRAM	30 YEARS AFTER TERMINATION OF EMPLOYMENT – 30 YEARS AFTER EXPOSURE	8 CCR 5192
EMPLOYEE MEDICAL RECORDS (EMPLOYEE EXPOSED TO TOXIC SUBSTANCES OR HARMFUL PHYSICAL AGENTS)	30 YEARS AFTER TERMINATION OF EMPLOYMENT – 30 YEARS AFTER EXPOSURE	8 CCR 3204
EMPLOYER RECORDS OF OCCUPATIONAL INJURY OR ILLNESS	5 YEARS FOLLOWING END OF YEAR TO WHICH THEY RELATE	8 CCR 14307

HEALTH SERVICES

RECORD	RETENTION PERIOD	AUTHORITY
TUBERCULOSIS X-RAY PHOTOGRAPHS AND CASE RECORDS	5 YEARS IF SAID RECORDS DO NOT SHOW INFECTIOUS TB OR IF INDIVIDUAL HAS BEEN DECEASED MORE THAN 2 YEARS OR IS 102 FROM BIRTH DATE AND CHO CANNOT DETERMINE INDIVIDUAL LIVING OR IF INDIVIDUAL'S PLACE OF RESIDENCE UNKNOWN TO CHO FOR 10 YEARS	CA HEALTH & SAFETY CODE §123150
WIC	3 YEARS FOLLOWING THE DATE OF SUBMISSION OF THE FINAL EXPENDITURE REPORT FOR THE PERIOD TO WHICH THE RECORDS PERTAIN AND AFTER DATE OF TERMINATION	7 CFR 246.25
PRENATAL SYPHILIS TESTS	2 YEARS	CA HEALTH & SAFETY CODE §120700
CHILDHOOD IMMUNIZATION RECORDS	25 YEARS – MICROFILM AFTER 5	42 CFR 51B.105
COMMUNITY HEALTH SERVICE PROJECT RECORDS	3 YEARS	42 CFR 51C.113
CALIFORNIA CHILDREN'S SERVICES (CCS) CHARTS	5 YEARS (HARD COPY RETAINED FOR 5 YEARS AFTER CASE CLOSED, OR 3 YEARS PAST LAST VISIT, THEN PURGED. RETENTION DOES NOT INCLUDE MEDICAL RECORDS RECEIVED FROM OTHER PROVIDERS THAT ARE RETAINED WITH FILE FOR ONLY ONE YEAR.)	CA HEALTH & SAFETY CODE §123800 ET SEQ., IS ENABLING LEGISLATION FOR CCS.

RECORD	RETENTION PERIOD	AUTHORITY
CALIFORNIA CHILDREN'S SERVICES (CCS) MEDICAL THERAPY PROGRAM RECORDS	3 YEARS AFTER THE CLOSE DATE OR 3 YEARS AFTER THE 21 ST BIRTHDAY.	CA HEALTH & SAFETY CODE §123800 ET SEQ., IS ENABLING LEGISLATION FOR CCS.
CHILDREN'S HEALTH AND DISABILITY (CHDP) MEDICAL PROVIDER FORM PM160 AND MEDICAL ELIGIBILITY FORM PM357	3 YEARS	CA HEALTH & SAFETY CODE §§124025, 124060, 124070, & 124075 ARE ENABLING LEGISLATION FOR CHDP.
HEALTH RECORDS	7 YEARS AFTER DISCHARGE OF PATIENT	CA HEALTH & SAFETY CODE §123145; 22 CCR 73543

MENTAL HEALTH

RECORD	RETENTION PERIOD	AUTHORITY
MENTAL HEALTH RECORD (JUVENILE HALL)	7 YEARS (+AT LEAST 1 YEAR AFTER MINOR TURNS 18)	22 CFR 73543, 74731, 75353
CLIENT RECORDS (INCLUDING BILLING AND INSURANCE)	7 YEARS AFTER CLOSURE (MINOR MUST BE AT LEAST 22 YEARS OLD)	GOVT. CODE 26201, ET SEQ.
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356

PRIMARY CARE

NOTE: POLICY DEVELOPED USING THE FOLLOWING REFERENCES AND AUTHORITIES: CALIFORNIA HOSPITAL ASSOCIATION (CHA) RETENTION GUIDE; RECORDS CONTROLS, INC. AND THE HOSPITAL FINANCIAL MGMT. ASSOC.; CHDP PROGRAM LETTER #82-10; TULARE COUNTY BOARD OF SUPERVISORS RESOLUTION #73-813; CHA CONSENT MANUAL; TITLES 17 AND 22 OF CALIF. CODE OF REGULATIONS.

AN * PRECEDING THE RETENTION PERIOD INDICATES DEPARTMENT HEAD RECOMMENDATION.

RECORD	RETENTION PERIOD	AUTHORITY (SEE NOTE ABOVE)
ACCIDENT REPORTS	6 YEARS	
AGING RECORDS (SEE MEDICAL RECORDS)		
AGRICULTURE PRESERVE CONTRACT	PERMANENT (MICROFILM AFTER 5 YEARS)	
BUDGET & EXPENSE REPORTS	5 YEARS	
CASE REPORT ON COMMUNICABLE DISEASES	5 YEARS	
CASH DISBURSEMENT RECORD	6 YEARS	
CASH RECEIPTS	6 YEARS	
CASH SUMMARY	6 YEARS	
CERTIFICATE OF SYSTEM COMPLIANCE	*2 YEARS	
CHART NUMBER LOG (MEDICAL RECORD NUMBER LOG)	*PERMANENT (MICROFILM AFTER 5 YEARS)	
CHART TRANSFER LOG	*PERMANENT	
CHDP FOLDERS (SEE MEDICAL RECORDS)		
CHDP PM 160'S	3 YEARS	
CHILD ABUSE REPORTS	10 YEARS (MICROFILM AFTER 2 YEARS)	
CHS MEDICAL RECORDS (SEE MEDICAL RECORDS)		
CITY OF VISALIA, TULARE, PORTERVILLE, SEPTAGE RECOVERY SUMMARY	*PERMANENT (ORIGINAL DOCUMENT ONLY)	
CLASS CURRICULA	*3 YEARS	
CLINIC LOGS & SUMMARIES	PERMANENT	
COMPUTER CONVERSION REPORTS	PERMANENT (MICROFILM AFTER 1 YEAR)	
COMPUTER PURGE REPORTS	PERMANENT (MICROFILM AFTER 1 YEAR)	

RECORD	RETENTION PERIOD	AUTHORITY (SEE NOTE ABOVE)
CONFERENCE FORMS	*CURRENT +2 FISCAL YEARS (ORIGINAL HELD BY AUDITOR'S OFFICE)	
CONFERENCE MATERIALS	*2 YEARS	
CONTINUING EDUCATION RECORDS	6 YEARS	
COPY OF MEDI-CAL STICKERS	3 YEARS FROM COMPLETION OF LAST CLAIM OR 3 YEARS FROM LAST AUDIT	
COPY OF MEDICARE CARD	3 YEARS FROM COMPLETION OF LAST CLAIM OR 3 YEARS FROM LAST AUDIT	
COPY OF X-RAY REPORT	7 YEARS FOR ADULT AGE 18 OR 7 YEARS FOR CHILD WHICHEVER IS GREATER	
CORRESPONDENCE	2 YEARS	
CRIMINAL JUSTICE DRUG ORDERS	6 MONTHS	
CULTURE FOR IDENTIFICATION	3 YEARS	
DAILY CASH AUDIT	6 YEARS	
DAILY LOG LIST PATIENTS AND PROCEDURES	*2 YEARS	
DATA ENTRY ADJUSTMENTS (COUNTY)	3 YEARS (MICROFILM AFTER 1 YEAR)	
DATA ENTRY CHARGES & DIAGNOSIS (COUNTY)	3 YEARS (MICROFILM AFTER 1 YEAR)	
DATA ENTRY INFORMATION FOR RECEIPTS (COUNTY)	3 YEARS (MICROFILM AFTER 1 YEAR)	
DEA REG. CERT.	MANUAL RENEWAL	
DISBURSEMENT RECORDS FOR DENTAL PROGRAM	6 YEARS	
DISCHARGE SUMMARIES	6 YEARS	
DRUG ORDER INVOICES	3 YEARS	
EKG AND EEG CHARTS	3 MONTHS	
EMPLOYEE TIME SHEETS	2 YEARS	
EMERGENCY MEDICAL TECHNICIAN I/II CERTIFICATE	3 YEARS AFTER CERTIFICATE NON-RENEWAL	
ENGINEERED SEWAGE DISPOSAL	20 YEARS (ORIGINAL DOCUMENT ONLY)	
ENTERIC	3 YEARS	
EXPLANATION MEDICARE BENEFITS	3 YEARS	

RECORD	RETENTION PERIOD	AUTHORITY (SEE NOTE ABOVE)
FAMILY FOLDERS	5 YEARS FROM DATE CLOSED OR DATE OF LAST ENTRY	
FAMILY PLANNING RECORDS	7 YEARS FROM LAST ACTIVITY	
FILM/EQUIPMENT CHECK-OUT	*2 YEARS	
FIN RECORDS	5 YEARS	
FLY CONSENT FORMS	*& YEARS AFTER LAST ACTIVITY	
FRESNO COUNTY LAB SLIPS	3 YEARS	
GENERAL PAYABLES	*CURRENT +2 FISCAL YEARS (ORIGINAL AT AUDITOR'S OFFICE)	
GRANT FILES (I.E. PROPOSALS, CONTRACTS, AMENDMENTS, CORRESPONDENCE, WORK PAPERS, INVOICES)	7 YEARS (MICROFILM AFTER 2 YEARS)	
HANSEN DISEASE FOLDER AND ADMINISTRATION RECORDS	UNTIL DEATH OF PATIENT/100 YEARS	
HAZARDOUS WASTE RECORDS	PERMANENT (ORIGINAL DOCUMENT ONLY)	
HEMATOLOGY-LAB WORKSHEET/QC DATA	7 YEARS	
IMMUNIZATION CARDS & CONSENT FORMS (SEE MEDICAL RECORDS)		
INSURANCE CLAIMS (PRIVATE/COUNTY)	5 YEARS	
INSURANCE RELEASE FORMS	5 YEARS	
INSURANCE RELEASE FORMS (COUNTY)	1 YEAR	
INCIDENCE REPORTS	6 YEARS	
LABOR DISTRIBUTION	*5 YEARS	
LAB SLIPS	3 YEARS	
LIST OF CLASS PARTICIPANTS	*3 YEARS	
LIST OF PARTICIPATING DENTIST	*2 YEARS	
MAILING LIST OF BOARDS/COMMITTEES	*2 YEARS	
MEASLES REPORTS	5 YEARS	
MEDICAL TRANSCRIPTION RECORDS	*2 YEARS	

RECORD	RETENTION PERIOD	AUTHORITY (SEE NOTE ABOVE)
MEDICAL RECORDS (INCLUDES CHS RECORDS; MEDICAL CHARTS, PATIENT FILES; PERINATAL MEDICAL RECORDS; WOMEN'S HEALTH RECORDS; CHDP FOLDERS; CHS FOLDERS; IMMUNIZATION CONSENT FORMS; IMMUNIZATION RECORDS; IMMUNIZATION CARDS; PRIMARY CARE CHARTS.)	25 YEARS (MICROFILM AFTER 5 YEARS)	
MEDICAL CHARTS (CCS) (SEE MEDICAL RECORDS)		
MEDI-CAL CLAIMS (STATE)	3 YEARS FROM LAST AUDIT. (MICROFILM AFTER 2 YEARS)	
MEDI-CAL STICKERS-NO SERVICES (COUNTY)	*1 YEAR	
MEDICARE CLAIMS (FEDERAL)	3 YEARS FROM LAST AUDIT. (MICROFILM AFTER 2 YEARS)	
MEMORANDUM	2 YEARS	
MILEAGE FORMS	*CURRENT +2 FISCAL YEARS (ORIGINAL AT AUDITOR'S OFFICE)	
MINUTES OF COMMITTEES/BOARDS	6 YEARS	
MOBILE INTENSIVE CARE NURSE CERTIFICATE	3 YEARS AFTER CERTIFICATE NON-RENEWAL	
MONTHLY REPORTS	5 YEARS IF NEEDED. (MICROFILM AFTER 2 YEARS)	
MYCOBACTERIOLOGY	3 YEARS	
MYCOLOGY	3 YEARS	
NARCOTIC ADMINISTRATION RECORDS	3 YEARS	
NARCOTICS COUNTY CHART	3 YEARS	
NARCOTIC DRUG ORDERS	3 YEARS	
NARCOTIC INVENTORY	2 YEARS	
NEGATIVE STD (OLD VD)	2 YEARS	
NEWS RELEASES/PSA'S	2 YEARS	
ORIGINAL COPY PRESCRIPTION	7 YEARS	
ORIGINAL EDUCATION MATERIALS	*3 YEARS	
ORIGINAL T.V. SCRIPT	*3 YEARS	
PARASITOLOGY	3 YEARS	

RECORD	RETENTION PERIOD	AUTHORITY (SEE NOTE ABOVE)
PARCEL MAPS	*3 YEARS (ORIGINAL DOCUMENT ONLY)	
PATIENT CORRESPONDENCE	2 YEARS	
PATIENT FILES (SEE MEDICAL RECORDS)		
PATIENT IDENTIFICATION CARD	*2 YEARS	
PERINATAL AUDIT RECORDS	3 YEARS	
PERINATAL MEDICAL CHARTS (SEE MEDICAL RECORDS)		
PERIODIC GRANT REPORT PROGRESS	3 YEARS	
PERSONNEL RECORDS	*2 YEARS AFTER EMPLOYEE TERMINATION (BEFORE DESTROYING RECORD IT MUST BE MERGED INTO PERSONNEL RECORD AT PERSONNEL OFFICE)	
PESTICIDE REPORTS	2 YEARS	
PLANNED UNIT DEVELOPMENT	*3 YEARS (ORIGINAL DOCUMENT ONLY)	
PM 160 HEALTH CHECK UP	3 YEARS	
PM 161	*3 YEARS	
PRE-EMPLOYMENT PHYSICALS EMPLOYEES & SENIOR CITIZENS	3 YEARS AFTER EMPLOYMENT TERMINATION	
PRE-EMPLOYMENT RECORDS	3 YEARS AFTER EMPLOYMENT TERMINATION (RECORDS OF EMPLOYEE HEPATITIS B VACCINE, RETENTION IS 30 YEARS AFTER EMPLOYMENT ENDS.)	
PRE-TEST/POST-TESTS	3 YEARS	
PRIMARY CARE CHARTS (SEE MEDICAL RECORDS)		
PROFESSIONAL PAYABLES	*CURRENT +2 FISCAL YEARS (ORIGINAL AT AUDITOR'S OFFICE)	
PROGRAM CORRESPONDENCE	2 YEARS	
PUBLIC SWIM POOL CONSTRUCTION	*10 YEARS	
PLANS AND PLAN CHECKS	*3 YEARS	
PUBLIC WATER SYSTEM FILES	*20 YEARS (ORIGINAL DOCUMENT ONLY)	

RECORD	RETENTION PERIOD	AUTHORITY (SEE NOTE ABOVE)
PURCHASE ORDERS/ATTACHED REQUISITIONS	*CURRENT +2 FISCALS YEARS (ORIGINAL AT AUDITOR'S OFFICE)	
RADIOGRAPH/X-RAY FILM	1 YEAR PAST 18 TH BIRTHDAY OR 7 YEARS WHICHEVER IS GREATER	
REMITTANCE ADVISES (STATE)	*5 YEARS (MICROFILM AFTER 3 YEARS)	
REPORT OF VERIFIED TB	5 YEARS	
REQUEST FOR PURCHASE	3 YEARS	
REQUEST FROM FOR SSA VERIFICATION	4 YEARS	
REQUISITIONS	3 YEARS	
REQUISITIONS FOR REVOLVING CHECKS	*CURRENT +2 FISCAL YEARS (ORIGINAL AT AUDITOR'S OFFICE)	
RETAIL FOOD ESTABLISHMENT FILES	*3 YEARS	
RX PERMIT	5 YEARS	
RECORD DISPOSAL RECORD	*PERMANENT (MICROFILM AFTER 5 YEARS)	
SEPTIC TANK PUMPERS REGISTRATION AND PUMP REPORTS	3 YEARS	
SEROLOGY	6 YEARS	
SHARE OF COST FORM (COUNTY)	*3 YEARS	
SITE PLAN REVIEWS	3 YEARS	
SPECIAL USE PERMITS	3 YEARS	
STAMP LOG	6 YEARS	
STATE BOARD INSPECTIONS	PERMANENT (MICROFILM AFTER 5 YEARS)	
STATE LAB SLIPS	3 YEARS	
STD (OLD VD NEGATIVE) RECORDS	*2 YEARS	
STD (OLD VD POSITIVE) POSITIVE GC	25 YEARS (IF NOT DUPLICATED IN MEDICAL RECORD)	
STD (OLD VD POSITIVE) POSITIVE SYPHILIS	25 YEARS (IF NOT DUPLICATED IN MEDICAL RECORD)	
STD-TB STOCK DISTRIBUTION	3 YEARS	
SUBDIVISIONS	3 YEARS	

RECORD	RETENTION PERIOD	AUTHORITY (SEE NOTE ABOVE)
SUDDEN INFANT DEATH SYNDROME (SIDS)	2 YEARS	
SWINE FLU CONSENT FORM	*7 YEARS FROM LAST ENTRY	
SYPHILIS SEROLOGY	5 YEARS (IF NOT DUPLICATED IN MEDICAL RECORD)	
TB ACTIVE CASE CHARTS	7 YEARS OR 2 YEARS AFTER DEATH OR PATIENT	
TB ACTIVE CASE CONTROL SHEETS	7 YEARS OR 2 YEARS AFTER DEATH OR PATIENT	
TB DIAGNOSTIC RECORDS	PERMANENT	
TB DRUG LOG	7 YEARS	
TB MEDICINE SHEETS	7 YEARS	
TB (NEGATIVE) RECORDS	5 YEARS	
TB POSITIVE (NEGATIVE X-RAY)	25 YEARS	
TB REACTOR/CONVERTER CONTACT SHEETS	7 YEARS	
TB STATE REPORT	6 YEARS	
TB STATE REGISTER	6 YEARS	
TB-STD STOCK DISTRIBUTION	3 YEARS	
TB SUMMARY SHEETS	6 YEARS	
TCMS CLIENT RECORDS	*2 YEARS	
TCMS DAILY CONTROL	*2 YEARS	
TELEPHONE LOG	*2 YEARS	
TIME/ATTENDANCE REPORTS	2 YEARS	
TRANSFERS	PERMANENT (ORIGINAL AT AUDITOR'S OFFICE)	
TRIAL BALANCE SHEET	*CURRENT +2 FISCAL YEARS	
TYPHOID CARRIER	PERMANENT UNTIL DEATH OF PATIENT OR CARRIER	
TYPHOID FAMILY FOLDER	100 YEARS OR UNTIL DEATH OF PATIENT	
UTILITY INVOICES	*CURRENT +2 FISCAL YEARS (ORIGINAL AT AUDITOR'S OFFICE)	
VARIANCES	3 YEARS	
VOUCHER FILES	3 YEARS	
VD REPORT	25 YEARS (IF NOT DUPLICATED IN MEDICAL RECORDS)	
WASTE DISCHARGE FILES	10 YEARS	

RECORD	RETENTION PERIOD	AUTHORITY (SEE NOTE ABOVE)
WATER WELL PERMITS AND CONSTRUCTION FILES	20 YEARS	
WELFARE REFERRAL FORM	*3 YEARS	
WIC FILES	3 YEARS AFTER DATE OF TERMINATION	
WOMEN'S HEALTH RECORDS (SEE MEDICAL RECORDS)		
ZONE CHANGES	PERMANENT (ORIGINAL DOCUMENT ONLY)	

SOCIAL SERVICES

RECORD	RETENTION PERIOD	AUTHORITY
JUVENILE COURT RECORDS	WHEN MINOR TURNS 28 (W&I 300) WHEN MINOR TURNS 21 (W&I 601) WHEN MINOR TURNS 38 (W&I 602)	WELF. & INST. 826 PENAL CODE 11170(b)(6)
PUBLIC ASSISTANCE RECORDS	3 YEARS AFTER DATE OF LAST EXPENDITURE REPORT	45 CFR 74.20; WELF. & INST. 10851
ADMINISTRATIVE EXPENDITURE RECORDS (FEDERAL AND STATE REIMBURSEMENT)	3 YEARS AFTER AUDIT ISSUES RESOLVED	45 CFR 74.20; WELF. & INST. 10851
WARRANT REGISTERS	5 YEARS AFTER DATE OF FINAL ENTRY	GOVT. CODE 26201, ET SEQ.
WELFARE WARRANTS	5 YEARS AFTER NEGOTIATED	GOVT. CODE 26201, ET SEQ.
ABCD278L FORMS	10 YEARS AFTER CLOSURE OF CASE	GOVT. CODE 26201, ET SEQ.
FOOD STAMP RECORDS	3 YEARS AFTER MONTH OF ORIGIN	45 CFR 74.20; WELF. & INST. 10851
FOOD STAMP FISCAL RECORDS	3 YEARS AFTER CLOSURE	45 CFR 74.20; WELF. & INST. 10851
STATE/FEDERAL AUDIT OR INVESTIGATION	3 YEARS AFTER CLOSURE	45 CFR 74.20; WELF. & INST. 10851
CRIMINAL/CIVIL LITIGATION RECORDS	3 YEARS AFTER FINAL CLAIM DUBMITTED FOR FEDERAL REIMBURSEMENT	45 CFR 74.20; WELF. & INST. 10851
TITLE IV-D CHILD SUPPORT RECORDS	3 YEARS AFTER FINAL EXPENDITURE REPORT FOR LAST QUARTER OF FEDERAL FISCAL YEAR	45 CFR 74.20; WELF. & INST. 10851
MEDICAID/MEDICARE ACCOUNTINGS AND FISCAL RECORDS	3 YEARS AFTER SUBMISSION OF FINAL EXPENDITURE REPORT	42 CFR 433.32

LAW LIBRARY

RECORD	RETENTION PERIOD	AUTHORITY
TRUSTEES AGENDAS, MINUTES, RESOLUTIONS & POLICIES	PERMANENT	BUSINESS & PROFESSIONS CODE 6307
MONTHLY STATEMENTS OF THE TRUST FUND	PERMANENT	BUSINESS & PROFESSIONS CODE 6307
ANNUAL BUDGET	PERMANENT	
ANNUAL REPORT	PERMANENT	BUSINESS & PROFESSIONS CODE 6349
SECRETARY OF STATE ROSTER OF PUBLIC AGENCY	PERMANENT	
BOARD OF SUPERVISORS RESOLUTIONS	PERMANENT	
COUNTY COUNSEL OPINIONS	PERMANENT	
COURT ACTIONS	PERMANENT	
MONTHLY AUDITOR'S STATEMENT OF FEES	CURRENT + 5 YEARS	GOVT. CODE 24356
MONTHLY TRIAL BALANCE RECORDS	CURRENT + 5 YEARS	
OUTSIDE BANK ACCOUNT	CURRENT + 5 YEARS	BUSINESS & PROFESSIONS CODE 6307
DEPOSITS & ACCOUNTS RECEIVABLE	CURRENT + 5 YEARS	BUSINESS & PROFESSIONS CODE 6307
EXPENSES & ACCOUNTS PAYABLE	CURRENT + 5 YEARS	BUSINESS & PROFESSIONS CODE 6307
INSURANCE POLICIES	CURRENT + 5 YEARS	
GRANTS	CURRENT + 5 YEARS AFTER TERMINATION	
AGREEMENTS & CONTRACTS	CURRENT + 5 YEARS AFTER TERMINATION	
INTER-LIBRARY LOANS	4 YEARS	5 CCR 20265(B)
STATISTICS, SURVEYS & INTERNAL ACCOUNTING RECORDS	CURRENT + 2 YEARS	
CORRESPONDENCE	CURRENT + 2 YEARS	
PAYROLL RECORDS	CURRENT + 2 YEARS AFTER TERMINATION	
EMPLOYEE, INTERN, VOLUNTEER WORK RECORDS	CURRENT + 2 YEARS AFTER TERMINATION	
LAW LIBRARY PROPERTY RECORDS	CURRENT + 2 YEARS AFTER DISPOSITION OF PROPERTY	BUSINESS & PROFESSIONS CODE 6307

LIBRARY

RECORD	RETENTION PERIOD	AUTHORITY
LIBRARY CARD APPLICATIONS (ADULT)	3 YEARS AFTER EXPIRATION OF CARD	GOVT. CODE 26201, ET SEQ.
LIBRARY CARD APPLICATIONS (MINORS)	UNTIL MINOR TURNS 18, AND COMPLETED APPLICATION FOR ADULT LIBRARY CARD	GOVT. CODE 26201, ET SEQ.
RECORDS OF PAID FINES AND FEES	5 YEARS	GOVT. CODE 26201, ET SEQ.
MEETING ROOM CONTRACTS AND DEPOSIT RECORDS	5 YEARS AFTER EXECUTION OF CONTRACT AND RECEIPT OF DEPOSIT	GOVT. CODE 26201, ET SEQ.
INTERNET POLICY	2 YEARS	GOVT. CODE 26201, ET SEQ.
RECEIPT BOOKS	5 YEARS	GOVT. CODE 26201, ET SEQ.
COLLECTION RECORDS	5 YEARS AFTER AMOUNT COLLECTED	GOVT. CODE 26201, ET SEQ.

PERSONNEL - HRD

RECORD	RETENTION PERIOD	AUTHORITY
JOB APPLICATIONS, RESUMES, JOB INQUIRIES SENT TO EMPLOYER	2 YEARS	TITLE VII, FEDERAL DISCRIMINATION LAWS; ADEA; FEHA; ADA
PAYROLL RECORDS/INDIVIDUAL EMPLOYEE WAGE RECORDS	5 YEARS	TITLE VII; FLSA; ADEA; FEHA; ADA
*EMPLOYEE WORK RECORDS (SHIFT SCHEDULES, HOURS & DAYS; WAGE DIFFERENTIALS)	2 YEARS MAY BE KEPT BY DEPT. NOT HRD	FLSA: FEHA
*CHILD LABOR CERTIFICATE AND NOTICES	3 YEARS	FLSA: FEHA
EMPLOYEE PERSONNEL FILES	CURRENT YEAR + 5 YEARS AFTER TERMINATION OF EMPLOYMENT	TITLE VII; ADEA; FEHA; ADA
HELP WANTED ADS, JOB OPPORTUNITY NOTICES	1 YEAR	ADEA: FEHA
*PENSION AND WELFARE PLAN INFORMATION	6 YEARS	ADEA; FEHA
*FIRST AID RECORDS OF JOB INJURIES	5 YEARS	ADEA; FEHA
*UNION CONTRACTS/INDIVIDUAL EMPLOYEE CONTRACTS	3 YEARS	ADEA; FEHA
BUSINESS/FINANCIAL RECORDS	5 YEARS	ADEA: FEHA
FAMILY AND MEDICAL LEAVE ACT EMPLOYEE RECORDS	CURRENT YEAR + 5 YEARS AFTER TERMINATION OF EMPLOYMENT	29 CFR 825.500
I-9 FORMS	CURRENT + 5 YEARS AFTER TERMINATION OF EMPLOYMENT	
BARGAINING, GRIEVANCE/DISCIPLINE	PERMANENTLY	
HEALTH INSURANCE FILES	7 YEARS FOR TERMED EMPLOYEES	
TESTING MATERIAL	3 YEARS	

PROBATION

RECORD	RETENTION PERIOD	AUTHORITY
JUVENILE		
JUVENILE RECORDS	5 YEARS FROM DATE OF ORDER IF DETAINED PER § 601 W&I; WHEN SUBJECT OF RECORD REACHES AGE 38 IF DETAINED PER §602; OR 5 YEARS AFTER THE RECORD WAS ORDERED SEALED.	WELF. & INST. §389; WELF & INST. §781
ADULT/JUVENILE RECORDS (FACTUALLY INNOCENT)	PURSUANT TO COURT ORDER OR 3 YEARS FROM DATE OF ARREST	PENAL CODE §851.8 WELF. & INST. §781.5
TRAFFIC & NON-TRAFFIC MISDEMEANORS AND INFRACTIONS	UNTIL PERSON REACHES AGE OF 21 OR 5 YEARS AFTER JURISDICTION HAS BEEN TERMINATED UNDER WELF. & INST. §826	WELF. & INST. §601
MARIJUANA MISDEMEANORS H&S 11357(e)	UNTIL THE PERSON REACHES THE AGE OF 18	H&S §11361.5
BENCH WARRANT FELONY	75 YEARS	GOVT. CODE 68152
BENCH WARRANT MISDEMEANOR	5 YEARS	GOVT. CODE 68152
ADULT		
ADULT FELONY FILES	5 YEARS AFTER TERMINATION	PENAL CODE §1203.10
TEAR GAS RECORDS OC PEPPER SPRAY EVIDENCE	5 YEARS UNTIL SENTENCING OR DISPOSITION	
UNIT LOG BOOKS	5 YEARS	
CRIMINAL HISTORY CARDS	PERMANENT	
CIVIL COMMITMENT FILES	UNTIL SENTENCED IN CRIMINAL COURT	
WARRANT CARDS (ADULT)	UNTIL SERVED	
PROBATION ACCT. SERVICES		
EMPLOYEE TIME CARDS	5 YEARS	
CLAIMS	5 YEARS	GOVT. CODE §26907
CANCELLED WARRANTS	5 YEARS	
COURT ORDERS	15 YEARS	
ACCOUNTS PAYABLE	3 YEARS	
RECEIPTS	5 YEARS	

RECORD	RETENTION PERIOD	AUTHORITY
ADMINISTRATION		
CITIZEN COMPLAINTS	5 YEARS	PENAL CODE §832.5
PERSONNEL FILES	5 YEARS	
INTERNAL AFFAIRS INVESTIGATIONS	MINIMUM 5 YEARS	

PUBLIC ADMINISTRATOR

RECORD	RETENTION PERIOD	AUTHORITY
PUBLIC ADMINISTRATOR RECEIPTS AND EXPENDITURE PROPERTY RECORDS	3 YEARS AFTER DISPOSITION OF PROPERTY	PROBATE CODE 7655;

PUBLIC DEFENDER

RECORD	RETENTION PERIOD	AUTHORITY
CAPITAL MURDER FILES	PERMANENT	
FELONY FILES	8 YEARS AFTER FINAL DISPOSITION OF A CASE – BUT IN PRACTICE, THESE FILES ARE PERMANENT	
MISDEMEANOR FILES	8 YEARS AFTER FINAL DISPOSITION OF A CASE	CAL GOVERNMENT CODE §26205.8
JUVENILE FILES	8 YEARS AFTER FINAL DISPOSITION OF A CASE OR AFTER MINOR IS 25 YEARS OF AGE – WHICHEVER IS LONGER	CAL GOVERNMENT CODE §26205.8
CPS FILES	8 YEARS AFTER FINAL DISPOSITION OF A CASE	CAL GOVERNMENT CODE §26205.8
6500/CONSERVATORSHIP FILES	8 YEARS AFTER FINAL DISPOSITION OF A CASE	CAL GOVERNMENT CODE §26205.8
OSC FILES	8 YEARS AFTER FINAL DISPOSITION OF A CASE	CAL GOVERNMENT CODE §26205.8
TELEPHONE LOGS	2 YEARS	

PURCHASING AGENT

RECORD	RETENTION PERIOD	AUTHORITY
REQUISITIONS	3 YEARS	GOVT. CODE 25501.5
UNACCEPTED BIDS OR PROPOSALS (PUBLIC WORKS)	4 YEARS	GOVT. CODE 26202
DISASTER FILES/RECORDS	3 YEARS OR AFTER AUDIT (WHICHEVER COMES LATER)	GOVT. CODE 26201, ET SEQ.

RESOURCE MANAGEMENT AGENCY DEPARTMENTS

AIRPARK

RECORD	RETENTION PERIOD	AUTHORITY
TIE DOWN AGREEMENTS	5 YEARS	
RECORDS OF FUEL SALES	5 YEARS	
FUEL SALE RECEIPTS	5 YEARS	
FUEL PURCHASE RECORDS	5 YEARS	
AIRPORT COMMISSION MINUTES	2 YEARS	
REQUEST FOR PROPOSAL (RFP) RESPONSES	2 YEARS FROM PROPOSAL REJECTION OR 2 YEARS FROM PROJECT COMPLETION	
CERTIFICATES OF INSURANCE (TIE-DOWN AGREEMENTS)	5 YEARS FROM EXPIRATION OF POLICY	GOVT. CODE 26201, ET SEQ.
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356

BUILDING

RECORD	RETENTION PERIOD	AUTHORITY
BUILDING PLANS (PER HEALTH & SAFETY 19850)	LIFE OF BUILDING	HEALTH & SAFETY CODE 19850; LUDC L-V 1.10
BUILDING PERMITS	2 YEARS AFTER FINALIZATION OR EXPIRATION (IF MICROFILMED)	GOVT. CODE 26201, ET SEQ.
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356

PLANNING

RECORD	RETENTION PERIOD	AUTHORITY
PLANNING COMMISSION MEETINGS –CASSETTES	5 YEARS	GOVT. CODE 26201, ET SEQ.
BOARD OF ZONING ADMINISTRATION MEETINGS - CASSETTES	5 YEARS	GOVT. CODE 26201, ET SEQ.
ZONING ADMINISTRATOR – MEETINGS - CASSETTES	5 YEARS	GOVT. CODE 26201, ET SEQ.
PARCEL MAP REVIEW COMMITTEE MEETINGS - CASSETTES	5 YEARS	GOVT. CODE 26201, ET SEQ.
ADVISORY REVIEW COMMITTEE MEETINGS - CASSETTES	5 YEARS	GOVT. CODE 26201, ET SEQ.
DESIGN REVIEW COMMITTEE MEETINGS -CASSETTES	5 YEARS	GOVT. CODE 26201, ET SEQ.
LAND USE ORDINANCE REVIEW COMMITTEE MEETINGS - CASSETTES	5 YEARS	GOVT. CODE 26201, ET SEQ.
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356

SANITATION

RECORD	RETENTION PERIOD	AUTHORITY
SEWAGE TREATMENT PLANT RECORDS	2 YEARS	40 CFR 60.153
WASTEWATER MONITORING RECORDS	5 YEARS	PER REGIONAL WATER QUALITY CONTROL BOARD
DAILY REMINDER LOGS	2 YEARS	RES.
NORTH SAN JUAN AND WASHINGTON TRANSFER STATION RECEIPTS	2 YEARS	
WASTE MANAGEMENT/GRASS VALLEY CURBSIDE REPORTS	2 YEARS	
NON-RESIDENTIAL SOLID WASTE BILLING DOCUMENTS	2 YEARS	
PERSONAL DAILY DOCUMENTS	2 YEARS	
CUSTOMER RECEIPTS AND SOLID WASTE HAUL TAGS	2 YEARS	
LOW INCOME PARCEL CHARGE REFUND APPLICATIONS	2 YEARS	
DAILY SUMMARIES OF TRANSACTIONS AT THE MCCOURTNEY ROAD TRANSFER STATION	2 YEARS	
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356

TRANSIT SERVICES

RECORD	RETENTION PERIOD	AUTHORITY
ALLOCATION REQUESTS	5 YEARS	
TRIENNIAL AUDITS	5 YEARS	
TRANSIT SERVICES BUDGET	5 YEARS AFTER BUDGET YEAR HAS ENDED	
MONTHLY OPERATIONS RECORDS	5 YEARS AFTER LAST DATE OF ENTRY	
CAL TIP RECORDS	5 YEARS AFTER DATE OF LAST ENTRY	
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356

TRANSPORTATION

RECORD	RETENTION PERIOD	AUTHORITY
UNACCEPTED BIDS FOR THE CONSTRUCTION OR INSTALLATION OF ANY BUILDING, STRUCTURE, BRIDGE, HIGHWAY, OR OTHER PUBLIC WORKS	5 YEARS	GOVT. CODE 26202.1
STORAGE/USE OF EXPLOSIVES	3 YEARS	HEALTH & SAFETY CODE 12121
CHP TRAFFIC REPORTS	2 YEARS	
ROAD FUND REIMBURSEMENT JOURNALS	2 YEARS	
WORK ORDER TIME SHEETS	2 YEARS	
PAYROLL RECONCILIATION REPORTS	2 YEARS	
RECORD OF SURVEY DOCUMENTS	2 YEARS	
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	GOVT. CODE 24356

SHERIFF

RECORD	RETENTION PERIOD	AUTHORITY
ALCOHOLIC BEVERAGE CONTROL LICENSES	2 YEARS AFTER EXPIRATION OF LICENSE	
ARREST FILES OF DECEASED PERSONS	2 YEARS	
ARREST RECORDS - MARIJUANA OFFENSES UNDER H&S 11357	2 YEARS FROM DATE OF CONVICTION	H&S 11361.5, DESTROYED AFTER RETENTION PERIOD
ARREST RECORDS (SEALED) (ADULT)	3 YEARS AFTER PETITION GRANTED	PENAL CODE 851.8
ARREST RECORDS (SEALED) (JUVENILE)	5 YEARS AFTER PETITION GRANTED	WELF. & INST. 781
AUTO REPOSSESSION FILES	1 YEAR	GOVT. CODE 26201, ET SEQ.
BAIL RECEIPTS	2 YEARS	
BOOKING FOLDERS WITH NO ACTIVITY (NOT PENAL CODE 799, 800 CASES)	10 YEARS	
CITIZEN'S COMPLAINTS; REPORTS/FINDINGS	5 YEARS	PENAL CODE 832.5
CIVIL PROCESS [REAL ESTATE CASES, ATTACHMENTS, EXECUTIONS AND OTHER SUPPORTING DOCUMENTS] – EXCLUDING TRANSFER OF PROPERTY BY SHERIFF'S SALE	3 YEARS	
CONCEALED WEAPON PERMITS	2 YEARS AFTER EXPIRATION OF PERMIT	
CORONER OFFICIAL FILES	UPON COMPLETION OF INVESTIGATION (IF MICROFILMED)	GOVT. CODE 27463.5
CORONER REPORTS	CURRENT YEAR + 3 YEARS	
CRIME AND SUPPLEMENTAL REPORTS OF INFRACTIONS, MISDEMEANORS, AND FELONIES	3 YEARS	
DAILY ACTIVITY RECORDS AND LOGS	2 YEARS AFTER LAST ENTRY DATE	
DISCIPLINARY REPORTS	5 YEARS	
FIREARM DEALER RECORDS	2 YEARS	GOVT. CODE 26201, ET SEQ.
GRIEVANCE REPORTS	5 YEARS	
INMATE HEALTH RECORDS (ADULT)	7 YEARS	22 CFR 73543
INMATE HEALTH RECORDS (JUVENILES)	7 YEARS (AT LEAST 1 YEARS AFTER MINOR TURNS 18)	22 CFR 74731, 75055, 75343

RECORD	RETENTION PERIOD	AUTHORITY
INMATE RECORDS AND REPORTS		15 CCR 1041, 1044, 1205
INTERNAL AFFAIRS INVESTIGATION REPORTS	5 YEARS AFTER DATE OF LAST ACTIVITY IN FILE	
JUVENILE ARSON REGISTER	AFTER JUVENILE TURNS 25	PENAL CODE 457.1(E)
MISSING PERSONS REPORTS	2 YEARS AFTER PERSON LOCATED	
MONTHLY ARREST AND CITATION REGISTER	2 YEARS	
MONTHLY STATEMENT OF FEES COLLECTED	5 YEARS	
PAWN AND SECOND HAND PROPERTY FILES	2 YEARS	GOVT. CODE 26201, ET SEQ.
RECALLED AND SERVED WARRANTS PRINTOUT LIST	5 YEARS	
RECORDED TELEPHONE AND RADIO COMMUNICATIONS	100 DAYS	GOVT CODE 34090.6; IF NEEDED FOR ANY PENDING LITIGATION OR CLAIM, RETAIN UNTIL PENDING LITIGATION IS RESOLVED
REPORTS OF LOST/FOUND PROPERTY (OWNERS LOCATED)	2 YEARS AFTER DISPOSITION OF PROPERTY	
REPOSSESSION REPORTS	2 YEARS	
CRIMINAL HISTORY FILES	3 YEARS	11 CCR 707(c)
SEX OFFENDER REGISTER	5 YEARS	PENAL CODE 290.1
SHIFT LOGS	5 YEARS	
STORED-IMPOUNDED VEHICLE REPORTS	2 YEARS AFTER RELEASE OF VEHICLE	
SUBPOENA LOG BOOKS	2 YEARS	
TEAR GAS RECORDS	2 YEARS	GOVT. CODE 26201, ET SEQ.
TRAFFIC ACCIDENT REPORTS	2 YEARS AFTER DATE OF REPORT	
TRAFFIC CITATIONS	2 YEARS	
UNSERVED WARRANTS & CORRESPONDING CASES	MISDEMEANOR – 3 YRS FELONY – 5 YEARS	RETURN WARRANT TO COURT

TAX COLLECTOR

RECORD	RETENTION PERIOD	AUTHORITY
ABSTRACT LIST (PER REVENUE & TAXATION CODE 4373)	2 YEARS AFTER LIEN REMOVED	REVENUE & TAXATION 4377
BANKRUPTCY	2 YEARS	GOVT. CODE 26202
BULK TRANSFER	2 YEARS	GOVT. CODE 26202
CERTIFICATE OF REDEMPTION	12 YEARS	REV. & TAX 4107
CORRESPONDENCE	2 YEARS	GOVT. CODE 26202
CORTAC NUMBERS	2 YEARS	GOVT. CODE 26202
LIENS & LIEN RECORDS	12 YEARS	GOVT. CODE 26205, 26205.1
MOBILE HOME TAX CLEARANCE	2 YEARS	GOVT. CODE 26202
POST OFFICE RETURNS / ADD CHANGE	2 YEARS	GOVT. CODE 26202
PROP 13 TAX CHANGE RECORD	12 YEARS	GOVT. CODE 26205.1
REDEMPTION CERTIFICATE	12 YEARS	REVENUE & TAXATION 4107
SUMMARY JUDGMENTS / UNSECURED	10 YEARS	REVENUE & TAXATION 3105
SUPPLEMENTAL TRANSFERS TO UNSECURED	12 YEARS	GOVT. CODE 26205.1
TAX COLLECTION REPORTS	12 YEARS	GOVT. CODE 26205.1
TAX COLLECTION TRUST REPORTS	12 YEARS	GOVT. CODE 26205
TAX DEFAULTED / POWER TO SELL	12 YEARS	GOVT. CODE 26205
TAX ROLLS - UNSECURED (CAN BE MICROFILMED)	5 YEARS	REVENUE & TAXATION 2928
TAX ROLLS ; DELINQUENT, SECURED AND SUPPLEMENTAL (CAN BE MICROFILMED)	12 YEARS	REVENUE & TAXATION 4377
TAX SERVICE PAYMENT REPORTS	2 YEARS	GOVT. CODE 26202
TRANSIENT OCCUPANCY TAX RECORDS	7 YEARS	GOVT. CODE 26205

TREASURER

RECORD	RETENTION PERIOD	AUTHORITY
AFIN GENERATED INVESTMENT REPORTS	2 YEARS	GOVT. CODE 26202
AUDITOR'S CERTIFICATES	5 YEARS	GOVT. CODE 27001
BANK/BROKER/FINANCIAL INSTITUTION'S STATEMENTS	5 YEARS	GOVT. CODE 26202
BONDS/COUPONS	5 YEARS AFTER PAID OR CANCELLED	GOVT. CODE 53921
CREDIT MEMOS (DUPLICATE)	2 YEARS	GOVT. CODE 26202
DAILY CONTROL LOG	5 YEARS	GOVT. CODE 26202
DEPOSIT PERMITS AND RECEIPTS (DUPLICATE)	5 YEARS	GOVT. CODE 26202, 26907.2
FORGERIES (DUPLICATE)	2 YEARS	GOVT. CODE 26202
INDIVIDUAL INVESTMENT FILES (PURCHASE CONFIRMATION, ETC.)	5 YEARS	GOVT. CODE 26202
JOURNAL VOUCHERS (DUPLICATE)	2 YEARS	GOVT. CODE 26202
QUARTERLY APPORTIONMENT OF INTEREST FILES	5 YEARS	GOVT. CODE 26202
RECONCILIATION REPORTS: TREASURER/BANK – DAILY TREASURE/VAULT – DAILY TREASURER/AUDITOR-MONTHLY	5 YEARS	GOVT. CODE 26202
REVERSE DISCHARGES (DUPLICATE)	2 YEARS	GOVT. CODE 26202
STALE DATED WARRANTS	5 YEARS	GOVT. CODE 26202
STOP PAYMENTS (DUPLICATE)	2 YEARS	GOVT. CODE 26202
TREASURY CORRESPONDENCE	3 YEARS	GOVT. CODE 26202
TREASURER INVESTMENT REPORTS: MONTHLY AND QUARTERLY	5 YEARS	GOVT. CODE 26202
W003 – FUND DAILY AUDITOR'S WARRANTS REDEMPTION REPORT	2 YEARS	GOVT. CODE 26202
WARRANT PAYABLE LISTING	2 YEARS	GOVT. CODE 26202
WARRANTS PAID REPORT – SCHOOLS	2 YEARS	GOVT. CODE 26202
WARRANT REGISTER – HAND WARRANTS	2 YEARS	GOVT. CODE 26202

RECORD	RETENTION PERIOD	AUTHORITY
WARRANT SUMMARY BY FUND – SCHOOL PAYROLL REVOLVING FUND	2 YEARS	GOVT. CODE 26202

WORKFORCE INVESTMENT DEPARTMENT (WID)

RECORD	RETENTION PERIOD	AUTHORITY
CORPORATE RECORDS: MEETINGS, AGENDAS, MINUTES, AND SUPPORTING DOCUMENTS	INDEFINITELY	
FISCAL RECORDS: TIMESHEETS, INVOICES, ETC.	7 YEARS	ORIGINALS MAINTAINED BY THE AUDITOR'S OFFICE
WIA CLIENT FILES	3 YEARS	29 CFR 97.42
LITIGATION, CLAIM, NEGOTIATION, AUDIT OR OTHER ACTIONS INVOLVING FINANCIAL AND PROGRAMMATIC RECORDS, SUPPORTING DOCUMENTS, STATISTICAL RECORDS, AND OTHER RECORDS OF GRANTEEES OR SUB GRANTEEES	UNTIL COMPLETION OF THE ACTION OR RESOLUTION	29 CFR 97.42 COPIES MADE BY MICROFILMING, PHOTOCOPYING OR SIMILAR METHODS MAY BE SUBSTITUTED FOR THE ORIGINAL RECORDS
FINANCIAL RECORDS, SUPPORTING DOCUMENTS, STATISTICAL RECORDS, AND ALL OTHER RECORDS PERTINENT TO GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION	3 YEARS	29 CFR 95.53
LITIGATION, CLAIM, OR AUDIT OF FINANCIAL RECORDS, SUPPORTING DOCUMENTS, STATISTICAL RECORDS, AND ALL OTHER RECORDS PERTINENT TO GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION	UNTIL COMPLETION OF THE ACTION OR RESOLUTION	29 CFR 95.53
RECORDS FOR REAL PROPERTY AND EQUIPMENT ACQUIRED WITH FEDERAL FUNDS	3 YEARS AFTER FINAL DISPOSITION	29 CFR 95.53
LWIA GRANTS, SUBRECIPIENT OR COOPERATIVE AGREEMENTS, RECORDS AND FINANCIAL STATEMENTS	4 YEARS	31 USC 7502
ONE-STOP CLIENT FILES	4 YEARS AFTER TERMINATION OF SERVICES; IF LITIGATION OR AUDIT, RETAIN UNTIL RESOLUTION	29 CFR 97.42. 29 CFR 95.53